

SAORSTÁT ÉIREANN.

APPROPRIATION ACCOUNTS, 1931-32.

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED
BY THE OIREACHTAS FOR PUBLIC SERVICES FOR
THE YEAR ENDED 31ST MARCH, 1932, 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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TABLE OF CONTENTS.

	PAGE
Report of the Comptroller and Auditor-General ...	iii.
Summary	xxi.
Accounts	I
General Index	215
Appendix—Analysis, under Votes, of the Report of the Comptroller and Auditor-General ...	220

SAORSTÁT ÉIREANN.

ACCOUNTS OF THE PUBLIC SERVICES, 1931-32.

REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL.

GENERAL.

Out-turn of the Year.

1. The gross estimates for public services for the financial year 1931-32, as shown by the summary on page xxi., amounted to £23,961,293, and the gross expenditure to £22,724,259 17s. 1d. Appropriations in aid were estimated at £1,031,661 and the amount realized was £1,001,371 17s. 7d., but on some votes the estimated receipts were not realized and the actual amount applied in aid of expenditure was £955,516 14s. 5d., the balance falling to be surrendered.

The total of the amounts to be surrendered is £1,206,744 0s. 6d., which is arrived at as follows:—

Gross Expenditure :—			£	s.	d.	£	s.	d.
Estimated	23,961,293	0	0			
Actual	22,724,259	17	1			

Saving on Gross Estimates	1,237,033	2	11
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APPROPRIATIONS IN AID :—

Estimated	1,031,661	0	0
Realized	1,001,371	17	7

Deficiency	30,289	2	5
Amount to be surrendered	...			£1,206,744	0	6

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 1930-31 Votes.

3. The balances to be surrendered out of votes for the public services for 1930-31 amounted to £1,242,991 14s. 5d. I hereby certify that these balances have been duly surrendered to the Exchequer.

VOTE 6.—OFFICE OF THE REVENUE
COMMISSIONERS.

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

Remissions.

5. 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, 1932, without statutory authority from motives of compassion or equity arising out of particular circumstances in individual cases. The total amount shown as remitted during the year is £32,889 15s. 5d. as compared with £91,454 10s. 6d. in the preceding year. Of the total, £20,373 9s. 2d. has been remitted on account of Income Tax. £15,010 6s. 10d. related to 38 cases in which the assessed parties died insolvent, or were destitute and recovery was impossible; £3,322 1s. 5d. related to 13 cases in which the estates of the assessed parties were in bankruptcy or liquidation; £2,041 0s. 11d. related to 16 cases in which there was no real liability to tax. £11,246 15s. 6d. has been remitted on account of super tax in 13 cases for reasons of poverty or because the assessed parties had left the country. The remissions also include Legacy duty and interest on Estate and Legacy duties amounting to £408 9s. 9d.; and, in one case in which proceedings for recovery proved abortive, Excess Profits duty and interest amounting to £861 1s. 0d. The reasons given for remission appeared on examination to be satisfactory.

The above figures do not include duty passed as irrecoverable for various reasons,

A schedule of cases amounting to £5 or upwards in which Customs, Excise or Stamp duties have been remitted by the Revenue Commissioners during the year under review has also been furnished to me, and contains particulars of one case in which Customs Duty to the amount of £476 17s. 6d. was remitted with the sanction of the Department of Finance. In this case a consignment of duty free merchandise arrived and was discharged on the day prior to the imposition of a duty, but the Entry was not presented until the day the duty was imposed, and consequently the whole consignment became liable to duty.

Subhead A.—Salaries, etc.

6. I am in communication with the Accounting Officer regarding the interpretation of the regulations governing the prolonged sick leave granted to certain established classes, and the payment of salary in respect thereof.

VOTE 10.—OFFICE OF PUBLIC WORKS.

Special Subhead—G.—Compassionate Grant.

7. Under the authority of the Department of Finance this special subhead was opened to record a payment of £50 made as a State contribution to a fund raised locally for the parents of boys drowned in the Shannon Navigation waterway at Killaloe in December, 1931.

Non-Voted Service.—River Shannon Navigation.

8. From the statement appended to the appropriation account of Vote 10 it will be observed that the credit balance on this account has been further reduced during the year from £2,626 10s. 7d. to £214 7s. 8d.

In connection with the legal proceedings to which reference was made in paragraph 9 of my last report, I have been informed that in July, 1932, the sum of £2,738 15s. 0d. was lodged by the defendant in the case, being mesne rates as measured by the Court, for the period 1st February, 1930, to 12th May, 1932; and that the eel weirs, the subject of the proceedings, are at present let to two tenants on a seasonal basis.

VOTE 11.—PUBLIC WORKS AND BUILDINGS.

Subhead B.—New Works.

9. Included in the charge against this subhead are certain items of expenditure for which the sanction of the Department of Finance has not yet been furnished. I have asked that the necessary sanctions be forwarded to me.

10. I noticed that expenditure was incurred on works undertaken at certain rented premises which appeared to be in the nature of permanent improvements and I have asked whether the Minister for Finance was afforded an opportunity of deciding the extent to which such expenditure should be incurred without his prior sanction.

Special Subhead BB.

11. This special subhead was continued in the present account, with the sanction of the Department of Finance, to meet further expenditure of £2,356 19s. 5d. on the residence of the Papal Nuncio. I am in communication with the Accounting Officer regarding the terms and conditions of letting of these premises.

Subhead J.3.—Barrow Drainage.

12. In addition to the sum of £5,000 charged against this subhead, further expenditure within the year to the amount of £58,985 11s. 1d. was charged against Local Loans Advances, bringing the total expenditure on Barrow Drainage to 31st March, 1932 (including £2,202 6s. 11d. on preliminary investigations in 1925-26) to £353,172 19s. 2d. Of the net expenditure of £350,970 12s. 3d. chargeable as part of the cost of the scheme under the Barrow Drainage Act, 1927, £186,423 19s. 8d. has been met out of voted moneys, the balance of £164,546 12s. 7d. being provided out of Local Loans Advances.

*Subhead J.4.—Arterial Drainage—Purchase
of Machinery.*

13. The cost of excavating machines purchased under this subhead is recoverable by means of a hire charge raised against the various schemes of Arterial Drainage on which they are employed. Including £13,047 14s. 8d. in the present account the total expenditure on the purchase of machinery to 31st March, 1932, amounted to £30,557 15s. 6d., of which £7,794 10s. 9d., or approximately 25 per cent., was recovered at that date under the arrangement referred to.

VOTE 21.—MISCELLANEOUS EXPENSES.

Subhead E.1.

14. The sum of £300 included in the supplementary estimate under this subhead for "preparation and publication of volume: 'Hugh Lane and his Pictures'" provided for the cost of illustrations, secretarial and typing expenses, etc., estimated at £100 and £200 for remuneration. The charge of £275 shown in the appropriation account represents the payment of remuneration and £75 on account of expenses. Detailed vouchers in respect of this latter item have not yet been furnished.

The total cost of this service amounts to £1,250, or approximately £3 3s. 0d. per copy. The balance of the expenditure will appear as a charge in the accounts for the financial year 1932-33.

VOTE 26.—LAW CHARGES.

Subhead GG.—Losses.

15. This subhead was opened to record the loss arising from the defalcations of a former Under Sheriff whose official activities were subject to the control of the Department of Justice. As stated in the explanation in the account salary due amounting to £25 7s. 1d. has been withheld. The net loss to public funds arising from the defalcations is, therefore, £327 9s. 7d.

VOTE 32.—GÁRDA SÍOCHÁNA.

Locomotion Expenses.

16. I observed that payment of locomotion allowance at the rate of £18 a year is made to an officer attached to a divisional headquarters. As it is not clear that this payment is covered by regulation, I have asked that the sanction of the Department of Finance for the expenditure be sought.

17. The regulations governing officers' locomotion allowance require that where garage accommodation is provided officially an officer shall pay a rent of £13 per annum therefor. I noticed cases in which this provision was not carried out and I am in communication with the Accounting Officer on the subject.

VOTE 33.—PRISONS.

18. The statement of the Manufacturing and Farm Account appended to the appropriation account has 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.

19. With reference to paragraph 15 of my report on the accounts for 1930-31 I have been informed that the sum of £75 10s. 0d. overpaid by a former County Registrar has been recovered from his pension, and also that the question of the institution of the further legal proceedings contemplated in connection with the defalcations of another former County Registrar is still under consideration.

VOTE 46.—PRIMARY EDUCATION.

Preparatory Colleges.

20. The boarding cost per head for the school year 1931-32 ranged from 7s. 11d. per week to 8s. 8½d. per week, showing a reduction, as compared with 1930-31, in all the colleges except one. Accounts have been furnished showing the receipts and expenditure in connection with the farms and gardens for the year 1931-32. Slight excesses of receipts over expenditure occurred in two cases and in the remaining three cases excesses of expenditure over receipts amounted to £82 16s. 1d., £14 4s. 9d., and £2 1s. 8d., respectively. The average fee paid by the students for the school year 1931-32 was £12 2s. 1d.

Provision was made by supplementary estimate for a special preliminary course for Fíor-Ghaeltacht students and I have asked for particulars of the students who attended and the amount expended within the year.

I noted that certain Preparatory College students who were awarded University Scholarships under the special scheme for Fíor-Ghaeltacht students were released from the undertaking to become National School teachers.

I further noted that a student, in whose case full remission of the normal fee had been allowed, applied to be released from his undertaking to qualify as a National School teacher. The Department of Finance declined to approve of that course, but agreed that owing to the financial circumstances of the parents it was useless to attempt to recover the cost of his training.

Grants to Pupil Teachers.

21. With the sanction of the Department of Finance claims for refund of grants have been waived in respect of certain pupil teachers who did not proceed to training on the completion of their courses. I am in communication with the Accounting Officer with reference to cases in which claims remain undischarged.

National Schools.

22. The rules and regulations for National Schools provide that separate ordinary boys' and girls' schools adjoining or in close proximity and under the same management, at one or both of which there has been for any calendar year an average daily attendance of less than forty pupils, shall be deemed to be amalgamated as from the 1st January of the succeeding year. Following amalgamation certain of the staffs of the amalgamated schools become redundant subject to the provisions of the rules. I have drawn the attention of the Accounting Officer to certain cases in which grants are being continued to separate schools although the required average attendance has not been maintained.

I have been informed that 19 assistant teachers and 120 junior assistant mistresses were declared redundant under the operation of the amalgamation rule in the years 1928 to 1931, inclusive. Of these, 11 assistant teachers and 60 junior assistant mistresses continue to serve in the original schools.

The charge to Subhead C.1. includes £135 paid to a junior assistant mistress on the basis of a school return which was subsequently found to be incorrect. The total amount overpaid was £202 10s. 0d. and I have inquired as to the steps taken towards recovery.

VOTE 48.—TECHNICAL INSTRUCTION.

23. The revised system of payment of grants to Local Committees, consequent upon the passing of the Vocational Education Act, 1930, operated from the 1st April, 1931.

The charge to Subhead C. includes a sum of £399 0s. 8d. paid to a Vocational Education Committee, being maintenance grant in respect of a trade scholarship course held in the academic year 1930-31. In view of the grant paid to the Committee under the Vocational Education (Grants) Regulations, 1931, I have asked for an explanation.

VOTE 52.—AGRICULTURE.

Irish Industrial and Agricultural Fair, Cork.

24. With the sanction of the Department of Finance, a grant of £1,000 was made to the Treasurer of the Irish Industrial and Agricultural Fair, Cork, 1932, in connection with the erection of the Hall of Agriculture. Of this amount, £500 has been charged against this Vote, and the balance against subhead F.1. of the Vote for Fisheries and Gaeltacht Services. From Subhead L. of Vote 56—Industry and Commerce, a further grant in aid of £1,500 (out of a proposed total grant of £2,000) was made towards erecting a Hall of Industry at the Fair, making a total contribution from public funds in the year 1931-32 of £2,500 in connection with this undertaking.

New Service—Subhead K.4.

Royal College of Veterinary Surgeons.

(Grant in Aid).

25. Out of the supplementary provision of £1,014 taken for the purpose, a grant in aid of £1,013 9s. 0d. was made to the Royal College of Veterinary Surgeons "to meet losses incurred by the College in respect of the holding of professional examinations in Dublin (£500), and of the non-payment of annual fees by members of the veterinary profession practising in the Free State up to 31st March, 1931 (£513 9s. 0d.)." This

grant is additional to the grant of £150 to the Veterinary Council provided for under Section 20 of the Veterinary Surgeons Act, 1931, which is included in Vote No. 21—Miscellaneous Expenses.

Subhead M.5.—Purchase of Creameries.

26. The payment within the year of £6,780 discharged the final claim of the vendors in connection with the two proprietary concerns for the acquisition of which this service was originally introduced.

New Subhead—M.6.

27. In addition to the amount (£60,000) provided under subhead M.5. there was provided by way of supplementary estimate under a new subhead—M.6.—“Extension of the Creamery Industry” a sum of £34,000 “to provide funds for the purchase of the assets of the West Clare Co-operative Creamery, Ltd., and for the erection of creameries and the carrying on of creamery business in County Clare.” Expenditure on services analogous to these, but in other areas, was charged against the original provision under subhead M.5., and the unexpended balance of that provision more than equalled the entire amount provided under this new subhead.

Including the amount charged under subhead M.6., expenditure within the year in connection with the acquisition, etc., of creameries amounted to £34,174 7s. 1d., bringing the total expenditure to date to £784,013 16s. 6d. Receipts from the disposal of assets (including £12,718 2s. 7d. in the current year) amounted to £90,195 8s. 11d., leaving £693,818 7s. 7d. outstanding as the net charge against public funds to 31st March, 1932, in respect of the reorganization of the creamery industry.

VOTE 53.—FORESTRY.

28. To facilitate certain operations of the Land Commission, a plot of land acquired for forestry purposes was disposed of to the Commission for £820. In accordance with the provisions of the Land Acts, the purchase consideration was discharged in $4\frac{1}{2}$ per cent. Land Bonds of equivalent nominal value, and as shown in the statement appended to the appropriation account interest on these Bonds to the amount of £36 18s. 0d. has been brought to the credit of the Grant in Aid Fund for the Acquisition of Land. In reply to an inquiry I have been informed that the directions of the Department of Finance have now been sought on the question of the realization of these Bonds.

VOTE 54.—FISHERIES AND GAELTACHT SERVICES.

Fishery and Industrial Loans.

29. The arrears of fishery and industrial loans due but unpaid amounted to £62,057 5s. 3d. at 31st March, 1932. During the

year outstanding loans to the extent of £70,039 6s. 7d. were written off as irrecoverable under authority conferred by the Fisheries (Revision of Loans) Act, 1931, and sums amounting to £12,928 7s. 8d. were placed to credit of borrowers' accounts in respect of boats and gear taken up by the Department.

Rural Industries and Marine Products Industries.

30. I am informed that trading accounts in respect of these services have not yet been prepared. According to figures set out in the appropriation account the expenditure during the year was £24,722 10s. 11d. in respect of development of Rural Industries and £35,010 12s. 11d. in respect of the Marine Products Industries whilst the receipts credited to appropriations in aid amounted respectively to £3,242 and £23,026.

I am also informed that the organization of the Central Depot has not yet reached a stage at which it would be practicable to carry out the procedure originally intended which provided for payments to the Department in respect of materials supplied and overhead charges and that this matter is receiving consideration.

Circular knitting machines costing approximately £146 were purchased during the year without the prior authority of the Department of Finance. I have asked that the covering sanction of that Department be sought.

Subhead E.2.—Sea Fisheries Association.

31. Included in the charge to this subhead is an item of £9,500 in respect of Advances for the supply of boats and gear, and for repairs. This amount was paid to the Association without the authority of the Department of Finance.

VOTE 55.—LAND COMMISSION.

New Service—Subhead P.

Advance in respect of additional sums payable by purchasers.

32. In accordance with Rules made by the Land Commission under Section 51 of the Land Act, 1931, the additional sums payable by the purchasers under Section 28 (3) of the Land Act, 1923, in respect of advances made after the passing of the Land Act, 1931, are payable in six equal half-yearly instalments. The charge of £79,411 8s. 4d. in the present account represents five-sixths of the total annual sums payable in respect of such advances made within the year, the remaining one-sixth falling to be met by the purchasers. Subsequent receipts in respect of the instalments referred to will be brought to credit as appropriations in aid of the Vote for the Land Commission.

VOTE 62.—POSTS AND TELEGRAPHS.

Subhead A.—Salaries.

33. The hourly rates of pay of auxiliary postmen were revised as from 1st January, 1920, and increased rates after certain periods of service were notified by a Post Office circular issued in September, 1920. In determining the hourly rates applicable to those officials who had previous service as auxiliary postmen and allowance deliverers it appears that the terms of the circular were misinterpreted as at various dates since its issue cases were brought to light in which overpayments and underpayments had occurred. The precise extent and effect of these erroneous payments have not been ascertained owing to the amount of work which the investigation would involve, but the matter has been referred to the Department of Finance.

Subhead D.—Purchase of Sites, etc.

34. In June, 1930, the Post Office Authorities agreed to purchase premises at a provincial centre for the sum of £2,100 with legal expenses. The purchase was not completed by the 31st March, 1931, on which date a warrant for £2,100 was issued and deposited in the Bank of Ireland in the joint names of the Secretary to the Department and the vendor. This amount remained on deposit until recently when the transfer of the property was finally effected. As the documents constituting the contract for purchase contained no provision for lodgment of the purchase money in joint names, I have deemed it desirable to draw attention to the matter.

Subhead K.—Engineering Materials.

35. I inquired as to the necessity for certain purchases of copper wire and flame-proof cable which appeared to be in excess of requirements in view of the small demand for these stores as reflected in the issues recorded in the stock ledgers. In reply I was informed that the heavy copper wire had been purchased for the erection of certain new trunk circuits, but the work was deferred in the interests of economy; also that the flame-proof cable was found to be liable to faults, and it was decided to discontinue its use for the purpose for which it was originally purchased.

Superannuation Payments.

36. Sums paid in respect of the pensions of officers who were not included in the staffs transferred to the Irish Provisional Government under the terms of Article 7 (1) (b) of The Provisional Government (Transfer of Functions) Order, 1922, continue to be charged to a suspense account pending completion of the

reciprocal arrangements contemplated by section 7 (2) of the Irish Free State (Consequential Provisions) Act, 1922. The total amount so charged to suspense account up to 31st March, 1932, was £1,574 12s. 2d.

Subhead O.

37. The charges to this subhead include a sum of £156 16s. 7d., being the amount paid in respect of sick absences to a Clerical Officer who transferred from the British Service to that of the Saorstát Post Office (Savings Bank Section), but for whom no Civil Service Certificate was issued by the Saorstát Civil Service Commissioners. I understand that this officer is being retired on grounds of ill-health and that steps will be taken to have the position regularized.

Subheads H.2. and O.6.—Losses by Default, etc.

38. As shown in the statements appended to subheads H.2. and O.6., the losses borne on the vote for the year under review amount to £3,007 18s. 6d. and £426 8s. 0d., respectively. These sums include £2,533 17s. 8d. in respect of losses sustained in one case to which I referred in my report last year. The Notes to subhead H.2. contain particulars of a number of cases involving fraud on the part of officials in which the losses were made good and the offenders prosecuted. I am in communication with the Accounting Officer regarding other cases of misappropriation of public moneys in which evidence of fraud existed but prosecution was waived for various reasons.

Subhead T.—Appropriations in Aid.

39. This subhead has been credited with a sum of £25 13s. 4d. which was accepted in settlement of a claim for damages arising out of injuries sustained by a postman in a motor accident. I have made inquiries regarding the basis on which this claim was settled and the procedure followed in dealing with cases of this kind.

Stores.

40. A test examination of the store accounts was carried out with satisfactory results.

The stocks held for other Government Departments on the 31st March, 1932, were valued at £20,499, as compared with £29,357 on the 31st March, 1931, and £44,541 at the end of the year 1929-30. An amount of £1,840 has been credited to the appropriations in aid subhead of the vote to adjust charges incorrectly made in previous accounts; and a net surplus of £498, resulting from difference between rate book prices, on which charges to other Government Departments are raised, and the actual costs, has also been appropriated in aid of the vote.

I am in communication with the Accounting Officer on these and other matters relating to the present system of accounting for expenditure on behalf of other Departments. The method of financing this expenditure has not been altered since the date of my last report.

In the course of local audit it was observed that certain stocks of timber and paints, which have been held in store for some years, were subject to little demand, and appeared to be surplus to requirements. I am informed that the greater part of the surplus of timber was due to restriction of manufacture in the Post Office factory some years ago, and that arrangements are being made to have it used up. The stocks referred to include unplanned oak to the value of over £400, which, I am informed, was originally purchased as a reserve for the manufacture of oak scantlings, and which it is proposed to use up or dispose of in the course of the next twelve months.

Contracts.

41. In reply to my inquiries regarding certain deviations from the fundamental rules regulating public contracts, I was informed that the natural corollary of the present policy of obtaining supplies as far as possible from Saorstát manufacturers is that these manufacturers should be given special consideration. As I am of opinion that any consideration or concession which involves a deviation from the normal method of obtaining supplies to meet public requirements should be under regulations approved by the Department of Finance, I have deemed it desirable to refer to the matter in my report.

Rewards for detection of contraband passing through the Post.

42. The Revenue Commissioners, under powers vested in them by Statute, pay rewards to Post Office officials for detection of contraband passing through the Post. Rewards amounting to £397 9s. 9d. were payable in respect of the period 1st April, 1925, to 31st March, 1928, but owing to defective records it was at first found impossible to identify the individual officers who were entitled to them. After an investigation carried out by the Post Office at an estimated cost of approximately £198 rewards aggregating £116 4s. 1d. still remained unallocated. The Revenue Commissioners decided to pay this sum over to the Secretary of the Post Office in virtue of the terms of Section 7 of the Revenue Act, 1889; and the Secretary applied it for the benefit of two Post Office Benevolent Funds in exercise of the powers conferred on him by the same section.

Revenue.

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

A schedule of losses amounting to £50 and upwards has been furnished to me. It records only one case in which a sum of £60 11s. 6d. in respect of Telephone services has been written off under the authority of the Department of Finance. In addition, various sums less than £50 due for Telephone services, which remained uncollected for various reasons, have been written off under the authority of the Secretary and in the year under review amounted in the aggregate to £508. A large portion of this loss was due to non-payment of charges for private wires. The total Telephone receipts for the year were £410,804, of which £6,950 was in respect of private wire rentals.

Telephone Capital. Stores Suspense Head.

44. I referred in my last report to the stores held under this Head. During the year under review the value was reduced to £45,000, being £5,800 in excess of the maximum amount allowable if the proviso that "the value of stores charged to Telephone Capital — Suspense Head should not bear a higher proportion to the total value of stores than current store requirements for work ultimately chargeable to Capital bears to total requirements" were applied. As against this reserve of stores for Telephone Capital purposes valued at £45,000, the value of stores issued in the year under review for telephone development amounted to £20,753.

The cost of installation of the Automatic System in the Dublin area was credited with the value, at full rate book price, of the subscribers' instruments recovered, amounting to £18,500, at which figure they were taken on store charge. It seemed that these instruments were obsolescent, and items to the value of £5,000 have since been condemned, while it is proposed to write down the value of the remainder from £13,500 to £6,000. In view of this revised value the credit of £18,500 appears to be excessive.

Post Office Savings Bank Accounts.

45. The accounts of the Post Office Savings Bank for the year ended 31st December, 1931, were submitted to a test examination with satisfactory results.

The position relating to the absence of a charge in the account of expenses of management to provide for the pensions of the staff wholly employed on Savings Bank work has not altered since the date of my last report.

VOTE 64.—ARMY.

All-Army Shooting Competitions.

46. Considerable expenditure was incurred without the prior sanction of the Department of Finance in connection with Army Shooting Competitions carried out in May, 1931. I am informed that the total amount of the expenditure involved has not been definitely ascertained, but that when this has been done the matter will be reported to the Department of Finance.

Subhead P.—Warlike Stores.

47. The question of short delivery of spare parts for the 10/12 ton tank ordered in 1927-28, to which I referred in my report for 1929-30, has been satisfactorily adjusted, and a final payment on the contract of £1,093 15s. 9d. has been made with the consent of the Department of Finance, and is charged against this subhead. I observed that a supply of ammunition for the tank gun, ordered in 1929, was, on delivery, found to be unsuitable, and was, by agreement, returned to the manufacturer. Carriage charges, inwards and outwards, on the consignment amounted to £21 14s. 1d. A further contract for ammunition for this gun has been entered into at a cost per shell considerably higher than that of the first supply ordered.

Tonnage dues and pilotage charges levied on certain vessels conveying stores for Army use are paid from this subhead. The expenditure under this head in 1931-32 amounted to £23 7s. 4d. I have inquired as to the circumstances in which such payments are regarded as proper to be charged against public funds.

Cylinders ordered some years ago for use in packing grenade detonators were supplied in due course and issued to the contractors for the detonators. Unforeseen difficulties arose in the design and manufacture of the detonators, and the cylinders remained in storage for over two years with the result that on delivery 387 of the filled cylinders were rejected on inspection owing to rust. It was decided after full consideration of the circumstances, and with the sanction of the Department of Finance, to accept liability for half of the cost of the damaged cylinders, and the sum of £16 11s. 2d., representing payment in full discharge of the outstanding account, is included in the amount charged to this subhead.

Subhead S.—Barrack Maintenance.

48. Prior to the occupation by a Reserve Battalion of a barracks which had not been used for military purposes for some time, considerable expenditure was incurred on labour (charged to subhead C.) and materials (charged to subhead S.)

in carrying out minor structural repairs. It would appear that extensive damage was caused to this barracks by trespassers during the period in which it was unoccupied and in the charge of a caretaker. I have inquired as to the circumstances in which adequate protection was not afforded to the buildings and also as to whether the total expenditure necessary to make good the damage referred to has been ascertained.

Subhead T.—Military Lands.

49. Payments of Poor Rate on certain lands leased by the Army amounting to £60 5s. 10d. and covering the period 1st April, 1926, to 31st March, 1930, have been charged to this subhead in prior years. It now appears that the liability for such payments rested with the lessors of the lands. The amount of £60 5s. 10d. has not yet been recovered, but current rent is being paid without prejudice to the question of recoupment of Poor Rate formerly paid by the Department.

Subhead X.—Incidental Expenses.

50. The charge to this subhead includes a payment of £7 to an officer of the Army School of Music, representing a refund of two-thirds of the fees paid by him during the year for University lectures to enable him to qualify as a Bachelor of Music. The entire cost of the course is estimated at £41 10s. 0d. and the Department of Finance has given special sanction for the payment to this officer from Army funds as required of sums amounting to two-thirds of this figure, or £27 13s. 4d. Under existing Regulations only cadets of the School of Music may be afforded this relief. As this case would appear to be the first of its kind I have deemed it desirable to mention the matter.

Subhead Y.2.—Army Reserve.

51. A number of Money Orders issued during the year to Reservists in payment of Reserve Pay were irregularly negotiated by a soldier, who has absconded. The amount of the loss so far ascertained is £50 4s. 9d., of which £6 8s. 3d. remains charged to subhead Y.2. in this account, and the balance has been transferred to a suspense account. These defalcations are still under investigation, and it is not yet certain that all the cases of fraudulent encashment by this soldier have come under notice.

Certain expenditure incurred in connection with the training of members of Officers' Training Corps did not appear to be provided for by Regulations, and I have requested that the covering authority of the Department of Finance should be sought for these payments. I also observed that foodstuffs which were purchased for use at week-end camps attended by Volunteer Reservists could have been obtained at less expense

from Army stocks. I am informed that the question of recoupment of the excess cost to public funds is under consideration.

Subhead Z.—Appropriations in Aid.

52. Three tenders were received for the letting of game shooting rights over certain Army lands for the period 1st April, 1931, to 28th February, 1932, and the highest offer (£20) was accepted. Payment of rent, when demanded, was refused on the ground that it had not been disclosed that the lands were let subject to military use. Legal proceedings for recovery of the rent were instituted, but were unsuccessful. I have inquired whether steps have been taken to ensure, as far as possible, that no loss to public funds will arise in future cases of the kind.

A claim for £33 4s. 0d., arising out of the overholding of lands let for grazing, has been abandoned. Sanction of the Department of Finance does not appear to have been sought for this waiver.

No rent has yet been received for the Soldiers' Institute at the Curragh. This matter was under discussion on the accounts for 1929-30. The arrears outstanding now amount to £1,051 12s. 6d., but I understand that it is hoped to bring the case to a conclusion in the near future.

In the course of examination of accounts for services rendered by the Army Corps of Engineers it was noticed that varying percentages were added to expenditure on direct labour and materials to cover supervision and establishment charges. I am in communication with the Accounting Officer with regard to the basis on which sums to cover overhead costs are included in the accounts referred to.

The amount of £108 16s. 3d. credited to receipts for use of gymnasiums represents payments by outside bodies for the use of gymnasiums, fields, etc., for sports shows or entertainments. It was observed that the same fee was not always charged for a particular gymnasium or field. I understand, however, that steps have recently been taken to arrive at a definite basis of charge in cases of the kind, and I have inquired whether it is proposed to obtain the approval of the Department of Finance for the schedule of rates agreed upon.

A principal teacher paid from the Vote for the Department of Education has been in occupation of a residence at the Curragh since 1923. The question of payment of rent by him for the accommodation provided has been under consideration and it has recently been decided, in view of an undertaking given to the teacher by the Army authorities prior to his appointment, to allow him to continue in occupation of the premises free of rent during the continuance of his present employment. The Department of Finance, in sanctioning this

proposal, stipulated that the concession would be regarded as personal to the present teacher. This teacher was also allowed the use of a hut, as a garage, free of charge from 1923 until 8th November, 1929, and I have inquired whether this arrangement was approved by the Department of Finance.

Stores.

53. Deficiencies of provisions valued at £259 9s. 9d. disclosed at a stocktaking were reported in the statement of stores written off which was appended to the account for 1929-30 (item 23), it being stated that three officers were required to contribute sums amounting in all to £217 11s. 10d. towards making good the loss. The case has since been reviewed and it has been decided, with Department of Finance sanction, that only £125 should be recovered from the three officers concerned. Sums totalling to this figure have accordingly been collected and credited to appropriations in aid. The net loss to public funds is, therefore, £134 9s. 9d.

The amalgamation of the Barrack Service Store Accounts at the Curragh, to which I referred in previous reports, has been completed, and the unified account is now operated on by a single officer. A complete stocktaking of all such stores held in the district has been carried out and has disclosed deficiencies of £27 19s. 3d. and surpluses of £341 2s. 4d. The deficiencies and surpluses are net figures and have been arrived at after articles found surplus in one barracks or store have been set off against articles of a similar nature found deficient in other barracks or stores. It would appear that prior to the amalgamation of the accounts interchanges of stores had frequently taken place between one barracks and another without adjustment of the respective store accounts. The authority of the Department of Finance has been obtained for the write-off of the value of the net deficiencies and for the adjustment of the store records as regards the surpluses.

A deficiency of approximately 170 tons in a stock of coal disclosed at an inspection at the Curragh in February, 1930, was referred to in paragraph 62 of my report for 1929-30 and was the subject of comment in paragraph 32 of the report of the Public Accounts Committee dated 12th November, 1931. A new weighbridge was brought into use at this centre early in 1932 in replacement of the old weighing equipment, which was unreliable. The stock of coal in question has now been weighed and issued and I understand that the deficiency finally disclosed amounts to 25 tons approximately. The method of adjustment of this shortage is still under consideration.

The method of measurement of fuel stocks for the purpose of reconciliation with store accounting records, which had been under consideration for some time past, has now been finally

decided, and Regulations providing for a standardized basis of measurement have been issued.

I am in communication with the Accounting Officer regarding the disposal of receptacles received with consignments of stores, and which appear to be surplus to current requirements.

Losses.

54. Losses written off during the year are detailed in a statement appended to the account. The total is made up of :—

Cash losses charged to "Balances Irrecoverable" with the sanction of the Department of Finance	£	s.	d.
... ..	3,431	5	11
Deficiencies of stores and other losses not affecting the 1931-32 Vote	4,720	12	6

Losses due to damage arising from accidents to Army vehicles amount to £471 8s. 8d., of which £71 12s. 11d. was recovered in cases where negligence was proved. In addition sums totalling to £472 7s. 6d. have been paid as compensation for injury or damage to persons or property arising out of the accidents. Of this amount £226 4s. 6d. is charged to sub-head X. Incidental Expenses in this account, and the balance £246 3s. 0d. will be included in the account for 1932-33. From my examination of the documents submitted for audit it would appear that the cases reported involved over 80 accidents to Army vehicles, as against 15 accidents reported in the account for 1929-30 and 24 in the account for 1930-31. I am in communication with the Accounting Officer on the question of the increase in the number of accidents and on the high proportion of accidents to the number of cars on Army charge.

Owing to misinterpretation of a direction in a Department of Finance minute a civilian fitter was engaged in April, 1929, on the understanding that he would be required to serve a period of probation and that his employment would be subject to review in three years. His services were dispensed with in March, 1931, before the termination of the period of three years, and a claim was made on his behalf for damages for breach of contract. An *ex gratia* payment of £100 was made to him in full and final settlement of his claim, and is charged in this account.

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

(*Ard Scríobóir.*)

EXCHEQUER AND AUDIT DEPARTMENT,

DUBLIN, 8th February, 1933.

PUBLIC SERVICES.

xxi

APPROPRIATION ACCOUNTS, 1931-32.

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 ...	5,041	—	5,041	4,884 4 5	—	4,884 4 5	156 15 7	—	—	—	156 15 7	—	—	1
4	2	OIREACHTAS ...	116,885	—	116,885	104,090 19 1	—	104,090 19 1	12,794 0 11	—	—	—	12,794 0 11	—	300 0 0	2
6	3	DEPARTMENT OF THE PRESIDENT OF THE EXECUTIVE COUNCIL ...	11,543	—	11,543	11,101 2 0	—	11,101 2 0	441 18 0	—	—	—	441 18 0	—	—	3
8	4	COMPTROLLER AND AUDITOR-GENERAL ...	18,111	—	18,111	15,522 14 3	—	15,522 14 3	2,588 5 9	—	—	—	2,588 5 9	50	365 18 0	4
10	5	OFFICE OF THE MINISTER FOR FINANCE	62,328	—	62,328	56,891 13 0	—	56,891 13 0	5,436 7 0	—	—	—	5,436 7 0	500	458 9 11	5
12	6	OFFICE OF THE REVENUE COMMISSIONERS	687,605	16,455	671,150	649,436 16 11	17,710 1 2	631,726 15 9	38,168 3 1	—	1,255 1 2	—	39,423 4 3	—	—	6
17	7	OLD AGE PENSIONS ...	2,757,500	1,000	2,756,500	2,702,917 11 9	599 19 0	2,702,317 12 9	54,582 8 3	—	—	400 1 0	54,182 7 3	—	—	7
19	8	LOCAL LOANS ...	1,170,000	—	1,170,000	1,170,000 0 0	—	1,170,000 0 0	—	—	—	—	—	570,000	554,048 16 8	8
20	9	COMMISSIONS AND SPECIAL INQUIRIES ...	10,244	—	10,244	7,052 6 0	—	7,052 6 0	3,191 14 0	—	—	—	3,191 14 0	—	—	9
24	10	OFFICE OF PUBLIC WORKS ...	112,876	11,500	101,376	102,988 0 6	14,850 11 4	88,137 9 2	9,887 19 6	—	3,350 11 4	—	13,238 10 10	—	2 17 6	10
27	11	PUBLIC WORKS AND BUILDINGS ...	791,972	113,680	678,292	712,488 13 3	133,526 1 5	578,962 11 10	79,483 6 9	—	19,846 1 5	—	99,329 8 2	—	31 5 2	11
56	12	STATE LABORATORY ...	7,378	—	7,378	6,521 18 4	—	6,521 18 4	856 1 8	—	—	—	856 1 8	200	134 6 10	12
57	13	CIVIL SERVICE COMMISSION ...	13,206	—	13,206	12,050 18 2	—	12,050 18 2	1,155 1 10	—	—	—	1,155 1 10	4,160	4,329 0 3	13
59	14	PROPERTY LOSSES COMPENSATION ...	187,100	—	187,100	161,050 1 0	—	161,050 1 0	26,049 19 0	—	—	—	26,049 19 0	—	1,122 11 10	14
61	15	PERSONAL INJURIES COMPENSATION ...	2,690	—	2,690	2,437 10 4	—	2,437 10 4	252 9 8	—	—	—	252 9 8	—	—	15
62	16	SUPERANNUATION AND RETIRED ALLOWANCES ...	1,700,095	2,150	1,697,945	1,664,124 9 11	587 7 2	1,663,537 2 9	35,970 10 1	—	—	1,562 12 10	34,407 17 3	—	14 4	16
65	17	RATES ON GOVERNMENT PROPERTY ...	90,600	3,100	87,500	85,986 4 7	3,096 12 6	82,889 12 1	4,613 15 5	—	—	3 7 6	4,610 7 11	—	—	17
67	18	SECRET SERVICE ...	10,000	—	10,000	1,511 13 5	—	1,511 13 5	8,488 6 7	—	—	—	8,488 6 7	—	—	18
68	19	TARIFF COMMISSION ...	4,928	—	4,928	4,440 0 3	—	4,440 0 3	487 19 9	—	—	—	487 19 9	—	—	19
69	20	EXPENSES UNDER THE ELECTORAL ACT, AND THE JURIES ACT ...	19,000	—	19,000	17,756 16 5	—	17,756 16 5	1,243 3 7	—	—	—	1,243 3 7	—	—	20
70	21	MISCELLANEOUS EXPENSES ...	9,800	—	9,800	9,611 11 8	—	9,611 11 8	188 8 4	—	—	—	188 8 4	—	—	21
72	22	STATIONERY AND PRINTING ...	144,233	24,940	119,293	142,849 19 0	24,973 0 2	117,876 18 10	1,383 1 0	—	33 0 2	—	1,416 1 2	—	—	22
76	23	VALUATION AND BOUNDARY SURVEY ...	41,591	6,745	34,846	39,723 6 2	6,946 0 6	32,777 5 8	1,867 13 10	—	201 0 6	—	2,068 14 4	—	1 6 8	23
78	24	ORDNANCE SURVEY ...	47,197	2,815	44,382	42,807 6 8	3,230 11 3	39,576 15 5	4,389 13 4	—	415 11 3	—	4,805 4 7	—	13 11	24
80	25	SUPPLEMENTARY AGRICULTURAL GRANT ...	599,011	—	599,011	599,011 0 0	—	599,011 0 0	—	—	—	—	—	—	—	25
81	26	LAW CHARGES ...	62,087	1,200	60,887	59,335 8 9	1,826 14 4	57,508 14 5	2,751 11 3	—	626 14 4	—	3,378 5 7	800	800 0 0	26
83	27	HAULBOWLINE DOCKYARD ...	5,800	—	5,800	4,748 11 11	—	4,748 11 11	1,051 8 1	—	—	—	1,051 8 1	1,000	7,015 12 6	27
84	28	UNIVERSITIES AND COLLEGES ...	154,750	—	154,750	154,750 0 0	—	154,750 0 0	—	—	—	—	—	—	—	28
85	29	BET SUGAR SUBSIDY ...	162,500	—	162,500	57,280 10 10	—	57,280 10 10	105,219 9 2	—	—	—	105,219 9 2	—	—	29
86	30	QUIT RENT OFFICE ...	4,189	—	4,189	3,977 0 7	—	3,977 0 7	211 19 5	—	—	—	211 19 5	—	—	30
87	31	OFFICE OF THE MINISTER OF JUSTICE ...	40,401	—	40,401	37,348 0 0	—	37,348 0 0	3,053 0 0	—	—	—	3,053 0 0	—	149 2 10	31
89	32	GARDA SÍOCHÁNA ...	1,663,275	24,649	1,638,626	1,656,341 14 6	25,669 16 3	1,630,671 18 3	6,933 5 6	—	1,020 16 3	—	7,954 1 9	1,600	2,797 8 6	32
92	33	PRISONS ...	103,327	14,000	89,327	92,248 15 9	10,759 2 0	81,489 13 9	11,078 4 3	—	—	3,240 18 0	7,837 6 3	—	—	33
95	34	DISTRICT COURT ...	39,548	—	39,548	38,037 14 8	—	38,037 14 8	1,510 5 4	—	—	—	1,510 5 4	14,200	14,307 7 0	34
96	35	SUPREME COURT AND HIGH COURT OF JUSTICE ...	56,920	3,210	53,710	52,313 8 2	3,510 7 3	48,803 0 11	4,606 11 10	—	300 7 3	—	4,906 19 1	3,000	3,519 2 6	35
98	36	LAND REGISTRY AND REGISTRY OF DEEDS	49,659	—	49,659	45,078 0 2	—	45,078 0 2	4,580 19 10	—	—	—	4,580 19 10	—	529 13 8	36
100	37	CIRCUIT COURT ...	74,372	15,510	58,862	71,528 1 4	16,476 6 0	55,051 15 4	2,843 18 8	—	966 6 0	—	3,810 4 8	—	—	37
102	38	PUBLIC RECORD OFFICE ...	5,547	—	5,547	5,131 4 6	—	5,131 4 6	415 15 6	—	—	—	415 15 6	—	—	38
103	39	CHARITABLE DONATIONS AND BEQUESTS...	3,550	48	3,502	3,362 18 0	47 14 8	3,315 3 4	187 2 0	—	—	5 4	186 16 8	5	27 2 0	39
104	40	LOCAL GOVERNMENT AND PUBLIC HEALTH	552,858	15,331	537,527	542,879 10 3	15,490 0 5	527,389 9 10	9,978 9 9	—	159 0 5	—	10,137 10 2	4,512	4,965 12 6	40
108	41	GENERAL REGISTER OFFICE ...	20,046	5,350	14,696	18,031 17 9	3,531 3 0	14,500 14 9	2,014 2 3	—	—	1,818 17 0	195 5 3	—	—	41
110	42	DUNDRUM ASYLUM ...	16,089	973	15,116	15,105 2 1	64									

APPROPRIATION ACCOUNTS—
PUBLIC SERVICES,
1931-32.

GOVERNOR-GENERAL'S ESTABLISHMENT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1932, 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 ...	1,411	1,377 7 3	33	12 9	—	
B.—Allowance to Governor-General for Expenses ...	3,000	3,000 0 0	—		—	
C.—Travelling Expenses ...	200	79 12 10	120	7 2	—	
D.—Telegrams and Telephones	190	187 4 4	2	15 8	—	
E.—Motor Car Replacement Fund (Grant in Aid) ...	240	240 0 0	—		—	
TOTAL£	5,041	4,884 4 5			—	
Surplus to be surrendered		... £	156	15 7		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings due to regrading on the Establishment and to reduction of cost of living index figure.

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

EXTRA REMUNERATION (exceeding £30).

A sum of £50 (Subhead A.) was paid to the typist for secretarial assistance.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
25 Deire Fomhair, 1932.

MOTOR CAR REPLACEMENT FUND.

			£	s.	d.
Balance on 31st March, 1931	...	...	535	9	5
Grant-in-Aid, 1931-32	...	...	240	0	0
Interest on Investment	...	...	30	19	11
			<hr/>		
Expenditure	...	...	806	9	4
			<hr/>		
Balance at 31st March, 1932	...	...	£806	9	4

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, 1932,
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	46,110 14 1	5,909	5 11	—	
B.—Travelling Expenses of Teachtaí	9,000	5,677 15 10	3,322	4 2	—	
SEANAD ÉIREANN.						
C.—Salaries and Allowances of Seanadóirí ...	22,830	22,524 1 1	305	18 11	—	
D.—Travelling Expenses of Seanadóirí ...	900	678 14 2	221	5 10	—	
OIREACHTAS.						
E.—Salaries, Wages, and Allowances of Officers and Staff of the Oireachtas ...	31,095	28,098 0 1	2,996	19 11	—	
F.—Travelling and Incidental Expenses of Officers and Staff of the Oireachtas	350	288 1 11	61	18 1	—	
G.—Telegrams and Telephones	335	383 11 11	—		48	11 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 ... £	116,885	104,090 19 1	12,842	12 10	48	11 11

Surplus to be surrendered ... £12,794 0 11

Estimated. Realized.

	£	s.	d.
Extra Receipts payable to Exchequer ...	—	300	0 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, to the dissolution of Dáil Éireann, and to the Triennial Elections to Seanad Éireann.

B., D, and F.—Expenditure cannot be accurately estimated.

E.—Savings due to vacancies on the establishment and to reduction of the cost of living Bonus.

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), two Senior Translators received £133 and £35, respectively, under the schemes for assisting the publication of general literature in Irish.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

7 Mí na Samhna, 1932.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1932,
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	10,458	10,437 19 0	20 1 0	—
B.—Travelling Expenses ...	400	35 16 8	364 3 4	—
C.—Incidental Expenses ...	85	62 4 8	22 15 4	—
D.—Telegrams and Telephones	250	215 1 8	34 18 4	—
E.—Allowance to President for Motor Car	350	350 0 0	—	—
TOTAL	£ 11,543	11,101 2 0		—
Surplus to be surrendered			£ 441 18 0	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to reduction of cost of living Bonus and vacancies, modified by revision of the establishment.
- B.—Expenditure cannot be estimated with any degree of accuracy. Provision was made in the Estimate for expenses of delegates to conferences which were subsequently postponed.
- C. and D.—Casual variation.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,
1 Mí na Samhna, 1932.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1932, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE of the COMPTROLLER AND AUDITOR-GENERAL (No. 1 of 1923), including the NATIONAL INSURANCE AUDIT OFFICE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
OFFICE OF THE COMPTROLLER AND AUDITOR-GENERAL.	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances	11,712	10,518 11 5	1,193 8 7	—
B.—Travelling Expenses ...	150	25 4 0	124 16 0	—
C.—Incidental Expenses ...	70	75 19 10	—	5 19 10
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 ...	4,809	4,010 7 11	798 12 1	—
E.—Travelling Expenses ...	750	296 6 8	453 13 4	—
F.—Incidental Expenses ...	45	21 4 5	23 15 7	—
TOTAL ...£	18,111	15,522 14 3	2,594 5 7	5 19 10

Surplus to be surrendered ... £2,588 5 9

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	50	365 18 0

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.—Audits involving travelling and subsistence expenses were not carried out to the extent anticipated.
- C.—Excess due to expenditure on carriage being greater than was estimated. (Department of Finance letter S. 60/28/32).
- D.—Saving due to re-organization of staff engaged on National Insurance Audit work and to reduction of cost of living Bonus.

E.—The cost of auditing the accounts of Approved Societies situated outside the Dublin area was less than anticipated.

F.—Following re-organization of staff of Insurance Audit Branch and the provision of alternative accommodation, the charges for telegrams, telephones, messenger's uniform and carriage were considerably reduced.

EXTRA RECEIPTS.—Sums amounting to £50 were received from Departments in respect of audits, and a sum of £315 18s. 0d. was received in respect of the services of an officer on loan.

EXTRA REMUNERATION (exceeding £30).

An Assistant Auditor received an allowance of £75 from the Sea Fisheries Association for special services.

A Clerical Officer on loan to the Dairy Disposals Company received an allowance amounting to £34 18s. 4d.

J. MAHER,
Accounting Officer.

Exchequer and Audit Department,
14th November, 1932.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1932, 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.
OFFICE OF THE MINISTER FOR FINANCE.	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances	53,634	48,959 12 2	4,674 7 10	—
B.—Travelling Expenses ...	250	32 3 5	217 16 7	—
C.—Incidental Expenses ...	165	91 12 8	73 7 4	—
D.—Telegrams and Telephones	480	450 9 8	29 10 4	—
PAYMASTER-GENERAL'S OFFICE (including TEACHERS' PENSION OFFICE).				
E.—Salaries, Wages, and Allowances	7,629	7,247 2 9	381 17 3	—
F.—Travelling and Incidental Expenses	70	84 12 4	—	14 12 4
G.—Repayments to British Government in respect of Agency Services performed by the British Government Actuary ...	100	26 0 0	74 0 0	—
TOTAL ... £	62,328	56,891 13 0	5,450 19 4	14 12 4

Surplus to be surrendered ... £5,436 7 0

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	500	458 9 11

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.

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

E.—Savings due to the reduction of the cost of living Bonus, and vacancies on the establishment.

F.—Excess due to the provision of increased telephone facilities.

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.), a Principal received £59 16s. 8d. in respect of his services as a part-time member of the Electricity Supply Board, and a retired officer of the Department of Posts and Telegraphs received £443 15s. 4d. in respect of salary as Accounts Investigation Officer.

From the Votes for Technical Instruction and Science and Art, a Junior Administrative Officer of this Department received, in the aggregate, £73 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 funds of the Currency Commission the Secretary of the Department of Finance received £500 remuneration as a member of the Commission.

The Accounts of other Departments include the sum of £876 19s. 8d. in respect of salaries, etc., of officers on loan to the Department of Finance.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
4 Mí na Samhna, 1932.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1932, 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. ...	605,450	567,544 9 5	37,905	10	7	—		
B.—Travelling Expenses ...	20,000	20,272 6 0	—			272	6	0
C.—Removal Expenses ...	1,400	781 16 3	618	3	9	—		
D.—Poundage to Distributor of Stamps ...	350	201 19 6	148	0	6	—		
E.—Remuneration, etc., to Collectors and Assessors of Taxes, etc. ...	49,000	47,792 15 5	1,207	4	7	—		
F.—Carriage of Parcels, Advertisements, etc. ...	800	731 8 5	68	11	7	—		
G.—Machinery and Repairs in Stamping Branch; Dies, Plates, etc. ...	2,000	2,889 15 7	—			889	15	7
H.—Telegrams and Telephones	2,300	2,394 16 9	—			94	16	9
I.—Uniform Clothing ...	1,150	1,009 5 5	140	14	7	—		
J.—Cycles, Boats and other Conveyances ...	500	413 5 0	86	15	0	—		
K.—Revenue Instruments, etc. ...	250	342 10 5	—			92	10	5
L.—Law Charges, Expenses of Prosecutions, Fees, Rewards, etc. ...	3,500	4,188 18 2	—			688	18	2
M.—Incidental Expenses ...	175	287 14 7	—			112	14	7
N.—Provision of Rooms for Official Purposes ...	630	558 1 7	71	18	5	—		
O.—Losses by Default, Fraud, and Accident ...	100	27 14 5	72	5	7	—		
GROSS TOTAL ...£	687,605	649,436 16 11	40,319	4	7	2,151	1	6
			Surplus of Gross Estimate over Expenditure. £38,168 3 1					

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
<i>Deduct :—</i>						
	Estimated.	Realized.	Surplus of Appropriations in Aid realized.			
P.—Appropriations in Aid	16,455	17,710 1 2	£1,255 1 2			
			Total Surplus to be surrendered.			
NET TOTAL£	671,150	631,726 15 9	£39,423 4 3			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving is due to the fall in the cost of living Bonus (£22,000, approximately); posts unfilled for the whole or part of the year (£9,000 approximately), and vacancies through deaths, resignations, dismissals, etc.
- B.—The excess is due to the fact that, as a result of re-scheming, the areas of a number of Customs and Excise Districts and Stations were increased. In consequence, expenditure on travelling was more than anticipated. Sanction for the excess has been given (Department of Finance letter S. 60/16/32, of 8th December, 1932).
- C.—The saving is due to the fact that removals at State expense, particularly of householders, were much fewer than anticipated and that, where removals were ordered at State expense, lodging allowances were eliminated where possible.
- D.—Sales of Stamps at the Stock Exchange showed a continuing decline.
- E.—The saving is due in the main to the fall in the cost of living Bonus.
- F.—The provision made for the cost of carriage of stores, etc., was not fully utilized. In addition, there was a small saving on advertisements.
- G.—The excess is due to unforeseen expenditure on official seals. Sanction for the excess has been given (Department of Finance letters E. 127/1/26 of 26th November, 1931, 30th November, 1931, and 8th December, 1932).
- H.—The amount provided for telegrams in the Estimate was exceeded by £70 approximately, due to necessity for prompt notification to the outdoor staff of the introduction of several tariffs with immediate effect. The balance of the excess is due to the installation of new telephone extensions authorized subsequent to the preparation of the Estimate. Sanction for the excess has been given. (Department of Finance letter S. 60/16/32 of 8th December, 1932).
- I.—The issues of uniform clothing during the year were found to be less than anticipated.
- J.—The saving is due to the fact that the provision made for the purchase of new official bicycles was not fully utilized.
- K.—The imposition of new tariffs rendered necessary the immediate purchase of special technical equipment for which no provision had been made in the original estimate. In addition, it was found necessary to purchase larger quantities than anticipated of glassware (sample bottles measuring tubes, etc.), and other miscellaneous items. Sanction for the excess has been given. (Department of Finance letter S. 60/16/32 of 8th December, 1932).
- L.—The excess is principally due to exceptionally heavy expenditure on legal costs. Sanction for the excess has been given (Department of Finance letter S. 60/16/32 of 8th December, 1932).

M.—The excess is due to unforeseen expenditure on the vacuum cleaning of rooms, and of files consequent on office reconstruction and changes. Sanction for the excess has been given (Department of Finance letter S. 60/16/32 of 8th December, 1932).

N.—The saving is due to a reduction in the number of allowances paid to Officers of Customs and Excise in consequence of the provision of suitable office accommodation by the Office of Public Works, and to reduced expenditure on the hire of rooms for the hearing of Income Tax appeals.

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

Employee's portion of Unemployment Insurance contributions not deducted from the wages of a seasonal firelighter on payment of wages. Recovery was subsequently found to be impossible. (Department of Finance letter S. 47/7/26 of 18th December, 1931)	£	s.	d.
...		1	6

Employee's portion of Unemployment Insurance contributions not deducted from the wages of a lift attendant. Employee was originally employed as a resident caretaker—a non-insurable occupation under the Unemployment Insurance Acts. His duties were subsequently extended to embrace those of lift attendant. When it was ascertained that the extension of duties brought the employee within the scope of the Unemployment Insurance Acts, contributions were deducted, but it was not possible to recover in respect of the period for which wages had already been paid. The total amount involved is 17s. 6d. of which 9s. 6d. is proper to the year 1931-32, and 8s. 0d. to 1932-33. (Department of Finance letter S. 47/7/26 of 18th October, 1932)	£	s.	d.
		9	6

Balance of Income Tax misappropriated by a former Collector of Taxes. The ascertained defalcations amounted to £74 6s. 0d., of which £45 16s. 4d. was recovered from Sureties, and £1 6s. 3d. by the retention of amounts due to the Collector in respect of costs and postage. The balance was covered by remuneration withheld—normally chargeable to Subhead E. A nominal charge only. (Department of Finance letter S. 47/6/32 of 15th July, 1932)	£	s.	d.
...	27	3	5

TOTAL CHARGE	£	s.	d.
...	27	14	5

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	315	150	0	0(a)
Charge for manufacture of Unemployment Stamps for Department of Industry and Commerce, ...	150	150	0	0
Clerical Services and incidental expenses on account of General Lighthouse Fund	270	270	0	0
Moneys received from Merchants, etc., for special attendance of Officers	7,800	9,235	9	4(b)
Fines, Forfeitures, Law Costs recovered, etc. ...	6,250	6,309	15	8(c)
Registry of Business Names	240	295	17	6(c)
Proceeds of Customs Sales (Seizures, etc.) ...	800	669	1	0(d)
Charges for Collecting Local Dues, etc. ...	200	214	18	1(b)
Miscellaneous Items	430	414	19	7(e)
	£16,455	£17,710	1	2

(a) The estimate was made on the basis of replenishing Post Office Stocks on a three-year basis. The Post Office subsequently agreed to stock the stamps on an annual basis. The amount realized represents the cost of manufacture for the year of account.

(b) Receipts are governed by the volume of traffic, which cannot be estimated with accuracy.

(c) The amounts realized vary only slightly from the amounts estimated.

(d) The amounts realized vary with the number and value of seizures sold each year. Receipts from this year's sales were below the average of previous years.

(e) The miscellaneous items comprised the following :—

	£	s.	d.
Fees under Merchant Shipping Acts	63	11	10
Bill of Entry Receipts	175	12	0
Refunds of sundry Vote payments made in prior years ...	28	14	2
Costs recovered in Estate Duty Appeals	2	2	0
Minor unclassified items, <i>e.g.</i> , surpluses in cash, rent on goods in State Warehouses, etc.	144	19	7
	<u>£414</u>	<u>19</u>	<u>7</u>

EXTRA REMUNERATION (exceeding £30).

One Officer of Customs and Excise (£120-£450) received £119 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 £50 8s. 0d. from the Vote for Wireless Broadcasting.

One Collector of Taxes received £81 5s. 0d. as Branch Manager of an Unemployment Exchange.

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) received allowances 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).

One Officer of Customs and Excise (£120-£450) received an allowance of £100 per annum as Private Secretary to the Chairman of the Revenue Commissioners.

Thirty Officers of Customs and Excise (£110-£350) received amounts varying from £30 6s. 11d. to £122 18s. 5d.; twenty-five Preventive Officers (£140-£220) received amounts varying from £30 4s. 2d. to £83 6s. 2d.; Fifty-seven Preventive Men (29/- to 51/- weekly) received amounts varying from £30 1s. 1d. to £106 11s. 1d.; five Temporary Preventive Men (29/- to 40/- weekly) received amounts varying from £31 8s. 5d. to £57 19s. 3d.; fourteen Watchers (28/- to 33/- weekly) received amounts varying from £31 10s. 3d. to £51 15s. 10d.; two Tax Officers (£135-£160) received £39 0s. 8d., and £44 1s. 2d.; two Tax Clerks (£75-£125) received £31 17s. 3d., and £41 10s. 2d.; one Clerical Officer (£70-£150) received £36; and four Writing Clerks (32/- to 42/- weekly) received amounts varying from £31 13s. 2d. to £39 5s. 1d. in respect of extra attendance, double duty, fees for instruction of pupils, rewards for detecting smuggling or other Revenue evasions, etc.

This Account includes an amount of £865 4s. 4d. in respect of salary and bonus of two Officers of Customs and Excise loaned to the Department of Education ; one Junior Executive Officer loaned to the Department of Local Government and Public Health ; two Clerical Officers loaned to the National Health Insurance Commission as probationary Assistant Inspectors : two Officers of Customs and Excise, and two Watchers seconded to the State Laboratory.

W. O'BRIEN,

Accounting Officer.

OIFIG NA gCOIMISINÉIRÍ IONCUIM,
(Office of the Revenue Commissioners),
Caisleán Baile Átha Cliath,
(Dublin Castle),

30adh Samhain, 1932.

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

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1932, 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	2,750,000	2,695,632 3 6	54,367 16 6	—
B.—Expenses of Pension Committees	7,500	7,212 18 3	287 1 9	—
D.—Sums Irrecoverable	—	14 7 0	—	14 7 0
E.—Extra Statutory Payments	—	58 3 0	—	58 3 0
GROSS TOTAL	£ 2,757,500	2,702,917 11 9	54,654 18 3	72 10 0
			Surplus of Gross Estimate over Expenditure. £54,582 8 3	
Deduct :—	Estimated.	Realized.	Deficiency of Appropriations in Aid Realized. £400 1 0	
C.—Appropriations in Aid	1,000	599 19 0		
NET TOTAL	£ 2,756,500	2,702,317 12 9	Net Surplus to be surrendered. £54,182 7 3	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The saving of 1.98 per cent. under this Subhead accrued through the average number of pensioners being slightly less during the year than had originally been anticipated when framing the Estimate.

B.—The number of claims and questions dealt with by Committees during the first six months was below the average of previous years. In addition, a number of Clerks did not forward claims for expenses in time for payment during the year of account. The basis of remuneration to Clerks to Pension Committees and Sub-Committees was altered with effect as from 1st October, 1931. Since that date, the Clerks have been paid salaries determined by reference to the average annual equivalents of the amounts paid during the period from the 1st April, 1925, to the 31st March, 1928, in fees under paragraph No. 1 of the Financial Instructions for Old Age Pensions Committees and Sub-Committees issued in May, 1922 (Department of Finance letter S. 88/2/27, dated 28th November, 1931).

- 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 Pensions 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 the 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 30th December, 1931, 21st April, 1932, and 15th June, 1932).
- E.—Payments made under the authority of the Department of Finance in cases where the provisions of Section 5 (b) of the Old Age Pensions Act, 1911, precluded statutory payment (Department of Finance letters S. 88/2/30 of 30th December, 1931, 21st April, 1932, and 15th June, 1932).
- 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 total sum recovered in 1931-32 was considerably below the average realized in the two previous years, on which the estimate was based.

NOTES.

(1) In addition to the cash recoveries under Subhead C, further recoveries amounting to £3,235 2s. 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 30th December, 1931, 21st April, 1932, and 15th June, 1932).

£	s.	d.	
922	13	0	Cases in which, there being no fraud or concealment, recovery was waived.
3,199	17	0	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.
16	15	0	Cases where pensions were drawn during the receipt of disqualifying Poor Relief, where no single over-payment exceeded 30s.
£4,139	5	0	

OIFIG NA GCOIMISINÉIRÍ IONCUIM,
BAILE ATHA CLIATH,
24adh Samhain, 1932.

W. O'BRIEN,
Accounting Officer.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

LOCAL LOANS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1932, 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)	570,000	570,000	—	—
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	£ 1,170,000	1,170,000	—	—

Estimated.	Realized.
£	£ s. d.

EXTRA RECEIPTS PAYABLE TO EXCHEQUER:—

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

Per Land Commission	206,000	201,630	5	4
Per Office of Public Works	364,000	352,348	11	1

Receipts on account of Local Loans previously written off as irrecoverable

—	70	0	3
£570,000	£554,048	16	8

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
26 Deire Fomhair, 1932.

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, 1932, 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.
CENTRAL SAVINGS COMMITTEE.	£	£ s. d.	£ s. d.	£ s. d.
A.1.—Salaries, etc. ...	3,249	2,924 10 2	324 9 10	—
2.—Travelling and Incidental Expenses ...	1,765	1,134 8 8	630 11 4	—
3.—Advertising and Publicity Expenses ...	2,030	1,615 5 5	414 14 7	—
4.—Expenses of County Committees (including Grants to Secretaries) ...	340	153 1 3	186 18 9	—
TOTAL FOR CENTRAL SAVINGS COMMITTEE ...	7,384	5,827 5 6	1,556 14 6	—
CIVIL SERVICE (COMPENSATION) BOARD.				
B.1.—Salaries, etc. ...	5	—	5 0 0	—
2.—Travelling and Incidental Expenses ...	10	5 17 2	4 2 10	—
TOTAL FOR CIVIL SERVICE (COMPENSATION) BOARD ...	15	5 17 2	9 2 10	—
COMMITTEE OF INQUIRY INTO POSITION OF NATIONAL TEACHERS IN THE GAELTACHT.				
C.1.—Salaries, etc. ...	100	—	100 0 0	—
2.—Travelling and Incidental Expenses ...	395	—	395 0 0	—
TOTAL FOR COMMITTEE OF INQUIRY INTO POSITION OF NATIONAL TEACHERS IN THE GAELTACHT	495	—	495 0 0	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
IRISH MANUSCRIPTS COMMISSION.				
D.1.—Salaries, etc.	570	578 0 11	—	8 0 11
2.—Fees and Expenses in connection with Inspection of MSS. and Editing of Publications	1,200	352 1 11	847 18 1	—
3.—Travelling and Incidental Expenses	130	145 8 11	—	15 8 11
TOTAL FOR IRISH MANUSCRIPTS COMMISSION£	1,900	1,075 11 9	847 18 1	23 9 10
E.—COMMISSIONS AND INQUIRIES NOT SPECIFICALLY PROVIDED FOR	450	143 11 7	306 8 5	—
TOTAL£	10,244	7,052 6 0	3,215 3 10	23 9 10

Surplus to be surrendered ... £3,191 14 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

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

A.2.—Close estimation is not possible. About one-third of the saving is attributable to the aforementioned vacancy.

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

A.4.—Expenditure depends largely on the incidence of claims and only a rough estimation thereof is practicable.

B.—See general explanation above.

C.—The Committee of Inquiry was not constituted in the period covered by this Account.

D.1.—Excess due to the payment for part of the year of an allowance at the rate of £50 per annum to the Secretary of the Commission.

D.2.—Saving due to the progress of examination and editorial work being less rapid than was anticipated.

E.—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 1931-32 on account of which payments were made in the year 1931-32.

COMMISSION OR COMMITTEE.	Year of Appointment.	Expenditure to 31st March, 1932.
		£ s. d.
Butter Marketing Tribunal	1930-31	1,098 2 8
Central Savings Committee	1923-24	60,367 11 11
Civil Service Committee (Compensation) and Civil Service (Compensation) Board	1922-23	403 12 10
Commission of Inquiry into Derating	1929-30	716 3 8
Criminal Law Amendment Acts Inquiry	1930-31	33 7 0
Grain Inquiry Tribunal	1929-30	212 19 6
Inter-Departmental Committee on Coast Erosion	1930-31	77 19 7
Irish Manuscripts Commission	1928-29	3,460 13 11
		£ 66,370 11 1

COMMISSIONS AND INQUIRIES NOT SPECIFICALLY PROVIDED FOR.

SUBHEAD E.—EXPENDITURE, 1931-32.

COMMISSION OR INQUIRY.	Salaries, Wages, and Allowances.	Travelling and Incidental Expenses (including Reporting).	Total.
	£ s. d.	£ s. d.	£ s. d.
Butter Marketing Tribunal	6 16 1	52 2 11	58 19 0
Commission of Inquiry into Derating	—	17 18 5	17 18 5
Grain Inquiry Tribunal	35 0 0	4 18 2	39 18 2
Inter-Departmental Committee on Coast Erosion	25 0 0	—	25 0 0
Criminal Law Amendment Acts Inquiry	1 16 0	—	1 16 0
	£ 68 12 1	74 19 6	143 11 7

EXTRA REMUNERATION (exceeding £30).

From this Vote an Agricultural Inspector, Department of Agriculture, received a gratuity of £35, as Secretary of the Grain Inquiry Tribunal.

The Account of the Vote for Agriculture (No. 52) includes the sum of £72 11s. 11d. in respect of salary, etc., of an officer on loan to the Butter Marketing Tribunal.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
22 Mí na Samhna, 1932.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1932, 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.
A.—Salaries, Wages, and Allowances ...	99,310	90,665 5 6	8,644	14 6	—	—
B.—Travelling Expenses ...	9,350	8,652 0 1	697	19 11	—	—
C.—Incidental Expenses ...	750	723 5 1	26	14 11	—	—
D.—Telegrams and Telephones	750	676 19 1	73	0 11	—	—
LAND IMPROVEMENT ACTS, AND LAND ACT, 1881, LOANS.						
E.1.—Salaries ...	1,716	1,698 3 10	17	16 2	—	—
E.2.—Travelling Expenses ...	800	415 19 0	384	1 0	—	—
E.3.—Advertisements ...	200	106 7 11	93	12 1	—	—
G.—Compassionate Grant ...	—	50 0 0	—	—	50	0 0
GROSS TOTAL ...£	112,876	102,988 0 6	9,937	19 6	50	0 0
			Surplus of Gross Estimate over Expenditure. £9,887 19 6			
Deduct :—			Surplus of Appropriations in Aid realized. £3,350 11 4			
F.—Appropriations in Aid ...	11,500	14,850 11 4	Total Surplus to be surrendered. £13,238 10 10			
NET TOTAL ...£	101,376	88,137 9 2				
			Estimated. Realized.			
			£ s. d. £ s. d.			

Extra Receipts payable to Exchequer ... — 2 17 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due principally to vacancies on the establishment remaining unfilled; to fall in the cost of living Bonus; and to need for employment of Land Valuers being less than had been expected.
- B.—Expenditure is variable and cannot be estimated with any great degree of accuracy.
- C. and D.—Casual.
- E.1.—Saving due to fall in cost of living Bonus.
- E.2. and E.3.—The loans applied for during the year were less than anticipated.
- G.—State contribution to local fund for parents of boys drowned in Shannon Navigation waterway at Killaloe (Department of Finance letter S. 102/8/31, of 8th January, 1932).

F.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£
Deduction for Preliminary Expenses from Loans Advances, etc.	400	301(a)
Penal Interest on overdue Loans repayments	1,200	1,506(b)
Services performed for the British Government, etc.	1,700	1,671
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; the River Barrow Drainage Act, 1927, etc.	8,200	11,372(c)
	<u>£11,500</u>	<u>£14,850</u>

(a) The amount advanced in loans during the year was less than anticipated, and the sums realized for preliminary expenses which are in the form of a percentage with additional charges in certain cases were accordingly smaller.

(b) Surplus under penal interest mainly due to an unexpected increase in receipts on foot of arrears due by local authorities.

(c) The amounts recovered for Engineers' expenses include the following :—
Drainage Maintenance, £184; Arterial Drainage, £7,342; Barrow Drainage, £3,824.

EXTRA REMUNERATION (exceeding £30).

One Higher Executive Officer received the sum of £146 ls. 4d. for acting as Superintending Clerk (Department of Finance letter E. 7/12/26 of 19th January, 1932).

One Junior Executive Officer received £34 16s. 11d. for acting as Higher Executive Officer (Department of Finance letter E. 7/6/31 of 3rd September, 1931), and £25 for acting as Secretary to the Inter-Departmental Committee on Coast Erosion (Department of Finance letter E. 121/2/31, of 16th July, 1931).

One Head of Division received the sum of £50 for acting as Accountant during illness of that officer, and after his decease pending a fresh appointment. (Department of Finance letter E. 7/9/31 of 4th January, 1932).

Two Assistant Architects received allowances amounting to £80 2s. 0d., and £37 2s. 3d. respectively, for acting as Architects (Department of Finance letter E. 8/4/26 of 23rd December, 1931).

One retired officer was paid £266 6s. 6d. as a re-employed Assistant to the Furniture Clerk (Department of Finance letters E. 8/1/26 of 30th April, 1931, and 18th June, 1931).

In connection with the Barrow Drainage Scheme £60 was paid to the Resident Engineer, and £35 and £32 respectively, to two Temporary Assistant Engineers at Athy for extra work during the Summer and Autumn of 1931. (Department of Finance letter E. 8/17/25 of 7th January, 1932).

One of the temporary Assistant Architects received fees amounting to £98 15s. 0d. from the Vote for Science and Art.

A fee of fifty guineas, together with £7 6s. 0d. for travelling expenses, was paid to an officer of the Department of Industry and Commerce (Shannon Power Development Branch) for report on works being carried out at Buncrana Harbour. See Subhead B. of Vote 11 (Department of Finance letter S./30/11/29 of 10th August, 1931).

This Account includes the sum of £740 9s. 10d. in respect of salaries, etc., of staff on loan to other Departments.

P. HANSON,

Chairman and Accounting Officer.

GEO. P. FAGAN, *Accountant,*

OFFICE OF PUBLIC WORKS, DUBLIN,

30th November, 1932.

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, 1932.

SERVICE.	Balances, 1st April, 1931.	Receipts, 1931-32.	Payments, 1931-32.	Balances, 31st March, 1932.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Irish Church Fund, Loans Repayments ...	—	167 11 3	167 11 3	—
Sea Fisheries Act, 1883	588 12 5	—	—	588 12 5
Shannon Navigation ...	2,626 10 7	5,001 15 7	7,413 18 6	214 7 8
Linen Hall ...	—	249 17 5	249 17 5	—
Letterkenny Railway ...	Dr. 21 6 8	25 12 0	8 10 8	Dr. 4 5 4
Light Railways Surplus Revenue ...	†628 0 0	—	—	628 0 0
Marine Works Act, 1902, Maintenance Fund	1,374 13 3	710 1 9	339 4 3	1,745 10 9

†Amount of Scotter Award.

P. HANSON,

Chairman and Accounting Officer.

GEO. P. FAGAN,

Accountant.

30th November, 1932.

PUBLIC WORKS AND BUILDINGS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1932, 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 ...	14,000	13,949 0 9	50 19 3	—
AA.—Annuities ...	13,223	13,222 8 6	11 6	—
B.—New Works, Alterations, and Additions:— Original ... £385,200 Supplementary 500	385,700	320,106 3 2	65,593 16 10	—
BB.—Residence of Papal Nuncio: Adaptation and Renovation (including Furniture) ...	—	2,356 19 5	—	2,356 19 5
C.—Maintenance and Supplies	190,420	185,678 1 2	4,741 18 10	—
CC.—Compensation in lieu of Restoration of Lands taken over under Emergency Powers ...	7,000	55 5 0	6,944 15 0	—
D.—Furniture, Fittings, and Utensils ...	22,092	20,389 19 4	1,702 0 8	—
E.—Rents, etc. ...	64,659	66,339 8 11	—	1,680 8 11
EE.—Compensation for premises commandeered by the Army ...	3,000	872 11 0	2,127 9 0	—
F.—Fuel, Light, Water, and Cleaning, etc. ...	40,670	39,551 14 4	1,118 5 8	—
G.—Phoenix Park National School ...	133	123 15 9	9 4 3	—
H.—River Shannon Works ...	265	191 1 5	73 18 7	—
J.1.—Drainage Maintenance	1,000	2,767 11 0	—	1,767 11 0
J.2.—Arterial Drainage ...	36,000	29,205 14 0	6,794 6 0	—
J.3.—Barrow Drainage ...	5,000	5,000 0 0	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
J.A.—Arterial Drainage— Purchase of Machinery	9,000	12,404 0 0	—	3,404 0 0
K.—Telegrams and Telephones	300	274 19 6	25 0 6	—
	792,462	712,488 13 3	89,182 6 1	9,208 19 4
<i>Deduct :—</i> Anticipated Savings on various Subheads. (See Supplementary Estimate) ...	490	—	490 0 0	—
GROSS TOTAL :—			88,692 6 1	9,208 19 4
Original ... £791,962 Supplementary 10 — £	791,972	712,488 13 3	Surplus of Gross Estimate over Expenditure. £79,483 6 9	
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Appropriations in Aid realized.	
L.—Appropriations in Aid	113,680	133,526 1 5	£19,846 1 5	
NET TOTAL :— Original ... £678,282 Supplementary 10 — £	678,292	578,962 11 10	Total Surplus to be surrendered. £99,329 8 2	
			Estimated.	Realized.
			£	£ s. d.
Extra Receipts payable to Exchequer ...			—	31 5 2

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

SERVICE.	AMOUNT.	DEPARTMENT OF
		FINANCE AUTHORITY.
DEPARTMENT OF FINANCE :	£ s. d.	
Rosslare Customs ...	950 5 0	S. 2/1/30.
DEPARTMENT OF JUSTICE :		
GÁRDA SÍOCHÁNA.		
Co. Carlow :		
St. Mullins (Glynn) ...	100 0 0	S. 14/18/30.
Co. Cavan :		
Blacklion ...	300 0 0	S. 14/6/30.
Shercock ...	135 9 3	S. 14/19/30.
Tullyvin ...	2 16 3	S. 14/26/28.
Co. Clare :		
New Quay ...	175 2 0	S. 14/6/24.
Co. Cork :		
Ballynoe ...	70 0 0	S. 14/4/31.
Glentane ...	75 0 0	S. 14/93/25.
Macroom ...	54 10 0	S. 14/7/26.
Newmarket ...	200 0 0	S. 14/115/26.

					DEPARTMENT OF	
					FINANCE	
					AUTHORITY.	
SERVICE.					AMOUNT.	
					£ s. d.	
DEPARTMENT OF JUSTICE.—						
<i>continued.</i>						
GÁRDA SÍOCHÁNA.— <i>continued.</i>						
Co. Dublin :						
Finglas ...	...	...	...	...	125 0 0	S. 14/10/30.
Rathfarnham ...	...	...	...	...	350 2 0	S. 14/9/29.
Swords ...	...	...	...	...	700 0 0	S. 14/2/30.
Co. Galway :						
Carrandulla ...	...	...	...	...	13 16 1	S. 14/14/30.
Inverin ...	...	...	...	...	13 0 0	S. 14/76/25.
Kiltormer ...	...	...	...	...	80 0 0	S. 14/16/31.
Co. Kerry :						
Ardfert ...	...	...	...	...	884 16 0	S. 14/9/31.
Beaufort ...	...	...	...	...	100 0 0	S. 14/14/31.
Castlemaine ...	...	...	...	...	65 0 0	S. 14/19/31.
Dingle ...	...	...	...	...	157 17 0	S. 14/87/25.
Lixnaw ...	...	...	...	...	102 7 0	S. 14/21/30.
Tarbert ...	...	...	...	...	628 3 0	S. 14/3/26.
Co. Leitrim :						
Carrigallen ...	...	...	...	...	105 1 6	S. 14/18/31.
Co. Limerick :						
Athea ...	...	...	...	...	100 0 0	S. 14/6/31.
Kilmeady ...	...	...	...	...	69 14 5	S. 14/32/26.
Co. Longford :						
Newtowncashel ...	...	...	...	...	92 7 0	S. 14/117/26.
Co. Louth :						
Hackballscross ...	...	...	...	...	63 3 0	S. 14/20/30.
Co. Meath :						
Drumeconrath ...	...	...	...	...	40 0 0	S. 14/22/30.
Offaly :						
Rhode ...	...	...	...	...	38 5 0	S. 14/10/30.
Co. Roscommon :						
Keadue ...	...	...	...	...	123 0 0	S. 14/83/25.
Co. Wexford :						
Carrickbyrne ...	...	...	...	...	70 0 0	S. 14/2/31.
Castlebridge ...	...	...	...	...	51 3 0	S. 14/12/31.
Ferns ...	...	...	...	...	2 0 0	
DEPARTMENT OF EDUCATION.						
Galway Training College ...	...	...	...	...	4,078 15 0	S. 20/4/28.
DEPARTMENT OF LANDS AND FISHERIES.						
Land Commission, 32 Upr. Merrion Street ...	...	...	...	...	1,275 2 0	S. 1/9/30.
„ „ 93 Merrion Square ...	...	...	...	...	1,400 0 0	S. 2/6/29.
Lettermullen Lace Class ...	...	...	...	...	100 0 0	S. 27/58/25.
DEPARTMENT OF POSTS AND TELEGRAPHS.						
Athlone Broadcasting Station ...	...	...	...	...	544 0 0	S. 41/12/26.
UNAPPROPRIATED BUILDINGS, ETC.						
Co. Cork :						
Schull ex-Coast Guard Station ...	...	...	...	...	271 16 0	S. 14/119/26.

SERVICE.	AMOUNT.	DEPARTMENT OF FINANCE AUTHORITY.
UNAPPROPRIATED BUILDINGS, ETC.— <i>continued.</i>	£ s. d.	
Co. Donegal:		
Port Kinnegoe ex-Coast Guard Station	200 4 0	S. 2/12/31.
Gormanston Camp	29 6 3	606/12.
HARBOURS, PIERS, ETC.		
Portacloy Fishery Pier	12 0 0	S. 102/5/32.
TOTAL	£13,949 0 9	

B.—See detailed statement of New Works, pages 33 to 47.

BB.—Continuation of work provided for in a previous financial year. Expended, £7,204 12s. 6d. Work in progress. (Department of Finance letters S. 55/35/29 of 26th May, 1931, and S. 60/2/32 of 7th December, 1932).

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., Fermoy Military Hospital, £55 5s. 0d. (Department of Finance letter S. 55/61/31 of 30th September, 1931).

D.—Casual.

E.—Excess principally due to increased cost of rents of Legations abroad owing to the fall in the value of sterling.

EE.—A number of claims which it was hoped 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.—Casual.

H.—Certain maintenance works were postponed owing to the operations of the Shannon Power Scheme.

J.1.—A special grant of £2,662 sanctioned towards the cost of reconstruction of Glyde Drainage District (Department of Finance letter S. 59/3/25 of 19th May, 1931), was responsible for the excess.

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

J.3.—The actual expenditure within the year on the Barrow Drainage Scheme was £63,985 11s. 1d., of which £58,985 11s. 1d. was charged to Local Loans Advances.

J.4.—Additional machines were purchased with the sanction of the Department of Finance (in letter S. 59/13/28 of 30th September, 1931).

L.—Appropriations in Aid:—

	Estimated.	Realized.
	£	£
Rents and Fines	19,000	19,977(a)
Tolls, Dues, etc.	19,000	19,096
Sale of old materials and stores	600	1,415(b)
Miscellaneous, including other sales and hire of plant, etc. ...	2,900	4,805(c)
Contribution from Post Office Savings Bank Fund ...	180	86(d)
Hire of Excavators to Drainage Districts	2,000	4,434(e)
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	70,000	83,713(f)
	£113,680	£133,526

(a) Excess due partly to receipts from Marshalsea Barracks (£400) not estimated for, and partly to sundry new lettings and reduction of arrears.

(b) Sales of surplus furniture from Oriel House Stores and old hutments from Gormanston Camp account for the greater part of the excess.

(c) Hire of dredgers to a greater extent than was expected realized £1,269 in excess of the estimate. The receipts which accrued from sales of pier tickets at Dun Laoghaire Harbour and from the disposal of surplus properties also exceeded anticipations.

(d) The proportion of the cost of upkeep of the G.P.O., Dublin, chargeable against the Savings Bank Fund was less than anticipated.

(e) The estimate for hire of excavators was based on the number of machines in the Commissioners' possession when the Estimate was framed, viz., seven. The number of machines in use during the year was seventeen, all of which, except two purchased towards the end of the year, were fully employed throughout the greater part of the year.

(f) Expenditure on reconstruction of damaged Government property was greater than expected.

NOTES.

The expenditure shown against National Schools—Grants for Building, Enlarging, Enclosing, etc.—includes a sum of £1,645 paid for the purchase of premises in Galway as a special National School for Irish-speaking children. Subhead B. (Department of Finance letter S. 20/49/31 of 13th August, 1931).

Included under Subheads B. and C. are payments of £1,091 16s. 2d., and £201 0s. 9d. respectively, made in recoupment of the Post Office Savings Bank Fund in respect of the residual values of works carried out in premises in Ship Street temporarily occupied by the Savings Bank (Department of Finance letter F. 110/4/28 of 4th November, 1931).

£32 10s. 0d. was paid to the landlord of the Gárda Síochána Barrack at Rathmullen, Co. Donegal, in settlement of his claim for compensation on the surrender of the premises. Subhead C. (Department of Finance letter S. 14/2/27 of 26th March, 1932).

A sum of £190 was paid in settlement of a claim of landlords for re-instatement consequent on the surrender of premises in Dublin formerly occupied by the Revenue Department. Subhead C. (Department of Finance letter S. 1/32/25 of 22nd December, 1931).

£106 was paid to the landlord of the former Employment Exchange at Cobh, Co. Cork, in respect of the Commissioners' liability to put the premises into repair internally. Subhead C. (Department of Finance letter S. 2/19/29 of 5th May, 1931).

£254 6s. 3d. (of which £128 4s. 3d. was charged to Subhead E. and £126 2s. 0d. was borne by the Property Losses Compensation Vote No. 14 Subhead B.) was paid to the landlord of Balbriggan Coast Guard Station on the taking over by the latter of the responsibility for the State's covenants in Head Lease and the relinquishing of claim in respect of destruction of the premises (Department of Finance letter 55/37/30 of 30th July, 1930).

Sums amounting to £65 17s. 1d. were paid in respect of services of two members of dredger crews at Dun Laoghaire Harbour who acted temporarily in the capacity of Ship's Officers. Subhead C. (Department of Finance letter E. 8/8/30 of 12th January, 1932).

A saving estimated at £96 14s. 4d. 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.	
Droichead Nua Military Barracks ...	795	19	5	(Department of Finance letter S. 2/40/25 of 5th April, 1930).
6 Harcourt Street, Dublin ...	43	0	0	(Department of Finance letter S. 2/6/30 of 13th October, 1931).

		£	s.	d.	
16 Parliament Street, Dublin	...	85	0	0	(Department of Finance letter S. 102/2/31 of 26th October, 1932).
Cottage at Lusk Farm	... ..	24	1	6	Do.
Tralee Military Barracks	... ..	48	10	6	Do.
Sundry Coast Guard Stations	... ..	125	4	0	Do.
		£1,121	15	5	

Linen Hall.—A surplus of £31 5s. 2d. accruing in respect of Linen Hall property was paid over as an Extra Exchequer Receipt.

Telephone Capital Account.—The net expenditure during the year on Post Office Buildings borne by the Telephone Capital Account amounted to £120 15s. 7d.

P. HANSON,

Chairman and Accounting Officer.

GEO. P. FAGAN,

Accountant,

OFFICE OF PUBLIC WORKS,

30th November, 1932.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

STATEMENT OF EXPENDITURE ON NEW WORKS, Etc., 1931-32.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
OIREACHTAS :				
1.—Extension of Heating System	500	538 17 3	—	38 17 3
2.—New Restaurant, Members' Rooms and other Improvements (Revote £7,000)	11,400	9,471 18 2	1,928 1 10	—
DEPARTMENT OF FINANCE :				
3.—Dublin Castle, Revenue Department: Lavatory and Cloakroom Accommodation	550	—	550 0 0	—
3A.—Revenue Department: Ship Street Barracks, Dublin: Adaptations ...	—	1,091 16 2	—	1,091 16 2
4.—Dublin Custom House: Renewal of Statues ...	1,000	3 6 1	996 13 11	—
5.—Dublin, New Income Tax Offices, 14 & 15 Upper O'Connell Street (Revote)	3,300	4,495 19 7	—	1,195 19 7
5A.—Dublin, 14 Upper O'Connell Street: Part cost of adapting and equipping shop, etc., for letting to the Irish Tourist Association	500	508 7 7	—	8 7 7
6.—Castlebar: New Income Tax Offices	1,300	306 15 4	993 4 8	—
7.—Letterkenny: New Income Tax Offices	350	533 10 0	—	183 10 0
8.—Rosslare Harbour: Provision of Accommodation for Customs Officials (Revote)	1,000	17 0	999 3 0	—
9.—Tralee, Revenue Office: Improved Accommodation (Revote)	250	—	250 0 0	—
10.—Waterford, Income Tax Office; Improved Accommodation (Revote)	1,000	—	1,000 0 0	—

OBSERVATIONS.

1. Continuation of No. 114 of 1930-31. Department of Finance letter S. 1/4/31 of 14th February, 1931, sanctions expenditure. Expended £566 7s. 9d. Work completed.
2. Continuation of No. 1 of 1930-31. Department of Finance letters S. 1/10/26 of 8th December, 1927, and 19th June, 1930, sanction expenditure. Revised Estimate, £29,200. Expended £26,024 8s. 9d. Work in progress.
3. Work postponed.
- 3A. Department of Finance letter F. 110/4/28 of 4th November, 1931, sanctions expenditure. Work completed. *See Notes.*
4. Preliminary work.
5. Continuation of No. 2 of 1930-31. Estimated cost £50,000. Expended £42,137 7s. 6d. Work in progress.
- 5A.—Department of Finance letter S. 1/8/28 of 19th January, 1932. Maximum grant £1,000. Work in progress.
- 6.—Department of Finance letter S. 2/16/29 of 19th August, 1931, sanctions expenditure of £1,337. Work in progress.
7. Department of Finance letter S. 2/4/31 of 28th July, 1931, sanctions expenditure of £525 10s. 0d. Work in progress.
8. Preliminary work.
9. Work postponed.
10. Work postponed.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF JUSTICE :						
11.—Dublin, Four Courts, Re- construction (Revote £22,000)	35,000	51,655 5 1	—		16,655	5 1
12.—Dublin, Public Record Office: Partial Recon- struction of Treasury (Revote)	9,000	7,376 8 4	1,623 11 8		—	
13.—Garda Síochána Depot: Sanitary Improvements and Improvements in Married Quarters (Revote £400)	500	1,561 11 9	—		1,061 11 9	
14.—Garda Síochána Depot: New Lavatories and Baths	800	—	800 0 0		—	
GARDA SÍOCHÁNA BARRACKS: DUBLIN METROPOLITAN AREA:						
15.—Donnybrook: New Bar- rack (Revote £3,000) ...	8,000	9,298 19 6	—		1,298 19 6	
16.—Drumcondra: New Bar- rack	3,000	1 16 4	2,998 3 8		—	
Co. CARLOW.						
17.—Ballon: New Barrack ...	1,000	1,406 9 8	—		406 9 8	
18.—Myshall: New Barrack	500	—	500 0 0		—	
19.—St. Mullins (Glynn): New Barrack	500	—	500 0 0		—	
Co. CAVAN.						
20.—Ballyjamesduff: New Barrack	300	254 11 10	45 8 2		—	
21.—Blacklion: New Barrack (Revote)	500	—	500 0 0		—	
22.—Shercock: New Barrack (Revote £850) ...	1,000	—	1,000 0 0		—	

OBSERVATIONS—continued.

- 11.—Continuation of No. 10 of 1930-31.
- 12.—Continuation of No. 11 of 1930-31. Department of Finance letter S. 2/60/25 of 3rd January, 1928, sanctions expenditure of £25,800. Expended £19,430 13s. 1d. Work in progress.
- 13.—Continuation of Nos. 12 and 13 of 1930-31. Department of Finance Letter S. 14/8/29 of 3rd. February, 1933, sanctions expenditure of £2,086 16s. 5d. Expended, £2,086 16s. 5d. Work completed.
- 14.—Work postponed.
- 15.—Continuation of No. 14 of 1930-31. Department of Finance letters S. 14/114/26 of 12th April, 1930, and 10th June, 1930, sanction expenditure of £15,000. Expended £12,873 5s. 9d. Work completed. Further payment to be made.
- 16.—Preliminary work.
- 17.—Continuation of No. 10 of 1928-29. Department of Finance letter S. 14/113/25 of 22nd October, 1930, sanctions expenditure of £1,500. Expended £1,422 8s. 9d. Work completed. Further payment to be made.
- 18.—Work postponed.
- 19.—Work postponed.
- 20.—Continuation of No. 16 of 1930-31. Department of Finance letter S. 14/35/28 of 23rd August, 1928, sanctions expenditure of £1,550. Expended £1,380 16s. 10d. Work completed.
- 21.—Work postponed.
- 22.—Continuation of No. 18 of 1930-31. Expended £4 10s. 0d. Preliminary work.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF JUSTICE						
—continued.						
Co. CAVAN—continued.						
23.—Tullyvin : New Barrack	500	300 17 3	199 2 9		—	
Co. CLARE.						
24.—Kilkishen : New Barrack	200	—	200 0 0		—	
25.—Miltown-Malbay : New Barrack ...	200	18 7	199 1 5		—	
26.—Scarriff : New Barrack ...	500	—	500 0 0		—	
Co. CORK.						
27.—Ballyclough : New Barrack (Revote £850) ...	1,000	242 5 11	757 14 1		—	
28.—Ballydehob : New Barrack ...	300	375 6 5	—		75 6 5	
29.—Ballyfeard ex-R.I.C. Barrack : Restoration ...	150	147 1 6	2 18 6		—	
30.—Ballymacoda : New Barrack ...	200	—	200 0 0		—	
31.—Ballynoe : New Barrack	500	—	500 0 0		—	
32.—Bandon : Adaptation ...	2,000	334 3 3	1,665 16 9		—	
33.—Cork City Bridewell and ex-R.I.C. Barrack : Restoration (Revote £4,800)	10,000	7,507 5 7	2,492 14 5		—	
34.—Durrus : New Barrack (Revote £550) ...	1,250	1,290 10 3	—		40 10 3	
35.—Eyeries : New Barrack (Revote £250) ...	1,550	1,731 4 10	—		181 4 10	
36.—Glentane : New Barrack	500	768 0 0	—		268 0 0	

OBSERVATIONS—continued.

23. Continuation of No. 19 of 1930-31. Department of Finance letter S. 14/26/28 of 17th August, 1928, sanctions expenditure of £1,550. Expended £1,325 11s. 11d. Work completed.
24. Work postponed.
25. Preliminary work.
26. Work postponed.
27. Department of Finance letter S. 14/3/27 of 13th January, 1927, sanctions expenditure of £1,450. Work in progress.
28. Continuation of No. 21 of 1930-31. Department of Finance letter S. 14/43/28 of 28th November, 1928, sanctions expenditure of £1,550. Expended £1,416 9s. 7d. Work completed.
29. Continuation of No. 22 of 1930-31. Department of Finance letter S. 14/121/25 of 31st May, 1930, sanctions expenditure of £800. Expended £788 13s. 4d. Work completed.
30. Work postponed.
31. Work postponed.
32. Department of Finance letter S. 55/60/28 of 10th June, 1932, sanctions expenditure of £2,201 19s. 0d. Work in progress.
33. Continuation of No. 23 of 1930-31. Department of Finance letter S. 14/17/25 of 10th March, 1931, sanctions expenditure of £17,350. Expended £7,688 4s. 2d. Work in progress.
34. Continuation of No. 24 of 1930-31. Department of Finance letter S. 14/25/28 of 16th June, 1928, sanctions expenditure of £1,550. Expended £1,490 12s. 2d. Work completed.
35. Continuation of No. 25 of 1930-31. Department of Finance letter S. 14/5/30 of 27th November, 1930, sanctions expenditure of £1,800. Expended £1,746 8s. 4d. Work completed. Further payment to be made.
36. Continuation of No. 114 of 1930-31. Department of Finance letter S. 14/93/25 of 13th May, 1930, sanctions expenditure of £1,550. Expended £770 0s. 1d. Work in progress.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF JUSTICE						
—Continued.						
Co. CORK—continued.						
37.—Kilcrohane: New Barrack (Revote) ...	200	295 12 7	—		95 12 7	
38.—Newmarket: New Barrack	200	4 3 3	195 16 9		—	
39.—Tarleton: New Barrack	200	—	200 0 0		—	
40.—Whitegate: New Barrack	200	—	200 0 0		—	
Co. DONEGAL.						
41.—Burnfoot: Adaptation (Revote) ...	250	219 10 10	30 9 2		—	
42.—Creslough: Adaptation	250	619 14 7	—		369 14 7	
43.—Letterkenny (No. 1 Barrack) Adaptation ...	1,000	8 3 6	991 16 6		—	
44.—Milford: Adaptation ...	100	142 0 6	—		42 0 6	
45.—Muff: Adaptation ...	800	683 13 11	116 6 1		—	
46.—Raphoe: Adaptation ...	400	475 13 8	—		75 13 8	
Co. DUBLIN.						
47.—Finglas: New Barrack (Revote £500) ...	1,000	59 12 9	940 7 3		—	
48.—Lusk: New Barrack (Revote £210) ...	500	—	500 0 0		—	
49.—Rathfarnham: New Barrack ...	500	2 9 10	497 10 2		—	
50.—Swords: Adaptation (Revote £240) ...	600	—	600 0 0		—	
Co. GALWAY.						
51.—Ballinasloe: New Barrack (Revote) ...	500	—	500 0 0		—	
52.—Corofin: New Barrack...	500	612 4 10	—		112 4 10	
53.—Creggs: New Barrack ...	200	7 0 0	193 0 0		—	
54.—Currandulla: New Barrack ...	200	561 2 0	—		361 2 0	

OBSERVATIONS—continued.

37. Continuation of No. 26 of 1930-31. Department of Finance letter S. 14/43/26 of 10th November, 1926, sanctions expenditure of £1,450. Expended £1,438 16s. 2d. Work completed.
38. Continuation of No. 41 of 1928-29. Expended £12 16s. 3d. Preliminary work.
39. Work postponed.
40. Work postponed.
41. Department of Finance letter S. 14/3/30 of 1st April, 1930, sanctions expenditure of £250. Work completed.
42. Continuation of No. 28 of 1930-31. Department of Finance letter S. 14/101/26 of 31st October, 1930, sanctions expenditure of £850. Expended £761 10s. 2d. Work completed.
43. Preliminary work.
44. Continuation of No. 114 of 1930-31. Department of Finance letters S. 14/21/28 of 23rd May, 1928, and 15th September, 1930, sanction expenditure of £526. Expended £562 0s. 6d. Work completed.
45. Continuation of No. 47 of 1928-29. Department of Finance letter S. 14/26/27 of 28th July, 1931, sanctions expenditure of £1,000. Expended £686 19s. 0d. Work in progress.
46. Department of Finance letter S. 14/12/30 of 23rd April, 1931, sanctions expenditure of £450. Work completed.
47. Preliminary work.
48. Work postponed.
49. Preliminary work.
50. Work postponed.
51. Work postponed.
52. Continuation of No. 35 of 1930-31. Department of Finance letter S. 14/110/26 of 8th December, 1926, sanctions expenditure of £1,450. Expended £1,230 3s. 8d. Work completed.
53. Preliminary work.
54. Department of Finance letter S. 14/14/30 of 29th May, 1931, sanctions expenditure of £1,500. Work in progress.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE				
—continued.				
Co. GALWAY—continued.				
55.—Dunmore: New Barrack	1,000	322 8 10	677 11 2	—
56.—Gort: Adaptation of part of ex-Military Barrack (Revote £1,000) ...	2,000	23 3 6	1,976 16 6	—
57.—Kiltormer: New Barrack	200	—	200 0 0	—
58.—Kinvarra: Adaptation	100	450 0 0	—	350 0 0
59.—Recess: New Barrack ...	200	—	200 0 0	—
60.—Turloughmore ex-R.I.C. Barrack: Restoration ...	1,000	—	1,000 0 0	—
Co. KERRY.				
61.—Beaufort: New Barrack	200	—	200 0 0	—
62.—Brosna ex-R.I.C. Barrack: Restoration (Revote £300)	1,250	1,353 13 9	—	103 13 9
63.—Castlegregory: Adaptation ...	800	599 15 0	200 5 0	—
64.—Lixnaw: New Barrack...	1,000	—	1,000 0 0	—
65.—Milltown: New Barrack	500	—	500 0 0	—
66.—Rathmore: New Barrack	200	—	200 0 0	—
Co. KILDARE.				
67.—Celbridge: New Barrack	200	—	200 0 0	—
Co. KILKENNY.				
68.—Innistioige: New Barrack	200	—	200 0 0	—
69.—Tullagher: New Barrack	500	445 2 9	54 17 3	—
70.—The Rower: New Barrack	1,000	—	1,000 0 0	—
Co. LETRIM.				
71.—Carrigallen: New Barrack	200	—	200 0 0	—

OBSERVATIONS—continued.

55. Continuation of No. 58 of 1928-29. Department of Finance letter S. 14/20/27 of 17th June, 1927, sanctions expenditure of £1,650. Expended £332 8s. 8d. Work in progress.
56. Continuation of No. 37 of 1930-31. Expended £37 6s. 3d. Preliminary work.
57. Work postponed.
58. Department of Finance letter S. 14/23/28 of 5th June, 1931, sanctions expenditure of £500. Work in progress.
59. Work postponed.
60. Work postponed.
61. Work postponed.
62. Continuation of No. 40 of 1930-31. Department of Finance letter S. 14/21/27 of 15th March, 1928, sanctions expenditure of £1,800. Expended £1,603 6s. 9d. Work completed.
63. Continuation of No. 203 of 1928-29. Department of Finance letter S. 14/57/24 of 8th December, 1930, sanctions expenditure of £1,000. Expended £723 11s. 1d. Work in progress.
64. Work postponed.
65. Work postponed.
66. Work postponed.
67. Work postponed.
68. Work postponed.
69. Continuation of No. 42 of 1930-31. Department of Finance letter S. 14/36/28 of 31st May, 1930, sanctions expenditure of £1,600. Expended £1,563 10s. 10d. Work completed.
70. Continuation of No. 84 of 1928-29. £27 1s. 10d. expended on preliminary work in 1926-27 and 1927-28. Work postponed.
71. Work postponed.

Service.	Vote.	Expenditure.	Balance.		
			Unexpended.	Excess.	
	£	£ s. d.	£ s. d.	£	s. d.
DEPARTMENT OF JUSTICE —continued.					
Co. LIMERICK.					
72.—Athea: New Barrack ...	500	123 13 4	376 6 8	—	
73.—Kilmeedy: New Barrack	1,000	4 4 9	995 15 3	—	
Co. LONGFORD.					
74.—Newtowncashel: New Barrack ...	1,000	298 11 6	701 8 6	—	
Co. LOUTH.					
75.—Hackballscross: New Barrack ...	500	—	500 0 0	—	
76.—Louth: New Barrack ...	200	235 11 8	—	35 11 8	
Co. MAYO.					
77.—Ballyglass ex-R.I.C. Barrack Restoration (Revote £550) ...	1,000	804 2 11	195 17 1	—	
78.—Bangor Erris: New Barrack ...	500	—	500 0 0	—	
79.—Castlebar: New Barrack (Revote) ...	800	—	800 0 0	—	
80.—Claremorris: New Barrack (Revote) ...	1,000	5 15 2	994 4 10	—	
81.—Glenamoy: New Barrack (Revote £850) ...	1,000	3 5 9	996 14 3	—	
Co. MEATH.					
82.—Drumcournath: New Barrack ...	1,000	—	1,000 0 0	—	

OBSERVATIONS—continued.

72. Department of Finance letter S. 14/6/31 of 31st January, 1931, sanctions expenditure of £1,550. Work in progress.
73. Continuation of No. 98 of 1928-29. Expended £20 4s. 7d. Preliminary work.
74. Continuation of No. 103 of 1928-29. Department of Finance letter S. 14/117/26 of 31st October, 1930, sanctions expenditure of £1,550. Expended £302 13s. 2d. Work in progress.
75. Work postponed.
76. Continuation of No. 44 of 1930-31. Department of Finance letter S. 14/6/28 of 31st January, 1928, sanctions expenditure of £1,550. Expended £1,494 15s. 3d. Work completed.
77. Continuation of No. 45 of 1930-31. Department of Finance letter S. 14/20/28 of 29th October, 1930, sanctions expenditure of £1,300. Expended £1,004 1s. 8d. Work in progress.
78. Work postponed.
79. Work postponed.
80. Continuation of No. 47 of 1930-31. Expended £19 13s. 2d. Preliminary work.
81. Continuation of No. 48 of 1930-31. Expended £6 15s. 8d. Preliminary work.
82. Work postponed.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF JUSTICE —continued.						
Co. MEATH—continued.						
83.—Moynalty : New Barrack	200	—	200	0 0	—	
OFFALY.						
84.—Daingean : New Barrack	200	1 13 0	198	7 0	—	
85.—Rhode : New Barrack ... (Revote £50).	1,100	1,116 16 6	—		16 16 6	
Co. ROSCOMMON.						
86.—Keadue ex-R.I.C. Barrack: Restoration (Revote £750) ...	1,000	630 19 4	369	0 8	—	
87.—Tulsk : New Barrack ...	500	697 5 7	—		197 5 7	
Co. SLIGO.						
88.—Ballymote : New Barrack (Revote) ...	1,000	—	1,000	0 0	—	
89.—Dromore West : New Bar- rack ...	200	—	200	0 0	—	
90.—Rosses Point : New Bar- rack (Revote) ...	500	—	500	0 0	—	
Co. TIPPERARY.						
91.—Shevry ex-R.I.C. Barrack: Restoration ...	1,000	1,578 6 9	—		578 6 9	
92.—Templetuohy : New Bar- rack (Revote £300) ...	1,000	1,230 16 11	—		230 16 11	

OBSERVATIONS—continued.

83. Work postponed.
84. Continuation of No. 114 of 1930-31. Expended £2 10s. 6d. Preliminary work.
85. Continuation of No. 49 of 1930-31. Department of Finance letter S. 14/10/30 of 14th July, 1930, sanctions expenditure of £1,550. Expended £1,238 8s. 10d. Work completed. Further payment to be made.
86. Continuation of No. 50 of 1930-31. Department of Finance letter S. 14/83/25 of 28th February, 1931, sanctions expenditure of £1,350. Expended £633 18s. 0d. Work in progress.
87. Continuation of No. 51 of 1930-31. Department of Finance letter S. 14/16/28 of 23rd April, 1928, sanctions expenditure of £1,550. Expended £772 0s. 3d. Work in progress.
88. Work postponed.
89. Work postponed.
90. Work postponed.
91. Continuation of No. 224 of 1927-28. Department of Finance letter S. 14/11/29 of 6th November, 1930, sanctions expenditure of £1,700. Expended £1,586 10s. 5d. Work completed. Further payment to be made.
92. Continuation of No. 54 of 1930-31. Department of Finance letter S. 14/53/26 of 24th July, 1930, sanctions expenditure of £1,450. Expended £1,443 8s. 0d. Work completed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE —continued.				
Co. WATERFORD.				
93.—Kill: New Barrack ...	200	—	200 0 0	—
94.—Rathgormack: New Barrack. ...	300	511 8 11	—	211 8 11
95.—Stradbally: Adaptation ...	250	199 3 7	50 16 5	—
Co. WEXFORD.				
96. Ballynabola (Carrickbyrne) New Barrack (Revote)...	500	1 1 2	498 18 10	—
97.—Castlebridge: New Barrack ...	200	4 18 2	195 1 10	—
98.—Gorey ex-R.I.C. Barrack: Restoration ...	1,000	2 7 11	997 12 1	—
99.—ELECTRIC LIGHTING ...	2,000	—	1,404 12 8	—
(a) Drogheda ...		100 8 9		
(b) Dun Laoghaire ...		166 12 8		
(c) Ennis ...		84 8 8		
(d) Kells ...		61 1 11		
(e) Raphoe ...		37 10 1		
(f) Tipperary ...		77 5 10		
(g) Wicklow ...		67 19 5		
100.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS	3,000	2,988 5 7	11 14 5	—
101.—BOATHOUSES ...	300	—	300 0 0	—
DEPARTMENT OF EDUCATION.				
NATIONAL SCHOOLS.				
102.—Grants for Building, Enlarging, Enclosing, etc. ...	100,000	89,809 13 11	10,190 6 1	—

OBSERVATIONS—continued.

93. Work postponed.
94. Continuation of No. 55 of 1930-31. Department of Finance letter S. 14/3/28 of 30th June, 1930, sanctions expenditure of £1,740. Expended £1,779 19s. 2d. Work completed.
95. Continuation of No. 135 of 1928-29. Department of Finance letter S. 14/13/27 of 20th February, 1931, sanctions expenditure of £736 14s. 5d. Expended £275 2s. 1d. Work in progress.
96. Continuation of No. 56 of 1930-31. Expended £2 14s. 0d. Preliminary work.
97. Preliminary work.
98. Continuation of No. 142 of 1928-29. Expended £24 8s. 11d. Preliminary work.
99. (a) }
 (b) }
 (c) }
 (d) } Work completed.
 (e) }
 (f) }
 (g) }
100. See details on page 48.
101. Work postponed.
102. Sufficient grants did not mature for payment in time to allow of the expenditure of the entire provision. See Notes.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF EDUCATION—continued.						
103.—TEACHERS' RESIDENCES AT VESTED SCHOOLS : Grants for Building ...	200	—	200	0 0	—	
MODEL SCHOOLS :						
104.—Alterations ...	500	—	103	13 5	—	
(a) Central Model School (Scoil Mhuire) ...		105 11 0				
(b) Clonmel ...		132 10 6				
(c) Sligo ...		42 6 7				
(d) Trim ...		115 18 6				
PREPARATORY COLLEGES :						
105.—Coláiste Brighde, Ballyconnell: Adaptation, Extension and Equipment	2,000	860 2 9	1,139	17 3	—	
106.—Coláiste Caoimhin, Marlboro' Hall, Glasnevin: Additional playgrounds ...	450	500 13 2	—		50	13 2
107.—Coláiste Einne, Furbough, Galway: Erection and Equipment (Revote) ...	15,000	598 13 2	14,401	6 10	—	
108.—Coláiste Mhuire, Tourmakeady: Erection and Equipment (Revote £4,000) ...	8,000	11,014 5 7	—		3,014	5 7
109.—Coláiste na Mumhan, Ballyvourney: Erection and Equipment (Revote £5,000) ...	11,000	37 0 9	10,962	19 3	—	
110.—Hibernian Military School: Adaptation of portion as a Preparatory College (Revote) ...	10,000	—	10,000	0 0	—	

OBSERVATIONS—continued.

103. No grants matured for payment during the year.
104. (a) Work completed.
 (b) Work completed. Further payment to be made.
 (c) Department of Finance letters S. 22/6/30 of 28th August, 1930, and 27th October, 1930, sanction expenditure of £254 17s. 7d. Expended £274 16s. 7d. Work completed.
 (d) Work completed.
105. Continuation of No. 63 of 1930-31. Department of Finance letter S. 22/2/27 of 16th December, 1932, sanctions expenditure of £59835 19s 9d. Expended £59751 5s 11d. Work completed. Further payment to be made.
106. Department of Finance letter S. 22/3/27 of 28th May, 1932, sanctions expenditure of £500 13s. 2d. Work completed.
- 107.—Continuation of No. 65 of 1930-31. Department of Finance letter S. 22/15/27 of 22nd February, 1928, sanctions expenditure of £47,200. Expended £4,057 6s. 7d. Work in progress.
108. Continuation of No. 66 of 1930-31. Department of Finance letter S. 22/9/27 of 29th February, 1932, sanctions expenditure of £69,747. Expended £66,983 11s. 5d. Work in progress.
109. Preliminary work.
110. Work postponed.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£ s. d.		£ s. d.	
DEPARTMENT OF EDUCATION—continued.						
111.—Galway: New Training College (Revote £10,000)	13,000	2,875 18 5	10,124 1 7			—
112.—Killarney School of Housewifery: Reconstruction of laundry building ...	450	—	450 0 0			—
NATIONAL LIBRARY:						
113.—Additional accommodation ...	3,000	—	3,000 0 0			—
114.—Improvements in public reading room ...	1,000	981 4 11	18 15 1			—
NATIONAL MUSEUM:						
115.—Extension, etc. (Revote)	8,000	2 4 3	7,997 15 9			—
DEPARTMENT OF AGRICULTURE:						
116.—Clonakilty Agricultural Station: Electric Lighting (Revote) ...	400	16 5	399 3 7			—
117.—Munster Institute: Erection of House for Farm Foreman (Revote) ...	650	17 0	649 3 0			—
118.—Botanic Gardens: Reconstruction of soil yard frames ...	550	599 0 0	—		49 0 0	
119. Botanic Gardens: Extension of propagating house	250	199 6 7	50 13 5			—
DEPARTMENT OF LANDS AND FISHERIES:						
120.—Land Commission: Improvement in heating installation (Revote) ...	350	8 6 7	341 13 5			—

OBSERVATIONS—continued.

111. Department of Finance letter S. 20/4/28 of 11th November, 1931, sanctions expenditure of £20,744 on foundations and steel structure. Work in progress.
112. Work postponed.
113. Work postponed.
114. Work completed. Further payment to be made.
115. Continuation of No. 71 of 1930-31. Expended £22 12s. 6d. Preliminary work.
116. Preliminary work.
117. Continuation of No. 74 of 1930-31. Expended £6 12s. 9d. Preliminary work.
118. Work completed.
119. Work completed.
120. Continuation of No. 77 of 1930-31. Expended £9 13s. 5d. Preliminary work.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF LANDS AND FISHERIES.— <i>continued.</i>						
FISHERY HARBOURS:						
121.—Dredging Operations ...	1,000	—	708	15 3	—	—
(a) Arklow ...	—	206 11 4	—	—	—	—
(b) Balbriggan ...	—	84 13 5	—	—	—	—
122.—Minor Works of Economic Development ...	4,000	712 9 5	3,287	10 7	—	—
123.—Rural Industrial Classes (Revote £800) ...	1,000	—	1,000	0 0	—	—
124.—Rural Industries Depot: Adaptation of part of Beggars Bush Barracks...	350	60 12 4	289	7 8	—	—
DEPARTMENT OF INDUSTRY AND COMMERCE.						
125.—Ship Street Buildings: Hot water supply for Lavatories ...	600	—	600	0 0	—	—
126.—Tralee Employment Exchange: Alterations (Revote) ...	400	—	400	0 0	—	—
DEPARTMENT OF POSTS AND TELEGRAPHS:						
127.—Dublin, General Post Office: Reconstruction (Revote £14,000) ...	27,000	38,341 4 2	—	—	11,341	4 2
128.—Dublin, College Green Post Office: Alterations (Revote) ...	6,500	—	6,500	0 0	—	—
129.—Dublin, Pearse Street Sorting Office: Extension	200	—	200	0 0	—	—

OBSERVATIONS—*continued.*

121. (a) Department of Finance letters S. 31/3/27 of 30th April, 1931, 23rd January, 1932, and 10th March, 1932, sanction grants not exceeding £292. Work in progress.
 (b) Department of Finance letter S. 31/4/27 of 3rd September, 1931, sanctions grant not exceeding £100. Work completed.
122. See details on page 49.
123. Work postponed.
124. Continuation of No. 81 of 1930-31. Department of Finance letters S. 29/3/29 of 20th December, 1929, 4th December, 1930, 25th March, 1931, and S. 29/12/31 of 26th January, 1932, sanction expenditure of £587. Expended £498 0s. 6d. Work in progress.
125. Work postponed.
126. Work postponed.
127. Continuation of No. 82 of 1930-31. Department of Finance letter S. 38/17/24 of 6th March, 1930, sanctions estimate of £300,000. Expended £247,567 11s. 5d. Work in progress.
128. Work postponed.
129. Work postponed.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF POSTS AND TELEGRAPHS —continued.						
130.—Dublin, Engineering Branch, Garage Accommodation	250	—	250	0 0	—	
131.—Cork, Post Office: New Sorting Office (Revote)	3,000	—	3,000	0 0	—	
131(A).—Fermoy Post Office: Alterations	—	430 19 6	—		430 19 6	
132.—Killarney Post Office: Alterations (Revote) ...	2,000	1,578 8 4	421 11 8		—	
133.—Macroom Post Office: Adaptation	500	—	500	0 0	—	
134.—Rathmines: New Post Office and Telephone Exchange (Revote £4,000)	5,000	197 8 9	4,802 11 3		—	
135.—Thurles Post Office: Adaptation	1,000	—	1,000	0 0	—	
136.—Garages at Provincial Post Offices	200	—	159 5 1		—	
Dun Laoghaire	—	40 14 11	—		—	
WIRELESS BROADCASTING:						
137.—Athlone High Power Station (Revote £3,000)	13,000	1,290 3 2	11,709 16 10		—	
DEPARTMENT OF DEFENCE						
138.—Dublin Headquarters' Buildings: Improved Sanitary Accommodation (Revote)	450	—	450	0 0	—	
139.—Military College: Adaptation of Pearse Barrack, Curragh Camp (Revote)	5,000	84 9 10	4,915 10 2		—	

OBSERVATIONS—continued.

130. Work postponed.

131. Work postponed.

131.(A)

132. Department of Finance letter S. 38/5/30 of 3rd June, 1930, sanctions expenditure of £2,000. Work in progress.

133. Work postponed.

134. Continuation of No. 91 of 1930-31. £822 7s. 10d. expended on preliminary work on clearance of site.

135. Work postponed.

136. Dun Laoghaire—Expended £84 17s. 2d. Work completed.

137. Department of Finance letters S. 41/12/26 of 27th August, 1930, 11th November, 1931, and 12th April, 1932, sanction expenditure. Estimated cost £17,100. Work in progress.

138. Work postponed.

139. Preliminary work.

Service.	Vote.	Expenditure.	Balance.					
			Unexpended.			Excess.		
	£	£ s. d.	£	s.	d.	£	s.	d.
DEPARTMENT OF DEFENCE —continued.								
140.—Athlone, Custume Barracks: Alterations in Main Entrance ...	350	—	350	0	0	—		
141.—Baldonnell Aerodrome: Reconstruction of Barracks (Revote £4,000) ...	5,600	6,219 12 5	—			619 12 5		
142.—Cork, Michael Collins Barracks: Reconstruction (Revote £11,000) ...	21,000	7,853 16 5	13,146	3	7	—		
143.—Kilbride Rifle Range: Food Store, Dining Hall, etc. (Revote £500) ...	6,700	4,470 14 5	2,229	5	7	—		
144.—Kilworth Rifle Range: Food Store, Dining Hall, etc. (Revote £500) ...	5,000	2,066 8 8	2,933	11	4	—		
145.—Renmore Barracks: Reconstruction of Officers Block (Revote £1,000)...	5,000	—	5,000	0	0	—		
146.—Military Barracks, General: Electric Lighting (Revote) ...	8,000	—	7,968	12	11	—		
(a) Islandbridge Barracks, Dublin ...		21 1 10						
(b) McKee Barracks, Dublin ...		8 8 8						
(c) Portobello Barracks, Dublin ...		1 16 7						

OBSERVATIONS—continued.

140. Work postponed.
141. Continuation of No. 97 of 1930-31. Department of Finance letter S. 7/13/28 of 26th March, 1929, sanctions expenditure of £37,000. Expended £31,606 10s. 5d. Work completed. Further payment to be made.
142. Continuation of No. 98 of 1930-31. Department of Finance letter F. 102/12/31 of 30th January, 1932, sanctions estimate of £47,000. Expended £30,809 19s. 0d. Work in progress.
143. Department of Finance letter S. 7/8/29 of 15th August, 1930, sanctions expenditure of £6,707. Work in progress.
144. Department of Finance letter S. 7/8/29 of 15th August, 1930, sanctions expenditure of £5,380. Work in progress.
145. Continuation of No. 101 of 1930-31. £8 10s. 8d. expended on preliminary work in 1927-28.
146. (a) Preliminary work.
(b) Preliminary work.
(c) Preliminary work.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF EXTERNAL AFFAIRS.						
147.—Legations Abroad : Alterations, Furniture and Equipment	2,500	—	—	—	2,318	4 1
(a) Berlin	—	3 2 0	—	—	—	—
(b) London	—	512 1 10	—	—	—	—
(c) Paris	—	3,808 15 6	—	—	—	—
(d) Rome	—	494 4 9	—	—	—	—
DUBLIN CASTLE :						
148.—Reconstruction of Roofs : Second Section ...	1,500	1,047 5 3	452 14 9	—	—	—
149.—Alteration, etc., on evacuation by Courts of Justice	5,000	—	5,000 0 0	—	—	—
PHOENIX PARK :						
150.—Electric Lighting Installation to Buildings (Revote £1,800)	2,000	—	2,000 0 0	—	—	—
151.—Hibernian School and United States Legation, etc., Sewage Disposal (Revote)	4,200	—	4,200 0 0	—	—	—
HARBOURS :						
152.—Bunerana, Grant for Improvements ...	9,000	6,905 6 5	2,094 13 7	—	—	—
153.—Rathmullen : Grant for Improvements (Revote)	1,000	—	1,000 0 0	—	—	—

OBSERVATIONS—continued.

147. (a) Continuation of No. 103 (a) of 1930-31. Department of Finance letter S. 21/2/27 of 4th November, 1931, sanctions expenditure of £5,257 7s. 8d. Expended £5,457 7s. 8d., of which £3,896 7s. 4d, was borne on the Vote for External Affairs, 1929-30. Work completed.
- (b) Continuation of No. 103 (b) of 1930-31.
- (c) Continuation of No. 103 (d) of 1930-31.
- (d) Continuation of No. 103 (e) of 1930-31.
148. Work in progress.
149. Work postponed.
150. Continuation of No. 105 of 1930-31. Estimated cost £6,500. Expended £2,124 0s. 8d. Completion of work deferred.
151. Work postponed.
152. Continuation of No. 110 of 1930-31. 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 £16,329 13s. 7d. Work in progress.
153. Work postponed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
154.—CURRAGH MILITARY CEMETERY: Reconstruction of Lych Gate ...	400	—	400 0 0	—
BRITISH MILITARY GRAVES:				
155.—Erection of Headstones (Revote £2,000) ...	3,000	1,494 2 4	1,505 17 8	—
156.—MINOR NEW WORKS NOT EXCEEDING £200 EACH...	3,000	3,280 8 6	—	280 8 6
157.—URGENT AND UNFORESEEN WORKS ...	10,000	5,921 12 11	4,078 7 1	—
158.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1ST APRIL, 1931 ...	5,000	5,961 14 3	—	961 14 3
<i>Deduct</i> for works which may not be carried out during the year ...	£ 485,700	320,106 3 2	209,946 4 10	44,352 8 0
	100,000	—	100,000 0 0	—
	£ 385,700	320,106 3 2	109,946 4 10	44,352 8 0
Net Saving ...			£65,593 16 10	

OBSERVATIONS—continued.

154. Work postponed.

155. Continuation of No. 112 of 1930-31. Department of Finance letter S. 200/12/27 of 10th December, 1928. Estimated cost £25,000. Expended £4,550 9s. 0d. Work in progress.

156. See details on pages 49-51.

157. See details on pages 51-52.

158. See details on pages 52-55.

No. 100.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS.

	£	s.	d.
Co. CLARE.			
Ennis: Cement plastering of Walls. Work completed ...	92	0	0
Ennistymon: Cycle shed, Ablution room, etc. Work completed ...	196	19	9
Co. CORK.			
Ballyvourney: Improvements. Work completed ...	59	0	0
Kingwilliamstown: Ablution room. Work completed ...	52	1	2
Rylane: Ablution room, cycle shed and cell. Work completed.			
Further payment to be made ...	74	18	3
Co. DONEGAL.			
Ballyshannon: New drainage, water supply and fuel store. Work completed ...	138	17	0
Carrowkeel: Cycle shed. Work completed ...	55	0	0
Co. GALWAY.			
Kilronan: Adaptations to provide additional married quarters.			
Work completed ...	137	18	6
Oranmore: Division wall and out-office. Work completed...	143	12	0
Co. KERRY.			
Killarney: (a) Improvements. Work completed ...	53	1	7
(b) Garage. Work completed ...	148	7	9
Kenmare: Cell, porch, etc. Work completed ...	187	0	0
Co. KILKENNY.			
Ballyragget: Improvements to Married Quarters. Work completed	163	16	6
Co. LEITRIM.			
Ballinamore: Alterations for separation of Married Quarters from Barrack. Work completed ...	111	4	0
Co. LIMERICK.			
Adare: Hot water installation and baths. Work completed ...	154	1	10
Askeaton: Porch, larder, etc. Work completed. Further payment to be made ...	57	0	0
Co. LONGFORD.			
Granard: Sanitary accommodation. Work completed ...	99	2	8
Co. MEATH.			
Longwood: Alterations for improvement of Married Quarters. Work in progress ...	5	19	10
Co. MONAGHAN.			
Monaghan: Sanitary accommodation. Work completed ...	85	5	6
Co. WATERFORD.			
Tramore: Store, cycle shed and mess-room. Work completed.			
Further payment to be made ...	69	4	0
WATERFORD CITY.			
(a) Divisional and Barrack Stores and Cycle Shed. Work completed	154	17	6
(b) Adaptation of former Warden's House as Married Quarters. Department of Finance letter S. 14/6/29, of 31st July, 1931, sanctions expenditure of £200. Work completed ...	202	16	0
Co. WESTMEATH.			
Tyrrellspass: Alterations to Married Quarters. Work completed	165	15	0
Co. WICKLOW.			
Ashford: Cycle house, wash-house and ablution room. Work completed ...	94	0	0
Greystones: Bathroom. Work completed ...	88	2	6
Roundwood: Alterations, &c. Work completed ...	198	4	3
TOTAL.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS	£2,988	5	7

No. 122.—FISHERY HARBOURS—MINOR WORKS OF ECONOMIC DEVELOPMENT.						£	s.	d.
GREENCASTLE HARBOUR, Co. DONEGAL.—Construction of pier and approach at Queensport. Department of Finance letter S. 31/2/29 of 10th May, 1930, sanctions grant of half cost limited to £100. Work completed						100	0	0
KILKEE SLIP, Co. CLARE.—Clearance of rocks, etc. Department of Finance letter S. 30/9/28 of 2nd February, 1929, sanctions grant of £25. Work completed						25	0	0
MULLAGHDUFF, Co. DONEGAL.—Provision of landing slip. Department of Finance letter S. 30/17/28 of 6th August, 1931, sanctions grant of half cost, limited to £150. Work completed						150	0	0
PORTMAGEE HARBOUR, Co. KERRY.—Extension of boatyard and construction of wharf. Department of Finance letter S. 30/2/28 of 4th December, 1931, sanctions grant of half cost, limited to £225. Work in progress						173	0	11
PORTRONAN BREAKWATER, Co. DONEGAL.—Expenses incurred on preliminary survey in connection with proposed additional works. Department of Finance letter S. 30/9/29 of 2nd December, 1932						62	8	6
PULLAHEENY, Co. SLIGO.—Construction of landing slip. Continuation of No. 79 of 1930-31. Department of Finance letter S. 30/5/29 of 13th May, 1930, sanctions expenditure of £800. Expended £860 1s. 0d. Work completed						2	0	0
BALLYCOTTON HARBOUR, Co. CORK.—Improvement of landing accommodation. Department of Finance letter S. 30/3/30 of 3rd June, 1931, sanctions grant of half cost, limited to £100. Work completed						100	0	0
KNOCKADOON HARBOUR, Co. CORK.—Removal of rocks between slipway and breakwater. Department of Finance letter S. 30/3/31 of 8th April, 1931, sanctions grant of half cost, limited to £100. Work completed						100	0	0
TOTAL.—FISHERY HARBOURS—MINOR WORKS OF ECONOMIC DEVELOPMENT						£712	9	5

No. 156.—MINOR NEW WORKS NOT EXCEEDING £200 EACH.						£	s.	d.
OIREACHTAS.—Re-modelling of Speaker's Rostrum and Dais in Dail. Work completed						180	10	1
CLONMEL CUSTOMS AND EXCISE OFFICE.—Adaptation of portion of Military Barrack. Work completed						133	15	2
SLIGO CUSTOM HOUSE.—Installation of electric light. Work completed						111	4	3
CLOGHORE CUSTOMS HUT.—Extension to shed. Work completed						88	0	0
MUFF CUSTOMS HUT.—Improvements. Work completed						81	4	3
CIVIL SERVICE COMMISSION.—Improvement of ventilation of Hall at rear of No. 5 Ely Place, Dublin. Work completed						61	18	8
ORDNANCE SURVEY OFFICE.—Installation of additional Collotype printing plant and works incidental thereto. Department of Finance letter S. 58/6/31 of 18th May, 1931. Work completed. Further payment to be made						120	16	4
						D		

No. 156—MINOR NEW WORKS NOT EXCEEDING £200 EACH.—continued.

GÁRDA SÍOCHÁNA BARRACK.—Dublin Castle.—Further garage accommodation. Work completed. Further payment to be made ...	£ s. d. 88 11 0
NATIONAL EDUCATION OFFICE.—Extension of Electric Power Service. Work completed	78 17 8
NATIONAL LIBRARY.—(a) Formation of Lobby and Enquiry Office outside Reading Room	212 15 6
Do. (b) New Cloak Room in Hall. Work in progress ...	59 6 11
NATIONAL MUSEUM.—(a) Subdivision of room for staff of Irish Antiquities Division. Work completed	137 2 11
(b) Additional Sanitary Accommodation. Work in progress	14 9 7
DEPARTMENT OF AGRICULTURE.—16 Upper Merrion Street. Adaptation. Department of Finance letter S. 1/3/30 of 9th February, 1933, sanctions expenditure of £314 1s. 9d. Work completed. Further payment to be made	302 12 9
MUNSTER INSTITUTE.—(a) Extension of Food House. Work completed ...	54 14 4
Do. (b) Shed in Pig Paddock. Work completed ...	161 2 4
LAND COMMISSION.—(a) Additional lavatory and cloakroom accommodation for female staff, 23 & 24 Upper Merrion Street. Work completed	141 5 6
Do. (b) Concreting Fuel Yard, 23 & 24 Upper Merrion Street. Work completed	80 0 0
WATERFORD EMPLOYMENT EXCHANGE.—Electric Light Installation. Work completed	78 17 0
POST OFFICE FACTORY, ST. JOHN'S ROAD.—(a) Electric Heating Installation. Work completed	104 10 0
Do. Do. (b) Extension of Apparatus Test Room and provision of new Polishing Shop. Work completed	122 5 6
POST OFFICE STORES, ALDBORO' HOUSE.—Sanitary Improvements. Work completed	84 13 1
WATERFORD POST OFFICE.—Conversion of Engine Room into Customs Examination Room. Work completed	59 16 3

DEPARTMENT OF DEFENCE.

GENERAL HEADQUARTERS, PARKGATE STREET, DUBLIN.—(a) Alterations in accommodation for typing staff. Work completed	77 14 3
Do. Do. (b) Erection of cycle shed. Work completed	81 0 0
PHOENIX PARK.—(a) Provision of Water Waste Detecting Meter. Work in progress	49 14 0
Do. (b) Water Supply and Ablution Accommodation in Pavilions for Association Football. Work completed	128 0 0
Do. (c) Water Supply and Ablution Accommodation in Pavilions for Gaelic Football. Work completed ...	187 4 5

No. 156.—MINOR NEW WORKS NOT EXCEEDING £200 EACH.—continued.

ST. STEPHEN'S GREEN.—Enlargement of storage shed and concreting yard, etc. Work in progress	...	...	...	...	119	1	0
6 HARCOURT STREET, DUBLIN.—Adaptation for letting as a Class A. Boys' School. Department of Finance letter S. 1/13/31 of 21st September, 1931, sanctions expenditure. Work completed	...	...	...	...	79	5	9
TOTAL.—MINOR NEW WORKS NOT EXCEEDING £200 EACH	...	...	...	...	£3,280	8	6

No. 157.—URGENT AND UNFORESEEN WORKS.

					£	s.	d.
DEPARTMENT OF FINANCE.							
CARRIGANS CUSTOMS POST.—Additional Hut. Department of Finance letter S. 2/11/31 of 6th August, 1931, sanctions expenditure of £254 2s. 0d. Work completed	...	...	...	...	263	4	1
GÁRDA SÍOCHÁNA BARRACKS :							
Co. DUBLIN.							
Killakee.—Adaptations. Department of Finance letter S. 14/27/31 of 28th October, 1931, sanctions expenditure of £729 15s. 2d. Work completed. Further payment to be made	...	...	...	...	709	1	11
Co. GALWAY.							
Monivea.—Adaptation. Preliminary work	...	...	...	...	2	8	10
Co. KERRY.							
Listowel.—Improvements. Department of Finance letter S. 14/30/25 of 1st October, 1931, sanctions expenditure of £250. Work completed	...	...	...	...	211	10	4
Co. KILDARE.							
Athy.—Improvements. Department of Finance letter S. 14/1/29 of 13th June, 1931, sanctions expenditure of £400. Work in progress	...	...	...	...	14	6	6
Co. LEITRIM.							
Keshcarrigan.—Adaptations to provide Married Quarters, etc. Department of Finance letter S. 14/81/26 of 23rd July, 1931, sanctions expenditure of £500. Work in progress	...	...	...	...	305	0	0
Co. TIPPERARY.							
Tipperary.—Restoration of former District Inspector's Residence as a Residence for Superintendent. Department of Finance letter S. 14/48/24 of 18th May, 1931, sanctions expenditure of £800. Work completed	...	...	...	...	772	17	6
Co. WATERFORD.							
KilmacThomas.—Improvements. Department of Finance letter S. 14/5/27 of 23rd April, 1931, sanctions expenditure of £520. Work completed	...	...	...	...	545	5	11
KILLARNEY SCHOOL OF HOUSEWIFERY.—Adaptation for training of Teachers of Domestic Economy. Department of Finance letter S. 22/4/30 of 20th January, 1932, sanctions expenditure of £405 4s. 8d. Work completed	...	...	...	...	320	13	11
LAND COMMISSION (a) 89 MERRION SQUARE.—Adaptation and furniture for Examiners of Title. Department of Finance letter S. 1/4/24 of 14th July, 1931, sanctions expenditure of £1,610. Work in progress	...	...	...	...	1,117	0	1

No. 157.—URGENT AND UNFORESEEN WORKS.—continued.

		£	s.	d.
LAND COMMISSION	(b) 32 UPPER MERRION STREET.—Alterations and adaptations. Department of Finance letter S. 1/9/30 of 29th August, 1931, sanctions expenditure of £926. Work in progress	639	14	9
POST OFFICE :				
ENGINEERING BRANCH, LEITRIM HOUSE.—Adaptations. Department of Finance letter S. 2/8/31 of 23rd June, 1931, sanctions expenditure of £350. Work completed. Further payment to be made	...	378	17	2
PEARSE STREET SORTING OFFICE.—Alterations to provide additional accommodation principally for Christmas Postal traffic. Department of Finance letter S. 38/2/24 of 16th September, 1931, sanctions expenditure of £630. Work in progress	...	180	11	3
1 PALACE STREET, DUBLIN.—Renovation, including provision of sanitary improvements and electric light. Department of Finance letter S. 55/37/31 of 25th July, 1931, sanctions expenditure of £270. Work in progress	...	204	16	5
GRIFFITH BARRACKS.—Provision of Workshop for Office of Public Works. Department of Finance letter S. 1/13/31 of 21st September, 1931, sanctions expenditure. Work completed	...	256	4	3
TOTAL.—URGENT AND UNFORESEEN WORKS	...	£5,921	12	11

No. 158.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1st APRIL, 1931.

		£	s.	d.
114 of 1930-31	OIREACHTAS.—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. Expended £905 17s. 8d. Work completed	34	5	8
113 of 1930-31	GOVERNMENT BUILDINGS.—Bath and Lavatory accommodation for Officer-in-Charge Military Guard. Expended £106 17s. 4d. Work completed	100	5	10
113 of 1930-31	DEPARTMENT OF FINANCE.—Formation of Store in Basement for Accounts Branch. Expended £167 5s. 8d. Work completed	33	3	4
113 of 1930-31	GALWAY CUSTOM HOUSE.—Additional Storage for Records. Department of Finance letter S. 2/29/26 of 30th September, 1931, sanctions expenditure of £242. Expended £241 10s. 0d. Work completed	5	7	6
7 of 1930-31	CUSTOMS FRONTIER HUTS.—Examination Sheds.			
	7 (c) Muff. Department of Finance letter S. 2/13/31 of 2nd October, 1931, sanctions expenditure of £231. Expended £231. Work completed	38	5	0
	7 (e) Kildrum. Department of Finance letter S. 2/1/31 of 30th January, 1931, sanctions expenditure of £240 6s. 0d. Work completed	240	6	0
3 of 1930-31	DUBLIN, STATIONERY OFFICE.—Adaptation of part of Beggars' Bush Barracks. Department of Finance letter S. 1/2/27 of 2nd September, 1931, sanctions expenditure of £8,587 17s. 1d. Expended £8,587 17s. 1d. Work completed	75	0	0

No. 158—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS, Etc.—continued.

114 of 1930-31	DUBLIN, STATIONERY OFFICE.—Sales Depot, No. 5 Nassau Street, Dublin. Adaptations and Fittings. Department of Finance letter S. 1/7/30 of 7th July, 1932, sanctions expenditure of £430. Expended £384 4s. 7d. Work in progress	£ s. d. 32 19 10
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8 of 1930-31	VALUATION AND BOUNDARY SURVEY.—Electric Lighting. Department of Finance letter S. 1/11/29 of 3rd October, 1930, sanctions expenditure. Expended £679 2s. 2d. Work completed	62 0 0
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DEPARTMENT OF JUSTICE.

114 of 1930-31	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. Expended £2,056 11s. 5d. Work completed	1,737 0 0
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GÁRDA SÍOCHÁNA BARRACKS :

DUBLIN METROPOLITAN AREA.

113 of 1930-31	DUBLIN CASTLE.—Additional Garage Accommodation. Expended £125 12s. 5d. Work completed	16 8 0
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102 of 1929-30	PEARSE STREET.—Adaptation for B. Division Staff. Department of Finance letter S. 1/9/28, of 10th January, 1933, sanctions expenditure of £710 19s. 2d. Expended £710 19s. 2d. Work completed	403 1 10
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Co. CARLOW.

15 of 1930-31	Muinebeag.—Adaptation. Department of Finance letter S. 14/116/26 of 13th December, 1929, sanctions expenditure of £1,600. Expended £1,680 7s. 5d. Work completed	6 15 0
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Co. CORK.

115 of 1930-31	Allihies.—New Barrack. Department of Finance letter S. 14/17/26 of 14th December, 1928, sanctions expenditure of £1,700. Expended £1,729 11s. 6d. Work completed	84 2 0
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58 of 1930-31	Buttevant.—Installation of water supply, bath, etc., and relaying drains. Expended £84 9s. 4d. Work completed	16 9 4
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Co. DONEGAL.

115 of 1930-31	Annagry.—Adaptations. Department of Finance letter S. 14/1/27 of 3rd September, 1931, sanctions expenditure of £802 6s. 2d. Expended £802 6s. 2d. Work completed	37 10 0
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Co. GALWAY.

36 of 1930-31	Galway, Eglinton Street.—Additional restoration. Department of Finance letter S. 14/41/28 of 30th May, 1929, sanctions expenditure of £1,500. Expended £1,421 13s. 10d. Work completed	83 8 0
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38 of 1930-31	Inveran.—Adaptation. Department of Finance letter S. 14/76/25 of 28th March, 1930, sanctions expenditure of £800. Expended £678 3s. 3d. Work completed	3 17 4
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58 of 1930-31	Roundstone.—Adaptations. Department of Finance letter S. 14/7/31 of 28th January, 1931, sanctions expenditure of £230. Expended £239 0s. 9d. Work completed	9 0 9
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No. 158.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS, ETC.—continued.

GÁRDA SÍOCHÁNA BARRACKS.—continued.

Co. KERRY.

		£	s.	d.
115 of 1930-31	Annascaul.—New Barrack. Department of Finance letter S. 14/75/26 of 23rd August, 1928, sanctions expenditure of £1,995. Expended £2,059 5s. 0d. Work completed ...	72	3	1

Co. WATERFORD.

58 of 1930-31	Tallow.—Adaptations. Department of Finance letter S.14/80/26 of 27th July, 1932, sanctions expenditure of £229 10s. 2d. Expended £229 10s. 2d. Work completed ...	23	13	11
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Co. WESTMEATH.

114 of 1930-31	Ballymore.—Adaptation. Department of Finance letters S. 14/71/25 of 26th October, 1929, and 18th September, 1931, sanction expenditure of £323 15s. 0d. Expended £323 15s. 0d. Work completed ...	46	0	0
57 of 1930-31	Mullingar.—Electric Lighting. Expended £100 2s. 6d. Work completed ...	26	2	6

DEPARTMENT OF EDUCATION.

113 of 1930-31	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. Expended £202 3s. 4d. Work completed ...	35	16	6
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PREPARATORY COLLEGES.

64 of 1930-31	Coláiste Ide.—Burnham House, Dingle. Adaptation, Extension, and Equipment. Department of Finance letter S. 22/1/27 of 3rd November, 1931, sanctions expenditure of £59,501 2s. 3d. Expended £59,520 3s. 0d. Work completed ...	46	6	6
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67 of 1930-31	Coláiste Caoimhin, Marlboro' Hall, Glasnevin.—Further Adaptations and Additions. 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 £2,412 9s. 6d. Work completed ...	37	19	11
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113 of 1930-31	NATIONAL MUSEUM.—Installation of Goods Lift. Expended £116 14s. 1d. Work completed ...	6	2	1
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DEPARTMENT OF AGRICULTURE.

113 of 1930-31	BALLYHAISE AGRICULTURAL STATION.—New Poultry House. Expended £59 0s. 6d. Work completed ...	53	10	6
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113 of 1930-31	MUNSTER INSTITUTE.—New Brooder. Expended £152 13s. 8d. Work completed ...	24	5	3
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DEPARTMENT OF LANDS AND FISHERIES.

113 of 1930-31	LAND COMMISSION.—Alterations in Buildings at rear of Nos. 23 and 24 Upper Merrion Street. Expended £162 0s. 11d. Work completed ...	1	1	6
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No. 158.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS, ETC.—continued.

		£	s.	d.
113 of	RURAL INDUSTRIES.—Meelvagh (Co. Donegal) Motor Shop—			
1930-31	Alterations. Expended £79 6s. 0d. Work completed ...	27	16	0

DEPARTMENT OF INDUSTRY AND COMMERCE.

114 of	CARLOW EMPLOYMENT EXCHANGE.—Adaptation. Department			
1930-31	of Finance letter S. 2/5/29 of 5th April, 1929, sanctions expenditure. Expended £465 11s. 11d. Work completed ...	11	12	3

DEPARTMENT OF POSTS AND TELEGRAPHS.

86 of	Dungarvan Post Office. Improvements. Department of Finance			
1930-31	letter S. 38/15/29 of 20th December, 1932, sanctions expenditure of £940 8s. 10d. Expended £850 17s. 4d. Work in progress ...	328	16	3
90 of	Lifford Post Office.—Furniture. Department of Finance letter			
1930-31	S. 38/4/28 of 9th December, 1932, sanctions expenditure of £774 11s. 1d. Expended £774 11s. 1d. Work completed ...	75	0	0
113 of	Limerick Post Office.—Increased Accommodation for Registered			
1930-31	Letters, Parcels and Public Offices. Expended £201 3s. 1d. Work completed ...	40	18	0
113 of	Limerick Post Office.—New Entrance to Engineering Store.			
1930-31	Expended £68 9s. 0d. Work completed ...	14	9	0

DEPARTMENT OF DEFENCE.

113 of	GENERAL HEADQUARTERS.—Installation of Electric light in			
1930-31	Mapping Stores, Library, etc. Department of Finance letter S. 7/1/33 of 11th January, 1933, sanctions expenditure of £231 9s. 3d. Expended £231 9s. 3d. Work completed ...	66	15	1
96 of	ATHLONE, CUSTUME BARRACKS.—Alterations to Drains, Water			
1930-31	and Gas Mains. Expended £254 16s. 0d. Work completed ...	24	16	0
115 of	CASTLEBAR BARRACK.—Restoration. Estimated cost (revised)			
1930-31	£25,000. Expended £23,035 4s. 6d. Work completed. Further payment to be made ...	1,843	17	10
113 of	PHOENIX PARK.—Water Supply and Sanitary Accommodation at			
1930-31	Camoguidheacht Ground. Department of Finance letter S. 43/3/30 of 17th October, 1930, sanctions expenditure of £285. Expended £313 3s. 5d. Work completed ...	12	2	11
113 of	PHOENIX PARK.—Installation of new Water Meters. Expended			
1930-31	£129 8s. 9d. Work completed ...	123	3	9
TOTAL.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS, ETC. ...				
				<u>£5,961 14 3</u>

STATE LABORATORY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1932, compared with the Sum Granted, for the Salaries and Expenses of the STATE LABORATORY.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances	6,678	6,054 19 11	623 0 1	—
B.—Travelling and Incidental Expenses	100	67 19 1	32 0 11	—
C.—Apparatus and Chemical Equipment	600	398 19 4	201 0 8	—
TOTAL ...£	7,378	6,521 18 4		—
Surplus to be surrendered			£ 856 1 8	

Estimated. Realized.

	£	£ s. d.
Extra Receipts payable to Exchequer	200	134 6 10

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to changes in the establishment and to reduction of cost of living Bonus.
 B. and C.—Expenditure cannot be estimated with any great degree of accuracy. The cost of renewals of apparatus and chemicals, which depends on the number of analyses made, was less than was anticipated.

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 £616 13s. 11d. in respect of the salaries, etc., of officers seconded to the State Laboratory.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
 14 Mí na Samhna, 1932.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1932, 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	8,646	8,197 19 1	448	0 11	—	
A.2.—Examiners, etc. ...	2,150	1,921 13 11	228	6 1	—	
B.—Travelling Expenses ...	300	289 12 3	10	7 9	—	
C.—Examinations ...	1,900	1,369 17 5	530	2 7	—	
D.—Incidental Expenses ...	210	271 15 6	—		61	15 6
TOTAL ...	£ 13,206	12,050 18 2	1,216	17 4	61	15 6
Surplus to be surrendered			... £1,155 1 10			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	4,160	4,329 0 3

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—Savings due to the reduction of cost of living Bonus, modified by the employment of an additional Shorthand-Typist and Typist. The provision for temporary clerical assistance was not availed of.

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

D.—Excess due mainly to the necessity of procuring temporarily the services of a Telephonist from the Department of Posts and Telegraphs.

NOTE.—The amount charged against Subhead B. includes a sum of £92 1s. 2d. in respect of travelling expenses and subsistence allowances paid to members of Selection Boards.

EXTRA REMUNERATION (exceeding £30).

From the Vote for Science and Art (No. 49), a Higher Executive Officer of the Commission received £150 under the Schemes for assisting the publication of works in Irish.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

11 Mí na Samhna, 1932.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1932, 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.

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 ...	43,000	20,148 10 8	22,851 9 4	—
B.—Compensation for Damage to, or Loss of, Property between 12th July, 1921, and 12th May, 1923, inclusive ...	144,000	140,823 4 4	3,176 15 8	—
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 ...	100	78 6 0	21 14 0	—
TOTAL	£ 187,100	161,050 1 0		—
Surplus to be surrendered			£ 26,049 19 0	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	1,122 11 10

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.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

4 Mí na Samhna, 1932.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1932, 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 ...	2,540	2,301 11 8	238 8 4	—
B.— <i>Ex Gratia</i> Payments formerly sanctioned by the British Government in respect of Injuries sustained by certain Non-combatants in Easter Week, 1916 ...	150	135 18 8	14 1 4	—
TOTAL ... £	2,690	2,437 10 4		—
Surplus to be surrendered ... £			252 9 8	

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 postponement of payments on legal grounds.

B.—Casual variation.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
4 Mí na Samhna, 1932.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1932, compared with the Sum Granted, for Pensions, Superannuation, Compensation, and Additional and other Allowances and Gratuities under sundry statutes; Extra-Statutory Pensions, Allowances, and Gratuities awarded by the Minister for Finance; the salary of the Medical Referee and occasional fees to Doctors; sundry Repayments in respect of Pensions and Compensation 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	53,000	47,148 13 4	5,851 6 8	—
B.—Additional Allowances and Gratuities in respect of Established Officers ...	36,700	31,816 13 2	4,883 6 10	—
C.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ...	227,000	208,925 19 3	18,074 0 9	—
D.—Agency Payments in respect of Compensation Allowances ...	1,800	284 16 10	1,515 3 2	—
E.—Gratuities in respect of Unestablished Officers	3,000	2,394 15 9	605 4 3	—
F.—Extra Statutory Grants ...	80	125 0 0	—	45 0 0
G.—Injury Grants ...	1,200	882 10 6	317 9 6	—
H.—Salary of Medical Referee and Occasional Fees to Doctors ...	110	105 0 0	5 0 0	—
I.—Payments to Local Registrars of Deaths, etc. ...	5	5 2	4 14 10	—
J.—Pensions to resigned and dismissed Royal Irish Constabulary, including Widows ...	53,000	51,566 14 11	1,433 5 1	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.			More than Granted.
	£	£ s. d.	£	s.	d.	£ s. d.
K.—Pensions, Gratuities, etc., to Members of the <i>Gárda Síochána</i> (including Members of the late Dublin Metropolitan Police Force) and to the widows, children, and dependants of such Members ...	61,600	59,630 1 6	1,969	18	6	—
L.—Repayment to British Government in respect of Civil Pensions ...	110,100	109,116 9 8	983	10	4	—
M.—Repayment to British Government in respect of Ordinary Pensions and Disbandment Pensions of the Royal Irish Constabulary ...	1,152,500	1,152,127 9 10	372	10	2	—
GROSS TOTAL ...	£ 1,700,095	1,664,124 9 11	36,015	10	1	45 0 0
			Surplus of Gross Estimate over Expenditure. £35,970 10 1			
<i>Deduct :—</i>	Estimated	Realized.	Deficiency of Appropriations in Aid realized. £1,562 12 10			
N.—Appropriations in Aid ...	2,150	587 7 2	Net Surplus to be surrendered. £34,407 17 3			
NET TOTAL ...	£ 1,697,945	1,663,537 2 9				
			Estimated.		Realized.	
			£		£ s. d.	
Extra Receipts payable to Exchequer ...			—		14 4	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

C., D.—The number of claims maturing for payment of compensation was less than anticipated.

F., I.—Expenditure cannot be accurately estimated.

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

J., K.—Savings due partly to deaths and partly to the expenditure in respect of new awards being somewhat less than anticipated. The charge against Subhead J. has been abated by a sum of £24, 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.

L., M.—Casual variations.

N.—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	1,800	238	2	2(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	350	349	5	0
	<hr/> £2,150	<hr/> £587	<hr/> 7	<hr/> 2

(a) See explanation of saving on Subhead D.

LIST OF EXTRA STATUTORY GRANTS.

SUBHEAD F.

Pursuant to an undertaking given by the Minister for Finance to consider favourably the granting of extra-statutory gratuities in cases of special hardship to "special fund" officers (still surviving) who were retired prior to the passing of the Agriculture Act, 1931, grants were made to the following officers :—

1. An officer with 21 years' service, ineligible for establishment on account of age, failed on retirement to qualify for the award of a compassionate gratuity under the Superannuation Act, 1887, through having had 10 years' "special fund" paid service, and was by virtue of his retirement debarred from receiving the benefits which would have accrued to him under the above-mentioned Act. Elements of severe domestic distress were present in the case, and in all the circumstances a gratuity of £75 was awarded.

2. An officer, retired after 34 years' "special fund" paid service, was ineligible under the terms of the Superannuation Act, 1887, for the award of a compassionate gratuity, and was, in consideration of the length of his service, of the physical disability which occasioned his retirement, and of exceptionally distressing domestic circumstances, awarded a gratuity of £50.

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 £295 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 £114, £53 16s. 8d. 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 20 pensioners received from public funds amounts varying from £52 to £427 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,
21 Mí na Samhna, 1932.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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 1932, 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. ...	90,500	85,986 4 7	4,513 15 5	—
B.—Contributions towards Rates on Buildings occupied by Representatives of External Governments	100	—	100 0 0	—
GROSS TOTAL ... £	90,600	85,986 4 7	4,613 15 5	—
			Surplus of Gross Estimate over Expenditure, £4,613 15 5	
Deduct :—				
	Estimated.	Realized.		
C.—Appropriations in Aid ...	3,100	3,096 12 6	Deficiency of Appropriations in Aid realized, £3 7 6	
NET TOTAL ... £	87,500	82,889 12 1	Net Surplus to be surrendered, £4,610 7 11	

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; (2) the operation of the Local Government (Rates on Agricultural Land) Act, 1931, and (3) abatement of rates under Section 69 of the Local Government Act, 1925.
- B.—In the absence of a reciprocal concession by any External Government, no payment fell to be made from this Subhead.

ROINN AIRGID,

29 Deire Fomhair, 1932.

J. J. McELLIGOTT,
Accounting Officer.

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, 1932
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	1,511 13 5	8,488 6 7	—
TOTAL ...£	10,000	1,511 13 5		—
Surplus to be surrendered ... £			8,488 6 7	

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,

29 Deire Fomhair, 1932.

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, 1932, compared with the Sum Granted, for the Salaries and Expenses of the TARIFF COMMISSION (No. 40 of 1926, and No. 31 of 1930).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances	4,032	3,656 18 5	375 1 7	—
B.—Travelling Expenses	600	490 4 9	109 15 3	—
C.—Incidental Expenses	296	292 17 1	3 2 11	—
TOTAL	£ 4,928	4,440 0 3		—
Surplus to be surrendered		£ 487 19 9		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The provision for fees to Expert Advisers (£300) was not availed of, and further savings arose from the reduction of cost of living Bonus.
- B.—Expenditure cannot be estimated with any great degree of accuracy.
- C.—Casual variation.

The Account of the Vote for Agriculture (No. 52) includes the sum of £57 8s. 1d., in respect of salary, etc., of a Junior Executive Officer on loan to the Tariff Commission,

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

21 Mí na Samhna, 1932.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1932, compared with the Sum Granted, for Expenses under the ELECTORAL ACT, 1923, and the JURIES ACT, 1927.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
Expenses under the Electoral Act, 1923, and the Juries Act, 1927	19,000	17,756 16 5	1,243	3 7	—	
TOTAL ... £	19,000	17,756 16 5			—	
Surplus to be surrendered		... £	1,243	3 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,

26 Deire Fomhair, 1932.

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

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1932,
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) ...	250	250 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	700	612 2 5	87 17 7	—
E.—Grants to Gaeltacht Students:— Original ... £300 Supplementary 125	425	418 10 0	6 10 0	—
E.1.—Preparation and Publication of volume: "Hugh Lane and His Pictures":— Original ... Nil. Supplementary £300	300	275 0 0	25 0 0	—
E.2.—Grant to the Veterinary Council:— Original ... Nil. Supplementary £150	150	150 0 0	—	—
TOTAL:— Original ... £7,550 Supplementary 575	8,125	8,005 12 5	119 7 7	—
ACQUISITION OF LAND (ASSESSMENT OF COMPENSATION) ACT, 1919, AND ESTATE DUTY APPEALS UNDER THE FINANCE (1909-10) ACT, 1910.				
F.—Salaries, Wages and Allowances	1,550	1,550 0 0	—	—
G.—Travelling and Incidental Expenses ...	125	55 19 3	69 0 9	—
TOTAL ...£	1,675	1,605 19 3	69 0 9	—
GROSS TOTAL:— Original ... £9,225 Supplementary 575	9,800	9,611 11 8		—
Surplus to be surrendered ... £			188 8 4	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

E.—Casual saving.

E.1.—Payment of the balance of this Grant was deferred pending completion of the work.

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

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
29 Deire Fomhair, 1932.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1932, 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 ...	24,651	23,202 11 8	1,448 8 4	—	—	—
B.—Carriage and Transit ...	595	543 19 4	51 0 8	—	—	—
C.—Travelling and Incidental Expenses ...	375	663 13 9	—	—	288 13 9	—
D.—Telegrams and Telephones ...	202	218 13 2	—	—	16 13 2	—
E.—Printing, Paper and Binding for the Oireachtas ...	5,000	5,648 10 4	—	—	648 10 4	—
F.—Oireachtas Debates ...	4,750	4,510 1 4	239 18 8	—	—	—
G.—Printing, Paper and Binding for <i>Iris Oifigiúil</i> ...	15,450	15,660 15 11	—	—	210 15 11	—
GG.—Printing, Paper and Binding for certain Irish Texts ...	500	199 16 3	300 3 9	—	—	—
GG.2.—Production of Volume Illustrating Early Christian Art in Ireland (<i>Supplementary</i>)	670	473 13 7	196 6 5	—	—	—
GG.3.—Publication of Irish Translation of the New Testament (<i>Supplementary</i>) ...	300	—	300 0 0	—	—	—
H.—Printing, etc. (Nos. 12 of 1923, 7 of 1924, and 23 of 1927) ...	17,800	18,345 11 8	—	—	545 11 8	—
HH.—Grants to Newspapers and Periodicals published in Irish or publishing Current News in Irish ...	1,200	563 19 0	636 1 0	—	—	—
FOR PUBLIC DEPARTMENTS.						
I.—Printing ...	30,000	27,852 4 0	2,147 16 0	—	—	—
J.—Paper ...	27,000	26,791 18 10	208 1 2	—	—	—
K.—Miscellaneous Office Supplies ...	5,250	5,828 5 9	—	—	578 5 9	—
L.—Binding ...	8,250	8,898 9 2	—	—	648 9 2	—
M.—Books and Maps ...	3,200	3,447 15 3	—	—	247 15 3	—
	145,193	142,849 19 0	5,527 16 0	3,184 15 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)	960	—	960	0 0	—	
GROSS TOTAL :— <i>Original</i> £144,223 <i>Supplementary</i> 10 £	144,233	142,849 19 0	4,567 16 0		3,184 15 0	
			Surplus of Gross Estimate over Expenditure. £1,383 1 0			
<i>Deduct :—</i> N.—Appropriations in Aid...	24,940	24,973 0 2	Surplus of Appropriations in Aid realized. £33 0 2			
NET TOTAL :— <i>Original</i> £119,283 <i>Supplementary</i> 10 £	119,293	117,876 18 10	Total Surplus to be surrendered. £1,416 1 2			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The cost of living figure was lower than that used in framing the Estimate. Vacancies in the staff—partly offset by recourse to overtime—contributed to the reduction.

B.—The cost of maintenance of the two motor vans in use was less than anticipated, and employment of casual transport was correspondingly reduced.

C.—Expenditure includes a claim (£195 17s. 0d.) submitted by the Department of Posts and Telegraphs for carriage of waste paper in the Dublin area over a period of four years ending 31st March, 1931 (Finance S. 60/15/31). Unforeseen travelling expenses incurred on a canvass of Irish Summer Colleges on behalf of Text Books and Readers in Irish contributed to the excess (Finance E. 14/4/31). Miscellaneous expenses were also unexpectedly heavy.

D.—Casual variation.

E. and F.—It is difficult to anticipate with any great degree of accuracy the expenditure on these Subheads as the services rendered are so largely dependent upon the activities of the Oireachtas.

G.—Casual variation.

GG.—Only two books in this category were published during the year; an honorarium at the rate of fifteen guineas was paid in each case for editorial work (Finance S. 46/1/30).

GG.2.—Expenditure here is restricted to printing costs for plates in Vol. I only; the bulk of the charge falls to a subsequent year.

GG.3.—Work with Editor for revision; no charges incurred in the year 1931-32.

H.—Casual variation.

HH.—Applications for grants did not materialize to the extent anticipated.

I.—The estimate provided for certain significant items of expenditure which, although in hands, had not been completed by the close of the financial year and were not, therefore, a charge on the Vote. Included were several important Reports of the Irish Manuscripts Commission, Volumes of Census Reports and Manuals for the Army. The surrender in respect of these items was approximately £1,700.

J.—Casual variation.

K.—Provision of typewriters for new services and the replacements of worn-out machines accounted for much of the increase. Demands for office machinery generally were also unexpectedly heavy.

L.—Payments to a contractor, amounting to £523 14s. 2d. which had been in abeyance, and provision for which had been made in the previous year, were not made until after the Vote for that year had been closed.

M.—The requirements of the Public Service generally in published books proved to be much greater than were anticipated when the estimate was prepared.

N.—APPROPRIATIONS IN AID.

	Estimated.	Realized.
	£	£ s. d.
(a) Commission on Sales of Ordnance Survey Maps ...	275	81 1 4
(b) Sales of Stationery Office Publications and Parliamentary Papers (including Dáil and Seanad Debates) ...	2,750	3,209 10 8
(c) Sales of reprinted Irish Texts ...	50	36 10 6
(d) Advertisements in Official Publications ...	2,515	2,079 13 6
(e) Sales of Waste ...	300	95 9 2
(f) Sales of Parchments and other Revenue Forms ...	2,800	2,448 8 5
(g) Miscellaneous Sales (Sales of old Typewriters, Duplicators, and other old stores) ...	120	301 16 2
(h) <i>Iris Oifigiúil</i> ...	2,100	1,960 7 7
(i) Supplies to Repaying Departments ...	2,500	3,271 13 2
(j) Supplies to Local Authorities for Registration Purposes ...	10,430	10,347 4 7
(k) Commission on Supplies to Repaying Departments ...	1,100	1,137 4 2
(l) Premiums received for Agency for Sale of Government Publications ...	—	4 0 11
TOTAL FOR APPROPRIATIONS IN AID ...	£24,940	£24,973 0 2

(a) The direct sale of Ordnance Survey Maps by the Stationery Office was not undertaken until the end of October, 1931. As the agency at the outset was practically nominal, much of the trade remained with the previous Agent.

(b) It is difficult to estimate with accuracy the returns of Sales of Publications.

(c) As explained under Subhead GG. only two books under this category were published in the year under review.

(d) General trade conditions have resulted in a diminution of advertising revenue.

(e) Waste paper is sold by the Department of Posts and Telegraphs which Department acts as Agent. The market for waste paper was depressed in the period under review.

(f) The anticipated increase in the figures of 1930-31 was not fully realized.

(g) In addition to the "trading out" of old typewriters on the purchase of new machines, a sale, representing the accumulation over a period, of old typewriters, etc., was held during the year. The proceeds of this sale account for much of the excess receipts.

(h) The receipts depend largely upon the number and extent of notices received from legal sources.

(i) The volume of services rendered by the Stationery Office on behalf of repayment services shows a continued upward tendency.

(j) and (k). Casual variation.

(l) The sum shown represents the final amount payable by a contractor under the agency for the sale of Government Publications.

VALUE OF STOCK IN HAND ON 31ST MARCH, 1932.

	£	s.	d.
Paper	12,733	18	10
Miscellaneous Small Stores (including Books for use of the Public Service, Typewriters and Duplicators) ...	5,212	0	9
	17,945	19	7

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.

NOTE.

An advance payment of £310 was made to a contractor in connection with the production of a Census of Population Report, the format of which was changed in the proof stage involving the re-setting of 135 pages. As the printing of the Report has just been completed, it is not possible at present to state the exact amount of the fruitless expenditure, which will, however, be incorporated in a note to the Appropriation Account for the financial year 1932-33.

EXTRA REMUNERATION (exceeding £30).

Payments aggregating £60 2s. 10d., £55 12s. 2d., £55 10s. 11d., and £50 16s. 0d. were made respectively to four Printing and Binding Clerks in respect of extra attendance necessitated by vacancies in the technical staff dealing with the examination of accounts for printing and binding.

S. B. Ó FAOILLEACHÁIN,

Accounting Officer.

STATIONERY OFFICE,

30th November, 1932.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1932, 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	36,995	35,356 11 4	1,638 8 8	—
B.—Travelling Expenses ...	4,325	4,103 14 2	221 5 10	—
C.—Incidental Expenses ...	131	137 16 5	—	6 16 5
D.—Telegrams and Telephones	140	125 4 3	14 15 9	—
GROSS TOTAL £	41,591	39,723 6 2	1,874 10 3	6 16 5
			Surplus of Gross Estimate over Expenditure. £1,867 13 10	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £201 0 6	
E.—Appropriations in Aid ...	6,745	6,946 0 6	Total Surplus to be surrendered.	
NET TOTAL £	34,846	32,777 5 8	£2,068 14 4	
			Estimated.	Realized.
			£	£ s. d.
Extra Receipts payable to Exchequer ...			—	1 6 8

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The savings are chiefly due to reduction in cost of living Bonus, two unforeseen retirements and unfilled vacancies.
- B.—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.

C.—Expenditure on rail carriage of large parcels of documents was greater than usual.

D.—The savings were effected both on telegrams and telephones.

E.—Appropriations in Aid. All amounts payable by County Councils during the year were duly received. Receipts from fees for certified documents were considerably 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	
Receipts from Fees payable under 23 Vict., c. 4, s. 9 ...	450	651	0	6
TOTAL	£6,745	£6,946	0	6

EXTRA RECEIPTS.—These were repayments of unemployment insurance (employers' contributions) in respect of two officers established with retrospective effect.

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

VALUATION OFFICE, DUBLIN,
 20th October, 1932.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1932, compared with the Sum Granted, for the Salaries and Expenses of the ORDNANCE SURVEY and of MINOR SERVICES, including the Facsimile Reproduction of Ancient Manuscripts.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages, and Allowances ...	42,986	38,454 14 2	4,531	5 10	—	—
B.—Travelling Expenses ...	2,327	1,913 9 9	413	10 3	—	—
C.—Stores, &c. ...	1,260	995 4 1	264	15 11	—	—
D.—Photographic and Printing Equipment ...	25	116 8 8	—	—	91	8 8
E.—Materials for Facsimile Reproduction of Ancient Manuscripts ...	250	1,048 19 0	—	—	798	19 0
F.—Incidental Expenses ...	349	278 11 0	70	9 0	—	—
GROSS TOTAL ...	£ 47,197	42,807 6 8	5,280	1 0	890	7 8
<i>Deduct :—</i>	<i>Estimated.</i>	<i>Realized.</i>	<i>Surplus of Gross Estimate over Expenditure.</i>			
G.—Appropriations in Aid ...	2,815	3,230 11 3	£4,389 13 4			
			<i>Surplus of Appropriations in Aid realized.</i>			
			£415 11 3			
NET TOTAL ...	£ 44,382	39,576 15 5	<i>Total Surplus to be surrendered.</i>			
			£4,805 4 7			

	Estimated.	Realized.
	£	s. d.
Extra Receipts payable to Exchequer ...	—	13 11

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The savings are mainly due to reduction in cost of living Bonus, eight unfilled vacancies, four retirements and three deaths.
- B.—The field staff was depleted in the earlier portion of the year owing to illness and retirements, and there was a consequent saving in allowances.
- C.—It was found unnecessary to avail of the full provision made for purchase of stores.
- D.—A new machine, at a cost of £100, was purchased for photographic work (Department of Finance sanction S. 58/6/31, dated 10th June, 1931).
- E.—The excess is accounted for by two items which were not anticipated when the Estimate was prepared, viz., £676 5s. 6d, for installation of an additional machine for collotype work (Department of Finance sanction S. 58/6/31 dated 18th May, 1931), and £200 paid to British Stationery Office for 50 sets of parts II., III. and IV. of the National Manuscripts of Ireland in Facsimile by Sir John Gilbert (Department of Finance sanction 200/11/31 dated 30th March, 1932).
- F.—The savings were effected chiefly in the provision for petrol and repairs to motor van.
- G.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
Receipts from Sales of Maps	2,400	2,488 11 3
Repayment by Stationery Office for Facsimile Reproduction of Ancient Manuscripts ...	415	394 0 0
Volume illustrating Christian Art in Ancient Ireland	—	348 0 0
	<u>£2,815</u>	<u>£3,230 11 3</u>

The special work of preparing two volumes illustrating Christian Art in Ancient Ireland was undertaken in connection with the Eucharistic Congress. The first volume was completed during the financial year 1931-32, and its cost to the Ordnance Survey Department which was repaid as above by the Stationery Office, was as follows :—

Subhead A. £330 5s. 0d.

Subhead B. £3.

Subhead E. £14 15s. 0d.

EXTRA RECEIPTS.—These consist of payments by employees in respect of lost or damaged instruments.

NOTE.—Compensation paid for withdrawal of sick leave privileges amounted during the year to £34 10s. 0d., together with cost of living Bonus of £21 18s. 9d.

Salaries paid out of this Vote to officers lent to other Departments were as follows :—The Land Commission (13 officers), £2,627 11s. 8d.; The Land Registry (7 officers), £1,414 1s. 2d.; and the Department of Agriculture (1 officer), £3 16s. 9d.

An officer of the Ordnance Survey, on loan to the Land Commission, received £23 13s. 10d. out of the Vote for the Land Commission.

Special work done for other Public Departments during the year cost £790, while the value of maps supplied to various Departments was £3,602, no repayment being made in either case.

J. HERLIHY,

Director,

Accounting Officer.

VALUATION OFFICE, DUBLIN,
26th November, 1932.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1932,
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,
10 Mí na Samhna, 1932.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

LAW CHARGES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1932, compared with the Sum Granted, for the Expenses of CRIMINAL PROSECUTIONS and other LAW CHARGES, including a Grant in relief of certain Expenses payable by Statute out of LOCAL RATES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Attorney-General and Staff	8,540	8,284 3 2	255 16 10	—
B.—State Solicitors ...	27,997	27,301 8 2	695 11 10	—
C.—Under Sheriffs ...	4,250	4,250 0 0	—	—
D.—Witnesses' Expenses, etc.	10,500	8,027 10 11	2,472 9 1	—
E.—Fees to Counsel ...	6,000	7,982 2 0	—	1,982 2 0
F.—General Law Expenses ...	4,000	2,466 2 8	1,533 17 4	—
G.—Defence of Public Officials	800	671 5 2	128 14 10	—
GG.—Losses ...	—	352 16 8	—	352 16 8
GROSS TOTAL ...£	62,087	59,335 8 9	5,086 9 11	2,334 18 8
			Surplus of Gross Estimate over Expenditure. £2,751 11 3	
<i>Deduct :—</i>				
	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £626 14 4	
H.—Appropriations in Aid ...	1,200	1,826 14 4		
			Total Surplus to be surrendered. £3,378 5 7	
NET TOTAL ...£	60,887	57,508 14 5		
			Estimated.	Realized.
Extra Receipts payable to Exchequer ...			£ 800	£ 800

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving mainly due to (1) reduction of Bonus; (2) decrease in rate of salary of Attorney General, and (3) vacancy in post of Junior Draftsman for part of year.
- B.—Saving mainly due to (1) reduction of Bonus; (2) vacancies in establishment for part of the year, and (3) the charge for additional clerical assistance, costs drawing, travelling, etc., being less than anticipated.
- 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 closely estimated. The excess is largely due to the payment of fees in connection with proceedings under the Constitution (Amendment No. 17) Act, 1931.
- G.—The estimate for this service is necessarily conjectural.
- GG.—This Subhead has been opened by authority of the Minister for Finance (E. 22/1/31) to meet the loss incurred through the misappropriation of moneys by an ex-Under Sheriff who was convicted and sentenced to a term of eighteen months' imprisonment with hard labour.
- The gross amount involved was £638 2s. 8d., of which £224 15s. 8d. was recovered under a Fidelity Guarantee Bond, and £60 10s. 4d. was made good (mainly under Order of the Court) out of unissued salary due to the Under Sheriff at date of dismissal. The loss is offset by the withholding of the balance of salary due, viz., £25 7s. 1d.
- H.—These receipts fluctuate considerably and can only be roughly estimated.

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 1930-31	800	800 0 0

EXTRA REMUNERATION (exceeding £30).

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

From the Central Fund fees amounting to £268 3s. 0d. were paid during the year to the Under Sheriff for County Dublin for services as Returning Officer.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

(Department of Finance),

30 Mí na Samhna, 1932.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1932, 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 ...	4,000	4,510 2 3	—			510	2	3
B.—Fuel, Light and Water ...	400	238 9 8	161	10	4	—		
C.—Alterations to Plant and Buildings ...	1,400	—	1,400	0	0	—		
TOTAL ...	£ 5,800	4,748 11 11	1,561	10	4	510	2	3
Surplus to be surrendered ...			£1,051 8 1					

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	1,000	7,015 12 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The excess was due to the work involved in the preparation of the Oil Tank Installation for letting (Department of Finance letter S.60/20/32 of 14th October, 1932).

B.—The requirements were less than anticipated.

C.—None of the works for which the provision was made available matured for execution during the year.

EXTRA RECEIPTS.

The sale of the steam tug *Dainty* realized £2,950, and set free a sum of £956 19s. 7d. which had been received as compensation for damage during a period of hiring, and which did not require to be expended on repairs.

£2,875 11s. 2d. was received for rents of properties sublet, £2,000 being in respect of the letting of the Oil Tank Installation made subsequent to the preparation of the estimate.

Sales of surplus plant, stores, etc., brought in £233 1s. 9d.

P. HANSON,

Accounting Officer.

OFFICE OF PUBLIC WORKS,
30th November, 1932.

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

BEET SUGAR SUBSIDY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1932,
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)	162,500	57,280 10 10	105,219 9 2	—
TOTAL	£ 162,500	57,280 10 10		—
Surplus to be surrendered		...£	105,219 9 2	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Owing to a dispute regarding the price to be paid for Sugar Beet, the amount of sugar qualifying for subsidy was much less than anticipated.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

26 Deire Fomhair, 1932.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1932,
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	4,159	3,962 2 8	196 17 4	—
B.—Travelling and Incidental Expenses	30	14 17 11	15 2 1	—
TOTAL	£ 4,189	3,977 0 7		—
Surplus to be surrendered			£ 211 19 5	

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.

The amount charged against Subhead A. includes £305 18s. 9d. in respect of salary, etc., of an officer on loan to the Irish Manuscripts Commission; and the Account of the Vote for Office of Public Works (No. 10) includes a sum of £154 14s. 7d. in respect of the salary, etc., of an officer on loan to the Quit Rent Office.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

11 Mí na Samhna, 1932.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1932,
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.
SALARIES, WAGES, AND ALLOWANCES :						
A.1.—Headquarters Staff ...	37,104	34,672 15 6	2,431	4 6	—	—
A.2.—Film Censorship ...	1,572	1,513 16 11	58	3 1	—	—
A.3.—Censorship of Publications ...	210	214 17 4	—	—	4	17 4
B.—Travelling Expenses ...	910	470 4 3	439	15 9	—	—
C.—Incidental Expenses ...	180	79 11 4	100	8 8	—	—
D.—Telegrams and Telephones ...	425	396 14 8	28	5 4	—	—
TOTAL ...	£ 40,401	37,348 0 0	3,057	17 4	4	17 4

Surplus to be surrendered ... £3,053 0 0

Estimated. Realized.

Extra Receipts payable to Exchequer :—

Miscellaneous ... £ 149 s. d. 2 10

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—The saving on this Subhead is mainly due to the fall in the cost of living Bonus, and partly to vacancies and changes in the staff.

A.2.—Savings were effected on the provision for a substitute for the Film Censor and on the fall in the cost of living Bonus.

A.3.—The excess on this Subhead was caused by a change in the scale of remuneration of the Secretary to the Board. Excess sanctioned by Department of Finance minute S. 60/13/32, dated 26th March, 1932.

- B.—Inspection of Circuit Court Offices for which provision was made was not carried out, and there was less travelling than usual by Headquarters Officers.
- C.—Substantial savings were realized on the provisions for advertisements and Deportation Orders. Only one Deportation Order was enforced during the year. Economies were also effected on the smaller items of the Subhead.
- D.—There was a saving on the provision for telephones and the telegraph service was not utilized to the extent anticipated.

EXTRA REMUNERATION (exceeding £30).

From the Vote for Army Pensions three Clerical Officers received Military Service Pensions of £63, £42 and £37 10s. 0d., respectively.

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

The Vote for the Tariff Commission includes payments amounting to £300 made to the Secretary of the Department as Chairman of the Tariff Commission.

This Account includes a sum of approximately £1,840 in respect of salaries of officers on loan to other Departments.

S. A. ROCHE,
Accounting Officer.

24th October, 1932.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1932,
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						
Original £1,429,177						
Supplementary 17,850						
	1,447,027	1,444,473 15 10	2,553	4 2	—	—
B.—Allowances ...	84,234	83,232 19 11	1,001	0 1	—	—
C.—Subsistence Allowances.						
Original ... £3,400						
Supplementary 3,500						
	6,900	6,606 8 2	293	11 10	—	—
D.—Locomotion Expenses.						
Original ... £36,500						
Supplementary 2,100						
	38,600	37,474 17 8	1,125	2 4	—	—
E.—Clothing and Equipment.						
Original ... £29,328						
Supplementary 300						
	29,628	28,420 9 11	1,207	10 1	—	—
F.—Furniture, Barrack Bedding and Bedsteads ...	1,993	1,852 6 4	140	13 8	—	—
G.—Barrack Maintenance ...	415	446 10 2	—	—	31	10 2
H.—Transport and Carriage.						
Original ... £7,170						
Supplementary 1,930						
	9,100	8,745 14 5	354	5 7	—	—
I.—Fuel, Light and Water ...	17,482	17,486 11 6	—	—	4	11 6
K.—Medical Expenses ...	7,240	6,862 13 8	377	6 4	—	—
L.—Escort and Conveyance of Children to Industrial Schools and Places of Detention ...	350	314 9 5	35	10 7	—	—
M.—Telegrams and Telephones	16,300	16,726 10 0	—	—	426	10 0
N.—Compensation ...	25	7 10 0	17	10 0	—	—
O.—Incidental Expenses						
Original ... £1,481						
Supplementary 2,500						
	3,981	3,690 17 6	290	2 6	—	—
GROSS TOTAL :—						
Original £1,635,095						
Supplementary 28,180						
	£ 1,663,275	1,656,341 14 6	7,395	17 2	462	11 8
			Surplus of Gross Estimate over Expenditure. £6,933 5 6			
Deduct :—						
P.—Appropriations in Aid.						
Original £25,669	Estimated.	Realized.			Surplus of Appropriations in Aid realized.	
Less Supplementary 1,020	24,649	25,669 16 3			£1,020 16 3	
NET TOTAL :—					Total Surplus to be surrendered.	
Original £1,609,426						
Supplementary 29,200						
	£ 1,638,626	1,630,671 18 3	£7,954	1 9		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	1,600	2,797 8 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Strength of Force was not fully maintained, and refunds of pension deductions were fewer than anticipated.
- B.—Payments of rent allowance were less than provided for.
- C.—The expenditure under this Subhead is variable.
- D.—Expenditure variable. The provision for cycling allowance was greater than the ultimate requirement.
- E.—Saving due to contracts being placed at lower figures than those on which the provision was estimated. Provision was made for an increased strength which was not reached.
- F.—Necessary renewals were less than anticipated.
- G.—Expenditure uncertain. Excess sanctioned by Finance minute S. 60/29/32, dated 30th November, 1932.
- H.—Repayable advances to Officers for purchase of cars were fewer than anticipated.
- I.—Casual variation. Excess sanctioned by Finance minute S. 60/29/32, dated 30th November, 1932.
- K.—Expenditure cannot be accurately estimated.
- L.—Estimated as closely as possible.
- M.—Accounts not ripe for payment in the previous year became a charge on the Vote. Excess sanctioned by Finance minute S. 60/29/32 dated 30th November, 1932.
- N.—Expenditure uncertain.
- O.—Expenses for advertising and for photographic requisites were less than anticipated. Three payments of £1 1s. 0d. each were made to veterinary surgeons for examination of injured animals found by the police, as in these cases no useful purpose would be served by taking legal proceedings for recovery from the owners. (Department of Finance sanction minutes S. 13/7/31, S. 13/22/31, and S. 13/26/31 dated 17th February, 1931, 4th April, 1931, and 24th April, 1931, respectively). The expenses, £2 13s. 8d., of Special Inspectors, appointed under the Weights and Measures Act, 1928, were met from this Subhead (Department of Finance sanction minute S. 57/5/28, dated 18th August, 1931).
- P.—Details are appended showing receipts under the various items, viz. :—

	Estimated.	Realized.
	£	£
Repayment of sums advanced to Officers under Subhead H.	3,250	3,051
Payments for services rendered by the Police	1,600	1,737
Repayments in respect of loss of property or damage to stores, etc.	76	92
Proceeds of sale of Forfeited Property and Cast Uniforms	1,600	1,283
Police Rate (Dublin Metropolitan Area)	11,753	11,904
Hackney Car and Carriage, etc., Licences (Dublin Metropolitan Area)	7,000	7,196
Publicans' Fees (Dublin Metropolitan Area) and Fees for Aliens' Certificates	390	407
	£25,669	£25,670
Less Deficiency in receipts (See Supplementary Estimate)	1,020	—
	£24,649	£25,670

The realizations under this Subhead cannot be estimated with accuracy. The market for old stores has a steadily falling tendency, and the prices obtained for cast uniforms, etc., were lower than anticipated.

NOTE.

The amounts charged under Subheads C. and D. include sums of £9 12s. 0d. and £5 1s. 9d. respectively, in respect of personal expenses incurred in connection with the distribution of Linguaphones, portion of the purchase cost of which was paid from Sub-head P. of the Vote for 1930-31. The Minister for Finance has approved of the free use of official transport for this distribution. The charge for this service at authorized rates would have amounted to £223 1s. 11d. (Finance minute S. 13/10/30, dated 6th December, 1932).

GÁRDA SÍOCHÁNA REWARD FUND, 1931-32.

The appended Statement shows the total receipts proper to the Fund in the year 1931-32; the amount of the payments during that period, and the balance to the credit of the Fund at the 31st March, 1932.

	£	s.	d.		£	s.	d.
Balance from previous year	17,046	10	9	Payments during the year			
				1931-32	...	...	7,471 1 8
				Balance on 31st March, 1932	...	*9,575	9 1
	<u>£17,046</u>	<u>10</u>	<u>9</u>			<u>*9,575</u>	<u>9 1</u>

* In addition, sums amounting to £20,890 17s. 4d. payable to the Reward Fund had not been paid over on 31st March, 1932. The total balance to credit on 31st March, 1932, was, therefore, £30,466 6s. 5d.

S. A. ROCHE,

Accounting Officer.

30th November, 1932.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

PRISONS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1932, 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... ..	60,226	54,790 19 8	5,435	0 4	—	—
B.—Vittualling	7,480	6,540 8 6	939	11 6	—	—
C.—Clothing, Bedding, Furniture, &c.	1,600	1,374 7 9	225	12 3	—	—
D.—Medicines, Surgical Instruments, &c.	300	283 18 8	16	1 4	—	—
E.—Fuel, Light, Water, Cleaning Articles, &c.	6,501	6,143 9 11	357	10 1	—	—
F.—Rent, &c.	204	209 1 10	—	—	5	1 10
G.—Escort and Conveyance	3,500	3,265 13 1	234	6 11	—	—
H.—Ordinary Repairs	1,170	1,020 11 2	149	8 10	—	—
H.1.—Electric Light Installations	2,400	1,677 17 1	722	2 11	—	—
I.—Fine Fund	10	10 0 0	—	—	—	—
J.—Travelling Expenses	300	363 5 8	—	—	63	5 8
K.—Incidental Expenses	285	264 5 6	20	14 6	—	—
L.—Telegrams and Telephones	270	256 17 0	13	3 0	—	—
M.—Maintenance of Children of Female Prisoners	26	—	26	0 0	—	—
N.—Maintenance of Criminal Lunatics in District Mental Hospitals	7,125	6,913 12 11	211	7 1	—	—
O.—Gratuities to Prisoners	350	359 11 10	—	—	9	11 10
P.—Contributions to Discharged Prisoners' Aid Societies	80	80 0 0	—	—	—	—
Q.—Manufacturing Department and Farms	11,500	8,694 15 2	2,805	4 10	—	—
GROSS TOTAL £	103,327	92,248 15 9	11,156	3 7	77	19 4
			Surplus of Gross Estimate over Expenditure. £11,078 4 3			
			Deficiency of Appropriations in Aid realized. £3,240 18 0			
			Net Surplus to be surrendered. £7,837 6 3			
Deduct :—	Estimated.	Realized.				
R.—Appropriations in Aid	14,000	10,759 2 0				
NET TOTAL £	89,327	81,489 13 9				

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Estimated daily average number of prisoners	...	...	665
Actual daily average number of prisoners	...	...	654

- A.—Savings mainly due to fall in Bonus and reduction in status of Galway Prison.
- B.—Savings due to reduction in cost of victualling and smaller number of prisoners.
- C.—Quantities required less than anticipated.
- D.—Estimated as closely as possible.
- E.—Savings due to contract prices for coal being lower than anticipated when estimate was framed.
- F.—Excess due to receipt of belated claim during the year. Excess sanctioned by Department of Finance minute of 26th March, 1932, S. 60/10/32.
- G.—Estimated as closely as possible.
- H.—Repairs were not carried out to the extent anticipated.
- H.I.—There was a fall in cost of materials and, moreover, cheaper alternative materials than those originally estimated for were used.
- J.—Removal expenses and the allowances payable to officers on temporary duty were greater than anticipated. Excess sanctioned by Department of Finance minutes of 26th March, 1932, and 18th October, 1932, S. 60/10/32.
- K. and L.—Estimated as closely as possible.
- M.—There was no child maintained during the year.
- N.—Estimated as closely as possible.
- O.—Gratuities paid to prisoners on discharge were greater than anticipated. Excess sanctioned by Department of Finance minute of 18th October, 1932, S. 60/10/32.
- Q.—Expenditure under this Subhead is very variable. It is difficult to anticipate what contracts will be made and completed during the year.
- R.—Deficiency is caused by the reduced volume of business transacted as explained under Q.

S. A. ROCHE,

3rd November, 1932.

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, 1932. *Cr.*

—	Agriculture.		Other Industries.		TOTAL.		—		Agriculture.		Other Industries.		TOTAL.	
	£	s. d.	£	s. d.	£	s. d.			£	s. d.	£	s. d.	£	s. d.
Stock in hand, 1st April, 1931	487	18 11	5,354	2 1	5,842	1 0	Sales, 1931-32 ...	...	541	11 7	9,307	11 4	9,849	2 11
Purchases, 1931-32	188	11 2	7,862	13 8	8,051	4 10	*Stock in hand, 31st March, 1932...	...	441	7 9	5,476	12 3	5,918	0 0
Profit ...	306	9 3	1,567	7 10	1,873	17 1								
£	982	19 4	14,784	3 7	15,767	2 11		£	982	19 4	14,784	3 7	15,767	2 11

*Viz.—Manufacture Materials, £3,429 17s. 8d.; Manufactured Goods, £1,282 0s. 9d.; Tools, £1,206 1s. 7d.

RECONCILIATION WITH CASH ACCOUNT.

To Decrease of outstanding Debts due by Manufacturing Department :—	£		s. d.		£		s. d.		By Decrease of outstanding Debts due to Manufacturing Department :—		£		s. d.	
	From	...	1,041	8 2	From	...	1,483	14 7	†To	...	930	0 9		
*To	...		1,007	9 7									553	13 10
„ Increase in Stock	...				33	18 7			„ Profit as above	...			1,873	17 1
„ Excess of Receipts over Expenditure	...				75	19 0								
					2,317	13 4								
					£2,427	10 11							£2,427	10 11

*Viz.—Public Departments, £856 2s. 2d.; Other Persons, £151 7s. 5d.

†Viz.—Public Departments, £758 15s. 1d.; Other Persons, £171 5s. 8d.

DISTRICT COURT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1932, 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	34,044	33,134 13 2	909 6 10	—
B.—Travelling Expenses	5,324	4,845 1 8	478 18 4	—
C.—Transfer Expenses	100	—	100 0 0	—
D.—Incidental Expenses	80	57 19 10	22 0 2	—
TOTAL £	39,548	38,037 14 8		—
Surplus to be surrendered		... £	1,510 5 4	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Fees received in the Dublin Metropolitan District Courts	1,200	1,307 7 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 remained unfilled, and there was a fall in the Bonus payable on salaries. In only one instance was it found necessary to employ a Deputy District Justice.
- B.—The commuted allowances payable to District Justices were reduced on revision. Deputy Justices were not employed to the extent anticipated.
- C.—No transfers took place during the year.
- D.—Variable nature of service. The expenditure on 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,

21st October, 1932.

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.

SUPREME COURT AND HIGH COURT OF JUSTICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1932, 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	55,685	51,297 8 0	4,387	12 0	—	—
B.—Travelling and Incidental Expenses	150	122 0 10	27	19 2	—	—
C.—Telegrams and Telephones	250	272 8 10	—	—	22	8 10
D.—Compensation to District Probate Registrars ...	83	90 12 6	—	—	7	12 6
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	230 18 0	221	2 0	—	—
GROSS TOTAL ...£	56,920	52,313 8 2	4,636	13 2	30	1 4
			Surplus of Gross Estimate over Expenditure. £4,606 11 10			
<i>Deauct .—</i>			Surplus of Appropriations in Aid realized. £300 7 3			
G.—Appropriations in Aid ...	3,210	3,510 7 3				
NET TOTAL ...£	53,710	48,803 0 11	Total Surplus to be surrendered. £4,906 19 1			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer:—		
Receipts from Lunacy Percentages	3,000	3,215 17 2
Fees on Probate Grants, etc., issued in Cavan Probate Registry, less payments for salaries and postage...	—	303 5 4
	£3,000	£3,519 2 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Slightly more than half of the saving is accounted for by vacancies remaining unfilled and the balance is due to the fall in the cost of living Bonus.
- B.—No damages or expenses were incurred by the Official Assignee, and there were savings on the provisions for laundry and travelling expenses.
- C.—The excess on this Subhead is due to the new telephone system installed in the Four Courts being more expensive than the installation in use in the Castle. (Excess sanctioned per Department of Finance minute S. 60/12/32, dated 15th July, 1932).
- D.—This excess represents the balance of salary due to the representatives of a deceased District Probate Registrar, who died on the 14th February, 1930, but it was not found possible to make payment in that financial year. (Excess sanctioned per Department of Finance minute S. 60/12/32, dated 15th July, 1932).
- F.—The travelling, etc., expenses incurred by officials in visiting patients under the care of the Chief Justice were less than anticipated.
- G.—The receipts from Bankruptcy Percentages exceeded the sum estimated by £302 7s. 3d. Duty on Estates yielded £8.

EXTRA REMUNERATION (exceeding £30).

A District Probate Registrar who is paid by fees received a sum of £121 10s. 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 £108 6s. 6d. from the Vote for the Circuit Court.

This Account includes a sum of approximately £875 in respect of staff on loan to other Departments.

S. A. ROCHE,
Accounting Officer.

19th October, 1932.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1932,
compared with the Sum Granted, for the Salaries and Expenses
of the LAND REGISTRY and of the REGISTRY OF DEEDS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
LAND REGISTRY.				
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances ...	27,448	25,159 3 1	2,288 16 11	—
B.—Travelling Expenses ...	960	617 5 4	342 14 8	—
C.—Incidental Expenses ...	665	705 10 3	—	40 10 3
REGISTRY OF DEEDS.				
D.—Salaries, Wages, and Allowances ...	18,732	17,199 6 3	1,532 13 9	—
E.—Incidental Expenses ...	115	69 0 2	45 19 10	—
F.—Transcription of Memorials	1,739	1,327 15 1	411 4 11	—
TOTAL ...	£ 49,659	45,078 0 2	4,621 10 1	40 10 3

Surplus to be surrendered ... £4,580 19 10

Estimated. Realized.

£ £ s. d.

Extra Receipts payable to Exchequer:—

Fees received from the Land Purchase Commission and other Government Departments in Northern Ireland in respect of searches made in the Land Registry and the Registry of Deeds	—	529 4 0
Miscellaneous	—	9 8
	—	<u>£529 13 8</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to the fall in cost of living Bonus, to changes in staff caused by retirements, deaths, etc., and to vacancies which remained unfilled during the year.
- B.—Saving is mainly due to the fact that two of the posts for temporary surveyors were vacant for the first half of the year.

- C.—An expenditure of £65, incurred in the purchase of field maps considered suitable for the reconstruction of Land Registry maps, was charged to this Subhead on the authority of the Minister for Finance. Excess sanctioned by Department of Finance minute S. 60/11/32 dated 19th August, 1932.
- D.—Saving due to fall in cost of living Bonus, and to vacancies remaining unfilled during the year.
- E.—There were no charges against the provision for travelling expenses in the year, and miscellaneous expenses were less than anticipated.
- F.—Saving due to vacancies in typing staff not being filled, and to reduction in cost of living Bonus.

EXTRA REMUNERATION (exceeding £30).

A Clerical Officer, Copyist, Writing Clerk, two Unestablished Clerks, and two messengers, received British Army pensions of £95 12s. 1d., £88 5s. 5d., £87 19s. 4d., £92 10s. 0d., £55 19s. 2d., £54 0s. 0d., and £45 13s. 0d. respectively.

From the Vote for Army Pensions a Clerical Officer and a Messenger received £70 0s. 0d. and £252 0s. 0d., respectively, in respect of Military Service Pensions.

This Account includes a sum of approximately £169 in respect of staff on loan to another Department.

The Accounts of other Departments include sums amounting to approximately £2,289 in respect of staff on loan to this Department.

S. A. ROCHE,
Accounting Officer.

18th October, 1932.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1932, 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 Vic., 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 ...	68,546	66,658 14 5	1,887 5 7	—
B.—Travelling Expenses ...	4,316	3,786 14 6	529 5 6	—
C.—Expenses of Revision ...	220	89 11 10	130 8 2	—
D.—Incidental Expenses ...	950	643 16 6	306 3 6	—
E.—Telegrams and Telephones	340	349 4 1	—	9 4 1
GROSS TOTAL ...£	74,372	71,528 1 4	2,853 2 9	9 4 1
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £2,843 18 8	
F.—Appropriations in Aid ...	15,510	16,476 6 0	Surplus of Appropriations in Aid realized. £966 6 0	
NET TOTAL ...£	58,862	55,051 15 4	Total Surplus to be surrendered. £3,810 4 8	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to reduction of cost of living Bonus, and to the provision made for Deputies for Circuit Judges not being required to the extent anticipated.
- B.—Savings mainly arose from the fact that the travelling, etc., claims of Circuit Judges were not as heavy as anticipated.
- C.—The Revising Barrister died on 3rd September, 1931. £89 11s. 10d. represents the amount of salary paid to his Executors for the period 1st April, 1931, to 3rd September, 1931. The provision made for the hearing of Appeals under Section 16 of the Electoral Act, 1923, was not required.
- D.—These expenses are of a variable nature and are difficult to forecast accurately. The expenditure on advertising, printing and postage showed considerable reduction on that of previous years.

E.—Excess due to the fact that certain County Registrars require to make increased use of telephone facilities in connection with the execution of Court Orders. Excess sanctioned per Department of Finance minute S. 60/17/32, dated 8th October, 1932.

F.—Appropriations in Aid :—

					Estimated.	Realized.			
					£	£	s.	d.	
Jurors' Lists	...	...	...	...	2,500	2,671	18	8	(a)
Voters' Lists	...	...	...	...	9,300	9,280	18	1	(a)
Bankruptcy Fees	...	...	...	...	100	134	19	10	(a)
Publicans' Licences—Fees	...	...	...	...	1,600	1,600	0	0	
Execution of Court Orders	...	...	...	...	2,000	2,788	9	5	(b)
Miscellaneous	...	...	...	...	10	—	—	—	
					£15,510	£16,476	6	0	

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

(b) The considerable increase in those fees is due to the fact that these receipts vary considerably, and that when the estimate was being framed, it was not possible to take into consideration the fees receivable from Kilkenny in connection with the execution of Court Orders.

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.

6th December, 1932.

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

SEÓIRSE MAG CRAITH.

Comptroller and Auditor-General.

PUBLIC RECORD OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1932, 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 ...	5,387	5,052 7 1	334 12 11	—
B.—Incidental Expenses ...	160	78 17 5	81 2 7	—
TOTAL ...£	5,547	5,131 4 6		—
Surplus to be surrendered ... £			415 15 6	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to (1) non-filling of vacancy in the post of Second Class Searcher (£65); (2) Saving on Bonus due to above vacancy and to fall in rate (£270).
- B.—Saving on purchase of historical documents, £76. Casual savings on miscellaneous items, £5.

JAMES F. MORRISSEY,
Accounting Officer.

14th November, 1932.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1932, 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 ...	3,485	3,327 19 8	157 0 4	—
B.—Law Costs ...	30	—	30 0 0	—
C.—Travelling and Incidental Expenses ...	35	34 18 4	1 8	—
GROSS TOTAL ...£	3,550	3,362 18 0	187 2 0	—
<i>Deduct :—</i>			Surplus of Gross Estimate over Expenditure. £187 2 0	
			Deficiency of Appropriations in Aid realized. 5s. 4d.	
D.—Appropriations in Aid ...	48	47 14 8	Net Surplus to be surrendered. £186 16 8	
NET TOTAL ...£	3,502	3,315 3 4		
			Estimated.	Realized.
Extra Receipts payable to Exchequer ...			£	£ s. d.
			5	27 2 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

B.—Bill of Costs not furnished in time to be paid before close of financial year.

EXCHEQUER EXTRA RECEIPTS.—Receipts are irregular and cannot be foreseen accurately.

THOMAS BODKIN,

Secretary and Accounting Officer.

22nd July, 1932.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1932, 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.	£ s. d.	
A.—Salaries, Wages, and Allowances ...	79,600	75,882 14 7	3,717 5 5		—	
B.—Travelling Expenses of Inspectors ...	6,250	5,255 17 7	994 2 5		—	
C.—Salaries of Auditors ...	11,057	10,092 4 3	964 15 9		—	
D.—Travelling Expenses of Auditors ...	1,750	1,711 16 9	38 3 3		—	
E.—Expenses in connection with International and other Congresses ...	185	182 18 9	2 1 3		—	
F.—Inquiries ...	530	205 8 1	324 11 11		—	
G.—Vaccine Lymph Supply ...	1,450	1,368 19 2	81 0 10		—	
H.1.—Travelling and Incidental Expenses ...	450	445 19 8	4 0 4		—	
H.2.—Telegrams and Telephones	620	606 14 3	13 5 9		—	
I.—Grant under Finance Act, 1931, Section 35 (Grant in Aid) ...	1,100	72 0 0	1,028 0 0		—	
J.—Charge under Irish Land Act, 1909, Section 11 (2) (Grant in Aid) ...	24,643	24,641 13 0	1 7 0		—	
MISCELLANEOUS GRANTS.						
K.—Child Welfare, Schools for Mothers, etc. ...	23,800	23,133 2 7	666 17 5		—	
L.—Medical Treatment, etc., of School Children ...	17,500	16,592 12 5	907 7 7		—	
M.1.—Grants under the Education (Provision of Meals) Acts, 1914 to 1930 ...	8,500	8,017 18 0	482 2 0		—	
M.2.—Grants under the School Meals (Gaeltacht) Act, 1930 ...	9,000	5,169 5 9	3,830 14 3		—	
N.—Welfare of the Blind ...	7,550	7,526 16 2	23 3 10		—	
O.—Treatment of Tuberculosis	109,250	110,483 11 6	—		1,233 11 6	
P.—Treatment of Venereal Diseases ...	7,300	7,199 16 3	100 3 9		—	

И 2

	Estimated.	Realized.		
		£	£	s. d.
Extra Receipts payable to Exchequer :—				
Receipts from County and County Borough Councils in respect of Combined Purchasing Scheme (No. 25 of 1925, Section 10)	4,400	4,792	12	9
Miscellaneous	112	172	19	9
	<u>£4,512</u>	<u>£4,965</u>	<u>12</u>	<u>6</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving is mainly due to fall in Bonus rate and delay in appointment of the additional inspectorial staff for which provision had been made.
- B.—The saving is mainly due to the delay in appointments referred to under Subhead A.
- C.—The saving is due to a vacancy in audit staff and fall in Bonus rate.
- F.—Expenditure is mainly dependent on the activity of local authorities in promoting Health and Housing improvement schemes. There was a notable decline in the number of such schemes as compared with previous years.
- G.—New arrangements consequent on the death of the Secretary to the Vaccine Branch resulted in reduced cost of this service.
- I.—Section 3 of the Supreme Court of Judicature (Ireland) Act, 1907, was repealed by Section 35 of the Finance Act, 1931, under which it is provided in effect that the Grant shall be drawn upon only to the extent to which the income of the Labourers' Cottages Fund is insufficient to meet the charge falling upon the Fund in any financial year.
- K., L. and M.1.—Expenditure was estimated as closely as practicable.
- M.2.—This service only came into operation in 1930-31, and progress in extending local schemes was not so rapid as had been expected.
- O.—The slight excess expenditure was sanctioned by Finance minute S. 60/8/32 of 16th March, 1932.
- Q.1.—This was a new scheme and the estimate of expenditure was necessarily tentative. Owing to the standard of requirements of the two selected hospitals there was delay in giving effect to the scheme and only one candidate was accepted for admission to training.
- Q.2.—This was a new scheme and the number of candidates who qualified for admission was less than anticipated.
- T.—This was a new service and the estimate of expenditure was necessarily speculative. The making, confirming, and carrying out of Minor Drainage schemes rests entirely with the County Councils and the Department is not called upon to intervene until a loan is sought for the works. Only one Council qualified for grants within the year.

U.—Appropriations in Aid :—	Estimated.	Realized.		
		£	£	s. d.
(a) Auditors' Salaries to be repaid by Local Bodies	4,100	6,083	19	0
(b) Expenses of Provisional Orders, etc., to be repaid by Local Bodies	450	349	2	5
(c) Fees for renewal of Licences to Private Mental Hospitals	276	197	0	0
(d) Expenses of Roads Department repayable out of Road Fund under Section 3 (4) (c) of the Roads Act, 1920	7,600	6,320	14	11
(e) Salaries of Officers acting temporarily as Local Government Commissioners and as Manager to the Sea Fisheries Association and proportion of salary of Pharmacist ...	2,905	2,539	4	1
	<u>£15,331</u>	<u>£15,490</u>	<u>0</u>	<u>5</u>

- (a) The surplus represents fees collected in respect of arrears of audits overtaken.
- (b) The deficiency is accounted for by the decrease in expenditure referred to under Subhead F.
- (c) The deficiency represents the amount of two annual fees which are usually received in March, but were not received within the financial year under review.
- (d) The deficiency is mainly due to delay in appointment of additional Engineering Inspectors and fall in Bonus rate.
- (e) The deficiency is mainly due to the replacement of one Acting Commissioner by another who was in receipt of a lower departmental salary.

This Account includes a sum of £825, approximately, in respect of salaries of officers on loan to other Departments.

The Accounts of other Departments include a sum of £312, approximately, in respect of staff on loan to this Department.

E. P. McCARRON,
Accounting Officer.

DEPARTMENT OF LOCAL GOVERNMENT
AND PUBLIC HEALTH,
30th November, 1932.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1932, 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 ...	14,656	13,272 6 9	1,383 13 3	—
B.—Travelling Expenses	360	211 2 1	148 17 11	—
C.—Superintendent and District Registrars ...	4,900	4,434 18 7	465 1 5	—
D.—Legal Expenses ...	10	2 9 0	7 11 0	—
E.—Incidental Expenses ...	120	111 1 4	8 18 8	—
GROSS TOTAL ...£	20,046	18,031 17 9	2,014 2 3	—
<i>Deduct :—</i>			Surplus of Gross Estimate over Expenditure. £2,014 2 3	
	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £1,818 17 0	
F.—Appropriations in Aid ...	5,350	3,531 3 0	Net Surplus to be surrendered. £195 5 3	
NET TOTAL ...£	14,696	14,500 14 9		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The savings are due to fall in cost of living index figure, and to reduction in staff and replacement of Clerical Officers by Writing Assistants (Department of Finance letter E.39/1/31, of 8th June, 1931).
- B.—The Inspector was seconded as Commissioner in place of certain local bodies during the financial year, and the duties of inspection were carried out during part of the year by an officer who was, for most of the time, on a lower scale of allowances than the Inspector is entitled to.
- C.—The savings are mainly on Registrars' travelling expenses, due to more general use of private motor cars.
- D.—There was only one claim for payment under this Subhead in the financial year. Registrars' claims for expenses as witnesses in prosecutions are now paid out of a Department of Finance vote, and the Subhead does not appear in subsequent Estimates.
- E.—Casual savings on a large number of petty items.
- F.—A large proportion of the Appropriations in Aid realized in recent years has been for Certificates of Births, etc., required by intending emigrants to the U.S.A. Since the Estimate was framed emigration has almost entirely ceased.

The Account of the Department of Local Government and Public Health includes a sum of approximately £538, being the salary, etc., of one Junior Executive Officer on loan to this office.

E. P. McCARRON,

Registrar-General, Accounting Officer.

GENERAL REGISTER OFFICE, DUBLIN,
14th November, 1932.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

DUNDRUM ASYLUM.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1932, compared with the Sum Granted, for the Expenses of the Maintenance of CRIMINAL LUNATICS in the DUNDRUM ASYLUM.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances	12,141	11,542 5 0	598 15 0	—
B.—Victualling, &c.	2,577	2,260 10 0	316 10 0	—
C.—Uniforms, Clothing for Patients, &c.	554	534 11 2	19 8 10	—
D.—Medicines, Surgical Instruments, &c.	30	25 19 8	4 0 4	—
E.—Escort and Conveyance of Patients	18	10 0	17 10 0	—
F.—Allowances to Patients and Gratuities on Discharge	28	44 16 10	—	16 16 10
G.—Travelling and Incidental Expenses	205	203 18 2	1 1 10	—
H.—Telegrams and Telephones ...	150	145 0 5	4 19 7	—
I.—Farm and Garden ...	386	347 10 10	38 9 2	—
GROSS TOTAL ...£	16,089	15,105 2 1	1,000 14 9	16 16 10
			Surplus of Gross Estimate over Expenditure. £983 17 11	
<i>Deduct:—</i>	Estimated.	Realized.	Deficiency of Appropriations in Aid realized.	
J.—Appropriations in Aid ...	973	641 15 0	£331 5 0	
NET TOTAL ...£	15,116	14,463 7 1	Net Surplus to be surrendered. £652 12 11	

	Estimated.	Realized.
	£ s. d.	£ s. d.
Extra Receipts payable to Exchequer ...	10 0 0	8 1 0
Number of Criminal Lunatics estimated for ...	...	118
Daily Average number of Criminal Lunatics maintained	...	116

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Due to a reduction in the Bonus for the whole financial year.
- B.—Due to cost of rations being less than estimated, also to the fact that the female attendants were off rations for part of the year.
- C.—Due to discharge outfits not being required.
- D.—Amount unexpended.
- E.—Due to number of transfers being less than estimated.
- F.—Due to payment of a gratuity to a patient on discharge which amounted to more than half the vote under this Subhead, and for which there was no provision in the estimate (Finance No. S. 72/5/31, dated 5th May, 1932).
- G., H., and I.—Amount unexpended.
- J.—Due to receipts from farm, and cost of rations, being less than estimated.

APPROPRIATIONS IN AID.

	Estimated.	Realized.
	£	£ s. d.
Receipts from Attendants for rations	378	307 12 2
Receipts from Farm and Garden (including value of Produce used in the Asylum)	595	334 2 10
	<u>£973</u>	<u>£641 15 0</u>

T. I. CONSIDINE,
Accounting Officer.

2nd November, 1932.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1932, 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.	£ s. d.	£ s. d.
CENTRAL ADMINISTRATION.						
A.—Salaries, Wages, and Allowances	74,107	68,974 12 4	5,132 7 8		—	
AA.—Actuary	300	300 0 0	—		—	
B.—Travelling Expenses	6,700	6,249 14 1	450 5 11		—	
C.—Insurance Stamps	315	150 0 0	165 0 0		—	
D.—Incidental Expenses	148	165 7 1	—		17 7 1	
E.—Telegrams and Telephones	410	379 2 11	30 17 1		—	
CONTRIBUTIONS, BENEFITS, &c., UNDER THE NATIONAL HEALTH INSURANCE ACTS, 1911 to 1929.						
I. Statutory Contributions.						
F.1.—Medical Benefits (Grants in Aid)	32,550	32,550 0 0	—		—	
F.2.—Sickness, Disablement, Marriage, Maternity and Additional Benefits (Grants in Aid)	198,500	196,135 14 8	2,364 5 4		—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
II. <i>Special Grants.</i>	£	£ s. d.	£ s. d.	£ s. d.
G.—District Medical Referee Service	980	1,139 6 5	—	159 6 5
GROSS TOTAL ...£	314,010	306,043 17 6	8,142 16 0	176 13 6
			Surplus of Gross Estimate over Expenditure. £7,966 2 6	
Deduct :—	Estimated.	Realized.	—	
H.—Appropriations in Aid...	4,093	4,088 11 0	Deficiency of Appropriations in Aid realized. £4 9 0	
NET TOTAL ...£	309,917	301,955 6 6	Net Surplus to be surrendered. £7,961 13 6	

	Estimated.	Realized.
Extra Receipts payable to Exchequer	£ 691	£ s. d. 775 19 2

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings 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.
- B.—Saving due to less travelling owing to vacancies on the outdoor staff.
- C.—Saving due to fact that estimate was arrived at on the basis of replenishing Post Office stock on a three year basis. During the year it was decided to stock the stamps on an annual basis, hence the quantity to be manufactured this year was considerably reduced.
- D.—Excess due to fact that since original estimate was prepared it became necessary to hold oral hearings under Section 66 of the National Insurance Act, 1911, thereby incurring unforeseen expenditure in defraying the cost of employing stenographers in the provinces. Excess sanctioned by Department of Finance minute dated 8th February, 1932, S. 60/1/32.
- E.—Expenditure not so great as anticipated.
- F.2.—Saving due to fact that issues of funds to Approved Societies were not as great as anticipated, probably owing to a reduction in additional benefits consequent upon the third valuation of Approved Societies.
- G.—Excess due to the large increase in the number of insured persons referred by Approved Societies to the District Medical Referees for second medical examination, and the consequent increase in travelling expenses, etc., of these insured persons. Excess sanctioned by Department of Finance minute dated 8th February, 1932, S. 60/1/32.

EXTRA RECEIPTS.							£	s.	d.
Portion of recoupment of cost of administration of the Military Forces (International Arrangements) Insurance Fund for the year 1930...							515	9	11
Recoupment of cost of Pension Liability of staff engaged in the administration of the General Practitioner Treatment Scheme for British ex-Service men for the year 1930-31							169	13	4
Expenses allowed to official witnesses (officers of the National Health Insurance Commission)							15	15	0
Cost of administration of Deposit Contributors Fund for period 1st January, to 31st March, 1931							72	0	0
Sundry Receipts							3	0	11
TOTAL							£775	19	2

The Accounts of other Departments include the sum of £555 12s. 9d., salaries, etc., of officers on loan to this Department.

J. A. GLYNN,

Accounting Officer.

NATIONAL HEALTH INSURANCE COMMISSION,
10th November, 1932.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1932, 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 ...	6,350	6,350 0 0	-	-
D.—Grants to Public Infirmarys ...	90	89 1 10	18 2	-
TOTAL ...£	6,595	6,594 1 10		-
Surplus to be surrendered		... £	18 2	

E. P. McCARRON,

Accounting Officer.

DEPARTMENT OF LOCAL GOVERNMENT
AND PUBLIC HEALTH,
30th November, 1932.

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, 1932, 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 ...	83,839	80,060 6 4	3,778 13 8	—	
A. 2.—Travelling Expenses ...	190	131 0 6	58 19 6	—	
A. 3.—Legal Expenses ...	130	—	130 0 0	—	
A. 4.—Rent ...	166	165 8 6	11 6	—	
A. 5.—Incidental Expenses ...	460	520 0 2	—	60 0 2	
A. 6.—Telegrams and Telephones ...	515	532 18 7	—	17 18 7	
INSPECTION, ORGANIZATION, ETC.					
B. 1.—Salaries ...	63,777	59,179 8 10	4,597 11 2	—	
B. 2.—Travelling and Incidental Expenses ...	20,240	18,628 3 3	1,611 16 9	—	
C.—PREPARATION OF IRISH VOCABULARIES.	400	177 0 11	222 19 1	—	
GROSS TOTAL ...£	169,717	159,394 7 1	10,400 11 8	77 18 9	
			Surplus of Gross Estimate over Expenditure. £10,322 12 11		
			Deficiency of Appropriations in Aid realized. £5 0 0		
			Net Surplus to be surrendered. £10,317 12 11		
Deduct :—	Estimated.	Realized.			
D.—Appropriations in Aid	70	65 0 0			
NET TOTAL ...£	169,647	159,329 7 1			
			Estimated. Realized.		
			£	£ s. d.	
Extra Receipts payable to Exchequer ...			—	5 7 0	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A. 1.—Savings due to vacancies on staff and to reduction in cost of living Bonus.
- A. 2.—The senior officers of the Department travelled to a less extent than was anticipated.
- 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 more than anticipated.
Excess approved by Department of Finance minute S. 60/15/32 of 26th April, 1932.

A.6.—Casual variation. Excess approved by Department of Finance minute S. 60/15/32 of 27th October, 1932.

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

B.2.—Saving due to vacancies in the outdoor staff and to the appointment of officers with less expensive rates of travelling.

C.—It was not found practicable to call the members of the Committee together as often as was anticipated.

D.—There were no Miscellaneous Receipts in the year.

APPROPRIATIONS IN AID.

	Estimated.	Realized.
	£	£ s. d.
Contribution from Registration Council Account in respect of Salary of Officer acting as Secretary to the Council	65	65 0 0
Miscellaneous Receipts	5	—
	£70	£65 0 0

EXTRA RECEIPTS.—These comprise £5 5s. 0d. allowed to Officers of the Department as Witnesses' fees in Court Cases, and 2s. Conscience Money.

EXTRA REMUNERATION (exceeding £30).

From the Vote for Science and Art two Senior Staff Officers, a temporary assistant Editor, and three Inspectors of Primary Schools received £141 10s. 0d., £14 0s. 0d., £122 0s. 0d., £47 10s. 0d., £73 0s. 0d. and £31 0s. 0d., respectively, under a scheme for assisting publications in Irish. In addition, one of the Senior Staff Officers received £4 4s. 0d. from the Vote for Wireless Broadcasting for radio lectures, and the other £19 4s. 0d. from the Vote for Agriculture for acting as examiner.

From the Vote for Technical Instruction a Junior Inspector of Technical Instruction and a Class II. Inspector each received £50 0s. 0d. for conducting a summer course. In addition, the Junior Inspector received £4 12s. 0d. from the same Vote for acting as examiner at the end of the course, and £21 9s. 6d. from the Vote for Secondary Education for acting as examiner at Secondary School examinations.

From the Vote for Secondary Education an Inspector of Technical Instruction and an Organizing Inspector of Drawing received £65 12s. 6d. and £48 6s. 3d., respectively, for acting as examiners at Secondary School examinations. In addition, the Organizing Inspector of Drawing received £16 0s. 0d. from the Vote for Technical Instruction for assisting at summer courses.

From the Vote for Science and Art a Clerical Officer received £56 3s. 6d. for typing work in connection with the publication of works of general literature in Irish. He also received £4 0s. 0d. from the Vote for Industry and Commerce, and £2 0s. 0d. from the Vote for the Civil Service Commission for superintending examinations.

This Account includes a sum of £256 18s. 4d. in respect of the salary of an officer loaned to another Department.

The Account of another Department includes the sum of £116 2s. 9d. in respect of the salaries of officers on loan to this Department. The Account of the Vote for Primary Education includes the sum of £28 0s. 0d. in respect of a teacher on loan to this Department.

SEÓSAMH Ó NÉILL,
Accounting Officer.

ROINN OIDEACHAIS,
(Department of Education),
8th November, 1932.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1932, 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 ...	59,339	59,185 4 11	153 15 1	—
A.2.—Prizes to ex-Students and Advances of Training College Fees ...	2,000	1,862 17 6	137 2 6	—
A.3.—Preparatory Colleges:—				
<i>Original</i> ...	£38,282			
<i>Supplementary</i> ...	10			
	38,292	35,656 7 5	2,635 12 7	—
A.4.—Pupil Teachers ...	5,700	3,514 18 4	2,185 1 8	—
B.—EXAMINATIONS ...	1,325	1,244 4 2	80 15 10	—
NATIONAL SCHOOLS.				
C.1.—Principals, Assistants, etc., in Ordinary and Model Schools and Teachers of Schools paid by Capitation ...	3,441,870	3,433,495 4 5	8,374 15 7	—
C.2.—Model Schools—(Miscellaneous Expenses)	2,880	2,896 19 6	—	16 19 6
C.3.—Van and Boat Services ...	2,600	2,642 19 0	—	42 19 0
C.4.—Incidentals ...	150	121 17 10	28 2 2	—
C.5.—Free Grants of School Requisites ...	200	194 13 0	5 7 0	—
C.6.—Grant towards the cost of Heating, etc., of Schools and Cleansing of Out-Offices ...	14,400	14,274 5 2	125 14 10	—
C.7.—Equipment Grants, etc.	1,000	790 18 3	209 1 9	—
C.8.—Teachers' Residences ...	2,600	2,229 16 4	370 3 8	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
D.—SUPERANNUATION, Etc., OF TEACHERS (GRANTS IN AID) ...	73,460	73,460 0 0	—	—
GROSS TOTAL :—				
Original £3,645,806				
Supplementary 10				
£ 3,645,816	3,631,570 5 10	14,305 12 8	59 18 6	
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £14,245 14 2	
E.—Appropriations in Aid ...	7,755	8,762 15 11	Surplus of Appropriations in Aid realized. £1,007 15 11	
NET TOTAL:—			Total Surplus to be surrendered. £15,253 10 1	
Original £3,638,051				
Supplementary 10				
£ 3,638,061	3,622,807 9 11			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—Casual variation.

A.2.—The number of teachers qualifying for £10 prizes for the teaching of Irish was two less than the estimate. The advances of Training College fees in the case of necessitous students were somewhat less than expected.

A.3.—Saving due principally to the general fall in the price of food during the year. There was a delay of three weeks in summoning the new students from the 1931 examination, and one of the Colleges was closed for a prolonged period in connection with the transfer from temporary to permanent premises.

A.4.—The number of pupil teachers appointed in 1931 was less than usual, and the average amount of the grant was reduced as a result of the introduction of a revised means test.

* B.—The travelling expenses and fees of examination superintendents cost less than anticipated, and there was a saving of £13, approximately, on the expenses of the Primary School Certificate Committee.

C.1.—Casual variation.

C.2.—Casual variation. Excess approved by Department of Finance minute S. 60/7/32 of 4th November, 1932.

C.3.—Casual variation. Excess approved by Department of Finance minute S. 60/7/32 of 31st October, 1932.

C.4.—Expenditure on the miscellaneous items included in this Subhead is difficult to forecast accurately.

C.5. and C.6.—Casual variations.

C.7.—An account for 55 science equipment sets delivered during the year was not received in time to be discharged before 31st March, 1932.

C.8.—Saving due to the withholding of grants in certain cases owing to non-fulfilment of the necessary conditions.

E.—There was a considerable increase in the amount received from Civil Servants by way of repayment of the cost of their training as National Teachers, owing to a number of new appointments of such persons during the year.

The fees received from Preparatory College students show expansion as a result of the introduction of a revised means test as a basis of remission of fees.

Miscellaneous receipts consist mainly of recovery of amounts overpaid to teachers, and cannot be closely forecasted.

APPROPRIATIONS IN AID.

	Estimated.	Realized.
	£	£ s. d.
TRAINING COLLEGES :—		
Training College Entrance Examination Fees	50	59 0 0
Refund of Cost of Training	360	498 15 0
Refund of Advances of Training College Fees	—	2 5 0
PREPARATORY COLLEGES :—		
Fees from Students	6,270	6,821 3 0
Book Fees from Students	350	372 17 6
Sale of Live Stock, Farm Produce, etc. ...	600	563 13 4
Miscellaneous	25	22 15 0
MISCELLANEOUS	100	422 7 1
	<u>£7,755</u>	<u>£8,762 15 11</u>

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 as at 31st December, 1930 ...	205	14	1
Amount of fees received in respect of year ended 31st December,			
1931	1045	3	4
	<u>£1,250</u>	<u>17</u>	<u>5</u>

MODEL SCHOOL FEES.—continued.

	£	s.	d.	£	s.	d.
Paid to teachers in respect of the year ended						
31st December, 1931	906	16	3			
Arrears paid in respect of the year ended 31st						
December, 1930	8	4	7			
				915	0	10
Surplus of fees in hands as at 31st December, 1931				£335	16	7

SEÓSAMH Ó NÉILL,

Accounting Officer.

ROINN OIDEACHAIS,
(Department of Education),
13 Mí na Nodlag, 1932.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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 1931-32.

Amount of Stock held in respect of the undermentioned Funds :—

	5 per cent. Second National Loan.	4½ per cent. Third National Loan.
	£ s. d.	£ s. d.
Carlisle and Blake Fund (including late Corballis Fund)	—	2,520 0 0
Worship Fund	—	60 0 0
Killury or Nelan Fund	—	760 0 0
Reid Fund	—	10,175 0 0
Liss Fund*	151 4 4	—
	£151 4 4	£13,515 0 0

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

The Savings Certificates held in 1930-31 were cashed during 1931-32, and the proceeds invested in Third National Loan,

SECONDARY EDUCATION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1932, 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) ...	187,000	186,825 10 0	174 10 0		—	
A.2.—Laboratory Grants for Day Secondary Schools	15,850	15,755 18 0	94 2 0		—	
A.3.—Grant for Irish and Bilingual Schools ...	6,575	6,011 19 6	563 0 6		—	
A.4.—Bonus for Choirs and Orchestras ...	1,000	1,000 0 0	—		—	
B.—Incremental Salary Grant ...	150,000	144,871 11 9	5,128 8 3		—	
C.—Examinations ...	7,700	7,855 10 7	—		155 10 7	
D.—Scholarships :— Original £6,000 Supplementary 300	6,300	5,625 16 8	674 3 4		—	
E.—Grant towards Publication of Irish Text Books ...	3,000	1,339 14 9	1,660 5 3		—	
GROSS TOTAL :— Original £377,125 Supplementary 300	£ 377,425	369,286 1 3	8,294 9 4		155 10 7	
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £8,138 18 9			
F.—Appropriations in Aid	36,700	37,206 18 2	Surplus of Appropriations in Aid realized. £506 18 2			
NET TOTAL :— Original £340,425 Supplementary 300	£ 340,725	332,079 3 1	Total Surplus to be surrendered. £8,645 16 11			

Estimated. Realized.

Extra Receipts payable to Exchequer ...

£ 400
£ s. d.
991 1 4

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1. and A.2.—Casual variations.

A.3.—Whilst there was, as anticipated, an increase in the number of eligible pupils as compared with the previous year, the increase was not as great as had been expected.

B.—The conditions governing the payment of incremental salary to Secondary Teachers are such as to make it very difficult to estimate expenditure in advance. A lesser number than was expected qualified for payment, and payment to a number of teachers was unavoidably postponed until the beginning of the ensuing financial year.

C.—The increase in the number of candidates for examination was greater than anticipated and the cost per head was slightly higher than in the previous year, as it was necessary to provide more new examination centres than had been expected. Excess sanctioned by Department of Finance minute of 31st October, 1932, S. 60/18/31.

D.—The saving is due to a number of students relinquishing secondary scholarships or becoming ineligible to continue to hold them. (The supplementary grant of £300 was made to enable a new scheme of Secondary School Scholarships for students from the Fíor-Ghaeltacht to be introduced).

E.—Owing to unavoidable delay in the appointment of additional staff it was not found possible to complete the programme of work arranged for the year.

F.—Owing to the International Eucharistic Congress the examinations for 1932 were held earlier in the year than usual, and fees were required to be paid at an earlier date, enabling practically the full amount to be brought to credit in the financial year 1931-32. The number of candidates was slightly in excess of the estimate.

APPROPRIATIONS IN AID.

	Estimated.	Realized.		
	£	£	s.	d.
Repayment of Advances and Examination Fees of Students, etc.	1,310	1,816	3	4
Sum payable out of Local Taxation (Customs and Excise) Duties	35,390	35,390	14	10
	<u>£36,700</u>	<u>£37,206</u>	<u>18</u>	<u>2</u>

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),
8th November, 1932.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

TECHNICAL INSTRUCTION.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1932,
compared with the Sum Granted, for the Expenses connected with
TECHNICAL INSTRUCTION and CONTINUATION EDUCATION.

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	813 11 5	61	8 7	—	
B.—Bonus of Staffs paid from Funds administered by Local Committees of Technical Instruction, and by Vocational Education Committees	4,900	4,476 17 8	423	2 4	—	
C.—Annual Grants to Vocational Education Committees ...	174,757	174,510 5 0	246	15 0	—	
D.—Miscellaneous Technical Instruction and Vocational Education Services ...	13,859	12,430 3 2	1,428	16 10	—	
E.—Grants to Schools providing Continuation Education or Technical Instruction ...	16,470	15,258 10 3	1,211	9 9	—	
F.—Grants for Drawing and Manual Instruction in Miscellaneous Schools	360	331 12 5	28	7 7	—	
G.—Examinations in Courses of Instruction conducted in Technical Schools	920	902 9 3	17	10 9	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
H.—Payments under Section 25 (3) of the Vocational Education Act, 1930...	500	339 1 1	160	18	11	—		
I.—Payments under Section 51 (6) of the Vocational Education Act, 1930...	1,000	—	1,000	0	0	—		
GROSS TOTAL ...£	213,641	209,062 10 3	4,578	9	9	—		
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £4,578 9 9					
J.—Appropriations in Aid ...	32,538	32,609 9 11	Surplus of Appropriations in Aid realized. £71 9 11					
NET TOTAL ...£	181,103	176,453 0 4	Total Surplus to be surrendered. £4,649 19 8					

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to the fact that one scholarship awarded was not availed of and that three scholarship-holders discontinued attendance at the Courses.
- B.—Saving due to fall in the cost of living figure, and to the fact that some new appointments which were estimated for were not made.
- C.—Casual variation.
- D.—The number of students selected for Teachers' Training Courses was less than was originally intended. Savings were effected in the cost of materials for some of the Courses, and there were also savings owing to the fact that the Killarney School of Housewifery, at which the Course in Domestic Economy was held, could not be re-opened for students for some time after the termination of the Course.
- E.—Saving due to reduction in attendance at certain schools and classes, and to the fact that some classes for which provision was made were not organized.
- F.—Casual variations in amounts of grants paid to certain schools.
- G.—Casual variation.
- H.—Retirements of certain officers of Vocational Education Committees did not take effect so early as was anticipated.
- I.—Owing to unavoidable delays in procedure loans could not be granted as early as was expected, and consequently, no repayment fell due during the financial year.
- J.—Examination fees produced more than was anticipated, and there was an extra student at the Irish Training School of Domestic Economy. Receipts in respect of services of Commercial Instructor were only £121 6s. 8d. as compared with the estimate of £175. This was due to a change from the academic to the financial year as the basis for the payment by the local authorities to the Department.

APPROPRIATIONS IN AID.

	Estimated.	Realized.			
	£	£	s.	d.	
Fees of Pupils at Irish Training School of Domestic Economy (£1,080), and at Killarney School of Housewifery (£50)	1,130	1,209	0	0	
Fees from Students attending Special Course for Teachers of Domestic Economy	600	600	0	0	
Receipts in respect of services of Commercial Instructor	175	121	6	8	
Fees of Candidates for Examinations (Technical School Examinations, £550 ; other examinations, £73)	623	675	0	6	
Receipts from Church Temporalities Fund	30,000	30,000	0	0	
Miscellaneous Receipts	10	4	2	9	
	<u>£32,538</u>	<u>£32,609</u>	<u>9</u>	<u>11</u>	

SEÓSAMH Ó NÉILL,
Accounting Officer.

ROINN OIDEACHAIS,
(Department of Education),
8th November, 1932.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1932,
compared with the Sum Granted, for the Salaries and Expenses
of the INSTITUTIONS OF SCIENCE AND ART IN
DUBLIN, including sundry Grants in Aid, etc.

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	25,844	22,988 8 10	2,855	11 2	—	
A.2.—Travelling Expenses	100	58 13 11	41	6 1	—	
A.3.—Incidental Expenses ...	170	129 9 8	40	10 4	—	
A.4.—Telegrams and Telephones	160	122 5 6	37	14 6	—	
NATIONAL MUSEUM.						
A.5.—Purchase of Specimens (Grant in Aid) ...	1,000	1,000 0 0	—		—	
A.6.—Fittings, Materials, etc.	200	136 10 2	63	9 10	—	
NATIONAL LIBRARY.						
A.7.—Purchase of Books (Grant in Aid) ...	2,600	2,600 0 0	—		—	
SCHOOL OF ART.						
A.8.—Accessories, Models, and Materials	380	378 9 3	1	10 9	—	
A.9.—Scholarships, Prizes, etc.	350	340 0 0	10	0 0	—	
TOTAL FOR INSTITUTIONS OF SCIENCE AND ART ...£						
	30,804	27,753 17 4	3,050	2 8	—	

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...	1,055	1,035 17 6	19 2 6	—
C.—Aids to Arts and Crafts Exhibitions... ..	150	56 19 2	93 0 10	—
GROSS TOTAL ...£	41,209	38,046 14 0	3,162 6 0	—
			Surplus of Gross Estimate over Expenditure. £3,162 6 0	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £31 11 1	
D.—Appropriations in Aid	490	521 11 1	Total Surplus to be surrendered. £3,193 17 1	
NET TOTAL ...£	40,719	37,525 2 11		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	670	797 10 11

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—Saving due to vacancies on staff and to fall in cost of living Bonus.

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

A.3.—Saving due mainly to the curtailment of the supply of overcoats to the Attendants in the Science and Art Institutions.

A.4.—The cost of telephones was less than anticipated.

A.6.—The normal supply of materials for the Workshops was not required as the staff was for a considerable time engaged in moving and re-arranging cases and exhibits in the different Divisions of the National Museum.

A.8., A.9. and B.3.—Casual variations.

C.—The claims for financial assistance in respect of Arts and Crafts Exhibitions vary from year to year and cannot as a rule, be definitely forecasted.

D.—There was an unexpected increase in the number of students attending the School of Art.

APPROPRIATIONS IN AID.				Estimated.	Realized.		
				£	£	s.	d.
Fees for Tuition in School of Art	...	...	...	470	506	1	0
Sundry Receipts	...	...	...	20	15	10	1
				£490	£521	11	1

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

EXTRA REMUNERATION (exceeding £30).

From this Vote an Assistant in the National Museum received £34 7s. 6d. for Sunday attendances.

From the Vote for Technical Instruction the Head Master, School of Art, received £31 5s. 0d., as examiner at Technical School Examinations. He also received £25 from the Vote for the Office of the Revenue Commissioners for a Design for a Postage Stamp, and £37 17s. 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 £47 11s. 0d. as examiner at Secondary School Examinations. He also received £65 10s. 3d. from the Vote for Technical Instruction for acting as examiner at Technical School Examinations.

From the Vote for Stationery and Printing a Mounter in the National Museum received £37 0s. 11d. for mounting work.

SEÓSAMH Ó NÉILL,

Accounting Officer.

ROINN OIDEACHAIS,
(Department of Education),
8th November, 1932.

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., 1931-32.

	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, 1931 ...	358 16 7	—	3,920 13 1
Grants in Aid, 1931-32 ...	1,000 0 0	2,600 0 0	8,000 0 0
	1,358 16 7	2,600 0 0	11,920 13 1
Expenditure, 1931-32 ...	1,354 16 2	2,592 8 2	11,183 4 10
Balances on 31st March, 1932 ...£	4 0 5	7 11 10	737 8 3

STATEMENT OF SECURITIES held on 31st March, 1932, 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, 1932, compared with the Sum Granted, for Expenses of REFORMATORY AND INDUSTRIAL SCHOOLS, including PLACES OF DETENTION (8 Edw. 7, c. 67; No. 17 of 1926; 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 ...	2,655	2,151 19 6	503 0 6	—
B.—Maintenance in Industrial Schools ...	118,639	118,330 11 4	308 8 8	—
C.—Places of Detention ...	565	489 4 11	75 15 1	—
D.—Conveyance Expenses ...	67	49 4 11	17 15 1	—
E.—Parental Money—Collection Expenses ...	677	677 2 1	—	2 1
GROSS TOTAL ... £	122,603	121,698 2 9	904 19 4	2 1
			Surplus of Gross Estimate over Expenditure. £904 17 3	
<i>Deduct :—</i>				
F.—Appropriations in Aid ...	Estimated. 3,900	Realized. 3,959 15 6	Surplus of Appropriations in Aid realized. £59 15 6	
NET TOTAL ... £	118,703	117,738 7 3	Total Surplus to be surrendered. £964 12 9	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

B.—Casual variation.

C. and D.—Expenditure under these Subheads cannot be accurately estimated. Approximately £22 under Subhead C. was saved as a result of reduction in staff at Summerhill Place of Detention.

E.—Casual variation. Excess approved, Department of Finance minute S. 60/23/32, of 19th October, 1932.

F.—Casual variation.

ROINN OIDEACHAIS,
(Department of Education),
8th November, 1932.

SEÓSAMH Ó NÉILL,
Accounting Officer.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

NATIONAL GALLERY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1932, 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 ...	2,623	2,468 14 11	154 5 1	—
B.—Purchase of Pictures (Grant in Aid) ...	1,000	1,000 0 0	—	—
C.—Travelling Expenses ...	150	143 13 1	6 6 11	—
D.—Incidental Expenses ...	525	513 14 0	11 6 0	—
TOTAL ...	4,298	4,126 2 0		—
Surplus to be surrendered ... £			171 18 0	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	3	2 14 1

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings due to reduction in cost of living Bonus and employment of four attendants at the minimum of the scale.

C. and D.—Cannot be accurately estimated.

THOMAS BODKIN,
Director and Accounting Officer.

NATIONAL GALLERY,
26th October, 1932.

GRANT IN AID ACCOUNT.

			£	s.	d.
Balance from 1930-31 ...	...	...	245	11	3
Grant in Aid, 1931-32 ...	...	...	1,000	0	0
			1,245	11	3
Expended, 1931-32 ...	...	...	1,096	19	7
Balance to 1932-33 ...	...	...	£148	11	8

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, 1932, 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 ...	117,321	114,030 9 9	3,290	10	3	—		
B.—Travelling Expenses ...	11,500	11,459 19 3	40	0	9	—		
C.—Incidental Expenses ...	320	261 9 8	58	10	4	—		
D.—Telegrams and Telephones	1,350	1,607 13 3	—			257	13	3
RESEARCH WORK.								
E.1.—Technical and Advisory Work in Agriculture ...	6,447	5,401 10 0	1,045	10	0	—		
E.2.—Veterinary Research ...	3,000	2,953 18 0	46	2	0	—		
E.3.—Subscriptions, etc., to International and other Research Organizations	1,682	1,679 14 11	2	5	1	—		
E.4.—Special Investigations, Inquiries and Reports ...	834	688 0 9	145	19	3	—		
AGRICULTURAL EDUCATION AND DEVELOPMENT.								
F.1.—Agricultural Schools and Farms ...	32,653	27,570 11 1	5,082	8	11	—		
F.2.—Grants to Private Agricultural Schools, etc. ...	12,198	11,174 1 5	1,023	18	7	—		
F.3.—Veterinary College ...	5,451	5,300 9 10	150	10	2	—		
F.4.—Scholarships in Agriculture, etc. ...	1,272	1,229 12 11	42	7	1	—		
F.5.—University College, Dublin: Faculty of General Agriculture ...	23,935	19,339 7 2	4,595	12	10	—		
F.6.—University College, Cork: Faculty of Dairy Science	23,518	20,959 5 10	2,558	14	2	—		
F.7.—Educational Tours for Agricultural Instructors	500	—	500	0	0	—		
G.1.—Improvement of Flax-Growing ...	1,174	715 12 10	458	7	2	—		

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	27,196	22,719 5 7	4,476 14 5	—
G.3.—Improvement of Live Stock	9,975	6,947 14 9	3,027 5 3	—
H.1.—County Committees of Agriculture (General Grants)	47,100	47,000 0 0	100 0 0	—
H.2.—County Committees of Agriculture (Special Grants)	37,023	39,120 18 4	—	2,097 18 4
I.—Special Agricultural, etc., Schemes in Congested Districts	44,577	37,795 6 0	6,781 14 0	—
J.—National Stud	5	—	5 0 0	—
K.1.—Agricultural Societies and Shows	1,330	1,918 2 9	—	588 2 9
K.2.—Contribution to Irish Agricultural Organization Society (Grant in Aid) ...	8,500	8,500 0 0	—	—
K.3.—Grant to Bloodstock Breeders' Association of Ireland	300	204 4 4	95 15 8	—
K.4.—Royal College of Veterinary Surgeons (Grant in Aid) (<i>Supplementary</i>) ...	1,014	1,013 9 0	0 11 0	—
L.—Botanic Gardens	9,056	9,040 8 4	15 11 8	—
M.1.—Miscellaneous Work	6,151	6,769 4 4	—	618 4 4
M.2.—Fees for Reports on Agricultural Conditions	740	713 6 8	26 13 4	—
M.3.—Printing of Special Departmental Publications	1,680	888 7 3	791 12 9	—
M.4.—Loans for Agricultural Purposes	30,750	22,235 2 11	8,514 17 1	—
M.5.—Purchase of Creameries, etc.	60,000	21,559 11 9	38,440 8 3	—
M.6.—Extension of the Creamery Industry. (<i>Supplementary</i>)	34,000	12,614 15 4	21,385 4 8	—
ADMINISTRATION OF ACTS AND STATUTORY ORDERS.				
N.1.—Diseases of Animals Acts	9,633	9,523 0 2	109 19 10	—
N.2.—Bovine Tuberculosis Order, 1926	6,500	4,803 16 5	1,696 3 7	—

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	218 3 9	56 16 3		—	
N.4.—Live Stock Breeding Act, 1925	4,055	2,999 15 0	1,055 5 0		—	
O.1.—Agricultural Produce (Eggs) Acts, 1924 and 1930, etc.	6,938	6,420 9 10	517 10 2		—	
O.2.—Dairy Produce Act, 1924, etc.	18,436	17,665 1 5	770 18 7		—	
O.3.—Destructive Insects and Pests Acts, etc. ...	7,271	6,681 19 6	589 0 6		—	
O.4.—Weeds and Seeds Act ...	1,205	1,028 12 9	176 7 3		—	
O.5.—Sale of Food and Drugs Act, etc.	649	546 18 2	102 1 10		—	
O.6.—Fertilisers and Feeding Stuffs Acts	10	5 11 3	4 8 9		—	
O.7.—Agricultural Produce (Fresh Meat) Act, 1930	13,820	14,538 14 11	—		718 14 11	
<hr/>						
GROSS TOTAL :—						
Original ... £596,330						
Supplementary 25,014						
£	631,344	527,843 17 2	107,780 16 5		4,280 13 7	
<hr/>						
Deduct :—						
P.—Appropriations in Aid ...						
	Estimated.	Realized.				
	161,366	153,164 9 3				
<hr/>						
NET TOTAL :—						
Original £434,964						
Supplementary 35,014						
£	469,978	374,679 7 11				
<hr/>						
			Surplus of Gross Estimate over Expenditure. £103,500 2 10			
			Deficiency of Appropriations in Aid realized. £8,201 10 9			
			Net Surplus to be surrendered. £95,298 12 1			

Estimated. Realized.

Extra Receipts payable to Exchequer ... £ 33,700 £ s. d. 22,052 3 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving mainly due to fall in cost of living Bonus, to vacancies, and to changes in staff caused by retirements, death, etc.
- C.—Two messengers for whom provision was made did not require uniforms, and the number of waterproof coats issued was less than expected. The provision for the purchase of papers and periodicals was not fully utilized owing to the need for economy.
- D.—The excess expenditure was incurred on telegrams and was mainly due to an outbreak of Foot-and-Mouth Disease in Northern Ireland. The excess is covered by Department of Finance minutes S. 60/24/30 of 2nd March, 1932, and S. 60/11/31 of 25th November, 1932.
- E.1.—The Head of the Veterinary Hygiene Division retired and was not replaced. The attendant in that Division was transferred to other work. There was a vacancy for a Seed Enumerator for part of the year. Less labour was employed at the Cereal Station, and the quantity of seed purchased was smaller than anticipated.
- E.2.—Contemplated investigation work at the Veterinary College could not be undertaken owing to pressure of other work.
- E.3.—The variation in the rate of exchange increased the subscription to the International Institute of Agriculture from £320 to £433 12s. 11d., but there was a saving of £28 12s. 11d. on the provision for the allowance to a representative on the Permanent Committee of the Institute. The subscription to the International Institut du Froid for 1931 having been unavoidably delayed, two annual subscriptions became payable in 1931-32. It was not found practicable to send a delegate to any meeting of the International Dairying Federation, and no Conference of Seed Analysts was held this year.
- E.4.—The savings were mainly due to the dispute in 1931 between the Irish Sugar Manufacturing Company and the beet-growers. As a result, the Department's Sugar Beet Expert travelled much less than was expected, and it was necessary to purchase only a small quantity of seed.
- F.1.—There were no students in residence at Athenry Agricultural Station for the greater part of the year. Fewer live stock were purchased at Ballyhaise Agricultural Station, Chantilly Stud Farm, and Munster Institute, and expenditure on feeding stuffs, etc., was consequently lower. Additional expenditure amounting to £235 over and above the provision of £400 for casual labour at Athenry Agricultural Station was incurred. (Department of Finance approval S. 90/3/32 of 19th March, 1932).
- F.2.—Savings on capitation grants were mainly due to the full number of students' places not being filled, and to increases in the number of County Scholarship holders. There was a vacancy for a teacher at Copsewood Agricultural College for part of the year. The expenditure on equipment was below the estimate at a few schools. Savings were also due to the fall in cost of living Bonus.
- F.3.—Savings due to a vacancy for Registrar for the whole year and to fall in cost of living Bonus were modified by the employment for part of the year of a qualified Veterinarian for the examination of poultry specimens, and by the employment of an extra attendant at the Laboratory. The increase in the number of animals fed in the Clinique made the expenditure on feeding stuffs more than was expected.
- F.4.—The saving was mainly due to a reduction in the cost of living Bonus.
- F.5.—Provision was made for completing the equipment of the Faculty which has not yet been carried out. In addition, certain funds held as a balance by the University were taken into account when computing the amount of grant payable.
- F.6.—The provision for annual grant was exceeded by £315 9s. 9d. (Department of Finance approval S. 60/11/31 of 12th April, 1932), owing to the organization of the Faculty proceeding more rapidly than had been anticipated, but there was a saving of £2,874 3s. 11d. on capital expenditure. Provision had been made for payment of the full balance of the capital grant for buildings and equipment for the Faculty, but the final payment on this account was not made until 1932-33.

F.7.—The proposed tours had to be postponed owing to Foot-and-Mouth Disease in Great Britain, and it was found impracticable to arrange for them later.

G.1.—The staff of Instructors was reduced owing to the decline in the area under flax.

G.2.—Decreases in the number of Cow Testing Associations, and number of cows entered for test account for most of the savings. In order to save expense, courses of instruction for Supervisors were limited to Supervisors who had not attended a course recently.

G.3.—Fewer stallions were purchased than had been provided for, and the loss on re-sale was consequently less than the estimate. The provision made to meet increased railway freight charges on premium bulls and boars proved excessive. Owing to swine fever in Scotland a proposed purchase of stock pigs in that country could not be made. Fewer colts were approved for subsidy, and fewer were found suitable for purchase. A proposed purchase of an Aberdeen Angus stock bull was not made, as an animal of the type required was not procurable.

H.1.—The sum of £100 provided for the discharge of a balance of previous years' grants was not required during the year by the Committee of Agriculture concerned.

H.2.—The change in the system of financing the schemes of County Committees of Agriculture as from 1st April, 1932, made it necessary for the Committees to secure payment of any balances of grants due to them before the new system came into operation. These extra payments caused an excess of £3,180 1s. 7d. on the sums provided for the salaries and cost of living Bonus of the staffs of the County Committees. Suitable applicants for premiums in respect of bulls and boars were not sufficiently numerous to exhaust the sums provided for premiums, on which there was a saving of £1,010. This sum with other small savings brought the excess on the Subhead down to £2,097 18s. 4d. (Department of Finance approval S. 60/11/31 of 31st March and 17th August, 1932).

I.—The principal savings were (a) £2,740 on salaries, wages and allowances, due to vacancies for Overseers and Assistant Overseers and to the fall in cost of living Bonus; (b) £791 on travelling expenses, for which reduced provision is now made; (c) £1,386 on Demonstration Plots, chiefly because the staff was diverted to Unemployment Relief Schemes and other urgent work; (d) £439 on the purchase of rams, attributable to lower prices and fewer suitable applicants for rams; (e) £849 on the erection and stocking of poultry stations in the Gaeltacht, mainly due to the passing of the Agriculture Act, 1931. The Scheme for the provision of Shelter Belts for which £160 was provided, was limited to the Connemara area and the expenditure reduced to £81. (Department of Finance approval S. 86/1/30 of 2nd November, 1931).

K.1.—A contribution of £500 towards the erection of the Hall of Agriculture at Cork Industrial Fair; a payment of £2 balance of subsidy due for 1930-31 to the Irish Goat Society; and £104 2s. 9d. additional expenditure on the Department's Educational Exhibit over and above the amount provided, account for the excess expenditure on this Subhead (Department of Finance approval S. 60/11/31 of 21st November, 1932).

K.3.—This new scheme of advertising Irish bloodstock abroad was not sufficiently developed during the year for the Bloodstock Breeders' Association to earn the full grant.

M.1.—Owing to the fact that a qualified costings officer could not be obtained the proposed extension of the farm costings scheme was found impracticable during the year. This resulted in a saving in respect of salaries and travelling expenses of the costings officers and the allowances to farmers and County Instructors in Agriculture amounting to £1,200. There was a saving of £58 in the provision for advertising and publicity.

The gross expenditure on exhibiting Saorstát agricultural products in Great Britain exceeded the provision by £1,749. On the other hand this was largely offset by additional receipts in respect of the sales of agricultural products which exceeded the estimated appropriations in aid by £1,339.

A payment of £200 was made to the Butter Marking Order Committee as a contribution towards the cost of an application by the Committee for an Order in Council under the British Merchandise Marks Acts making the marking of foreign butter offered for sale in Great Britain compulsory. (Department of Finance approval S.90/8/31 of 23rd December, 1931). The Minister for Finance sanctioned the excess expenditure on this Subhead in minute S.60/19/32 of 7th January, 1933.

- M.2.—Saving due to reports not having been received in a few cases.
- M.3.—This year's volume of the Dairy Cattle Register was not so large as the preceding volume and cost less than anticipated. Volume V of the Irish Draught Horse Book could not be published until 1932-33. The reprinting of certain brochures was unnecessary and the demand for leaflets was lower than was estimated. Paper and printing accounts in respect of the "*Journal*" which were expected to come in course of payment this year did not mature.
- M.4.—The demand for loans showed a decline, possibly due to the general agricultural depression. Reduced provision is now made for loans for the purchase of Stallions, Hand Sprayers and Agricultural Implements.
- M.5.—Contemplated purchases of certain creamery properties were not made as it was not found possible during the year to come to terms with the proprietors.
- M.6.—It was found impracticable to complete the building and equipment of the creameries before the close of the year.
- N.1.—There was a saving in the provision for swine fever compensation due to the fact that it was not found necessary to slaughter as many animals as in the previous year. It is impossible to forecast with any accuracy the incidence of this disease. There was also a saving in the cost of uniforms and overalls due to a reduction in prices.
- N.2.—The amount required during the year was over-estimated.
- N.3.—This was a reasonably close estimate in view of the fact that expenditure depends on the number of appeals lodged. These were less numerous than in previous years.
- N.4.—Inspections cost less than expected. In a few counties they were confined to centres in districts from which applications for licences were actually received. The number of special inspections necessary was also lower than estimated. Only two meetings of the Consultative Council were held, whereas three were provided for. There was a saving on the provision for the Panel of Referees due to a drop in the number of appeals received. The provision for Incidentals was excessive and has been reduced for 1932-33.
- O.1.—Additional expenditure amounting to £237 19s. 2d. on salaries, wages and allowances and £583 10s. 0d. on general expenses was mainly due to the more intensive series of portal and border inspections undertaken during the year. A saving of £1,338 19s. 5d. on travelling expenses is attributable to the same cause. Included in this Subhead is a payment of £11 1s. 0d. for consequential loss in respect of a consignment of eggs for export which was rejected by the Department's Inspector. (Department of Finance minute S. 90/28/32 of 7th January, 1933).
- O.2.—The saving was mainly due to the fall in cost of living Bonus; the smaller demands for Inspectors' requisites; the fact that no meeting of the Consultative Council was necessary; that the Arbitrator's services were not required; and that it was found impossible for various reasons to carry out the Scheme for the training of Cheese-makers.
- O.3.—Savings of £565 on salaries, wages &c. and £309 on travelling expenses are mainly due to the delay in bringing the Agricultural Produce (Potatoes) Act, 1931, into operation; to reduction in the rate of pay of Temporary Inspectors during the year; to fall in cost of living Bonus; and to the fact that the Scheme for payment of improved motor car and motor cycle allowances to Inspectors only came into operation in January, 1932. Additional expenditure, not provided for, was incurred on the purchase of lead arsenate (£57) and on a self-supporting scheme for the purchase of seed potatoes for distribution to growers in the Cooley district of Co. Louth (£203) (Department of Finance minutes S. 60/11/31 of 8th May, 1931, and S. 90/17/31 of 23rd December, 1931).
- O.4.—Provision was made for 30 Temporary Weeds Inspectors but only 28 were employed. The expense of sending witnesses to attend prosecutions was saved as no prosecutions were undertaken this year.

O.5.—Travelling and incidental expenses were below the estimate, partly due to the absence of the Inspector on sick leave, and to his employment on other work during the winter. There was also a saving on cost of living Bonus.

O.6.—Only a small purchase of equipment was necessary.

O.7.—The excess expenditure was chiefly due to the increase in the number of exporters' licences issued; to the issue of exporters' permits in June and July, 1931, following on the embargo on the shipment of live animals to England owing to Foot and Mouth Disease; to the provision of extra assistance for the Local Authority Veterinary Examiners during periods of pressure; and to the addition of Wexford to the list of Local Authorities whose Veterinary Inspectors are available for duties under the Agricultural Produce (Fresh Meat) Act. The excess expenditure incurred on the Subhead is covered by Department of Finance minute S. 60/11/31 of 20th January, 1933.

P.—APPROPRIATIONS IN AID.

	Corresponding Debit Subhead.	Estimated. £	Realized. £ s. d.
Receipts from seed testing fees, sale of pure line seed, etc. ...	E.1.	1,470	1,578 8 3
Receipts from sale of vaccines, grazing rents, etc., at Veterinary Research Laboratory ...	E.2.	450	550 7 2
Receipts from Students' fees, sale of live- stock, farm produce, rents, etc., viz :—	F.1.		
Albert Agricultural College ...		860	859 7 2
Athenry Agricultural Station ...		5,500	5,100 1 8
Ballyhaise Agricultural Station ...		4,180	3,451 10 8
Chantilly Stud Farm ...		200	408 4 0
Clonakilty Agricultural Station ...		3,770	3,435 16 4
Munster Institute ...		4,000	3,633 3 7
Receipts from Students' and other fees : Veterinary College ...	F.3.	800	1,358 7 3
Receipts from sale of Dairy bulls at reduced prices, fees for leasing of such bulls and registration fees ...	G.2.	1,800	1,678 5 5
Receipts from sale of half-bred colts, sale and leasing of bulls, etc. ...	G.3.	1,000	938 9 1
Receipts from sale of seeds, manure, live- stock, etc. ...	I.	5,160	3,998 10 6
Receipts from sale of fencing materials, including fencing loans ...	I.	1,100	659 2 9
Receipts from sale of Saorstát agricultural products at Exhibitions and Fairs ...	M.1.(D)	300	1,668 13 4
Repayments of Agricultural Loans (exclud- ing fencing loans) ...	M.4.	32,500	33,488 9 1
Repayments of Loans for the purchase of manures, etc. (Cooley District) ...	—	1,226	898 19 5
Repayments of Loans advanced to Co- operative Creamery Societies ...	—	9,800	4,453 5 4

	Corresponding Debit Subhead.	Estimated.	Realized.
		£	£ s. d.
Horse Breeding Act, 1918—Receipts from Licences, etc. ...	N.3.	1,000	1,047 4 6
Live Stock Breeding Act, 1925—Receipts from licences, etc. ...	N.4.	4,150	3,256 11 6
Agricultural Produce (Eggs) Act, 1924— Receipts from fees, etc. ...	O.1.	7,500	7,794 6 3
Dairy Produce Act, 1924—Receipts from fees in respect of butter exported, etc.	O.2.	9,350	6,567 12 7
Receipts from fees for inspection of potatoes, etc. ...	O.3.	250	1,393 16 0
Agricultural Produce (Fresh Meat) Act— Receipts from Licences, etc. ...	O.7	9,600	8,958 12 11
Miscellaneous Receipts ...	—	750	1,337 4 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
		<u>£161,366</u>	<u>£153,164 9 3</u>

Sales of pure line seeds realized more than expected, due to increased sales and better prices (Subhead E.1.).

Receipts from sales of vaccines at the Veterinary Research Laboratory exceeded those of the previous year and sufficient allowance was not made for proceeds of sales of animals (Subhead E.2.).

Receipts from sales of live stock etc., are difficult to estimate owing to fluctuations in numbers and prices of animals sold etc. (Subhead F.1.).

A greater number of students attended the Veterinary College and the charges for keep of animals fed in the Clinique amounted to more than was expected (Subhead F.3.).

Registration fees fell short of the estimate on account of the falling off in the number of cows under test and consequent reduction in the number registered (Subhead G.2.).

Receipts from sales of seeds, live stock and fencing &c., under Subhead I. were affected by the decreased expenditure on Demonstration Plots, Rams, Poultry, Shelter Belts and Fencing.

Repayments of loans for the purchase of manures, &c. (Cooley District)—Every effort was made to recover the outstanding loans but the borrowers were in some cases unable to pay owing to the poor prices which they received for their potatoes.

Owing to the depression in the Creamery Industry there was a decline in the anticipated repayments of Loans advanced to Co-operative Creamery Societies.

Applications for licences under the Live Stock Breeding Act (Subhead N.4.) showed a falling-off and receipts from Special Inspection and Appeal fees were also lower than expected.

The greater number of packages of eggs confiscated as a result of the intensive series of portal and border inspections undertaken during the year considerably increased the receipts from this source, but export fees dropped below the estimate (Subhead O.1.).

Reduced receipts from export fees consequent on the decrease in butter production, owing to unfavourable weather, account for the shortage (Subhead O.2.).

The increased receipts under Subhead O.3. are mainly fees received under the Agricultural Produce (Potatoes) Act, 1931, fees resulting from the adoption of a voluntary scheme of inspection of potatoes for the home market, and the proceeds of sale of seed potatoes distributed in the Cooley district of Co. Louth.

It was impossible to make a closer estimate of export fees, etc., under the Agricultural Produce (Fresh Meat) Act, 1930, so soon after the Act came into operation (Subhead O.7.).

Miscellaneous Receipts include £860 14s. 10d. recouped to the Department by the Condensed Milk Company of Ireland (1928) Ltd., in respect of services rendered to the Company by Officers of the Department during 1930-31.

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

(a) Receipts in connection with the disposal of creamery properties, viz:—		£	s.	d.
For transferred creameries and milk supplies	...	12,522	10	11
Sales of buildings and machinery	...	195	11	8
(b) Repayments of loans advanced to Agricultural Credit Societies, viz:—				
Advances repaid	... ..	8,726	9	3
Interest	... ..	499	19	3
(c) Contribution from Condensed Milk Company of Ireland, (1928) Ltd. towards pension liability in respect of three Officers of the Department				
	... ..	107	11	11

EXTRA REMUNERATION (exceeding £30).

One Officer received an allowance of £300 from the Vote for the Tariff Commission for acting as Tariff Commissioner and another received a gratuity of £35 from Vote 9 for services to the Grain Inquiry Tribunal.

A Junior Executive Officer received £90 6s. 0d. fees for Wireless Broadcasting from Vote 63.

Three Officers received allowances of £282 13s. 10d., £188 9s. 3d. and £141 6s. 11d. respectively, as Directors, &c., of the Dairy Disposal Company.

One Officer received an allowance of £100 and another an allowance of £50 from the Condensed Milk Co. of Ireland (1928) Ltd., for acting as Director and Secretary, respectively, of that Company. The latter Officer also received £46 16s. 2d. from this Vote for special services with the Dairy Disposal Company.

Three Clerical Officers received £47 2s. 2d., £36 7s. 5d. and £37 10s. 0d. respectively, for acting alternately as Clerk-in-Waiting at their residences.

One Clerical Officer received £46 7s. 3d. in overtime.

A part-time Ship Inspector received £63 18s. 0d. from Department of Posts and Telegraphs as Auxiliary Postman, and another part-time Ship Inspector received £120 from 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. Two Foremen, the Propagator and the Fireman at the Gardens received £38 0s. 11d., £31 15s. 8d., £36 16s. 4d. and £34 8s. 5d., respectively, for overtime, Sunday duty, &c.

A Ship Inspector, a Junior Marketing Inspector and a Clerical Officer received £82, £60 and £10, respectively, Army Reserve Pay, from Vote 64. The Clerical Officer also received £24 13s. 6d. in overtime from the Vote for Agriculture.

This Account includes £1,848 16s. 4d. salary, etc., in respect of nine officers loaned to other Departments. It also includes £4,762 13s. 10d. in respect of salaries, wages, allowances, etc., of staff on loan to the Dairy Disposal Company, or rendering services to that Company.

The Account of the Ordnance Survey Vote includes £3 16s. 9d. 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 ...	20th July, 1931	8 10 8	Balances of 10s. 8d., £6 18s. 8d. and £1 1s. 4d. due in respect of boars sold.
S. 90/18/29 ...	14th October, 1931	6 10 10	Fees due by two exporters under Sec. 9 (3) of the Agricultural Produce (Eggs) Act, 1924.
S. 91/3/30 ...	7th November, 1931	19 2 7	Balances of £8 and 14s. 7d. due in respect of bulls sold in Congested Districts on special reduced terms; and balances of £1 1s. 4d., £2 13s. 4d. and £6 13s. 4d. due for boars sold.
S. 90/10/28 ...	19th November, 1931	545 8 9	Balance due on a loan advanced in the year 1917 for the erection and equipment of a Corn Mill.
S. 91/3/32 ...	23rd March, 1932	12 0 0	Balance due in respect of a bull sold in Congested Districts on special reduced terms.
S. 91/3/30 ...	19th April, 1932	8 0 0	do.

F. J. MEYRICK,

30th November, 1932.

Accounting Officer.

I have examined the above Account, and the appended Account, in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion these Accounts are correct, 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, 1932, (capital amounts only.)

	£ s. d.
For the purchase of Agricultural Implements, Repairs, etc., of Corn Mills	27,572 2 3
For the purchase of Bulls	29,091 19 9
For the purchase of Stallions	2,712 14 9
For the erection of Fencing	988 19 2
Sundry purchases of Bulls under Special Schemes for Congested Districts (maximum sum payable)	19,353 19 6
For the purchase of manures and fertilisers (Cooley District)	261 2 0
For Fruit Growing	45 12 0
Loans to Co-operative Creamery Societies	38,723 11 10
Loans to Agricultural Credit Societies	28,505 8 11
Transferred Milk supplies and sales of Creamery properties	86,785 0 0
Miscellaneous	145 0 0
	<hr/>
	£234,185 10 2

(a) Reducible, if certain conditions are complied with, to £6,466 16s. 8d. This sum includes £1,205 which will be treated as Extra Exchequer Receipts.

(b) Repayments are treated as Extra Exchequer Receipts.

FORESTRY.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1932, 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 ...	8,598	7,179 9 11	1,418 10 1	—
B.—Travelling Expenses ...	1,000	770 19 3	229 0 9	—
C.1.—Acquisition of Land (Grant in Aid) ...	13,000	13,000 0 0	—	—
C.2.—Cultural Operations, Maintenance, etc. ...	45,800	42,759 7 4	3,040 12 8	—
C.3.—Experiments in Planting of Peat Lands ...	500	—	500 0 0	—
D.—Advances for Afforestation Purposes ...	350	339 5 0	10 15 0	—
E.—Forestry Education ...	250	27 4 8	222 15 4	—
F.—Agency and Advisory Services and Special Services	10	—	10 0 0	—
G.—Incidental Expenses ...	130	101 14 3	28 5 9	—
GG.—Losses ...	—	1 7 0	—	1 7 0
GROSS TOTAL ...£	69,638	64,179 7 5	5,459 19 7	1 7 0
			Surplus of Gross Estimate over Expenditure. £5,458 12 7	
<i>Deduct :—</i>			Deficiency of Appropriations in Aid realized. £1,276 12 1	
H.—Appropriations in Aid ...	Estimated. 5,050	Realized. 3,773 7 11		
NET TOTAL ...£	64,588	60,405 19 6	Net Surplus to be surrendered. £4,182 0 6	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The retirement of the Director early in the year, a vacancy for a Forestry Inspector for part of the year, and the fall in cost of living Bonus account for the saving.
- B.—Savings mainly attributable to the vacancies in above-mentioned posts.
- C.2.—Work on boundary fencing, making and repairing of roads, etc., was not on as large a scale as anticipated. It was not found necessary to purchase transplants or seedlings as sufficient quantities were available from the Department's own nurseries. An *ex-gratia* payment of £5 was made to a farmer over whose lands timber had to be removed. (Department of Finance approval, S. 90/4/31, of 30th May, 1931).
- C.3.—The proposed experiments in the planting of peat land could not be undertaken this year.
- D.—Casual saving.
- E.—The contemplated course of instruction for foresters and foremen was not held owing to shortage of technical staff.
- F.—A token provision.
- G.—Advertising was not required to the extent anticipated.
- GG.—This loss, which was explained in last year's account, arose in connection with the non-stamping of Health Insurance Cards by a Forester (Department of Finance approval E. 62/11/27, dated 24th April, 1931).
- H.—Appropriations in Aid.—Payment for one large sale of timber effected during the year was unexpectedly deferred until after the close of the year.

F. J. MEYRICK,

Accounting Officer.

30th November, 1932.

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, 1931-32.

				£	s.	d.
*Cash Balance on 1st April, 1931	...	...	...	2,312	15	2
Grant in Aid, 1931-32	...	...	...	13,000	0	0
Interest on 4½ per cent. Land Bonds	...	...	...	36	18	0
				15,349	13	2
Expenditure, 1931-32	...	...	...	12,125	9	2
*Cash Balance on 31st March, 1932	...	...	...	£3,224	4	0

*In addition, the Department holds £820 of 4½ per cent. Land Bonds for this Fund.

FISHERIES AND GAELTACHT SERVICES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1932, 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 GRANTS in connection with HOUSING and SUNDRY GRANTS IN AID.

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 ...	31,370	32,049 19 6	—	679 19 6
B.—Travelling Expenses ...	5,800	4,704 9 9	1,095 10 3	—
C.—Incidental Expenses ...	250	133 0 6	116 19 6	—
D.—Telegrams and Telephones ...	275	247 1 5	27 18 7	—
FISHERY SERVICES.				
E.1.—Sea and Inland Fisheries ...	8,225	6,851 10 9	1,373 9 3	—
E.2.—Sea Fisheries Association of Saorstát Éireann (Grants in Aid and Advances) ...	65,000	24,150 0 0	40,850 0 0	—
E.3.—Sea Fisheries Protection ...	8,000	8,318 1 7	—	318 1 7
E.4.—Boatbuilding ...	—	38 7 2	—	38 7 2
RURAL INDUSTRIES.				
F.1.—Development of Industries ...	53,550	24,722 10 11	28,827 9 1	—
F.2.—Central Depot ...	4,231	3,027 15 6	1,203 4 6	—
F.3.—Domestic Instruction ...	570	346 6 10	223 13 2	—
F.4.—Loans for Industrial Purposes ...	3,000	982 0 0	2,018 0 0	—
MARINE PRODUCTS INDUSTRIES.				
G.—Kelp, Carrageen, and other Marine Products Industries ...	66,786	35,010 12 11	31,775 7 1	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
MISCELLANEOUS SERVICES.				
H.—Gaeltacht Housing Grants ...	80,000	46,010 10 0	33,989 10 0	—
I.—Provision of Residences or Accommodation for National Teachers in the Fíor-Ghaeltacht ...	6,000	—	6,000 0 0	—
J.—International Council for the Study of the Sea	350	336 16 4	13 3 8	—
L.—Superintendence of the Health and General Welfare of Children on Holidays in the Gaeltacht :— Original ... Nil Supplementary £24	24	23 0 10	19 2	—
M.—Cape Clear Ferry Service—Provision of Boat...	—	415 11 6	—	415 11 6
	333,431	187,367 15 6	147,515 4 3	1,451 19 9
<i>Deduct :—</i> Anticipated Savings on various Subheads. (See Supplementary Estimate) ...	11	—	11 0 0	—
GROSS TOTAL :— Original ... £333,407 Supplementary 13 £ 333,420	333,420	187,367 15 6	147,504 4 3	1,451 19 9
			Surplus of Gross Estimate over Expenditure.	
<i>Deduct :—</i> K.—Appropriations in Aid :— Original ... £101,250 Supplementary 3	Estimated. 101,253	Realized. 44,777 12 3	£146,052 4 6	Deficiency of Appropriations in Aid realized. £56,475 7 9
NET TOTAL :— Original ... £232,157 Supplementary 10 £ 232,167	232,167	142,590 3 3	£89,576 16 9	Net Surplus to be surrendered.
			Estimated.	Realized.
Extra Receipts payable to Exchequer :—			£	£ s. d.
Receipts from Sea Fisheries Association of Saorstát Éireann, Limited, in respect of pension liabilities			90	221 19 10
Sale of an engine from one of Department's boats			—	35 0 0
Earnings of a Fishery Instructor forfeited by reason of breach of contract ...			—	4 6 11
Compensation for damage to Fishery Patrol Boat by a trawler ...			—	2 0 0
			£90	£263 6 9

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The excess is due mainly to the fact that the effective transfer of three Fishery Superintendents to the Sea Fisheries Association did not take place during the financial year, as anticipated, and the cost of their salaries (£1,089) fell in the first instance on this Subhead. This sum was, however, received from the Association and is brought to credit under Subhead K.(4) where the amount anticipated to be received is correspondingly increased. Savings arising from vacancies remaining unfilled, modified to some extent the amount of the excess, sanction to which was given in Roinn Airgid minute S. 60/5/32 of 19 Deire Fomhair, 1932.
- B.—There was a saving of £930 in the provision for Gaeltacht Housing Staff, which was not at its full strength until near the close of the financial year, while in other details of the Subhead the expenditure generally was somewhat below anticipations.
- C.—The provision made under this Subhead is mainly for the advertising of Fishery By-laws and Inquiries, and these proved to be less in number than anticipated.
- D.—Casual variation.
- E.1.—Saving due largely to the suspension of the working of one of the fish hatcheries throughout the year, and to the Grants to Boards of Conservators and Payments to Local Authorities being less than anticipated.
- E.2.—Owing to unavoidable delay in the full functioning of the Sea Fisheries Association of Saorstát Éireann, Limited, it was not practicable to avail of the total amounts provided for the supply of boats and gear, etc., and for general development.
- E.3.—The repairs to the fishery patrol ship on annual overhaul were found to be more extensive than anticipated. Sanction to the excess was given in Roinn Airgid minute S. 60/5/32 of 19 Deire Fomhair, 1932.
- E.4.—Subhead specially opened with the sanction of Roinn Airgid (Minute S. 27/12/31 of 28 Deire Fomhair, 1931) to cover the cost of materials, as required, at the Department's boatyard at Meevagh Bay for the construction of three fishing boats for the Sea Fisheries Association of Saorstát Éireann, Limited. In addition stores to the value of £74 8s. 10d. which were purchased in previous years were used up in the construction of these particular boats. An Appropriation in Aid in respect of the sale of the boats to the Association will appear in the next Appropriation Account.
- F.1.—Owing to continued difficulties in the expansion of industries, progress was much slower than anticipated. A grant of £500 was made out of this Subhead to the Irish Industrial and Agricultural Fair, Cork, in accordance with Roinn Airgid direction (Minute S. 200/12/31 of 29 Feabhra, 1932).
- F.2.—Saving due mainly to smaller expenditure on freight, postage, packing, etc., owing to a less volume of business than anticipated.
- F.3.—Provision was made for the salaries and expenses of three Instructresses. One of these died before the beginning of the year, and another resigned on marriage during the year. The filling of the vacancies was allowed to remain in abeyance pending review of this particular service.
- F.4.—The grants of loans for industrial appliances and other industrial purposes were less than anticipated.
- G.—Provision had to be made on the basis of the Department dealing with the whole output of kelp and carrageen, but in fact the Department was called upon to handle only portion of the output.
- H.—The progress made by applicants with the erection or repair of their houses did not warrant the issue of grants to the extent anticipated.
- I.—There was no expenditure out of this Subhead, as satisfactory arrangements between the Department of Education and the proposed occupants of residences had not been concluded during the financial year.
- J. and L.—Casual variations.

M.—Subhead specially opened by direction of Roinn Airgid (Minute S. 27/1/30 of 21adh Bealtaine, 1932), for expenditure incurred on the provision of a new motor launch for the Ferry and Mail Service between Baltimore and Cape Clear. The amount charged against this Subhead includes a loan of £263 15s. 10d. repayable with interest to the Department over a period of 15 years.

K.—Appropriations in Aid :—

	Corresponding Debit Subhead.	Estimated. £	Realized. £
(1) Local Taxation (Customs and Excise Duties) Grant ...	—	10,650	10,650
(2) Repayment of Fishery Loans ...	—	2,000	3,923
(3) Receipts from lettings of sport- ing rights, sales of fish, etc. ...	E.	1,650	1,498
(4) Repayment of salaries and bonus of two officers seconded from the Department for service with the Sea Fisheries Association ...	A.	700	1,874
(5) Receipts from sales of products of Rural Industries Centres ...	F.I.	30,000	3,242
(6) Receipts from sales of kelp ...	G.	41,000	20,502
(7) Receipts from sales of carrageen, etc.	G.	15,000	2,524
(8) Miscellaneous Receipts :— Original ... £250 Supplementary 3	—	253	565
TOTAL :— Original £101,250 Supplementary 3	—	£101,253	£44,778

(2) It was anticipated that the collection of fishery loans would to a large extent have been taken over during the year by the Sea Fisheries Association of Saorstát Éireann, Limited, but this was not done with the result that the receipts were greater than anticipated.

(3) Receipts were lower than estimated, as the rent of a sporting right (£150) which was not due till this year was received within the previous financial year.

(4) The estimate was in respect of two seconded officers. It became necessary, however, to second additional officers during the year and their refunded salaries are the reason of the surplus on this sub-division.

(5) See explanation under Subhead F.I. (Development of Industries).

(6) and (7). See explanation under Subhead G. (Kelp, carrageen, etc.). In the case of the carrageen, however, 189 tons were on hands at the close of the financial year.

(8) More than anticipated, as it was decided to credit repayment of loans issued for the purchase of horses and carts to this sub-division.

NOTES.

Sums amounting to £70,039 6s. 7d. in respect of outstanding fishery loans were written off with the consent of Roinn Airgid (Minutes S. 28/2/31 of 21 Deire Fomhair, 1931, and 13 Samhain, 1931), in accordance with recommendations made under Acht Iascaigh (Iasachtaí d'Áth-Serúdu), 1931.

The total arrears outstanding in respect of fishery and industrial loans on 31adh Marta, 1932, was £62,057 5s. 3d.

The following sums were written off with the sanction of Roinn Airgid, viz. :—

Reference.	Date.	Amount.	
		£ s. d.	
S. 27/28/28	... 5 Abrán, 1932 ...	402 4 9	Depreciation in value of fishing gear in store.
S. 27/30/28	... 5 Abrán, 1932 ...	6 10 0	Depreciation in value of boat.
Do.	... 4 Meitheamh, 1932	1 0 5	Do.

Roinn Airgid minute E. 76/2/29 of 22 Iúl, 1931, conveyed sanction to crediting the accounts of certain fishery loan borrowers with amounts totalling £16 2s. 0d. in respect of remittances misappropriated by a former Clerical Officer in this Department.

EXTRA REMUNERATION (exceeding £30).

From the Sea Fisheries Association of Saorstát Éireann, Limited, an officer of this Department received a payment of £100 inclusive.

This Account includes a sum of £1,873 10s. 0d. in respect of salaries of officers on loan to the Sea Fisheries Association of Saorstát Éireann, Limited, which body refunded that amount. It also includes £128 1s. 10d. in respect of an officer on loan to the National Health Insurance Commission.

The Accounts of the Land Commission and Department of Agriculture include sums amounting to £129 7s. 11d., and £498 12s. 8d. in respect of salaries of officers on loan to this Office in connection with Gaeltacht Housing and Marine Products Development respectively.

A. Ó BROLCHÁIN,
Accounting Officer.

ROINN TAILTE AGUS IASCAIGH,
BAILE ATHA CLIATH,
8 Mí na Nodlag, 1932.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1932, 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, and 11 of 1931).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages, and Allowances ...	236,370	223,844 1 8	12,525 18 4		—	
B.—Travelling Expenses ...	31,000	21,509 11 6	9,490 8 6		—	
C.—Incidental Expenses ...	900	527 18 8	372 1 4		—	
D.—Office of Public Trustee	878	794 11 7	83 8 5		—	
E.—Solicitor's Branch, Salaries and Allowances ...	7,973	7,335 13 3	637 6 9		—	
F.—Solicitor's Branch, Incidental Expenses ...	6,000	4,048 13 11	1,951 6 1		—	
G.—Contribution towards Charge for Excess Stock ...	134,500	134,500 0 0	—		—	
H.—Payments under Section 11 (7) of the Land Act, 1923 :— Original ... £34,000 Supplementary 36,705	70,705	70,659 7 5	45 12 7		—	
I.—Improvement of Estates, &c. :— Original ... £211,250 Supplementary 10	211,260	155,104 18 2	56,155 1 10		—	
J.—Advance to meet Deficiency of Income from Untenanted Land purchased under the Land Acts, 1923-29 ...	14,000	17,772 15 9	—		3,772 15 9	
K.—Payments under Sections 42 and 46, Land Act, 1927 ...	19,000	14,630 13 0	4,369 7 0		—	
L.—Telegrams and Telephones ...	630	610 18 6	19 1 6		—	
M.—Deficiencies on Realization by Government Departments of Land Bonds ...	1,000	157 19 6	842 0 6		—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
N.—Loss on Unoccupied Holdings	100	—	100 0 0	—		
P.—Advance in respect of Additional Sums payable by Purchasers :— Original ... Nil Supplementary £79,493	79,493	79,411 8 4	81 11 8	—		
Q.—Payments under Sections 13 (3), 15 (2), 18 (2), and 19 (1) of the Land Act, 1931 :— Original ... Nil Supplementary £2,000	2,000	—	2,000 0 0	—		
R.—Maintenance of Embankments or other Works :— Original ... Nil Supplementary £500	500	—	500 0 0	—		
GROSS TOTAL :— Original £697,601 Supplementary 118,708	£ 816,309	730,908 11 3	89,173 4 6	3,772 15 9	Surplus of Gross Estimate over Expenditure. £85,400 8 9	
Deduct :—	Estimated.	Realized.				
O.—Appropriations in Aid ...	118,700	116,749 6 1	Deficiency of Appropriations in Aid realized. £1,950 13 11			
NET TOTAL :— Original ... £578,901 Supplementary 118,708	£ 697,609	614,159 5 2	Net Surplus to be surrendered. £83,449 14 10			
			Estimated.	Realized.		
			£	£ s. d.		
Extra Receipts payable to Exchequer			—	89,319 13 2		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving mainly due to fall in cost of living Bonus, appointments to outdoor staff not being made until late in year, and to vacancies by death and retirement, offset to some extent by overtime in connection with the Land Act, 1931.
- B.—Saving due to reduced locomotion and subsistence allowances under Finance Circular 16/31, and to the appointment late in year of outdoor officers for whose expenses a full year's provision had been made.
- C.—Saving due to reduced expenses of Inspectors in employment of chainmen and to lesser cost of advertising.

D.—Saving due to a Clerical Officer being replaced by one on smaller salary and to fall in cost of living Bonus.

E.—Saving due to retirement of one Clerical Officer and to fall in cost of living Bonus.

F.—Saving due to lesser cost of advertising and printing, and to reduced expenditure for costs in Appeal cases.

H.—Casual saving.

I.—Saving mainly due to the diversion of officers, who are normally employed on Improvement of Estates work, to supervise expenditure for the relief of unemployment and distress under the Relief Schemes Vote, and the Unemployment Relief Act, 1931, and to the fact that additional outdoor staff were not appointed until late in the year.

J.—The receipts for income from untenanted land in the financial year were £167,099 18s. 8d., and the expenditure £184,872 14s. 5d. The charge on the Subhead represents the excess of expenditure over receipts in the year which cannot be estimated with accuracy. (Excess sanctioned by Department of Finance minute No. S. 60/24/32 of 26th October, 1932).

K.—Saving is due to the fact that the settlement of certain outstanding Land Bank cases under Section 46 of the Land Act, 1927, was not effected within the year.

L.—Casual saving.

M.—Saving due to appreciation in the market price of Land Bonds during the year.

N.—No accounts of Unoccupied Holdings were closed at a loss during the year.

P.—Casual saving.

Q. and R.—There was no expenditure under either of these Subheads which made provision for certain contingencies under the Land Act, 1931, which did not arise during the year.

O.—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 ...	4,000	3,016(a)
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 ...	1,550	1,437
Repayment of (late) Congested Districts Board's loans	1,500	1,457
Deductions from Payment in lieu of Rent towards Cost of Collection, Section 20 (4) Land Act, 1923	3,500	1,986(b)
Excess Annuities (Section 7 (2) and (3) Land Bond Act, 1925)	20,000	22,056
Miscellaneous	2,000	647(c)
	<u>£118,700</u>	<u>£116,749</u>

- (a) Number of Defaulters' Holdings sold in year was less than anticipated.
- (b) Owing to the vesting of holdings in the Land Commission under the Land Act, 1931, payment to Landlords of Interest in lieu of Rent practically ceased.
- (c) Miscellaneous receipts vary considerably and cannot be accurately estimated.

EXTRA RECEIPTS PAYABLE TO EXCHEQUER :—		Realized.	
		£	s. d.
Interest earned on the balances of "Compounded Arrears," and "Payment in lieu of Rent" pending payment	... ..	3,227	7 0
Repayment to Exchequer on account of Advance of £200,000 made in February, 1925, to finance Payments in lieu of Rent	... ..	25,000	0 0
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"	... ..	5	14 7
Proceeds of Sales of Lands purchased by the (late) Congested Districts Board out of their own funds—paid into Exchequer under Section 5 (1) of Land Act, 1931	... ..	61,086	11 7
		£89,319	13 2

LOSSES.

£ s. d.

A claim for costs, amounting in all to £20 0s. 10d. awarded to the Land Commission in the Circuit Court and High Court in an unsuccessful suit by a labourer under the Workmen's Compensation Act was abandoned owing to the applicant's poverty. (Department of Finance letter P. 7/2/29)	20	0 10
--	--------	----	------

Arrears due to the Land Commission were written off as irrecoverable in the following cases :—

Sums payable by tenants of Estates in Co. Kerry, collected and misappropriated by an Inspector who was prosecuted and convicted. The gross amount involved was £363 15s. 0d., of which £198 1s. 0d. was subsequently lodged in Court—(Winn Estate)—and the balance £165 14s. 0d. written off as irrecoverable.

Details of gross amount :—

Estate.		Particulars.		Amount.	
				£	s. d.
Winn	... ..	Proceeds of the sale of Bent Grass	... ..	198	1 0
Francis Pierce	... ..	Grazing and Turbary Lettings	... ..	135	17 0
Vested Holding of G. Fitzgerald.		Grazing Lettings	... ..	6	17 0
Creagh	... ..	Turbary Lettings	... ..	23	0 0
				£363	15 0

(Department of Finance letter F. 63/4/32).

165 14 0

£ s. d.

Proceedings were taken for recovery of £135 18s. 3d. due by an allottee on the Estate of R. McKenna, Co. Westmeath, for arrears of Interest on Purchase Money of a parcel of land. An ejectment decree was obtained in August, 1931, and the parcel was re-allotted to another tenant who agreed to pay off £50 of the arrears. The balance of the arrears (£85 18s. 3d.), together with the costs incurred (£5 11s. 6d.) was written off. (Department of Finance letter F. 63/8/32) 91 9 9

An allottee of a parcel of land on the Smith Barry Estate, Co. Cork, defaulted in payment of Interest under a Temporary Convenience Agreement, and a decree against him was obtained in 1929. He was committed to prison for failing to pay £3 a month under an Examination Order until the decree was cleared. His tenancy was terminated on 1st November, 1931, and efforts to induce the new allottee to discharge the arrears in whole or in part having been unavailing, the interest due up to that date amounting to £139 9s. 7d. was written off under sanction of the Minister for Finance—letter F. 63/58/31 139 9 7

In two cases on the Estate of J. H. Nicholson, Co. Meath, which was being divided, an Inspector of the Land Commission, who has since been dismissed, placed parties in possession of holdings but neglected to inform the Land Commission of his having done so, with the result that when the matter came under notice the allottees were totally unable to meet their arrears of interest on purchase money in respect of the period 1st May, 1924, to 1st May, 1930, and the sanction of the Minister for Finance was obtained to the money being written off as irrecoverable. (Department of Finance letter F. 63/18/32) 329 15 0

In 1920, Lady Gregory, who was the registered proprietor of a holding in Co. Galway, subject to a purchase annuity of £35 5s. 4d., disposed of her interest in the holding to the Congested Districts Board for the sum of £350. The holding had been let by her for grazing to seven persons whose holdings adjoined, and who paid £50 each to the Board with the object of acquiring the ownership of the holding. The Congested Districts Board, as the Registered Owner of the holding, discharged its liability for the Purchase Annuity to the Land Commission, and entered into a grazing agreement with the Tenants jointly, but except for one half-year to 1st November, 1920, no payments for Grazing Rents were made by the Tenants. Proceedings for recovery of the Grazing Rents were instituted in 1924 by the Land Commission as successors to the Congested Districts Board, but were discontinued in an endeavour to effect a settlement and on account of legal difficulties involved. Arrangements are being made to have the holding transferred to the Occupiers as from 1st December, 1931. The total amount paid by the Congested Districts Board and the Land Commission as their successors in respect of the Purchase Annuity due from the holding was £450 2s. 11d., of which £415 2s. 11d. has been written off under sanction of the Minister for Finance—letter F. 63/56/32 415 2 11

EXTRA REMUNERATION (exceeding £30).

This Account (Subhead A.) includes payments for overtime amounting to £166 14s. 1d. made to five officers of the Land Commission for work in connection with the Land Act, 1931.

The Account of the Office of Public Works includes a sum of £33 15s. 2d. paid to an officer of the Land Commission for overtime worked in connection with Drainage Maintenance Rates on Vested Holdings.

From the Votes for Science and Art and Secondary Education, a Minor Staff Officer of this Department received £170 14s. 0d., and £7 7s. 0d., respectively, as a part-time teacher in School of Art, etc.

This Account includes a sum of £129 7s. 11d. in respect of salaries, etc., of two officers of the Land Commission who were seconded during the year for work under the Housing (Gaeltacht) Acts, the provision for which is made under the Vote for Fisheries and Gaeltacht Services. After 1st April, 1932, the charge for the salaries and expenses of these officers was transferred to that Vote.

The Accounts of other Departments include the sum of £2,796 11s. 9d. in respect of salaries, etc., of officers on loan to this Department.

A. Ó BROLCHÁIN,

Accounting Officer.

IRISH LAND COMMISSION,

5th December, 1932.

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

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1932, 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.	£	s.
ADMINISTRATION.								
A.—Salaries, Wages and Allowances ...	97,660	89,780	18	11	7,879	1	—	—
B.—Travelling Expenses ...	2,750	1,543	7	2	1,206	12	—	—
C.—Incidental Expenses ...	500	447	0	8	52	19	—	—
CC.—Legal Costs and Liquidation Expenses in connection with Guarantees under the Trade Loans (Guarantee) Acts, 1924 to 1930 ...	600	450	14	3	149	5	—	—
D.—Telegrams and Telephones ...	1,070	1,022	13	4	47	6	—	—
E.—Fees to Certifying Surgeons, etc. ...	6	1	6	0	4	14	—	—
F.—Fees and Expenses of Medical Referees ...	350	384	4	0	—	—	34	4
G.—Subscriptions, etc., to International Organizations, Special Services, Inquiries, etc. ...	200	148	1	1	51	18	—	—
H.1.—Grant in Aid of the Expenses of the International Labour Organization (League of Nations):—								
Original ...	£3,409							
Supplementary ...	625							
	4,034	3,870	15	3	163	4	—	—
H.2.—Travelling and Incidental Expenses ...	470	347	12	10	122	7	—	—
I.—Official Handbook for Saorstát Éireann ...	3,550	3,139	9	9	410	10	—	—
I.I.—Irish Aero Club (Grant in Aid):—								
Original ...	Nil							
Supplementary ...	£1,000							
	1,000	1,000	0	0	—	—	—	—
K.—Expenses in connection with the Purchase of Fuel:—								
Original ...	Nil							
Supplementary ...	£56							
	56	55	19	6	6	—	—	—
L.—Grant in Aid—Irish Industrial and Agricultural Fair, Cork, 1932:—								
Original ...	Nil							
Supplementary ...	£1,500							
	1,500	1,500	0	0	—	—	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
M.—Losses and Compensation ...	—	248 18 7	—	248 18 7
	113,746	103,941 1 4	10,088 1 3	283 2 7
<i>Deduct :—</i>				
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	2,171	—	2,171 0 0	—
<i>GROSS TOTAL :—</i>				
<i>Original</i> ... £110,565				
<i>Supplementary</i> 1,000				
<i>Do.</i> ... 10				
	£ 111,575	103,941 1 4	7,917 1 3	283 2 7
			Surplus of Gross Estimate over Expenditure. £7,633 18 8	
<i>Deduct :—</i>	Esti- mated.	Realized.	Surplus of Appropriations in Aid realized. £654 17 2	
J.—Appropriations in Aid ...	4,385	5,039 17 2		
<i>NET TOTAL :—</i>			Total Surplus to be surrendered. £8,288 15 10	
<i>Original</i> ... £106,180				
<i>Supplementary</i> 1,000				
<i>Do.</i> ... 10				
	£ 107,190	98,901 4 2		

	Estimated.	Realized.
Extra Receipts payable to Exchequer :—	£	£ s. d.
Fees paid to Registrar of Friendly Societies	100	96 9 2
Recovery from Shannon Power Development Fund, etc., of Pension Liability of officers on loan ...	200	170 9 7
Recovery of the Pension Liability of officers of the Gas and Weights and Measures Section	—	95 4 3
	£300	£362 3 0

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 £250 in respect of allowance in connection with the Census of Population, 1926.
- B.—For purposes of economy the amount of travelling was restricted.
- C.—Expenditure on minor incidentals was less than was anticipated.
- CC.—It was found possible to discharge legal costs to a greater extent than was anticipated out of the assets of the companies concerned.
- D.—Saving due to economies in the use of these services.
- E.—This estimate is necessarily of a conjectural nature.
- F.—No closer estimate was possible. Excess sanctioned by Department of Finance memorandum S. 60/6/32 of 24th March, 1932.
- G.—Saving mainly due to the subscription to the International Commission for Air Navigation not coming in course of payment.
- H.1.—Saving due to the variation in the rate of exchange being less than was anticipated.
- H.2.—The number of delegates was less than was provided for, in addition the stay of one delegate was shortened.
- I.—Portion of the cost of production did not come in course of payment until the year 1932-33.

M.—£2 10s. 0d. compensation to an official for damage to overcoat sanctioned by Department of Finance memorandum E. 71/1/32 of 22nd February, 1932. £246 8s. 7d. unrecovered balance of overpayments of Special Benefit in 1924-25 and 1925-26 under Section 3 of the Unemployment Insurance (No. 2) Act, 1924, sanctioned by Department of Finance memorandum S. 99/5/32 of 31st May, 1932.

J.—Appropriations in Aid :—	Estimated.	Realized.		
	£	£	s.	d.
(a) Contributions and fees payable under Section 7 of the Gas Regulation Act, 1920, and Section 19 (2) of the Weights and Measures Act, 1889 ...	1,600	1,829	6	4
(b) Fees payable under Section 5 of the Trade Loans (Guarantee) Act, 1924 ...	10	22	2	0
(c) Repayment by Shannon Power Development Fund, etc., on account of salaries, etc., of officers on loan ...	1,600	1,818	8	2
(d) Receipts from Advertisements in the Official Handbook for Saorstát Éireann ...	1,000	1,000	0	0
(e) Miscellaneous Receipts, including Law Costs recovered, Charges for Statistical Information, etc. ...	175	370	0	8
	<u>£4,385</u>	<u>£5,039</u>	<u>17</u>	<u>2</u>

- (a) The expenses of administration of the Weights and Measures Act, 1889, were greater than was estimated. This necessitated increased recoveries under this heading.
 (b) The number of applications for Loans was larger than anticipated.
 (c) Certain of the officers remained on loan for a longer period than was anticipated.
 (e) Surplus mainly due to an unusually large sum having been received from various Harbour Commissions in connection with Provisional Orders under the General Piers and Harbours Acts, and to the amount received as Fees under the Air Navigation (General) Regulations, 1930 (No. 26 of 1930), being much more than was anticipated.

EXTRA REMUNERATION (exceeding £30).

From this Vote a Clerical Officer (male) received an allowance of £78 18s. 1d., and a Clerical Officer (female) received an allowance of £45 for special duties. In the case of the former the total salary and allowance was recovered from the Shannon Power Development Fund and is included under Appropriations in Aid (Subhead J (c)).

NOTES.

Overpayments of Special Benefit totalling £44 14s. 10d. were discovered after the close of the Appropriation Account for 1924-25—the year in which they were charged to the Vote. Of this amount £20 17s. 0d. has since been recovered and credited to Appropriations in Aid of this Vote as follows :—£2 10s. 0d. in 1926-27, £10 11s. 6d. in 1927-28, and £7 15s. 6d. in the current year.

Subhead H.2. of this Vote includes the expenses amounting to £38 3s. 8d., of a delegate to the International Conference of Labour Statisticians. Sanctioned by Department of Finance memorandum S. 75/6/31 of 11th April, 1931.

This Account includes the sum of approximately £110 in respect of salaries, etc., of staff on loan to other Departments.

The Account of another Department includes the sum of approximately £97 in respect of the salary, etc., of an officer on loan to this Department.

JOHN LEYDON,

Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
 16th December, 1932.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

RAILWAYS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1932, 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	600 0 0	200 0 0	—
C.—Annuities to repay Advances by National Debt Commissioners under the Railways (Ireland) Act, 1896, and the Marine Works (Ireland) Act, 1902 ...	10,255	10,254 7 6	12 6	—
D.—Payments in respect of Acquisition of Land for Colliery Railways	100	—	100 0 0	—
E.—Payments in respect of Steamer Services:—				
<i>Original...</i> ... £1,800				
<i>Supplementary</i> ... 262				
	2,062	2,150 17 10	—	88 17 10
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				
<i>Original...</i> ... Nil				
<i>Supplementary</i> ... £4,487				
	4,487	4,487 0 0	—	—
	64,992	64,780 5 4	300 12 6	88 17 10
Deduct:—				
Anticipated Savings on various Subheads. (See Supplementary Estimate) ...	100	—	100 0 0	—
GROSS TOTAL:—				
<i>Original...</i> ... £60,243				
<i>Supplementary</i> ... 4,487				
<i>Do.</i> ... 162				
	£ 64,892	64,780 5 4	200 12 6	88 17 10
			Surplus of Gross Estimate over Expenditure. £111 14 8	
Deduct:—	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. 10s. 1d.	
F.—Appropriations in Aid	26,705	26,704 9 11	Net Surplus to be surrendered. £111 4 7	
NET TOTAL:—				
<i>Original...</i> ... £33,538				
<i>Supplementary</i> ... 4,487				
<i>Do.</i> ... 162				
	£ 38,187	38,075 15 5		
			Estimated.	Realized.
Extra Receipts payable to Exchequer			£	£ s. d.
			... 9,149	9,149 8 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- B.—An amount normally due to a County Council for the half-year ended 31st December, 1931, did not come in course of payment within the financial year.
- D.—Provision was made in respect of claims in connection with which title has not yet been proved.
- E.—Payments include subsidies of £500 in respect of the Galway-Aran Steamer Service for the year 1930 (*See* note E. (b) to Appropriation Account 1930-31), and £600 for the year 1931. Had the sum of £500 been paid in the normal course in the previous year, this Subhead would have shown a saving of £400 on this service owing to the continued benefit accruing to the company from the tender service in connection with the visits of passenger liners to Galway. Excess sanctioned by Department of Finance memorandum S. 78/3/26, dated 31st March, 1932.

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
9th November, 1932.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1932, 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 ...	6,806	5,131 10 1	1,674 9 11	—
B.—Travelling and Incidental Expenses ...	111	22 2 1	88 17 11	—
TOTAL	£ 6,917	5,153 12 2		—
Surplus to be surrendered ...		... £	1,763 7 10	
			Estimated.	Realized.
			£	£ s. d.
Extra Receipts payable to Exchequer:—				
Payment by the Amalgamated Company under Section 15 (4) of the Railways Act, 1924 ...			3,500	3,411 1 10
Railway Tribunal Fees ...			30	—
Sale of copies of Proceedings of Tribunal ...			10	—
			£3,540	£3,411 1 10

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to fall in cost of living Bonus, termination of services of ordinary members of the Tribunal, and to there being no occasion during the year for the services of a temporary chairman.
- 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.

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
9th November, 1932.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1932, 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 ...	6,389	5,868 18 4	520 1 8	—
B.—Travelling Expenses ...	300	115 18 6	184 1 6	—
C.—Incidental Expenses ...	90	45 4 9	44 15 3	—
D.—Inquiries into Shipping Casualties ...	10	—	10 0 0	—
E.—Telegrams and Telephones ...	85	75 2 11	9 17 1	—
F.—Services in connection with Wreck and Salvage ...	100	105 19 3	—	5 19 3
G.—Relief of Distressed Seamen ...	50	35 6 7	14 13 5	—
COAST LIFE SAVING SERVICE.				
H.1.—Salaries, etc. ...	3,128	3,248 14 9	—	120 14 9
H.2.—Travelling Expenses ...	600	499 19 8	100 0 4	—
H.3.—Coast Communication Telephone Service ...	850	863 15 1	—	13 15 1
H.4.—Incidental Expenses ...	172	187 7 1	—	15 7 1
Deduct :—	11,774	11,046 6 11	883 9 3	155 16 2
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	505	—	505 0 0	—
GROSS TOTAL :—				
Original ... £11,774				
Less Supplementary 505	£ 11,269	11,046 6 11	378 9 3	155 16 2
Deduct :—				
J.—Appropriations in Aid :—				
Original ... £4,750	Estimated	Realized.	Surplus of Gross Estimate over Expenditure. £222 13 1	
Less Supplementary 2,480	2,270	2,385 19 11		
			Surplus of Appropriations in Aid realized. £115 19 11	
NET TOTAL :—			Total Surplus to be surrendered. £338 13 0	
Original ... £7,024				
Supplementary 1,975	£ 8,999	8,660 7 0		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to (1) fall in cost of living Bonus; (2) reduction in amounts payable to Medical Inspectors, and (3) no extra technical assistance being employed.
- 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 found necessary.
- E.—Saving due to a decrease in the number of telephone calls.
- F. and G.—These estimates are necessarily of a conjectural nature. Excess on Subhead F. sanctioned by Department of Finance memorandum S. 60/9/32, dated 24th March, 1932.
- H.1.—Payments in respect of Coast Watching during bad weather were heavier than was anticipated. Estimation of this item is necessarily uncertain. Excess sanctioned by Department of Finance memorandum S. 60/9/32, dated 24th March, 1932.
- H.2.—Less travelling was necessary than was anticipated.
- H.3.—The excess on this Subhead is due to the extension of the service to Arranmore Co. Donegal, changes in circuits, and the re-establishment of the service at South Arran. Sanctioned by Department of Finance memorandum S. 60/9/32, dated 24th March, 1932.
- H.4.—The excess on this Subhead is mainly due to the purchase of oilskins and sou'westers for use on bad weather watch at the Coast Life Saving Service Stations. Sanctioned by Department of Finance memorandum S. 60/9/32, dated 24th March, 1932.
- J.—Owing to the fall in the number of vessels calling at Saorstát ports with a consequent reduction in the fees for surveys, medical inspection of crews, passengers, etc., a Supplementary Estimate of £1,975 was found necessary to cover the anticipated deficiency in Appropriations in Aid. The actual amount realized in this respect, however, exceeded the revised estimate.

The amount realized, £2,385 19s. 11d., is made up as follows:—

	£	s.	d.	£	s.	d.
(a) Fees for Surveys, etc.	869	13	4			
Fees for Examination of Masters and Mates, Engineers, etc.	64	2	6			
Fees for Medical Inspection of Emigrant Ships	270	0	0			
Contribution from Commissioners of Irish Lights in respect of services of Senior Engineer Surveyor and Ship Surveyor ...	600	0	0			
				1,803	15	10
(b) Miscellaneous Receipts:—						
Mercantile Marine Office fees (overtime charges included)	418	1	1			
Wreck and Salvage:—						
(1) Sale of articles salvaged	98	14	0			
(2) Deposition Fees and Commission	14	7	7			
Rent of Foreshores	48	15	3			
Miscellaneous	2	6	2	582	4	1
TOTAL				£2,385	19	11

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
5th November, 1932.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

UNEMPLOYMENT INSURANCE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1932, 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 ...	87,824	85,269 16 10	2,554 3 2	—
B.—Travelling Expenses ...	800	779 12 1	20 7 11	—
C.—Incidental Expenses ...	1,250	1,379 17 7	—	129 17 7
D.—Telegrams and Telephones	900	799 6 3	100 13 9	—
E.—Umpire and Courts of Referees, Salaries, etc.	1,150	1,029 2 0	120 18 0	—
F.—Umpire and Courts of Referees, Travelling, etc. ...	175	167 17 2	7 2 10	—
G.—Contributions to the Unemployment Fund:— Original ... £204,000 Supplementary 9,000	213,000	212,505 7 5	494 12 7	—
H.—Payments to Associations	275	250 8 11	24 11 1	—
I.—Advances to Workpeople for Fares ...	100	21 3 2	78 16 10	—
II.—Losses and Compensation	—	228 4 4	—	228 4 4
	305,474	302,430 15 9	3,401 6 2	358 1 11
Deduct :— Anticipated Savings on various Subheads (See Supplementary Estimate) ...	1,700	—	1,700 0 0	—
GROSS TOTAL :— Original ... £296,474 Supplementary 7,300	£ 303,774	302,430 15 9	1,701 6 2	358 1 11

Service.	Grant.	Expenditure.	Expenditure compared with Grant.
	£	£ s. d.	
<i>Deduct :—</i>			Surplus of Gross Estimate over Expenditure.
J.—Appropriations in Aid :—	Estimated.	Realized.	£1,343 4 3
<i>Original ...</i> £136,100	—	—	Deficiency of Appropriations in Aid realized.
<i>Supplementary</i> 6,000	142,100	141,227 4 8	£872 15 4
NET TOTAL :—			Net Surplus to be surrendered.
<i>Original ...</i> £160,374			£470 8 11
<i>Supplementary</i> 1,300			
—£	161,674	161,203 11 1	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

B.—No more exact estimate was possible.

C.—The number of payments of Unemployment Insurance Benefit through the post was very large with a consequent increase in the amount of poundage on Postal Orders. Excess sanctioned. Department of Finance memorandum S. 60/18/32 dated 16th June, 1932.

D.—Saving due to the number of telegrams and telephone calls being less than was anticipated.

E. and F.—Expenditure depends to a certain extent on the number of cases referred to the Courts. Fewer appeals were lodged by claimants than were anticipated, resulting in fewer sessions of the Courts being held.

G.—This item varies with the contribution income of the Unemployment Fund which cannot be exactly forecasted.

H.—This item depends on the amount of Benefit paid through Associations, and cannot be exactly forecasted.

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

II.—(a) 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 ... 3 14 4

(b) Unrecovered balance of moneys misappropriated by an officer of an Employment Exchange (Department of Finance memorandum S. 99/3/32 dated 31st March, 1932). This officer was prosecuted and sentenced to eighteen months' imprisonment. The outstanding balance of salary amounting to £10 11s. 3d. due to this officer has been withheld in respect of this deficiency and of certain overpayments of Unemployment Benefit ... 8 6 8

(c) Unrecovered balance of moneys misappropriated by a Branch Manager of a Branch Employment Office (Department of Finance memorandum S. 70/1/32 dated 15th December, 1932). This officer was prosecuted and sentenced to six months' imprisonment. The outstanding balance of salary amounting to £13 10s. 0d. has been withheld in respect of this deficiency ... 216 3 4

£228 4 4

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	142,000	141,198	8	7
(b) Repayment of sums advanced to Workpeople	80	20	11	7
(c) Miscellaneous Receipts, including Law Costs recovered and cash surpluses remaining in the hands of officials of the Department chiefly at Employment Exchanges ...	20	5	2	6
(d) Repayment from Shannon Power Development Fund on account of salary of an officer on loan	—	3	2	0
	<u>£142,100</u>	<u>£141,227</u>	<u>4</u>	<u>8</u>

(a) This item varies with the contribution income of the Unemployment Fund which cannot be exactly forecasted.

(b) Deficiency follows reduction in the amount of advances made. (*See Subhead I.*)

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

(d) This item represents an adjustment in respect of the 1930-31 year.

EXTRA REMUNERATION (exceeding £30).

One Employment Officer received a gratuity of £50 in respect of special duties.

NOTES.

This Account includes a sum of approximately £251 in respect of salaries, etc., of staff on loan to other Departments.

The Account of another Department includes a sum of approximately £904 in respect of salaries, etc., of staff on loan to this Department.

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
16th December, 1932.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1932, 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.	
A.—Salaries, Wages, and Allowances	22,425	19,144 7 7	3,280 12 5		—	
B.—Travelling and Incidental Expenses	125	284 18 0	—		159 18 0	
C.—Expenses in connection with the Register of Patent Agents (No. 16 of 1927, Sections 62 and 63) ...	20	59 11 6	—		39 11 6	
D.—Expenses in connection with International Organizations	290	237 6 11	52 13 1		—	
TOTAL	£ 22,860	19,726 4 0	3,333 5 6		199 9 6	

Surplus to be surrendered ... £ 3,133 16 0

		Estimated.	Realized.
		£	£ s. d.
Extra Receipts payable to Exchequer:—			
Fees {	Patents	29,500	25,744 7 0
	Trade Marks and Designs	4,025	5,599 6 0
	Miscellaneous Receipts	575	734 5 3
TOTAL		£34,100	£32,077 18 3

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to vacancies in staff and to fall in cost of living Bonus.
- B.—Excess mainly due to (1) advertising in connection with an examination for Patent Agents; (2) expenditure on reporting certain prolonged proceedings before the Controller; (3) unanticipated expenditure on travelling. Sanctioned by Department of Finance memorandum S. 60/22/31, dated 23rd May, 1932.
- C.—Both an intermediate and a final examination were found necessary. An intermediate only was provided for. Excess sanctioned by Department of Finance memorandum E. 68/3/28, dated 15th February, 1932.
- D.—Subscriptions depend on the expenditure of the International Organizations concerned which cannot be exactly forecasted. Provision was made for the expenses of a delegation to a Conference which was postponed to a subsequent year.

This Account includes a sum of approximately £66 in respect of the salary, etc., of an officer on loan to another Department.

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
9th November, 1932.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1932, 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	1,363,398	1,269,692 6 0	93,705 14 0		—	
AA.—Payment to other Administrations in respect of services rendered by Agency	5,400	5,335 1 3	64 18 9		—	
B.—Travelling Expenses ...	9,965	8,636 5 7	1,328 14 5		—	
BB.—International and other Conferences and Conventions	1,040	840 15 10	199 4 2		—	
C.—Rent, Office Fittings, etc. ...	22,250	21,336 9 8	913 10 4		—	
D.—Purchases of Sites, etc. (Postal and Telegraph Services only)	4,710	—	4,710 0 0		—	
E.—Conveyance of Mails ...	324,270	335,888 11 3	—		11,618 11 3	
F.—Railway Companies, etc., for services in connection with Telegrams	200	149 10 7	50 9 5		—	
G.—Stores other than Engineering Materials	48,035	42,135 8 5	5,899 11 7		—	
H.—Incidental Expenses, Law Charges, etc.	4,860	3,845 17 4	1,014 2 8		—	
I.—Engineering Establishment ...	155,580	141,849 6 1	13,730 13 11		—	
K.—Engineering Materials ...	32,275	31,918 9 4	356 10 8		—	
L.—Engineering Contract Work, Maintenance by Railway Companies, etc. ...	25,155	14,473 7 0	10,681 13 0		—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
M.—Charges in respect of debt created under the Telegraph Acts, 1892 to 1921, and the Telephone Capital Acts, 1924 and 1927 ...	100,637	100,636 14 4	—	5	8	—		
N.—Superannuation and other non-effective Charges ...	180,250	177,435 12 5	2,814	7	7	—		
O.—Post Office Savings Bank ...	15,470	15,692 11 3	—			222	11	3
GROSS TOTAL ...	£ 2,293,495	2,169,866 6 4	135,469	16	2	11,841	2	6
			Surplus of Gross Estimate over Expenditure. £123,628 13 8					
			Surplus of Appropriations in Aid realized. £13,799 15 7					
			Total Surplus to be surrendered. £137,428 9 3					
Deduct—	Estimated.	Realized.						
T.—Appropriations in Aid ...	91,720	105,519 15 7						
NET TOTAL ...	£ 2,201,775	2,064,346 10 9						

Estimated.

Realized.

Extra Receipts payable to Exchequer:—

Balance of 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.

1,671 5 9

Amount of Compensation award under Article 10 of the Treaty to an ex-Auxiliary Postman, Toomevara Sub-Office, Nenagh, directed by him to be returned to the Minister for Finance for credit to Public Funds. (Department of Finance letters P. 1/275/30 of 19th December, 1930, and 27th January, 1931). ...

5 10 0

£1,676 15 9

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 ...	139,748	129,232 1 3	10,515	18	9	—		
A.2.—Metropolitan Offices ...	340,630	316,085 4 7	24,544	15	5	—		
A. 3.—Provincial Offices ...	832,370	774,793 4 11	57,576	15	1	—		
A.4.—Stores Branch ...	50,650	49,581 15 3	1,068	4	9	—		
TOTAL ...	£ 1,363,398	1,269,692 6 0	93,705	14	0	—		

Surplus

£93,705 14 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—The saving was due to a lower cost of living Bonus figure operating throughout the year (£5,940) than that estimated for; to alterations in establishment; vacancies unfilled, and changes in personnel in the Secretary's office (£2,165), and in Accountant's Branch (£1,750), and to the employment in the Accountant's Branch of staff whose wages were borne on the Metropolitan Vote (£660).

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 (£8,544), and to a lower cost of living Bonus figure operating throughout the year (£16,000) than that estimated for.

A.3.—The saving was due to economies resulting from the application of a general policy of retrenchment (£17,976), and to a lower cost of living Bonus figure operating throughout the year (£39,600) than that estimated for.

A.4.—The saving was mainly due to a lower cost of living Bonus figure operating throughout the year (£1,700) than that estimated for, and to the non-filling of vacancies on the clerical and factory staffs (£1,019); offset by a reduction in the amount chargeable to Telephone Capital, consequent on the curtailment of the Telephone Capital Programme (£1,656).

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. 5,335 1 3	£ s. d. 64 18 9		£ 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 somewhat less than anticipated.

SUBHEAD B.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
Travelling Expenses	£ 9,965	£ s. d. 8,636 5 7	£ s. d. 1,328 14 5		£ s. d. —	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The saving was mainly due to curtailment of travelling duty in the Secretary's Office, owing to vacancies, re-organization of the travelling staff, and pressure at Headquarters (£928); in the Accountant's Branch to the expenditure on audit work, and miscellaneous travelling being less than anticipated (£184); to a reduction in the travelling work of Officers attached to Provincial Offices (£132); and to a reduced cost for trippage, consequent on a lower cost of living Bonus figure (£85).

SUBHEAD BB.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
International and other Conferences and Conventions ...	1,040	840 15 10	199 4 2	—

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The saving was mainly due to the Saorstat subscriptions to the Postal Bureau being less than anticipated (£134), and to provision for the Saorstat share for special publications not coming under payment in the financial year (£100); offset by the Saorstat subscription to the Radio Telegraph Bureau being more than anticipated, and to depreciation in sterling (£35).

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. ...	22,250	21,336 9 8	913 10 4	—

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The saving was mainly due to certain expenditure for rents not materializing during the year (£271), to the allocation to L.4. of a certain rent in consequence of a transfer of staff (£308), to economies in the use of fuel and light (£205), and to vacation of premises (£104).

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) ...	4,710	—	4,710 0 0	—

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The saving was due to anticipated expenditure in respect of the purchase of certain sites not materializing during the financial year.

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 £167,700 Parcel Mails 83,000 —£	250,700	£ s. d. 251,173 13 3	£ s. d. —	£ s. d. 473 13 3
E.2.—Conveyance of Mails by Road	46,400	45,994 17 2	405 2 10	—
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	10	—	10 0 0	—
E.4.—Packet Services at Home	760	739 6 11	20 13 1	—
E.5.—Packet Services—British, Foreign and Colonial ...	26,100	37,482 16 6	—	11,382 16 6
E.6.—Conveyance of Mails by Air (Foreign and Colonial) ...	300	497 17 5	—	197 17 5
TOTAL ...f	324,270	335,888 11 3	435 15 11	12,054 7 2
Excess			£11,618 11 3	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- E.1.—The excess was mainly due to a re-assessment of the payment to the Londonderry and Lough Swilly Railway Company with arrears for the conveyance of Letter Mails materializing in the financial year (£2,322); offset by a saving in the payment for the conveyance of Parcel Mails, consequent upon a decline in Cross-Channel traffic, (£1,910). (Department of Finance letter S. 60/19/31 of 16th, March, 1932).
- E.2.—The saving was due to certain expenditure for the conveyance of Mails in Dublin, which did not come under payment in the financial year (£312), and to economies effected in road service (£93). A Mail Car Contractor was paid an amount of £8 16s. 8d., being allowance for one month in lieu of three month's notice.
- E.3.—The necessity for advances of this nature did not arise during the year.
- E.4.—The saving was due to economies effected in ferriage services.
- E.5.—The excess was due to a revised payment for the Saorstát proportion of the cost of the Dun Laoghaire-Holyhead Packet Service, with arrears, (£11,500); offset by direct payments to Shipping Companies being less than estimated (£117). (Department of Finance letter S. 60/19/31 of 13th November, 1931).
- E.6.—The excess was due to depreciation in sterling, and to unanticipated increases in traffic on the London-India and European-North Africa Air Mail Services. (Department of Finance letter S. 69/19/31 of 15th April, 1932).

SUBHEAD F.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
Railway Companies, &c., for services in connection with Telegrams	£ 200	£ s. d. 149 10 7	£ s. d. 50 9 5	£ s. d. —

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The decrease was due to the general decline in Telegraph Traffic transacted by Railway Companies.

SUBHEAD G.—STORES OTHER THAN ENGINEERING MATERIALS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
G.1.—Stores	£ 31,525	£ s. d. 25,940 18 1	£ s. d. 5,584 1 11	£ s. d. —
G.2.—Uniform Clothing ...	13,010	12,643 8 8	366 11 4	—
G.3.—Manufacture of Stamps, etc.	3,500	3,551 1 8	—	51 1 8
TOTAL ...£	48,035	42,135 8 5	5,950 13 3	51 8

Surplus £5,899 11 7

The sale value of all materials of Postcards, Wrappers, Envelopes and Telegraph Books issued to Postmasters in the year was £2,840.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

G.1.—The saving was due to special economy efforts and reductions in requirements (£3,000); to purchases being effected at prices less than were estimated (£700); to purchases of second-hand instead of new cycles (£400); to certain work being performed by local staffs instead of by contractors (£550); to the payment of the Saorstat portion of the cost of mail bags used on the Cross-Channel service being less than anticipated (£410); to the cost being less than anticipated for repairs to cycles (£370), and for painting letter boxes (£134).

G.2.—A closer estimate was not possible.

G.3.—A casual variation. (Department of Finance letter S.60/19/31 of 30th April, 1932).

Stocktaking deficiencies as follows were written off during the year:—

(a) Under authority of the Secretary £424 9s. 10d. (522 cases); (397 cases of surpluses totalled £402 15s. 1d.).

(b) Under authority of the Controller of Stores £16 9s. 0d. (217 cases); (166 cases of surpluses totalled £10 7s. 4d.).

Apart from ordinary stocktaking discrepancies, the losses of Postal Stores from stock amounted to £10 16s. 0d. 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.	£ s. d.	£ s. d.
H.1.—Law Charges ...	100	79 18 3	20 1 9		—	
H.2.—Losses by Default, Accident, &c. ...	3,600	3,007 18 6	592 1 6		—	
H.3.—Incidental Expenses ...	1,160	758 0 7	401 19 5		—	
TOTAL ...£	4,860	3,845 17 4	1,014 2 8		—	
		Surplus ...	£1,014 2 8			

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.—Provision was made to meet certain defalcations arising in connection with Savings Bank and Savings Certificate business in respect of which the offending officer was prosecuted and sentenced to a term of imprisonment, but the full extent of the liability falling on the Irish Free State Administration has not yet been definitely determined.

A classified schedule of losses is appended. The loss to the public is reduced by £22 6s. 11d. on account of unpaid wages, etc., due to dismissed, etc., officers.

The following cases of loss involved no charge on public funds :—

- (a) The Sub-Postmaster, The Commons, Thurles, misappropriated public funds to the amount of £83 8s. 9d. The defaulter was prosecuted, and the amount made good.
- (b) An Assistant at Tipperary Post Office embezzled the sum of £40 received for the purchase of Savings Certificates. The defaulter was prosecuted, and the amount made good.
- (c) The Sub-Postmistress at Carrigans Sub-Post Office, Lifford, misappropriated public funds to the amount of £46 14s. 3d. The defaulter was prosecuted and the amount made good.
- (d) Cash and Stocks value £177 5s. 6d. were stolen from Caherconlish Sub-Post Office. Stocks recovered or not negotiable amounted to £93 16s. 8d. £3 2s. 0d. was recovered from a member of the public and the balance, £80 6s. 10d. was made good by the Sub-Postmaster. The thief was traced and prosecuted.
- (e) A Postman at Tipperary misappropriated public funds amounting to £6 11s. 7d. The defaulter was prosecuted, and the amount made good.
- (f) At Ballynacally Sub-Post Office the sum of £216 12s. 10d. was misappropriated. The defaulter was prosecuted, and the amount was made good.
- (g) An assistant at Fermoy Post Office embezzled the sum of £16 9s. 1d. received in respect of Customs Charges on parcels. The defaulter was prosecuted, and the amount made good.
- (h) An assistant at Waterford Post Office embezzled the sum of £4 13s. 0d. in respect of wages and surplus Life Insurance payments. The defaulter was prosecuted and the amount made good.
- (i) The Sub-Postmistress of Lisselton Sub-Post Office, Tralee, misappropriated contents of Postal Packets to the amount of £12 1s. 9d. The defaulter was prosecuted, and the amount made good.

H.3.—The saving was mainly due to payments for compensation to the public in respect of accidents to persons or property (£179), and to grants to hospitals (£21), being less than anticipated. An estimated expenditure on grants to Boy Messengers Institute (£165) did not come under payment in the financial year, and the payments for window cleaning and laundry were less than anticipated (£20).

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

Deficiency in Accounts.—		Due to	Saving Certificate and Money Order defalcations by the late Sub-Postmistress of Newport Sub-Office, Westport ...	£	s.	d.
				2,110	12	8
"	"	"	Due to an alleged raid at Lisacul Sub-Office, Roscommon ...	60	6	4
"	"	"	Due to Saving Certificate defalcations at Hollymount Sub-Office, Claremorris. In this case the amount misappropriated included £155 for purchase of Saving Certificates, and £39 Savings Bank Deposits. The defaulter was prosecuted, and these amounts made good ...	4	19	2
"	"	"	Due to Savings Cards stolen from a remittance from Cashel Sub-Office, Tipperary, to Tipperary. The loss in this case was £23 16s. 6d., of which £22 4s. 6d. was made good by the officers concerned ...	1	12	0
Postal Orders stolen by a late Postman, Dublin. The total amount involved in this case was £42 11s. 0d., but the charge to the Subhead amounted to £2 only. The offender was duly prosecuted. ...				2	0	0
Postage Stamps presented to His Majesty the King, the Indian Post Office, and the National Museum (Department of Finance letters S. 41/9/31 of the 18th July, 1931, and S. 41/1/24 of the 4th June, 1924) ...				—	4	2
Miscellaneous losses under £1 involving suspicion of fraud or culpable negligence on the part of Post Office Servants ...				Nil.		
Miscellaneous losses not exceeding £20 and not involving suspicion of fraud or culpable negligence of Post Office Servants:—				£	s.	d.
	Counter Losses ...			139	2	3
	Postal Orders ...			—	2	0
	Postal Drafts ...			—	7	6
	Money Orders ...			—	5	0
	Irrecoverable amount of National Health and Unemployment Insurance Contributions ...			2	5	0
	Irrecoverable amounts of Customs charges uncollected ...			—	5	2
	Miscellaneous ...			1	10	3
				143	17	2
Compensation for Loss of or Damage to Parcels and Insured Letters:—						
	Loss:—Registered and Insured Parcels ...			1	18	6
	Unregistered and uninsured Parcels ...			424	18	0
	Total (Parcels) ...			426	16	6
	Registered and Insured Letters ...			146	11	5
	Total (Loss) ...			573	7	11
Damage:—Registered and Insured Parcels ...				2	19	6
	Unregistered and Uninsured Parcels ...			106	15	1
	Total (Parcels) ...			109	14	7
	Registered and Insured Letters ...			1	4	6
	TOTAL (DAMAGE) ...			110	19	1
TOTAL LOSS AND DAMAGE ...				684	7	0
TOTAL ...				£3,007	18	6

The total number of Money Orders and Postal Orders issued during the year was over 4,944,350, amounting to a total sum of £6,139,869. The total number of parcels dealt with was about 6,167,300. The total cash, etc., remittances dealt with by Postmasters, etc., during the year was £17,086,388.

SUBHEAD I.—ENGINEERING ESTABLISHMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
I.1.—Salaries, Wages, and Allowances ...	£ 141,630	£ s. d. 128,903 12 8	£ s. d. 12,726 7 4	£ s. d. —
I.2.—Travelling Expenses ...	13,950	12,945 13 5	1,004 6 7	—
TOTAL ...£	155,580	141,849 6 1	13,730 13 11	—
Surplus ...			£13,730 13 11	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- I.1.—The saving was due to a lower cost of living Bonus figure operating throughout the year than that estimated for (£5,400); to excess provision for storm repairs (£5,700), and to the postponement of certain telegraph and electric lighting, etc., works (£1,600).
- I.2.—The saving was due to decreased travelling and subsistence expenditure in connection with maintenance and construction work.

SUBHEAD K.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
Engineering Materials ...	£ 32,275	£ s. d. 31,918 9 4	£ s. d. 356 10 8	£ s. d. —

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The saving was due to various minor reductions in the estimated stores requirements for engineering works.

STATEMENT SHOWING LOSSES OF ENGINEERING STORES WRITTEN OFF CHARGE, 1931-32.

	£	s.	d.
Telephone lost in transit between Cork and Dublin ...	4	11	0
Wrought iron pipes lost during building operations at Cork ...	2	1	3
Losses of stores written-off under the authority of the Secretary, Engineer-in-Chief, and Controller of Stores (47 cases) ...	7	16	8
TOTAL ...	£14	8	11

Stocktaking deficiencies as follows were written off during the year:—

- (a) Under authority of the Secretary, £750 16s. 10d. (483 cases); (429 cases of surpluses totalled £764 15s. 6d.).
- (b) Under authority of the Engineer-in-Chief and the Controller of Stores £58 16s. 3d. (887 cases); (650 cases of surpluses totalled £49 15s. 7d.).
- The total value of stores handled during the year was £151,815.

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

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
L.1.—Maintenance by Railway Companies, &c. ...	£ 5,000	£ s. d. 4,840 0 11	£ s. d. 159 19 1	£ s. d. —
L.2.—Wayleaves ...	245	236 19 2	8 0 10	—
L.3.—Contract Work ...	14,530	4,719 6 11	9,810 13 1	—
L.4.—Rent, Rates on Wires, &c. ...	5,145	4,508 15 7	636 4 5	—
L.5.—Incidental Expenses ...	235	168 4 5	66 15 7	—
TOTAL ...£	25,155	14,473 7 0	10,681 13 0	—
SURPLUS ...			£10,681 13 0	

Repayment Services.	Expenditure in the year.	Total outstanding.
Works executed for Railway Companies and others	£ 4,018	£ 2,525
The cash expenditure included in the above statement is charged to a Suspense Account.		

The cost of the stores used on the works is charged to the Vote, and credited on recovery to Appropriations in Aid. For the sake of completeness, the total cost (cash and stores) is included above.

During the year four claims for Repayment Services amounting to £6 3s. 9d. were abandoned under the Secretary's authority.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- L.1.—This item provides for the Saorstad share of the cost of repairs to Anglo-Irish submarine cables, the precise extent of which cannot be accurately foreseen.
- L.2.—A closer estimate could not be made.
- L.3.—The saving was due to the postponement of electric lighting, heating, and miscellaneous works in Dublin, and the Provinces.
- L.4.—The saving was due to the termination of a tenancy at College Green, and to rental reductions at Cork, in consequence of staff transfers (£328), and to decreased expenditure on water, light, etc. (£122), storage of poles (£113), and rates on wires (£73).
- L.5.—The saving was due principally to reduced expenditure on advertising and window cleaning.

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	£ 16,253	£ s. d. 16,253 0 0	£	s. d. —	£ s. d. —	
M.2.—Telephone Development— Annuities in respect of cost incurred since 1st April, 1922	84,384	84,383 14 4	—	5 8	—	
TOTAL ...£	100,637	100,636 14 4	—	5 8	—	

Surplus ... 5s. 8d.

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	£ 55,050	£ s. d. 58,313 17 2	£	s. d. —	£ s. d. 3,263 17 2	
N.2.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921	79,500	74,844 14 0	4,655	6 0	—	
N.3.—Repayment to British Government in respect of Pensions and Compensation awarded prior to 1st April, 1922	45,500	44,262 6 6	1,237	13 6	—	
N.4.—Agency Payments in respect of compensation allowances	200	14 14 9	185	5 3	—	
TOTAL ...£	180,250	177,435 12 5	6,078	4 9	3,263 17 2	

Surplus ... £2,814 7 7

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- N.1.—The expenditure under this head is necessarily variable, and is estimated as closely as possible. After allowing for a decreased expenditure due to the cost of living figure operating throughout the financial year being less than that estimated for, and to the additional payments which could be made therefrom, the excess vote mainly arises from abnormal numbers of retirements (£293), deaths (£660), marriages (£1,061), and grants under the Workmen's Compensation Acts (£1,255), during the financial year above the original provision. (Department of Finance letter S. 60/19/31 of 16th March, 1932).
- N.2.—The saving was mainly due to the cost of living figure throughout the year being less than that estimated (£4,200), and to the number of retirements under the Treaty being somewhat less than anticipated (£860); offset by gratuities to unestablished and temporary officers being greater than estimated (£440).
- N.3.—The saving was due to the number of pensioners who died during the financial year being greater than was anticipated.
- N.4.—The number of awards under Article 10 of the Treaty was less than anticipated.

SUBHEAD O.—POST OFFICE SAVINGS BANK.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
O.1.—Salaries, Wages and Allowances	11,700	11,062 4 2	637 15 10	—
O.2.—Travelling Expenses ...	35	40 13 8	—	5 13 8
O.3.—Buildings, Furniture, Light, Heating, &c. ...	2,100	3,340 1 11	—	1,240 1 11
O.4.—Stationery, &c. ...	800	606 2 6	193 17 6	—
O.5.—Law Charges ...	10	—	10 0 0	—
O.6.—Losses by Default, Accident, &c. ...	600	426 8 0	173 12 0	—
O.7.—Incidental Expenses ...	10	6 1 8	3 18 4	—
O.8.—Rates, &c. ...	215	210 19 4	4 0 8	—
TOTAL ...	£ 15,470	15,692 11 3	1,023 4 4	1,245 15 7
			Excess ...	£222 11 3

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- O.1.—The saving was mainly caused by a lower cost of living figure operating throughout the financial year than was estimated for (£560), and to a vacancy remaining unfilled (£56).
- O.2.—The excess was caused by the amount of travelling in connection with Savings Bank irregularities in the Provinces being greater than anticipated. (Department of Finance letter S. 60/19/31 of 15th April, 1932).
- O.3.—The excess was mainly caused by arrears of rent not estimated for coming under payment in the financial year (£2,220); offset by provision for certain office fittings which were not supplied in the financial year (£950). (Department of Finance letter S. 60/19/31 of 15th April, 1932).
- O.4.—The saving was due to provision being made for certain expenditure proper to this Subhead which did not materialize in the financial year (£150), and to the cost of stationery supplied being less than estimated (£44).
- O.5.—The expenditure anticipated did not materialize.
- O.6.—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 casual variation.

LOSSES BY DEFAULT—SAVINGS BANK.

PARTICULARS.	AMOUNT.		
Losses not exceeding £1, and not involving suspicion of fraud or culpable negligence on the part of Post Office Servants.	£	s.	d.
2 cases	1	3	0
Loss due to two fraudulent withdrawals on demand by a person not in Post Office employment, in Account No. 246741.			
1 case	2	0	0
Fraudulent manipulation of various Savings Bank Accounts at Newport, Westport, Post Office.			
1 case	423	5	0
TOTAL	426	8	0

The total number of Savings Bank Deposits and Withdrawals during the year was 678,892, and the total amount involved was approximately £2,363,550.

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	91,720	105,519 15 7	—	13,799 15 7

NATURE OF RECEIPT.	Estimated.	Realized.
	£	£ s. d.
T.1.—Receipts for Agency Services performed on behalf of other Administrations	22,500	26,668 0 10
T.2.—Void Money Orders	550	625 0 7
T.3.—Void Postal Orders	2,500	2,164 12 2
T.4.—Works for Railway Companies and others	8,000	13,476 9 9
T.5.—Sale of Engineering Stores	2,800	2,710 7 9
T.6.—Receipts from Savings Bank Funds	25,190	24,244 0 5
T.7.—Sale of Sites	—	—
T.8.—Rent of Post Office Premises Sub-let	5,470	8,003 13 9
T.9.—Receipts from British Administration for Excess Parcels Traffic	13,000	12,468 0 0
T.10.—Receipts from British Administration for Staffing of Wireless Stations	6,500	6,542 8 7
T.11.—Repayment of sums advanced to officers under Subhead E.S.	10	—
T.12.—Miscellaneous Receipts	5,000	8,594 14 4
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	200	22 7 5
TOTAL	91,720	105,519 15 7

EXPLANATIONS OF THE CAUSES OF VARIATION BETWEEN ESTIMATES AND RECEIPTS.

- T.1.—The excess was due mainly to the receipt of a higher rate of commission for British Savings Bank, Postal Draft, and Savings Certificates payments, including arrears (£2,900), than was anticipated when the estimate was framed, and to an increase of British Postal Order and certain foreign Money Order Payments due to Hospitals Trust Sweepstakes.
- T.2.—The excess was due to the amount of void orders renewed being less than anticipated.
- T.3.—The value of void orders renewed was greater than anticipated.
- T.4.—The excess was due to abnormal receipts from the Electricity Supply Board, in respect of accounts, which had been outstanding for a considerable time, and which it was anticipated would have been paid before the close of the previous financial year.
- T.5.—A casual variation.
- T.6.—The decrease was mainly due to the number of transactions being less than anticipated.
- T.8.—The excess was due to the receipt not estimated for, of rent, with arrears, for that portion of the new G.P.O. building occupied by the Post Office Savings Bank, offset by the cessation of rent of other Post Office premises vacated during the financial year.
- T.9.—The deficit was due to a falling off in Inter-State parcel traffic with Great Britain
- T.10.—A casual variation.
- T.11.—The necessity for advances to officers of the Department for the purchase of new motor equipment, etc., did not arise during the financial year. *See Subhead E.3.*
- T.12.—The receipts under this heading include the following items:—
- | | £ | s. | d. |
|--|-------|----|----|
| (a) Amount collected from Government Departments for stores provided, and for additional expenses incurred in respect of materials supplied on their behalf to Tailoring Contractors by the Controller of Stores, Textile Tests, etc. ... | 2,477 | 3 | 1 |
| (b) Sale of Non-Engineering Stores | 1,225 | 8 | 1 |
| (c) Value found loose, cash in undelivered packets, proceeds from sale of perishable parcels, and undisposable property ... | 159 | 6 | 11 |
| (d) Receipts in respect of damage to property; fines, prosecution costs, etc. | 235 | 12 | 7 |
| (e) Receipts for examination fees, repurchase of stamps, etc. ... | 210 | 17 | 9 |
| (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. | 340 | 15 | 2 |
| (g) Profits on Exchange—Money Order service | 923 | 13 | 4 |
| (h) Receipts in respect of special leave at cost of substitution, overpayments of wages, grants from Minister's Fund, etc. | 661 | 5 | 8 |
| (i) Advertisement receipts (postage stamp machines), and transport of waste paper | 465 | 14 | 0 |
| (j) Adjustment in respect of stores purchased, including stores for other Government Departments, charged to the Post Office vote in previous years | 1,840 | 10 | 0 |
| (k) Other miscellaneous receipts | 54 | 7 | 9 |

The excess is mainly due to additional profits on Exchange (£600) ; additional amounts collected in respect of materials supplied to Tailoring Contractors on behalf of Saorstát and British Government Departments (£910), and to adjustments in respect of stores purchased out of the Post Office Vote in previous years for other Government Departments (£1,840).

T.13.—The decrease was due to the number of awards under Article 10 of the Treaty 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, during the period 1adh Ábran, 1931, to 29adh Feabhra, 1932.

Five Clerical Officers received extra Remuneration varying between £31 12s. 8d., and £72 16s. 5d. in respect of extra attendance on week-days.

Three Assistant Superintendents, two Assistant Supervisors, two Overseers, six Post Office Assistants, Grade A., forty-eight Post Office Assistants, Grade B., one Telephonist, one Postman, Grade A., three Postmen, Grade B., nine Doorkeepers, and two Skilled Workmen received extra remuneration varying between £30 1s. 3d., and £131 9s. 6d. in respect of extra attendance on week-days, duty on Sundays, Christmas Day and Bank Holidays, substitution duty, etc.

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 the difference between his pension payments and £1,000 per annum, plus Bonus.

NOTES.

(1) This Account includes a sum of approximately £1,544 for Salaries, etc., of staff lent to other Departments.

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

	£	s.	d.
Uniform not returned	—	13	8
Damage to Departmental motor vans and cycles, and to a hand-car—repairs and resultant costs	52	11	2
Wages overpaid to an officer since left the Service	11	16	8
Irrecoverable legal costs in action taken by members of the public against one of the Department's messengers	10	10	0
	£75	11	6

P. S. O'HEGARTY,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
DUBLIN, 15th November, 1932.

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, 1932.

SUMMARY.

Estimated Expenditure.		Actual Expenditure.					
LINES AND APPARATUS.		ELECTRIC LIGHT AND POWER.					
Telegraph Services.	Telephone Services.	Common Services.		Telegraph Services.	Telephone Services.	Common Services.	
£	£	£	£	£	£	£	
16,648	*	12,672	Construction	7,998	*	4,174	
20,369	40,089	2,894	Renewals and Rearrangements of Plant	16,738	49,123	434	
39,574	81,170	5,621	Maintenance	31,521	78,073	4,981	
824	8,122	243	Repair of Stores in Post Office Factory	602	9,420	169	
						{ £228,226 }	
						{ £203,233 }	

*Telephone Construction is provided for by loans raised under the Telegraph Acts, 1892-1921, and the Telephone Capital Acts, 1924, 1927, and 1931.

APPENDIX No. 1A.

ABSTRACT OF ENGINEERING EXPENDITURE, YEAR ENDED 31ST MARCH, 1932.

Construction ('Telegraphs') :—	Estimate. £	Construction ('Telegraphs') :—	Expenditure. £
Shore Wireless Stations	35	Shore Wireless Stations	...
Sundry Works (including fast Telegraph Apparatus)	16,613	Sundry Works (including fast Telegraph Apparatus)	7,991
TOTAL COST OF TELEGRAPH CONSTRUCTION :—		TOTAL COST OF TELEGRAPH CONSTRUCTION :—	
Cash	£8,334	Cash	£3,296
Materials	8,314	Materials	4,702
	16,648		7,998 (a)
Construction (Common Services) :—		Construction (Common Services) :—	
Electric Light, Electric Power, Heating—		Electric Light, Electric Power, Heating—	
New Works :—		New Works :—	
Cash	£11,795	Cash	£3,871
Materials	877	Materials	303
	12,672		4,174 (b)
TOTAL COST OF COMMON SERVICES CONSTRUCTION	...	TOTAL COST OF COMMON SERVICES CONSTRUCTION	£4,174

(a) *Construction (Telegraphs)* :—The saving was due to the postponement of certain Underground Works; to economies effected in the equipment of the New Central Telegraph Office, and to various Minor Works not being carried out.

(b) *Construction (Common Services)* :—The saving was mainly due to the postponement of the Electric Lighting and Heating, etc., work at Cork and other Provincial Offices; and to delay in completion of similar works at Block D, G.P.O.

APPENDIX No. 1A.

ABSTRACT OF ENGINEERING EXPENDITURE, YEAR ENDED 31ST MARCH, 1932.—continued.

Expenditure.					
LINES AND APPARATUS.			ELECTRIC LIGHT AND POWER.		
TELEPHONE SERVICES.	TELEPHONE SERVICES.	COMMON SERVICES.			
REPAIRS TO LINES AND APPARATUS.					
£	£	£			
14,439	31,080	1,945			
5,320	6,419	849			
£19,759	37,499	2,794			
610	2,590	100			
£20,369	40,089	2,894			
32,696	76,189	4,269			
1,853	4,761	1,352			
25	220	—			
5,000	—	—			
£39,574	81,170	5,621			
824	8,122	243			
£824	8,122	243			

(a) RENEWALS AND RE-ARRANGEMENTS, ETC.—The total expenditure on Renewals, etc., was approximately £2,900 more than anticipated. Telephone Renewals, etc., were responsible for an increase of £9,000, due partly to the replacement of plant arising from Local Line Works and changes in subscribers' apparatus, and partly to writing off an exceptionally large quantity of worn-out and obsolete telephone apparatus. The increased cost of telephone renewals was offset to the extent of £6,100 (approximately), in respect of telegraph and electric lighting works not carried out.

(b) MAINTENANCE.—The expenditure was approximately £11,800 less than estimated, due to saving in labour cost, and to over-provision not carried out.
in respect of storm repairs.

APPENDIX No. II.

STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES, YEAR ENDED 31ST MARCH, 1932

RECEIPTS.		£	ISSUES.		£
Value of Stores in hand, 1st April, 1931 :—			Works and Maintenance		58,183
Stock at Rate Book Prices on 31st March, 1931		144,650*	Repayment Services		1,530
Stores in transit on 31st March, 1931		319	Sales		2,994
		144,969	Factory for use in Manufacture, Plant, etc.		7,180
Engineering Materials Purchased		43,428	Value of Stores in transit on 31st March, 1932		69,887
Add Stores taken into Stock, 1931-32, but not paid for on 31st March, 1932		1,099	Value of Stores in hand on 31st March, 1932		131,513†
		44,527	(Including Stores awaiting repair or condemnation £51,754; for sale, £1,505; held for storm emergency purposes, and poles and scantlings seasoning for creosoting, £2,393).		131,895
Deduct Stores taken into Stock prior to 1st April, 1931, and paid for in 1931-32		3,640			
		40,887			
Add cost of Freight and Cartage of Engineering Stores		2,268			
Add cost of Handling :—					
Engineering Staff		1,396			
Stores Staff		6,230			
		9,894			
Manufactured Articles received from the Factory at cost		5,558			
Stocktaking adjustments		5			
Profit on Rate Book Prices		469			
		£201,782			£201,782

* Includes Stores value £50,000 charged to Suspense Head of the Telephone Capital Account.

† Includes Stores value £45,000 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 1931-32.

		Subhead N.1.	
RECURRENT CHARGES.			
Superannuation Allowances granted under the Superannuation Act of 1859 (Sections 2, 4, 9, 12, etc.), and the Act of 1909 (Section 1) ...	£ s. d.	32,862	1 2
GRATUITIES AND OTHER NON-RECURRENT CHARGES.			
A.—Statutory.			
Additional Allowances granted under the Superannuation Act, 1909 (Sections 1 (2) and 3 (1)) ...	£ s. d.	13,830	15 6
Death Gratuities under the Superannuation Act of 1909 (Section 2 (1)), and the Act of 1914 (Section 2), and Supplementary Death Gratuities granted under the Act of 1909 (Section 2 (2)) ...	£ s. d.	5,159	12 8
Gratuities granted to Established Officers under the Superannuation Act of 1859 (Section 6) ...	£ s. d.	301	0 2
Gratuities granted to Unestablished Officers under the Superannuation Act of 1887 (Section 4) ...	£ s. d.	331	8 5
Gratuities granted to Dependants of Unestablished Officers under the Superannuation Act of 1887 (Section 4) as amended by the Act of 1914 (Section 3) ...	£ s. d.	33	18 7
B.—Non-Statutory.			
Marriage Gratuities ...	£ s. d.	3,561	9 9
Gratuities granted by the Minister for Posts and Telegraphs to Officers not qualified for grants under the Superannuation Acts, and to certain Unestablished Full-time Officers whose service had been partly Allowance paid ...	£ s. d.	178	14 4
INJURY GRANTS.			
Grants under the Warrants made under Section 1 of the Superannuation Act, 1887 ...	£ s. d.	—	—
Grants under the Workmen's Compensation Acts, 1906, 1917 and 1919 ...	£ s. d.	2,054	16 7
Grants under the Injuries in War (Compensation) Act, 1915 ...	£ s. d.	—	—
	£ s. d.	£58,313	17 2
		Subhead N.2.	
Compensation Allowances and Gratuities under Article 10 of the Treaty of 6th December, 1921 ...	£ s. d.	74,844	14 0
REPAYMENT TO BRITISH GOVERNMENT IN RESPECT OF PENSIONS AWARDED PRIOR TO 1st APRIL, 1922.			
		Subhead N.3.	
RECURRENT CHARGES.			
Superannuation Allowances granted under the Superannuation Act of 1859 (Sections 2, 4, 9, 12, etc.), and the Act of 1909 (Section 1) ...	£ s. d.	42,838	8 9
INJURY GRANTS.			
Grants under the Warrants made under Section 1 of the Superannuation Act, 1887 ...	£ s. d.	42	8 9
Grants under the Workmen's Compensation Acts, 1906, 1917 and 1919 ...	£ s. d.	102	3 6
Grants under the Injuries in War (Compensation) Act, 1915 ...	£ s. d.	1,279	5 6
	£ s. d.	£44,262	6 6
		Subhead N. 4.	
Agency payments made in respect of Compensation Allowances ...	£ s. d.	14	14 9
TOTAL ...	£ s. d.	£177,435	12 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, 1927 and 1931.

—	Receipts in the Year ended 31st March, 1932.	Total for the previously expired Period.		Total to 31st March, 1932.	—	Payments in the Year ended 31st March, 1932.		Total for the previously expired Period.		Total to 31st March, 1932.
		£	s. d.			£	s. d.	£	s. d.	
To Balance on 31st March, 1931	9,633 9 4	—	—	—	By Balance on 31st March, 1931	—	—	9,633 9 4	—	—
... ..	5,000 0 0	—	—	—	" Expenditure on Works ...	54,062 8 4	—	1,672,224 10 8	1,726,286 19 0	—
To Stores held under Suspense Head now allocated	55,000 0 0	1,731,858 0 0	1,786,858 0 0	1,731,858 0 0	" Expenditure on Stores not yet allocated (Suspense Head) ...	—	—	50,000 0 0	45,000 0 0	—
" Advances from the Exchequer	69,633 9 4	1,731,858 0 0	1,786,858 0 0	1,731,858 0 0	" Balance on 31st March, 1932	15,571 1 0	1 0	—	15,571 1 0	—
TOTAL	...	...	...	...	TOTAL	...	...	...	...	...

DEPARTMENT OF POSTS AND TELEGRAPHS, DUBLIN,
15th November, 1932.

P. S. O'HEGARTY,
Accounting Officer.

I have examined the above Account. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct, subject to the observations in my Report.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

WIRELESS BROADCASTING.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1932, 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. ...	8,892	7,529 12 11	1,362 7 1	—
B.—Cost of Daily Programmes	15,250	13,639 15 5	1,610 4 7	—
C.—Travelling Expenses ...	100	54 8 1	45 11 11	—
D.—Light, Power, etc. ...	1,442	540 7 5	901 12 7	—
E.—Purchase and Erection of Plant, Equipment, Renewals, Maintenance, etc. ...	52,550	19,055 8 2	33,494 11 10	—
F.—Subscriptions, etc., to International and other Conferences and Conventions ...	100	90 13 0	9 7 0	—
G.—Telegrams and Telephones	300	252 17 4	47 2 8	—
H.—Incidental Expenses ...	150	49 10 5	100 9 7	—
TOTAL ...£	78,784	41,212 12 9		—

Surplus to be surrendered ... £ 37,571 7 3

	Estimated.	Realized.
Extra Receipts payable to Exchequer:—	£	£ s. d.
Licence Fees ...	14,000	14,725 0 0
Advertisements, etc. ...	100	137 11 7
Sponsored Programmes ...	—	1,229 4 2
	£14,100	£16,091 15 9

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 (£250); (3), to vacancies not being filled, and changes in personnel (£260); and (4), to a lower cost of living Bonus figure operating throughout the year than that estimated for (£152).

- B.—The savings are due to economy in programme costs, due to the broadcast of sponsored programmes (£1,234); (2), and to fewer programmes being relayed from outside sources than anticipated (£376).
- C.—The savings are due to provision for travelling in connection with erection of high power station not fully expended, owing to the completion of the station not being effected during the financial year.
- D.—The saving is mainly due to the provision for heat, power and light of high power station not expended, in consequence of the station not being opened (£600); and to economies effected in heat, power, and light, at Dublin and Cork stations.
- E.—The savings are mainly due (1), to delay in erection of the high power station (£32,800), and (2), to the amount required for maintenance, renewals and additional apparatus at Dublin and Cork stations proving less than anticipated (£667).
- F.—The subscription to the Union Internationale de Radio-diffusion was less than anticipated.
- G. and H.—The saving was mainly due to the provision for the high power station not being expended, in consequence of this station not being opened.

Losses of music from stock in the period from 1926 to 31st March, 1932, amounting to £5 10s. 8d. have been written off under the authority of the Department of Finance. (Letter S. 104/6/32 of 4th August, 1932 refers).

P. S. O'HEGARTY,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
15th November, 1932.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1932, compared with the Sum Granted, for the Cost of the ARMY, including ARMY RESERVE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Pay of Officers, Cadets, N.C.O.'s and Men ...	510,503	482,734 2 8	27,768	17 4	—	—
A.1.—Military Educational Courses Abroad for Specially Selected Officers	2,500	1,409 6 3	1,090	13 9	—	—
A.2.—Resignation, Retirement and Discharge Gratuities	8,040	4,651 14 11	3,388	5 1	—	—
A.3.—Expenses of Equitation Teams at Horse Shows	3,200	1,855 10 5	1,344	9 7	—	—
B.—Marriage Allowance ...	69,050	61,401 9 0	7,648	11 0	—	—
C.—Pay of Civilians attached to Units ...	76,102	70,628 3 7	5,473	16 5	—	—
D.—Pay of Chaplains and Officiating Clergymen	4,532	4,440 18 4	91	1 8	—	—
E.—Pay of Officers of Medical Service, etc. ...	21,516	21,186 16 6	329	3 6	—	—
F.—Medicines and Instruments	1,377	1,177 12 6	199	7 6	—	—
G.—Lodging, Subsistence and Other Allowances ...	46,955	53,348 16 10	—	—	6,393	16 10
H.—Transport of Troops ...	12,852	7,791 0 0	5,061	0 0	—	—
I.—Conveyance of Stores, etc.	2,200	1,199 14 4	1,000	5 8	—	—
J.—Mechanical Transport ...	8,807	11,541 17 7	—	—	2,734	17 7
K.—Provisions and Allowances in lieu ...	166,671	131,041 16 7	35,629	3 5	—	—
L.—Petrol and Oils ...	7,930	7,401 15 1	528	4 11	—	—
M.—Clothing and Equipment	83,812	62,787 18 10	21,024	1 2	—	—
N.—Animals and Forage ...	15,266	14,925 19 10	340	0 2	—	—
O.—General Stores ...	32,424	17,942 5 1	14,481	14 11	—	—
O.1.—Assistance to Civil Aviation ...	10	—	10	0 0	—	—
P.—Warlike Stores ...	87,523	64,937 19 9	22,585	0 3	—	—
Q.—Engineer Stores ...	3,710	2,652 12 4	1,057	7 8	—	—
R.—Fuel, Light, and Water in Kind and Fuel Oils ...	31,433	30,275 9 7	1,157	10 5	—	—
S.—Barrack Maintenance and Minor Works ...	21,760	21,839 6 2	—	—	79	6 2
T.—Military Lands ...	2,032	1,779 17 10	252	2 2	—	—
V.—Barrack Services ...	11,800	10,699 19 9	1,100	0 3	—	—
W.—Insurance ...	5,811	4,192 8 8	1,618	11 4	—	—
X.—Incidental Expenses ...	3,835	1,797 16 8	2,037	3 4	—	—
X.1.—Telegrams and Telephones ...	3,100	2,867 4 11	232	15 1	—	—
X.2.—Contributions to Hospitals for Treatment of Wives and Families of Soldiers ...	675	512 10 0	162	10 0	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Y.—Office of Minister for Defence ...	53,640	51,157 3 6	2,482 16 6	—
Y.1.—Travelling Expenses of Office Inspection Staff ...	650	302 1 4	347 18 8	—
Y.2.—Army Reserve ...	167,235	122,415 17 4	44,819 2 8	—
A.A.—Expenses in connection with the Constitution (Amendment No. 17) Act, 1931:—				
Original Nil.				
Supplementary £5,000	5,000	2,368 0 2	2,631 19 10	—
Balances Irrecoverable	—	3,431 5 11	—	3,431 5 11
GROSS TOTAL:—				
Original ... £1,466,951				
Supplementary ... 5,000	£ 1,471,951	1,278,696 12 3	205,893 14 3	12,639 6 6
Deduct:—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £193,254 7 9	
Z.—Appropriations in Aid ...	29,910	31,342 9 10	Surplus of Appropriations in Aid realized. £1,432 9 10	
NET TOTAL:—			Total Surplus to be surrendered. £194,686 17 7	
Original ... £1,437,041				
Supplementary ... 5,000	£ 1,442,041	1,247,354 2 5		

Estimated.	Realized.
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Extra Receipts payable to Exchequer (Conscience Money)

£	s. d.
—	3 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The actual average strength of Other Ranks was less than that provided for.

A.1.—The Courses were not utilized to the extent anticipated.

A.2.—Resignations, retirements and discharges were not as great as anticipated.

A.3.—The strength of the teams competing at the Shows was less than that provided for.

B.—The number of Other Ranks in receipt of marriage allowance was lower than that estimated for.

C.—A number of appointments provided for were not filled.

D.—A slight variation.

E.—One Officer died during the year, and the fees paid to consultants were less than anticipated.

F.—Certain stores estimated for were not purchased.

G.—The number of officers entitled to lodging, fuel and light allowance was greater than anticipated and the strength of the Protection Unit was considerably greater than that provided for.

H.—The movement of troops and the numbers travelling on discharge, duty or leave were less than anticipated.

- I.—The conveyance of stores was not necessary to the extent provided for.
- J.—It was found necessary to purchase cars which were not provided for in the Estimate.
- K.—Due to reduced strength of the Army and lower cost of rations.
- L.—Aviation oil was not purchased to the extent anticipated.
- M.—It was not found necessary to purchase clothing for Other Ranks to the extent anticipated.
- N.—While the cost of horses purchased was higher than that provided for, a considerable saving was effected in the cost of maintenance.
- O.—Some items of capital expenditure were not purchased, and the cost of others was less than anticipated. In addition it was not found necessary to purchase stores for maintenance purposes to the extent provided for.
- P.—Certain stores provided for were not purchased.
- Q.—Certain stores provided for were not purchased during the year.
- R.—Purchases of fuel and fuel oil were not necessary to the extent anticipated.
- S.—Though certain Minor New Works were not carried out, maintenance charges were greater than anticipated.
- T.—Maintenance charges and grants for compensation were less than provided for.
- V.—Charges in respect of Laundry, and the cost of chandlery, etc., were less than estimated.
- W.—Contributions in respect of Health Insurance for Other Ranks and for civilians were less than anticipated.
- X. and X.1.—It is difficult to estimate with accuracy the expenditure under these Sub-heads.
- X.2.—Contributions to Hospitals were not necessary to the extent anticipated.
- Y.—Due to reduced cost of living figure.
- Y.1.—Inspections were not carried out to the extent provided for.
- Y.2.—The numbers of Other Ranks reporting for training in the different Arms of the Reserve were less than that provided for.
- A.A.—When the Supplementary Estimate was being framed it was not possible to forecast more accurately the expenditure.
- Balances Irrecoverable.—Special Subhead opened by the sanction of the Department of Finance. See detailed list of cases in Statement of Losses.
- The excess expenditure on Subheads G., J. and S. has been sanctioned by the Department of Finance (Department of Finance Minute S.60/4/33, dated 18th January, 1933).

LOSSES STATEMENT.

Particulars of cases with reference to Department of Finance authorities.	Deficiencies of Stores and other Losses not affecting the 1931-32 Vote.	Cash Losses charged to Balances Irrecoverable, 1931-32.
	£ s. d.	£ s. d.
(1) Provisions condemned by responsible military authorities as unfit for human consumption ... Department of Finance authority S. 8/51/30.	4 9 4	
(2) Theft of boots from Clothing Store. A soldier was tried by Courtmartial for the theft and a N.C.O. was charged with receiving the property. Both were found guilty and sentenced. A sum of £1 3s. 9d. was recovered from pay due to the soldier ... Department of Finance authority, S. 8/5/32.	38 12 8	—
(3) Deficiency in foodstuffs at a military hospital. The military storeman was tried by Courtmartial and found guilty of theft of the foodstuffs and of fictitious entries of diets. The Quartermaster of the Hospital was held responsible and the amount of the loss was deducted from his gratuity. (See Comptroller and Auditor General's Report, 1930-31, paragraph 47) ... Department of Finance authority, S. 8/7/32.	18 4 7	—
(4) Damage to a saxophone. A Court of Inquiry found there was no negligence on the part of the soldiers responsible for the care of the instrument Department of Finance authority, S. 4/8/32.	10 10 0	—
(5) Net deficiencies in respect of 2 men discharged from the Volunteer Reserve ... Authority D.F.R. 73/1929, paragraph 66 (b).	2 10 8	—
(6) Deficiencies of stores during the year in respect of Recruits not finally approved for Army service. No recovery was possible ... Department of Finance authority, S. 8/32/31.	7 0	—
(7) Deficiencies in Reservists' kits discovered subsequent to the annual training in 1930. Responsibility could not be fixed on any individual ... Department of Finance authority, S. 8/2/32.	4 1 11	—
(8) Loss of ten horses. Three were destroyed; a fourth died as result of accident and the others died from natural causes ... Department of Finance authorities: S. 8/104/31, S. 8/97/31, S. 8/13/32, S. 8/72/31, S. 8/20/32, S. 8/14/32, S. 8/59/31, S. 8/73/31, S. 8/71/31, S. 8/24/32.	219 0 0	—
(9) Loss incurred by failure of a Contractor to fulfil his contract for Laundry services. The total additional cost to Public Funds by the default was £24 8s. 5d. Owing to a legal technicality proceedings for recovery were impracticable. A sum of 18s. 4d. was withheld from the Contractor Department of Finance authority, S. 4/65/32.	1 14 9	22 13 8
(10) Cost of Employee portion of National Health Insurance Cards for Army Reservists. Negligence could not be attributed to the Paying Officer ... Department of Finance authority, S. 4/25/30.	—	11 8

LOSSES STATEMENT—Continued.

Particulars of cases with reference to Department of Finance authorities.	Deficiencies of Stores and other Losses not affecting the 1931-32 Vote.	Cash Losses charged to Balances Irrecoverable, 1931-32.
	£ s. d.	£ s. d.
(11) Payment made to Civilian Fitter on termination of service; on legal advice a compromise was arranged Department of Finance authority, S. 4/20/32.	—	100 0 0
(12) Difference between the purchase price and the disposal value of surplus stock of Army Over- coating purchased for the Army in 1923 ... Department of Finance authority, S. 9/5/30.	—	3,272 16 10
(13) Deficiency of 19½ tons of coal at a Barracks vacated for some time prior to stocktaking. There was not sufficient evidence to show how the deficiency occurred, but neither fraud nor negligence could be attributed Department of Finance authority, S. 8/42/31.	19 13 0	—
(14) Loss of 28 pairs of Boots from Infantry Battalion Stores. The responsibility for the loss was fixed on the Quartermaster and Assistant Quarter- master, and these officers were required to make good the amount involved Department of Finance authority, S. 8/47/32.	19 12 0	—
(15) Balance of overpayment in 1922-23 of a billeting account. Legal proceedings were instituted and a decree obtained, but the person concerned died subsequently leaving no property Department of Finance authority, S. 5/16/27.	34 10 3	—
(16) Balance of a claim against a grazing tenant. Legal action taken to enforce recovery was not success- ful as the person concerned was without means Department of Finance authority, S. 55/43/30.	102 5 2	—
(17) Waiver of a claim against a farm tenant. Legal proceedings were only partially successful ... Department of Finance authority, S. 55/13/30.	140 5 8	—
(18) Theft of a rifle. The soldier responsible for the safe custody was suspected, but the case against him was dismissed. The soldier was subse- quently required to make good half the amount involved, while the Officer Commanding and the Quartermaster were required to make good the remaining half Department of Finance authority, S. 8/12/32.	1 17 3	—
(19) Damages to Avro. No. 8 machine and Bristol Fighter as result of collision. Culpable negli- gence could not be attributed to the pilots ... Department of Finance authority, S. 8/21/32.	35 4 3	—
(20) Waiver of a claim for value of meat issued on re- payment to soldier from Military Abattoir. Recovery was not possible as the soldier was subsequently tried for other offences by Court- martial and was discharged from the Army ... Department of Finance authority, S. 8/8/32.	8 8	—

LOSSES STATEMENT—Continued.

Particulars of cases with reference to Department of Finance authorities.	Deficiencies of Stores and other Losses not affecting the 1931-32 Vote.			Cash Losses charged to Balances Irrecoverable, 1931-32.		
	£	s.	d.	£	s.	d.
(21) Two cases of abandonment of claims against owners of premises for attendance of Military Fire Brigade. Recovery was not possible ... Department of Finance authority, S. 4/66/31.	9	13	8	—		
(22) Deficiencies in Barrack Service Stores discovered subsequent to evacuation of a barracks. Police and Military action was taken against certain soldiers Department of Finance authority, S. 8/103/31.	5	2	3	—		
(23) Deficiencies in Ordnance in Infantry Reserve Battalion at close of Annual Training. The responsibility for the loss could not be placed on any individual ... Department of Finance authority, S. 8/3/32.	11	9		—		
(24) Loss of sundry stores under circumstances in which responsibility could not be attributed to any person ... Department of Finance authorities:— S. 8/32/32, S. 4/43/32.	1	10	4	—		
(25) Deficiency of 18½ tons of coal at a Barracks disclosed on stocktaking on re-occupying same after evacuation. There was not sufficient evidence to show how the deficiency occurred ... Department of Finance authority, S. 5/7/27.	38	6	3	—		
(26) Pay drawn by two civilians who impersonated two Reservists. One Reservist was arrested and sentenced to detention, while the other has not been apprehended. The civilians were handed over to the Civil Authorities ... Department of Finance authority, S. 4/43/32.	—			1	1	6
(27) Damage done to Vickers Vespa Aircraft No. 3 through forced landing. A Court of Inquiry found that the loss was not attributable to negligence ... Department of Finance authority, S. 8/48/32.	1,585	15	4	—		
(28) Discrepancies in a Clothing Store disclosed on examination of the accounts. Caused by the alteration of issue and receipt vouchers. Legal opinion held there was not sufficient evidence against any one subject to military law ... Department of Finance authority, S. 8/16/32.	32	5	3	—		
(29) Loss through accident to Vickers Vespa No. 4 Aeroplane. A Court of Inquiry found that the loss was not attributable to negligence ... Department of Finance authority, S. 8/50/32.	1,474	16	9	—		
(30) Debtor balances on non-effective soldiers' accounts Department of Finance authorities, S. 5/14/30, S. 5/2/32.	—			34	2	3
(31) Value of articles of public clothing found to be deficient on the desertion of soldiers ... Department of Finance authority, S. 5/14/30.	25	13	2	—		

LOSSES STATEMENT—Continued.

Particulars of cases with reference to Department of Finance authorities.	Deficiencies of Stores and other Losses not affecting the 1931-32 Vote.	Cash Losses charged to Balances Irrecoverable, 1931-32.
	£ s. d.	£ s. d.
(32) Waiver of a claim for balance of account for transport services due to misconception of the Regulation. Recovery was not found possible ... Department of Finance authority, S. 4/3/32.	1 1 3	—
(33) Damage to Army vehicles, etc. through negligence on the part of military drivers. Disciplinary action was taken in each case and sums amounting to £11 8s. 0d. were recovered from the individuals concerned ... Department of Finance authorities, S. 6/32/32, S. 6/17/32, S. 6/15/32, S. 6/16/31, S. 6/16/32, S. 6/3/32, S. 6/10/32.	45 4 3	—
(34) Loss of part-worn technical stores from military aerodrome. A Court of Inquiry was held and fixed the responsibility on a soldier who was required to make good the amount involved ... Department of Finance authority, S. 8/6/32.	19 2	—
(35) Damage to Army vehicles. Courts of Inquiry were held and found that in each case the military driver was not responsible. Sums amounting to £5 5s. 0d. were recovered from individuals Department of Finance authorities, S. 6/15/31, S. 6/14/31, S. 6/5/32, S. 6/18/31, S. 6/13/32, S. 4/25/32.	9 17 2	—
(36) Claims against persons in respect of damage to Army vehicles, etc., through accident—Legal proceedings for recovery not deemed advisable Department of Finance authorities, S. 6/28/32, S. 6/23/32, S. 6/30/32, S. 6/1/32, S. 6/22/32, S. 6/18/32, S. 6/31/32, S. 6/20/32, S. 6/24/32, S. 6/12/31, S. 6/7/32.	251 19 2	—
(37) Damage to Army vehicles through error of judgment on the part of military drivers. It was not deemed desirable to take disciplinary action ... Department of Finance authorities, S. 6/12/32, S. 6/6/32, S. 6/34/32, S. 6/9/32.	40 1 2	—
(38) Claims against persons in respect of damage to Army vehicles through accident. Legal proceedings were instituted for recovery but were in some cases only partly successful. Sums amounting to £36 14s. 6d. were recovered ... Department of Finance authorities, S. 6/18/30, S. 6/13/31.	43 19 6	—
(39) Waiver of a claim for refund in respect of horses irregularly foraged. Disciplinary action was taken against the Officer concerned. See paragraph 48 of the Comptroller and Auditor General's Report on the 1926-27 Accounts ... Department of Finance authority, S. 4/30/28.	52 15 8	—

LOSSES STATEMENT—Continued.

Particulars of cases with reference to Department of Finance authorities.	Deficiencies of Stores and other Losses not affecting the 1931-32 Vote.			Cash Losses charged to Balances Irrecoverable, 1931-32.		
	£	s.	d.	£	s.	d.
(40) Overpayment of £346 3s. 1d. in respect of billeting of troops in 1922-23. Proceedings for recovery were instituted but on the recommendation of the Legal Advisers were subsequently withdrawn on the payment of £70 and costs by the party concerned Department of Finance authority, S. 5/23/25.	276	3	1	—		
(41) Damages to De Havilland 9 No. 6 Aircraft. A Court of Inquiry found that no Military Personnel could be held responsible. The salvage value of the damaged part was valued at 8s. 4d. Department of Finance authority, S. 8/23/32.	9	5	6	—		
(42) Damage to Irvin Parachute in course of test drop. A Court of Inquiry found that the damage was not due to negligence Department of Finance authority, S. 8/41/32.	13	15	11	—		
(43) Arrears of rent due by civilian employee who continued in occupation of quarters after the termination of his employment. Recovery was not found possible Department of Finance authority, S. 55/68/29.	1	13	11	—		
(44) Abandonment of claim in respect of damage to tents loaned. It was not possible to allocate responsibility for the loss, but a sum of £2 was recovered from an Army Chaplain Department of Finance authority, S. 8/82/31.	7	17	9	—		
(45) Loss of Army bicycle. A Court of Inquiry fixed the responsibility on two soldiers. The Officer Commanding and the two soldiers were required to make good the value of the bicycle Department of Finance authority, S. 8/45/32.	4	0	0	—		
(46) Damage to D.H. 60 Moth No. 25. A Court of Inquiry held in connection therewith found negligence proved. The Officer responsible was ordered to make good the loss sustained Department of Finance authority, S. 8/39/32.	20	0	0	—		
(47) Theft of an Army bicycle. A Court of Inquiry held in connection therewith fixed the responsibility for the safe custody on a N.C.O., who was ordered to contribute £1 to make good the loss Department of Finance authority, S. 8/36/32.	1	0	0	—		
(48) Theft of Ordnance stores. The assessed values were recovered from the persons held responsible for the safe custody of the articles Department of Finance authorities, S. 8/101/31, S. 8/86/31, S. 8/44/32, S. 8/9/32.	10	8	4	—		
(49) Abandonment of claim for services rendered at military aerodrome. Recovery proved impossible as the firm ceased to exist Department of Finance authority, S. 4/37/32.	1	13	0	—		

LOSSES STATEMENT—Continued.

Particulars of cases with reference to Department of Finance authorities.	Deficiencies of Stores and other Losses not affecting the 1931-32 Vote.	Cash Losses charged to Balances Irrecoverable, 1931-32.
	£ s. d.	£ s. d.
(50) Damage to six revolvers during Range practices. A sum of £2 2s. 3d. was recovered from an Officer in respect of three of the revolvers ... Department of Finance authority, S. 8/28/32.	4 4 6	—
(51) Loss of cylinders rendered useless by flood ... Department of Finance authority, S. 4/420/24.	7 2 7	—
(52) Damage to Siddeley Puma airscrew. A Court of Inquiry found that the damage was not due to negligence ... Department of Finance authority, S. 8/22/32.	7 0 0	—
Losses due to incidents of the Service beyond the control of any person. Sums amounting to £18 5s. 5d. were recovered from individuals ...	83 8 8	—
TOTAL£	4,720 12 6	3,431 5 11

Z.—APPROPRIATIONS IN AID :—

	Estimated.	Realized.
	£	£ s. d.
1. Revenue from Lands	6,365	3,925 14 10
2. Rents from Canteen Lettings	225	302 5 10
3. Sale of Surplus and Unserviceable Clothing and Stores, etc.	2,500	4,359 17 7
4. Receipts from Dental Workshops	400	568 11 0
5. Receipts from Clothing issued on Repayment	1,500	2,540 0 0
6. Sale of Manure, etc.	175	120 4 3
7. Sale of Cast Horses	300	978 10 0
8. Sale of Show Horses	500	—
9. Sale of Hides and Offal	2,500	2,869 3 3
10. Sales of Supplies on Repayment	6,200	3,890 12 4
11. Revenue from Bands	600	658 11 5
12. Receipts from Discharge by Purchase	250	500 0 0
13. Refund from Army Pensions Vote—Treatment of Civilian Patients in Military Hospitals	180	63 16 6
14. Receipts in respect of Soldiers' Washing, Parkgate Laundry	1,000	1,218 3 11
15. Receipts in respect of Barrack Damages	150	142 6 9
16. Receipts in respect of breakages of Utensils, etc.	300	291 7 1
17. Receipts, Fuel, Light and Water and Barrack Services	1,365	1,141 18 11
18. Shoemakers' Shops	100	38 5 3
19. Show Prizes	400	753 17 9
20. Mechanical Transport on Repayment	500	406 5 2
21. Refunds in respect of Assistance to Civil Aviation	500	137 16 6
22. Receipts in respect of Use of Horses by Officers	200	465 14 9
23. Refunds for Warrants issued on Repayment	500	966 14 6
24. Receipts in respect of General Stores		51 15 8
25. Receipts in respect of Ordnance Stores		1,383 10 10
26. Receipts in respect of Engineer Stores		9 7 1
27. Receipts in respect of Medical Stores		8 7 3
28. Forage issued on Repayment		6 0
29. Sale of Photographs, etc.		5 2 0
30. Receipts for Hire of Tentage		5 9 1
31. Payment for Services rendered by Army Corps of Engineers		27 13 8
32. Sale of Bakery Sweepings		4 10 0
33. Receipts in connection with X-Ray Photographs		31 10 0
34. Petrol and Oils issued on Repayment		57 0 0
35. Receipts in connection with Hospital Treatment		30 15 4
36. Rents received for occupation of Married Quarters		2,020 18 10
37. Receipts for Services rendered by Army Fire Brigades		34 1 4
38. Payment by Civilians for Messing, etc.	3,200	369 15 0
39. Receipts for use of Gymnasium		108 16 3
40. Fees from Contractors, etc.		15 17 6
41. Refund Insurance value of Army Charger		60 0 0
42. Miscellaneous small items		40 8 10
43. Recoveries in respect of Charges to Vote Subheads in prior Accounts :—		
A.—Pay of Officers, Cadets, N.C.O.'s and Men		9 18 4
A.1.—Military Educational Courses Abroad		15 0
A.3.—Expenses of Equitation Teams		15 16 6
B.—Marriage Allowance		16 11 3
C.—Wages of Civilians attached to Units		7 5
E.—Pay of Officers of Medical Service		2 2 6
G.—Lodging and Subsistence Allowances		1 1 7
K.—Provisions and Allowances in lieu		239 14 0
M.—Clothing and Equipment		17 13 3
P.—Warlike Stores		423 15 4
S.—Barrack Maintenance and Minor Works		2 0 4
Y.—Staff of the Department of Defence		5 13 5
Y.2.—Army Reserve		1 18 8
	£29,910	£31,342 9 10

EXTRA REMUNERATION (exceeding £30).

One Junior Executive Officer received a gratuity of £100 for extra duties.

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

From the Vote for Army Pensions eight officers received £63, £67 10s. 0d., £49, £41 3s. 6d., £51, £31 2s. 10d., £38 10s. 0d., £38 10s. 0d., respectively, a Temporary Officer received £33 12s. 5d. 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, £105 11s. 5d., and £44 8s. 7d., respectively, for services as Aides-de-Camp.

This Account includes approximately £1,673 in respect of salaries, etc., of officers temporarily lent to other Departments.

PEADAR MACMATHGHAMHNA,
Accounting Officer.

DEPARTMENT OF DEFENCE,
PARKGATE, DUBLIN,

11th January, 1933.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1932, compared with the Sum Granted, for WOUND and DISABILITY PENSIONS, FURTHER PENSIONS and MARRIED PENSIONS, ALLOWANCES and GRATUITIES (No. 26 of 1923, and No. 12 of 1927), and for sundry Contributions and Expenses in respect thereof, and to pay MILITARY SERVICE PENSIONS (No. 48 of 1924), etc.

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. ...	37,899	37,332 15 0	566 5 0	—
B.—Allowances and Gratuities to Dependants of Deceased Members and ex-Members of the Forces, etc. ...	15,845	15,634 13 1	210 6 11	—
C.—Surgical and Medical Appliances ...	350	186 12 2	163 7 10	—
D.—Vocational Training ...	20	—	20 0 0	—
E.—Expenses of Applicants and of Witnesses attending for Examination, etc. ...	75	33 9 3	41 10 9	—
F.—Hospital Treatment ...	200	61 13 0	138 7 0	—
ARMY PENSIONS BOARD.				
G.1.—Salaries, Wages, and Allowances ...	230	239 16 4	—	9 16 4
G.2.—Travelling Expenses ...	30	—	30 0 0	—
H.—Military Service Pensions	145,590	141,225 13 3	4,364 6 9	—
I.—Extra Statutory Grants:— Original ... £150 Supplementary 150	300	248 18 0	51 2 0	—
J.—Incidental Expenses ...	50	28 5 2	21 14 10	—
	200,589	194,991 15 3	5,607 1 1	9 16 4
Deduct:— Anticipated Savings on various Subheads. (See Supplementary Estimate) ...	140	—	140 0 0	—
TOTAL:— Original £200,439 Supplementary 10	200,449	194,991 15 3	5,467 1 1	9 16 4
Surplus to be surrendered ...			£5,457 4 9	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	—	93 12 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A. and B.—Slight variations.

C.—The requirements were much less than was anticipated.

D.—No suitable application was received during the year.

E.—The number of cases summoned for examination was less than anticipated.

F.—It is difficult to forecast accurately the expenditure under this Subhead.

G.1.—The number of meetings of the Board was greater than was anticipated. Excess sanctioned by Department of Finance minute S. 60/1/33, dated 18th Jan., 1933.

G.2.—No claims were received which necessitated travelling by the Board.

H.—The saving is due to casualties, *i.e.*, deaths, abatement under Section 8 of the Act, and to the fact that certain pensions provided for did not come in course of payment during the year.

I.—Refunds in respect of educational expenditure were less than anticipated.

J.—No claim for burial expenses was received and other expenditure under this Subhead was somewhat less than was estimated.

NOTES.

One Military Medical Officer, whose pay was borne on the Army Vote, and one Medical Officer, whose pay was borne on the Vote for the Department of Posts and Telegraphs, were loaned for part-time service as members of the Army Pensions Board during the financial year.

PARTICULARS OF EXPENDITURE UNDER EXTRA STATUTORY GRANTS SUBHEAD.

	£	s.	d.
Grant in exceptional circumstances to a person who, being the son of a Signatory to the Proclamation published on Easter Monday, 1916, has passed the statutory age limit for the receipt of allowances under the Army Pensions Acts	98	18	0
(Department of Finance authority P.19/63/30).			

Grant on compassionate grounds to the widow and children of a member of the Defence Forces who was accidentally killed in March, 1931, in the course of duty while serving with the Forces. The deceased was not in receipt of marriage allowance as a Married Soldier at the time of his death, and his dependants were not therefore eligible for an award under the Army Pensions Acts	150	0	0
(Department of Finance authority P.19/36/31).			
	£248	18	0

PEADAR MACMATHGHAMHNA,

Accounting Officer.

DEPARTMENT OF DEFENCE,
PARKGATE, DUBLIN,
4th January, 1933.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1932 compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF THE MINISTER FOR EXTERNAL AFFAIRS, and of certain Services administered by that Office.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
HEADQUARTERS.						
A.1.—Salaries, Wages, etc. ...	14,519	14,149 10 3	369	9 9	—	
A.2.—Travelling Expenses ...	900	132 2 5	767	17 7	—	
A.3.—Incidental Expenses ...	310	242 9 7	67	10 5	—	
A.4.—Telegrams and Telephones	380	412 5 10	—		32	5 10
A.5.—Official Entertainment ...	1,250	779 10 9	470	9 3	—	
REPRESENTATIVES ABROAD.						
B.1.—Salaries, Wages, Allowances, etc. :— Original ... £38,410 Supplementary 2,930	41,340	39,124 9 2	2,215	10 10	—	
B.2.—Travelling Expenses ...	1,900	1,844 16 7	55	3 5	—	
B.3.—Postage, Stationery, Telegrams, Telephones :— Original ... £1,640 Supplementary 110	1,750	1,815 12 6	—		65	12 6
B.4.—Incidental Expenses :— Original ... £420 Supplementary 120	540	776 6 11	—		236	6 11
B.5.—Repatriation of Destitute Subjects of Saorstát Éireann ...	150	26 18 4	123	1 8	—	
	63,039	59,304 2 4	4,069	2 11	334	5 3
Deduct :— Anticipated Savings on various Subheads. (See Supplementary Estimate) ...	1,350	—	1,350	0 0	—	
TOTAL :— Original ... £59,879 Supplementary 1,810	£ 61,689	59,304 2 4	2,719	2 11	334	5 3
Surplus to be surrendered ...						
			... £2,384 17 8			

EXTRA RECEIPTS PAYABLE TO EXCHEQUER.

				Estimated.	Realized.		
				£	£	s.	d.
Fees for issue of Passports	...	...	...	2,000	1,748	12	6
Miscellaneous Receipts	...	...	...	—	2,238	5	9
				£2,000	£3,986	18	3

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Saving mainly due to the fall in the cost of living Bonus.
- A.2.—Provision was made for cost of sending a Delegation to the Imperial Economic Conference at Ottawa. The Conference was not held within the year. Provision was also made for other expenditure which was not incurred.
- A.3.—It is difficult accurately to forecast expenditure under this Subhead.
- A.4.—Telephone charges were considerably in excess of the amount anticipated. There was, however, a substantial saving on the amount provided for telegrams. Excess sanctioned by Department of Finance minute S. 60/30/32 of 28th January, 1933.
- A.5.—The number of distinguished foreigners visiting An Saorstát and to whom official courtesies are due was considerably less than was anticipated.
- B.1.—When the Supplementary Estimate was being prepared the value of national currency was very much depreciated. By the end of the financial year it had, however, appreciated very considerably, with consequent substantial savings.
- B.2.—Normally there would have been a comparatively large saving on this Subhead, as officers abroad did not find it necessary to travel very frequently. Even with the depreciation in national currency it was possible to effect a saving.
- B.3. and B.4.—More charges came in course of payment within the year than were anticipated when the Supplementary Estimate was being prepared. Excess sanctioned by Department of Finance minute S. 60/30/32 of 28th January, 1933.
- B.5.—It is impossible to estimate expenditure under this Subhead which depends on the number of applications for repatriation that are entertained.

J. P. WALSHE,

Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
20th December, 1932.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

LEAGUE OF NATIONS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1932, 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—				
Original... .. £9,043				
Supplementary ... 1,425				
	10,468	10,267 18 0	200 2 0	—
B.—Travelling and Incidental Expenses—				
Original... .. £2,312				
Less Supplementary 300				
	2,012	1,732 16 6	279 3 6	—
TOTAL :—				
Original... .. £11,355				
Supplementary ... 1,125				
£	12,480	12,000 14 6		—
Surplus to be surrendered ... £			479 5 6	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to improvement in rate of Exchange, payments to the League being made in U.S.A. dollars.
- B.—Saving effected through delegations attending League Council in November and December, 1931, and Disarmament Conference in February-March, 1932, being smaller than was contemplated when Estimate was being prepared.

J. P. WALSHE.

Accounting Officer

DEPARTMENT OF EXTERNAL AFFAIRS,
7th November, 1932.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

REMUNERATION FOR COST OF MANAGEMENT OF GOVERNMENT STOCKS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1932,
compared with the Sum Granted, for REMUNERATION
FOR COST OF MANAGEMENT OF GOVERNMENT
STOCKS OF SAORSTÁT ÉIREANN.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Remuneration of Banks for the Management of Government Stocks inscribed on their Books	12,698	12,444 11 10	253 8 2		—	
TOTAL ...£	12,698	12,444 11 10			—	
Surplus to be surrendered	...	... £	253 8 2			

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The cost of Management of the External Issue of the Second National Loan cannot be accurately estimated, and the provision proved to be excessive. There was also a slight saving on the provision made for the Third National Loan.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
17 Mí na Samhna, 1932.

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, 1932, 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 :— Original ... £140,000 Supplementary 35,000	175,000	156,205 17 8	18,794 2 4	—
TOTAL ...	£ 175,000	156,205 17 8		—
Surplus to be surrendered ... £			18,794 2 4	

	Estimated.	Realized.
Extra Receipts payable to Exchequer :—	£	£ s. d.
Repayments by Local Authorities in respect of		
Loans	—	681 18 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Savings arose owing to the fact that certain Relief Schemes provided for on the Vote were not carried out by the Departments or Local Authorities to which the allotments had been made, or did not involve the expenditure originally estimated.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
25 Mí na Samhna, 1932.

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

ADDITIONAL SUPPLEMENTARY AGRICULTURAL GRANT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1932, compared with the Sum Granted, for the further increase of the AGRICULTURAL GRANT.

Service.	Grant.	Expenditure	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
Additional Supplementary Agricultural Grant (Supplementary) ...	750,000	750,000	—	—
TOTAL ...	750,000	750,000	—	—

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
10 Mí na Samhna, 1932.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

REPAYMENTS TO CONTINGENCY FUND.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1932,
compared with the Sum Granted, for the repayment to the
CONTINGENCY FUND of certain Miscellaneous Advances.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Repayments to the Contingency Fund (Supplementary)	1,583	1,582 8 6	11 6	—
TOTAL ...£	1,583	1,582 8 6		—
Surplus to be surrendered		... £	11 6	

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
26 Deire Fomhair, 1932.

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

SEÓIRSE MAG GRAITH,
Comptroller and Auditor-General.

CONTINGENCY FUND DEPOSIT ACCOUNT.

AN ACCOUNT of the Receipts and Payments in the Year ended 31st March, 1932, in connection with the Contingency Fund

RECEIPTS.		PAYMENTS.	
	£ s. d.		£ s. d.
Balance forward from last Account—		Advances, etc.:—	
Capital ... ..	... 20,000 0 0	(1) In anticipation of Votes of the Oireachtas :—	
Less Advances outstanding on 31st March, 1931	... 16 10 0	Vote for Railways ... ..	... 965 10 0
	19,983 10 0	Vote for Relief Schemes ... ..	... 2,000 0 0
		Vote for Miscellaneous Expenses ... ..	... 150 0 0
		Vote for Marine Service ... ..	... 660 0 0
Repayment of Advances :—			3,775 10 0
(1) From Votes of the Oireachtas :—		(2) Repayable from Vote for Repayments to Contingency Fund :—	
Vote for Railways ... ..	... 965 10 0	State Bounty in respect of birth of Triplets ... ..	... 15 0 0
Vote for Miscellaneous Expenses ... ..	... 150 0 0	In respect of Stamp Duties payable on Documents for Public Departments	1,455 18 6
Vote for Relief Schemes ... ..	... 2,000 0 0	Renewal fees payable on Patents in connection with the de Vecchis process for desiccation of Sugar Beet	20 0 0
Vote for Marine Service ... ..	... 660 0 0	<i>Ex gratia</i> grant of compensation to Mr. William McInerney for injuries received	75 0 0
(2) From Vote for Repayments to Contingency Fund :—		(3) Department of External Affairs :—	
State Bounty in respect of birth of Triplets	18 0 0	Advance for purchase of a supply of Passport, etc., stamps	5,000 0 0
Amounts remitted in respect of Stamp Duties payable on Documents for Public Departments	1,455 18 6	Balance at 31st March, 1932 :—	
Renewal fees on Patents in connection with the de Vecchis process for desiccation of Sugar Beet	33 10 0	Capital of Fund ... ..	... 20,000 0 0
<i>Ex gratia</i> grant of compensation to Mr. William McInerney for injuries received	75 0 0	Less Advance outstanding ... ..	... 5,000 0 0
			15,000 0 0
			£ 25,341 8 6

ROINN AIRGID,
26 Deire Fomhair, 1932.

J. J. McELLIGOTT,
Accounting Officer.

GENERAL INDEX

TO THE

APPROPRIATION ACCOUNTS OF PUBLIC SERVICES, 1931-1932,
AND REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL.

(Titles of Votes are shown in Clarendon Type).

A.	PAGE		PAGE
Acquisition of Land, Assessment of Compensation	70	Broadcasting, Wireless	192
Aero Club, Irish, Grant	159	Buildings, Public Works and	27
Agricultural Credit Societies Loans Repayments	143	Bulls	141
Agricultural Education and Development	135	Business Names, Registry of	14
Agricultural Grant, Supplementary	80	Butter Marketing	142
Agricultural Grant, Additional Supplementary	212	Butter Marketing Tribunal	22
Agricultural Loans	136, 144		
Agricultural Produce (Eggs) Act, 1924	137, 142	C.	
Agricultural Scholarships	135	Capitation Grants, Secondary Schools	122
Agricultural Societies and Shows	136, 141	Carlisle and Blake Fund	121
Agriculture	135	Carrageen Moss	148, 151
Agriculture, Department of, Lands and Buildings	42	Cattle Diseases Fund	145
Agriculture, Faculty of General	135	Cattle, Tuberculosis in	136, 145
Agriculture, Technical and Advisory work in	135	Censorship, Film	53, 87
Aliens' Certificates, Fees for	90	Censorship of Publications	87
Allowances, Superannuation and Retired	62	Central Savings Committee	20, 22
Animals, Diseases of	136	Charitable Donations and Bequests	103
Army	194	Charges, Law	81
Army Pensions	205	Child Welfare	104
Army Reserve	194, 195	Children Act, 1908	132
Art, School of	128	Children, School, Medical Treatment of	104
Art, Science and	128	Choirs and Orchestras, Bonus for	122
Arterial Drainage	27, 28, 105	Circuit Court	100
Asylum, Dundrum	110	Civil Aviation	161, 194
Athlone Wireless Station	44, 193	Civil Service Commission	57
Attorney-General	81	Civil Service (Compensation Board)	20, 22
Audit, National Insurance	8	Coast Erosion Committee	22
Auditor-General, Comptroller and	8	Coast Life Saving Service	165
Aviation, Civil	161, 194	Colleges, Preparatory	41, 54, 118, 120
		Colleges, Training	29, 42, 118, 120
B.		Colleges, Universities and	84
Bankruptcy Fees	101	Colliery Railways, Acquisition of Land for	162
Banks Remuneration	210	Commerce, Industry and	159
Barrow Drainage	27	Commercial, Industrial and, Property	
Beet Sugar Subsidy	85	Registration Office	170
Bequests, Charitable Donations and	103	Commission, Civil Service	57
Bilingual Schools, Grant for	122	Commission, Land	153
Blind, Welfare of the	104	Commission, Tariff	68
Bloodstock Breeders' Association, Grants to	136	Commissions and Special Inquiries	20
Borstal Institution	92, 94	Committee, Criminal Law Acts	22
Botanic Gardens	42, 136	Committee, National Teachers in Gaeltacht	20
Boundary Survey, Valuation and	76	Committees, Temporary	20
Bovine Tuberculosis Order	136	Compassionate Gratuities	62
British Government, Repayments by	25, 64, 114	Compensation Allowances	62
British Government, Repayments to	8, 10, 19, 63, 174	Compensation, Personal Injuries	61
		Compensation, Property Losses	59
		Comptroller and Auditor-General	8
		Comptroller and Auditor-General, Report of	iii
		Congested Districts Schemes	136
		Contingency Fund, Deposit Account	214
		Contingency Fund, Repayments to	213

	PAGE		PAGE
Co-operative Creamery Societies,		Electoral Act, and the Juries Act,	
Loans to	141, 144	Expenses under the	69
Cork Exhibition	139, 150, 159	Electoral Act, Printing, etc. ...	72
Council, Executive, Department of		English-Irish Dictionary	129
the President of the	6	Empire Parliamentary Association	4
Counsel, Fees to	81	Employment Exchanges	167
Court, Circuit	100	Equitation Teams at Horse Shows,	
Court, District	95	Expenses of	194
Court, High	96	Erosion, Coast	22
Court Orders, Fees for Execution of	101	Estate Duty Appeals	15, 70
Court, Supreme	96	Estate Duty Valuation	76
Courts of Referees	167	Estates, Improvement of	153
Creameries, and Creamery Industry		Executive Council, Department of	
	136, 141, 143	the President of the	6
Criminal Law Amendment Inquiry	22	Exhibition, Cork	139, 150, 159
Criminal Lunatics, Maintenance of	92, 110	Expenses, Miscellaneous	70
		Expenses under the Electoral Act,	
		and the Juries Act	69
		External Affairs	207
		External Affairs, Buildings	46
		Extra-Statutory Grants	62
D.		F.	
Dáil Éireann	4	Fencing Loans	141
Dairy Produce Act, 1924	137	Fertilisers and Feeding Stuffs Acts	137
Dairy Science, Faculty of	135	Film Censorship	53, 87
Deeds, Registry of	98	Finance, Office of the Minister for	10
Defence, Department of, Buildings	44, 50	Fines and Fees, District Courts ...	95
Defence, Office of Minister for ...	195	Fisheries and Gaeltacht Services ...	148
Defence of Public Officials	81	Fishery Harbours	49
Department of Agriculture,		Fishery Loans, Repayment of ...	151
Buildings	42	Fishery Protection Service	148
Department of Defence, Buildings	44, 50	Fishery Services	148
Department of Education,		Flax Growing, Improvement of ...	135
Buildings	29, 40, 54	Food and Drugs, Sale of, Act ...	137
Department of External Affairs,		Forestry	146
Buildings	46	Friendly Societies Registry—Fees	160
Department of Finance, Buildings	28, 33		
Department of Industry and Com-			
merce, Buildings	43, 55		
Department of Justice, Buildings	28, 34		
Department of Lands and Fisheries,			
Buildings	29, 42		
Department of Posts and Tele-			
graphs, Buildings	29, 43		
Department of Posts and Tele-			
graphs, Telephone Capital			
Account	32, 181, 191		
Department of the President of the			
Executive Council	6		
De-rating Commission	22		
Designs, Fees	170		
Dictionary, English-Irish	129		
Diseases of Animals Acts	136		
Distressed Seamen, Relief of ...	165		
District Court	95		
District Courts, Fines and Fees ...	95		
District Probate Registrars	96		
Dockyard, Haulbowline	83		
Donations and Bequests, Charitable	103		
Drainage Schemes	27, 28		
Dundrum Asylum	110		
E.			
Education, Agricultural	135		
Education, Department of,			
Buildings	29, 40, 54		
Education, Office of the Minister for	116		
Education, Primary	118		
Education (Provision of Meals)			
(Ireland) Acts, 1914-1930	104		
Education, Secondary	122		
Eggs Act, 1924	137, 142		
		G.	
		Gaeltacht Housing	148, 149
		Gaeltacht, National Teachers in ...	20, 149
		Gaeltacht Services, Fisheries and ...	148
		Gaeltacht Students, Grants to ...	70, 123
		Gallery, National	134
		Galway, University College	84
		Gárda Síochána	89
		Gárda Síochána, Buildings	34, 48
		Gárda Síochána Pensions, etc. ...	63
		Gárda Síochána Reward Fund	
		Account	91
		Gas Regulation Act, Fees	161
		General Register Office	108
		Government Property, Rates on ...	65
		Government Stocks, Remuneration	
		for Cost of Management of	210
		Governor-General's Establishment	2
		Grain Inquiry Tribunal	22
		Gratuities, Civil	62
		Graves, British Military	47
		H.	
		Hackney Car, etc., Licences	90
		Handbook, Official	159
		Harbours, Improvements	46,
		Haulbowline Dockyard	83
		Health Insurance, National	112

	PAGE
Health, Public ...	104
High Court of Justice ...	96
Horse Breeding ...	137, 142
Hospital Treatment for Ex-Soldiers ...	205
Hospitals and Infirmarys ...	115
Housing Grants ...	105, 148

I.

Incorporated Law Society (Grant in Aid) ...	70
Industrial and Commercial Property Registration Office ...	170
Industrial Scholarships ...	125
Industrial Schools, Reformatory and Industries, Rural ...	148, 151
Industry and Commerce ...	159
Industry and Commerce, Department of, Buildings ...	43
Infirmarys, Public, Grants to ...	115
Injuries, Personal, Compensation ...	61
Injury Grants ...	62
Inquiries, Commissions and Special Insects and Pests, Destructive, Acts ...	20
Instruction, Technical ...	137
Insurance, National Health ...	125
Insurance, Unemployment ...	112
International Conferences and Conventions (Post Office) ...	167
International Congresses, Expenses of ...	172, 192
International Council for the Study of the Sea ...	104, 135
International Labour Organization ...	149
International Research Organization, Subscriptions to ...	159
Inter-Parliamentary Union ...	135
Investigation, Scientific, etc. ...	4
<i>Iris Oifigiúil</i> ...	70
Irish Aero Club, Grant to ...	72
Irish Agricultural Organization Society, Contribution to ...	159
Irish and Bilingual Schools, Grant for ...	136
Irish Church Fund Loans Repayments ...	122
Irish Church Temporalities Fund ...	26
Irish Lights Commissioners, Contributions by ...	64, 127, 142
Irish Manuscripts Commission ...	166
Irish Plays, Production of ...	21, 22
Irish, Publications and Plays in ...	129
Irish Text Books, Grant towards Publication of ...	72, 129
Irish Vocabularies ...	72, 122
	116

J.

Juries Act, Expenses under the Electoral Act and the ...	69
Jurors' Lists ...	100, 101
Justice, Department of, Buildings ...	28, 34
Justice, Office of the Minister for ...	87

K.

Kelp Development ...	148, 151
Killury or Nelan Fund ...	121

L.

	PAGE
Laboratory Grants for Day Secondary Schools ...	122
Laboratory, State ...	56
Land Act, 1881, Loans ...	24
Land Commission ...	153
Land Improvement Acts Loans ...	24
Land Registry and Registry of Deeds ...	98
Lane Pictures, Volume ...	70
Law Charges ...	81
Law Society, Incorporated (Grant in Aid) ...	70
League of Nations ...	209
Legations Abroad ...	46
Letterkenny Railway ...	26
Library, National ...	42, 128
Life Saving Service ...	165
Light Railways Surplus Revenue ...	26
Linen Hall ...	26
Liss Fund ...	121
Live Stock Breeding Act, 1925 ...	137, 142
Live Stock, Improvement of ...	136
Loans, Agricultural ...	136, 144
Loans, Fishery ...	151
Loans, Local ...	19
Local Appointments Commission ...	57
Local Authorities, Grants to ...	125
Local Government and Public Health ...	104
Local Loans ...	19
Local Registering Authorities ...	100
Londonderry and Lough Swilly Railway ...	162
Losses, Property, Compensation ...	59
Lunacy Acts, Costs and Expenses under the ...	104
Lunacy Percentages ...	97
Lunatic Asylums, Office of Inspector of ...	104
Lunatics, Criminal, Maintenance of ...	92, 110

M.

Manufacturing Account, Prisons and Borstal Institution ...	94
Manuscripts Commission ...	21
Manuscripts, Facsimile Reproduction of Ancient ...	78
Marine Service ...	165
Marine Works Act, 1902 ...	26, 162
Maternity Benefits ...	112
Meals, School Children ...	104
Meat (Fresh), Act, 1930 ...	127, 142
Medical Benefits, Grants for ...	112
Medical Referees ...	62, 112, 159
Memorials, Transcription of ...	98
Mental Hospitals, Private, Licence Fees ...	106
Merchant Service, Certificate Fees ...	166
Military Service Pensions Act, 1924 ...	205
Milk Production ...	136
Minister for Agriculture, Office of ...	135
Minister for Defence, Office of ...	195
Minister for Education, Office of the Minister for External Affairs, Office of the ...	207
Minister for Finance, Office of the Minister for Industry and Commerce, Office of the ...	10
Minister for Justice, Office of the ...	159
	87

	PAGE		PAGE
Minister for Posts and Telegraphs, Office of the ...	172	Phoenix Park National School ...	27
Miscellaneous Expenses ...	70	Pictures, Purchase of, Grant in Aid ...	134
Model School Fees ...	121	Plays in Irish, Grant in Aid ...	129
Model Schools ... 41, 118, 120	120	Police Rate ...	90
Motor Car Replacement Fund ...	3	Post Office Savings Bank ...	182
Municipal Authorities, Grants to ...	105	Postal and Telegraph Buildings ...	29, 43
Murphy Bequest ...	131	Posts and Telegraphs ...	172
Museum, National ...	128	Post-Truce Damage, Compensation for ...	59
N.		Preparatory Colleges ... 41, 54, 118, 120	120
National Gallery ...	134	President of the Executive Council, Department of the ...	6
National Health Insurance ...	112	Pre-Truce Damage, Compensation for ...	59
National Insurance Audit ...	8	Primary Education ...	118
National Library ...	42, 128	Printing, Stationery and ...	72
National Museum ...	128	Prisons ...	92
National Schools ...	118	Prisons, Manufacturing Account of ...	94
National Stud ...	136	Probate Registrars, District ...	96
National Theatre Society (Grant in Aid) ...	70	Property Losses Compensation ...	31, 59
Nations, League of ...	209	Public Health, Local Government and ...	104
Northern Government, Repayments by ...	64, 98	Public Officials, Defence of ...	81
Nuncio, Papal, Residence of ...	27	Public Record Office ...	102
Nurses, Grants for Training of ...	105	Public Trustee ...	153
O.		Public Works and Buildings ...	27
Office of Minister for Agriculture ...	135	Public Works, Office of ...	24
Office of Minister for Defence ...	195	Publicans' Licences, Fees ...	90, 101
Office of Public Works ...	24	Publications, Censorship of ...	87
Office of the Minister for Education ...	116	Publications, Sales of ...	74, 123
Office of the Minister for External Affairs ...	207	Q.	
Office of the Minister for Finance ...	10	Quit Rent Office ...	86
Office of the Minister for Industry and Commerce ...	159	R.	
Office of the Minister for Justice ...	87	Railway Tribunal ...	164
Office of the Minister for Posts and Telegraphs ...	172	Railways ...	162
Office of the Revenue Commissioners ...	12	Rates Advisory Committee ...	159
Oireachtas ... 4, 33, 49, 52	52	Rates on Government Property ...	65
Oireachtas Debates, Reports of ...	72	Record Office, Public ...	102
Old Age Pensions ...	17	Referees, Medical ...	62, 112
Orchestras, Bonus for ...	122	Referees, Umpire and Courts of ...	167
Ordinance Survey ...	78	Reformatory and Industrial Schools ...	132
Out-turn of the Year ...	iii	Register Office, General ...	108
P.		Registration Office, Industrial and Commercial Property ...	170
Papal Nuncio's Residence ...	27	Registering Authorities, Local ...	100
Parks ...	46	Registry of Deeds, Land Registry and ...	98
Passports, Fees from Issue of ...	208	Reid Fund ...	121
Patents Fees ...	170	Relief Schemes ...	211
Paymaster-General's Office ...	10	Remuneration for Cost of Management of Government Stocks ...	210
Pension Fund, Teachers' ...	118	Repatriation of Destitute Subjects of Saorstát Éireann ...	207
Pension Office, Teachers' ...	10	Repayments to Contingency Fund ...	213
Pensions, Army ...	205	Report of Comptroller and Auditor-General ...	iii
Pensions, Civil, Repayable to British Government ... 63, 181, 190	190	Representatives Abroad ...	207
Pensions, etc., Dublin Metropolitan Police ...	63	Research, Agricultural ...	135
Pensions, etc., Garda Síochána ...	63	Research Grants to Students ...	70
Pensions, Old Age ...	17	Retired Allowances, Superannuation and ...	62
Pensions, Royal Irish Constabulary ...	8, 62, 63	Revenue Commissioners, Office of the ...	12
Pensions, Teachers' ...	118	Revenue Department, Buildings ... 28, 33, 49, 51, 52	52
Personal Injuries Compensation ...	61	Roads Department, Expenses of ...	106
		Royal Irish Constabulary, Pensions ...	8, 62, 63
		Rural Industries ...	148, 151

S.	PAGE
Sailors and Soldiers Land Trust ...	82
Savings Bank, Post Office ...	182
Savings Committee, Central ...	20, 22
Schemes, Relief ...	211
Scholarships, Agriculture ...	135
Scholarships, Secondary Schools ...	122
Scholarships, Trade and Industrial ...	125
School of Art ...	128
Schools, Agricultural ...	135
Schools, Model ...	118, 120
Schools, National ...	118
Schools, Reformatory and Industrial ...	132
Science and Art ...	128
Scientific Investigation, etc. (Grants in Aid) ...	70
Sea Fisheries Act, 1883 ...	26
Sea Fisheries Association ...	148
Seamen, Distressed, Relief of ...	165
Seanad Éireann ...	4
Secondary Education ...	122
Secondary Schools ...	122
Secret Service ...	67
Seeds and Weeds Act ...	137
Service, Marine ...	165
Shannon Navigation ...	26
Shannon Power Development Fund, Repayments by ...	156, 161, 169
Shannon River Works ...	27
Sheriffs, Under ...	81
Ships, Medical Inspection of ...	166
Síochána, Gárda ...	89
Solicitors, State ...	81
Special Inquiries ...	20
State Laboratory ...	56
State Papers, Keeper of ...	102
State Solicitors ...	81
Stationery and Printing ...	72
Stationery Office, Buildings ...	52, 53
Steamer Services ...	162
Stock and Store Accounts ...	iv.
Stud, National ...	136
Students, Gaeltacht, Grants to ...	70, 123
Students, Research Grants to ...	70
Sugar, Beet, Subsidy ...	85
Superannuation and Retired Allowances ...	62
(See also Department of Posts and Telegraphs).	
Superannuation of Teachers ...	119
Supplementary Agricultural Grant ...	80
Supplementary Agricultural Grant, Additional ...	212
Supreme Court and High Court of Justice ...	96
Surrender of Balances, 1930-31 ...	iv.
Survey, Ordnance ...	78
Survey, Valuation and Boundary ...	76
T.	
Tariff Commission ...	68
Teachers, National, in Gaeltacht ...	20, 149
Teachers' Pension Fund ...	118

	PAGE
Teachers' Pension Office ...	10
Teachers' Residences ...	118, 149
Teachers' Salaries Grant ...	122
Teachers, Superannuation of ...	119
Technical Instruction ...	125
Technical Schools ...	125
Telegraphs, Posts and ...	172
Telephone Capital Account ...	32, 181, 191
Temporary Commissions ...	20
Trade and Industrial Scholarships ...	125
Trade Loans (Guarantee) Act, 1924 ...	159, 161
Trade Marks Fees ...	170
Training Colleges ...	29, 42, 118, 120
Tramways Act, 1883 ...	162
Treaty, Allowances under Article 10 of ...	62, 64, 181, 190
Tribunal, Railway ...	164
Trinity College, Dublin, Grant to ...	84
Trustee, Public ...	153
Tuberculosis in Cattle ...	136, 145
Tuberculosis, Treatment of ...	104

U.

Umpire and Courts of Referees ...	167
Under Sheriffs ...	81
Unemployment Fund, Contributions to ...	167
Unemployment Insurance ...	167
Unemployment, Relief of ...	211
Universities and Colleges ...	84

V.

Vaccine Lymph Supply ...	104
Valuation and Boundary Survey ...	76
Venereal Diseases, Treatment of ...	104
Veterinary College ...	135
Veterinary Council, Grant in Aid ...	70
Veterinary Research ...	135
Vocabularies, Irish ...	116
Vocational Education Committees, Grants to ...	125
Vocational Training of Officers and Soldiers ...	205
Voters' Lists ...	100, 101

W.

Weeds and Seeds Act ...	137
Weights and Measures Act, Fees ...	161
Wireless Broadcasting ...	44, 192
Works and Buildings, Public ...	27
Works, Office of Public ...	24
Worship Fund ...	121
Wrecks and Salvage, Services in connection with ...	165, 166

ANALYSIS, UNDER VOTES, OF THE REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL SHOWING TO WHICH ACCOUNTS SPECIFIC REFERENCE IS MADE IN THE REPORT.

Number and Title of Vote.	Report.		Number and Title of Vote.	Report.	
	Page.	Para.		Page.	Para.
1. Governor-General's Establishment	—	none	35. Supreme Court and High Court of Justice ...	—	none
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.	19
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	—	none	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.	7-8	44. Hospitals and Infirmarys ...	—	none
11. Public Works and Buildings	v.	9-13	45. Office of the Minister for Education	—	none
12. State Laboratory	—	none	46. Primary Education	viii.	20-22
13. Civil Service Commission ...	—	none	47. Secondary Education	—	none
14. Property Losses Compensation	—	none	48. Technical Instruction	ix.	23
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	ix.	24-27
19. Tariff Commission	—	none	53. Forestry	x.	28
20. Expenses under the Electoral Act and the Juries Act	—	none	54. Fisheries and Gaeltacht Services	x.	29-31
21. Miscellaneous Expenses ...	vi.	14	55. Land Commission	xi.	32
22. Stationery and Printing ...	—	none	56. Industry and Commerce ...	—	none
23. Valuation and Boundary Survey	—	none	57. Railways	—	none
24. Ordnance Survey	—	none	58. Railway Tribunal	—	none
25. Supplementary Agricultural Grant	—	none	59. Marine Service	—	none
26. Law Charges	vii.	15	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	xii.	33-45
29. Beet Sugar Subsidy	—	none	63. Wireless Broadcasting	—	none
30. Quit Rent Office	—	none	64. Army	xvi.	46-54
31. Office of the Minister for Justice	—	none	65. Army Pensions	—	none
32. Garda Síochána	vii.	16-17	66. External Affairs	—	none
33. Prisons	vii.	18	67. League of Nations	—	none
34. District Court	—	none	68. Remuneration for Cost of Management of Government Stocks	—	none
			69. Relief Schemes	—	none
			70. Additional Supplementary Agricultural Grant	—	none
			71. Repayments to Contingency Fund	—	none