



Mr. Hann

SAORSTÁT ÉIREANN.

APPROPRIATION ACCOUNTS, 1932-33.

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED
BY THE OIREACHTAS FOR PUBLIC SERVICES FOR
THE YEAR ENDED 31ST MARCH, 1933, TOGETHER
WITH THE REPORT OF THE COMPTROLLER
AND AUDITOR-GENERAL THEREON, AND HIS
REPORTS ON CERTAIN STORE ACCOUNTS.

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

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SAORSTÁT ÉIREANN.

ACCOUNTS OF THE PUBLIC SERVICES, 1932-33.

REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL.

GENERAL.

Out-turn of the Year.

1. The gross estimates for public services for the financial year 1932-33, as shown by the summary on page xl., amounted to £28,169,143, and the gross expenditure to £25,171,243 10s. 6d. Appropriations in aid were estimated at £1,105,523 and the amount realized was £953,739 18s. 1d., but on some votes the estimated receipts were not realized and the actual amount applied in aid of expenditure was £925,521 17s. 6d., the balance falling to be surrendered.

The total of the amounts to be surrendered is £2,846,116 7s. 7d., which is arrived at as follows :—

Gross Expenditure :—		£	s.	d.	£	s.	d.
Estimated	...	28,169,143	0	0			
Actual	...	25,171,243	10	6			

Saving on Gross Estimates	2,997,899	9	6
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Appropriations in Aid :—

Estimated	...	1,105,523	0	0
Realized	...	953,739	18	1

Deficiency	151,783	1	11
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Amount to be surrendered	...	£2,846,116	7	7
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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 1931-32 Votes.

3. The balances to be surrendered out of votes for the public services for 1931-32 amounted to £1,206,744 0s. 6d. I hereby certify that these balances have been duly surrendered to the Exchequer.

ECONOMIC CONFERENCE AT OTTAWA, 1932.

4. With the sanction of the Department of Finance, expenditure incurred in connection with the Economic Conference at Ottawa, amounting in all to £2,734 7s. 4d. has been charged against the following Votes :—

	£	s.	d.
External Affairs	1,213	6	4
Agriculture	256	12	2
Office of the Minister for Finance ...	117	5	5
Office of the Revenue Commissioners ...	117	5	5
Department of the President of the Executive Council	706	10	10
Industry and Commerce	271	7	2
Local Government and Public Health ...	52	0	0

A further sum of £3 1s. 11d. will fall to be charged in the Vote for External Affairs for 1933-34.

EUCCHARISTIC CONGRESS, 1932.

5. In connection with the 31st International Eucharistic Congress, held in Dublin in June, 1932, ascertained expenditure of approximately £2,300 was borne on Vote 66, External Affairs, for entertainment, &c., and of approximately £1,900 on Vote 62, Posts and Telegraphs, for the provision of additional telephone, telegraph and postal facilities. In addition to these specific items, expenditure incidental to the Congress, to a considerable but undetermined amount, is included in the appropriation accounts of various other Votes, e.g., Public Works and Buildings (No. 11), Gárda Síochána (No. 33), and Army (No. 64).

VOTE 6.—OFFICE OF THE REVENUE
COMMISSIONERS.*Revenue Account.*

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

Remissions.

7. I have been furnished with a schedule of the several cases involving a loss of £50 and upwards in which claims for duty or interest receivable under the Revenue Acts were remitted during the year ended 31st March, 1933, without statutory authority, from motives of compassion or equity arising out of particular circumstances in individual cases. The reasons given for remission appeared to be satisfactory. The total amount shown as remitted during the year is £16,211 10s. 6d. as compared with £32,889 15s. 5d. in the preceding year. Of the total, £14,653 3s. 7d. has been remitted in respect of Income Tax. £3,453 3s. 11d. related to 16 cases in which the assessed parties died insolvent, or were destitute and recovery was impossible; £2,130 19s. 1d. related to 4 cases in which the assessed parties were bankrupt and tax was given up on the Official Assignee's certificate of No Profits; and £9,069 0s. 7d. to 11 cases in which assessments were raised but subsequent evidence revealed no net liability to tax. The remissions also include Estate, Legacy and Succession duties and interest on such duties amounting in all to £719 12s. 10d., and one case of Excess Profits duty, £487 6s. 7d., with interest thereon £91 18s. 2d. Customs duties amounting to £259 9s. 4d. were remitted under authority of the Department of Finance.

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

VOTE 7.—OLD AGE PENSIONS.

8. The Old Age Pensions Act, 1932, came into operation as from 30th September, 1932, and a supplementary grant of £250,000 was made available for payment of pensions in the year ended 31st March, 1933. The expenditure on pensions was, however, £141,355 less than the total amount provided. I have been informed that a large number of appeals were awaiting decision on 31st March, 1933, but that many of these cases have since been decided.

VOTE 11.—PUBLIC WORKS AND BUILDINGS.

Subhead BB.—Nunciature.

9. In addition to the sum of £1,870 1s. 6d. charged against this subhead, further expenditure amounting to £963 19s. 0d. was charged to other subheads of the Vote, making the total charge for the Nunciature for the year £2,834 0s. 6d.

Subhead J.3.—Barrow Drainage.

10. Apart from the sum of £21,428 9s. 10d. charged against this subhead, further expenditure within the year of £45,453 7s. 5d. was charged to Local Loans Advances, bringing the total expenditure on Barrow Drainage to 31st March, 1933 (including £2,202 6s. 11d. expended on preliminary investigations in 1925-26) to £420,054 16s. 5d. Of the net expenditure of £417,852 9s. 6d. chargeable to the cost of the scheme under the Barrow Drainage Act, 1927, £207,852 9s. 6d. has been met out of voted moneys, the balance, £210,000, being provided out of Local Loans Advances. The total expenditure sanctioned under the Act for carrying out the works is limited to £425,000, one-half to be provided out of voted moneys and the other half to be advanced by the Commissioners of Public Works from the Local Loans Fund.

VOTE 16.—SUPERANNUATION AND RETIRED ALLOWANCES.

*Subhead J.—Pensions to Resigned and Dismissed
Royal Irish Constabulary, Including Widows.*

11. The charge to this subhead includes sums of £952 16s. 7d. and £806 4s. 10d. in respect of pensions of £101 8s. 0d. per annum and £85 16s. 0d. per annum, respectively, awarded during the year, with effect from the 8th August, 1923, under section 5 of the Superannuation and Pensions Act, 1923. As the estimate did not provide for payment on foot of new awards an excess on the subhead resulted.

Subhead K.—Pensions, &c., to Members of the Garda Síochána.

12. It would appear that certain payments of increases of pension under the Pensions (Increase) Act, 1920, exceeded the statutory maxima and I have asked for explanations as to the awards.

VOTE 32.—OFFICE OF THE MINISTER FOR JUSTICE.

13. I am in communication with the Accounting Officer in regard to the granting of sick leave on full pay to officers paid from this and other votes accounted for by him, for periods in excess of that normally allowed.

VOTE 33.—GÁRDA SÍOCHÁNA.

Weights and Measures Acts, 1878 to 1928.

14. I have asked for the observations of the Accounting Officer on the disposal of fees received in respect of the verification by

members of the *Gárda Síochána*, in the period January, 1926, to December, 1930, of certain measures of capacity.

Section 8 (3) of the Weights and Measures Act, 1928, provides that "all fees payable under this section in respect of the verification and stamping of bottles by a Special Inspector shall be paid into the *Gárda Síochána* Reward Fund and the Exchequer in such proportions as the Minister for Finance shall direct." By minute dated 18th August, 1931, the Department of Finance informed the Department of Justice that the Minister for Finance had sanctioned the payment into the Reward Fund of an annual sum equal to the amount paid as allowances to Special Inspectors during the year, all other moneys received as fees to be paid into the Exchequer and shown as Exchequer Extra Receipts of the *Gárda Síochána* Vote, and apportionment of these fees is accordingly being made on this basis. The figure of £5,603 0s. 4d. shown as Exchequer Extra Receipts realized includes £3,440 10s. 4d. under this head.

VOTE 34.—PRISONS.

15. 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 41.—LOCAL GOVERNMENT AND PUBLIC HEALTH.

Motor Tax Account.

16. A test examination has been applied to the Motor Tax Account with generally satisfactory results. The certificates and reports of the Local Government Auditors, who examine the Motor Tax transactions of the Local Authorities, were scrutinized, in so far as they were available, but a number of Accounts had either not yet been received from the Local Authorities or had not been audited at the date of this report.

The gross proceeds of the Motor Vehicle, &c., duties in 1932-33, including £4,698 6s. 6d., attributable to fines, amounted to £928,793 4s. 10d. A statement of the gross and net receipts of the Motor Tax Account, and of the payments thereout to the Exchequer, appears on page 12 of the Finance Accounts, 1932-33.

Three cases of deficiencies of revenue arising from misappropriations, etc., came to light during the year and the Department is submitting reports on these cases to the Department of Finance.

VOTE 46.—PRIMARY EDUCATION.

Subhead A.3.—Preparatory Colleges.

17. The boarding cost per head for the school year 1932-33 ranged from 6s. 11d. per week to 7s. 4½d. per week, showing a reduction, as compared with the previous year, in all cases.

Accounts have been furnished showing the receipts and expenditure in connection with the farms and gardens for the year 1932-33, an excess of expenditure over receipts being disclosed in each case.

The average fee paid by the students for the school year 1932-33 was £12 11s. 10d.

In view of the undertakings signed by the students, and their guardians, on their admission to the Colleges, I have asked for the views of the Accounting Officer as to whether any claims lie against the guardians in cases in which, for disciplinary reasons, students were required to leave the Colleges before completing their courses.

Nineteen students were admitted to the Special Preliminary Course for Fíor-Ghaeltacht students conducted during the academic year 1932-33, and the net expenditure on outfits, travelling expenses, and school fees in the financial years 1932-33 and 1933-34 was £1,345 2s. 4d. Eight of the students secured admission to Preparatory Colleges and three obtained Secondary Scholarships.

Subhead A.4.—Pupil Teachers.

18. I am in communication with the Accounting Officer regarding certain pupil teachers who did not proceed to training on the completion of their courses.

*National Schools.**Subhead C.1.*

19. The claims of teachers who resigned, or were dismissed, or whose recognition was withdrawn, or whose service was otherwise interrupted on political grounds, were settled in accordance with certain general principles laid down by the Minister for Finance. I am in communication with the Accounting Officer on the application of these principles to certain cases, in some of which I have asked for the covering sanction of the Minister for Finance.

I observed that a teacher whose case had been dealt with under the foregoing authority had been convicted by the Tribunal established under Article 2A of the Constitution and I have inquired whether any disqualification imposed by section 31 of that Article had been removed by the Executive Council.

It is provided by paragraph 60 (8) of the Rules and Regulations for National Schools that, where it is found necessary or desirable to enrol boys under seven years of age in a boys' school in which there is not a mistress on the staff, an assistant mistress should be appointed to the school at the earliest available opportunity. I observed that on the occurrence of a vacancy in such a school an assistant master was appointed and I have asked for an explanation.

Reference was made in my report last year to an overpayment of £202 10s. 0d. to a junior assistant mistress. I am informed that correspondence is still proceeding with the Department of Finance on the matter.

As stated in the note appended to the account a sum of £106 14s. 7d., being salary fraudulently obtained by false representations, is charged to this subhead. Sums amounting to £427 3s. 8d. similarly obtained have been charged in the accounts for closed years.

Non-voted Services.

20. By direction of the Minister for Finance accounts of certain Funds administered by the Department of Education have been submitted for audit and are appended to the appropriation accounts of Votes 46, 47 and 49.

In view of the conditions governing the administration of the Reid Bequest, Scheme A, I have asked for the observations of the Accounting Officer on the admissibility of certain expenditure which has been charged against the income of the Fund.

VOTE 48.—TECHNICAL INSTRUCTION.

21. Persons awarded scholarships at the special course of instruction for teachers in metalwork and motor car engineering held in 1931 were required to sign undertakings to act as teachers of the subject for at least five years, provided employment was available, or to refund the cost of training. It would appear that one of the persons admitted to the course had previously been trained as a National Teacher and has since secured appointment as teacher in a National School. I understand that no claim for refund of the cost of his training in metalwork has been made and I am in communication with the Accounting Officer on the matter.

VOTE 49.—SCIENCE AND ART.

National Museum.

Purchase of Specimens—Grant in Aid.

22. The amount charged in the account of the Grant in Aid includes payments amounting to £150 in respect of a collection

of archæological objects acquired during the year. The amount of the purchase price was £400, and in reply to my inquiry as to why payment was not made in full I was informed that the price mentioned was less than the objects would cost if purchased individually, but the Department was not prepared to devote so large a share of one year's Grant in Aid to one purchase, and the vendor agreed to accept payment by instalments.

VOTE 52.—AGRICULTURE.

Irish Industrial and Agricultural Fair, Cork.

23. In addition to the contribution of £2,500 in connection with this undertaking, referred to in paragraph 24 of my last report, a further Grant in Aid of £500 was made in the present year of account from subhead J. of Vote 56—Industry and Commerce. Expenditure incurred by the Department of Agriculture, Department of Lands and Fisheries, and the Technical Instruction Branch of the Department of Education, in organizing exhibits at the Fair amounted to £2,179 13s. 5d., making with the grants already referred to a total charge on public funds of £5,179 13s. 5d. In December, 1932, a supplementary estimate for Vote 56 was taken for additional provision "to bring the total State aid to the Organisers of the Cork Fair up to the maximum sum of £6,500 agreed upon by the Executive Council," and to this end, and with the sanction of the Department of Finance, further sums totalling to £1,320 6s. 7d. were paid to the Organisers of the Fair.

Subhead M.5.—Purchase of Creameries, &c.

24. Together with estimated savings of £14,000 on the original provision, a sum of £98,000 was provided by way of supplementary estimate "to provide for trading losses of approximately £112,000 incurred by the Dairy Disposal Company, Ltd., up to the 31st December, 1931, thereby enabling the Company's overdraft to be reduced to an amount fully covered by stocks and stores," and the sum of £112,000 was accordingly paid over to the credit of the Company's banking account on 25th March, 1933.

To complete the surrender of the lease of a derelict mill acquired along with other property at the commencement of this service, and in respect of which certain annual outgoings fell to be met, a payment of £300 was made and is charged in the present account.

Headquarters administration expenses to a total of £2,604 3s. 3d. are included for the first time as a charge to the subhead. In addition, as stated in the account, similar expenses borne on

other subheads of the Vote since the commencement of the scheme (including £4,088 4s. 3d. in the present year) are estimated to amount to £17,222.

Subhead M.6.—Extension of the Creamery Industry.

25. In paragraph 27 of my last report reference was made to the segregation of the expenditure under this subhead from that shown under subhead M.5. This segregation is continued in the present account, but in the Estimates for 1933-34 provision for the service is made in one sum under the heading "Improvement of the Creamery Industry."

Including the amounts charged under both subheads, the total expenditure to date is £923,183 1s. 5d.; properties disposed of realized £104,348 8s. 4d. (including £14,152 19s. 5d. in the present year), leaving a net charge of £818,834 13s. 1d. outstanding in respect of the improvement of the creamery industry.

Dairy Produce (Price Stabilisation) Act, 1932.

Butter Fund.

26. As required by section 44 of the Dairy Produce (Price Stabilisation) Act, 1932, an account has been furnished to me showing the receipts and expenditure, in the period ended 31st March, 1933, in connection with the Butter Fund established under section 41 of that Act. This account, the form of which has been approved by the Minister for Finance, is appended to the appropriation account.

Under the Act, the Minister for Agriculture was empowered to make regulations prescribing the rates of levy on butter produced and of bounty on butter exported, and in the absence of such regulations the rates specified in the Act were to operate. The normal working of the scheme of levies and bounties was interrupted by the imposition, on 15th July, 1932, of an import duty of 20 per cent. *ad valorem* on Saorstát agricultural products entering the United Kingdom, and by the Dairy Produce (Butter Levy and Bounty Rates) Regulations, 1932, the rates of levy and bounty on butter were reduced, as from 1st August, 1932, to nominal amounts. From the former date, subsidies on exports of dairy produce were paid out of the Emergency Fund, under which heading further reference to the subject will be found.

Under section 41 (4) of the Act, a temporary advance of £10,000 was made to the Butter Fund from the Vote for Agriculture, and repaid within the year as required by section 41 (5). The deficiency on the Butter Fund at 31st March, 1933, amounting to £371 10s. 10d., was made good out of the Emergency Fund, but the repayment thereto of levy moneys amounting to £127 12s. 0d. received after 31st March, 1933, reduced the charge borne on the latter Fund to a net amount of £243 18s. 10d.

Section 31 (3) of the Act provides that "No bounty shall be payable on any butter unless the Minister is satisfied that a levy has been paid under this Act on the manufacture, acquisition or import thereof." I noticed that although the Act requires levy to be paid on the butter manufactured in or acquired or imported for a registered butter factory, no provision appears to have been made for the payment of levy on the factory butter represented by any increase in weight arising in the factory process. As, however, the entire output of a registered butter factory would appear to be eligible for bounty, if exported, I am in communication with the Accounting Officer on this matter.

VOTE 54.—FISHERIES AND GAELTACHT SERVICES.

Fishery and Industrial Loans.

27. At 31st March, 1933, the arrears of fishery and industrial loans due but unpaid amounted to £62,382 0s. 1d., an increase of £324 14s. 10d. over the corresponding figure at 31st March, 1932. During the year sums amounting to £2,485 14s. 7d. were written off as irrecoverable, with the consent of the Department of Finance, mainly under the Fisheries (Revision of Loans) Act, 1931, and a total of £264 15s. 0d. was placed to credit of borrowers' accounts in respect of boats, etc., taken up by the Department.

Fishery Services.

28. In August, 1930, the Department of Finance agreed, as a temporary expedient, to the renting of storage accommodation locally, for gear removed from a boat of which possession had been taken by the Department in part liquidation of a borrower's loan debt, on the assumption that in the event of failure to find a purchaser within a reasonable time, the property would be removed to one of the Department's own stores. Including £6 10s. 8d. in the present account, the storage charge on this gear has amounted to £14 1s. 9d., representing a period of over two years, and I have asked what steps were taken to terminate this continuing charge.

Sea Fisheries Association.

Subhead G.3.—Advances for Boats and Gear.

29. Advances of £8,000 made within the year bring the total advanced to date under this head to £20,500. The conditions under which these advances are to be repaid have not yet been finally determined and I am informed that correspondence with the Association on the matter is proceeding.

Rural Industries.

30. The trading accounts relating to these services, I am informed, have not yet been prepared in final form. The total

nothing done
7/14/33

nothing done
not 1933

expenditure on Rural Industries, as recorded under subheads H.1. to H.7. amounted to £26,479, including £14,404 for materials. From the explanation to item (6) under appropriations in aid in the account, it will be observed that a total of £6,332 was available in repayment of this expenditure.

I am in communication with the Accounting Officer regarding the payment of lodging allowances to teachers engaged at rural industrial centres at which free living accommodation is understood to be available.

Subhead H.3.—Machines and Plant.

31. I have asked that the covering sanction of the Department of Finance be obtained for purchases of knitting machines and accessories amounting to over £1,200 which I observed were purchased without prior authority, and that a clear indication be given in every case that the machines have actually been taken on store charge.

Subhead H.4.—Materials.

32. Included in the cost of materials is cost of containers, which is allowed for in full on their return. As the credits under this head appeared to be considerably less than the charges, I am in communication with the Accounting Officer regarding the method of accounting for these returnable containers.

Subhead H.5.—Exhibitions of Gaeltacht Products at Fairs and Shows.

33. In connection with the exhibition of Gaeltacht Products at an Industrial Fair, the Department of Finance sanctioned the employment of certain demonstrators for the period from 11th May to 30th September, 1932. As in every case the employment of these persons commenced on dates prior to the 11th May, I have asked that the covering sanction of that Department be sought for the additional expenditure involved.

I observed that certain show fittings intended for use at the Fair, ordered in May, 1932, were delivered at a Saorstát port in July, 1932, where they were detained for payment of customs duty. Although only released in February, 1933, and having never, in fact, reached their destination, the cost of these fittings remains charged against the provision for the Fair.

Marine Products Industries.

34. Against charges of £28,524 and £11,669 for Kelp and Carrageen Development, respectively, it will be observed that amounts of £4,136 and £6,172 have been brought to credit under appropriations in aid.

Subhead 1.3.—Kelp Development.

35. Included in the charge to this subhead is an item of £94 17s. 6d. for a quantity of kelp purchased from a Co-operative Society. As I am not satisfied that the scheme for which provision is made in the Vote contemplated transactions of this kind, I have asked for further particulars regarding this purchase. Rent charges on kelp stored in London are also borne here, and I am in communication with the Accounting Officer as to the circumstances in which such charges arose.

In reply to an inquiry, I am informed that in an area in which the weekly earnings of agricultural labourers averaged 22s. 6d., and in which some months previously unemployment relief expenditure of £641 was undertaken by this Department, "it was not possible to obtain a lower rate than £1 a day" (for carters with carts) and that 10s. per day for other workers "was not considered excessive" in view of the hours worked.

In another Gaeltacht area rates of 10s. per man per day for labour and 10s. per day for hire of boat were stated to be the lowest obtainable.

Subhead 1.4.—Carrageen Development.

36. Following an examination of the relevant documents, I have admitted as a charge against this subhead unvouched expenditure amounting to £66 13s. 1d. I am awaiting the receipts from individual gatherers in support of a further charge of £197 12s. 0d., whilst in several other instances I have had to draw attention to the insufficient vouching of expenditure charged in the account.

37. I noticed a case in which a person employed as overseer and paymaster for relief work expenditure under the Department at £2 per week was also engaged as supervisor of a carrageen station for which he was paid £1 per week. On 24th March, 1932, he was appointed to be carrageen superintendent for the area at £3 per week, and from that date until 21st May he was paid in full both as overseer of relief work and as carrageen superintendent, besides an overlapping period of five days during which, in addition, he was paid as supervisor of a carrageen station. His employment as carrageen superintendent continued until 17th September, during which time he purchased on behalf of the Department 44 tons of kelp on which he was subsequently paid commission amounting to £8 16s. 0d.

Special Subhead—Losses.

38. As stated in the account, this subhead was opened by direction of the Department of Finance to record a loss of £20 2s. 0d., being the cost of certain building materials in

connection with a teacher's residence in the Fíor-Ghaeltacht, the building of which was not proceeded with.

Relief Work Expenditure.

39. In connection with expenditure chargeable against moneys provided under the Unemployment Relief Act, 1931, I am awaiting information on various amounts which I consider insufficiently vouched as regards proof of payment, completion of work or authority. I am also in communication with the Accounting Officer with reference to the conditions of employment and authority for the rate of remuneration of persons employed as overseers to supervise and account for this expenditure.

In one case an overcharge of £10 for overseer's wages has not yet been recovered, whilst in another the account of the relief expenditure was submitted in two separate overlapping accounts resulting in a duplication of insurance charges for particular weeks, and I have asked for an explanation of this unusual procedure.

VOTE 55.—LAND COMMISSION.

Repayable Exchequer Advance.

40. In March, 1925, a repayable Exchequer Advance of £200,000 was made to the Land Commission to finance the payments, to the persons entitled thereto, of payment in lieu of rent, as required by the Land Act, 1923, and of this amount, £130,000 remained outstanding in March, 1933. In reply to an inquiry I am informed that under section 15 (2) of the Land Act, 1933, arrears—over three years old—of some £73,000 will fall to be written off as irrecoverable; arrears of approximately £41,000 will be repaid to the Exchequer by means of a funding annuity, whilst arrears in respect of estates not yet vested in the Land Commission, which will fall to be remitted or funded, amount to over £1,300.

VOTE 56.—INDUSTRY AND COMMERCE.

Subhead C.—Incidental Expenses.

41. The charge to this subhead includes an amount of £19 9s. 6d., representing expenses in connection with the appointment of the receiver and new trustees, and transfer of debentures, in the case of a company which had secured a loan under the Trade Loans (Guarantee) Acts, and had gone into liquidation.

Subhead I.—Official Handbook for Saorstát Éireann.

42. The total expenditure to 31st March, 1933, in connection with the Official Handbook was £3,517 12s. 5d., while receipts

credited to that date amounted to £1,624 17s. 4d., and included advertisements, £1,000; sales, £608 7s. 5d., and royalties on foreign sales, £16 9s. 11d.

As expenditure has now ceased, the excess of £1,892 15s. 1d. will be reduced by subsequent sales and royalties.

VOTE 62.—POSTS AND TELEGRAPHS.

Subhead A.—Salaries, Wages and Allowances.

43. In the course of my audit I observed that under the authority of the Department of Finance members of the staff who withdrew their services during the postal strike of 1922 have had that period of absence from duty restored to them for the purpose of future increments of salary. I understand that steps are to be taken to obtain the necessary legislative authority to reckon the period of absence in computing such allowances as may become payable under the Superannuation Acts.

In my last report I referred to erroneous payments caused by misinterpretation of a Post Office circular issued in 1920. As I then stated, 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 authority of the Department of Finance has since been received to waive recovery of any overpayments made prior to 28th July, 1926., on which date a circular instructing postmasters as to the correct procedure was issued.

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

44. As shown in the statements appended to subheads H.2. and O.6., the losses borne on the vote for the year under review amounted to £698 12s. 5d. and £3 7s. 3d., respectively..

Adverting to paragraph 38 of my last report, in which I referred to cases of misappropriation where evidence of fraud existed but prosecution had been waived, the Department of Finance has since decided that all cases of misappropriation of public moneys are to be noted in the appropriation accounts even though the losses are subsequently made good.

Superannuation Payments.

45. 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 77 (2) of the Irish Free State (Consequential Provisions) Act, 1922.. The total amount so charged to suspense account up to 31st March, 1933, was £1,876 0s. 5d.

Stores.

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

The stocks held for other Government Departments on the 31st March, 1933, were valued at £18,259, as compared with £20,499 on the 31st March, 1932.

The method of financing expenditure in connection with the purchase of stores for other Government Departments has been altered since the date of my last report, and the new arrangements will be in operation during the year ending 31st March, 1934. It was formerly the practice to purchase all such stores out of the floating balances of the Department of Posts and Telegraphs, the cost being debited to a suspense account and recovery effected from the other Departments as and when delivery was made. As regards stores specially purchased for other Government Departments, this procedure will be maintained, except that the cost is to be recovered before the closing of the appropriation accounts for the financial year in which the purchases are made. Purchases of stores, of which the ultimate disposal cannot be determined at the date of purchase, will be charged in the first instance to the Vote for Posts and Telegraphs and repayment will be made to that Vote each year in respect of supplies issued during the year to other Government Departments.

Revenue.

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

No agreement has yet been reached with the Revenue Department as to the annual amount payable by the Department of Posts and Telegraphs for postage stamps sold for revenue purposes. Meanwhile, payments at the rate of £48,000 per annum continue to be made to the Revenue Department.

Telephone Capital Account—Stores Suspense Head.

48. During the year the value of stores held under this heading was reduced from £45,000 to £40,000. This latter figure is still in excess of the amount (£37,860) which might be charged if regard were had to the proviso that the charge should not bear a higher proportion to the total value of stores than current store requirements for works ultimately chargeable to capital bear to total requirements. I was informed that under authority of the Department of Finance the proportionate basis has now been abandoned and that sanction has been obtained to charge to the suspense account a sum not exceeding £40,000 in each of the three years ending 31st March, 1935.

Post Office Savings Bank Accounts.

49. The accounts of the Post Office Savings Bank for the year ended 31st December, 1932, were submitted to a test examination with satisfactory results. I noticed that securities amounting to a large sum held on behalf of the Savings Bank Fund were realized in July, 1932, but the proceeds of the sale had not been reinvested at the close of the year.

No charge has yet been included in the accounts to provide for the pensions of staff wholly employed on Savings Bank work. I have been informed that there has been no change in the position since the date of my last report.

Engineering Repayment Work.

50. In reports of previous years I referred to the percentage addition to direct costs recouped to the Department in respect of works undertaken under this head. With the authority of the Department of Finance the percentages have been revised and the new rates are now being applied.

In reply to an inquiry as to the position regarding certain claims for repayment work which have been outstanding for several years, I have been informed that the claims, amounting to £217, have been abandoned under the authority of the Department of Finance.

I have been furnished with information obtained as a result of departmental investigation of the Engineering Branch accounts conducted during the year. I observed that the time allowances upon which estimates for renewal and construction works are based have been revised and that the effect has been to reduce the cost of such work appreciably. It appears, however, that the revised rates are regarded as tentative rather than standard, and that they are not invariably applied.

VOTE 63.—WIRELESS BROADCASTING.

Subhead D.—Light, Power, etc., and

Subhead E.—Purchase and Erection of Plant, etc.

51. In the course of my audit I observed that the charges for the supply of electricity for power purposes to the Athlone Broadcasting Station were not at standard rates, and I have asked whether the sanction of the Department of Finance was sought for the arrangement made.

VOTE 64.—ARMY.

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

52. Non-commissioned officers and men receive trade pay in addition to the rate of pay appropriate to their rank if they are classified under one of the trade groups and fill vacancies in the

establishment of soldier tradesmen. The regulations governing this additional pay are contained in Orders No. 7. These regulations were completely revised and amended by Defence Force Regulation 36/31, which was issued on 2nd June, 1931, but its enforcement was postponed to 1st September, 1932, pending reconsideration of the whole question of additional pay. The conditions which obtained prior to September, 1932, still continue. Meanwhile Orders No. 7 as amended by Defence Force Regulation 36/31 remains the authority for the issue of additional pay, but the rates prescribed therein have not been fully applied. I am in communication with the Accounting Officer regarding the present position.

Subhead K.—Provisions and Allowances in Lieu.

53. Cost statements have been furnished to me showing the cost of production of bread at the Curragh Bakery, and of meat at the Dublin and Curragh Abattoirs to be as follows :—

<i>Bread.</i>	1932-33.	1931-32.
Cost of production	1.3 pence per lb.	1.1 pence per lb.
„ delivered		
Dublin	1.5 „ „ „	1.3 „ „ „
<i>Meat.</i>		
Dublin	6.8 „ „ „	7.9 „ „ „
Curragh	6.1 „ „ „	7.6 „ „ „

I referred in my report on the accounts for 1927-28 to the relatively high cost of meat. During the year under review experiments were carried out to ascertain whether it would be more economical to have cattle purchased for the abattoirs by a departmental committee rather than by an agent as heretofore. The results were somewhat inconclusive, and it was decided to revert to the system of purchase by an agent. The proposal to purchase dead meat for an experimental period was abandoned.

Subhead P.—Warlike Stores.

54. A considerable quantity of ammunition for the Air Corps and the Artillery Corps was purchased towards the end of the financial year, payment being made on or before 31st March, 1933. Some of this ammunition was afterwards reported by the technical officers to be old and unsuitable for prolonged storage, though it was purchased mainly for the purpose of replenishing and augmenting reserve stocks. It was also reported in May, 1933, that other supplies delivered with the ammunition to the Air Corps were not fit for use in the condition in which they were received. The statement of account for these stores had

not been received on the 31st March, but payment of £705 14s. 0d., being the estimated liability, was made. I am of opinion that when the stores were made available for delivery steps should have been taken to ensure that they were of the standard required to meet the needs of the Army, and that adequate inspection should have preceded payment.

Subhead R.—Fuel, Light, and Water in Kind and Fuel Oils.

55. As a result of tests which were carried out in the winter of 1931-32 it was decided to use Irish anthracite coal for heating purposes to the extent of 25 per cent. of Army requirements for the contract year commencing 1st August, 1932. This decision involved additional expenditure estimated at, approximately, £2,000, as it afforded a preference of over 60 per cent. to Irish coal as against imported coal. Some consignments of anthracite coal delivered to various barracks were of a quality inferior to that specified in the contract, but delivery was accepted and the full contract price was paid.

Tests were also carried out to ascertain whether turf would provide a fuel suitable for Army requirements. From these tests it was concluded that the use of turf would involve no additional charge to public funds, provided that it could be purchased at 16 shillings per ton, or under, and that not more than twice the weight of turf was issued in lieu of coal. The purchase of 2,000 tons of turf at 16 shillings per ton was accordingly approved, but up to the end of the financial year only 611 tons had been delivered, and 474 tons consumed.

Subhead S.—Barrack Maintenance and Minor Works.

56. Additional expenditure has been incurred under this head on the provision of larger and more expensive types of kitchen ranges for married officers' and married soldiers' quarters. The standard type of range hitherto fitted in soldiers' quarters, which cost £4 5s. 0d., was superseded by a larger one costing £5 14s. 6d. In a senior officer's quarters a range which cost £38 16s. 0d. was installed, though officers' quarters were previously equipped with one costing about £18. In reply to my inquiry regarding another type of range I was informed that it was purchased as an experiment. I consider that the prior approval of the Department of Finance should have been obtained for this increased expenditure as it involved a departure from previous standards.

A sum of £260 was expended on the reconstruction of quarters for a senior officer who was transferred to Headquarters, though at the time of his transfer quarters which had been decorated and furnished to a standard befitting the officer's rank appeared to be available.

In 1931 the Department of Finance sanctioned expenditure of £510 on a special work on the artillery ranges. The work was abandoned on the approach of winter, and was not completed until late in the following year. The total expenditure incurred amounted to £798 17s. 6d., including £137 worth of material which, I am informed, was of a perishable nature, and was transferred for use on ordinary maintenance jobs when the work was abandoned in 1931.

Another special work on the ranges was undertaken in 1932, and the sanction of the Department of Finance was obtained to purchase £450 worth of materials. Approximately £380 worth of materials were purchased, of which £140 worth remained unused when the work was completed. It appears that as a result of further investigation this work was considerably curtailed after the expenditure had been sanctioned and the supplies purchased, but I am informed that the unused material is necessary to make good any damages which may occur during artillery practice.

Subheads S. and V.

57. A contract was entered into for the period 1st December, 1931, to 30th November, 1932, for the supply of lime at six pence per cwt. slaked, and one shilling and three pence per cwt. unslaked. The contractor refused further supplies after 1st June, 1932, and during June and July purchases were made in default. For the remainder of the contract period slaked lime was purchased at one shilling per cwt. instead of unslaked lime, which is normally required by the Corps of Engineers, but no orders were placed with the official contractor. I am informed that it has not been ascertained whether the transactions involved any additional charge on public funds, and that the purchase of unslaked lime for the Corps of Engineers was reverted to in the subsequent contract period. It would appear, however, that the correct procedure was not followed in this case.

Subhead Z.—Appropriations in Aid.

58. A sum of £70 5s. 2d. has been credited to this subhead in respect of the sale of surplus stocks of fuel at an evacuated military post. A stock of coal amounting to 615 tons was sold in August, 1929, at 10s. per ton at the same post. The more recent surplus was part of a consignment of 227 tons delivered between October, 1929, and January, 1930, and it was disposed of at 23s. per ton, the cost price being 41s. 5d. per ton. I am in communication with the Accounting Officer regarding the circumstances in which the accumulation and sale of surplus stocks at this station were repeated within the space of two years, and the reasons for the disparity between the actual requirements of fuel and the quantities purchased.

Mechanical Transport.

59. During the period from 2nd to 7th February, 1933, Army transport was used to convey to and from Dublin members of the public living in outlying districts. In reply to my inquiry I was informed that a railway and bus strike had paralysed the transport services, and that it was decided in the absence of alternative facilities to provide free travelling by making Army transport vehicles available during the emergency period. It was also stated that paragraph 3 of Defence Force Regulation 61/29, which forbids persons, other than those authorized in paragraph 2 thereof, to travel in Army vehicles unless specially authorized to do so by the Minister, had been duly complied with. As I am of opinion that such services as those rendered to the public in this case are not provided for in the Army Vote and are not covered by Army regulations I deem it desirable to draw attention to the matter.

I am in communication with the Accounting Officer regarding the delay in disposing of a number of touring cars which had been replaced by saloon cars early in 1932; and also regarding the use of Army cars on special services, in view of the apparent increase in expenditure, notwithstanding the curtailment of these services during the year under review.

Civil Aviation—Services rendered by the Department of Defence as agent of the Department of Industry and Commerce.

60. Statutory obligations relating to the supervision and control of civil aviation devolve on the Department of Industry and Commerce, but certain technical duties are performed by the Army Air Corps on behalf of that Department. These include the inspection of aircraft for airworthiness and general compliance with regulations, the examination of applicants for pilots' licences, inspection of sites for licensed aerodromes, investigation of accidents to aircraft, etc. The expenditure incurred in carrying out this work is charged to various sub-heads of the Army Vote. Facilities are also afforded to civil aircraft for landing and accommodation at Baldonnell on payment of fees based on a standard scale of charges. The receipts from this source for the three years ended 31st March, 1933, which amount to £398 12s. 8d., have not yet been credited to public funds. It seems that no definite arrangement has yet been approved governing the procedure to be adopted in accounting for receipts and expenditure under this head.

Government Contracts—Central Purchasing Scheme.

61. Though the Department of Defence was not given the status of a Central Purchasing Department under the scheme

which provides for the unified purchasing of supplies to meet the common demands of the various State departments, it was authorized to procure by direct purchase certain stores peculiar to the Army, and also certain stores which were required in quantity (in cases in which this method was shown to be more economical). The agreement of the Central Purchasing Departments to a definite list of items to which this modified procedure might be applied does not appear to have been obtained, and in some instances supplies of a kind held in stock by some of these Departments have been bought by direct purchase. Having regard to the objects of the Central Purchasing scheme, and the altered conditions since the delegated authority was granted, it is desirable that this authority should be redefined.

The expenditure under subhead M. includes a sum of £2,167 14s. 5d., which was expended on the provision of ceremonial uniform for a mounted escort of 73 officers, N.C.Os. and men on the occasion of the Eucharistic Congress. The expenditure has been sanctioned by the Department of Finance. Additional expenditure also fell to be borne on various subheads in connection with the concentration of troops to help in the general work of providing for the safety of the public during Eucharistic Congress week, this, in the circumstances, being regarded as military duty. Other services rendered in connection with the Congress, including the loan of stores to provide for the accommodation of visitors, sky-lighting, etc., were paid for by the Eucharistic Congress Committee on the basis of net cost, together with a charge of 10 per cent. to cover departmental expenses.

Stores.

62. In my report on the accounts for the year 1928-29, I referred to the system of accounting for Engineering stores, which seemed to be costly and cumbersome, having regard to the annual expenditure on supplies. Since then a new system has been on trial whereby detailed accounting for expendable stores has been dispensed with in favour of closer supervision and check by the officers of the Corps of Engineers. I am in communication with the Accounting Officer regarding certain aspects of this new system, and I deem it desirable that it should be submitted for the approval of the Department of Finance if it has been found to be economical and satisfactory, and its retention has been decided on. The accumulation of obsolete and unserviceable stores seems to militate against the efficiency of this system, and I have noted a few instances in which quantities of such stores which were set aside for disposal two to three years ago have not yet been sold.

Losses.

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

	£	s.	d.
Cash losses charged to " Balances Irrecoverable " with the sanction of the Department of Finance	76	8	2
Deficiencies of stores and other losses not affecting the 1932-33 Vote	1,076	14	5

The position as reflected in this statement shows a satisfactory improvement on that of the preceding year, when the cash losses amounted to £3,431 5s. 11d., and deficiencies of stores to £4,720 12s. 6d.; the number of accidents in which Army vehicles were involved also shows an appreciable decrease.

VOTE 65.—ARMY PENSIONS.

64. During the year the Army Pensions Act, 1932, which amended and extended the Army Pensions Acts, 1923 and 1927, became law, and a supplementary vote was taken for £25,000 to provide for grants and expenses thereunder. Comparatively few applications were considered in the period of audit. Travelling expenses amounting to £32 5s. 8d. were incurred by the Army Pensions Board in connection with the examination of some of the applicants, but provision for this expenditure does not appear to have been included in the supplementary estimate.

VOTE 66.—EXTERNAL AFFAIRS.

Subhead B.5.—Repatriation of destitute subjects of Saorstát Éireann.

65. I am in communication with the Accounting Officer on the question of the conditions under which liability for repatriation expenses is accepted by the Department.

VOTE 68.—ELECTRICAL BATTERY DEVELOPMENT.

Advances in respect of Electrical Battery Research and Development.

66. With advances made in previous years the total amount advanced up to 31st March, 1933, for Electrical Battery Development and Research was £42,913. The terms and conditions of repayment of these advances have, I understand, not yet been determined.

VOTE 69.—RELIEF SCHEMES.

Grant of £1,800 for reconditioning Electrical Battery.

67. Included in the appropriation account is a sum of £1,504 16s. 6d. representing payments from an amount of £1,800 allocated for the reconditioning of an electrical train battery.

As provision is already made for Electrical Battery Development in this financial year, it would appear that expenditure of this nature is properly chargeable against that Vote.

VOTE 71.—AONACH TAILTEANN.

Advance of £1,000.

68. This advance was made on condition that one-half will be repaid, with accrued interest at 5 per cent. per annum from date of issue, by the Council of Aonach Tailteann during the progress of the next Tailteann Games, and the remaining half, with interest at the same rate and from the same date, will be repaid thereafter as may be determined by the Minister for Finance.

Advances from public funds amounting to £24,000 were made to the Council of Aonach Tailteann in previous years. Repayment of £15,000 of this amount was waived by the Minister for Finance in 1928 and the conditions under which the balance of £9,000 will be repaid have not yet, I understand, been definitely fixed.

VOTE 73.—EMERGENCY FUND GRANT-IN-AID.

69. The Vote for this service was taken in August, 1932, to provide £2,000,000, "the Amount required in the Year ending 31st March, 1933, as a Grant-in-Aid to a Fund required to meet disbursements arising out of and in the course of the present emergency." In the explanatory details on the face of the Estimate it was stated that "Disbursements will be made from this Fund, subject to terms and conditions to be approved by the Minister for Finance, to promote the continuance of trade, industry and business, to open new markets for agricultural and manufactured produce, to establish or assist in establishing new industries and generally for all expenses arising out of or in the course of the present emergency," and that "The expenditure out of this Grant-in-Aid will be accounted for in detail to the Comptroller and Auditor-General, and any balance not issued will be surrendered."

In the period to 31st March, 1933, issues amounting to £1,518,745 5s. 0d. were made to the Departments administering the various services covered by the Vote and charged directly to

the Grant-in-Aid. The balance of £481,254 15s. 0d., unissued on the 31st March, 1933, was transferred on that date to an Emergency Fund (Grant-in-Aid) Deposit Account, from which issues continued to be made. On the 15th July, 1933, a Vote for £2,450,000 was taken to provide "the Amount required in the Year ending 31st March, 1934, for the payment of Export Bounties, Subsidies, etc.," but with the exception of expenditure totalling £63,702 17s. 5d., to which reference is made in paragraph 73, payments of this nature made subsequent to 31st March, 1933, and prior to 15th July, 1933, were segregated and charged to the Emergency Fund. Expenditure subsequent to 14th July, 1933, on services not within the ambit of the Vote for Export Bounties and Subsidies continued to be met out of the Emergency Fund Deposit Account. I am in communication with the Accounting Officer regarding the grant of the Oireachtas to which expenditure on Export Bounties, Subsidies, etc., in the period subsequent to 31st March, 1933, is proper to be charged.

A statement giving details of the expenditure out of the Emergency Fund, and of the receipts making up the amount of £293,817 7s. 8d. shown as Exchequer Extra Receipts, is appended to the appropriation account.

The total payments and receipts in the period to 31st March, 1933, and in the year 1933-34, respectively, were :—

	Expenditure.			Receipts.		
	£	s.	d.	£	s.	d.
Period to 31st March, 1933	1,519,393	0	2	134,772	10	9
Year 1933-34	480,606	19	10	159,044	16	11
	£2,000,000	0	0	£293,817	7	8

With the exception of bounties on exports of industrial products (dealt with by the Department of Industry and Commerce and the Department of Lands and Fisheries) and advances for land purchase to the Land Commission, the Department of Agriculture administered all the schemes financed from the Emergency Fund.

My audit of these payments and receipts, a large proportion of which relate to the 1933-34 year of account, has not been completed at the date of this report, but subject to the remarks in the following paragraphs, I am satisfied that the figures shown may be taken to be substantially correct.

Observations arising out of my examination of the various schemes financed out of the Grant-in-Aid are referred to under their respective heads in the succeeding paragraphs.

Bounties on Exports of Live Stock.

70. To relieve the situation created by the imposition, as from 15th July, 1932, of an *ad valorem* duty of 20 per cent.—increased to 40 per cent. from 9th November, 1932, and altered as regards cattle to a *per capita* basis from 13th April, 1933—on the importation into Great Britain and Northern Ireland of live animals for food, the payment to exporters of bounties in respect of live stock exported from ports in the Saorstát or over the land frontier was authorized as follows :—

Cattle.

From 5th October, 1932, to 30th April, 1933 :—

- (a) $12\frac{1}{2}$ per cent. on the declared value of all cattle exported from ports in the Saorstát.
- (b) 10 per cent. on the declared value of all cattle exported over the land frontier.

(Double the above rates on cattle exported on 8th and 9th November, 1932).

From 1st May, 1933 :—

- (a) 35s. per head on cattle 2 years old and upwards.
- (b) 15s. per head on cattle 15 months old, but under 2 years.

Live Pigs.

From 12th October, 1932 :—

$12\frac{1}{2}$ per cent. on the declared value of all live pigs exported.

(Double the above rate on all live pigs exported on 8th and 9th November, 1932).

Sheep and Lambs.

From 1st May, 1933 :—

3s. per head on all sheep and lambs exported.

The exporter was required to make formal application for bounty on an approved form which was associated with a certificate of exportation forwarded to the Department of Agriculture by the Revenue Department. This certificate was given on a specification form which was required by order of the Revenue Commissioners made under section 139 of the Customs Consolidation Act, 1876, to be delivered in duplicate by the

exporter at the time of exportation of all animals or goods on which bounty was payable. The form provides for a declaration by the exporter of the number and value of the class of goods exported, but I understand that the values indicated are not in practice verified by the officers of the Revenue Commissioners.

In deciding whether the valuation shown on the application and customs form could be accepted for the purpose of payment of bounty on an *ad valorem* basis, the Department of Agriculture was guided, I understand, by known average market prices and by independent valuations made by its valuers at the ports. The latter valuations were, however, only available in a limited number of cases and there were no valuers at the frontier posts.

If, in cases where no valuation was available, the assessment was considered too high, independent evidence of value was called for, e.g., sales notes, vendors' receipts, and British customs receipts. A considerable number of claims was reduced by reference to such evidence. It is not possible to say whether any loss to public funds has resulted from the acceptance, in a large proportion of applications, of the values declared on the customs form as the sole check on the values shown on the form of claim.

Subsequent to the modification in the basis of payment of bounty on cattle as from 1st May, 1933, claimants were required to furnish the relative British tariff receipt in support of their applications for bounty on the export of this class of live stock.

The bounties paid on the export of live stock and charged against the Emergency Fund amounted to £686,007 8s. 10d., viz. :—

	Period to 31/3/1933.			1/4/1933 to 14/7/1933.			Total.		
	£	s.	d.	£	s.	d.	£	s.	d.
Cattle ...	482,428	12	10	145,651	18	7	628,080	11	5
Live Pigs	31,637	8	7	10,565	18	10	42,203	7	5
Sheep and Lambs	—			15,723	10	0	15,723	10	0
	£514,066	1	5	£171,941	7	5	£686,007	8	10

The payments related mainly to exports to Great Britain and Northern Ireland, but bounty at the appropriate rates was also paid on a number of consignments to the Isle of Man and the Continent.

Bounties on Exports of Live Stock Products.

71. The total of bounties paid on Live Stock Products was £171,184 19s. 10d., made up as follows :—

	Period to 31/3/1933.	1/4/1933 to 14/7/1933.	Total.
	£ s. d.	£ s. d.	£ s. d.
Pig Products	125,236 13 3	42,180 19 7	167,417 12 10
Beef and Veal	—	404 1 1	404 1 1
Mutton and Lamb	—	3,363 5 11	3,363 5 11
	£125,236 13 3	£45,948 6 7	£171,184 19 10

The rates of bounty authorized were :—

Pig Products.

From 26th September, 1932 :—	s. d.
Bacon, Hams and other cured pigs' meat	10 0 per cwt.
Pork Carcases	7 6 „ „
Plucks	5 0 „ „

Beef and Veal.

From 22nd May, 1933 :—	s. d.
Bullock and Heifer Beef and Veal ...	7 0 per cwt.
Cow and Bull Beef	3 6 „ „

Mutton and Lamb.

From 1st May, 1933	s. d.
	10 0 per cwt.

Exporters of these products were required to register for the purposes of the bounty scheme, and to sign an undertaking to give the officers of the Department of Agriculture access to all books and documents considered necessary to verify their claims.

Payments of bounty were made on weekly returns furnished by the registered exporters, supported by the certificates of exportation given by the Customs authorities. Claims were verified by the Department's officers in selected cases by reference to the records of shipping and other carrying companies, and to the exporters' books.

Export was confined mainly to the United Kingdom, but bounty was also paid on a number of consignments to the Isle of Man, various European countries, and the United States.

Bounties on Exports of Butter, etc.

72. In order to meet the situation created by the imposition, as from 15th July, 1932, of a British import duty of 20 per cent.

ad valorem—increased to 30 per cent. on 9th November, 1932, and to 40 per cent. on 15th November, 1932—on butter and cream, it was decided

- (a) To fix, as from 1st August, 1932, merely nominal rates of levy and bounty under the Dairy Produce (Price Stabilisation) Act, 1932, i.e., virtually to suspend the operation of the Butter Fund under the Act;
- (b) To purchase, through the medium of the Dairy Disposal Company, and hold in cold store for subsequent sale, creamery butter manufactured on or before 31st July, 1932, and offered on or before 2nd August, 1932;
- (c) To pay subsidies on exported butter at rates approximately equal to the difference between the price prevailing on the home market and the net average price realized for exports.

My observations on the Butter Fund and the scheme of butter marketing operated by the Dairy Disposal Company will be found in paragraphs 26 and 77 of this report.

The nominal rate of bounty paid under the Dairy Produce (Price Stabilisation) Act on exports after 1st August, 1932, continued to be charged against the Butter Fund, and the expenditure of £328,695 4s. 1d. charged against the Emergency Fund in respect of exports of butter, etc., relates mainly to subsidies paid to exporters of creamery butter, factory butter, and milk products, the object being to secure a return equal to that obtainable on the home market.

The authorized rates of subsidy on creamery butter exported were as follows:—

	United Kingdom.		Isle of Man.	
	s. d.		s. d.	
August, 1932 ...	31	4 per cwt.	23	0 per cwt.
September, 1932 ...	30	2 „ „	28	9 „ „
October, 1932 ...	34	0 „ „	29	5 „ „
November, 1932 ...	37	0 „ „	32	7 „ „

The payment of subsidy was suspended in November, 1932, as a result of the increases in the British import duty coupled with the fall in prices on the British market, and exports of creamery butter to this market ceased for the time being. Sanction was, however, given for the payment to a number of creameries of a sum additional to the normal subsidy, representing the increase of duty paid on exports to the United Kingdom on or about the 8th November, 1932.

Normal rates of levy and bounty under the Dairy Produce (Price Stabilisation) Act were again in operation as from 11st

April, 1933, and, from that date, in addition to the bounty, charged against the Butter Fund, payment to exporters of a subsidy not to exceed 31s. per cwt. was authorized, provided that the net price received for the exported butter, including bounty and subsidy, did not exceed 130s. per cwt. As in the previous year, a separate subsidy figure for each month was calculated by reference to the average prices realized by good sellers. The rates were:—

United Kingdom. Isle of Man.

	s. d.	s.d.
April, 1933	... 31 0 per cwt.	—
May, 1933	... 25 0 „ „	14 0 per cwt.
June, 1933	... 25 6 „ „	19 0 „ „
July, 1933	... 26 0 „ „	20 0 „ „

Payment of subsidy on creamery butter exported after 1st August, 1932, to places outside the United Kingdom was sanctioned at rates not exceeding those payable on butter exported to the United Kingdom.

With regard to factory butter exported to the United Kingdom, payment of subsidy was authorized at the rate of 20s. per cwt. in the period 1st August, 1932, to 7th November, 1932, increased to 26s. 6d. per cwt. from 8th November, 1932. From the 1st April, 1933, when normal levy and bounty rates under the Dairy Produce (Price Stabilisation) Act again operated, the subsidy was fixed at 27s. per cwt. Subsidy at the rate of 14s. per cwt. was paid on factory butter exported outside the United Kingdom after 1st August, 1932, and the rate was increased to 14s. 6d. per cwt. as from 1st April, 1933.

The expenditure charged under this head includes also a considerable sum in respect of subsidy paid at authorized rates on milk products.

The total expenditure of £328,695 4s. 1d. is made up of—

Period to	Creamery Butter.			Factory Butter.			Milk Products.			Total.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
31/3/1933	192,833	4	7	47,026	2	2	16,955	11	3	256,814	18	0
1/4/1933 to 14/7/1933	54,439	11	5	7,393	10	8	10,047	4	0	71,880	6	1
£	247,272	16	0	54,419	12	10	27,002	15	3	328,695	4	1

I am in communication with the Accounting Officer on various matters arising in the course of my audit of this expenditure.

(1) covering sanction for price cap
(2) sent to A.D. at low price
(3) 5/2/33 sanction for subsidy on factory butter sent to A.D. in certain period

butter subsidy
creamery
factory butter subsidy not varied with changes in creamery
(4) Factory butter subsidy not varied with changes in creamery

Bounties on Exports of Poultry and Eggs.

73. The total payments under this head to 14th July, 1933, were :—

	Period to 31/3/1933.			1/4/1933 to 14/7/1933.			Total.		
	£	s.	d.	£	s.	d.	£	s.	d.
Eggs ...	40,962	7	10	161,076	14	9	202,039	2	7
Dead									
Poultry	108,527	0	1	15,379	2	4	123,906	2	5
	£149,489	7	11	£176,455	17	1	£325,945	5	0

As stated in the preliminary paragraph, expenditure on export bounties and subsidies incurred up to and including 14th July, 1933, is in general charged against the Emergency Fund and subsequent to that date against the Vote for Export Bounties and Subsidies for the year 1933-34. It was found, however, that the amount available in the Emergency Fund was insufficient to meet the full cost up to 14th July, 1933, and £63,702 17s. 5d. of the above total will, I understand, be charged in the Vote referred to for 1933-34. The net amount charged against the Emergency Fund is, therefore, £262,242 7s. 7d., as shown in the statement of expenditure and receipts.

The rates of bounty paid were :—

Eggs (in shell).

	21/11/1932 to 30/4/1933.		From 1/5/1933.	
	Per great hundred.		Per great hundred.	
	s.	d.	s.	d.
Extra selected ...	1	7	2	0
Selected ...	1	6	2	0
Medium ...	1	3	1	7
Pullets ...	1	0	1	3
Duck ...	1	3	1	7
Preserved ...	1	0	2	0

Eggs (not in shell).

Frozen liquid eggs or frozen liquid whites or yolks of eggs :—

12s. 6d. per cwt. from 1st May, 1933.

Dead Poultry.

	21/11/1932 to 30/4/1933.		From 1/5/1933.	
	Per lb.		Per lb.	
Turkeys ...	4d.		3d.	
Other Poultry	2d.		2d.	

The export of eggs was limited to exporters registered under the Agricultural Produce (Eggs) Act, 1924. Claimants were required to keep complete records of all exports of eggs, to be available for inspection by officers of the Department of Agriculture, whenever considered necessary.

As regards dead poultry, export was unrestricted, but payment of bounty was subject to the condition that the birds were packed in standard packages approved by the Department, and the keeping of records was also prescribed.

Bounties on Exports of other Agricultural Products.

74. This expenditure related to bounties on Potatoes and Grass Seeds. The payments included :—

	Period to 31/3/1933.	1/4/1933 to 14/7/1933.	Total.
	£ s. d.	£ s. d.	£ s. d.
Potatoes ...	3,679 12 11	4,169 3 0	7,848 15 11
Grass Seeds ...	—	433 17 4	433 17 4
	<u>£3,679 12 11</u>	<u>£4,603 0 4</u>	<u>£8,282 13 3</u>

The rates of bounty paid on potatoes exported were :—

Exports from Scheduled Districts :—

1st December, 1932, to 14th May, 1933 ... £1 per ton.

From 15th May, 1933 ... £2 per ton.

Exports from other Districts :—

s. d.

1st December, 1932, to 30th April, 1933 12 6 per ton.

1st May, 1933, to 14th May, 1933 ... 17 6 per ton.

From 15th May, 1933 ... 37 6 per ton.

13th May, 1933, to 30th June, 1933

(New Potatoes) ... £4 per ton.

Bounties were paid only to persons or firms holding export licences under the Agricultural Produce (Potatoes) Act, 1931. The particulars furnished by claimants were checked against weekly reports and consignment dockets certified by Inspectors in the ordinary course of their duties under the Act.

The expenditure relating to Grass Seeds covered a subsidy of £2 per ton paid on all uncleaned seed purchased after 20th

February, 1933, in An Saorstát which was cleaned and disposed of within this country, and also a bounty equivalent to the British customs tariff of 10 per cent. *ad valorem* on the export of cleaned or uncleaned seeds. The subsidy was paid after an inspection of the books of the claimant firms, and applicants for bounty were required to submit the relative British customs receipts.

Bounties on Exports of Industrial Products.

75. These bounties, which were paid on a wide range of products, followed the imposition, as from 15th November, 1932, of duties under the (British) Import Duties Act, 1932, on goods of Irish Free State origin imported into Great Britain and Northern Ireland.

Payment of bounty was sanctioned on the basis that exporters would receive the amount shown to have been paid in duty on certain products exported to the United Kingdom on or after 15th November, 1932—subject to the proviso that the amount to be refunded on exports of such commodities as were already liable to duty prior to 15th November, 1932, would be limited to the additional duty payable after that date.

I am in communication with the Department of Industry and Commerce on certain matters which emerged in the course of my audit.

The expenditure on these bounties charged against the Emergency Fund is:—

	£	s.	d.
Period to 31st March, 1933 ...	11,544	17	8
1st April, 1933, to 14th July, 1933 ...	15,244	15	10
	<u>£26,789</u>	<u>13</u>	<u>6</u>

The balance of the expenditure shown under this head related to a payment of £5 12s. 6d. for charges on a sample of a product imported for experimental purposes, and to a loss of £429 10s. 3d. on a Shell Fish Marketing Scheme administered by the Department of Lands and Fisheries through the Sea Fisheries Association.

*Trial Consignments of Agricultural, etc., Products
to Foreign Markets.*

76. With a view to testing the possibilities of foreign markets for agricultural products a Markets Advisory Committee was set up and funds were placed at its disposal to enable trial

consignments to be sent to continental countries. Exports by the Committee included cattle, sheep, eggs and poultry.

The gross amount expended to 14th July, 1933, and charged against the Emergency Fund was £8,529 11s. 9d., of which amount £4,342 14s. 4d. was expended in the period ended 31st March, 1933. The net receipts to 14th July, 1933, after deduction of continental charges, amounted to £7,392 12s. 11d., of which sum £3,568 10s. 0d. was received by 31st March, 1933. I am in communication with the Accounting Officer in connection with the amounts received after the 14th July, 1933, in respect of consignments on which expenditure was incurred on or before that date.

The receipts of £7,392 12s. 11d. include amounts of £72 2s. 9d. and £40 5s. 0d., being transfers from the provision for export bounties on live stock in respect of cattle exported as trial consignments.

I observed that export bounties were paid to certain traders on trial consignments exported on behalf of the Markets Advisory Committee, and I have inquired as to the circumstances in which these payments were made and as to the total amount paid in bounties on such consignments.

I am in communication with the Accounting Officer in connection with the losses incurred on :—

- (1) A consignment of live poultry for Paris which was sold at Antwerp. It would appear that the consignment could not be admitted into France as licences for the importation had not been issued, and
- (2) The re-sale in Dublin of a number of sheep purchased for export to France.

Scheme for Purchase and Sale of Butter.

77. The arrangement under which butter was purchased and sold on behalf of the Department of Agriculture by the Dairy Disposal Company was one of the measures taken to relieve the situation created by the imposition of British import duties on butter in July, 1932. As stated in paragraph 72, the Dairy Disposal Company was authorized in the first instance to purchase and sell such supplies of finest quality creamery butter manufactured on or before 31st July, 1932, as were offered on or before 2nd August, 1932. The quantity of butter actually taken over under the scheme amounted to 49,663 cwts. at a cost of £339,499 15s. 6d., or 136s. 9d. per cwt. (approximately). The total receipts from the sale of this butter, of which 28,474 cwts. were sold in An Saorstát and 21,189 cwts. in Great Britain, amounted to £241,071 19s. 8d. The net loss arising

from this marketing scheme was £137,907 2s. 2d., made up as follows :—

				Per cwt.
				—
	£	s.	d.	s. d.
Purchases	339,499	15	6	136 9
Expenses (including British duty) ...	39,479	6	4	15 11
	378,979	1	10	152 8
Sales	241,071	19	8	97 1
Net Loss	£137,907	2	2	55 7

The balance of the expenditure and receipts under this head relates to the purchase by the Dairy Disposal Company of unsalted butter for export to continental markets. In all, 11,1198 cwts. were purchased, in December, 1932, for £66,836, and sold on a commission basis by continental agents mainly in March and April, 1933, for £39,936 2s. 9d. The net loss on the scheme was £31,389 17s. 10d., viz :—

				Per cwt.
				—
	£	s.	d.	s. d.
Purchases	66,836	0	0	119 4
Expenses	4,490	0	7	8 0
	71,326	0	7	127 4
Sales	39,936	2	9	71 4
Net Loss	£31,389	17	10	56 0

No bounty or subsidy was paid on butter exported by the Dairy Disposal Company under the two marketing schemes.

The total deficit on the schemes amounted to £169,297, viz :—

				Per cwt.
				—
	£	s.	d.	s. d.
Purchases (60,861 cwts.)	406,335	15	6	133 7
Expenses	43,969	6	11	14 5
Expenditure charged against Emergency Fund ...	450,305	2	5	148 0
Receipts	281,008	2	5	92 4
Deficit	£169,297	0	0	55 8

A payment of £243 18s. 10d. required to make good a deficiency in the Butter Fund referred to in paragraph 26 above is also included in the expenditure under this head.

Loans for Purchase of Heifers.

78. The charge under this heading, £24,920 11s. 8d., represents sums placed at the disposal of the Agricultural Credit Corporation, Ltd., for loans in respect of approved purchases of heifers. Of this amount sums amounting to £22,304 13s. 5d. were advanced in the period ended 31st March, 1933, and the balance, £2,615 18s. 3d., in the period 1st April, 1933, to 14th July, 1933.

The loans represent four-fifths of the purchase price in each case and are repayable to the Corporation in three equal annual instalments, with interest at the rate of 4 per cent. per annum on the outstanding balances. As the loans are repaid by borrowers the sums advanced, together with interest at the rate of $2\frac{3}{4}$ per cent. per annum are repayable by the Corporation to the Minister for Finance. The first instalments fell due on the 1st November, 1933.

The amount brought to credit as receipts, £5,416 12s. 4d., represents repayment on account of principal, £4,920 11s. 8d., and £496 0s. 8d. being interest at $2\frac{3}{4}$ per cent. per annum on the several sums advanced to the Corporation from the date of their receipt to the 31st October, 1933. It would appear that a number of instalments were not paid by the borrowers on the due date and that the Corporation was authorized by the Minister for Finance to grant limited extensions of the period of repayment, subject to the approval of the borrowers' guarantors.

I have inquired as to the conditions under which such extensions were granted.

Advances and Guarantees in respect of Purchase of Seed Wheat.

79. The charge under this head includes a sum of £2,138 6s. 10d. paid to a trader on foot of a guarantee against loss on any residue of a quantity of imported winter seed wheat which might remain unsold for seed. The amount paid includes £72 16s. 9d. in respect of interest.

The balance, £1,474 9s. 0d. represents advances made to seed merchants under a scheme for credit purchases of seed wheat.

I understand that these advances are now being recovered by deduction from the bounties payable under section 71 of the Agricultural Produce (Cereals) Act, 1933.

Advances for Land Purchase.

80. The arrangements under which the cash and guaranteed stock necessary to finance land purchase agreements lodged with the Land Commission prior to 9th August, 1923 (the date of the Land Act, 1923) were issued by the (British) National Debt Commissioners out of the Irish Land Purchase Fund, terminated in March, 1932. In respect of such agreements and in substitution for the previously existing arrangements, issues totalling £15,353 4s. 6d. were made from the Emergency Fund as follows:—For Advances (1903 Act), £7,873 7s. 6d.; for Bonus, £857 14s. 11d.; and for net cost of £7,615 of Guaranteed 3 per cent. Stock, £6,622 2s. 1d.

To finance the remaining such cases provision will, I understand, by direction of the Department of Finance, be included in the Land Commission Vote for 1934-35.

Administrative Expenses.

81. The amount charged under this heading is £13,397 5s. 2d. Of this amount, £9,148 18s. 5d. was expended in the period ended 31st March, 1933; £4,029 14s. 4d. in the period 1st April, 1933, to 14th July, 1933; and the balance, £218 12s. 5d. on or after 15th July, 1933.

It would appear that these amounts relate only to certain of the schemes administered by the Department of Agriculture, and I have inquired as to the basis on which the charge against the Fund, for costs of administration, was determined.

Advance towards payment of Local Taxation Grants.

82. A sum of £500,000 was advanced from the Emergency Fund to enable an instalment of Agricultural Grant to be issued to Local Authorities. As this advance was repaid to the Fund from the Local Taxation Account towards the end of the year when the amount of the supplementary vote for Advance to the Guarantee Fund was made available the transaction is not recorded in the statement of expenditure and receipts.

VOTE 75.—ADVANCE TO GUARANTEE FUND.

83. This advance of £1,616,000 was issued to the Guarantee Fund, and applied in part to repay to the Exchequer a balance of £192,200 16s. 11d. due on foot of a sum advanced (under the provisions of section 12 (3) of the Land Act, 1923) to meet the deficiency of the Purchase Annuities Fund in January, 1933. The remainder of the sum voted amounting to £1,423,799 3s. 11d. was paid into the Local Taxation Account and enabled

distribution to be made to Local Authorities of an instalment of Agricultural Grant after repaying to the Emergency Fund an advance of £500,000 which had also been distributed as Agricultural Grant.

VOTE 76.—REPAYMENTS TO CONTINGENCY FUND.

84. A sum of £5,000 advanced from the Contingency Fund in May, 1931, for the purchase of Passport and Visa stamps has not been repaid to the Fund. I am informed that it is expected that repayment of the advance will be effected in the financial year 1934-35.

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

(Árd Scrúdóir).

EXCHEQUER AND AUDIT DEPARTMENT,

DUBLIN, 22nd February, 1934.

APPROPRIATION ACCOUNTS, 1932-33.

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	5,000	—	5,000	3,527 10 0	—	3,527 10 0	1,472 10 0	—	—	—	1,472 10 0	—	973 17 11	1
4	2	OIREACHTAS ...	114,360	—	114,360	104,228 1 5	—	104,228 1 5	10,131 18 7	—	—	—	10,131 18 7	—	7 3	2
6	3	DEPARTMENT OF THE PRESIDENT OF THE EXECUTIVE COUNCIL ...	12,245	—	12,245	10,818 16 11	—	10,818 16 11	1,426 3 1	—	—	—	1,426 3 1	—	—	3
8	4	COMPTROLLER AND AUDITOR-GENERAL ...	17,205	—	17,205	14,732 13 11	—	14,732 13 11	2,472 6 1	—	—	—	2,472 6 1	50	346 19 11	4
10	5	OFFICE OF THE MINISTER FOR FINANCE ...	61,130	—	61,130	57,799 10 11	—	57,799 10 11	3,330 9 1	—	—	—	3,330 9 1	500	2,493 18 5	5
12	6	OFFICE OF THE REVENUE COMMISSIONERS	690,718	16,450	674,268	677,969 0 1	17,899 3 1	660,069 17 0	12,748 19 11	—	1,449 3 1	—	14,198 3 0	—	—	6
18	7	OLD AGE PENSIONS ...	3,027,450	400	3,027,050	2,886,287 12 8	485 4 0	2,885,802 8 8	141,162 7 4	—	85 4 0	—	141,247 11 4	—	—	7
20	8	LOCAL LOANS ...	1,150,000	—	1,150,000	550,000 0 0	—	550,000 0 0	600,000 0 0	—	—	—	600,000 0 0	540,000	441,101 11 8	8
21	9	COMMISSIONS AND SPECIAL INQUIRIES ...	8,320	—	8,320	6,375 9 2	—	6,375 9 2	1,944 10 10	—	—	—	1,944 10 10	—	—	9
25	10	OFFICE OF PUBLIC WORKS ...	111,567	13,000	98,567	104,802 4 0	15,743 6 8	89,058 17 4	6,764 16 0	—	2,743 6 8	—	9,508 2 8	—	2 12 6	10
28	11	PUBLIC WORKS AND BUILDINGS ...	697,380	63,375	634,005	618,911 9 0	81,316 12 10	537,594 16 2	78,468 11 0	—	17,941 12 10	—	96,410 3 10	—	1,190 13 6	11
57	12	STATE LABORATORY ...	6,910	—	6,910	5,638 14 3	—	5,638 14 3	1,271 5 9	—	—	—	1,271 5 9	100	145 0 6	12
58	13	CIVIL SERVICE COMMISSION ...	13,439	—	13,439	11,854 4 11	—	11,854 4 11	1,584 15 1	—	—	—	1,584 15 1	4,345	4,013 9 5	13
60	14	PROPERTY LOSSES COMPENSATION ...	87,100	—	87,100	73,314 12 5	—	73,314 12 5	13,785 7 7	—	—	—	13,785 7 7	—	88 0 0	14
62	15	PERSONAL INJURIES COMPENSATION ...	2,410	—	2,410	2,284 6 10	—	2,284 6 10	125 13 2	—	—	—	125 13 2	—	—	15
63	16	SUPERANNUATION AND RETIRED ALLOWANCES ...	1,654,245	1,000	1,653,245	590,873 19 1	347 16 6	590,526 2 7	1,063,371 0 11	—	—	652 3 6	1,062,718 17 5	—	—	16
66	17	RATES ON GOVERNMENT PROPERTY ...	92,600	3,100	89,500	89,871 12 11	2,896 12 7	86,975 0 4	2,728 7 1	—	—	203 7 5	2,524 19 8	—	—	17
68	18	SECRET SERVICE ...	10,000	—	10,000	951 12 10	—	951 12 10	9,048 7 2	—	—	—	9,048 7 2	—	207 7 7	18
69	19	TARIFF COMMISSION ...	5,224	—	5,224	3,442 1 4	—	3,442 1 4	1,781 18 8	—	—	—	1,781 18 8	—	—	19
70	20	EXPENSES UNDER THE ELECTORAL ACT AND THE JURIES ACT ...	18,000	—	18,000	17,311 13 9	—	17,311 13 9	688 6 3	—	—	—	688 6 3	—	—	20
71	21	MISCELLANEOUS EXPENSES ...	10,925	—	10,925	10,291 18 4	—	10,291 18 4	633 1 8	—	—	—	633 1 8	—	—	21
73	22	STATIONERY AND PRINTING ...	130,143	24,500	105,643	129,458 14 5	28,241 18 4	101,216 16 1	684 5 7	—	3,741 18 4	—	4,426 3 11	—	—	22
77	23	VALUATION AND BOUNDARY SURVEY ...	40,569	6,795	33,774	37,407 12 9	6,968 17 0	30,438 15 9	3,161 7 3	—	—	—	3,335 4 3	—	—	23
79	24	ORDNANCE SURVEY ...	42,695	3,286	39,409	39,388 17 5	3,792 1 2	35,596 16 3	3,306 2 7	—	—	506 1 2	3,812 3 9	—	129 14 2	24
81	25	SUPPLEMENTARY AGRICULTURAL GRANTS	1,349,011	—	1,349,011	1,349,011 0 0	—	1,349,011 0 0	—	—	—	—	—	—	—	25
82	26	LAW CHARGES ...	60,067	1,300	58,767	56,329 7 8	1,207 12 11	55,121 14 9	3,737 12 4	—	—	92 7 1	3,645 5 3	800	802 11 2	26
84	27	HAULBOWLINE DOCKYARD ...	4,720	—	4,720	4,610 18 0	—	4,610 18 0	109 2 0	—	—	—	109 2 0	3,000	3,445 13 0	27
85	28	UNIVERSITIES AND COLLEGES ...	155,500	—	155,500	155,500 0 0	—	155,500 0 0	—	—	—	—	—	—	5,048 13 10	28
86	29	BET SUGAR SUBSIDY ...	162,500	—	162,500	162,500 0 0	—	162,500 0 0	—	—	—	—	—	—	—	29
87	30	QUIT RENT OFFICE ...	4,233	—	4,233	4,010 4 2	—	4,010 4 2	222 15 10	—	—	—	222 15 10	—	—	30
88	31	REMUNERATION FOR COST OF MANAGEMENT OF GOVERNMENT STOCKS	13,750	—	13,750	13,394 16 0	—	13,394 16 0	355 4 0	—	—	—	355 4 0	—	—	31
89	32	OFFICE OF THE MINISTER FOR JUSTICE	40,218	—	40,218	37,003 3 11	—	37,003 3 11	3,214 16 1	—	—	—	3,214 16 1	—	139 18 8	32
91	33	GÁRDA SÍOCHÁNA ...	1,701,840	18,475	1,683,365	1,680,795 3 1	18,486 11 0	1,662,308 12 1	21,044 16 11	—	—	—	21,056 7 11	6,150	5,603 0 4	33
94	34	PRISONS ...	91,535	10,300	81,235	84,430 16 11	7,665 5 2	76,765 11 9	7,104 3 1	—	—	2,634 14 10	4,469 8 3	—	—	34
97	35	DISTRICT COURT ...	38,990	—	38,990	38,136 8 1	—	38,136 8 1	853 11 11	—	—	—	853 11 11	13,200	11,816 2 8	35
98	36	SUPREME COURT AND HIGH COURT OF JUSTICE ...	56,972	3,360	53,612	53,417 2 1	2,483 18 0	50,933 4 1	3,554 17 11	—	—	876 2 0	2,678 15 11	3,000	3,525 8 10	36
100	37	LAND REGISTRY AND REGISTRY OF DEEDS	48,939	—	48,939	45,846 8 8	—	45,846 8 8	3,092 11 4	—	—	—	3,092 11 4	—	417 16 6	37
102	38	CIRCUIT COURT ...	72,219	17,010	55,209	67,989 5 2	16,397 17 2	51,591 8 0	4,229 14 10	—	—	612 2 10	3,617 12 0	—	—	38
104	39	PUBLIC RECORD OFFICE ...	5,128	—	5,128	4,775 5 0	—	4,775 5 0	352 15 0	—	—	—	352 15 0	—	—	39
105																

APPROPRIATION ACCOUNTS—
PUBLIC SERVICES,
1932-33.

GOVERNOR-GENERAL'S ESTABLISHMENT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933,
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 ...	1,395	1,057 18 1	337	1 11	—	—
B.—Allowance to Governor-General for Expenses ...	3,000	2,170 0 0	830	0 0	—	—
C.—Travelling Expenses ...	175	22 6 4	152	13 8	—	—
D.—Telegrams and Telephones	190	172 2 4	17	17 8	—	—
E.—Motor Car Replacement Fund (Grant in Aid) ...	240	—	240	0 0	—	—
F.—Allowance to Governor-General for Motor Car ...	—	105 3 3	—	—	105	3 3
TOTAL£	5,000	3,527 10 0	1,577	13 3	105	3 3
Surplus to be surrendered			£1,472 10 0			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	—	973 17 11

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A. and B.—Savings due to the reduction of the Establishment and of the Allowance for Expenses (*See also* Note on Subheads E. and F.).

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

D.—Saving due to the recovery by the Post Office of instruments installed at the Viceregal Lodge.

. and F.—The Fund was closed and the Grant in Aid not issued, but by authority of the Minister for Finance a special Subhead (F.) has been raised in the Account to cover the charge of an allowance (£300 per annum) to the Governor-General for the purchase and maintenance of a motor car.

EXTRA REMUNERATION (exceeding £30).

A sum of £33 6s. 8d. was paid to the Shorthand-Typist for secretarial assistance.

J. J. McELLIGOTT,
Accounting Officer.

JOINN AIRGID,
20 Deire Fomhair, 1933.

MOTOR CAR REPLACEMENT FUND.

				£	s.	d.
Balance on 31st March, 1932	...	...	...	806	9	4
Receipts :—						
Grant in Aid 1932-33 (not drawn)	...	...	...	—
Interest on Investments (including profit on realization)	...	...	...	47	8	7
Proceeds of Sale of Cars	...	...	...	120	0	0
				<hr/>		
				973	17	11
Payment :—						
Exchequer, being Balance transferred	...	...	...	973	17	11
				<hr/>		
Balance at 31st March, 1933	...	...	...	—

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, 1933,
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	45,710 14 10	6,309	5 2	—	—
B.—Travelling Expenses of Teachtaí	8,000	5,642 13 2	2,357	6 10	—	—
SEANAD ÉIREANN.						
C.—Salaries and Allowances of Seanadóirí	22,830	22,402 5 2	427	14 10	—	—
D.—Travelling Expenses of Seanadóirí	800	789 2 1	10	17 11	—	—
OIREACHTAS.						
E.—Salaries, Wages, and Allowances of Officers and Staff of the Oireachtas ...	29,770	28,647 6 7	1,122	13 5	—	—
F.—Travelling and Incidental Expenses of Officers and Staff of the Oireachtas	225	230 0 8	—	—	5	0 8
G.—Telegrams and Telephones	360	475 18 11	—	—	115	18 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 ... £	114,360	104,228 1 5	10,252	18 2	120	19 7

Surplus to be surrendered ... £10,131 18 7

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	7 3

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings due to casual vacancies on death of Teachtaí, to the dissolution of Dáil Éireann, and to the reduction of the salaries of An Ceann Comhairle and An Leas-Cheann Comhairle.

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

C.—Savings due to the appointment of a Senator to membership of the Executive Council, and to a casual vacancy.

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 this Vote (Subhead E.) two Clerical Officers received £35 2s. 3d. and £32 12s. 6d., respectively, for overtime.

From the Vote for Science and Art (No. 49), two Senior Translators received respectively £76 and £58, and two Junior Translators received respectively £66 and £42, under the schemes for assisting the publication of general literature in Irish.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
2 Mí na Samhna, 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.

DEPARTMENT OF THE PRESIDENT OF THE EXECUTIVE COUNCIL.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933,
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	11,070	9,281 5 5	1,788 14 7	—
B.—Travelling Expenses ...	500	779 19 10	—	279 19 10
C.—Incidental Expenses ...	85	156 15 2	—	71 15 2
D.—Telegrams and Telephones	240	250 16 6	—	10 16 6
E.—Allowance to President for Motor Car	350	350 0 0	—	—
TOTAL ...	£ 12,245	10,818 16 11	1,788 14 7	362 11 6

Surplus to be surrendered ... £1,426 3 1

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to reduction of Ministerial Salaries and cost of living Bonus, and to vacancies, modified by revision of the establishment.
- B. and C.—The expenditure in connection with the Imperial Economic Conference at Ottawa was greater than was anticipated.
- D.—Casual variation.

EXTRA REMUNERATION (exceeding £30).

From this Vote a Junior Administrative Officer of the Department of Finance received £31 7s. 8d. in respect of an allowance (£75 per annum) as Assistant Private Secretary to the President of the Executive Council.

The Accounts of other Departments include £376 4s. 2d. in respect of salary, etc., of officers on loan to this Department.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
6 Mí na Samhna, 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.

COMPTROLLER AND AUDITOR-GENERAL.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE of the COMPTROLLER AND AUDITOR-GENERAL (No. 1 of 1923), including the NATIONAL INSURANCE AUDIT OFFICE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
EXCHEQUER AND AUDIT.				
A.—Salaries, Wages, and Allowances	12,138	10,771 10 9	1,366 9 3	—
B.—Travelling Expenses ...	150	22 12 3	127 7 9	—
C.—Incidental Expenses ...	93	81 9 5	11 10 7	—
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 ...	3,484	3,335 16 10	148 3 2	—
E.—Travelling Expenses ...	750	516 10 4	233 9 8	—
F.—Incidental Expenses ...	15	4 14 4	10 5 8	—
TOTAL ...£	17,205	14,732 13 11		—
Surplus to be surrendered ...		£	2,472 6 1	

Estimated. Realized.

Extra Receipts payable to Exchequer ...	£	£ s. d.
	50	346 19 11

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.—Saving due mainly to expenditure on carriage being less than anticipated.

CC.—In accordance with a decision of the Executive Council no payment was made in respect of this item.

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

E.—The time occupied on the audit of accounts of Approved Societies outside the Dublin area was less than anticipated.

F.—The expenditure on carriage, postage, etc., was less than estimated.

EXTRA RECEIPTS.—Sums amounting to £170 were received from Departments in respect of audits, and a sum of £176 19s. 11d. was received in respect of the services of an officer on loan.

EXTRA REMUNERATION (exceeding £30).

A Clerical Officer on loan to the Dairy Disposal Company, Limited, received an allowance of £50.

NOTE :—This Account includes the sum of £221 3s. 8d. in respect of the salaries, etc., of two officers on loan to the Office of the Revenue Commissioners (Vote No. 6).

J. MAHER,
Accounting Officer.

Exchequer and Audit Department,
17th November, 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.

OFFICE OF THE MINISTER FOR FINANCE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF THE MINISTER FOR FINANCE, including the PAYMASTER-GENERAL'S OFFICE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
OFFICE OF THE MINISTER FOR FINANCE.				
A.—Salaries, Wages, and Allowances	52,524	49,708 16 0	2,815 4 0	—
B.—Travelling Expenses ...	300	185 0 11	114 19 1	—
C.—Incidental Expenses ...	165	121 9 10	43 10 2	—
D.—Telegrams and Telephones	500	511 18 11	—	11 18 11
PAYMASTER-GENERAL'S OFFICE (including TEACHERS' PENSION OFFICE).				
E.—Salaries, Wages, and Allowances	7,571	7,188 15 5	382 4 7	—
F.—Travelling and Incidental Expenses	70	83 9 10	—	13 9 10
TOTAL ... £	61,130	57,799 10 11	3,355 17 10	25 8 9

Surplus to be surrendered ... £3,330 9 1

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	500	2,493 18 5

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings partly due to vacancies on the establishment and the reduction of Ministerial salaries and the cost of living Bonus. Savings modified by the creation of additional posts on the establishment.

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

D. and F.—Slight underestimation.

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

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

EXTRA REMUNERATION (exceeding £30).

From this Vote (Subhead A.) a Junior Administrative Officer received £124 13s. 1d. by way of an allowance as Acting Assistant Principal, a Junior Executive Officer received £50 for special duties, and a retired officer of the Department of Posts and Telegraphs received by way of salary as Accounts Investigation Officer, the difference between his pension and £1,000 per annum plus Bonus.

From the Votes for Technical Instruction and Science and Art, an Assistant Principal of this Department received, in the aggregate, £217 in fees as Examiner, etc.; and from the Vote for the Department of the President of the Executive Council a Junior Administrative Officer of this Department received £31 7s. 8d. by way of an allowance (£75 per annum) as Assistant Private Secretary to the President.

From the funds of the Currency Commission the Secretary of the Department of Finance received £500 remuneration as a member of the Commission.

The amount charged against Subhead A. includes the sum of £1,183 4s. 8d., and the amount charged against Subhead E. includes £142 19s. 3d. in respect of salaries, etc., of officers on loan to other Departments and to Commissions and Committees of Inquiry.

The Account of the Vote for the Office of Public Works includes a sum of £531 13s. 9d. in respect of salary, etc., of an officer on loan to this Department.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
3 Mí na Samhna, 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.

OFFICE OF THE REVENUE COMMISSIONERS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, 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.:— <i>Original</i> ... £598,378 <i>Supplementary</i> 9,022	607,400	596,796 11 5	10,603	8 7	—	—
B.—Travelling Expenses:— <i>Original</i> ... £19,850 <i>Supplementary</i> 1,486	21,336	21,722 18 8	—	—	386	18 8
C.—Removal Expenses ...	1,200	755 3 7	444	16 5	—	—
D.—Poundage to Distributor of Stamps ...	250	251 17 10	—	—	1	17 10
E.—Remuneration, etc., to Collectors and Assessors of Taxes, etc. ...	48,400	46,060 12 11	2,339	7 1	—	—
F.—Carriage of Parcels, Advertisements, etc.:— <i>Original</i> ... £800 <i>Supplementary</i> 550	1,350	1,264 8 1	85	11 11	—	—
G.—Machinery and Repairs in Stamping Branch; Dies, Plates, etc. ...	1,650	1,411 15 11	238	4 1	—	—
H.—Telegrams and Telephones:— <i>Original</i> ... £2,500 <i>Supplementary</i> 700	3,200	3,031 7 5	168	12 7	—	—
I.—Uniform Clothing ...	1,100	1,081 9 8	18	10 4	—	—
J.—Cycles, Boats, and other Conveyances ...	500	464 5 2	35	14 10	—	—
K.—Revenue Instruments, etc.:— <i>Original</i> ... £220 <i>Supplementary</i> 132	352	333 10 10	18	9 2	—	—
L.—Law Charges, Expenses of Prosecutions, Fees, Rewards, etc. ...	4,500	4,015 1 1	484	18 11	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.		£ s. d.	
M.—Incidental Expenses ...	250	264 11 6	—		14 11 6	
N.—Provision of Rooms for Official Purposes ...	580	469 18 0	110 2 0		—	
O.—Losses by Default, Fraud, and Accident ...	100	45 8 0	54 12 0		—	
<i>Deduct :—</i>	692,168	677,969 0 1	14,602 7 11		403 8 0	
Anticipated Savings on various Subheads. (See Supplementary Estimate) ...	1,450	—	1,450 0 0		—	
GROSS TOTAL :— Original ... £680,278 Supplementary 10,440	£ 690,718	677,969 0 1	13,152 7 11		403 8 0	
<i>Deduct :—</i>			Surplus of Gross Estimate over Expenditure. £12,748 19 11			
P.—Appropriations in Aid :— Original ... £17,380 Less Supplementary 930	Estimated. 16,450	Realized. 17,899 3 1	Surplus of Appropriations in Aid realized. £1,449 3 1			
NET TOTAL :— Original ... £662,898 Supplementary 11,370	£ 674,268	660,069 17 0	Total Surplus to be surrendered. £14,198 3 0			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The savings arose principally through (1) delay in the recruitment of additional staff sanctioned in consequence of the imposition of new tariffs (£7,500 approximately) and (2) the fact that whereas the Estimate provided for the cost of all additional posts sanctioned, the salaries of a number of Officers of Customs and Excise, appointed from other Departments on an acting basis, were borne on the Votes for the seconding Departments (£2,900 approximately).
- B.—The supplementary travelling expenses incurred in the investigation of claims for pensions under the Old Age Pensions Act, 1932, and the subsequent delivery of Pension Order Books were heavier than anticipated. Sanction for the excess has been given. (Department of Finance letter S. 60/24/33 of 23rd October, 1933).
- C.—As a result of the fiscal changes during the year it was necessary to defer a number of routine transfers in order to maintain adequate strength of experienced Officers in Customs Stations. The expenditure was considerably below normal in consequence, but the removals postponed will be reflected in increased expenditure in later years.
- D.—A casual variation. Sanction for the excess has been given. (Department of Finance letter S. 60/24/33 of 23rd October, 1933).
- E.—This saving is mainly due to the fall in the cost of living Bonus. It also includes the remuneration payable to a deceased Collector of Taxes, withheld to cover the cost of substitution, during the period 12th September, 1932, to 10th December, 1932, inclusive, by an official loaned from the Accountant-General's Office, whose salary is charged to Subhead A.

- F.—Expenditure on advertisements was slightly less than anticipated.
- G.—The cost of production of the special stamp commemorative of the Eucharistic Congress was less than anticipated. In addition, the provision for revision of higher value postage stamp designs was not utilized owing to deferment of the scheme.
- H.—The abnormal expenditure on telegrams and telephones, attributable to frequent tariff changes, declined in the last quarter of the year. In consequence, a small saving accrued.
- I.—The saving arose through variations in the cost of articles supplied subsequent to the voting of the Estimate.
- J.—The cost of cycle repairs and replacements was smaller than estimated, and the provision for hireage of boats was not fully utilized.
- K.—The number of instruments purchased was slightly less than anticipated.
- L.—The provision made for fees to Counsel was not fully utilized.
- M.—The excess is due to the purchase of sacks for the conveyance of official documents. Provision for this expenditure was not made in the Estimate. Sanction for the excess has been given. (Department of Finance letter S. 60/24/33 of 23rd October, 1933). Charged to this Subhead is an *ex gratia* grant of £2 2s. 0d. to an established official in respect of expenses incurred as the result of an injury sustained while on official business. (Department of Finance letter E. 3/35/32 of 24th October, 1932).
- N.—On the provision of public offices in certain places some of these allowances were discontinued.
- O.—Statement of losses charged to the Subhead :—

	£	s.	d.
(a) Customs Entry Duty stamps burgled from the Customs hut at Kildrum Frontier Post after official hours. Twenty-three stamps were subsequently discovered to be missing. Efforts by the Garda to discover the person or persons responsible were unsuccessful. (Department of Finance letter S. 47/7/26 of 21st July, 1932)	11	6	
(b) 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 include 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. (Department of Finance letter S. 47/7/26 of 18th October, 1932)	8	0	
(c) The difference between the nominal value and sale price of Victory Bonds accepted in payment of death duties. (Department of Finance letter F. 49/29/27 of 3rd June, 1932)	9	8	6
(d) Advance made to an Inspector of Taxes in respect of the cost of his removal from one District to another. The official concerned was subsequently dismissed the Service, and a claim for removal expenses not having been submitted by him, it was not possible to adjust the advance in the usual way. The loss is nominal to the extent of £17 7s. 0d., balance of salary withheld, and probably as to the remainder of the advance also, by reason of travelling and removal expenses incurred, for which a claim was not submitted. (Department of Finance letter S. 47/1/33 of 13th May, 1933)	35	0	0
	£45	8	0

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	150	150	0	0
Charge for manufacture of Unemployment Stamps for Department of Industry and Commerce ...	190	190	0	0
Clerical Services and incidental expenses on account of General Lighthouse Fund	280	280	0	0
Moneys received from Merchants, etc., for special attendance of Officers	10,000	10,506	2	11(a)
Fines, Forfeitures, Law Costs recovered, etc. ...	4,170	5,025	8	0(b)
Registry of Business Names	250	205	4	0(c)
Proceeds of Customs Sales (Seizures, etc.) ...	800	740	10	3(d)
Charges for Collecting Local Dues, etc.	200	247	4	1(a)
Miscellaneous Items	410	554	13	10(e)
	<u>£16,450</u>	<u>£17,899</u>	<u>3</u>	<u>1</u>

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

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

(c) Receipts were below normal.

(d) Receipts vary with the number and value of seizures sold each year.

(e) The miscellaneous items comprised the following:—

	£ s. d.		
Fees under Merchant Shipping Acts	29	14	4
Bill of Entry Receipts	277	13	10
Refunds of sundry Vote payments made in prior years ...	110	2	10
Costs recovered in Estate Duty Appeals	4	4	0
Minor unclassified items, e.g., surpluses in cash, rent on goods in State Warehouses, etc.	132	18	10
	<u>£554</u>	<u>13</u>	<u>10</u>

EXTRA REMUNERATION (exceeding £30).

The Director of Stamping received a fee of £150 from the General Fund of the Currency Commission as a gratuity for services rendered to the Commission in a part-time consultative capacity.

One Higher Executive Officer (Secretariat) received an allowance of £50 per annum plus Bonus from 19th January, 1933, inclusive, during the absence of a Principal Clerk as Secretary to the Commission of Inquiry into the Civil Service.

One Junior Executive Officer (Secretariat) received £167 15s. 0d. from the Vote for Science and Art for teaching in the Metropolitan School of Art and £8 8s. 0d. from the Vote for the Army for services rendered in lettering Commissions.

One Officer of Customs and Excise (£120-£450) received an allowance at the rate of £100 per year plus Bonus as Private Secretary to the Chairman of the Revenue Commissioners up to 31st August, 1932.

One Officer of Customs and Excise (£120-£450) received an allowance at the rate of £100 per year plus Bonus as Assistant Editor in the Publications Section of the Office of the Minister for Education.

One Officer of Customs and Excise (£120-£450) received £88 4s. 0d. from the Vote for Wireless Broadcasting.

One Officer of Customs and Excise (£110-£350) received an allowance at the rate of £50 per year plus Bonus as Private Secretary to the Minister for Education.

One Officer of Customs and Excise (£120-£450) received an allowance at the rate of £100 per year inclusive and two Officers of Customs and Excise (£110-£350) received allowances at the rate of £50 per year inclusive while employed on Special Inquiry Duty (Department of Finance letters E. 2/25/26 of 21st October, 1926, and 16th July, 1932).

One Officer of Customs and Excise (£120-£450) received £68 from the Vote for Science and Art for work under the schemes for assisting the publication of texts and general literature in Irish.

Eighty-one Officers of Customs and Excise (£110-£350) received amounts varying from £30 10s. 0d. to £106 17s. 3d.; twenty-six Preventive Officers (£140-£220) received amounts varying from £32 17s. 10d. to £114 18s. 5d.; sixty-six Preventive Men (25/- to 51/- weekly) received amounts varying from £30 8s. 2d. to £117 3s. 3d.; six Temporary Preventive Men (29/- to 40/- weekly) received amounts varying from £30 18s. 7d. to £54 8s. 0d.; seventeen Customs Watchers (28/- to 32/- weekly) received amounts varying from £30 9s. 2d. to £71 16s. 3d.; one Tax Officer (£190-£220) received £32 5s. 0d.; five Tax Clerks (£75-£125) received amounts varying from £30 8s. 10d. to £44 12s. 2d.; eight Clerical Officers received amounts varying from £30 9s. 4d. to £42 2s. 4d.; one Writing Clerk received £32 14s. 5d.; and twenty-seven Clerks, Departmental Class, Customs and Excise (£70-£150) received amounts varying from £30 8s. 7d. to £93 0s. 5d. in respect of extra attendance, double duty, fees for instruction of pupils, overtime, rewards for detecting smuggling or other Revenue evasions, etc.

CLAIMS ABANDONED.

During the year 1930-31 it was discovered that a Customs Watcher, who resigned while on sick leave, had been overpaid wages amounting to £2 11s. 11d. Application was made for refund, but he had left his last known address and has since proved untraceable. The matter was reported to the Department of Finance in November, 1930, and after protracted inquiries, sanction was given to write off the amount as a Claim Abandoned. (Department of Finance letter E. 3/23/30 dated 25th July, 1933).

During the year 1931 an Inspector of Taxes, *subpoenaed* to attend as witness in High Court proceedings at the instance of private parties, was given a *viaticum* of only £3 3s. 0d. at the time of service. His travelling and subsistence expenses, amounting to £13 3s. 6d. at Departmental rates, were borne on the Vote pending recovery. Repeated applications, addressed to the solicitor for the party liable, for refund of the balance of £10 0s. 6d. were unproductive. The facts of the case were reported to the Department of Finance on 21st February, 1933, and sanction was given to write off the balance of £10 0s. 6d. as a Claim Abandoned. (Department of Finance letter F. 14/35/33 of 31st July, 1933).

NOTES.

This Account includes amounts of £1,088 8s. 5d. in respect of salary and Bonus of two Officers of Customs and Excise loaned to the Office of the Minister for Education; £302 5s. 7d. in respect of salary and Bonus of one Junior Executive Officer and one Clerical Officer loaned to the Department of Local Government and Public Health; £111 14s. 7d. in respect of salary and Bonus of one Examiner loaned to the Department of the President of the Executive Council; and £405 16s. 6d. in respect of salary and Bonus of two Officers of Customs and Excise seconded to the State Laboratory.

The Accounts of other Departments include amounts in respect of salary and Bonus paid to officials loaned to this Office as follows:—Office of the Comptroller and Auditor-General, £221 3s. 8d.; Office of the Minister for Finance, £130 17s. 6d.; Office of Public Works, £137 8s. 5d.; Civil Service Commission, £167 6s. 11d.; General Valuation and Boundary Survey, £67 11s. 5d.; Office of the Minister for Justice, £452 2s. 6d.; Office of the Minister for Education, £257 12s. 1d.; Office of the Minister for Agriculture, £137 7s. 9d.; Office of the Irish Land Commission, £461 17s. 1d.; Office of the Minister for Industry and Commerce, £382 19s. 11d.; Office of the Minister for Posts and Telegraphs, £326 14s. 3d.; Office of the Minister for Defence, £124.

W. O'BRIEN,

Accounting Officer.

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

CAISLEÁN BHAILE ÁTHA CLIATH,
(Dublin Castle).

29adh Samhain, 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.

OLD AGE PENSIONS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, 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 ; No. 1 of 1928, and No. 18 of 1932) ; 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 :— <i>Original</i> £2,770,000 <i>Supplementary</i> 250,000	3,020,000	2,878,644 3 6	141,355 16 6	—
B.—Expenses of Pension Committees ...	7,450	7,277 6 2	172 13 10	—
D.—Sums Irrecoverable ...	—	307 0 0	—	307 0 0
E.—Extra Statutory Payments ...	—	59 3 0	—	59 3 0
GROSS TOTAL :— <i>Original</i> £2,777,450 <i>Supplementary</i> 250,000	£ 3,027,450	2,886,287 12 8	141,528 10 4	366 3 0
			Surplus of Gross Estimate over Expenditure. £141,162 7 4	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £85 4 0	
C.—Appropriations in Aid ...	400	485 4 0		
NET TOTAL :— <i>Original</i> £2,777,050 <i>Supplementary</i> 250,000	£ 3,027,050	2,885,802 8 8	Total Surplus to be surrendered. £141,247 11 4	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The Old Age Pensions Act, 1932 (No. 18 of 1932), which came into force on 30th September, 1932, modified the statutory conditions as to means, etc., and necessitated a Supplementary Grant to meet the consequential increased expenditure under this Subhead. Owing to insufficiency of data it was not possible at the time when the Supplementary Estimate was being framed to form a close estimate of additional requirements.

- B.—Remuneration to Clerks unpaid at close of year amounted to £80, approximately, and expenditure on the hire of rooms for Committee meetings showed a decrease of about £90.
- 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 errors 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 9th February, 1933, and 30th November, 1933). In addition the charge to this Subhead includes an amount of £175 7s. 0d. misappropriated during the year by a Pension Officer who was found guilty of uttering and forging Old Age Pension Orders, and fraudulent conversion, was dismissed the service and was sentenced to twelve months hard labour (Department of Finance letter S. 47/6/33 of 28th October, 1933).
- 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 15th June, 1932, 9th February, 1933, and 30th November, 1933).
- 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. Receipts fluctuate considerably from year to year.

NOTES.

(1) In addition to the cash recoveries under Subhead C. further recoveries amounting to £2,708 8s. 6d. were effected under Section 7 (3) of the Old Age Pensions Act of 1911, by withholding payment of pension orders.

(2) The undermentioned sums repayable under Section 9 (2) of the Old Age Pensions Act of 1908 were written off as irrecoverable, either finally or provisionally (Department of Finance letters S. 88/2/30 of 9th February, 1933, and 30th November, 1933):—

£	s.	d.	
630	18	0	Cases in which, there being no fraud or concealment, recovery was waived.
1,141	12	6	Cases in which there was fraud or concealment, but as complete recovery was impracticable, the amounts were either finally written off, owing to the death of the pensioners or provisionally written off by reason of extreme poverty or of the failure of legal proceedings. Where the amounts were provisionally written off they have been noted for recovery under Section 7 (3) of the Old Age Pensions Act, 1911, in the event of fresh pensions being subsequently granted to the parties concerned.
9	19	0	Cases where pensions were drawn during the receipt of disqualifying Poor Law Relief, where no single overpayment exceeded 30s.
£1,782	9	6	

W. O'BRIEN,

Accounting Officer.

OIFIG NA GCOIMISINÉIRÍ IONCUIM,
BAILE ÁTHA CLIATH,
29adh Samhain, 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.

LOCAL LOANS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, compared with the Sum Granted, for Capital for the LOCAL LOANS FUND, and to make repayment to the BRITISH GOVERNMENT in respect of Local Loans outstanding.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
A.—Local Loans Fund (Grant in Aid)	550,000	550,000	—	—
B.—Annuity payable to the British Local Loans Fund under Article 5 of the Ultimate Financial Settlement of the 19th March, 1926, in respect of the agreed amount of advances therefrom outstanding on the 1st April, 1926 ...	600,000	—	600,000	—
TOTAL ...	£ 1,150,000	550,000		—
Surplus to be surrendered		£	600,000 0 0	

	Estimated.	Realized.
	£	£ s. d.
EXTRA RECEIPTS PAYABLE TO EXCHEQUER:—		
Repayments by Borrowers on account of advances from British Local Loans Fund:—		
Per Land Commission	205,000	104,268 12 7
Per Office of Public Works	335,000	336,800 0 0
Receipts on account of Local Loans previously written off as irrecoverable	—	32 19 1
	£540,000	£441,101 11 8

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.
B.—In accordance with a decision of the Executive Council no payment was made in respect of this item.

EXTRA RECEIPTS.—Shortage of receipts arose from the proposed funding of Annuities payable by borrowers to the Land Commission.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
11 Mí na Samhna, 1933.

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, 1933, compared with the Sum Granted, for the Salaries and other Expenses of COMMISSIONS, COMMITTEES, and SPECIAL INQUIRIES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
CENTRAL SAVINGS COMMITTEE.				
A.1.—Salaries, etc.	3,237	2,889 2 0	347 18 0	—
2.—Travelling and Incidental Expenses	1,265	784 5 4	480 14 8	—
3.—Advertising and Publicity Expenses	924	960 3 1	—	36 3 1
4.—Expenses of County Committees (including Grants to Secretaries)	250	116 13 3	133 6 9	—
TOTAL FOR CENTRAL SAVINGS COMMITTEE£	5,676	4,750 3 8	961 19 5	36 3 1
CIVIL SERVICE (COMPENSATION) BOARD.				
B.1.—Salaries, etc.	5	—	5 0 0	—
2.—Travelling and Incidental Expenses	10	—	10 0 0	—
TOTAL FOR CIVIL SERVICE (COMPENSATION) BOARD ...£	15	—	15 0 0	—
COMMITTEE OF INQUIRY INTO POSITION OF NATIONAL TEACHERS IN THE GAELTACHT. (Re-Vote).				
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.	£ s. d.	£ s. d.
IRISH MANUSCRIPTS COMMISSION.						
D.1.—Salaries, etc.	629	590 19 9	38 0 3		—	
2.—Fees and Expenses in connection with Inspection of MSS. and Editing of Publications	900	327 17 6	572 2 6		—	
3.—Travelling and Incidental Expenses	105	56 18 1	48 1 11		—	
TOTAL FOR IRISH MANUSCRIPTS COMMISSION£	1,634	975 15 4	658 4 8		—	
E.—COMMISSIONS AND INQUIRIES NOT SPECIFICALLY PROVIDED FOR	500	649 10 2	—		149 10 2	
TOTAL£	8,320	6,375 9 2	2,130 4 1		185 13 3	
Surplus to be surrendered ...			£1,944 10 10			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

A.1.—Saving due to vacancies 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 a vacancy for a State Savings Officer.

A.3.—Slight underestimation.

A.4.—Expenditure depends largely on the incidence of claims and only a rough estimation thereof is practicable. Some of the Committees did not claim the full amount of their Grants.

B.—See general explanation above.

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

D.1.—Saving due to a vacancy in the Secretaryship for part of the year and to the reduction of the cost of living Bonus.

D 2. and 3.—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 remnants 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 1932-33 on account of which payments were made in the year 1932-33.

COMMISSION OR COMMITTEE.	Year of Appointment.	Expenditure to 31st March, 1933.
		£ s. d.
Central Savings Committee	1923-24	65,117 15 7
Irish Manuscripts Commission	1928-29	4,436 9 3
		£69,554 4 10

COMMISSIONS AND INQUIRIES NOT SPECIFICALLY PROVIDED FOR.

SUBHEAD E.—EXPENDITURE, 1932-33.

COMMISSION OR INQUIRY.	Salaries, Wages, and Allowances.	Travelling and Incidental Expenses (including Reporting).	Total.
	£ s. d.	£ s. d.	£ s. d.
Committee of Inquiry into Widows and Orphans Pensions	—	64 11 9	64 11 9
Commission of Inquiry into Sale of Labourers Cottages	—	229 11 2	229 11 2
Commission of Inquiry into the Civil Service ...	40 8 2	142 18 11	183 7 1
Commission of Inquiry into Temporary Reduction of Pay of Public Servants ...	—	39 10 8	39 10 8
Committee of Inquiry into the Cost of Living Figure	7 10 0	—	7 10 0
Committee on Reinstatement of Civil Servants	—	13 17 6	13 17 6
Commission of Inquiry into the Registration of Shops	—	15 3 2	15 3 2
Merchandise Marks Commission	—	2 16 10	2 16 10
Inter-Departmental Committee in connection with the Eucharistic Congress ...	20 0 0	—	20 0 0
Totalisator Committee	25 16 0	47 6 0	73 2 0
	£ 93 14 2	555 16 0	649 10 2

NOTES.

The Accounts of other Departments include the sum of £1,310, approximately, in respect of salary, etc., of staff lent to Commissions, etc., viz. :—

							£
Commission of Inquiry into the Civil Service	...	...					471
Commission of Inquiry into Temporary Reduction of Pay of Public Servants	...	...	...	...	...	...	89
Committee on Reinstatement of Civil Servants	...	...					301
Irish Manuscripts Commission	...	...	...	...	...	...	303
Commission of Inquiry into the Sale of Labourers Cottages	...						146

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
6 Mí na Samhna, 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.

OFFICE OF PUBLIC WORKS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF PUBLIC WORKS (1 & 2 Will. 4, c. 33, ss. 5 & 6; 5 & 6 Vict., c. 89, ss. 1 & 2; 9 & 10 Vict., c. 86, ss. 2, 7 & 9; 10 Vict., c. 32, s. 3; 33 & 34 Vict., c. 46, s. 42; 40 & 41 Vict., c. 27; 44 & 45 Vict., c. 49, s. 31; &c.).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances ...	99,083	92,594 6 6	6,488 13 6	—	—	—
B.—Travelling Expenses ...	9,000	9,225 2 11	—	225 2 11	—	—
C.—Incidental Expenses ...	700	699 10 8	9 4	—	—	—
D.—Telegrams and Telephones	725	723 2 9	1 17 3	—	—	—
LAND IMPROVEMENT ACTS, AND LAND ACT, 1881, LOANS.						
E.1.—Salaries ...	1,334	1,292 18 8	41 1 4	—	—	—
E.2.—Travelling Expenses ...	600	222 2 2	377 17 10	—	—	—
E.3.—Advertisements ...	125	45 0 4	79 19 8	—	—	—
GROSS TOTAL ...£	111,567	104,802 4 0	6,989 18 11	225 2 11	—	—
			Surplus of Gross Estimate over Expenditure. £6,764 16 0			
<i>Deduct :—</i>						
F.—Appropriations in Aid ...	13,000	15,743 6 8	Surplus of Appropriations in Aid realized. £2,743 6 8			
NET TOTAL ...£	98,567	89,058 17 4	Total Surplus to be surrendered. £9,508 2 8			

	Estimated.	Realized.
	£ s. d.	£ s. d.
Extra Receipts payable to Exchequer ...	—	2 12 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings due principally to vacancies in the establishment and the reduction of the cost of living Bonus.

B.—Excess due principally to increased amount of travelling of Engineering Staff as a result of works undertaken in relief of unemployment, etc.

C. and D.—Casual.

E.1.—Saving due partly to fall in cost of living Bonus and partly to reduction in Temporary Staff.

E.2. and E.3.—The loans applied for during the year were less than anticipated.

F.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£
Deductions for Preliminary Expenses from Loans, Advances, etc.	300	59(a)
Penal Interest on overdue Loans repayments	1,000	1,139(b)
Services performed for the British Government, etc.	1,500	1,481
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 ; and the Barrow Drainage Act, 1927, etc. ...	10,200	13,064(c)
	<u>£13,000</u>	<u>£15,743</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) The estimate is to a large extent conjectural being dependent on considerations which it is difficult to forecast.

(c) The amounts recovered for Engineers' expenses include the following :— Arterial Drainage, £8,927 ; Barrow Drainage, £3,504 ; Unemployment Relief Schemes, £617.

EXTRA REMUNERATION (exceeding £30).

One retired officer was paid £261 6s. 0d. as a re-employed Assistant to the Furniture Clerk (Department of Finance letters E. 8/1/26 of 18th June, 1931, and 28th June, 1932, and E. 8/4/31 of 31st January, 1933).

In connection with the Barrow Drainage Scheme £50 was paid to the Resident Engineer and £35 and £32, respectively, to the two Temporary Assistant Engineers at Athy for extra duties during the Summer and Autumn of 1932 (Department of Finance letter E. 8/17/25 of 31st January, 1933).

The Account includes the sum of £1,162 5s. 5d. 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, 1933.

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, 1933.

SERVICE.	Balances, 1st April, 1932.	Receipts, 1932-33.	Payments, 1932-33.	Balances, 31st March, 1933.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Irish Church Fund, Loans Repayments ...	—	101 2 5	101 2 5	—
Sea Fisheries Act, 1883	588 12 5	—	—	588 12 5
Shannon Navigation ...	214 7 8	8,101 0 5	6,521 19 3	1,793 8 10
Linen Hall ...	—	264 2 3	264 2 3	—
Letterkenny Railway ...	Dr. 4 5 4	—	8 10 8	Dr. 12 16 0
Light Railways Surplus Revenue ...	†628 0 0	—	—	628 0 0
Marine Works Act, 1902, Maintenance Fund	1,745 10 9	693 11 9	1,564 1 0	875 1 6

†Amount of Scotter Award.

P. HANSON,

*Chairman and Accounting Officer.*GEO. P. FAGAN,
Accountant.

30th November, 1933.

PUBLIC WORKS AND BUILDINGS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, 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	2,164 16 1	11,835 3 11	—
AA.—Annuities ...	13,223	—	13,223 0 0	—
A.2.—Bourn Vincent Memorial Park—Purchase of Lands and Chat-tels :— <i>Original</i> ... Nil <i>Supplementary</i> £8,600	8,600	8,500 0 0	100 0 0	—
B.—New Works, Alterations and Additions ...	284,550	237,522 18 0	47,027 2 0	—
BB.—Nunciature ...	1,000	1,870 1 6	—	870 1 6
C.—Maintenance and Sup-plies :— <i>Original</i> ... £196,848 <i>Supplementary</i> 1,420	198,268	184,608 14 11	13,659 5 1	—
CC.—Compensation in lieu of Restoration of Lands taken over under Emergency Powers ...	4,000	370 0 0	3,630 0 0	—
D.—Furniture, Fittings, and Utensils ...	22,070	19,524 7 10	2,545 12 2	—
E.—Rents, etc. :— <i>Original</i> ... £65,700 <i>Supplementary</i> 230	65,930	65,165 6 2	764 13 10	—
EE.—Compensation for prem-ises commandeered by the Army ...	2,000	219 19 0	1,780 1 0	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
F.—Fuel, Light, Water and Cleaning, etc. ...	41,545	45,506 17 5	—	3,961 17 5
G.—Phoenix Park National School ...	159	259 14 8	—	100 14 8
H.—River Shannon Works ...	355	166 12 2	188 7 10	—
I.—Linen Hall, Dublin ...	10	—	10 0 0	—
J.1.—Drainage Maintenance	10	—	10 0 0	—
J.2.—Arterial Drainage ...	36,000	27,818 13 1	8,181 6 11	—
J.3.—Barrow Drainage ...	10,000	21,428 9 10	—	11,428 9 10
J.4.—Arterial Drainage—Purchase of Machinery ...	5,250	3,478 0 0	1,772 0 0	—
J.5.—Owenmore Drainage	—	2 7 2	—	2 7 2
K.—Telegrams and Telephones ...	300	304 11 2	—	4 11 2
<i>Deduct :—</i>	707,270	618,911 9 0	104,726 12 9	16,368 1 9
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	9,890	—	9,890 0 0	—
<i>GROSS TOTAL :—</i> <i>Original</i> £697,020 <i>Supplementary</i> 360 £ 697,380	697,380	618,911 9 0	94,836 12 9	16,368 1 9
<i>Deduct :—</i>			Surplus of Gross Estimate over Expenditure. £78,468 11 0	
L.—Appropriations in Aid :— <i>Original</i> £63,025 <i>Supplementary</i> 350 63,375	Estimated. 63,375	Realized. 81,316 12 10	Surplus of Appropriations in Aid realized. £17,941 12 10	
<i>NET TOTAL :—</i> <i>Original</i> ... £633,995 <i>Supplementary</i> 10 £ 634,005	634,005	537,594 16 2	Total Surplus to be surrendered. £96,410 3 10	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	1,190 13 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

<u>SERVICE.</u>		<u>AMOUNT.</u>		<u>DEPARTMENT OF</u>
				<u>FINANCE</u>
				<u>AUTHORITY.</u>
DEPARTMENT OF JUSTICE :		£	s. d.	
Gárda Síochána.				
Co. Dublin : Tallaght	... ..	15	0 0	S. 14/13/28.
Co. Galway : Laurencetown	... ..	512	0 0	S. 14/24/31.
Co. Kerry : Glenbeigh	... ..	100	0 0	S. 14/11/32.
Co. Leitrim : Glenfarne	... ..	24	12 3	S. 14/96/25.
Co. Meath : Moynalty	... ..	167	9 4	S. 14/20/31.
Co. Tipperary : Ballingarry	... ..	550	0 0	S. 14/3/31.
Co. Wexford : Camolin	... ..	2	0 0	S. 14/8/24.

DEPARTMENT OF LANDS AND FISHERIES.

Land Commission, 26 Upper Merrion Street 400 0 0 S. 58/1/32.

DEPARTMENT OF EXTERNAL AFFAIRS.

Rome Legation 183 14 6 S. 2/22/29.

UNAPPROPRIATED BUILDINGS.

Co. Galway : Spiddal ex-Coastguard Station 210 0 0 S. 55/45/50.

TOTAL ... £2,164 16 1

AA.—Payment withheld by direction of the Minister for Finance (Department of Finance F. 37/8/26).

A.2.—The contribution payable towards legal costs and incidental expenses was less than anticipated.

B.—See detailed statement of New Works, pages 34 to 47.

BB.—Continuation of work commenced in a previous year. Expended £9,074 14s. 0d. (Department of Finance letter S. 55/35/29 of 7th December, 1933, sanctions expenditure).

C. and D.—These Subheads consist of a very large number of provisions for requirements which are partly dependent on circumstances which cannot be accurately forecasted. The under-expenditure was the net result of savings and excesses on these various items.

CC.—Only two claims matured for payment within the year, viz., Kinsale Barracks Drill Field, £120 (Department of Finance letter S. 55/42/31 of 24th September, 1932) and Belmont Hutment Camp, £250 (Department of Finance S. 55/41/31 of 12th April, 1932).

E.—Casual.

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

F.—Excess due partly to non-presentment by contractor of claims for supplies in the previous year until after close of that year, and partly to change in Electricity Supply Board's period of rendering accounts as a result of which claims for supplies for one year and two months became payable within the year.

G.—The general maintenance work required was heavier than anticipated.

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

I.—The receipts on the property during the year exceeded the expenditure by £70 18s. 1d., which was paid over as Extra Receipts to the Exchequer.

J.1.—No grant matured for payment within the year.

J.2.—Certain of the schemes provided for were rejected by the riparian occupiers, and other schemes did not reach the stage at which operations could be commenced.

J.3.—The actual expenditure within the year was £66,881 17s. 3d., of which £45,453 7s. 5d. was charged to Local Loans Advances. The total expenditure on the scheme up to 31st March, 1933, was £417,852 9s. 6d., of which £210,000 was charged to Local Loans Advances.

J.4.—Provision was made for the purchase of three new excavating machines, but two were found to be adequate for requirements (Department of Finance letter S. 59/2/30 of 10th April, 1933).

J.5.—Continuation of Subhead J.3. of 1930-31 and previous years. A belated claim for supplies in connection with the Owenmore Drainage.

K.—Casual.

L.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£
Rent and Fines	19,500	18,650 (a)
Tolls, Dues, etc.	19,000	19,379
Sale of old materials and stores	600	1,707 (b)
Miscellaneous, including other sales and hire of plant, etc.	3,650	4,172 (c)
Contribution from Post Office Savings Bank Fund	125	107
Hire of Excavators to Drainage Districts	3,500	5,448 (d)
Contribution from the Vote for Property Losses Compensation in respect of expenditure out of Subhead B. New Works, on the restoration of damaged or destroyed Government buildings...	17,000	31,853 (e)
	<u>£63,375</u>	<u>£81,316</u>

(a) The collection of rents, particularly those in respect of grazing lettings, proved more difficult than usual with the result that there was an increase in the arrears of rent at the end of the year.

(b) Sale of old huts and other material at sundry ex-Military buildings, particularly at Gormanston Aerodrome and Buttevant Military Barrack, accounts for the greater part of the excess.

(c) Hire of dredgers realized over £500 more than was expected.

(d) The excavating machines were more fully employed throughout the year than expected.

(e) Expenditure on reconstruction of damaged Government property was greater than anticipated.

NOTES.

An *ex gratia* payment of £28 10s. 0d. was made to a contractor for furniture supplies to the Oireachtas in respect of materials for which he had omitted to provide in his tender. Subhead B. (Department of Finance letter S. 1/6/29 of 10th December, 1932).

£10 was paid *ex gratia* to contractors for steel for Harbour Works at Buncrana and Rathmullen in respect of a genuine error in their tender. Subhead B. (Department of Finance letter S. 31/6/32 of 2nd December, 1932).

£4 was paid *ex gratia* to a contractor for steel shelving at the new Income Tax Office, Dublin, owing to unforeseen difficulties met in carrying out the work. Subhead B. (Department of Finance letter S. 9/2/32 of 5th May, 1932).

£90 was paid to the landlord of a temporary Gárda Barrack at Cobh Junction (Glounthane) Co. Cork, in full settlement of all claims for dilapidations arising under the tenancy agreement. Subhead C. (Department of Finance letter S. 14/5/28 of 26th May, 1932).

A sum of £7 18s. 6d., the balance of a claim in respect of damage done to a gate in Phoenix Park was written off as irrecoverable. Subhead C. (Department of Finance letter S. 102/14/33 of 2nd August, 1933).

Surplus Plant and Stores, etc., valued at £372 19s. 0d. were transferred from Haulbowline Dockyard to Dún Laoghaire Harbour. Subhead C. (See Vote for Haulbowline Dockyard, No. 27).

A saving estimated at £93 4s. 0d. 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 :—

	£	s.	d.	
Marshalsea Barracks, Dublin ...	217	1	3	(Department of Finance letter S. 102/2/31 of 12th August, 1933).
Cobh Old Fort Military Hospital (Boathouse) ...	30	19	2	Do.
Sundry Coastguard Stations ...	14	15	6	Do.
	<u>£262</u>	<u>15</u>	<u>11</u>	

An old Cinema Projector, which was valued at £10 and was surplus to requirements at the Film Censor's Office, was transferred without charge to the Department of Education for use as educational equipment at a Preparatory College.

Telephone Capital Account.—The net expenditure during the year on Post Office Buildings borne by the Telephone Capital Account amounted to £986 16s. 2d.

The following sums were expended out of the Relief Schemes Vote, 1932-33, for the benefit of properties in the Commissioners' charge :—

	£	s.	d.
Dublin Custom House, Esplanade ...	3,863	11	5
Drumcondra new Gárda Síochána Barrack—Clearance of site, etc. ...	548	12	7
Waterford Gárda Síochána Barracks—Parade Ground ...	1,249	19	4
Cork Model School—Concreting playground ...	2,498	5	2
National Library and National Museum—Renewal of stone-work ...	3,135	9	4

UNAPPROPRIATED BUILDINGS, ETC.

16 and 17 Parliament Street, Dublin—Demolition ...	109	0	0
Clarke's Court, Dublin—Clearance ...	308	4	8
Athlone Military Barracks—Partial demolition ...	728	4	10
Newbridge Military Barracks—Partial demolition ...	1,046	15	6
Sunday's Well Gaol, Cork ...	477	4	8
Phoenix Park—New Road ...	3,331	18	11
TOTAL ...	<u>£17,297</u>	<u>6</u>	<u>5</u>

The following sums allocated out of the funds provided under the Unemployment Relief Act, 1931, were expended for the benefit of similar properties :—

	Expenditure, 1932-33.	Expenditure in previous years.	Total Expenditure to 31st March, 1933.
	£ s. d.	£ s. d.	£ s. d.
Dublin Custom House—Layout of Plot	1,124 12 3	472 2 6	1,596 14 9
Hoey's Court, Dublin—Clearance ...	211 2 0	324 10 4	535 12 4
Phoenix Park—Drainage	880 16 4	808 4 7	1,689 0 11
Phoenix Park—Cable Trench ...	481 10 10	—	481 10 10
Inchicore and Longmeadows Estate— Conversion into Park	22,325 16 1	6,064 17 2	28,390 13 3
TOTAL ...£	25,023 17 6	7,669 14 7	32,693 12 1

EXTRA REMUNERATION (exceeding £30).

£100 was paid to the Assistant Superintendent, Phoenix Park, for extra work in connection with the Eucharistic Congress, 1932, Subhead C. (Department of Finance letter E. 8/7/29 of 28th March, 1933).

P. HANSON,

Chairman and Accounting Officer.

GEO. P. FAGAN,
Accountant,

OFFICE OF PUBLIC WORKS,
5th December, 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.

STATEMENT OF EXPENDITURE ON NEW WORKS, ETC., 1932-33.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
OIREACHTAS:				
1.—New Restaurant, Members' Rooms and other Improvements (Revote £1,800) ...	2,600	3,240 3 3	—	640 3 3
DEPARTMENT OF FINANCE:				
2.—Dublin Castle, Revenue Department: Lavatory and Cloakroom Accommodation (Revote) ...	550	576 1 1	—	26 1 1
3.—Dublin Custom House: Additional Reconstruction Work ...	10	—	10 0 0	—
4.—Dublin Custom House: Renewal of Statues ...	10	—	10 0 0	—
5.—Dublin, New Income Tax Offices, 14 & 15 Upper O'Connell Street (Revote)	3,000	7,451 4 6	—	4,451 4 6
6.—Dublin, 14 & 15 Upper O'Connell Street: Part cost of completing shops for letting to Irish Tourist Association ...	500	491 12 5	8 7 7	—
7.—Castlebar: New Income Tax Offices (Revote £850)	1,100	1,363 15 6	—	263 15 6
8.—Rosslare Harbour: Provision of accommodation for Customs Officials (Revote) ...	600	391 7 3	208 12 9	—
9.—Tralee Revenue Office: Improved Accommodation (Revote £250) ...	700	—	700 0 0	—

OBSERVATIONS.

1. Continuation of No. 2 of 1931-32. Department of Finance letters S. 1/10/26 of 8th December, 1927, and 19th June, 1930, sanction expenditure. Revised estimate £29,200. Expended £29,264 12s. 0d. Work in progress.
2. Work completed.
3. Work postponed.
4. Work postponed. £3 6s. 1d. expended 1931-32 on preliminary work.
5. Continuation of No. 5 of 1931-32. Estimated cost £50,000. Expended £49,588 12s. 0d. Work in progress.
6. Continuation of No. 5A of 1931-32. Department of Finance letter S. 1/8/28 of 19th January, 1932. Maximum Grant £1,000. Expended £1,000. Work completed.
7. Continuation of No. 6 of 1931-32. Department of Finance letter S. 2/16/29 of 25th November, 1933, sanctions expenditure of £1,770 0s. 10d. Expended £1,670 10s. 10d. Work completed. Further payment to be made.
8. Continuation of No. 8 of 1931-32. Department of Finance letter S. 2/1/30 of 18th June, 1932, sanctions expenditure of £470. Expended £392 4s. 3d. Work completed. Further payment to be made.
9. Work postponed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE:				
10.—Dublin, Four Courts: Re-construction ...	3,800	6,255 7 2	—	2,455 7 2
11.—Dublin, Public Record Office: Partial Re-construction of Treasury (Revote) ...	1,000	679 16 4	320 3 8	—
12.—Gárda Síochána Depôt: Heating of Barrack Master's Store ...	250	187 10 0	62 10 0	—
GÁRDA SÍOCHÁNA BARRACKS:				
DUBLIN METROPOLITAN AREA:				
13.—Donnybrook: New Barrack (Revote) ...	2,000	1,001 16 8	998 3 4	—
14.—Drumcondra: New Barrack ...	10	—	10 0 0	—
Co. CARLOW.				
15.—St. Mullins (Glynn): New Barrack (Revote) ...	10	13 13 6	—	3 13 6
Co. CAVAN.				
16.—Blacklion: New Barrack (Revote) ...	10	—	10 0 0	—
17.—Shercock: New Barrack (Revote) ...	900	208 15 7	691 4 5	—
Co. CLARE.				
18.—Miltown Malbay: New Barrack (Revote) ...	10	—	10 0 0	—
19.—Scarriff: New Barrack (Revote) ...	10	—	10 0 0	—
Co. CORK.				
20.—Ballyclough: New Barrack (Revote £700) ...	1,000	1,158 8 7	—	158 8 7
21.—Ballynoe: New Barrack (Revote £500) ...	900	2 5 2	897 14 10	—

OBSERVATIONS—continued.

10. Continuation of No. 11 of 1931-32. Department of Finance letter S. 2/15/24 of 30th May, 1933, sanctions revised estimate of £430,000. Expended £427,878 9s. 9d. of which £5,547 1s. 9d. was borne by the Vote for Relief Schemes, 1924-25. Work in progress.
11. Continuation of No. 12 of 1931-32. Department of Finance letter S. 2/60/25 of 3rd January, 1928, sanctions expenditure of £25,800. Revised estimate £21,000. Expended £20,110 9s. 5d. Work completed.
12. Department of Finance letter S. 14/2/32 of 11th June, 1932, sanctions expenditure of £250. Work completed.
13. Continuation of No. 15 of 1931-32. Department of Finance letters S. 14/114/26 of 12th April, 1930, and 10th June, 1930, sanction expenditure of £15,000. Expended £13,875 2s. 5d. Work in progress.
14. Continuation of No. 16 of 1931-32. Expended £550 8s. 11d. of which £548 12s. 7d. was borne on the Vote for Relief Schemes, 1932-33. Preliminary work of levelling and enclosing site.
15. Preliminary work.
16. Work postponed.
17. Continuation of No. 18 of 1930-31. Department of Finance letter S. 14/19/30 of 11th October, 1932, sanctions expenditure of £1,500. Expended £213 5s. 7d. Work in progress.
18. Work postponed. Expended 18s. 7d. on preliminary work in 1931-32.
19. Work postponed.
20. Continuation of No. 27 of 1931-32. Department of Finance letter S. 14/3/27 of 13th January, 1927, sanctions expenditure of £1,450. Expended £1,400 14s. 6d. Work completed.
21. Preliminary work.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE				
—continued.				
Co. CORK—continued.				
22.—Bandon: Adaptation (Revote) ...	1,500	1,787 13 10	—	287 13 10
23.—Cork City Bridewell and ex-R.I.C. Barrack: Restoration (Revote £1,200)	5,000	8,913 7 8	—	3,913 7 8
24.—Durrus: New Barrack (Revote) ...	200	201 0 0	—	1 0 0
25.—Eyeries: New Barrack (Revote) ...	150	224 3 4	—	74 3 4
26.—Glentane: New Barrack	500	663 6 11	—	163 6 11
27.—Newmarket: New Barrack	900	1,081 0 0	—	181 0 0
28.—Tarleton: New Barrack (Revote) ...	10	—	10 0 0	—
29.—Whitegate: New Barrack (Revote) ...	10	—	10 0 0	—
Co. DONEGAL.				
30.—Clonmany: Adaptation	300	189 2 9	110 17 3	—
31.—Letterkenny (No. 1 Barrack) Adaptation (Revote £900) ...	1,000	—	1,000 0 0	—
32.—Muff: Adaptation ...	100	303 13 1	—	203 13 1
Co. DUBLIN.				
33.—Finglas: New Barrack (Revote £800) ...	900	4 17 6	895 2 6	—
34.—Lusk: New Barrack (Revote) ...	10	—	10 0 0	—

OBSERVATIONS—continued.

22. Continuation of No. 32 of 1931-32. Department of Finance letter S. 55/60/28 of 10th June, 1932, sanctions expenditure of £2,201 19s. 0d. Expended £2,121 17s. 1d. Work completed.
23. Continuation of No. 33 of 1931-32. Department of Finance letter S. 14/17/25 of 10th March, 1931, sanctions expenditure of £17,350. Expended £16,601 11s. 10d. Work in progress.
24. Continuation of No. 34 of 1931-32. Department of Finance letter S. 14/25/28 of 16th June, 1928, sanctions expenditure of £1,550. Expended £1,691 12s. 2d. Work completed.
25. Continuation of No. 35 of 1931-32. Department of Finance letter S. 14/5/30 of 27th November, 1930, sanctions expenditure of £1,800. Expended £1,970 11s. 8d. Work completed.
26. Continuation of No. 36 of 1931-32. Department of Finance letter S. 14/93/25 of 13th May, 1930, sanctions expenditure of £1,550. Expended £1,433 7s. 0d. Work completed.
27. Continuation of No. 38 of 1931-32. Department of Finance letter S. 14/115/26 of 15th March, 1932, sanctions expenditure of £1,500. Expended £1,093 16s. 3d. Work in progress.
28. Work postponed.
29. Work postponed.
30. Department of Finance letter S. 14/6/32 of 11th October, 1932, sanctions expenditure of £300. Work in progress.
31. Work postponed. Expended £8 3s. 6d. on preliminary work in 1931-32.
32. Continuation of No. 45 of 1931-32. Department of Finance letter S. 14/26/27 of 28th July, 1931, sanctions expenditure of £1,000. Expended £990 12s. 1d. Work completed. Further payment to be made.
33. Continuation of No. 47 of 1931-32. Expended £64 10s. 3d. on preliminary work.
34. Work postponed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE				
—continued.				
Co. DUBLIN—continued.				
35.—Malahide: Adaptation...	830	229 16 5	600 3 7	—
36.—Swords: Adaptation (Revote £600) ...	650	30 8 2	619 11 10	—
Co. GALWAY.				
37.—Ballinasloe: New Barrack (Revote) ...	10	6 6	9 13 6	—
38.—Creggs: New Barrack (Revote) ...	10	—	10 0 0	—
39.—Currandulla: New Barrack	900	715 19 6	184 0 6	—
40.—Dunmore: New Barrack (Revote £600) ...	900	980 10 6	—	80 10 6
41.—Gort: Adaptation of part of ex-Military Barrack (Revote) ...	1,500	—	1,500 0 0	—
42.—Kiltormer: New Barrack (Revote £200) ...	900	—	900 0 0	—
43.—Monivea: Adaptation ...	750	162 1 11	587 18 1	—
44.—Recess: New Barrack (Revote) ...	10	—	10 0 0	—
45.—Turloughmore ex-R.I.C. Barrack: Restoration (Revote) ...	10	—	10 0 0	—
Co. KERRY.				
46.—Ardfert: Adaptation ...	400	200 0 0	200 0 0	—
47.—Beaufort: New Barrack (Revote £200) ...	900	1 16 2	898 3 10	—
48.—Brosna ex-R.I.C. Barrack: Restoration (Revote) ...	200	30 0 8	169 19 4	—

OBSERVATIONS—continued.

35. Department of Finance letter S. 14/84/32 of 22nd November, 1932, sanctions expenditure of £1,260. Work in progress.
36. Department of Finance letters S. 14/2/30 of 2nd February, 1933, and 31st March, 1933, sanction expenditure of £1,000. Work in progress.
37. Preliminary work.
38. Work postponed. Expended £7 0s. 0d. on preliminary work in 1931-32.
39. Continuation of No. 54 of 1931-32. Department of Finance letter S. 14/14/30 of 29th May, 1931, sanctions expenditure of £1,500. Expended £1,277 1s. 6d. Work completed.
40. Continuation of No. 55 of 1931-32. Department of Finance letter S. 14/20/27 of 17th June, 1927, sanctions expenditure of £1,650. Expended £1,312 19s. 2d. Work completed.
41. Continuation of No. 56 of 1931-32. Expended £37 6s. 3d. on preliminary work. Work postponed.
42. Work postponed.
43. Continuation of No. 64 of 1928-29 and No. 157 of 1931-32. Department of Finance letter S. 14/71/26 of 11th October, 1932, sanctions expenditure of £750. Expended £198 3s. 1d. Work in progress.
44. Work postponed.
45. Work postponed.
46. Department of Finance letter S. 14/9/31 of 13th December, 1932, sanctions expenditure of £350. Work in progress.
47. Preliminary work.
48. Continuation of No. 62 of 1931-32. Department of Finance letter S. 14/21/27 of 15th March, 1928, sanctions expenditure of £1,800. Expended £1,633 7s. 5d. Work completed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE —continued.				
Co. KERRY—continued.				
49.—Castlegregory: Adapta- tion (Revote) ...	100	13 7 1	86 12 11	—
50.—Lixnaw: New Barrack (Revote) ...	500	4 9 0	495 11 0	—
51.—Milltown: New Barrack (Revote £500) ...	900	1 16 1	898 3 11	—
52.—Rathmore: New Barrack (Revote) ...	10	—	10 0 0	—
Co. KILDARE.				
53.—Celbridge: New Barrack (Revote) ...	10	—	10 0 0	—
Co. KILKENNY.				
54.—Innistioige: New Barrack (Revote) ...	10	—	10 0 0	—
Co. LEITRIM.				
55.—Carrigallen: New Barrack (Revote) ...	10	—	10 0 0	—
Co. LIMERICK.				
56.—Athea: New Barrack (Revote £100) ...	900	918 5 6	—	18 5 6
57.—Kilmeedy: New Barrack (Revote) ...	900	—	900 0 0	—
Co. LONGFORD.				
58.—Ballinaloe: Adaptation	10	—	10 0 0	—
59.—Newtowncashel: New Barrack (Revote £400)	700	838 15 10	—	138 15 10
Co. LOUTH.				
60.—Hackballscross: New Barrack (Revote) ...	500	362 17 9	137 2 3	—

OBSERVATIONS—continued.

49. Continuation of No. 63 of 1931-32. Department of Finance letter S. 14/57/24 of 8th December, 1930, sanctions expenditure of £1,000. Expended £736 18s. 2d. Work in progress.
50. Preliminary work.
51. Preliminary work.
52. Work postponed.
53. Work postponed.
54. Work postponed.
55. Work postponed.
56. Continuation of No. 72 of 1931-32. Department of Finance letter S. 14/6/31 of 31st January, 1931, sanctions expenditure of £1,550. Expended £1,041 18s. 10d. Work in progress.
57. Continuation of No. 73 of 1931-32. Expended £20 4s. 7d. on preliminary work. Work postponed.
58. Work postponed.
59. Continuation of No. 74 of 1931-32. Department of Finance letter S. 14/117/26 of 31st October, 1930, sanctions expenditure of £1,550. Expended £1,141 9s. 0d. Work completed. Further payment to be made.
60. Department of Finance letter S. 14/20/30 of 19th September, 1932, sanctions expenditure of £1,550. Work in progress.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE				
—continued.				
Co. MAYO.				
61.—Ballyglass ex-R.I.C. Barrack: Restoration (Revote) ...	100	239 13 8	—	139 13 8
62.—Castlebar: New Barrack (Revote) ...	10	—	10 0 0	—
63.—Claremorris: New Barrack (Revote) ...	10	—	10 0 0	—
64.—Glenamoy: New Barrack (Revote) ...	900	2 12 5	897 7 7	—
65.—Westport: Adaptation ...	10	2 14 8	7 5 4	—
Co. MEATH.				
66.—Drumconrath: New Barrack (Revote) ...	10	—	10 0 0	—
67.—Moynalty: New Barrack (Revote) ...	10	—	10 0 0	—
OFFALY.				
68.—Daingean: New Barrack (Revote) ...	10	19 10	9 0 2	—
69.—Rhode: New Barrack (Revote) ...	100	130 14 4	—	30 14 4
Co. ROSCOMMON.				
70.—Boyle: Adaptation ...	10	2 19 11	7 0 1	—
71.—Keadue ex-R.I.C. Barrack: Restoration (Revote £400)	700	680 9 3	19 10 9	—
72.—Tulsk: New Barrack (Revote) ...	300	404 3 0	—	104 3 0

OBSERVATIONS—continued.

61. Continuation of No. 77 of 1931-32. Department of Finance letter S. 14/20/28 of 29th October, 1930, sanctions expenditure of £1,300. Expended £1,243 15s. 4d. Work completed.
62. Work postponed.
63. Continuation of No. 80 of 1931-32. Expended £19 13s. 2d. on preliminary work. Work postponed.
64. Continuation of No. 81 of 1931-32. Expended £9 8s. 1d. on preliminary work.
65. Preliminary work.
66. Work postponed.
67. Work postponed.
68. Continuation of No. 84 of 1931-32. Expended £3 10s. 4d. Preliminary work.
69. Continuation of No. 85 of 1931-32. Department of Finance letter S. 14/10/30 of 14th July, 1930, sanctions expenditure of £1,550. Expended £1,369 3s. 2d. Work completed.
70. Preliminary work.
71. Continuation of No. 86 of 1931-32. Department of Finance letter S. 14/83/25 of 28th February, 1931, sanctions expenditure of £1,350. Expended £1,314 7s. 3d. Work completed.
72. Continuation of No. 87 of 1931-32. Department of Finance letter S. 14/16/28 of 23rd April, 1928, sanctions expenditure of £1,550. Expended £1,176 3s. 3d. Work completed. Further payment to be made.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE —continued.				
Co. SLIGO.				
73.—Ballymote: New Barrack (Revote) ...	10	—	10 0 0	—
74.—Dromore, West: New Barrack (Revote) ...	10	—	10 0 0	—
75.—Rosses Point: New Barrack (Revote) ...	10	—	10 0 0	—
Co. TIPPERARY.				
76.—Shevry ex-R.I.C. Barrack: Restoration ...	150	199 10 6	—	49 10 6
Co. WATERFORD.				
77.—Kill: New Barrack (Revote) ...	10	—	10 0 0	—
Co. WESTMEATH.				
78.—Moate: Adaptation ...	400	345 0 9	54 19 3	—
Co. WEXFORD.				
79.—Ballynabola (Carrickbyrne): New Barrack (Revote £500) ...	900	187 5 0	712 15 0	—
80.—Castlebridge: New Barrack (Revote £200) ...	800	1,346 3 1	—	546 3 1
81.—Gorey ex-R.I.C. Barrack: Restoration (Revote £700) ...	1,600	2,054 14 2	—	454 14 2
82.—ELECTRIC LIGHTING ...	1,000	1,262 6 6	—	262 6 6
83.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS	3,000	1,792 14 5	1,207 5 7	—
84.—BOATHOUSES ...	300	—	300 0 0	—

OBSERVATIONS—continued.

73. Work postponed.
 74. Work postponed.
 75. Work postponed.
 76. Continuation of No. 91 of 1931-32. Department of Finance letter S. 14/11/29 of 6th November, 1930, sanctions expenditure of £1,700. Expended £1,786 0s. 11d. Work completed.
 77. Work postponed.
 78. Department of Finance letter S. 14/5/32 of 11th October, 1932, sanctions expenditure of £400. Work in progress.
 79. Continuation of No. 96 of 1931-32. Department of Finance letter S. 14/2/31 of 21st July, 1932, sanctions expenditure of £1,450. Expended £189 19s. 0d. Work in progress.
 80. Continuation of No. 97 of 1931-32. Department of Finance letter S. 14/12/31 of 23rd March, 1931, sanctions expenditure of £1,500. Expended £1,351 1s. 3d. Work completed. Further payment to be made.
 81. Continuation of No. 98 of 1931-32. Department of Finance letter S. 14/53/25 of 12th April, 1932, sanctions expenditure of £2,500. Expended £2,079 3s. 1d. Work in progress.
 82. See details on page 48.
 83. See details on pages 48-49.
 84. Work postponed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF EDUCATION.				
NATIONAL SCHOOLS.				
85.—Grants for Building, Enlarging, Enclosing, etc.	80,000	65,828 18 11	14,171 1 1	—
86.—TEACHERS' RESIDENCES AT VESTED SCHOOLS : Grants for Building ...	200	—	200 0 0	—
MODEL SCHOOLS :				
87.—Alterations ...	1,100		148 18 2	—
(a) Central Model Schools		638 8 0		
(b) Central Model Schools		75 0 0		
(c) Clonmel Model School		3 12 6		
(d) Waterford Model School		234 1 4		
PREPARATORY COLLEGES :				
88.—Coláiste Caoimhin, Marlboro' Hall, Glasnevin: Improved Heating ...	3,000	512 16 7	2,487 3 5	—
89.—Coláiste Einne, Co. Galway: Erection and Equipment (Revote) ...	2,000	8 5 9	1,991 14 3	—
90.—Coláiste Mhuire, Tourmakeady: Erection and Equipment ...	1,000	1,051 0 1	—	51 0 1
91.—Coláiste na Mumhan, Ballyvourney: Erection and Equipment (Revote £10,800) ...	12,000	20 9 11	11,979 10 1	—
92.—Hibernian Military School: Adaptation of portion as a Preparatory College (Revote £10,000) ...	20,000	13,983 18 8	6,016 1 4	—

OBSERVATIONS—continued.

85. Sufficient grants did not mature for payment in time to allow of the expenditure of the entire provision.
86. No grants matured for payment during the year.
87. (a) Sanitary accommodation for Senior Girls. Work completed.
 (b) Removal of gallery, etc. Work in progress.
 (c) Expended £136 3s. 0d. Work completed.
 (d) Conversion of portion into National School. Department of Finance letter S. 20/2/32 of 18th March, 1933, sanctions expenditure of £265. Work in progress.
88. Department of Finance letter S. 22/3/27 of 12th August, 1933. Work in progress.
89. Continuation of No. 107 of 1931-32. Department of Finance letter S. 22/15/27 of 22nd February, 1928, sanctions expenditure of £47,200. Expended £4,065 12s. 4d. on temporary accommodation.
90. Continuation of No. 108 of 1931-32. Department of Finance letter S. 22/9/27 of 29th February, 1932, sanctions expenditure of £69,747. Expended £68,034 11s. 6d. Work completed. Further payment to be made.
91. Continuation of No. 109 of 1931-32. Expended £57 10s. 8d. Preliminary work.
92. Department of Finance letters S. 22/2/29 of 12th July, 1932, and 27th August, 1932, sanction expenditure of £34,300. Work in progress. Expended £17,315 17s. 7d. of which £3,331 18s. 11d. was borne on the Vote for Relief Schemes, 1932-33.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF EDUCATION—continued.				
93.—Galway: New Training College (Revote £11,000)	35,000	19,761 5 1	15,238 14 11	—
94.—Killarney School of Housewifery: Reconstruction of laundry building (Revote)	10	—	10 0 0	—
NATIONAL GALLERY:				
95.—Extension	10	—	10 0 0	—
NATIONAL MUSEUM:				
96.—Extension, etc. (Revote)	10	22 6 7	—	12 6 7
97.—Central Heating Station: Installation of super-heaters	700	4 2 2	695 17 10	—
DEPARTMENT OF AGRICULTURE.				
98.—Munster Institute: Erection of house for farm foreman (Revote £650)	700	—	700 0 0	—
DEPARTMENT OF LANDS AND FISHERIES.				
99.—Land Commission: Improvement in heating installations (Revote £350)	1,120	491 12 7	628 7 5	—
100.—Land Commission: Adaptation, 32 Upper Merrion Street	300	484 6 10	—	184 6 10
FISHERY HARBOURS:				
101.—Dredging Operations	750		451 7 5	—
Arklow		298 12 7		

OBSERVATIONS—continued.

93. Continuation of No. 111 of 1931-32. Department of Finance letter S. 20/4/28 of 14th July, 1931, sanctions expenditure of £160,000. Expended £22,637 3s. 6d. Work in progress.
94. Work postponed.
95. Work postponed.
96. Continuation of No. 115 of 1931-32. Expended £44 19s 1d. Preliminary work.
97. Preliminary work.
98. Expended £6 12s. 9d. on preliminary work, 1931-32. Work postponed.
99. Continuation of No. 120 of 1931-32. Expended £501 6s. 0d. Work in progress.
100. Continuation of No. 157 of 1931-32. Department of Finance letter S. 1/9/30 of 2nd June, 1933, sanctions expenditure of £1,124 1s. 7d. Expended £1,124 1s. 7d. Work completed.
101. Continuation of No. 121 (a) of 1931-32. Department of Finance letters S. 31/3/27 of 30th April, 1931, 23rd January, 1932, 10th March, 1932, 5th October, 1932, and 3rd December, 1932, sanction grants not exceeding £542. Expended £505 3s. 11d. Work completed.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF LANDS AND FISHERIES— <i>continued</i> .						
FISHERY HARBOURS— <i>continued</i> .						
102.—Minor Works of Economic Development ...	2,000	462 7 8	1,537	12 4	—	
103.—Central Marketing Dépôt, Beggars Bush Barracks : Adaptation ...	250	16 2 0	233	18 0	—	
104.—Depôts for Kelp, Carrageen and Rural Industries	2,000		744	0 11	—	
(a) Cashla ...		847 15 2				
(b) Elly Bay ...		408 3 11				
DEPARTMENT OF INDUSTRY AND COMMERCE.						
105.—Ship Street Buildings : Hot water supply for lavatories (Revote) ...	10	—	10	0 0	—	
DEPARTMENT OF POSTS AND TELEGRAPHS.						
106.—Dublin, General Post Office : Reconstruction	27,000	20,652 11 6	6,347	8 6	—	
107.—Dublin, College Green Post Office : Alterations (Revote) ...	10	—	10	0 0	—	
108.—Dublin, New Sorting Office, Pearse Street (Revote) ...	10	—	10	0 0	—	

OBSERVATIONS—*continued*.

102. See details on pages 49-50.

103. Continuation of No. 124 of 1931-32. 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 £514 2s. 6d. Work in progress.

104. (a) Carrageen Grading and Packing Station. Department of Finance letter S. 29/5/30 of 1st April, 1932, sanctions expenditure of £1,000. Work in progress.

(b) Reconstruction of Coastguard Station as Carrageen Curing and Packing Station. Department of Finance letters S. 29/5/30 of 1st April, 1932, and 30th September, 1932, sanction expenditure of £980. Work in progress.

105. Work postponed.

106. Continuation of No. 127 of 1931-32. Department of Finance letter S. 38/17/24 of 6th March, 1930, sanctions estimate of £300,000. Expended £268,220 2s. 11d. Work in progress.

107. Work postponed.

108. Work postponed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF POSTS AND TELEGRAPHS —continued.				
109.—Dublin, Engineering Branch, Garage Accom- modation (Revote) ...	250	—	250 0 0	—
110.—Cork Post Office: New Sorting Office (Revote) ...	10	—	10 0 0	—
111.—Macroom Post Office: Adaptation (Revote) ...	500	—	500 0 0	—
112.—Rathmines: New Post Office and Telephone Exchange (Revote £4,150)	5,000	1,383 4 3	3,616 15 9	—
113.—Thurles Post Office: Adaptation (Revote) ...	10	—	10 0 0	—
114.—Garages at Provincial Post Offices ...	200	—	200 0 0	—
WIRELESS BROADCASTING:				
115.—Athlone High Power Station: (Revote £12,000)	15,000	13,588 8 10	1,411 11 2	—
DEPARTMENT OF DEFENCE				
116.—Dublin Headquarters' Buildings: Alterations including improved sani- tary accommodation (Revote £450) ...	800	708 14 2	91 5 10	—
117.—Ardacrusha and Parteen Protection Posts ...	1,850	—	1,850 0 0	—
118.—Military College: Adapta- tion of Pearse Barrack, Curragh Camp (Revote)	10	6,680 19 0	—	6,670 19 0

OBSERVATIONS—continued.

109. Work postponed.
 110. Work postponed.
 111. Work postponed.
 112. Continuation of No. 134 of 1931-32. Department of Finance letter S. 38/15/28 of 4th November, 1933, sanctions expenditure of £18,062 10s. 0d. Expended £2,205 12s. 1d. Work in progress.
 113. Work postponed.
 114. Work postponed.
 115. Continuation of No. 137 of 1931-32. 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. Expended £14,878 12s. 0d. Work in progress.
 116. Work completed.
 117. Work postponed. £8 11s. 10d. expended on preliminary work 1929-30.
 118. Continuation of No. 139 of 1931-32. Department of Finance letter S. 7/1/29 of 29th April, 1932, sanctions expenditure of £7,900. Expended £7,089 0s. 2d. of which £323 11s. 4d. was borne on the Vote for the Army, 1931-32. Work completed. Further payment to be made.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF DEFENCE —continued.				
119.—Athlone, Custume Barracks: Alterations in main entrance (Revote)	350	2 15 11	347 4 1	—
120.—Baldonnell Aerodrome: Reconstruction of Barrack (Revote) ...	1,800	5,731 2 6	—	3,931 2 6
121.—Cork, Michael Collins Barracks: Reconstruction (Revote) ...	5,000	6,036 0 0	—	1,036 0 0
122.—Cork, Michael Collins Barracks: Reconstruction of District Offices, Sergeants' Mess and Canteen (Revote) ...	10	—	10 0 0	—
123.—Curragh Camp: Introduction of Shannon Electric Power ...	2,000	—	2,000 0 0	—
124.—Kilbride Rifle Range: Food Store, Dining Hall, etc. (Revote) ...	2,600	1,941 8 2	658 11 10	—
125.—Kilworth Rifle Range: Food Store, Dining Hall, etc. (Revote £3,000) ...	4,000	3,657 13 4	342 6 8	—
126.—Military Barracks, General: Electric Lighting (Revote) ...	5,000		2,855 8 5	—
(a) Islandbridge Barracks, Dublin ...		13 10 3		
(b) McKee Barracks, Dublin ...		2,091 16 3		
(c) Portobello Barracks, Dublin ...		39 5 1		

OBSERVATIONS—continued.

119. Preliminary work.

120. Continuation of No. 141 of 1931-32. Department of Finance letters S. 7/13/28 of 26th March, 1929, and 18th January, 1934, sanction expenditure of £37,880. Expended £37,337 12s. 11d. Work completed. Further payment to be made.

121. Continuation of No. 142 of 1931-32. Department of Finance letter F. 102/12/31 of 30th January, 1932, sanctions estimate of £47,000. Expended £36,845 19s. 0d. Work in progress.

122. Work postponed.

123. Work postponed.

124. Continuation of No. 143 of 1931-32. Department of Finance letter S. 7/8/29 of 15th August, 1930, sanctions expenditure of £6,707. Expended £6,412 2s. 7d. Work completed.

125. Continuation of No. 144 of 1931-32. Department of Finance letter S. 7/8/29 of 15th August, 1930. Revised estimate, £6,000. Expended £5,724 2s. 0d. Work completed. Further payment to be made.

126. Continuation of No. 146 of 1931-32.

(a) Expended £34 12s. 1d. Preliminary work.

(b) Department of Finance letter S. 8/77/30 of 6th July, 1932, sanctions expenditure of £2,268. Expended £2,100 4s. 11d. Work completed. Further payment to be made.

(c) Expended £41 1s. 8d. Preliminary work.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DUBLIN CASTLE :				
127.—Alteration, etc., on evacuation by Courts of Justice (Revote) ...	3,000	2,287 16 3	712 3 9	—
128.—Reconstruction of Roofs : Second Section (Revote)	240	542 4 10	—	302 4 10
PHOENIX PARK :				
129.—Electric Lighting Installation to Buildings (Revote) ...	800	614 5 0	185 15 0	—
130.—Hibernian School and United States Legation, etc.: Sewage Disposal (Revote) ...	10	—	10 0 0	—
HARBOURS :				
131.—Buncrana: Grant for Improvements (Revote)	2,500	1,670 6 5	829 13 7	—
132.—Rathmullen: Grant for Improvements (Revote £1,000) ...	2,500	1,009 1 5	1,490 18 7	—
BRITISH MILITARY GRAVES :				
133.—Erection of Headstones (Revote £1,000) ...	2,500	1,564 14 3	935 5 9	—

OBSERVATIONS—continued.

127. Department of Finance letters S. 100/1/32 of 14th and 25th April, 1932, sanction expenditure of £4,760. Work completed.
128. Continuation of No. 148 of 1931-32. Department of Finance letter S. 2/27/29 of 15th August, 1933, sanctions expenditure. Expended £1,589 10s. 1d. Work completed.
129. Continuation of No. 150 of 1931-32. Estimated cost, £6,500. Expended £2,738 5s. 8d. Work in progress.
130. Work postponed.
131. Continuation of No. 152 of 1931-32. 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 £18,000. In addition £3,453 16s. 1d. was expended out of the Vote for Relief Schemes, 1932-33.
132. Department of Finance letter S. 30/11/28 of 30th November, 1931, sanctions grant of £5,000. Work in progress.
133. Continuation of No. 155 of 1931-32. Department of Finance letter S. 200/12/27 of 10th December, 1928. Estimated cost £25,000. Expended £6,115 3s. 3d. Work in progress.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
134.—MINOR NEW WORKS NOT EXCEEDING £200 EACH...	2,000	2,784 7 5	—	784 7 5
135.—URGENT AND UNFORE-SEEN WORKS ...	10,000	6,253 10 8	3,746 9 4	—
136.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1ST APRIL, 1932 ...	5,000	3,583 1 6	1,416 18 6	—
	£ 314,550	237,522 18 0	104,647 4 9	27,620 2 9
Deduct for works which may not be carried out during the year ...	30,000	—	30,000 0 0	—
	£ 284,550	237,522 18 0	74,647 4 9	27,620 2 9
Net Saving ...			£47,027 2 0	

OBSERVATIONS—continued.

- 134. See details on pages 50-51.
- 135. See details on pages 51-52.
- 136. See details on pages 52-56.

No. 82.—GÁRDA SÍOCHÁNA BARRACKS—ELECTRIC LIGHTING.

						£	s.	d.
Co. CLARE.								
Ennis—Work completed	...	...	...	...	...	17	17	6
Co. DONEGAL.								
Letterkenny—Work completed	...	...	...	...	...	25	0	0
Milford—Work completed	...	...	...	...	...	47	6	4
Raphoe—Expended £50 10s. 1d.	Work completed	...	...	...	...	13	0	0
Co. DUBLIN.								
Cabinteely—Work completed	...	...	...	...	...	24	1	9
Kill-o-the-Grange—Work completed	...	...	...	...	...	51	16	11
Shankill—Work completed	...	...	...	...	...	22	10	0
Co. GALWAY.								
Athenry—Work completed	...	...	...	...	...	19	10	0
Portumna—Work completed	...	...	...	...	...	18	13	1
Co. KERRY.								
Castleisland—Work completed	...	...	...	...	...	69	5	0
Co. KILKENNY.								
Castlecomer—Work in progress	...	...	...	...	...	120	0	0
Graiguenamanagh—Work completed	...	...	...	...	...	39	1	6
Co. LIMERICK.								
Bruff—Work completed	...	...	...	...	...	77	15	8
Croom—Work completed	...	...	...	...	...	28	10	0
Limerick—William Street.	Work completed	...	...	...	...	116	1	2
Co. MEATH.								
Oldcastle—Work completed	...	...	...	...	...	48	4	9
Co. MONAGHAN.								
Glasslough—Work in progress	...	...	...	...	...	42	18	6
OFFALY.								
Birr—Work completed	...	...	...	...	...	49	3	3
Co. SLIGO.								
Sligo—Work completed	...	...	...	...	...	129	14	0
Co. TIPPERARY.								
Cahir—Work completed	...	...	...	...	...	19	3	6
Co. WATERFORD.								
Ferrybank—Work completed	...	...	...	...	...	33	4	6
Passage East—Work completed	...	...	...	...	...	30	18	0
Co. WICKLOW.								
Arklow—Work completed	...	...	...	...	...	50	5	0
Baltinglass—Work completed	...	...	...	...	...	50	0	0
Wicklow—Work completed	...	...	...	...	...	118	6	1

TOTAL.—ELECTRIC LIGHTING AT GÁRDA SÍOCHÁNA BARRACKS ... £1,262 6 6

No. 83.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS.

						£	s.	d.
Co. CARLOW.								
Myshall—Adaptation.	Work completed	...	...	...	...	197	4	0
Co. CAVAN.								
Blacklion—Adaptation.	Work completed	...	...	...	...	135	2	0

No. 83.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS—continued.

			£	s.	d.
Co. CORK.					
	Cork, Union Quay—Provision of drying room.	Work completed	77	18	6
Co. DUBLIN.					
	Balbriggan—Sanitary accommodation and drainage.	Work in progress	100	0	0
Co. GALWAY.					
	Tuam—Alterations to cells, etc.	Work completed	106	13	6
Co. KERRY.					
	Ballinskelligs—Cycle shed, fuel store, etc.	Work completed	80	0	0
	Valentia—Cell and ashpit.	Work completed	68	0	0
Co. LEITRIM.					
	Manorhamilton—Bathroom.	Work completed	98	3	8
Co. LIMERICK.					
	Doon—Sanitary accommodation.	Work completed	51	9	8
Co. MAYO.					
	Bangor Erris—Married Quarters.	Work completed	95	1	0
Co. MEATH.					
	Ashbourne—Married Quarters.	Work completed	69	19	10
Co. OFFALY.					
	Birr—Bathroom.	Work completed	82	0	0
Co. ROSCOMMON.					
	Strokestown—Overhaul and renewals.	Work completed. Further payment to be made	176	9	0
Co. SLIGO.					
	Ballymote—New dormitory, etc.	Work completed	139	5	0
	Sligo—Additional sanitary accommodation.	Work completed	90	14	3
Co. WATERFORD.					
	Ballymacarbery—Concrete wall.	Work completed	96	10	0
	Tallow—Levelling yard, fuel shed and cycle store.	Work completed	72	17	0
Co. WEXFORD.					
	Buncloody—Fuel shed.	Work completed	55	7	0
	TOTAL.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS		£1,792	14	5

No. 102.—FISHERY HARBOURS—MINOR WORKS OF ECONOMIC DEVELOPMENT.

			£	s.	d.
COURTOWN HARBOUR, Co. WEXFORD.—Erection of new dock gates.	Department of Finance letter S. 30/4/30 of 18th April, 1931, sanctions grant of £350.	Work completed	350	0	0
PORTMAGEE HARBOUR, Co. KERRY.—Extension of boatyard and construction of wharf and slipway.	Continuation of No. 122 of 1931-32. Department of Finance letter S. 30/2/28 of 4th December, 1931, sanctions grant of half cost limited to £225. Expended £225. In addition a sum of £50 was expended out of funds provided under the Unemployment Relief Act, 1931.	Work completed	51	19	1

No. 102.—FISHERY HARBOURS—MINOR WORKS OF ECONOMIC DEVELOPMENT—continued.

	£	s.	d.
PORTRONAN BREAKWATER, Co. DONEGAL.—Expenses incurred on preliminary survey in connection with proposed additional works. Continuation of No. 122 of 1931-32. Department of Finance letters S. 30/9/29 of 2nd December, 1932, and S. 102/1/33 of 23rd December, 1933. Expended £81 6s. 0d. ...	18	17	6
TRABAUN, Co. CORK.—Repair of quay and boatslip. Department of Finance letter S. 30/2/31 of 29th April, 1931, sanctions expenditure of £50. Work completed ...	41	11	1
TOTAL.—FISHERY HARBOURS—MINOR WORKS OF ECONOMIC DEVELOPMENT ...	£462	7	8

No. 134.—MINOR NEW WORKS NOT EXCEEDING £200 EACH.

	£	s.	d.
OIREACHTAS.—New room in curved corridor. Work completed ...	84	13	0
OIREACHTAS.—Provision of telephone cabinets for newspaper reporters. Work in progress ...	74	19	6

DEPARTMENT OF FINANCE.

DUBLIN CUSTOM HOUSE.—Improving furnace for destruction of tobacco offal. Work in progress ...	68	16	1
ENNIS REVENUE OFFICE.—Electric Lighting. Work completed ...	58	2	0
LIMERICK CUSTOM HOUSE.—Alterations in Long Room. Work completed	167	6	9
YOUGHAL CUSTOMS AND EXCISE OFFICE.—Adaptation of house in former Coastguard Station. Department of Finance letter S. 2/20/33 of 4th November, 1933, sanctions expenditure of £216 5s. 4d. Work completed ...	216	5	4
FERRYHILL CUSTOMS HUT.—Extension. Work completed ...	84	16	0
MONAGHAN ROAD STATION CUSTOMS HUT.—Alterations. Work completed. Further payment to be made ...	55	12	6
ST. JOHNSTON CUSTOMS HUT. Enlargement. Work completed ...	50	8	6
OFFICE OF PUBLIC WORKS.—Alterations in retiring room for female staff. Work completed ...	160	18	7
ORDNANCE SURVEY OFFICE.—New drains. Work completed ...	194	0	0

DEPARTMENT OF JUSTICE.

METROPOLITAN GÁRDA BARRACKS:

CRUMLIN.—Provision for water closets. Work completed ...	65	6	8
KEVIN STREET.—Provision of indoor water closets. Work in progress ...	90	0	0
STORE STREET.—Provision of indoor water closets. Work completed ...	64	11	10

DEPARTMENT OF LOCAL GOVERNMENT AND PUBLIC HEALTH.

GENERAL REGISTER OFFICE.—Electric fan for improvement of ventilation. Work completed ...	187	5	0
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No. 134.—MINOR NEW WORKS NOT EXCEEDING £200 EACH—continued.

DEPARTMENT OF EDUCATION.

	£	s.	d.
COLÁISTE EINNE (Temporary Quarters).—Additional windows in former Training College building, Marlborough Street. Work completed	83	18	0

DEPARTMENT OF AGRICULTURE.

BOTANIC GARDENS.—Sanitary accommodation for children. Work completed	92	16	0
BALLYHAISE AGRICULTURAL STATION.—Erection of small concrete silo and installation of petrol tank and pump. Work completed	68	19	11

DEPARTMENT OF LANDS AND FISHERIES.

FISHERIES BRANCH, Kildare Place.—Shelving and presses in basement. Work completed	185	0	0
ARDARA TWEED MART.—Electric Lighting. Work completed	61	6	7

DEPARTMENT OF INDUSTRY AND COMMERCE.

NO. 6 HOUSE, UPPER CASTLE YARD.—Adaptation for Weights and Measures Section. Work completed	154	16	2
GALWAY EMPLOYMENT EXCHANGE.—Alterations consequent upon exchange of portion of site for plot adjoining. Work completed	66	15	0

DEPARTMENT OF POSTS AND TELEGRAPHS.

ALDBORO' HOUSE STORES.—Erection of corrugated lean-to shed. Work completed	76	10	0
CAVAN POST OFFICE.—Alterations. Work completed	106	3	11
DÚN LAOGHAIRE POST OFFICE.—Additional fittings. Work completed	73	0	0
GALWAY POST OFFICE.—Office for Assistant Superintendent and improvements in Postmaster's Office. Work completed	101	6	0
NEW YORK CONSULATE-GENERAL.—Erection of partition. Work completed	90	14	1
TOTAL.—MINOR NEW WORKS NOT EXCEEDING £200 EACH	£2,784	7	5

No. 135.—URGENT AND UNFORESEEN WORKS.

	£	s.	d.
OIREACHTAS.—Preparation and furnishing of additional accommodation for Ministers and Secretaries, and provision of alternative accommodation for Museum and Oireachtas Restaurant Staff. Department of Finance letters S. 1/6/29 of 22nd June, 15th August, and 5th October, 1932, sanction expenditure of £1,545. Work in progress	1,524	11	3
EXECUTIVE COUNCIL.—Provision of improved accommodation in Government Buildings for Department of President and for Ministers. Department of Finance letter S. 2/19/33 of 10th November, 1933, sanctions expenditure of £968 18s. 1d. Work completed	968	18	1

No. 135.—URGENT AND UNFORESEEN WORKS—continued.

DEPARTMENT OF FINANCE.

£ s. d.

REVENUE COMMISSIONERS, DUBLIN CASTLE.—Additional accommodation for Accountant-General's Department and Income Tax (Repayment) Claims Branch. Department of Finance letters S. 1/7/24 of 21st May, 1932, and 30th September, 1932, sanction expenditure of £2,000. Work completed. Further payment to be made	...	...	...	...	...	1,916	3	6
DUBLIN CUSTOM HOUSE.—Alterations in Long Room. Department of Finance letter S. 1/3/33 of 9th February, 1933, sanctions expenditure of £251 3s. 2d. Work completed	...	...	...	...	...	251	3	2

DEPARTMENT OF JUSTICE.

GÁRDA SÍOCHÁNA BARRACKS.

Co. DONEGAL.

Burtonport.—Water supply, etc. Department of Finance letter S. 14/64/26 of 14th July, 1931, sanctions expenditure of £219 10s. 0d. Work completed	230	2	0
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Co. WICKLOW.

Bray.—Adaptation. Department of Finance letter S. 14/29/28 of 30th July, 1932, sanctions expenditure of £460. Work completed. Further payment to be made	459	10	3
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DEPARTMENT OF POSTS AND TELEGRAPHS.

DÚN LAOGHAIRE POST OFFICE.—Additional sanitary accommodation. Department of Finance letter S. 38/13/27 of 13th June, 1932, sanctions expenditure of £260. Work completed	237	5	4
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DEPARTMENT OF DEFENCE.

ARBOUR HILL MILITARY BARRACKS.—Segregation of Parade Ground from remainder of Barracks. Department of Finance letter S. 55/82/26 of 19th August, 1932, sanctions expenditure of £277 1s. 3d. Work completed	277	1	3
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DÚN LAOGHAIRE HARBOUR.—Installation of electric fog signal on West Pier. Department of Finance letter S. 2/4/30 of 15th March, 1933, sanctions expenditure of £388 15s. 10d. Work completed	388	15	10
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TOTAL.—URGENT AND UNFORESEEN WORKS £6,253 10 8

No. 136.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1st APRIL, 1932.

No.		£	s.	d.
113 of 1930–31	OIREACHTAS.—Preparation of bust of late Vice-President, Mr. Kevin O'Higgins. Department of Finance letter S. 200/4/30 of 22nd October, 1932. Expended £101 19s. 9d. Work in progress	100	0	0

DEPARTMENT OF FINANCE.

115 of 1930–31	DUBLIN CUSTOM HOUSE.—Reconstruction. Department of Finance letter S. 2/57/25 of 15th March, 1928, sanctions expenditure of £260,000. Expended £255,283 19s. 0d. of which £6,119 17s. 6d. was borne on the Vote for Relief Schemes, 1924–25. Work completed	167	0	0
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No. 136.—MINOR BALANCES OF EXPENDITURE ON WORKS OF
PRIOR YEARS, Etc.—continued.

		£	s.	d.
No.				
7 of 1931-32	LETTERKENNY.—New Income Tax Offices. Department of Finance letter S. 2/4/31 of 21st November, 1932, sanctions expenditure of £720. Expended £618 13s. 8d. Work completed. Further payment to be made	85	3	8
115 of 1930-31	WEXFORD REVENUE OFFICE.—Adaptation and furnishing. Department of Finance letter S. 2/9/30 of 3rd November, 1931, sanctions expenditure of £493 13s. 2d. Expended £487 4s. 3d. Work completed	138	19	7
158 of 1931-32	CUSTOMS FRONTIER HUTS.—Examination Sheds. 7 (e) Kildrum. Department of Finance letter S. 2/1/31 of 30th January, 1931, sanctions expenditure of £240 6s. 0d. Expended £249 6s. 0d. Work completed	9	0	0
114 of 1930-31	STATIONERY OFFICE.—Isolation of certain printing machines in premises of Stationery Office Printing Contractors. Department of Finance letter S. 92/2/26 of 18th February, 1930, sanctions expenditure. Expended £292 9s. 7d. Work completed	81	5	9
156 of 1931-32	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. Expended £121 16s. 9d. Work completed	1	0	5

DEPARTMENT OF JUSTICE.

156 of 1931-32	METROPOLITAN GÁRDA SÍOCHÁNA BARRACK, Dublin Castle.—Further garage accommodation. Expended £90 11s. 11d. Work completed	2	0	11
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GÁRDA SÍOCHÁNA BARRACKS :

Co. CARLOW.

17 of 1931-32	Ballon.—New Barrack. Department of Finance letter S. 14/113/25 of 22nd October, 1930, sanctions expenditure of £1,500. Expended £1,527 12s. 3d. Work completed	105	3	6
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Co. CORK.

100 of 1931-32	Rylane.—Ablution room, cycle shed and cell. Expended £76 3s. 3d. Work completed	1	5	0
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Co. DONEGAL.

42 of 1931-32	Creelslough.—Adaptation. Department of Finance letter S. 14/101/26 of 20th November, 1933, sanctions expenditure of £955 10s. 3d. Expended £955 10s. 3d. Work completed	194	0	1
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Co. GALWAY.

52 of 1931-32	Corofin.—New Barrack. Department of Finance letter S. 14/110/26 of 8th December, 1926, sanctions expenditure of £1,450. Expended £1,248 0s. 5d. Work completed	17	16	9
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58 of 1931-32	Kinvara.—Adaptation. Department of Finance letter S. 14/23/28 of 5th June, 1931, sanctions expenditure of £500. Expended £506. Work completed	56	0	0
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No. 136.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS, Etc.—continued.

GÁRDA SÍOCHÁNA BARRACKS.—continued.

		Co. KERRY.		£ s. d.	
No.					
157 of 1931-32	Listowel.—Improvements. Department of Finance letter S. 14/30/25 of 1st October, 1931, sanctions expenditure of £250. Expended £223 13s. 4d. Work completed ...			12	3 0
		Co. KILDARE.			
157 of 1931-32	Athy.—Improvements. Department of Finance letter S. 14/1/29 of 13th June, 1931, sanctions expenditure of £400. Expended £362 17s. 3d. Work completed ...			348	10 9
		Co. LEITRIM.			
157 of 1931-32	Keshcarrigan.—Adaptations to provide Married Quarters, etc. Department of Finance letter S. 14/81/26 of 23rd July, 1931, sanctions expenditure of £500. Expended £415 19s. 0d. Work completed ...			110	19 0
		Co. LIMERICK.			
100 of 1931-32	Askeaton.—Porch, larder, etc. Expended £61 4s. 6d. Work completed ...			4	4 6
		Co. MEATH.			
100 of 1931-32	Longwood.—Alterations for improvement of Married Quarters. Expended £172 7s. 9d. Work completed ...			166	7 11
		Co. TIPPERARY.			
92 of 1931-32	Templetuohy.—New Barrack. Department of Finance letter S. 14/53/26 of 24th July, 1930, sanctions expenditure of £1,450. Expended £1,460 1s. 9d. Work completed ...			16	13 9
		Co. WATERFORD.			
95 of 1931-32	Stradbally.—Adaptation. Department of Finance letter S. 14/13/27 of 19th May, 1933, sanctions expenditure of £1,245 5s. 6d. of which £739 4s. 1d. is charged to Subhead B. Work completed ...			464	2 0
100 of 1931-32	Tramore.—Store, cycle shed, and messroom. Expended £172 16s. 8d. Work completed ...			103	12 8

DEPARTMENT OF EDUCATION.

No.					
105 of 1931-32	PREPARATORY COLLEGE.—Coláiste Brighde, Ballyconnell: Adaptation, extension and equipment. Department of Finance letter S. 22/2/27 of 16th December, 1932, sanctions expenditure of £59,835 19s. 9d. Expended £59,835 19s. 9d. Work completed ...			84	13 10
114 of 1931-32	NATIONAL LIBRARY.—Improvements in Public Reading Room. Estimated cost £1,000. Expended £981 13s. 5d. Work completed ...			8	6
156 of 1931-32	NATIONAL LIBRARY.—New cloakroom in hall. Expended £68 15s. 4d. Work completed ...			9	8 5
156 of 1931-32	NATIONAL MUSEUM.—Additional sanitary accommodation. Expended £105 12s. 1d. Work completed ...			91	2 6

No. 136.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS, ETC.—continued.

DEPARTMENT OF AGRICULTURE, 16 Upper Merrion Street.

No.		£	s.	d.
156 of 1931-32	Adaptation. Department of Finance letter S. 1/3/30 of 9th February, 1933, sanctions expenditure of £314 12s. 9d. Expended £314 12s. 9d. Work completed ...	12	0	0

DEPARTMENT OF LANDS AND FISHERIES.

No.		£	s.	d.
157 of 1931-32	LAND COMMISSION, 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. Expended £1,147 8s. 6d. Work completed ...	30	8	5

DEPARTMENT OF POSTS AND TELEGRAPHS.

No.		£	s.	d.
157 of 1931-32	ENGINEERING BRANCH, LEITRIM HOUSE.—Adaptations. Department of Finance letter S. 2/8/31 of 23rd June, 1931, sanctions expenditure of £350. Expended £379 5s. 0d. Work completed ...	7	10	
157 of 1931-32	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. Expended £207 2s. 1d. Work completed ...	26	10	10
158 of 1931-32	DUNGARVAN POST OFFICE.—Improvements. Department of Finance letter S. 38/15/29 of 20th December, 1932, sanctions expenditure of £940 8s. 10d. Expended £940 8s. 10d. Work completed ...	89	11	6
132 of 1931-32	KILLARNEY POST OFFICE.—Alterations. Department of Finance letter S. 38/5/30 of 3rd June, 1930, sanctions expenditure of £2,000. Expended £2,055 11s. 1d. Work completed ...	477	2	9

DEPARTMENT OF DEFENCE.

No.		£	s.	d.
158 of 1931-32	GENERAL HEADQUARTERS.—Installation of electric light in Mapping Stores, Library, etc. Department of Finance letter S. 7/1/33 of 11th January, 1933, sanctions expenditure of £231 9s. 3d. Expended £239 2s. 8d. Work completed ...	7	13	5
156 of 1931-32	GENERAL HEADQUARTERS.—Alterations in accommodation for typing staff. Expended £120 8s. 6d. Work completed ...	42	14	3
158 of 1931-32	CASTLEBAR BARRACK.—Restoration. Estimated cost (revised) £25,000. Expended £23,330 16s. 6d. Department of Finance letter S. 102/1/33 of 23rd December, 1933. Work completed ...	295	12	0

DEPARTMENT OF EXTERNAL AFFAIRS.

No.		£	s.	d.
147 of 1931-32	LEGATIONS ABROAD.—Alterations, furniture and equipment. (b) London. Department of Finance letter S. 2/25/29 of 10th April, 1933, sanctions expenditure of £1,025 3s. 6d. of which £860 15s. 2d. is chargeable to Subhead B. Expended £860 15s. 2d. Work completed ...	35	1	11

No. 136—MINOR BALANCES OF EXPENDITURE ON WORKS OF
PRIOR YEARS, ETC.—continued.

		£ s. d.		
No.				
156 of	PHOENIX PARK.—Provision of Water Waste Detecting Meter.			
1931-32	Expended £99 11s. 5d. Work completed	49	17	5
156 of	ST. STEPHEN'S GREEN.—Enlargement of storage shed and			
1931-32	concreting yard, etc. Expended £167 13s. 6d. Work completed	48	12	6
157 of	1 PALACE STREET, DUBLIN.—Renovation, including provision of			
1931-32	sanitary improvements and electric light. Department of Finance letter S. 55/37/31 of 16th November, 1933, sanctions expenditure of £301 2s. 7d. Expended £301 2s. 7d. Work completed	96	6	2
TOTAL.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS, ETC.		...	...	...
		...	£3,583	1 6

STATE LABORATORY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, 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	6,345	5,351 1 9	993 18 3		—	
B.—Travelling and Incidental Expenses	90	59 3 7	30 16 5		—	
C.—Apparatus and Chemical Equipment	475	228 8 11	246 11 1		—	
TOTAL ...£	6,910	5,638 14 3			—	
Surplus to be surrendered ...		£ 1,271 5 9				

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	100	145 0 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings due to vacancies on 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, and further savings on Subhead C. arose from delay in furnishing accounts.

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 £405 16s. 6d. in respect of the salaries, etc., of officers seconded to the State Laboratory.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
3 Mí na Samhna, 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.

CIVIL SERVICE COMMISSION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, 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	8,809	8,698 19 6	110	0 6	—	
A.2.—Examiners, etc. ...	2,320	1,814 1 10	505	18 2	—	
B.—Travelling Expenses ...	300	239 2 5	60	17 7	—	
C.—Examinations ...	1,710	873 6 4	836	13 8	—	
D.—Incidental Expenses ...	300	228 14 10	71	5 2	—	
TOTAL ...	...£ 13,439	11,854 4 11			—	
Surplus to be surrendered ...			...£ 1,584	15 1		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	4,345	4,013 9 5

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 Clerical Officer and Writing Assistant. The provision for temporary clerical assistance was availed of to the extent of £25 only.
- 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.—Expenditure cannot be closely estimated.

NOTE.—The amount charged against Subhead A. includes £306 5s. 1d. in respect of salary, etc., of officers on loan to other Departments.

The amount charged against Subhead B. includes a sum of £85 6s. 4d. in respect of travelling expenses and subsistence allowances paid to members of Selection Boards.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
3 Mí na Samhna, 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.

PROPERTY LOSSES COMPENSATION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, 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.	£ s. d.	
A.—Compensation for Pre-Truce Damage ...	20,000	13,750 5 7	6,249 14 5		—	
B.—Compensation for Damage to, or Loss of, Property between 12th July, 1921, and 12th May, 1923, inclusive ...	67,000	57,522 16 3	9,477 3 9		—	
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	41 10 7	58 9 5		—	
D.—Property Losses Compensation, 1916: <i>Ex Gratia</i> Grant ..	—	2,000 0 0	—		2,000 0 0	
TOTAL	£ 87,100	73,314 12 5	15,785 7 7		2,000 0 0	
Surplus to be surrendered ...			£13,785 7 7			

	Estimated.	Realized.
	£	£
Extra Receipts payable to Exchequer ...	—	88

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.

D.—By authority of the Minister for Finance a special Subhead has been raised in this Account to cover payment of an *Ex Gratia* Grant made in respect of damage to property during Easter Week, 1916. (F. 105/6/27).

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
20 Deire Fomhair, 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.

PERSONAL INJURIES COMPENSATION

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, 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 ...	2,268	2,184 0 0	84 0 0	—
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 ...	142	100 6 10	41 13 2	—
TOTAL ... £	2,410	2,284 6 10		—
Surplus to be surrendered ... £			125 13 2	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—No claims for the re-issue of uncashed Orders of previous years materialized, the resultant savings being modified by payment of allowances withheld in the previous year.

B.—Saving mainly due to the death of an awardee.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

18 Deire Fomhair, 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.

SUPERANNUATION AND RETIRED ALLOWANCES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, 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	51,545 6 1	1,454 13 11	—
B.—Additional Allowances and Gratuities in respect of Established Officers ...	32,000	36,013 2 10	—	4,013 2 10
C.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ...	221,000	197,879 5 5	23,120 14 7	—
D.—Agency Payments in respect of Compensation Allowances ...	650	28 6 3	621 13 9	—
E.—Gratuities in respect of Unestablished Officers	2,500	3,309 11 9	—	809 11 9
F.—Extra Statutory Grants ...	80	250 0 0	—	170 0 0
G.—Injury Grants ...	1,300	811 11 2	488 8 10	—
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	7 9	4 12 3	—
J.—Pensions to resigned and dismissed Royal Irish Constabulary, including Widows ...	51,500	52,753 1 6	—	1,253 1 6

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 ...	60,600	56,575 0 6	4,024	19 6	—	—
L.—Repayment to British Government in respect of Civil Pensions ...	105,000	3,194 4 0	101,805	16 0	—	—
M.—Repayment to British Government in respect of Ordinary Pensions and Disbandment Pensions of the Royal Irish Constabulary ...	1,126,500	188,409 1 10	938,090	18 2	—	—
GROSS TOTAL ...	£ 1,654,245	590,873 19 1	1,069,616	17 0	6,245	16 1
	Estimated	Realized.	Surplus of Gross Estimate over Expenditure. £1,063,371 0 11			
Deduct :—	—	—	Deficiency of Appropriations in Aid realized. £652 3 6			
N.—Appropriations in Aid ...	1,000	347 16 6	Net Surplus to be surrendered. £1,062,718 17 5			
NET TOTAL ...	£ 1,653,245	590,526 2 7				

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A., G.—The estimate for each Subhead was based on the experience of the preceding years, but the anticipated expenditure did not fully materialize.
- B.—Expenditure under this Subhead depends partly on the number of deaths of serving officers and is difficult to estimate.
- C., D.—The number of claims maturing for payment of compensation was less than anticipated.
- E., F.—Expenditure cannot be accurately estimated: the estimate for each Subhead was based on the expenditure in previous years.
- H.—No claim in respect of Occasional Fees to Doctors came in course of payment during the year.
- J.—Additional charges in respect of pension, which had not been anticipated, fell on this Subhead during the year. The charge against the Subhead has been abated by the sum of £24, being the amount of the instalments deducted 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.
- K.—Savings due partly to deaths and partly to the fact that new charges have been smaller than anticipated.

L., M.—Savings due to the suspension of payment of British claims.

N.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
(1) 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	650	—
(2) 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	347 16 6
	<u>£1,000</u>	<u>£347 16 6</u>

SUBHEAD F.—EXTRA STATUTORY GRANT.

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, a grant was made to an officer of 22 years' service who failed on retirement to qualify for the award of a compassionate gratuity under the Superannuation Act, 1887, by reason of his having been paid during practically all his service from "spécial funds," and was debarred by virtue of his having been retired prior to the passing of the Agriculture Act, 1931, from receiving any benefit under that Act. Elements of severe hardship were present in the case, and in all the circumstances a gratuity of £250 was awarded.

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 £45 to £277 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 25 pensioners received from public funds amounts varying from £33 to £440 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,
30 Mí na Nodlag, 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.

RATES ON GOVERNMENT PROPERTY

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, 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. ...	92,500	89,871 12 11	2,628	7 1	—	
B.—Contributions towards Rates on Buildings occupied by Representatives of External Governments	100	—	100	0 0	—	
GROSS TOTAL ... £	92,600	89,871 12 11	2,728	7 1	—	
			Surplus of Gross Estimate over Expenditure. £2,728 7 1			
<i>Deduct :—</i>						
	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £203 7 5			
C.—Appropriations in Aid ...	3,100	2,896 12 7				
NET TOTAL ... £	89,500	86,975 0 4	Net Surplus to be surrendered. <u>£2,524 19 8</u>			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving mainly due to reduction in the poundage levied in the Dublin City area, the discontinuance of bounty in respect of certain premises which had ceased to be used for public purposes and the non-receipt of claims for bounty in respect of certain forest properties.

B.—In the absence of a reciprocal concession by any External Government, no payment fell to be made from this Subhead.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,

11 Mí na Samhna, 1933.

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, 1933,
compared with the Sum Granted, for SECRET SERVICE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Secret Service	10,000	951 12 10	9,048 7 2	—
TOTAL ...£	10,000	951 12 10		—
Surplus to be surrendered ... £			9,048 7 2	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	207 7 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,

9 Mí na Samhna, 1933.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

TARIFF COMMISSION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, 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	4,199	3,294 19 8	904 0 4	—
B.—Travelling Expenses ...	600	14 5 9	585 14 3	—
C.—Incidental Expenses ...	425	132 15 11	292 4 1	—
TOTAL ...	£ 5,224	3,442 1 4		—
Surplus to be surrendered ...		£	1,781 18 8	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to vacancies and the reduction of cost of living Bonus, also to the provision (£200) for Fees to Expert Advisers not being availed of.
- B. and C.—The operations of the Commission were suspended during portion of the year.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
20 Deire Fomhair, 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.

EXPENSES UNDER THE ELECTORAL ACT AND THE JURIES ACT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, compared with the Sum Granted, for Expenses under the ELECTORAL ACT, 1923, and the JURIES ACT, 1927.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Expenses under the Electoral Act, 1923, and the Juries Act, 1927	18,000	17,311 13 9	688 6 3		—	
TOTAL ... £	18,000	17,311 13 9			—	
Surplus to be surrendered ... £			688 6 3			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

It is not possible to estimate closely the extent to which expenditure may be affected by fluctuations in the electorate and changes in Local Authorities' staffs involving reduced payments for remuneration.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID.

9 Mí na Samhna, 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.

MISCELLANEOUS EXPENSES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933,
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	650	541 16 11	108 3 1	—
E.—Grants to Gaeltacht Students ...	1,000	887 3 4	112 16 8	—
F.—Preparation and Publication of volume : “ Hugh Lane and His Pictures ” ...	1,050	975 5 3	74 14 9	—
G.—Grants to Writers of Irish ...	300	—	300 0 0	—
TOTAL ...£	9,550	8,954 5 6	595 14 6	—
ACQUISITION OF LAND (ASSESSMENT OF COMPENSATION) ACT, 1919, AND ESTATE DUTY APPEALS UNDER THE FINANCE (1909-10) ACT, 1910.				
H.—Salaries, Wages and Allowances	1,250	1,250 0 0	—	—
I.—Travelling and Incidental Expenses ...	125	87 12 10	37 7 2	—
TOTAL ...£	1,375	1,337 12 10	37 7 2	—
GROSS TOTAL ...£	10,925	10,291 18 4		—
Surplus to be surrendered ... £			633 1 8	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- D.—Saving 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.—Saving due to the suspension of grant in the case of one student and to a small margin provided for contingencies not being required.
- F.—A saving due to a favourable rate of Exchange at the time of payment to the publishers, and in the provision made for distribution expenses, was modified by payment of a balance due for preparation of the text.
- G.—No application for the payment of a grant was received.
- I.—This expenditure cannot be estimated with any great degree of accuracy.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,

11 Mí na Samhna, 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.

STATIONERY AND PRINTING.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, 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.
A.—Salaries, Wages, and Allowances	24,173	23,288 10 0	884 10 0	—
B.—Travelling Expenses	205	88 2 3	116 17 9	—
C.—Carriage and Transit	550	636 19 11	—	86 19 11
D.—Incidental Expenses	300	438 17 9	—	138 17 9
E.—Telegrams and Telephones	210	228 15 0	—	18 15 0
F.1.—Printing, Paper, and Binding for the Oireachtas	5,000	5,188 12 10	—	188 12 10
F.2.—Oireachtas Debates	4,750	4,297 1 8	452 18 4	—
F.3.—Printing, Paper, and Binding for <i>Iris Oifigiúil</i>	2,600	2,498 16 8	101 3 4	—
F.4.—Editing, Printing, Paper, and Binding for certain Irish Texts	575	—	575 0 0	—
F.5.—Printing, etc. (Nos. 12 of 1923, 7 of 1924, and 23 of 1927)	17,750	18,952 3 9	—	1,202 3 9
F.6.—Production of a Volume Illustrating Early Christian Art in Ireland	300	379 10 1	—	79 10 1
F.7.—Publication of Irish Translation of the New Testament	180	—	180 0 0	—
G.—Grants to Newspapers and Periodicals Published in Irish or Publishing Current News in Irish	1,000	323 16 3	676 3 9	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.		
FOR PUBLIC DEPARTMENTS.						
H.—Printing	28,500	28,843 0 3	—	343 0 3		
I.—Paper	27,500	26,282 7 8	1,217 12 4	—		
J.—Miscellaneous Office Supplies	5,550	6,839 5 1	—	1,289 5 1		
K.—Binding	8,000	7,986 7 0	13 13 0	—		
L.—Books and Maps	3,000	3,186 8 3	—	186 8 3		
GROSS TOTAL£	130,143	129,458 14 5	4,217 18 6	3,533 12 11		
			Surplus of Gross Estimate over Expenditure. £684 5 7			
			Surplus of Appropriations in Aid realized. £3,741 18 4			
			Total Surplus to be surrendered. £4,426 3 11			
<i>Deduct :—</i>						
M.—Appropriations in Aid ...	24,500	28,241 18 4				
NET TOTAL£	105,643	101,216 16 1				

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to fall in cost of living figure and to vacancies in the Technical and Clerical staffs modified by a consequent excess on the sum provided for extra attendance.
- B.—It was found practicable to restrict the travelling of the officer specially appointed to canvass Irish Schools and Colleges in connection with the publications in Irish of the Department of Education.
- C.—Excess mainly due to necessary costs of overhaul and repairs to motor vans.
- D.—The excess is largely due to heavy expenditure on the destruction and carriage of waste-paper, the gross proceeds from the sale of which (as shown under Appropriations in Aid) also exceeded the estimate. Moreover, a substantial purchase of canvas bags was made from the Department of Posts and Telegraphs following the undertaking by the Stationery Office of the disposal of confidential waste (Excess £133). Miscellaneous Expenses were also unusually heavy mainly as a result of the discharge of a number of agency claims rendered by the same Department (Excess £69). Savings of £57 and £6 were effected on Advertisements and Uniforms, respectively.
- E.—The cost of telephone services was somewhat in excess of expectations.
- F.1.—Casual variation.
- F.2.—The bulk of the expenditure on this Subhead represents the costs of printing Dáil Debates the number and extent of which it is difficult to anticipate.

F.3.—Casual variation.

F.4.—Although several Text Books were in proof stage within the year none of them had been advanced to the point of publication by 31st March, 1933.

F.5.—The estimate was based on the expenditure of the years immediately preceding. The extent of the alterations in the Registers of Electors throughout the country, however, much exceeded anticipations.

F.6.—The costs of production proved to be higher than was originally anticipated. An account for £217 for collotype reproduction in connection with Vol. II. was discharged during the year.

F.7.—Proofs which have been furnished to the Editor are still under revision.

G.—Publication by newspapers of news matter in Irish proved to be much less than was anticipated when the estimate was framed. A new periodical published in Irish which was granted a subsidy commenced publication late in the year.

H.—A marked increase in new Printing within the year is only partly reflected in this small excess. A number of contractors' accounts were outstanding or had not been fully examined by the close of the year. Considerable expenditure was incurred in connection with the work of the Irish Manuscripts Commission.

I.—The favourable prices prevailing throughout the year and the reductions in stocks together accounted for the great bulk of the savings.

J.—The excess is attributable to the payment of duty on certain imported goods, the purchase of typewriters for the use of newly appointed typists, and of those held privately by Officers of the *Gárda Síochána*, also to the heavy cost of machinery for use in the Office of the Revenue Commissioners (Finance S. 49/1/27).

K.—Casual variation.

L.—Casual variation.

M.—APPROPRIATIONS IN AID.

	Estimated.	Realized.
	£	£ s. d.
(a) Commission on Sales of Ordnance Survey Maps ...	330	232 17 8
(b) Sales of Stationery Office Publications and Parliamentary Papers (including <i>Dáil</i> and <i>Seanad</i> Debates) ...	2,750	3,585 11 7
(c) Sales of reprinted Irish Texts ...	60	33 4 6
(d) Advertisements in Official Publications ...	2,425	2,565 15 2
(e) Sales of Waste ...	225	381 8 5
(f) Sales of Parchments and other Revenue Forms ...	2,650	3,428 11 0
(g) Miscellaneous Sales (Sales of old Typewriters, Duplicators, and other old stores) ...	60	179 10 3
(h) <i>Iris Oifigiúil</i> ...	2,100	2,177 0 3
(i) Supplies to Repaying Departments ...	2,400	3,138 3 2
(j) Supplies to Local Authorities for Registration Purposes ...	10,400	11,287 10 8
(k) Commission on Supplies to Repaying Departments	1,100	1,232 5 8
TOTAL FOR APPROPRIATIONS IN AID	£24,500	£28,241 18 4

(a) The direct sale of Ordnance Survey Maps by the Stationery Office was not undertaken until the end of October, 1931. During the year under review part of the custom was still continued with the previous agent.

(b) The sales of Publications exceeded anticipations which were based on the receipts from sales in the previous year.

(c) Only the two books published in 1931-32 in this category were on sale during 1932-33. (See Subhead F.4).

(e) Excess is due to an improvement in the market for waste-paper, the disposal of which is conducted by the Department of Posts and Telegraphs as agents for the Stationery Office.

(f) As a result of Governmental activities the sale of Customs and other charged forms increased considerably during the year.

(g) Favourable allowances were secured for a number of old machines on the placing of orders for new ones in replacement.

(i) Since the estimate was framed, the volume of supplies made to repaying services has considerably increased.

(j) The receipts here are proportionate to the expenditure under Subhead F.5. which, as explained, was unexpectedly heavy.

VALUE OF STOCK IN HAND ON 31ST MARCH, 1933.

		£	s.	d.
Paper	... ..	11,602	2	9
Miscellaneous Small Stores (including Books for use of the Public Service, Typewriters and Duplicators)	...	4,978	0	11
		<u>£16,580</u>	<u>3</u>	<u>8</u>

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

NOTES.

In the Appropriation Account for 1931-32 an interim reference was made to the change made in the format of a Census of Population Report involving the re-setting of 135 pages. The useless expenditure incurred, viz., £217 8s. 7d., was written off. (Finance S. 99/16/33).

Owing to heavy amendments in an Old Age Pension form 20,000 copies valued at £9 8s. 4d., were rendered obsolete and accordingly wasted.

Forms and books to the value of £12 15s. 3d. were wasted owing to changes in procedure consequent upon the introduction of new Circuit Court Rules.

EXTRA REMUNERATION (exceeding £30).

Payments for overtime, varying from £72 18s. 0d. to £94 18s. 0d. and aggregating £467 19s. 0d. were made to six Printing and Binding Clerks owing to vacancies in the technical staff dealing with the examination of accounts for printing and binding.

Payments for overtime amounting to £47 2s. 0d. and £37 2s. 0d., respectively, were made to two Clerical Officers, following the death of a Junior Executive Officer.

Payments for overtime amounting to £49 2s. 3d. were made to a Clerical Officer who, in addition to his ordinary duties, was engaged in clearing dutiable imported goods through the Customs.

S. B. Ó FAOILLEACHÁIN,
Accounting Officer.

STATIONERY OFFICE,
30th November, 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.

VALUATION AND BOUNDARY SURVEY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, 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 Nos. 27 and 55 of 1931 ; 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	36,003	33,066 1 7	2,936 18 5	—
B.—Travelling Expenses ...	4,300	4,150 12 8	149 7 4	—
C.—Incidental Expenses ...	128	65 6 6	62 13 6	—
D.—Telegrams and Telephones	138	125 12 0	12 8 0	—
GROSS TOTAL £	40,569	37,407 12 9	3,161 7 3	—
			Surplus of Gross Estimate over Expenditure. £3,161 7 3	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £173 17 0	
E.—Appropriations in Aid ...	6,795	6,968 17 0	Total Surplus to be surrendered. £3,335 4 3	
NET TOTAL £	33,774	30,438 15 9		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The savings are chiefly due to five retirements, two unfilled vacancies and reduction in cost of living Bonus.
- B.—A more accurate estimate 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.—Almost the entire saving was effected in transmission of parcels.
- D.—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 showed a marked upward tendency and were much in excess of anticipations.

			Estimated.	Realized.	
			£	£	s. d.
Proportion of Cost payable by the several County Councils under Act 37 and 38 Vict., c. 70, as amended by the Local Government (Adaptation of Irish Enactments)					
Ireland Order, 1899	...	...	6,295	6,295	0 0
Receipts from Fees payable under 23 Vict., c. 4, s. 9					
		...	500	673	17 0
TOTAL			£6,795	£6,968	17 0

NOTE.—Payments of £89 19s. 8d. and £115 18s. 0d. respectively, were made from the Vote to two former Officers of the Valuation Office re-employed during the pressure of Annual Revision work. During the periods of re-employment the pensions of these officers were suspended.

Salary totalling £67 11s. 5d. was paid from the Vote to an Officer of the Valuation Office on loan to the Revenue Commissioners.

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

VALUATION OFFICE, DUBLIN,
6th November, 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.

ORDNANCE SURVEY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, 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 ...	38,426	35,702 11 4	2,723	8	8	—		
B.—Travelling Expenses ...	2,770	2,426 5 4	343	14	8	—		
C.—Stores, &c. ...	1,000	980 12 9	19	7	3	—		
D.—Photographic and Printing Equipment ...	25	—	25	0	0	—		
E.—Materials for Facsimile Reproduction of Ancient Manuscripts ...	320	155 2 4	164	17	8	—		
F.—Incidental Expenses ...	154	124 5 8	29	14	4	—		
GROSS TOTAL ...	£ 42,695	39,388 17 5	3,306	2	7	—		
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure.					
G.—Appropriations in Aid ...	3,286	3,792 1 2	£3,306 2 7					
			Surplus of Appropriations in Aid realized.					
			£506 1 2					
NET TOTAL ...	£ 39,409	35,596 16 3	Total Surplus to be surrendered.					
			£3,812 3 9					
			Estimated.			Realized.		
Extra Receipts payable to Exchequer ...			£			£ s. d.		
			—			129 14 2		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The savings arose chiefly from unfilled vacancies (£1,310), reduction in cost of living Bonus (£895) and three retirements (£292).
- B.—Expenditure was less than anticipated on field allowances and other travelling expenses, the field staff having been somewhat below estimated strength during the year.
- D.—The provision under this Subhead is a precautionary one and it was not necessary to avail of it during the year.
- E.—It was found unnecessary to purchase supplies to the extent anticipated.
- F.—The savings were effected in the provision for carriage of stores and motor transport.
- G.—Appropriations in Aid:—

	Estimated.	Realized.		
	£	£	s.	d.
Receipts from Sales of Maps	2,400	2,679	18	2
Repayment by Stationery Office for Facsimile Reproduction of Ancient Manuscripts ...	886	895	3	0
Volume illustrating Christian Art in Ancient Ireland	—	217	0	0
	£3,286	£3,792	1	2

The special work of preparing two volumes illustrating Christian Art in Ancient Ireland was undertaken in connection with the Eucharistic Congress. The total cost to the Ordnance Survey Office was £565 of which the Stationery Office repaid £348 in 1931-32, and £217 in 1932-33. The £217 was apportioned as follows:—

Subhead A. £207.

Subhead B. 15s. 0d.

Subhead E. £9 5s. 0d.

EXTRA RECEIPTS.—These receipts consist of a recovery of £80 paid to the British Stationery Office for copies of Sir John Gilbert's National Manuscripts of Ireland; recovery of £46 4s. 2d. in respect of unemployment insurance of officers established with retrospective effect; £3 obtained by sale of old motor van, and 10s. 0d. paid by employees in respect of lost or damaged instruments.

Salaries paid out of this Vote to six officers on loan to the Land Registry totalled £1,210 12s. 2d.

Special work done for other public Departments during the year cost £824, while the value of maps supplied to various Departments was £3,371, no repayment being made in either case.

In an accidental fire which destroyed premises in which a member of the Ordnance Survey Field Staff was lodging official stores and documents, the estimated value of which was £38 3s. 2d, were lost (Department of Finance authority to write off loss S. 58/5/33 of 7th June, 1933).

J. HERLIHY,

Director,

VALUATION OFFICE, DUBLIN,
7th November, 1933.

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.

SUPPLEMENTARY AGRICULTURAL GRANTS

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933,
compared with the Sum Granted, for the increase of the
AGRICULTURAL GRANT (No. 35 of 1925 and No. 28 of 1931).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Supplementary Agricultural Grant ...	599,011	599,011 0 0	—	—
B.—Additional Supplementary Agricultural Grant ...	750,000	750,000 0 0	—	—
TOTAL ...	£ 1,349,011	1,349,011 0 0	—	—

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
13 Deire Fomhair, 1933.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

LAW CHARGES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, 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	8,607	7,848 6 6	758 13 6	—
B.—State Solicitors ...	28,160	27,432 1 4	727 18 8	—
C.—Under Sheriffs ...	3,500	4,136 8 3	—	636 8 3
D.—Witnesses' Expenses, etc.	9,250	6,038 14 10	3,211 5 2	—
E.—Fees to Counsel ...	6,750	7,390 19 0	—	640 19 0
F.—General Law Expenses ...	3,200	2,997 1 8	202 18 4	—
G.—Defence of Public Officials	600	485 16 1	114 3 11	—
GROSS TOTAL ...£	60,067	56,329 7 8	5,014 19 7	1,277 7 3
			Surplus of Gross Estimate over Expenditure. £3,737 12 4	
Deduct :—	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £92 7 1	
H.—Appropriations in Aid ...	1,300	1,207 12 11	Net Surplus to be surrendered. £3,645 5 3	
NET TOTAL ...	£ 58,767	55,121 14 9		
			Estimated.	Realized.
			£	£ s. d.
Extra Receipts payable to Exchequer ...			800	802 11 2

- EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.
- A.—Saving mainly due to reduction in the salary of the Attorney-General.
- B.—Saving due to vacancies in the establishment and to reduction of Bonus, modified by the appointment of an additional Assistant Solicitor not provided for in the Estimate.
- C.—Excess due to the retention in office of four Under Sheriffs whose retirement had been anticipated. The excess was modified by savings due to a death.
- D.—Saving due to the non-receipt of recoupment claims from certain Local Authorities and to a general shrinkage in the amounts of the claims submitted.
- E. and F.—Expenditure cannot be closely estimated.
- G.—The estimate for this service is necessarily conjectural.
- 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 1931-32	800	800 0 0
Refund of an overpayment in 1930-31	—	2 11 2
	£800	£802 11 2

EXTRA REMUNERATION (exceeding £30).

A Clerical Officer (£70-£200) received from this Vote the sum of £12 10s. 0d. for scrivenerly work done out of office hours, and from the Vote for Army Pensions a sum of £68 0s. 2d. in respect of Military Service Pension.

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

	£	s.	d.
County Cavan	147	9	0
„ Cork	446	5	0
„ Donegal	249	10	0
„ Dublin	311	18	0
„ Galway	262	5	0
„ Leitrim-Sligo	182	15	0
„ Leix	117	9	0
„ Limerick	123	0	0
„ Longford	54	16	0
„ Mayo	294	17	0
„ Meath	124	3	0
„ Monaghan	123	15	0
„ Tipperary	231	8	0
„ Westmeath	121	0	0
„ Wicklow	119	11	0
County Borough of Cork	182	6	0
County Borough of Dublin	407	8	0
County Borough of Limerick	109	8	0

J. J. McELLIGOTT,

ROINN AIRGID,

7 Mí na Nodlag, 1933.

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.

HAULBOWLINE DOCKYARD.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, compared with the Sum Granted, for Expenses in connection with HAULBOWLINE DOCKYARD.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Dockyard Maintenance ...	3,240	3,487 8 7	—		247	8 7
B.—Fuel, Light and Water ...	350	224 3 5	125	16 7	—	
C.—Alterations to Plant and Buildings ...	1,130	899 6 0	230	14 0	—	
TOTAL£	4,720	4,610 18 0	356	10 7	247	8 7
Surplus to be surrendered ...			£109 2 0			
			Estimated.		Realized.	
			£		£ s. d.	
Extra Receipts payable to Exchequer ...			3,000		3,445 13 0	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The excess was mainly due to the fact that repairs required to the submarine water-main proved to be more extensive than was anticipated (Department of Finance letter S.60/29/33 of 17th November, 1933).
- B.—The cost of running the electric lighting plant was less than expected.
- C.—Some of the works provided for were postponed.

EXTRA RECEIPTS.

£2,526 3s. 0d. was received for rents of properties sublet, and £919 10s. 0d. for sales of surplus plant, stores, etc.

NOTE.

Surplus Plant and Stores, etc., valued at £372 19s. 0d. were transferred to Dún Laoghaire Harbour. See Vote for Public Works and Buildings, No. 11, Subhead C.

P. HANSON,

Accounting Officer.

OFFICE OF PUBLIC WORKS,
30th November, 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.

UNIVERSITIES AND COLLEGES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, compared with the Sum Granted, for Contributions towards and Grants-in-Aid of the Expenses of UNIVERSITY INSTITUTIONS, including Grants under the IRISH UNIVERSITIES ACT, 1908, the LAND ACT, 1923, the UNIVERSITY EDUCATION (AGRICULTURE AND DAIRY SCIENCE) ACT, 1926, and the UNIVERSITY COLLEGE, GALWAY, ACT, 1929 (8 Edw. 7, c. 38 ; No. 42 of 1923 ; No. 32 of 1926 ; and No. 35 of 1929).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Annual Grants under Sections 10 (1) and 11 (1) of the University Education (Agriculture and Dairy Science) Act, 1926, and Section 2 of the University College, Galway, Act, 1929 ...	151,500	151,500 0 0	—	—
B.—Additional Grant under Section 7 (7) of the Irish Universities Act, 1908 ...	1,000	1,000 0 0	—	—
C.—Grant to Trinity College, Dublin, under Section 15 (2) of the Land Act, 1923 ...	3,000	3,000 0 0	—	—
TOTAL£	155,500	155,500 0 0	—	—

	Estimated.	Realized.
	£	£ s. d.

EXTRA RECEIPTS PAYABLE TO EXCHEQUER :—

Amount surrendered by National University in respect of rents and profits of premises acquired out of public funds	—	5,048 13 10
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J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
9 Mí na Samhna, 1933.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

BEET SUGAR SUBSIDY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933,
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	162,500 0 0	—	—
TOTAL	£ 162,500	162,500 0 0	—	—

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

9 Mí na Samhna, 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.

QUIT RENT OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, 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	4,203	3,987 14 7	215 5 5	—
B.—Travelling and Incidental Expenses	30	22 9 7	7 10 5	—
TOTAL	£ 4,233	4,010 4 2		—
Surplus to be surrendered			£ 222 15 10	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The provision of £100 for Temporary Clerical Assistance, etc., was not availed of, and further savings arose through a vacancy in the Typist grade and reduction of cost of living Bonus.

B.—Expenditure cannot be estimated more accurately.

The amount charged against Subhead A. includes £313 4s. 4d. 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 £223 0s. 11d. in respect of the salary, etc., of an officer on loan to the Quit Rent Office.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

20 Deire Fomhair, 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.

REMUNERATION FOR COST OF MANAGEMENT OF GOVERNMENT STOCKS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933,
compared with the Sum Granted, for REMUNERATION
FOR COST OF MANAGEMENT OF GOVERNMENT
STOCKS OF SAORSTÁT ÉIREANN.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Remuneration of Banks for the Management of Government Stocks inscribed on their Books	13,750	13,394 16 0	355 4 0	—
TOTAL ...£	13,750	13,394 16 0		—
Surplus to be surrendered	...	...£	355 4 0	

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.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
20 Deire Fomhair, 1933.

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 JUSTICE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, 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.
SALARIES, WAGES, AND ALLOWANCES :	£	£ s. d.	£ s. d.	£ s. d.
A.1.—Headquarters Staff ...	36,836	34,220 19 5	2,615 0 7	—
A.2.—Film Censorship ...	1,620	1,602 14 5	17 5 7	—
A.3.—Censorship of Publications ...	234	225 0 2	8 19 10	—
B.—Travelling Expenses ...	910	401 14 7	508 5 5	—
C.—Incidental Expenses ...	180	160 5 1	19 14 11	—
D.—Telegrams and Telephones ...	438	392 10 3	45 9 9	—
TOTAL ...	£ 40,218	37,003 3 11		—
Surplus to be surrendered ...		£ 3,214 16 1		

Estimated.	Realized.
£	£ s. d.

Extra Receipts payable to Exchequer :—

Miscellaneous ...	—	139 18 8
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Saving due (1) to decrease in the salary of the Minister ; (2) to vacancies and changes on the staff ; and (3) to fall in the cost of living Bonus.
- A.2.—There were slight savings on the provision for Substitute for the Film Censor and on the sum provided for cost of living Bonus.
- A.3.—Saving was due to the reduction of cost of living Bonus.

- B.—The saving was mainly due to the provision made for a full time Inspector of Court Offices, which was vacant until January, 1933, remaining unexpended, and there were fewer inspections than usual by other Headquarters officers.
- C.—The expenditure on deportation of aliens was less than anticipated, and there was a saving on the purchase of newspapers. Expenditure under this Subhead includes a sum of £10, Court deposit fee, refunded under Section 17 of The Dáil Éireann Courts (Winding Up) Act, 1923, and Section 9 of The Dáil Éireann Courts (Winding Up) Act, 1925. (Department of Finance minute S.64/1/33, dated 25 Eanáir, 1933).
- D.—There were savings on Headquarters and Film Censor's Office telephones and also on the provision for telegrams.

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.

The Vote of the Tariff Commission includes payments amounting to £249 made to the Secretary of the Department as Chairman of the Tariff Commission.

This Account includes a sum of approximately £2,209 in respect of salaries of officers on loan to other Departments.

D. de BRÚN,

Accounting Officer.

31st October, 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.

GÁRDA SÍOCHÁNA.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933,
compared with the Sum Granted, for the Salaries and Expenses
of the GÁRDA SÍOCHÁNA (No. 7 of 1925).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages, and Pay	1,488,248	1,475,098 9 8	13,149	10 4	—	—
B.—Allowances ...	90,270	87,249 0 10	3,020	19 2	—	—
C.—Subsistence Allowances ...	3,600	6,049 3 5	—	—	2,449	3 5
D.—Locomotion Expenses ...	36,850	38,618 15 2	—	—	1,768	15 2
E.—Clothing and Equipment	25,730	21,022 5 3	4,707	14 9	—	—
F.—Furniture, Barrack Bedding and Bedsteads ...	3,255	3,377 6 4	—	—	122	6 4
G.—Barrack Maintenance ...	440	469 16 1	—	—	29	16 1
H.—Transport and Carriage ...	9,262	5,222 3 6	4,039	16 6	—	—
I.—Fuel, Light and Water ...	17,600	17,294 14 9	305	5 3	—	—
J.—Medical Expenses ...	7,240	6,782 5 9	457	14 3	—	—
K.—Escort and Conveyance of Children to Industrial Schools and Places of Detention ...	350	267 6 9	82	13 3	—	—
L.—Telegrams and Telephones	17,460	17,542 12 4	—	—	82	12 4
M.—Compensation ...	10	—	10	0 0	—	—
N.—Incidental Expenses	1,525	1,801 3 3	—	—	276	3 3
GROSS TOTAL ...£	1,701,840	1,680,795 3 1	25,773	13 6	4,728	16 7
			Surplus of Gross Estimate over Expenditure. £2,044 16 11			
			Surplus of Appropriations in Aid realized. £11 11 0			
			Total Surplus to be surrendered. £21,056 7 11			
Deduct :—	Estimated.	Realized.				
O.—Appropriations in Aid.	18,475	18,486 11 0				
NET TOTAL ...£	1,683,365	1,662,308 12 1				

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	6,150	5,603 0 4

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The estimated strength of the Force was not maintained during the year. Normal promotions provided for in the Estimates were suspended in the interests of economy.
- B.—Reduction in the strength of the Detective Branch resulted in savings in detective, plain clothes and transport allowances.
- C.—Expenditure under this Subhead cannot be accurately estimated. Excess was due to unforeseen expenditure in connection with the General Elections held in February, 1932, and January, 1933. Expenditure due to the Eucharistic Congress was heavier than anticipated. Excess sanctioned by Finance minute S. 60/31/33, dated 29th November, 1933.
- D.—Expenditure uncertain. The excess, which is attributable to same causes as in Subhead C., was sanctioned by Finance minute S. 60/31/33, dated 29th November, 1933.
- E.—Normal issues of uniform clothing provided for in the Estimates were suspended in the interests of economy.
- F.—Cost of repairs to furniture was heavier than anticipated. Excess sanctioned by Finance minute S. 60/31/33, dated 29th November, 1933.
- G.—Estimated as accurately as possible. Excess due to frequent cleansing of ashpits ordered by medical attendants in interests of public health. Excess sanctioned by Finance minute S. 60/31/33, dated 29th November, 1933.
- H.—Repayable advances to Officers for purchase of cars were fewer than provided for.
- I.—Estimated as closely as possible.
- J.—Fees per visit by Medical Officers cannot be closely estimated.
- K.—Casual variation.
- L.—The General Elections and Eucharistic Congress affected expenditure. Excess sanctioned by Finance minute S. 60/31/33, dated 29th November, 1933.
- M.—No claims arose during year.
- N.—Expenditure amounting to £526 17s. 7d. in connection with the Inquiry into certain shooting incidents at Kilrush was charged to this Subhead by authority of Department of Finance. Excess sanctioned by Finance minute S. 60/31/33, dated 29th November, 1933.
- O.—Details are appended showing receipts under the various items, viz. :—

	Estimated.	Realized.
	£	£ s. d.
Repayments of sums advanced to Officers under Subhead H. ...	4,000	2,503 7 6
Payments for services rendered by the Police ...	1,400	2,226 10 10
Repayments in respect of loss of property or damage to stores, etc. ...	75	179 12 7
Proceeds of sale of Forfeited Property and Cast Uniforms ...	790	883 2 9
Police Rate (Dublin Metropolitan Area) ...	5,320	5,144 5 4
Hackney Car and Carriage, etc., Licences (Dublin Metropolitan Area) ...	6,500	7,064 18 0
Publicans' Fees (Dublin Metropolitan Area) and Fees for Aliens' Certificates ...	390	484 14 0
	<u>£18,475</u>	<u>£18,486 11 0</u>

Receipts cannot be accurately estimated. The fewer repayable advances referred to in note on Subhead H. and greater realization than anticipated for services rendered by the police account for the principal variations.

NOTE.

The charge under Subhead N. includes the following exceptional payments in respect of the destruction of explosives by the Military Authorities:—

	£	s.	d.
1. Destruction of a shell discovered in Blarney Street District, Cork. (Finance sanction S. 13/46/32) ...	1	12	6
2. Destruction of a land mine at Glanworth, Co. Cork. (Finance sanction S. 13/12/32) ...	7	17	8
3. Destruction of a mine washed ashore at Muings, Co. Mayo. (Finance sanction S. 13/12/32) ...	11	2	2
4. Destruction of a shell discovered at Doneraile, Tramore. (Finance sanction S. 13/29/32) ...	3	19	6

GÁRDA SÍOCHÁNA REWARD FUND, 1932-33.

The appended Statement shows the total receipts proper to the Fund in the year 1932-33; the amount of the payments during that period, and the balance to the credit of the Fund at the 31st March, 1933.

	£	s.	d.		£	s.	d.
Balance from previous year	9,575	9	1	Payments during the year 1932-33	8,145	12	3
Total amount credited in the period 1st April, 1932, to 31st March, 1933	16,908	13	10	Balance on 31st March, 1933	*18,338	10	8
	<u>£26,484</u>	<u>2</u>	<u>11</u>		<u>£26,484</u>	<u>2</u>	<u>11</u>

* In addition, there were on 31st March, 1933, sums held on Suspense Account payable to the Reward Fund amounting to £10,532 2s. 4d.

D. de BRÚN,
Accounting Officer.

30th November, 1933.

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, 1933, 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... ..	56,455	54,004 0 4	2,450	19 8	—	—
B.—Victualling	5,940	5,356 3 9	583	16 3	—	—
C.—Clothing, Bedding, Furniture, &c.	1,525	1,283 14 9	241	5 3	—	—
D.—Medicines, Surgical Instruments, &c.	300	270 15 9	29	4 3	—	—
E.—Fuel, Light, Water, Cleaning Articles, &c.	6,106	5,899 16 3	206	3 9	—	—
F.—Rent, &c.	204	203 1 10	18	2	—	—
G.—Escort and Conveyance ...	3,500	3,378 4 10	121	15 2	—	—
H.—Ordinary Repairs of Buildings	705	721 0 4	—	—	16	0 4
H.1.—Electric Light Installations	400	459 2 1	—	—	59	2 1
I.—Fine Fund	10	7 0 0	3	0 0	—	—
J.—Travelling Expenses	300	366 17 8	—	—	66	17 8
K.—Incidental Expenses	275	320 13 6	—	—	45	13 6
L.—Telegrams and Telephones ...	255	249 19 0	5	1 0	—	—
M.—Maintenance of Children of Female Prisoners	5	—	5	0 0	—	—
N.—Maintenance of Criminal Lunatics in District Mental Hospitals	7,125	6,824 14 5	300	5 7	—	—
O.—Gratuities to Prisoners	350	406 19 11	—	—	56	19 11
P.—Contributions to Discharged Prisoners' Aid Societies	80	70 0 0	10	0 0	—	—
Q.—Manufacturing Department and Farms	8,000	4,608 12 6	3,391	7 6	—	—
GROSS TOTAL £	91,535	84,430 16 11	7,348	16 7	244	13 6
			Surplus of Gross Estimate over Expenditure. £7,104 3 1			
Deduct :—	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £2,634 14 10			
R.—Appropriations in Aid ...	10,300	7,665 5 2				
NET TOTAL £	81,235	76,765 11 9	Net Surplus to be surrendered. £4,469 8 3			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Estimated daily average number of prisoners	...	...	660
Actual daily average number of prisoners	...	...	613

- A.—Savings due mainly to fall in cost of living Bonus.
- B.—Savings due to reduction in cost of victualling (through favourable contracts) and smaller number of prisoners committed than was anticipated.
- C., D. and E.—Savings due to reduction in number of prisoners committed.
- G.—Expenditure under this Subhead is of a variable nature.
- H. and H.I.—Excess due to increased cost of materials. Excess sanctioned by Department of Finance minute S. 60/14/33, dated 9th November, 1933.
- J.—Excess due to increased number of officers transferred during the year and subsistence allowances paid to officers on prolonged temporary duty. Excess sanctioned by Department of Finance minute S. 60/14/33, dated 9th November, 1933.
- K.—Excess due to increased number of prisoners removed to extern hospitals for medical treatment. Excess sanctioned by Department of Finance minute S. 60/14/33, dated 9th November, 1933.
- M.—No child was maintained during the year.
- N.—Estimated as closely as possible.
- Q.—Excess due to special releases of prisoners ordered during the year. Excess sanctioned by Department of Finance minute S. 60/14/33, dated 9th November, 1933.
- P.—The number of Borstal inmates released during the year was less than anticipated.
- Q.—The contracts for supplies to Public Departments were less than anticipated.
- R.—See note under Q.

NOTE.

The following amounts were written off during the year :—

- £15 13s. 0d. in respect of deficiency in leather (Department of Finance minute S. 44/1/33, dated 21st July, 1933).
- £49 13s. 4d. in respect of bad debt (Department of Finance minute S. 13/2/33, dated 31st January, 1933).

D. de BRÚN,
Accounting Officer.

28th November, 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.

ABSTRACT STATEMENT of the MANUFACTURING ACCOUNTS of the PRISONS and BORSTAL INSTITUTION in AN SAORSTÁT,
Dr. for the Year ended 31st March, 1933. 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, 1932	441	7 9	5,476	12 3	5,918	0 0	445	1 9	6,960	3 9	7,405	5 6
Purchases, 1932-33	190	17 9	5,019	7 1	5,210	4 10	464	9 10	5,059	9 10	5,523	19 8
Profit ...	277	6 1	1,523	14 3	1,801	0 4						
£	909	11 7	12,019	13 7	12,929	5 2	909	11 7	12,019	13 7	12,929	5 2

*Viz.—Manufacture Materials, £3,366 15s. 5d.; Manufactured Goods, £966 14s. 6d.; Tools, £1,190 9s. 9d.

RECONCILIATION WITH CASH ACCOUNT.

To Decrease of outstanding Debts due by Manufacturing Department:—	£	s. d.	£	s. d.	By Decrease in Stock	£	s. d.
From	1,007	9 7			...	...	394 0 4
*To	999	10 2			„ Profit as above	...	1,801 0 4
„ Increase of outstanding Debts due to Manufacturing Department:—			7	19 5			
From	930	0 9					
†To	947	7 11	17	7 2			
„ Bad Debt written off (Department of Finance minute S. 13/2/33, dated 31st January, 1933)			49	13 4			
„ Excess of Receipts over Expenditure			2,120	0 9			
			£2,195	0 8			£2,195 0 8

*Viz.—Public Departments, £841 18s. 2d.; Other Persons, £157 12s. 0d.

†Viz.—Public Departments, £830 3s. 5d.; Other Persons, £117 4s. 6d.

D. de BRÚN, Accounting Officer.

DISTRICT COURT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, 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	33,919	33,211 7 10	707 12 2	—
B.—Travelling Expenses	4,916	4,875 5 2	40 14 10	—
C.—Transfer Expenses	75	—	75 0 0	—
D.—Incidental Expenses	80	49 15 1	30 4 11	—
TOTAL	£ 38,990	38,136 8 1		—
Surplus to be surrendered		... £	853 11 11	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Fees received in the Dublin Metropolitan District Courts	1,200	1,316 2 8
Fines received by District Court Clerks	12,000	10,500 0 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Vacancies were not immediately filled, and there was a fall in the Bonus payable on salaries.
- B.—Saving in the amount provided for Deputy and Assistant Justices.
- C.—No transfers took place during the year.
- D.—Variable nature of service. Provision made for Witnesses' expenses was not required.

EXTRA REMUNERATION (exceeding £30).

From the Vote for Army Pensions, a Writing Clerk is in receipt of a Military Service Pension of £72. One District Court Clerk received £100 from the Vote for the Office of the Minister for Justice as Assistant Immigration Officer.

D. de BRÚN,
Accounting Officer.

28th October, 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.

SUPREME COURT AND HIGH COURT OF JUSTICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, 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	55,762	52,074 14 3	3,687 5 9	—
B.—Travelling and Incidental Expenses	125	137 4 1	—	12 4 1
C.—Telegrams and Telephones	250	424 18 1	—	174 18 1
D.—Compensation to District Probate Registrars ...	83	83 0 0	—	—
E.—Stenography (Central Criminal Court)	300	300 0 0	—	—
F.—Costs and Expenses of Services under Section 55 of the Court Officers Act, 1926	452	397 5 8	54 14 4	—
GROSS TOTAL ...£	56,972	53,417 2 1	3,742 0 1	187 2 2
			Surplus of Gross Estimate over Expenditure. £3,554 17 11	
Deduct :—		Estimated. Realized.	Deficiency of Appropriations in Aid realized. £876 2 0	
G.—Appropriations in Aid ...	3,360	2,483 18 0		
NET TOTAL ...£	53,612	50,933 4 1	Net Surplus to be surrendered. £2,678 15 11	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer:—		
Receipts from Lunacy Percentages	3,000	3,110 2 6
Fees on Probate Grants, etc., issued in Cavan Probate Registry, less payments for salaries and postage ...	—	409 18 10
Fees received in Local Admiralty Court, Cork ...	—	5 7 6
	<u>£3,000</u>	<u>£3,525 8 10</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Vacancies remaining unfilled accounted for approximately five-sevenths of the savings and the fall in the cost of living Bonus for the remainder.
- B.—The excess was caused by the cost of advertisements in connection with the conversion of War Loan and expenditure incurred in the removal of documents from the Castle to the Four Courts. (Excess sanctioned by Department of Finance minute S. 60/26/32, dated 10 Deire Fomhair, 1933).
- C.—The new telephone installation in the reconstructed Four Courts necessitates the employment of a full time operator for which provision had not been made. (The excess is sanctioned by Department of Finance minute S. 60/26/32, dated 10 Deire Fomhair, 1933).
- F.—The travelling, etc., expenses incurred by officials in visiting patients under the care of the Chief Justice were less than anticipated.
- G.—Receipts from Bankruptcy Percentages were not realized to the extent anticipated.

EXTRA REMUNERATION (exceeding £30).

A District Probate Registrar who is paid by fees received a sum of £63 in addition to compensation for loss of fees paid out of Subhead D. of this Vote.

The Stenographer to the Central Criminal Court received £123 14s. 3d. from the Vote for the Circuit Court.

This Account includes a sum of approximately £867 in respect of staff on loan to other Departments.

D. de BRÚN,
Accounting Officer.

30th October, 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.

LAND REGISTRY AND REGISTRY OF DEEDS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933,
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	26,873	24,740 17 2	2,132 2 10	—
B.—Travelling Expenses ...	1,120	597 11 6	522 8 6	—
C.—Incidental Expenses ...	705	565 6 7	139 13 5	—
REGISTRY OF DEEDS.				
D.—Salaries, Wages, and Allowances	18,464	18,536 4 8	—	72 4 8
E.—Incidental Expenses ...	100	84 14 4	15 5 8	—
F.—Transcription of Memorials	1,677	1,321 14 5	355 5 7	—
TOTAL£	48,939	45,846 8 8	3,164 16 0	72 4 8

Surplus to be surrendered ... £3,092 11 4

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 Registry of Deeds ...	—	417 16 6
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving was due to vacancies, some of which arose during the year and remained unfilled, and to the fall in the cost of living Bonus.

B.—No travelling expenses were incurred by one of the Temporary Surveyors, who died during the year and was not replaced, and the expenses of the other three Surveyors were less than anticipated.

- C.—Saving was due to lesser expenditure on Postage which showed a substantial reduction on previous years.
- D.—Seven additional officers were temporarily assigned to this office during the year and no provision for their salaries had been included in the Subhead. Excess sanctioned by Department of Finance minute S. 60/23/33 dated 23 Deire Fomhair, 1933.
- E.—Slight savings were effected on Telephone, Postage and miscellaneous items.
- F.—The saving on this Subhead was due to vacancies remaining unfilled and to the fall in the cost of living Bonus.

EXTRA REMUNERATION (exceeding £30).

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

This Account includes a sum of approximately £128 in respect of staff on loan to another Department.

The Accounts of other Departments include sums amounting to approximately £2,078 in respect of staff on loan to this Department.

D. de BRÚN,
Accounting Officer.

30th October, 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

CIRCUIT COURT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, 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 (No. 27 of 1926, etc.).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances ...	66,589	63,366 18 6	3,222 1 6	—
B.—Travelling Expenses ...	4,290	3,442 5 9	847 14 3	—
C.—Incidental Expenses ...	990	769 8 5	220 11 7	—
D.—Telegrams and Telephones	350	410 12 6	—	60 12 6
GROSS TOTAL ...£	72,219	67,989 5 2	4,290 7 4	60 12 6
			Surplus of Gross Estimate over Expenditure. £4,229 14 10	
Deduct :—			Deficiency of Appropriations in Aid realized. £612 2 10	
E.—Appropriations in Aid ...	17,010	16,397 17 2	Net Surplus to be surrendered. £3,617 12 0	
NET TOTAL ...£	55,209	51,591 8 0		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to fall in cost of living Bonus, to provision for deputies for Circuit Court Judges and County Registrars not being required, and to vacancies remaining unfilled or being filled by officers on lower salaries than their predecessors. The provision made for execution of Court Orders in three counties was not required as the Under Sheriffs were continued in office.
- B.—The travelling expenses of Circuit Court Judges, County Registrars, Stenographers, and Criers were lower than was anticipated and the provision made for Court Messengers in three counties was not required.
- C.—These expenses are of a variable nature and are difficult to forecast accurately. The saving was mainly on advertising and in execution of Court Orders.

D.—The excess was due to the increased use of telephones necessitated by the General Election and to the fact that the use of telephone in connection with the execution of Court Orders has increased. Excess sanctioned by Department of Finance minute S. 60/7/33, dated 9th December, 1933.

E.—Appropriations in Aid:—

					Estimated.	Realized.		
					£	£	s.	d.
Jurors Lists	...	...	...	...	2,500	2,585	0	0 (a)
Voters Lists	...	...	...	...	9,300	9,394	13	4 (a)
Bankruptcy Fees	...	...	...	...	100	144	15	0 (a)
Publicans' Licences—Fees	...	...	...	...	1,600	1,600	0	0
Execution of Court Orders	...	...	...	...	3,500	2,673	8	10 (b)
Miscellaneous	...	...	...	...	10	—		
					£17,010	£16,397	17	2

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

(b) The deficit in the receipts from this source is due to the fact that the execution of Court Orders in three counties was not taken over by the County Registrars, as anticipated.

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 Debate Registrars.

D. de BRÚN,

Accounting Officer.

30th November, 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.

PUBLIC RECORD OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, 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 ...	4,968	4,707 18 4	260 1 8	—
B.—Incidental Expenses ...	160	67 6 8	92 13 4	—
TOTAL ...£	5,128	4,775 5 0		—
Surplus to be surrendered ... £			352 15 0	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to retirement of First Class Searcher (£5); non-filling of vacancy for Second Class Searcher (£85); Temporary Messenger—casual saving owing to illness (£3); Temporary Workmen—one at maximum of scale retired in August, 1932, and his place was filled by one who entered at minimum of scale (£7); saving on Bonus owing to fall in rate and vacancies, etc., as above (£159).
- B.—Saving on purchase of historical documents, £77 11s. 3d. Casual savings on miscellaneous items, £15 2s. 1d.

JAMES F. MORRISSEY,
Accounting Officer.

10th October, 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.

CHARITABLE DONATIONS AND BEQUESTS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, 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 ...	3,411	3,319 2 9	91 17 3	—
B.—Law Costs ...	30	24 1 4	5 18 8	—
C.—Travelling and Incidental Expenses ...	35	22 15 10	12 4 2	—
GROSS TOTAL ...£	3,476	3,365 19 11	110 0 1	—
			Surplus of Gross Estimate over Expenditure. £110 0 1	
<i>Deduct :—</i>			Deficiency of Appropriations in Aid realized. 5s. 4d.	
D.—Appropriations in Aid ...	48	47 14 8		
NET TOTAL ...£	3,428	3,318 5 3	Net Surplus to be surrendered. £109 14 9	
			Estimated.	Realized.
Extra Receipts payable to Exchequer ...			£ 5	£ s. d. —

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

B.—Amount estimated based on an estimate of his Costs furnished in advance by the Solicitor to the Department.

C.—No expenditure arose on travelling.

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

THOMAS BODKIN,

Secretary and Accounting Officer.

19th June, 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.

LOCAL GOVERNMENT AND PUBLIC HEALTH.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, 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 certain charges connected with Hospitals.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances :—				
<i>Original</i> ... £77,170				
<i>Supplementary</i> 1,836				
	79,006	78,645 7 6	360 12 6	—
B.—Travelling Expenses of				
Inspectors ...	5,500	5,155 14 8	344 5 4	—
C.—Salaries of Auditors ...	10,681	10,687 19 11	—	6 19 11
D.—Travelling Expenses of				
Auditors ...	1,750	2,095 12 0	—	345 12 0
E.—Expenses in connection with International and other Congresses ...	180	180 5 11	—	5 11
F.—Inquiries ...	400	534 16 3	—	134 16 3
G.—Vaccine Lymph Supply ...	1,270	1,267 13 6	2 6 6	—
H.1.—Travelling and Incidental Expenses :—				
<i>Original</i> ... £450				
<i>Supplementary</i> 100				
	550	527 11 4	22 8 8	—
H.2.—Telegrams and Telephones	620	685 7 3	—	65 7 3
I.—Grant under Finance Act, 1931, Section 35 (Grant in Aid) ...	500	494 0 0	6 0 0	—
J.—Charge under Irish Land Act, 1909, Section 11 (2) (Grant in Aid) ...	24,643	24,639 19 6	3 0 6	—
MISCELLANEOUS GRANTS.				
K.—Child Welfare, Schools for Mothers, etc. ...	25,500	24,747 0 2	752 19 10	—
L.—Medical Treatment, etc., of School Children ...	23,000	20,127 13 2	2,872 6 10	—
M.1.—Grants under the Education (Provision of Meals) Acts, 1914 to 1930 ...	8,500	8,471 10 7	28 9 5	—
M.2.—Grants under the School Meals (Gaeltacht) Act, 1930 ...	7,786	6,730 7 1	1,055 12 11	—
N.—Welfare of the Blind ...	7,450	7,878 5 1	—	428 5 1
O.—Treatment of Tuberculosis	114,750	114,748 10 9	1 9 3	—
P.—Treatment of Venereal Diseases ...	7,300	7,725 8 8	—	425 8 8

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
Q.1.—Board of Superintendence, Dublin Hospitals ...	155	155 0 0	—	—	—	—
Q.2.—Grant in Aid of Westmoreland Lock Hospital	2,600	2,600 0 0	—	—	—	—
R.—Grants in respect of training of native Irish Speakers in Hospital Nursing and Public Health Nursing, including Midwifery ...	1,300	388 1 7	911 18 5	—	—	—
S.—Grants to Local Authorities, etc., under Housing (Ireland) Act, 1919 ...	1,523	1,454 15 1	68 4 11	—	—	—
T.—Grants under the Housing Acts 1925-30 as amended by the Housing (Miscellaneous Provisions) Act, 1931 ...	10,000	5,378 0 0	4,622 0 0	—	—	—
T.2.—Grants under the Housing Acts 1925-30 :— Original ... Nil Supplementary £33,000	33,000	21,106 10 0	11,893 10 0	—	—	—
T.3.—Grants to Local Authorities, Private Persons, Public Utility Societies and Philanthropic Societies, for acquiring, building and reconstructing dwelling houses :— Original ... Nil Supplementary £117,000	117,000	62,324 10 0	54,675 10 0	—	—	—
U.—Grants to County Councils in respect of Minor Drainage Schemes ...	5,000	1,353 1 11	3,646 18 1	—	—	—
X.—Grant for the Supply of Milk to Children of Persons in receipt of Home Assistance :— Original ... Nil Supplementary £100,000	100,000	39,349 0 0	60,651 0 0	—	—	—
	589,964	449,452 1 11	141,918 13 2	1,406 15 1		
Deduct :— Anticipated Savings on various Subheads (See Supplementary Estimates) ...	11,926	—	11,926 0 0	—		
GROSS TOTAL :— Original ... £338,028 Supplementary 100,000 Ditto ... 140,000 Ditto ... 10	£ 578,038	449,452 1 11	<div> <div>129,992 13 2</div> <div>1,406 15 1</div> </div>			
			<div> <div>Surplus of Gross Estimate over Expenditure.</div> <div>£128,585 18 1</div> </div>			

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
<i>Deduct :—</i>	Estimated.	Realized.	Deficiency of Appropriations in Aid realized.	
V.—Appropriations in Aid ...	13,027	12,361 4 6	£665 15 6	
NET TOTAL :—			Net Surplus to be surrendered.	
Original ... £325,001				
Supplementary 100,000				
Ditto ... 140,000				
Ditto ... 10				
£	565,011	437,090 17 5	£127,920 2 7	

	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) ...	4,660	4,953 18 5
Miscellaneous ...	110	114 10 7
	£4,770	£5,068 9 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- C.—The slight excess expenditure was sanctioned by Finance minute S. 60/8/33 of 5th April, 1933.
- D., E., F. and H.2.—Excess expenditure was sanctioned by Finance minute S. 60/8/33 of 4th March, 1933. The excess on D. is due to the appointment of three temporary Auditors; that on F. to an increase in the number of Inquiries attributable to the 1932 Housing Act, and that on H.2. to an increase in the number of telephone extensions.
- L.—This is an expanding service but in certain counties the development of the schemes was not as rapid as had been anticipated.
- M.2.—The saving is due to certain schemes not having attained to full operation during the year.
- N.—The excess expenditure, which is due to an increase in the number of inmates in approved Institutions, was sanctioned by Finance minute S. 60/21/32 of 3rd November, 1932.
- P.—The excess expenditure, which is mainly due to increased cost of one of the larger schemes, was sanctioned by Finance minute S. 60/8/33 of 4th March, 1933.
- R.—The scheme for training Nursing Probationers became operative only to a limited extent owing to the standard of requirements of the two selected hospitals, and there was a decrease in the number of Nurses undergoing training in Public Health Nursing.
- T., T.2. and T.3.—On the passing of the new Housing Act in August, 1932, schemes were submitted by a large number of Municipal Authorities which required examination and the holding of Inquiries by the Department's Housing Inspectors. In consequence these officers were available only to a limited extent for the investigation of claims for grants made to private persons and Public Utility Societies. The large additional staff of Inspectors necessary for Housing work did not become available for duty until February, 1933.

U.—There is no reliable means of estimating at the commencement of the year the number of schemes likely to qualify for Grants as the making, confirming, and carrying out of the schemes rests entirely with the County Councils.

X.—There was unavoidable delay on the part of local authorities in putting this new scheme into operation.

V.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
(a) Auditors' Salaries to be repaid by Local Bodies	4,100	4,374	6	6
(b) Expenses of Provisional Orders, etc., to be repaid by Local Bodies	400	142	10	2
(c) Fees for renewal of Licences to Private Mental Hospitals	276	274	0	0
(d) Expenses of Roads Department repayable out of Road Fund under Section 3 (4) (c) of the Roads Act, 1920	6,270	6,002	10	8
(e) Salaries of Officers acting temporarily as Local Government Commissioners and as Manager to the Sea Fisheries Association and proportion of salary of Pharmacist ...	1,981	1,567	17	2
	<u>£13,027</u>	<u>£12,361</u>	<u>4</u>	<u>6</u>

(b) The expenses repayable by Local Bodies are normally those incurred by the Department in the previous year and there was a considerable decrease in such expenditure in 1931-32.

(e) The deficiency is due to the return to normal duties of an Auditor who had been acting as Commissioner.

EXTRA REMUNERATION (exceeding £30).

A Clerical Officer received a gratuity of £50 for performing special duties for a prolonged period and £58 17s. 8d. for overtime. Eight other Clerical Officers received remuneration for overtime varying from £30 2s. 10d. to £74 1s. 4d. A Junior Administrative Officer received a sum of £61 7s. 3d. by way of allowance for acting as Deputy Head of Section, and a Junior Executive Officer received £39 13s. 11d. as allowance for acting as Higher Executive Officer.

This Account includes a sum of approximately £146 in respect of staff on loan to another Department.

The Accounts of other Departments include sums amounting to approximately £691 in respect of staff on loan to this Department.

E. P. McCARRON,
Accounting Officer.

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

GENERAL REGISTER OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, 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	12,874	12,124 2 8	749 17 4	—
B.—Travelling Expenses	280	318 16 4	—	38 16 4
C.—Superintendent and District Registrars	4,840	4,602 19 0	237 1 0	—
D.—Incidental Expenses ...	120	140 6 3	—	20 6 3
GROSS TOTAL ...£	18,114	17,186 4 3	986 18 4	59 2 7
<i>Deduct :—</i>			Surplus of Gross Estimate over Expenditure. £927 15 9	
E.—Appropriations in Aid ...	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £802 12 1	
	3,860	3,057 7 11		
NET TOTAL ...£	14,254	14,128 16 4	Net Surplus to be surrendered £125 3 8	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving is due to the fall in the cost of living Bonus and to changes in staff caused by retirement, transfer, etc., of Senior Officers.
- B.—The provision in the estimate was based on the rates of allowances payable to a member of the staff who was acting for the Inspector of Registration at the time the estimate was framed. The Inspector, who is on a higher scale of allowances, returned to duty early in the financial year. The excess expenditure is covered by Department of Finance sanctions dated 2nd March, 1933, and 30th September, 1933.
- C.—The savings are mainly in Registrars' travelling expenses due, in great part, to more general use of private motor cars.
- D.—The excess was due to unforeseen charges in respect of advertisements of alteration of boundaries of Registrars' Districts consequent on extension of Dublin City Area. Excess expenditure covered by Department of Finance sanctions dated 2nd March, 1933, and 30th September, 1933.
- E.—The estimate included a sum of £350, refund of salary of an officer acting temporarily as Commissioner in place of Local Bodies. This item yielded only £16 as the officer returned to duty early in the financial year. The balance of the deficit is due to the almost complete cessation of emigration to the U.S.A., and the consequent falling off in the number of applications for Certificates of Births, etc., required for passport purposes.

E. P. McCARRON,

Registrar-General, Accounting Officer.

GENERAL REGISTER OFFICE, DUBLIN,
16th November, 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.

DUNDRUM ASYLUM.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933,
compared with the Sum Granted, for the Expenses of the Main-
tenance of CRIMINAL LUNATICS in the DUNDRUM ASYLUM.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allow- ances	11,822	11,212 14 11	609 5 1	—
B.—Victualling, &c.	2,508	2,257 18 0	250 2 0	—
C.—Uniforms, Clothing for Patients, &c.	462	494 14 5	—	32 14 5
D.—Medicines, Surgical Instru- ments, &c.	30	29 14 11	5 1	—
E.—Escort and Conveyance of Patients	12	10 19 10	1 0 2	—
F.—Allowances to Patients and Gratuities on Discharge	28	27 9 11	10 1	—
G.—Travelling and Incidental Ex- penses	205	190 8 9	14 11 3	—
H.—Telegrams and Telephones ...	150	144 10 11	5 9 1	—
I.—Farm and Garden	386	313 13 10	72 6 2	—
GROSS TOTAL ...£	15,603	14,682 5 6	953 8 11	32 14 5
			Surplus of Gross Estimate over Expenditure. £920 14 6	
			Deficiency of Appropriations in Aid realized. £380 5 7	
<i>Deduct:—</i>	Estimated.	Realized.		
J.—Appropriations in Aid ...	963	582 14 5		
NET TOTAL ...£	14,640	14,099 11 1	Net Surplus to be surrendered. £540 8 11	

	Estimated.	Realized.
	£ s. d.	£ s. d.
Extra Receipts payable to Exchequer	10 0 0	6 7 3
Number of Criminal Lunatics estimated for ...	118	
Daily Average number of Criminal Lunatics maintained	119	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Due to reduction in cost of living Bonus, also to vacancies remaining unfilled for some time.
- B.—Due to cost of rations being less than estimated, also to the fact that the female attendants were off rations for the whole year.
- C.—Due to underestimation of cost of attendants' and patients' clothing. (Excess approved by Department of Finance minute S. 60/10/33).
- D., E. and F.—Estimated as closely as possible.
- G.—Casual savings on miscellaneous items.
- H. and I.—Estimated as closely as possible.
- J.—Deficiency due to receipts from farm sales of live stock and vegetables, also from attendants for rations, being less than estimated.

APPROPRIATIONS IN AID.

	Estimated.	Realized.
	£	£ s. d.
Receipts from Attendants for rations	368	249 1 2
Receipts from Farm and Garden (including value of Produce used in the Asylum)	595	333 13 3
	<u>£963</u>	<u>£582 14 5</u>

G. W. SCROOPE,
Accounting Officer.

28th December, 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.

NATIONAL HEALTH INSURANCE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, compared with the Sum Granted, for the Salaries and Expenses of the INSURANCE COMMISSION and of the OFFICE OF THE MINISTER FOR LOCAL GOVERNMENT AND PUBLIC HEALTH in connection with the administration of the NATIONAL HEALTH INSURANCE ACTS, 1911 to 1929, and for sundry Contributions and Grants in respect of the cost of Benefits and Expenses of Administration under the said Acts (including certain Grants-in-Aid).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
CENTRAL ADMINISTRATION.				
A.—Salaries, Wages, and Allowances :—				
Original ... £71,346				
Less Supplementary 660				
	70,686	66,289 9 10	4,396 10 2	—
AA.—Actuary :—				
Original ... £800				
Supplementary ... 278				
	1,078	1,078 0 0	—	—
B.—Travelling Expenses ...	6,930	5,835 7 11	1,094 12 1	—
C.—Insurance Stamps ...	150	150 0 0	—	—
D.—Incidental Expenses ...	208	167 14 10	40 5 2	—
E.—Telegrams and Telephones	390	377 5 1	12 14 11	—
CONTRIBUTIONS, BENEFITS, &c., UNDER THE NATIONAL HEALTH INSURANCE ACTS, 1911 to 1929.				
<i>I. Statutory Contributions.</i>				
F.1.—Medical Benefits (Grants in Aid) ...	33,000	33,000 0 0	—	—
F.2.—Sickness, Disablement, Marriage, Maternity and Additional Benefits (Grants in Aid) ...	200,000	199,110 2 0	889 18 0	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
<hr/>				
II. <i>Special Grants.</i>	£	£ s. d.	£ s. d.	£ s. d.
G.—District Medical Referee Service :—				
Original ... £1,050				
Supplementary 400				
	1,450	1,424 18 10	25 1 2	—
<hr/>				
GROSS TOTAL :—				
Original ... £313,874				
Supplementary 18				
£ 313,892	307,432 18 6	6,459 1 6	—	
<hr/>				
Deduct :—			Surplus of Gross Estimate over Expenditure. £6,459 1 6	
<hr/>				
H.—Appropriations in Aid—	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. 2s. 7d.	
Original ... £3,904	—	—		
Supplementary 8	3,912	3,911 17 5		
<hr/>				
NET TOTAL :—			Net Surplus to be surrendered. £6,458 18 11	
Original ... £309,970				
Supplementary 10				
£ 309,980	303,521 1 1			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	647	729 12 9

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 reduction of staff, and to reduction in cost of living Bonus.

B.—Saving due to less travelling owing to vacancies on the outdoor staff.

D.—Saving due to fewer oral hearings under Section 66 of the National Health Insurance Act, 1911, than were anticipated.

E.—Casual variation.

F.2.—Saving due to fact that issues of funds for payment of benefits and cost of administration to Approved Societies were not as great as anticipated.

G.—Casual variation.

H.—Appropriations in Aid:—

	Estimated.	Realized.
	£	£ s. d.
Recoupment of part cost of administration of the Military Forces (International Arrangements) Insurance Fund for the year 1931	1,860	1,860 2 0
Recoupment of part cost of administration of the General Practitioner Treatment Scheme for British ex-Service men for the year 1931-32	1,231	1,231 1 7
Recoupment of cost of administration of the Medical Certification Scheme for 1932-33 (Section 26 (c) of the National Health Insurance Act, 1929)	800	800 0 0
Recoupment of expenses incurred in the administration of the Approved Societies (Officers) Guarantee Fund for year 1932	21	20 13 10
	<u>£3,912</u>	<u>£3,911 17 5</u>

EXTRA RECEIPTS.

	£ s. d.
Portion of recoupment of cost of administration of the Military Forces (International Arrangements) Insurance Fund for the year 1931 ...	530 11 6
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 1931-32	137 16 4
Expenses allowed to official witnesses (officers of the Department of National Health Insurance)	17 7 6
Unspent balance of the amount drawn from Subhead H. 1929-30	22 7 1
Sundry Receipts	21 10 4
TOTAL	<u>£729 12 9</u>

This Account includes a sum of £166 15s. 1d. in respect of salaries of officers on loan to other Departments.

The Accounts of other Departments include a sum of £1,195 in respect of staff on loan to this Department.

E. P. McCARRON,
Accounting Officer.

NATIONAL HEALTH INSURANCE,
15th December, 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.

OFFICE OF THE MINISTER FOR EDUCATION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, 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 ...	86,183	81,507 11 8	4,675 8 4	—
A.2.—Travelling Expenses ...	190	200 18 7	—	10 18 7
A.3.—Rent ...	166	165 8 6	11 6	—
A.4.—Incidental Expenses ...	460	453 17 4	6 2 8	—
A.5.—Telegrams and Telephones ...	550	576 9 5	—	26 9 5
INSPECTION, ORGANIZATION, Etc.				
B.1.—Salaries ...	62,920	59,537 3 10	3,382 16 2	—
B.2.—Travelling and Incidental Expenses ...	19,500	18,114 12 11	1,385 7 1	—
C.—PREPARATION OF IRISH VOCABULARIES.	325	77 9 6	247 10 6	—
GROSS TOTAL ...£	170,294	160,633 11 9	9,697 16 3	37 8 0
			Surplus of Gross Estimate over Expenditure. £9,660 8 3	
<i>Deduct :—</i>			Surplus of Appropriations in Aid realized. £51 5 6	
D.—Appropriations in Aid	Estimated. 70	Realized. 121 5 6	Total Surplus to be surrendered. £9,711 13 9	
NET TOTAL ...£	170,224	160,512 6 3		
			Estimated.	Realized.
Extra Receipts payable to Exchequer ...			£	£ s. d.
			—	3 2 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Saving due to vacancies on staff and to reduction in cost of living Bonus.
- A.2.—Excess due to the cost of transfer of an officer from Clonmel to Dublin—Excess sanctioned by Department of Finance minute S. 60/18/33 of 8th June, 1933.
- A.3.—Casual variation.
- A.4.—Casual variation.

- A.5.—The excess was due partly to a general increase in the use of the telephone for official purposes and partly to unforeseen expenditure in connection with new installations. Excess sanctioned by Department of Finance minute S. 60/16/33 of 3rd June, 1933.
- B.1.—Saving due to vacancies in staff and to reduction in cost of living Bonus.
- B.2.—Saving due mainly to vacancies in staff.
- C.—It was not found necessary to arrange for meetings of this Committee as often as anticipated.
- D.—The increase in receipts is due to the recovery of salary, etc., of a Typist on loan in connection with the publication of an English-Irish Dictionary. *See* Vote 49 Subhead B.3.

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	56 5 6
	<u>£70</u>	<u>£121 5 6</u>

EXTRA RECEIPTS.—These comprise £2 12s. 0d. allowed to Officers of the Department as Witnesses' fees in Court Cases, and 10s. subpoena fee for witness in Law Case.

EXTRA REMUNERATION (exceeding £30).

From this Vote two Clerical Officers received £34 8s. 2d. and £34 5s. 0d., respectively, in respect of overtime.

From the Vote for Secondary Education two Inspectors for Technical Instruction, an Organising Inspector of Drawing, two Junior Inspectors for Technical Instruction and an Assistant Editor received £64 1s. 6d.; £28 11s. 3d.; £44 16s. 3d.; £58 2s. 3d.; £30 3s. 9d. and £32 18s. 9d., respectively, for acting as examiners at Secondary School Examinations. From the same Vote one of the Junior Inspectors received, in addition, £15 under the scheme for publication of text books in Irish and from the Vote for Technical Instruction one of the Inspectors received a sum of £3 6s. 0d. as examiner at the entrance examination to the Irish Training School of Domestic Economy.

From the Vote for Science and Art an Editor, a temporary Assistant Editor, and a Proof Reader received £46, £134 and £64, respectively, under a scheme for assisting the publication of general literature in Irish. In addition the temporary Assistant Editor received £20 from the Vote for Secondary Education in connection with the publication of a text book in Irish.

This Account includes a sum of £1,034, approximately, in respect of salaries of staff on loan to other Departments.

The Account of another Department includes a sum of £1,088, approximately, in respect of salary of staff on loan to this Department. The Account of the Vote for Primary Education includes the sum of £176 in respect of a teacher on loan to this Department.

SEÓSAMH Ó NÉILL,

Accounting Officer.

ROINN OIDEACHAIS,

14th November, 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.

PRIMARY EDUCATION.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, 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 ...	60,209	59,260 10 10	948 9 2	—
A.2.—Prizes to ex-Students and Advances of Training College Fees ...	3,150	2,794 18 2	355 1 10	—
A.3.—Preparatory Colleges ...	41,240	37,342 9 6	3,897 10 6	—
A.4.—Pupil Teachers ...	5,200	3,299 8 9	1,900 11 3	—
B.—EXAMINATIONS:—				
Original ...	£1,300			
Supplementary	150			
	1,450	1,350 17 11	99 2 1	—
NATIONAL SCHOOLS.				
C.1.—Principals, Assistants, etc., in Ordinary and Model Schools and Teachers of Schools paid by Capitation:—				
Original	£3,448,496			
Supplementary	9,000			
	3,457,496	3,456,480 2 7	1,015 17 5	—
C.2.—Model Schools— (Miscellaneous Expenses)	2,698	2,603 3 11	94 16 1	—
C.3.—Van and Boat Services ...	3,000	2,996 14 10	3 5 2	—
C.4.—Incidental Expenses ...	150	224 14 8	—	74 14 8
C.5.—Free Grants of School Requisites ...	200	173 11 0	26 9 0	—
C.6.—Grants towards the cost of Heating, etc., of Schools and Cleansing of Out-Offices ...	14,400	14,239 2 9	160 17 3	—
C.7.—Equipment Grants, etc.	785	762 14 4	22 5 8	—
C.8.—Teachers' Residences ...	2,400	2,091 14 7	308 5 5	—

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) ...	74,792	74,792 0 0	—	—
	3,667,170	3,658,412 3 10	8,832 10 10	74 14 8
<i>Deduct :—</i>				
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	5,400	—	5,400 0 0	—
GROSS TOTAL :—				
Original £3,658,020				
Supplementary 3,750				
— £	3,661,770	3,658,412 3 10	3,432 10 10	74 14 8
<i>Deduct :—</i>				
E.—Appropriations in Aid :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £3,357 16 2	
Original £10,020	—	—	Deficiency of Appropriations in Aid realized. £86 11 7	
Less Supplementary 500	9,520	9,433 8 5	Net Surplus to be surrendered. £3,271 4 7	
NET TOTAL :—				
Original £3,648,000				
Supplementary 4,250				
— £	3,652,250	3,648,978 15 5		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Fee paid for hire of Central Model Schools as Examination Hall	—	15 0 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—The number of men students admitted to the 1932-33 session was 24 less than estimated.
- A.2.—There was a saving of £100 on the item for Prizes, as only five teachers qualified during the year. The advances of Training College Fees were less than anticipated.
- A.3.—The fall in the cost of food is the main cause of the saving; also the number of students admitted to the Preliminary Course was smaller than anticipated.
- A.4.—The number of pupil teachers appointed in 1932 was less than estimated and the grants averaged less, owing to the more stringent means test.

B.—The original estimate was found inadequate owing to the increased number of centres provided in the Gaeltacht at the Preparatory College Entrance Examination. In putting forward the supplementary estimate the provision for the examination held in March, 1933, for teachers seeking certificates of qualification in Irish, proved in excess of requirements owing to the falling off in the number of candidates, and the consequent reduction of the number of centres.

C.1.—Casual variation.

C.2.—The saving was due to smaller expenditure on books and apparatus and to the resignation of three teachers entitled to rent allowance.

C.3.—Casual variation.

C.4.—The excess expenditure was due to the cost of providing special concerts by the Army Bands for the pupils of National Schools and the students of the Training Colleges and Preparatory Colleges. Excess sanctioned by Department of Finance minute S. 60/17/33 of 8th June, 1933.

C.5., C.6. and C.7.—Casual variations.

C.8.—Saving due to the withholding of grants owing to non-fulfilment of necessary conditions for payment.

E.—Casual variation.

APPROPRIATIONS IN AID.

					Estimated.	Realized.		
					£	£	s.	d.
TRAINING OF TEACHERS:—								
Training College Entrance Examination Fees ...					50	70	10	0
Refund of Cost of Training					350	382	18	10
Refund of Advances of Training College Fees					—	68	5	0
PREPARATORY COLLEGES:—								
Fees from Students					8,360	7,703	10	2
Book Fees from Students					350	353	15	0
Sale of Live Stock, Farm Produce, &c. ...					600	589	12	3
Miscellaneous					10	34	5	1
MISCELLANEOUS					300	230	12	1
					£10,020	£9,433	8	5
Less deficiency in Receipts in connection with Preparatory Colleges (<i>See</i> Supplementary Estimate)					500	—		
					£9,520	£9,433	8	5

NOTE.

The charge to Subhead C.1. includes a sum of £106 14s. 7d., being salary fraudulently obtained by a person who secured a position as teacher by false representations. The total amount of salary so obtained was £533 18s. 3d. The person concerned was convicted and sentenced to twelve months' imprisonment with hard labour.

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.	£	s.	d.
Surplus of Fees in hands as at 31st December, 1931 ...				335	16	7
Amount of Fees received in respect of year ended 31st December, 1932				851	19	5
				£1,187	16	0
Paid to teachers in respect of the year ended 31st December, 1932	712	14	3			
Arrears paid in respect of the year ended 31st December, 1923		16	5			
				713	10	8
Surplus of fees in hands as at 31st December, 1932 ...				£474	5	4

SEÓSAMH Ó NÉILL,

ROINN OIDEACHAIS,
30th November, 1933.

Accounting Officer.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

CARLISLE AND BLAKE FUND.

Fund comprising donations left in trust by late Lord Carlisle, an ex-Chief Secretary for Ireland, and Messrs. Blake and Corballis, formerly Commissioners of National Education (Ireland). The three funds were amalgamated under above title by order of Commissioners of National Education in 1874, and are now administered by the Department of Education.

The income of the fund is expended in annual premiums to National Teachers.

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1933.

CAPITAL ACCOUNT.

	<i>Securities.</i> £	s.	d.		<i>Securities.</i> £	s.	d.
Balance on 1st April, 1932 :—				Balance on 31st March, 1933 :—			
4½ per cent. Third National Loan, 1950/70 ...	2,520	0	0	4½ per cent. Third National Loan, 1950/70 ...	2,520	0	0

INCOME ACCOUNT.

	£	s.	d.		£	s.	d.
Balance on 1st April, 1932 ...	52	19	8	Payment of Prizes ...	112	0	0
Dividends on 4½ per cent. Third National Loan, 1950/70	113	8	0	Balance on 31st March, 1933	54	7	8
	£166	7	8		£166	7	8

WORSHIP FUND.

This fund originated in a bequest by the late Rev. W. T. Worship, the interest on which is payable in the form of premiums awarded on the results of the Training College Entrance Examination.

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1933.

CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1932 :— 4½ per cent. Third National Loan, 1950/70 ...	60 0 0	Balance on 31st March, 1933 :— 4½ per cent. Third National Loan 1950/70 ...	60 0 0

INCOME ACCOUNT.

	£ s. d.		£ s. d.
Balance on 1st April, 1932 ...	6 9 0	Balance on 31st March, 1933	9 3 0
Dividends on 4½ per cent. Third National Loan ...	2 14 0		
	£9 3 0		£9 3 0

KILLURY OR NELAN FUND.

Donation left in trust by the late Reverend Nicholas Nelan and administered by the Department of Education.

The income is applied towards the maintenance of Killury National School, Co. Kerry.

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1933.

CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1932 :— 4½ per cent. Third National Loan, 1950/70 ...	760 0 0	Balance on 31st March, 1933 :— 4½ per cent. Third National Loan, 1950/70 ...	760 0 0

INCOME ACCOUNT.

	£ s. d.		£ s. d.
Balance on 1st April, 1932 ...	236 3 1	Balance on 31st March, 1933	270 7 1
Dividends on 4½ per cent. Third National Loan, 1950/70 ...	34 4 0		
	£270 7 1		£270 7 1

LISS ENDOWMENT.

Legacy of £150 bequeathed by the late H. P. Mulock, Esq., in trust to be invested, and the interest paid towards the salary of the teacher of Liss National School.

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

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1932 :—		Balance on 31st March, 1933 :—	
5 per cent. Second National Loan, 1950/60 ...	151 4 4	5 per cent. Second National Loan, 1950/60 ...	151 4 4

INCOME ACCOUNT.

	£ s. d.		£ s. d.
Balance on 1st April, 1932 ...	7 18 0	Payment to Principal Teacher of Liss National School for year 1932 ...	7 11 2
Dividends on 5 per cent. Second National Loan	7 11 2	Balance on 31st March, 1933	7 18 0
	<u>£15 9 2</u>		<u>£15 9 2</u>

REID BEQUEST.

Bequest made in a will dated 22nd September, 1881, by the late Dr. R. T. Reid, Bombay, for the encouragement of education in his native county of Kerry. The bequest is administered by the Department of Education under an Order made by the Master of the Rolls in 1919. The Order provided that the funds should be divided into three parts, one part to be applied for the purposes of each section of the Scheme.

REID BEQUEST—SCHEME "A."

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1932 :—		Balance on 31st March, 1933 :—	
4½ per cent. Third National Loan, 1950/1970 ...	2,740 0 0	4½ per cent. Third National Loan, 1950/1970 ...	2,740 0 0

INCOME ACCOUNT.

	£ s. d.		£ s. d.
Balance on 1st April, 1932 ...	176 8 8	Payments to six National Schools in Co. Kerry ...	114 15 8
Dividends on 4½ per cent. Third National Loan, 1950/1970 ...	123 6 0	Balance on 31st March, 1933	184 19 0
	<u>£299 14 8</u>		<u>£299 14 8</u>

REID BEQUEST—SCHEME "B."

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1933.

CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1932 :—		Balance on 31st March, 1933 :—	
4½ per cent. Third National Loan, 1950/1970 ...	3,050 0 0	4½ per cent. Third National Loan, 1950/1970 ...	3,050 0 0

INCOME ACCOUNT.

	£ s. d.		£ s. d.
Balance on 1st April, 1932 ...	141 4 7	Balance on 31st March, 1933	278 9 7
Dividends on 4½ per cent. Third National Loan, 1950/1970 ...	137 5 0		
	£278 9 7		£278 9 7

REID BEQUEST—SCHEME "C."

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1933.

CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1932 :—		Balance on 31st March, 1933 :—	
4½ per cent. Third National Loan, 1950/1970 ...	4,385 0 0	4½ per cent. Third National Loan, 1950/1970 ...	4,385 0 0

INCOME ACCOUNT.

	£ s. d.		£ s. d.
Balance on 1st April, 1932 ...	104 17 10	Payment of Exhibition to a Co. Kerry Student in Dublin University ...	40 0 0
Dividends on 4½ per cent. Third National Loan, 1950/1970 ...	197 6 6	Balance on 31st March, 1933	262 4 4
	£302 4 4		£302 4 4

SEÓSAMH Ó NÉILL,

Accounting Officer.

SECONDARY EDUCATION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, compared with the Sum Granted, for SECONDARY EDUCATION, including the TEACHERS' SALARIES GRANT, CAPITATION GRANT and INCREMENTAL SALARY TO SECONDARY SCHOOL TEACHERS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.1.—Capitation Grant (including Teachers' Salaries Grant) ...	174,150	176,615 7 3	—	2,465 7 3
A.2.—Laboratory Grants for Day Secondary Schools	15,609	14,051 6 2	1,557 13 10	—
A.3.—Grant for Irish and Bilingual Schools ...	7,988	7,812 15 7	175 4 5	—
A.4.—Bonus for Choirs and Orchestras ...	1,000	1,000 0 0	—	—
B.—Incremental Salary Grant ...	158,500	154,074 4 3	4,425 15 9	—
C.—Examinations ...	8,950	8,408 11 11	541 8 1	—
D.—Scholarships	7,250	6,847 3 4	402 16 8	—
E.—Grant towards Publication of Irish Text Books ...	2,000	2,001 19 0	—	1 19 0
GROSS TOTAL	£ 375,447	370,811 7 6	7,102 18 9	2,467 6 3
			Surplus of Gross Estimate over Expenditure. £4,635 12 6	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £92 9 0	
F.—Appropriations in Aid	36,800	36,892 9 0	Total Surplus to be surrendered. £4,728 1 6	
NET TOTAL	£ 338,647	333,918 18 6		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	850	722 5 10

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—The excess is due to the fact that, as compared with previous years, a higher proportion of the pupils who were in attendance at Secondary Schools at the opening of the School Year, qualified for payment of Capitation Grant. Excess sanctioned by Department of Finance minute of 9th March, 1933, S. 60/11/33.
- A.2.—The number of pupils who attended classes in Science subjects and qualified for payment of Laboratory Grants was considerably less than was anticipated from the data available when the estimate was prepared.
- A.3.—Casual variation.
- B.—As mentioned in connection with previous Accounts, the conditions governing the payment of Incremental Salary to Secondary Teachers are such as to make it very difficult to estimate expenditure. A lesser number than was expected qualified for payment.
- C.—As anticipated, there was an increase in the number of candidates for examination, but the number of answer books to be corrected was somewhat less than expected. The full amount estimated for Examiners' remuneration was not therefore required.
- D.—The saving is due to a number of students relinquishing Secondary Scholarships or becoming ineligible to continue to hold them.
- E.—Casual variation. Excess sanctioned by Department of Finance minute of 17th June, 1933, S. 60/11/33.
- F.—The amount received in respect of students' examination fees was greater than anticipated.

APPROPRIATIONS IN AID.

	Estimated.	Realized.
	£	£ s. d.
Repayment of Advances and Examination Fees of Students, etc.	1,410	1,501 14 2
Sum payable out of Local Taxation (Customs and Excise) Duties	35,390	35,390 14 10
	<u>£36,800</u>	<u>£36,892 9 0</u>

NOTE.

The expenditure under Subhead E. of this Vote includes a payment of £292 10s. 0d. to Messrs. Dollard, Printing House, Dublin, Ltd., in respect of a book "Teagasc-Leabhar na Bheidhline," the publication of which was undertaken under a guarantee against loss given by a former Government. In return for this payment the Department acquired all rights in the book, which is now re-published as a Secondary School Text. Department of Finance sanction F. 129/7/28 of 2nd May, 1932.

EXTRA RECEIPTS.—Amount received by the Stationery Office from sales of Irish Text Books (*See* Subhead E.). The receipts were less than anticipated.

SEÓSAMH Ó NÉILL,
Accounting Officer.

ROINN OIDEACHAIS,
14th November, 1933.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

THE LISMORE ENDOWMENT (EARL OF CORK'S SCHOLARSHIPS).

Administered by the Department of Education under a Scheme made by the High Court of Justice (Ireland) on the 15th May, 1917, and amended by an Order of the High Court of Justice No. 1 on 24th March, 1925 (Record No. 1913. 466).

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1933.

CAPITAL ACCOUNT.

<i>Securities.</i>			<i>Securities.</i>		
£ s. d.			£ s. d.		
Balance on 1st April, 1932 :—			Balance on 31st March, 1933 :—		
4½ per cent. Third National Loan, 1950/70 ...			4½ per cent. Third National Loan, 1950/70 ...		
1,160	0	0	1,160	0	0

INCOME ACCOUNT.

£ s. d.			£ s. d.		
Dividends on 4½ per cent. Third National Loan ...			Payment of Scholarships for the year, 1932 ...		
52	4	0	52	4	0

THE CHARLEVILLE ENDOWMENT.

Administered by the Department of Education under Scheme No. 123, made by the Commissioners of Charitable Donations and Bequests on 23rd December, 1893, and amended on 24th July, 1929, under the Educational Endowments (Ireland) Act, 1885 (48 and 49 Vic. c. 78).

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1933.

CAPITAL ACCOUNT.

<i>Securities.</i>			<i>Securities.</i>		
£ s. d.			£ s. d.		
Balance on 1st April, 1932 :—			Balance on 31st March, 1933 :—		
Guaranteed 2½ per cent. Stock, 1933 ...			Guaranteed 2½ per cent. Stock, 1933 ...		
1,316	5	4	1,316	5	4

INCOME ACCOUNT.

£ s. d.			£ s. d.		
Balance on 1st April, 1932 ...			Payments to Secondary Schools in Charleville, Co. Cork, for Year 1931		
Dividends on Guaranteed 2½ per cent. Stock ...			Ditto for year 1932 ...		
54	6	0	36	4	0
36	4	0	36	4	0
			Balance on 31st March, 1933...		
£90 10 0			18 2 0		
			£90 10 0		

THE BURKE MEMORIAL FUND.

A fund subscribed in memory of the late Thomas Henry Burke, Under Secretary to the Lord Lieutenant of Ireland, and now administered by the Department of Education under a Scheme sanctioned by an Order of the High Court of Justice on 1st July, 1929, No. 2501.

The annual income of the Fund is expended on prizes awarded on the results of the Intermediate Certificate Examination.

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

CAPITAL ACCOUNT.

<i>Securities.</i>		<i>Securities.</i>	
£	s. d.	£	s. d.
Balance on 1st April, 1932 :—		Balance on 31st March, 1933 :—	
2½ per cent. Consolidated Stock	848 14 8	2½ per cent. Consolidated Stock	848 14 8

INCOME ACCOUNT.

£	s. d.	£	s. d.
Balance on 1st April, 1932 ...	5 6 1	Payment of Prizes for year 1932	21 4 4
Dividends on 2½ per cent. Consolidated Stock ...	21 4 4	Balance on 31st March, 1933	5 6 1
£26 10 5		£26 10 5	

SEÓSAMH Ó NÉILL,
Accounting Officer.

REGISTRATION COUNCIL.

STATEMENT OF SECURITIES HELD BY THE MINISTER FOR EDUCATION ON BEHALF OF THE REGISTRATION COUNCIL ON 31ST MARCH, 1933.

Securities.	Amount.
	£ s. d.
4½ per cent. Third National Loan, 1950/70 ...	2,710 0 0

TECHNICAL INSTRUCTION.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933,
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	613 10 10	261 9 2	—
B.—Annual Grants to Vocational Education Committees ...	183,664	181,655 5 9	2,008 14 3	—
C.—Miscellaneous Technical Instruction and Vocational Education Services ...	7,463	6,724 9 1	738 10 11	—
D.—Grants to Schools providing Continuation Education or Technical Instruction ...	16,707	15,581 5 1	1,125 14 11	—
E.—Grants for Drawing and Manual Instruction in Miscellaneous Schools	278	310 8 8	—	32 8 8
F.—Examinations in Courses of Instruction conducted in Technical Schools	1,000	859 12 6	140 7 6	—
G.—Payments under Section 25 (3) of the Vocational Education Act, 1930...	1,200	499 11 9	700 8 3	—
H.—Payments under Section 51 (6) of the Vocational Education Act, 1930...	1,200	—	1,200 0 0	—
GROSS TOTAL ...£	212,387	206,244 3 8	6,175 5 0	32 8 8
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £6,142 16 4	
Deduct :—			Surplus of Appropriations in Aid realized. £236 2 0	
I.—Appropriations in Aid ...	32,174	32,410 2 0	Total Surplus to be surrendered. £6,378 18 4	
NET TOTAL ...£	180,213	173,834 1 8		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Owing to unforeseen circumstances it was not possible to commence the Scholarship Course until comparatively late in the School Session 1932-33, and also the number of Scholarships awarded was less than anticipated.
- B.—There was an increase in the rateable valuations of the local rating authorities, on which a portion of the block grants is calculated. The revised valuations do not become available until after the Estimates have been prepared. Arrangements for expenditure under Section 103 (2) of the Act were not completed within the financial year.
- C.—The Department's activities in connection with the Cork Industrial and Agricultural Fair were curtailed owing to the poor attendance of the public. The expenditure on Special Courses for Teachers was also less than was expected.
- D.—The saving was due to a fall in the attendance at certain schools and classes. One class, for which £140 had been provided, ceased to work under the Department's Regulations.
- E.—Certain payments fell to be made in 1932-33 which, when the estimate was being prepared, were not expected until 1933-34. Excess sanctioned by Department of Finance minute No. S. 60/21/33 of 17th June, 1933.
- F.—There was a decrease in the number of subjects in which it was necessary to hold examinations and in the number of candidates. There were, also, savings in the expenditure on Prizes, and in the travelling expenses of members of the Advisory Committee on Technical School Examinations, which did not meet as often as anticipated.
- G.—The number of retirements of officers on pension or with marriage gratuity which affected this Subhead within the year was less than was expected.
- H.—The preliminary steps in connection with the building of Technical Schools took more time than was expected when the estimates were prepared.
- I.—The Commercial Teacher retired in October, 1932, and a final adjustment of the payments due by the Local Authorities in respect of his services was made within the financial year.

There was an unexpected increase in the amount of certain examination fees.

APPROPRIATIONS IN AID.

	Estimated.	Realized.
	£	£ s. d.
Fees of Pupils, at Irish Training School of Domestic Economy (£1,240), and at Killarney School of Housewifery (£140)	1,380	1,302 4 0
Receipts in respect of services of Commercial Instructor	61	273 0 0
Fees of Candidates for Examinations (Technical School Examinations (£646) ; other Examinations, (£77))	723	830 0 0
Receipts from Church Temporalities Fund ...	30,000	30,000 0 0
Miscellaneous Receipts	10	4 18 0
	<u>£32,174</u>	<u>£32,410 2 0</u>

SEÓSAMH Ó NÉILL,

Accounting Officer.

ROINN OIDEACHAIS,
14th November, 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.

SCIENCE AND ART.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, compared with the Sum Granted, for the Salaries and Expenses of the INSTITUTIONS OF SCIENCE AND ART and Sundry Grants-in-Aid, etc.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
<hr/>						
INSTITUTIONS OF SCIENCE AND ART.						
	£	£ s. d.	£	s. d.	£	s. d.
A.1.—Salaries, Wages, and Allowances :—						
<i>Original</i> £25,283						
<i>Less Supplementary</i> 180						
	25,103	23,941 2 9	1,161	17 3	—	—
A.2.—Travelling Expenses	100	71 14 11	28	5 1	—	—
A.3.—Incidental Expenses ...	150	126 18 11	23	1 1	—	—
A.4.—Telegrams and Telephones ...	150	139 15 5	10	4 7	—	—
<hr/>						
NATIONAL MUSEUM.						
A.5.—Purchase of Specimens (Grant in Aid) ...	1,000	1,000 0 0	—	—	—	—
A.6.—Fittings, Materials, etc.	170	166 8 6	3	11 6	—	—
<hr/>						
NATIONAL LIBRARY.						
A.7.—Purchase of Books (Grant in Aid) ...	2,600	2,600 0 0	—	—	—	—
<hr/>						
SCHOOL OF ART.						
A.8.—Accessories, Models, and Materials ...	370	367 10 3	2	9 9	—	—
A.9.—Scholarships, Prizes, etc.	307	280 17 0	26	3 0	—	—
<hr/>						
TOTAL FOR INSTITUTIONS OF SCIENCE AND ART ...£	29,950	28,694 7 9	1,255	12 3	—	—
<hr/>						
B.1.—Publications in Irish (Grant in Aid) :—						
<i>Original</i> £10,000						
<i>Supplementary</i> 10						
	10,010	10,010 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	1,081 14 2	—	—	26	14 2
B.4.—Production of Irish County Histories :—						
<i>Original</i> Nil						
<i>Supplementary</i> £520						
	520	513 11 10	6	8 2	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
B.5.—Preparation of Records of Irish Speech (Grant in Aid) :—						
Original ... Nil						
Supplementary £80						
	80	80 0 0	—		—	
B.6.—Preparation of Records of Manx Speech (Grant in Aid) :—						
Original ... Nil						
Supplementary £100						
	100	100 0 0	—		—	
C.—Aids to Arts and Crafts Exhibitions... ..	150	150 0 0	—		—	
GROSS TOTAL :—						
Original ... £42,535						
Supplementary 520						
Ditto ... 10						
£	43,065	41,829 13 9	1,262	0 5	26 14	2
			Surplus of Gross Estimate over Expenditure. £1,235 6 3			
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £38 7 7			
D.—Appropriations in Aid...	470	508 7 7				
NET TOTAL :—			Total Surplus to be surrendered. £1,273 13 10			
Original ... £42,065						
Supplementary 520						
Ditto ... 10						
£	42,595	41,321 6 2				
			Estimated.		Realized.	
			£		£ s. d.	
Extra Receipts payable to Exchequer			1,400		738 6 7	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Saving due to vacancies on staff and to reduction in cost of living Bonus.
- A.2.—Officers in the National Library and School of Art were not required to travel during the year.
- A.3.—Various incidental charges were smaller than anticipated.
- A.4.—Provision in respect of Telephone service was not required to the extent anticipated.
- A.6.—Casual variation.
- A.8.—Casual variation.
- A.9.—Saving mainly due to the termination of a Scholarship before the end of the school session.
- B.3.—Excess due to a charge in respect of the salary and pension liability of a typist on loan from another section of the Department. See Vote 45 Subhead D. Excess sanctioned by Department of Finance minute S. 18/7/30 of 9th November, 1933.
- B.4.—Casual variation.
- D.—There was a large increase in the number of students attending the School of Art during the year.

APPROPRIATIONS IN AID.

					Estimated.	Realized.
					£	£ s. d.
Fees for Tuition in School of Art	...	...	...	...	450	494 18 6
Sundry Receipts	...	...	...	...	20	13 9 1
					£470	£508 7 7

EXTRA RECEIPTS.—Amount received by the Stationery Office from sales of Publications in Irish (*See* Subhead B.1.). The amount received was less than expected.

EXTRA REMUNERATION (exceeding £30).

From this Vote an Assistant in the National Museum received £42 7s. 0d. for Sunday and Evening Attendances.

From the Vote for Technical Instruction the Head Master, School of Art, received £30 9s. 0d. for acting 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 Stamp, and £36 1s. 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 £44 12s. 6d. for acting as examiner at Secondary School Examinations. He also received £38 12s. 0d. from the Vote for Technical Instruction for acting as examiner at Technical School Examinations.

SEÓSAMH Ó NÉILL,

Accounting Officer.

ROINN OIDEACHAIS,
14th November, 1933.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

GRANTS IN AID.

STATEMENT OF EXPENDITURE, &c., out of GRANTS IN AID
for the PURCHASE OF SPECIMENS, BOOKS, &c., 1932-33.

				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, 1932	...	...	...	4 0 5	7 11 10	737 8 3
Grants in Aid, 1932-33	...	...	...	1,000 0 0	2,600 0 0	10,010 0 0
				1,004 0 5	2,607 11 10	10,747 8 3
Expenditure, 1932-33	...	...	...	994 7 11	2,375 4 4	7,276 7 5
Balances on 31st March, 1933	...	£	...	9 12 6	232 7 6	3,471 0 10

MURPHY BEQUEST.

Under the Will of the late Mr. Patrick Murphy, Newry, which was admitted to Probate on 17th February, 1920, a sum of £5,000 was bequeathed for the benefit of the National Museum.

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

CAPITAL ACCOUNT.

	<i>Securities.</i>				<i>Securities.</i>		
	£	s.	d.		£	s.	d.
Balance on 1st April, 1932, viz. :—				Balance on 31st March, 1933, viz. :—			
4 per cent. Funding Loan 1960/1990 ...	650	0	0	4 per cent. Funding Loan 1960/1990 ...	650	0	0
4½ per cent. Third National Loan 1950/70 ...	7,450	0	0	4½ per cent. Third National Loan 1950/70 ...	7,450	0	0
	£	8,100	0		£	8,100	0

INCOME ACCOUNT.

Receipts.	Amount.			Payments.	Amount.		
	£	s.	d.		£	s.	d.
Balance on 1st April, 1932	514	2	7	Field work of an Archaeological Nature ...	74	8	4
Dividends on 4 per cent. Funding Loan ...	26	0	0	Purchase of Books for Library of Irish Antiquities Division ...	118	19	11
Dividends on 4½ per cent. Third National Loan ...	335	5	0	Other Expenditure, viz.,			
				Set of 6 inch Maps, &c.	52	17	9
				Sundry Volumes on History of Art, including Ecclesiastical Art-Eucharistic Congress, 1932 ...	143	16	4
				Purchase of Specimens	380	0	0
				Balance on 31st March, 1933 ...	105	5	3
	£	875	7		£	875	7

SEÓSAMH Ó NÉILL,
Accounting Officer.

REFORMATORY AND INDUSTRIAL SCHOOLS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, 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 ...	2,447	1,862 13 4	584 6 8	—
B.—Maintenance in Industrial Schools ...	119,986	118,955 10 6	1,030 9 6	—
C.—Places of Detention ...	485	427 9 10	57 10 2	—
D.—Conveyance Expenses ...	52	38 13 10	13 6 2	—
E.—Parental Money—Collection Expenses ...	651	554 18 10	96 1 2	—
GROSS TOTAL ... £	123,621	121,839 6 4	1,781 13 8	—
			Surplus of Gross Estimate over Expenditure. £1,781 13 8	
Deduct :—			Deficiency of Appropriations in Aid realized. £65 3 11	
F.—Appropriations in Aid ...	Estimated. 3,010	Realized. 2,944 16 1		
NET TOTAL ... £	120,611	118,894 10 3	Net Surplus to be surrendered. £1,716 9 9	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A., B. and C.—Expenditure under these Subheads cannot be accurately estimated as it varies with the number of children chargeable.

D.—Casual variation.

E.—Savings due to the fact that commission varies with the sums collected, which latter were smaller than had been hoped for.

F.—See E.

SEÓSAMH Ó NÉILL,
Accounting Officer.

ROINN OIDEACHAIS,
14th November, 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.

NATIONAL GALLERY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, 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 ...	2,496	2,408 7 7	87 12 5	—
B.—Purchase of Pictures (Grant in Aid) ...	1,000	1,000 0 0	—	—
C.—Travelling Expenses ...	150	147 2 3	2 17 9	—
D.—Incidental Expenses ...	385	310 13 3	74 6 9	—
TOTAL ...	£ 4,031	3,866 3 1		—
Surplus to be surrendered ...			£ 164 16 11	
			Estimated.	Realized.
			£	£ s. d.
Extra Receipts payable to Exchequer ...			3	2 8 5

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

C. and D.—Cannot be accurately estimated.

THOMAS BODKIN,

Director and Accounting Officer.

NATIONAL GALLERY,

21st November, 1933.

GRANT IN AID ACCOUNT.

	£	s.	d.
Balance from 1931-32 ...	...	148	11 8
Grant in Aid, 1932-33 ...	...	1,000	0 0
		1,148	11 8
Expended, 1932-33 ...	...	1,125	16 0
Balance to 1933-34 ...	...	£22	15 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.

AGRICULTURE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, 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 :—						
<i>Original</i> ... £119,630						
<i>Supplementary</i> 275						
	119,905	111,513 2 9	8,391	17 3	—	
B.—Travelling Expenses ...	11,500	10,319 5 6	1,180	14 6	—	
C.—Incidental Expenses ...	300	230 1 2	69	18 10	—	
D.—Telegrams and Telephones	1,450	1,390 16 3	59	3 9	—	
RESEARCH WORK.						
E.1.—Technical and Advisory Work in Agriculture ...	5,311	5,057 2 9	253	17 3	—	
E.2.—Veterinary Research ...	2,970	2,885 11 8	84	8 4	—	
E.3.—Subscriptions, etc., to International and other Research Organizations	1,647	1,371 16 3	275	3 9	—	
E.4.—Special Investigations, Inquiries and Reports ...	805	730 19 0	74	1 0	—	
AGRICULTURAL EDUCATION AND DEVELOPMENT.						
F.1.—Agricultural Schools and Farms ...	30,999	26,432 16 7	4,566	3 5	—	
F.2.—Grants to Private Agricultural Schools, etc. ...	12,060	11,418 15 9	641	4 3	—	
F.3.—Veterinary College ...	5,086	5,410 4 2	—		324	4 2
F.4.—Scholarships in Agriculture, etc. ...	1,285	1,282 18 1	2	1 11	—	
F.5.—University College, Dublin: Faculty of General Agriculture ...	23,685	20,866 7 2	2,818	12 10	—	
F.6.—University College, Cork: Faculty of Dairy Science	14,000	14,113 6 0	—		113	6 0

Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.		More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.	
F.7.—Educational Tours for Agricultural Instructors	10	—	10 0 0	—	
G.1.—Improvement of Flax Growing ...	490	437 14 3	52 5 9	—	
G.2.—Improvement of Milk Production ...	27,042	23,612 11 9	3,429 8 3	—	
G.3.—Improvement of Live Stock ...	8,595	5,096 15 3	3,498 4 9	—	
H.—Grants to County Committees of Agriculture ...	80,462	80,108 11 3	353 8 9	—	
I.—Special Agricultural, etc., Schemes in Congested Districts ...	40,935	34,836 19 5	6,098 0 7	—	
J.—National Stud ...	5	—	5 0 0	—	
K.1.—Agricultural Societies and Shows ...	2,650	2,133 7 10	516 12 2	—	
K.2.—Contribution to Irish Agricultural Organization Society (Grant in Aid) ...	7,000	7,000 0 0	—	—	
K.3.—Grant to Bloodstock Breeders' Association of Ireland ...	300	200 0 0	100 0 0	—	
L.—Botanic Gardens ...	9,125	8,839 7 4	285 12 8	—	
M.1.—Miscellaneous Work ...	6,174	5,677 13 3	496 6 9	—	
M.2.—Fees for Reports on Agricultural Conditions ...	740	716 15 0	23 5 0	—	
M.3.—Printing of Special Departmental Publications	1,030	946 17 3	83 2 9	—	
M.4.—Loans for Agricultural Purposes ...	29,300	15,400 13 9	13,899 6 3	—	
M.5.—Purchase of Creameries, etc. :— Original ... £24,000 Supplementary 98,000	122,000	116,850 3 1	5,149 16 11	—	
M.6.—Extension of the Creamery Industry ...	24,500	22,319 1 10	2,180 18 2	—	
ADMINISTRATION OF ACTS AND STATUTORY ORDERS.					
N.1.—Diseases of Animals Acts	9,926	10,400 5 6	—	474 5 6	
N.2.—Bovine Tuberculosis Order, 1926 ...	6,000	5,989 18 5	10 1 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	200	138 9 7	61 10 5		—	
N.4.—Live Stock Breeding Act, 1925 ...	3,690	2,859 12 2	830 7 10		—	
O.1.—Agricultural Produce (Eggs) Acts, 1924 and 1930, etc. ...	6,919	6,275 5 6	643 14 6		—	
O.2.—Dairy Produce Acts, 1924 to 1931, etc. ...	18,552	16,566 8 5	1,985 11 7		—	
OO.2.—Dairy Produce (Price Stabilisation) Act, 1932 :— Original ... Nil Supplementary £101,000	101,000	10,019 0 6	90,980 19 6		—	
O.3.—Destructive Insects and Pests Acts, etc. ...	8,294	8,138 17 9	155 2 3		—	
O.4.—Weeds and Seeds Act ...	1,125	976 19 3	148 0 9		—	
O.5.—Sale of Food and Drugs Acts, etc. ...	600	525 12 3	74 7 9		—	
O.6.—Fertilisers and Feeding Stuffs Act ...	10	—	10 0 0		—	
O.7.—Agricultural Produce (Fresh Meat) Acts, 1930 and 1931 ...	14,866	12,653 17 5	2,212 2 7		—	
	762,543	611,744 1 1	151,710 14 7		911 15 8	
<i>Deduct :—</i>						
Anticipated Savings on various Subheads (<i>See Supplementary Estimate</i>) ...	875	—	875 0 0		—	
GROSS TOTAL :— Original ... £563,268 Supplementary 100,400 Do. 98,000 —£	761,668	611,744 1 1	150,835 14 7		911 15 8	
<i>Deduct :—</i>			Surplus of Gross Estimate over Expenditure. £149,923 18 11			
P.—Appropriations in Aid :— Original ... £155,860 Supplementary 100,000 —	Estimated. — 255,860	Realized. — 147,650 3 7	Deficiency of Appropriations in Aid realized. £108,209 16 5			
NET TOTAL :— Original ... £407,408 Supplementary 400 Do. 98,000 —£	505,808	464,093 17 6	Net Surplus to be surrendered. £41,714 2 6			

		Estimated.	Realized.
		£	£ s. d.
Extra Receipts payable to Exchequer ...	...	25,500	17,392 13 5

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving mainly due to vacancies, to changes in staff caused by retirements, death, etc., to recovery from the Emergency Fund (Grant in Aid) of cost of staff employed on Export Bounty Schemes, and to fall in cost of living Bonus.
- B.—The saving was mainly on the travelling expenses of Veterinary Inspectors.
- C.—Expenditure on carriage of parcels, office incidentals, etc., was below the normal. Two messengers did not require uniforms.
- D.—The saving accrued on the provision for cost of telegrams.
- E.1.—There was a vacancy for a Seed Analyst for part of the year. The fall in cost of living Bonus and sundry small savings on the purchase of seeds, cultivation allowances, etc., account for the remainder of the saving.
- E.2.—The fall in cost of living Bonus accounts for most of the saving. Portion of the provision for research work at the Veterinary College could not be utilized owing to pressure of other work.
- E.3.—The annual subscription of £100 to the Imperial Forestry Institute was discontinued. The cost of sending a representative to the General Assembly of the International Institute of Agriculture was not incurred and the vacancy for a representative on the Permanent Committee of that Institute was not filled. The World's Wheat Conference was not held.
- E.4.—The expert in Sugar Beet and Tobacco growing was required to remain at headquarters more than had been anticipated. Seed for Sugar Beet experiments and demonstrations was not required to the extent anticipated.
- F.1.—Lower expenditure on purchases of live stock, farm feeding stuffs, etc., and the fall in the cost of living Bonus are mainly responsible for the saving.
- F.2.—Three teachers were appointed to vacancies at the minimum of the scale. Savings on capitation grants resulted from the proportion of County Scholarship holders being greater than was anticipated. The fall in cost of living Bonus contributed to the saving.
- F.3.—The excess expenditure was caused by the employment of a qualified Veterinarian in connection with poultry disease investigations and an extra Laboratory Attendant during the whole year instead of for part of the year; to the greatly increased number of tests made for Bacillary White Diarrhoea disease; and to the increased number of students in attendance at the College (Department of Finance sanction S. 60/19/32, dated 9th December, 1933).
- F.5.—The faculty is not yet in full working order.
- F.6.—Sums of £78 12s. 2d. in excess of the provision for annual grant and £34 13s. 10d. in excess of the provision for capital grant fell due for payment during the year (Department of Finance sanctions S. 90/44/26, dated 20th April, 1933, and 20th August, 1932).
- F.7.—A token provision.
- G.1.—The Flax Inspector's work involved less travelling than was expected.
- G.2.—The anticipated increase in the number of Cow Testing Associations eligible for grants, and in the number of cows under test, was not realized. Dairy bulls were obtainable at more favourable prices than was expected.
- G.3.—There was a falling off in the demand for stallions and other live stock.

- I.—The principal savings were £1,744 on salaries and wages and travelling expenses due to vacancies on staff and to the fall in cost of living Bonus; £3,439 on Special Live Stock Schemes, due principally to the reduced prices for live stock and to a falling off in the demand; £314 on the provision for purchase of fencing materials owing to a decline in the number of applicants for fencing facilities.
- J.—Token provision.
- K.1.—Expenditure in connection with the Irish Industrial and Agricultural Fair, Cork, was £387 below the estimate. The grant of £50 provided for the Irish Shorthorn Breeders' Society was not made as the Society was not considered to be in need of financial assistance this year. A small saving accrued on the provision for special prizes at shows.
- K.3.—The £300 provided was a maximum grant.
- L.—The saving was caused by the fall in cost of living Bonus and absences of employees through sickness, etc.
- M.1.—The proposed extension of the farm costings scheme was found impracticable as a suitable Costings Officer was not obtainable. No lectures on Veterinary Hygiene were arranged. Expenditure on exhibiting Saorstát Agricultural products in Great Britain exceeded the provision by approximately £800 (Department of Finance sanction S. 60/19/32, dated 7th January, 1933) but this expenditure was offset by receipts amounting to £938.
- M.2.—Reports were not received in a few cases and the fees were withheld.
- M.3.—The preparation of the Register of Dairy Cattle for 1932-33 for the printer was postponed owing to pressure of work. The *Journal* cost less than expected. A sum of £56 15s. 3d. was expended on the printing of a Tobacco Manual (Department of Finance sanction S. 46/27/32, dated 19th December, 1932).
- M.4.—The demand for loans continued to decline. Reduced provision is now made.
- M.5.—Saving mainly due to the fact that it was found impossible to discharge a liability for law costs within the year and to a change in the method of charging the headquarters administrative expenses of the Dairy Disposal Company, Ltd.
The amount charged against other subheads during the financial year 1932-33 for headquarters administrative expenses of the Company is £4,088 4s. 3d. Including this amount, the administrative expenses charged since the commencement of the scheme otherwise than against the provision for Purchase of Creameries, etc., are estimated to amount to £17,222.
- M.6.—The completion of the Central Creamery of the West Clare Creameries cost less than anticipated.
- N.1.—The incidence of swine fever was above the normal and excess expenditure amounting to £1,316 was consequently incurred by way of compensation for swine slaughtered and in connection with the cleansing and disinfection of premises. This excess was partly offset by savings on salaries and wages owing to the fall in cost of living Bonus and to the reduced amount of temporary assistance required at ports in view of the reduced shipments of live stock. (Department of Finance sanction S. 60/19/32, dated 9th December, 1933).
- N.3.—It was not found necessary to employ as much temporary assistance as was anticipated.
- N.4.—The fees and travelling expenses of Inspectors and Assistants amounted to less than was expected. Reduced provision is now made for these items. Only one meeting of the Consultative Council was necessary. The number of appeals under the Act is on the decline and there was, consequently, less need for the employment of Referees.
- O.1.—Provision was made for the employment of six temporary Inspectors for only part of the year but their services were required during the whole year. This additional expenditure was offset by savings on travelling expenses resulting from the concentration of staff at the border stations and ports and by the recovery from the Emergency Fund (Grant in Aid) of the cost of staff who were employed at these places examining exports in connection with the Export Bounty Schemes.

O.2.—Saving mainly due to the recovery from the Emergency Fund (Grant in Aid) of the cost of staff employed examining exports in connection with the Export Bounty Schemes; to the fall in cost of living Bonus; the reduction in the amount of casual labour required; the reduction of expenditure for various reasons on the programme of special experiments; and to the fact that the services of the Arbitrator were not required during the year. A payment of £40 was made to a London Analyst in settlement of a claim for fees for analysis and consultation in connection with proceedings undertaken by an English Borough Council in respect of the sale of adulterated cream (Department of Finance minute S. 90/1/32, dated 8th September, 1932).

OO.2.—Owing to the virtual suspension of operations under the Dairy Produce (Price Stabilisation) Act consequent on the imposition of special duties on Saorstát imports into Great Britain the temporary advances required to finance the Butter Fund during the year amounted to only £10,000.

O.3.—This estimate was reasonably close.

O.4.—Prosecutions were fewer than was anticipated.

O.5.—The Inspector was employed on other work during part of the winter and there was a consequent saving on his travelling and incidental expenses.

O.6.—Token vote.

O.7.—One post for a whole time Veterinary Examiner was not filled. The services of two local authority Veterinary Inspectors were terminated consequent on the suspension of operations by two firms. The fees earned by part-time Veterinary Examiners were lower, owing to a reduction in the number of animals presented for examination.

P.—APPROPRIATIONS IN AID.

	Corresponding Debit Subhead.	Estimated.	Realized.
		£	£ s. d.
Receipts from seed testing fees, sale of pure line seed, etc.	E.1.	1,500	1,322 19 6
Receipts from sale of vaccines, grazing rents, etc., at Veterinary Research Laboratory	E.2.	450	619 3 9
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		5,170	3,824 7 9
Ballyhaise Agricultural Station		3,920	2,626 15 5
Chantilly Stud Farm		200	238 0 5
Clonakilty Agricultural Station		3,280	2,965 16 5
Munster Institute		3,900	2,937 10 7
Receipts from Students' and other fees : Veterinary College	F.3.	1,100	1,702 2 10
Receipts from sale of Dairy bulls at reduced prices, fees for leasing of such bulls and registration fees	G.2.	1,800	1,700 19 1
Receipts from sale of half-bred colts, sale and leasing of bulls, etc.	G.3.	1,000	1,070 13 10
Receipts from sale of seeds, manure, live-stock, etc.	I.	4,470	3,849 9 6

	Corresponding Debit Subhead.	Estimated.	Realized.		
		£	£	s.	d.
Receipts from sale of fencing materials, including fencing loans	I.	900	716	14	1
Repayments of Agricultural Loans (exclud- ing fencing loans)	M.4.	33,000	29,147	12	6
Repayments of Loans for the purchase of manures, etc. (Cooley District) ...	—	300	3	0	0
Repayments of Loans advanced to Co- operative Creamery Societies ...	—	6,000	5,331	1	5
Horse Breeding Act, 1918—Receipts from licences, etc.	N.3.	1,000	965	9	0
Live Stock Breeding Act, 1925—Receipts from licences, etc.	N.4.	4,000	3,237	0	8
Agricultural Produce (Eggs) Act, 1924— Receipts from fees, etc.	O.1.	7,500	6,023	2	7
Dairy Produce Act, 1924—Receipts from fees in respect of butter exported, etc.	O.2.	7,200	4,044	8	3
Repayment from Butter Fund of amounts temporarily advanced to that Fund (Supplementary)	OO.2.	100,000	10,000	0	0
Receipts from fees for inspection of potatoes, etc.	O.3.	1,060	1,041	3	1
Agricultural Produce (Fresh Meat) Act— Receipts from licences, etc. ...	O.7.	8,100	7,423	4	10
Contribution from Dairy Disposal Com- pany, Limited, in respect of services of officers of the Department ...	—	4,000	—		
Miscellaneous Receipts	—	500	1,350	0	11
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
		£255,860	£147,650	3	7

Sales of pure line seeds realized less than expected (Subhead E.1.).

Receipts from sales of vaccines and animals, etc., at Veterinary Research Laboratory (Subhead E.2.) increased this year.

Fluctuations in the prices of live stock and produce led to reductions in the numbers of animals and quantities of produce disposed of and consequently to reduced receipts under Subhead F.1.

There was a great increase in the number of agglutination tests made and there were more students in attendance at the Veterinary College (Subhead F.3.).

A decline in the number of cows entered for inspection and registration is mainly accountable for the reduced receipts under Subhead G.2.

Reduced expenditure on the purchase of bulls, rams, seeds, fencing, etc., affected the receipts under Subhead I.

The collection of Agricultural Loans (Subhead M.4.) was slowed down by the unsettled conditions for farmers during the year.

Repayments of loans for the purchase of manures, etc. (Cooley District).—The collection of these loans is difficult owing to the restriction on the marketing of potatoes grown in the district and the poor financial position of the borrowers.

The number of animals presented for inspection under the Live Stock Breeding Act (Subhead N.4.) was lower than expected.

Exports of eggs decreased and receipts from export fees were consequently lower (Subhead O.1.).

Decreased production of butter and the temporary stoppage of exports reduced the receipts from export fees. The shortage is also partly due to fees amounting to £1,500 payable on 1932-33 exports not being received until after the close of the year (Subhead O.2.).

Owing to the suspension of operations under the Dairy Produce (Price Stabilisation) Act a temporary advance of only £10,000 was needed to finance the Butter Fund (Subhead OO.2.).

The reduction in fees received under the Agricultural Produce (Fresh Meat) Act (Subhead O.7.) is accounted for by the decrease in the number of animals presented for examination.

Miscellaneous receipts include £938 2s. 11d. in respect of sales of produce, etc., at Exhibitions and Fairs in Great Britain.

The proposed contribution from the Dairy Disposal Company, Ltd., in respect of services of officers of the Department was a nominal receipt by way of transfer from Subhead M.5. This method of charging the headquarters administrative expenses of the Company was changed by arrangement with Department of Finance and no transfer was made.

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	...	...	...	...	13,732	12	9
Sales of buildings and machinery	...	...	...	...	325	0	0
Profit on the working of a creamery	...	...	...	...	95	6	8
(b) Repayments of loans advanced to Agricultural Credit Societies:—							
Advances repaid	...	...	...	...	2,888	4	5
Interest	...	...	...	...	341	9	7
(c) Miscellaneous							
...	...	...	...	...	10	0	0

EXTRA REMUNERATION (exceeding £30).

One officer received an allowance of £269 16s. 9d. from Vote 19 for acting as a member of the Tariff Commission.

One Junior Executive Officer received £74 11s. 0d. from Vote 63 for Wireless Broadcasting and a sum of £25 15s. 4d. from Vote 52 for setting and examining Departmental Examination Papers. Another Junior Executive Officer received a gratuity of £35 from Vote 52 for extra services.

Three officers received allowances of £300, £200, and £150, respectively, as Directors, etc., of the Dairy Disposal Company, Ltd.

One officer received an allowance of £100 and another an allowance of £50 from the Condensed Milk Company of Ireland (1928) Ltd., for acting as Director and Secretary, respectively, of that Company. The latter officer also received £48 13s. 0d. from this Vote for special services with the Dairy Disposal Company. Another Clerical Officer received an allowance of £50 and £15 15s. 9d. in overtime, for services rendered to the Dairy Disposal Company.

Two Clerical Officers each received £50 for acting alternately as Clerk-in-Waiting at their residences.

Twelve Clerical Officers received sums varying from £30 9s. 5d. to £39 3s. 1d. from Votes 52, 69, and 73 in respect of overtime. Two Clerical Officers and one Writing Assistant received £26 2s. 8d., £21 7s. 4d., and £19 16s. 11d., respectively, in overtime from Votes 52 and 69, and £5, £15, and £15, respectively, in Volunteer Reserve Pay from Vote 64.

A part-time Ship Inspector received £65 from the Department of Posts and Telegraphs as Auxiliary Postman and another part-time Ship Inspector received £130 from the Department of Industry and Commerce for clerical work.

The Keeper at Botanic Gardens received an allowance of £50 in respect of Lectures in Botany delivered in the Gardens. Two Foremen and one Propagator at the Gardens received £35 3s. 5d., £31 7s. 10d., and £51 3s. 3d., respectively, for overtime, Sunday Duty, etc.

A Junior Marketing Inspector and a Ship Inspector received £96 and £89, respectively, as Army Reserve Pay from Vote 64.

One officer at Clonakilty Agricultural Station received £50 for special services.

One officer received an allowance of £79 13s. 4d. from Vote 54 for acting as Temporary Organizing Officer of Marine Products Industries.

This Account includes £1,772 10s. 2d. salary, etc., in respect of six officers loaned to other Departments. It also includes £5,307 14s. 10d. in respect of salaries, etc., of staff of this Department and £277 14s. 0d. in respect of salary, etc., of an officer of the Comptroller and Auditor-General's Office, who are on loan to the Dairy Disposal Co. Ltd., or who rendered services to that Company.

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

Reference.	Date.	Amount.	
		£	s. d.
F. 145/1/26 ...	19th December, 1931	4,720	0 11
		Amount of loans advanced to a Co-operative Creamery for the erection of creameries, and £625 0s. 11d. interest.	
S. 90/8/32 ...	8th June, 1932	114	5 10
		Thirty-five sums due by sundry purchasers of timber from Ballyhaise Agricultural Station during the years 1917 to 1920.	
S. 91/3/30 ...	15th July, 1932	32	0 0
		Balances £4, £4, £8 and £10 due in respect of bulls sold in Congested Districts on special reduced terms; and balance of £6 due for a boar sold.	
S. 90/14/32 ...	27th July, 1932	6	12 9
		Fees due by seven exporters in connection with the scheme of voluntary inspection of potatoes for export.	
S. 91/3/30 ...	21st October, 1932	19	15 0
		Balances £4, £10, £2 and £1 15s. 0d. due in respect of bulls sold in Congested Districts on special reduced terms; and balance of £2 due for a boar sold.	
S. 91/9/32 ...	20th December, 1932	12	2 8
		Balance due on a loan for the purchase of a stallion.	
S. 90/8/33 ...	2nd February, 1933	37	18 3
		Fee due by an egg exporter under Sec. 9 (3) of the Agricultural Produce (Eggs) Act, 1924.	

Reference.	Date.	Amount.			
		£	s.	d.	
S. 90/5/33 ...	3rd February, 1933	3	15	0	Sum due in respect of castration of bull under Sec. 13 (2) of the Live Stock Breeding Act, 1925.
S. 91/3/30 ...	25th February, 1933	13	0	0	Balances £5, £4, and £4 due in respect of bulls sold in Congested Districts on special reduced terms.
S. 91/3/30 ...	20th April, 1933	4	0	0	Balance due in respect of a bull sold in Congested Districts on special reduced terms.

F. J. MEYRICK,

Accounting Officer.

30th November, 1933.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

STATEMENT OF LOAN SECURITIES and Amounts repayable to the Department under Agreements, &c., on 31st March, 1933, (Capital amounts only.)

	£	s.	d.
For the purchase of Agricultural Implements, etc. ...	23,743	9	10
For the purchase of Bulls ...	22,580	4	9
For the purchase of Stallions ...	2,337	12	1
For the purchase of Manures and Fertilisers (Cooley District) ...	258	2	0
For the erection of Fencing in Congested Districts ...	989	2	2
Loans to Co-operative Creamery Societies ...	30,401	7	2
Loans to Agricultural Credit Societies ...	25,617	4	6
Transferred Milk supplies and sales of Creamery properties ...	79,400	0	0
Loans to Co-operative Creamery Societies for special buildings and equipment ...	18,500	0	0
Advances to the Agricultural Credit Corporation, Ltd., for the issue of Loans for the purchase of Heifers ...	22,304	13	5
Advances to Seed Merchants in respect of Seed supplied to farmers under Scheme of Credit for Seed Wheat ...	630	0	0
Sundry purchases of Bulls under special scheme for Congested Districts (maximum sum payable) ...	20,026	10	0
Miscellaneous ...	97	12	0
	£246,885	17	11

(a) Repayments are treated as Extra Exchequer Receipts (Vote: Agriculture).

(b) Vote for Relief Schemes, £15,692; Unemployment Relief Act Account, £2,808.

(c) Emergency Fund (Grant in Aid).

(d) Reducible, if certain conditions are complied with, to £6,532 10s. 0d. (inclusive of £1,032 in respect of bulls purchased out of moneys provided under the Vote for Relief Schemes).

GENERAL CATTLE DISEASES FUND.

ACCOUNT of Receipts and Payments in respect of the General Cattle Diseases Fund in the Year ended
31st March, 1933.

	RECEIPTS.			PAYMENTS.		
	AMOUNT.			AMOUNT.		
	£	s.	d.	£	s.	d.
Balance on 1st April, 1932 ...	...	...	...	...	...	...
Assessments on Local Authorities (57 & 58 Vict. c. 57, s. 71)	830	2	5	Recoupments to Local Authorities (57 & 58 Vict. c. 57, s. 72)	14,995	15 2
Proportion of Fines ...	...	...	...	Miscellaneous Expenses ...	...	9 4 6
Transfer from Oireachtas Vote 52, Subhead N.2 in respect of part compensation for slaughter of tuberculous cattle ...	...	...	...	Balance on 31st March, 1933	...	215 6 5
	2,003	13	4			
TOTAL ...	...	...	...	TOTAL ...	...	...
	£15,220	6	1		£15,220	6 1

BUTTER FUND.

(Including the Creamery Butter Account, the Factory Butter Account and the Miscellaneous Butter Account).

ACCOUNT OF RECEIPTS AND EXPENDITURE DURING THE YEAR ENDED 31ST MARCH, 1933 (No. 10 of 1932, SECTION 44).

GENERAL ACCOUNT OF THE BUTTER FUND.

RECEIPTS.			EXPENDITURE.		
	£	s. d.	£	s. d.	£ s. d.
LEVIES :—					
Creamery Butter Account	...	246,203 2 8	Creamery Butter Account	...	248,302 0 3
Factory Butter Account	...	47,884 9 7	Factory Butter Account	...	47,343 7 0
Miscellaneous Butter Account	...	1,711 10 4	Miscellaneous Butter Account	...	525 6 2
		295,799 2 7			296,170 13 5
Temporary Advance received from Vote 52 (Agriculture)		10,000 0 0	Repayment of Temporary Advance from Vote 52 (Agriculture)		10,000 0 0
Received from the Emergency Fund (Grant in Aid) (Vote 73)		371 10 10			
TOTAL	...	£306,170 13 5	TOTAL	...	£306,170 13 5
			Balance at 31st March, 1933	...	306,170 13 5
					Nil
CREAMERY BUTTER ACCOUNT.					
Levies	...	...	Bounties	...	£ s. d.
	...	246,203 2 8		...	248,302 0 3
Deficiency at 31st March, 1933	...	2,098 17 7		...	
TOTAL	...	£248,302 0 3	TOTAL	...	£248,302 0 3

FORESTRY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, 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	8,055	7,582 1 5	472 18 7	—
B.—Travelling Expenses ...	850	675 14 5	174 5 7	—
C.1.—Acquisition of Land (Grant in Aid) ...	10,000	10,000 0 0	—	—
C.2.—Cultural Operations, Maintenance, etc. ...	47,000	43,432 5 0	3,567 15 0	—
D.—Grants and Advances for Afforestation Purposes...	500	425 3 5	74 16 7	—
E.—Forestry Education ...	200	59 10 10	140 9 2	—
F.—Agency and Advisory Services, and Special Services	10	—	10 0 0	—
G.—Incidental Expenses ...	100	89 4 0	10 16 0	—
GROSS TOTAL ...£	66,715	62,263 19 1	4,451 0 11	—
			Surplus of Gross Estimate over Expenditure. £4,451 0 11	
<i>Deduct :—</i>			Surplus of Appropriations in Aid realized.	
H.—Appropriations in Aid ...	4,700	5,057 1 6	£357 1 6	
NET TOTAL ...£	62,015	57,206 17 7	Total Surplus to be surrendered. £4,808 2 5	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	1 10 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings mainly due to vacancies for an Inspector and a Junior Executive Officer for part of the year and to the fall in the cost of living Bonus.
- B.—Less travelling was found necessary than was expected.
- C.2.—Work on boundary fencing, road making, etc., was less extensive than anticipated. The building of the house for the Forester at Ballygar was not completed this year. Expenditure on the purchase of seedlings or transplants was not found necessary as sufficient quantities were available at the Department's own nurseries. Saw-milling operations cost less than the provision.
- D.—Applications for grants for planting work on private estates fell short of the estimate.
- E.—The proposed special course of instruction for foresters and foremen could not be held owing to shortage of technical staff.
- F.—A token provision.
- G.—It was not found necessary to avail of the full provision for advertising.
- H.—Appropriations in Aid.—Receipts from sales of timber were below the estimate for the year, but the receipt during the year of the proceeds of one large sale of timber effected during the previous year was more than sufficient to make up the shortage.

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

Reference.	Date.	Amount.	
		£ s. d.	
S. 90/9/32 ... 13th June, 1932 ...		1 2 0	Sum due for poles sold by Department's Sawmill at Dundrum.
S. 90/22/32 ... 16th September, 1932 ...		1 3 6	Sum due for timber sold by Department's Sawmill at Dundrum.

F. J. MEYRICK,
Accounting Officer.

30th November, 1933.

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.

ACCOUNT OF RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST MARCH, 1933.

	£	s.	d.
*Cash Balance on 1st April, 1932	3,224	4	0
Grant in Aid, 1932-33	10,000	0	0
Interest on 4½ per cent. Land Bonds	36	18	0
	13,261	2	0
Expenditure, 1932-33	7,038	11	10
*Cash Balance on 31st March, 1933	£6,222	10	2

*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, 1933, 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.
HEADQUARTERS.						
A.—Salaries, Wages, and Allowances ...	35,119	33,362 4 6	1,756	15 6	—	—
B.—Travelling Expenses ...	7,000	5,950 5 3	1,049	14 9	—	—
C.—Incidental Expenses ...	200	173 12 11	26	7 1	—	—
D.—Telegrams and Telephones	300	316 13 1	—	—	16	13 1
FISHERY SERVICES.						
SEA FISHERIES.						
E.1.—Vocational Instruction including Boatbuilding ...	1,500	1,407 3 1	92	16 11	—	—
E.2.—Scientific Investigations, etc. ...	450	305 16 11	144	3 1	—	—
E.3.—Sea Fisheries Protection	8,500	6,960 4 8	1,539	15 4	—	—
E.4.—Miscellaneous ...	135	287 13 6	—	—	152	13 6
INLAND FISHERIES.						
F.1.—Grants to Boards of Conservators and Local Authorities, etc. ...	4,090	3,735 14 4	354	5 8	—	—
F.2.—Fish Hatcheries ...	800	399 3 6	400	16 6	—	—
F.3.—State Fisheries ...	1,150	1,026 18 10	123	1 2	—	—
F.4.—Scientific Investigations, etc. ...	75	48 13 5	26	6 7	—	—
SEA FISHERIES ASSOCIATION OF SAORSTÁT ÉIREANN.						
G.1.—Cost of Administration (Grant in Aid) ...	10,000	10,000 0 0	—	—	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
G.2.—General Development (Grant in Aid):— Original ... £20,000 Supplementary 33,000	53,000	53,000 0 0	—		—	
G.3.—Advances for Boats and Gear ...	15,000	8,000 0 0	7,000	0 0	—	
G.4.—Advances for General Development ...	5,000	—	5,000	0 0	—	
INDUSTRIAL DEVELOPMENT.						
RURAL INDUSTRIES.						
H.1.—Salaries, Wages, and Allowances ...	8,000	6,468 5 6	1,531	14 6	—	
H.2.—Travelling Expenses ...	600	368 12 3	231	7 9	—	
H.3.—Machines and Plant ...	3,000	1,628 5 10	1,371	14 2	—	
H.4.—Materials ...	25,000	14,404 1 5	10,595	18 7	—	
H.5.—Exhibitions of Gaeltacht Products at Fairs and Shows ...	1,600	1,113 19 0	486	1 0	—	
H.6.—Advertising ...	2,500	1,468 2 6	1,031	17 6	—	
H.7.—General Expenses ...	1,300	1,027 15 2	272	4 10	—	
MARINE PRODUCTS INDUSTRIES.						
I.1.—Salaries, Wages, and Allowances ...	339	856 3 0	—		517	3 0
I.2.—Travelling and Incidental Expenses ...	275	744 16 3	—		469	16 3
I.3.—Kelp Development ...	40,000	28,524 11 4	11,475	8 8	—	
I.4.—Carrageen Development ...	19,500	11,669 7 2	7,830	12 10	—	
CENTRAL MARKETING DEPÔT.						
J.1.—Salaries, Wages, and Allowances ...	2,231	2,306 12 11	—		75	12 11
J.2.—Travelling Expenses ...	100	32 19 2	67	0 10	—	
J.3.—General Expenses ...	650	663 15 6	—		13	15 6
K.—Loans for Industrial Purposes ...	3,000	585 13 6	2,414	6 6	—	
MISCELLANEOUS SERVICES.						
L.—Minor Schemes for Development of the Gaeltacht ...	670	234 10 9	435	9 3	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
HOUSING GRANTS.						
M.1.—Grants under the Housing (Gaeltacht) Acts, 1929 and 1931 ...	80,000	56,716 0 0	23,284	0 0	—	—
M.2.—Teachers' Residences in the Fíor-Ghaeltacht ...	6,000	9 0 0	5,991	0 0	—	—
N.—International Council for the Study of the Sea ...	315	255 14 8	59	5 4	—	—
P.—Losses ...	—	20 2 0	—	—	20	2 0
	337,399	254,072 11 11	84,592	4 4	1,265	16 3
<i>Deduct :—</i>						
Anticipated Savings on various Subheads (<i>See Supplementary Estimate</i>) ...	25,000	—	25,000	0 0	—	—
<i>GROSS TOTAL :—</i>						
<i>Original</i> ... £304,399						
<i>Supplementary</i> 8,000						
£	312,399	254,072 11 11	59,592	4 4	1,265	16 3
			Surplus of Gross Estimate over Expenditure. £58,326 8 1			
<i>Deduct :—</i>	Estimated.	Realized.				
O.—Appropriations in Aid ...	90,350	34,571 19 11	Deficiency of Appropriations in Aid realized. £55,778 0 1			
<i>NET TOTAL :—</i>						
<i>Original</i> ... £214,049			Net Surplus to be surrendered.			
<i>Supplementary</i> 8,000			£2,548 8 0			
£	222,049	219,500 12 0				

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Contributions from Sea Fisheries Association in respect of pension liabilities ...	81	205 10 10
Sale of Goods on disposal of Store at Downings...	—	1,169 15 9
Miscellaneous ...	—	49 7 7
	£81	£1,424 14 2

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving mainly due to (1) the provision made for the salaries of the Minister and Parliamentary Secretary being at a higher rate than proved to be necessary (£900); (2) the non-appointment of a Parliamentary Secretary until late in the financial year (£570); (3) vacancies remaining unfilled for some time after they had occurred (£600); (4) the fall in the cost of living Bonus (£500); modified by the payment of a sum of £1,013 in respect of the salaries of three Fishery Superintendents who were not transferred to the Sea Fisheries Association as anticipated. The latter amount refunded by the Association is included in the sum brought to credit under Subhead O. (11).

B.—Economy of £907 was effected by stationing the outdoor staff engaged in the administration of the Housing (Gaeltacht) Acts in places closer to the centres of their activities.

C.—The expenditure on newspapers, periodicals and press advertisements was less (£50) than anticipated. That saving was, however, modified by an excess of approximately £20 on the miscellaneous sub-division of the Subhead.

D.—Casual variation. Sanction to the excess was given in Roinn Airgid minute S. 60/25/32 of 30 Samhain, 1933.

E.1.—Materials required for boatbuilding and instructional work at Marine Motor Driving Classes were not used to the extent anticipated (£200). The saving on this Subhead would have been greater but for an increase in the staff employed at the Department's boatyard at Meevagh in connection with the construction of boats for the Sea Fisheries Association (£100) (Roinn Airgid minutes S. 27/12/31 of 12 Iúil, 1932, and 1 Mí na Nodlag, 1932).

In connection with the institution of a Ferry Service between Inishbofin and Cleggan, Co. Galway, a boat was reconditioned at an estimated cost for time and materials of £142, which amount fell as a charge on this Subhead (Roinn Airgid minute S. 27/4/32 of 30 Iúil, 1932). (*See Note to this Account*).

E.2.—The number of shell fish investigations was less than anticipated and portion of the work of collecting statistics was transferred during the year from paid civilian collectors to the Garda Síochána.

E.3.—Owing to unavoidable delay in the procuring of a gun for the Fishery Patrol Ship, the necessity for a gun crew for which £500 had been provided did not arise. In addition the repairs and renewals consequent on the annual overhaul were not, on the opening up of the vessel, found to be as extensive as anticipated.

E.4.—Excess due almost entirely to unavoidable delay in the disposal of the contents of the Department's Fishery Stores and Stations which necessitated the employment of Storekeepers and Caretakers for the full year instead of for six months as provided for. Sanction to the excess was given in Roinn Airgid minute S. 60/25/32 of 30 Samhain, 1933.

F.1.—Saving made up as follows: (1) Grants to Local Fishery Associations, £135; (2) Provision for improvement of Fish Passes on River Barrow found not to be necessary, £130; (3) Payments to Local Authorities, £167; offset by an excess of £28 on the estimate of the Grants to Boards of Conservators, and a special payment of £50 (Roinn Airgid minute S. 27/26/27 of 6 Lúnasa, 1932) as compensation in respect of lands damaged by flooding. It is difficult to estimate with accuracy the expenditure on this Subhead, Grants to Local Authorities and other similar expenditure being dependent on circumstances arising during the course of the financial year.

F.2.—Saving made up as follows: (1) Lismore, £140 due to change of management and suspension of operations during part of the year; (2) Glenties, £110 due to postponement of repairs provided for; (3) Black Castle, £40 due to limited propagation of ova; (4) Minor hatcheries, £100 due to fewer applications by local fishery associations for assistance.

F.3.—This saving is attributable to economies in working effected during the year.

F.4.—The number of scientific investigations made during the year was somewhat less than anticipated and, in addition, the purchase of apparatus, etc., was reduced to the minimum consistent with the efficient maintenance of this service.

G.3.—The requirements of the Association for this service were less than anticipated owing to the inability of the boatbuilding yards in the Saorstát for the production of the types of boat required, to turn out the number of boats for which provision was made.

G.4.—It was intended to utilize this provision for setting up a purification plant for mussels. Sufficient progress with the scheme was, however, not made within the year to justify any advance being sought by the Association under this Subhead.

- H.1.—Saving due mainly to the number of new centres opened (8) being less than provided for (14). There was also a saving due to the fall in cost of living Bonus.
- H.2.—It was found practicable to curtail travelling and absence from home of Manageresses and others.
- H.3.—Owing to the opening during the year of a smaller number of new centres than anticipated, additional machines were not required to the extent provided for.
- H.4.—The development of sales of the products of the industries fell far short of anticipations due to a great extent to economic conditions and to difficulties in external markets.
- H.5.—It was found practicable to arrange for the display and staff at the Cork Fair at much less cost than anticipated. Among other economies a competent Manageress from one of the industrial centres was made available to manage and supervise the exhibit.
- H.6.—Owing to difficulties in external markets expenditure for advertising in those markets for which provision had been made was not considered to be justified.
- H.7.—Saving due to opening of a less number of new centres than provided for.
- I.1.—Excess due to the employment of an additional Temporary Organizing Officer (Roinn Airgid minute E. 35/2/30 of 30 Iúil, 1932) and also a staff of Temporary Kelp Analysts (Roinn Airgid minute E. 35/2/30 of 26 Bealtaine, 1932) for whom no provision was made in the estimates. Sanction to the excess was given in Roinn Airgid minute S. 60/25/32 of 30 Samhain, 1933.
- I.2.—Excess due to the travelling and incidental expenses of the additional officers referred to in the foregoing explanation regarding Subhead I.1. Sanction to the excess was given in Roinn Airgid minute S. 60/25/32 of 30 Samhain, 1933.
- I.3.—Provision was made for a maximum output of kelp of 5,000 tons on the basis that the Department might be called upon to handle the whole crop. The output depends on the number of persons engaging in the industry and the amount of weed thrown up by storms. The total output was about 4,363 tons of which only 3,543 tons was dealt with through the Department.
- I.4.—Provision was made to handle 500 tons of carrageen in bulk and to put packaged carrageen on the British market. The total carrageen brought to the Department was 270 tons only and the conditions proved unfavourable for the putting on the British market of a new Saorstát product such as packaged carrageen.
- J.1.—The provision made for additional staff proved somewhat less than actually required. Sanction to the excess was given in Roinn Airgid minute S. 60/25/32 of 30 Samhain, 1933.
- J.2.—Less travelling was found to be necessary than provided for.
- J.3.—Casual variation. Sanction to the excess was given in Roinn Airgid minute S. 60/25/32 of 30 Samhain, 1933.
- K.—The facilities for loans for the purchase of machines, etc. (£2,000) were not availed of, while there was a considerable saving (£400) also on the provision made for loans for the purchase of boats, carts and draught animals, owing to a state of uncertainty which had arisen in regard to the kelp industry due to reduction in the world price of iodine.
- L.—Saving due to vacancies for Gaelic Domestic Teachers (2) remaining unfilled (£345) and to the fact that the expenditure for supervision of school children on holidays was £10 only. The latter sum was recovered by charges made to the parents and is brought to credit under O.10—Appropriations in Aid. Payments amounting in all to the sum of £14 were made from this Subhead in connection with a Cleggan-Inishbofin Ferry Service. (Roinn Airgid minute S. 27/4/32 of 22 Abrán, 1932).
- M.1.—The payment of advances to persons erecting houses under the Acts depends on the rate of progress of the building operations which is a factor beyond the control of the Department. The progress made by persons whose applications had been approved fell much short of expectations.

M.2.—Difficulties were experienced in obtaining suitable building sites and also in obtaining clear titles to the sites which prevented work being undertaken on any residences during the year under review.

N.—There was a saving of £57 in the amount payable by way of Grant to the International Council due to favourable exchange with Denmark in whose currency the payment is made.

P.—Subhead opened with Roinn Airgid sanction S. 22/3/33 of 3 Eanáir, 1934, to show a loss of £20 2s. 0d. in respect of the cost of certain materials in connection with a teacher's residence, the building of which was not proceeded with.

O.—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 ...	—	3,950	2,237
(3) Sales of boats built to order in Department's Boatyard ...	E.1.	700	568
(4) Lettings of sporting rights, sales of fish, etc. ...	F.	1,500	1,421
(5) Repayment of Advances to the Sea Fisheries Association ...	G.3. and G.4.	2,500	—
(6) Sales of products of Rural Industries Centres ...	H.	15,000	6,332
(7) Sales of Kelp ...	I.3.	40,000	4,136
(8) Sales of Carrageen ...	I.4.	15,000	6,172
(9) Repayment of Industrial Loans ...	K.	50	504
(10) Contributions from children on holidays in the Gaeltacht ...	L.	100	10
(11) Repayment of salary of officers seconded from the Department for service with the Sea Fisheries Association ...	A.	650	1,771
(12) Miscellaneous Receipts ...	—	250	771
		<u>£90,350</u>	<u>£34,572</u>

(2) Owing to unavoidable delays in the transfer to the Sea Fisheries Association of title in certain boats on which fishery loans were outstanding and the collection of which was to be taken over by the Association, payments were not made by that body, as anticipated, in discharge of the loan liabilities of the boat owners concerned (Fisheries (Revision of Loans) Act, 1931).

(3) It was anticipated that four boats for the Sea Fisheries Association would be completed and paid for during the year. Owing, however, to the boatyard staff having to undertake a greater amount of necessary and urgent repair work than usual, it was found possible to effect completion and delivery of only three boats, but the deficiency was more than set off by receipts for repair work which are included in the Miscellaneous Receipts subdivision of this Subhead.

(4) Receipts from sales of fish and from issues of fishing permits were somewhat less than anticipated.

(5) Repayment of the cost of boats by members of the Sea Fisheries Association is made by deductions from the value of the catches. The setting up of marketing organizations was somewhat delayed and the number of boats supplied was as stated under Subhead G.3. less than anticipated. In consequence the repayments received amounted to £575 only which amount will be paid over to the Department in the year 1933-34.

(6) The heading here is misleading, the figure of the appropriation representing only the amount repaid to the Department for materials. The sales of the products during the year amounted to £20,738 out of which however wages and other expenses are paid, the balance only being available for the repayment to the Department as against the cost of materials supplied. The sum realized is not so much as anticipated owing to a less extension of activities than contemplated at the time of preparation of the estimate, and difficulties in marketing development, particularly in external markets.

(7) Deficiency due to the inability to effect firm sales of kelp in consequence of the disturbance of the market occasioned by heavy cuts in the world price of iodine by which the price of kelp is regulated. In February, 1932, there was a reduction of 25 per cent. in the price based on the gold dollar, which was however offset by the depreciation of sterling. In October, 1932, there was a further reduction of 33½ per cent. In the interval the market was disorganized and kelp could be dealt with on a consignment basis only. The amount of the appropriation represented a payment on account.

(8) The falling off in the anticipated receipts is explained by the reduction in the quantities of carrageen handled during the year (*see* Subhead I.4.), and by the depressed state of the market.

(9) The larger amount of Appropriations in Aid was due to the substantial recovery of loans made for the purchase of horses and carts in connection with the kelp industry and repayable by deductions from the value of the kelp made.

(10) The expenditure on this service under Subhead L. amounted to £10 only, the full amount being recovered.

(11) The surplus is in respect of the salaries of certain officers whose continued loan to the Association was not anticipated when the estimates were being framed. (*See* explanation against Subhead A.).

(12) The amount of repairs carried out in the Department's boatyard was larger than anticipated (*see* explanation against subdivision (3) of this Subhead), and purchasers were found for certain secondhand engines and machinery in store to the value of £250. In addition, a sum of £140 10s. was credited to this subdivision, out of a total receipt of £150 contributed from the West Coast Disaster Fund towards the provision of a boat for the purposes of a Ferry Service between Inishbofin and Cleggan, Co. Galway. (*See* Note to this Account).

NOTES.

In connection with the institution of a Ferry Service between Inishbofin and Cleggan, Co. Galway, a boat valued in Department's books at £105 was reconditioned at an estimated cost for time and materials of £142, which sum fell as a charge to Subhead E.1. In the same connection payments totalling £14 were made under Subhead L.

As against the foregoing a contribution of £150 was received from the West Coast Disaster Fund, which, after deduction of certain small expenses amounting in the aggregate to £9 10s., left a net sum of £140 10s. for credit of Appropriations in Aid. (Roinn Airgid minutes S. 27/4/32 of 22 Abrán, 1932, and 30 Iúl, 1932).

Sums amounting to £2,485 14s. 7d. in respect of outstanding fishery loans were written off with the consent of Roinn Airgid (Minutes S. 27/106/25 of 14 Abrán, 1926, S. 28/26/30 of 28 Abrán, 1931, S. 28/2/31 of 21 Deire Fomhair, 1931, and 13 Samhain, 1931, S. 27/30/28 of 5 Abrán, 1932, and 4 Meitheamh, 1932, and S. 28/2/32 of 21 Meitheamh, 1932) mainly under the Fisheries (Revision of Loans) Act, 1931.

The total arrears outstanding in respect of Fishery and Industrial loans on 31 Márta, 1933, was £62,382 0s. 1d.

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

Reference.	Date.	Amount.			
		£	s.	d.	
S. 27/9/32	... 13 Mean Fóir, 1932	147	12	4	Irrecoverable arrears of rent in respect of Glenties Corn Mill.
S. 27/10/30	... 6 Meitheamh, 1933	66	16	9	Irrecoverable arrears of rent in respect of Dingle Canning Factory.

EXTRA REMUNERATION (exceeding £30).

An officer of this Department received an allowance from the Sea Fisheries Association of Saorstát Éireann, Limited, of £100 a year increased to £200 a year as from 1 Feabhra, 1933, for acting as Secretary to that body.

From the Vote for Industry and Commerce, the Engineer received an allowance of £111 5s. 3d. for acting as Railway Inspecting Officer.

This Account includes a sum of £1,771 1s. 10d. in respect of salaries of officers on loan to the Sea Fisheries Association of Saorstát Éireann, Limited, which was duly refunded. The Account also includes a sum of £181 7s. 1d. in respect of the salaries of officers on loan to other Departments.

The Accounts of the Land Commission and Department of Agriculture include sums amounting to £1,299 10s. 7d. and £270 7s. 5d., respectively, for the salaries of officers on loan to this office mainly in connection with Gaeltacht Housing and Marine Products Development.

A. Ó BROLCHÁIN,

Accounting Officer.

ROINN TAILTE AGUS IASCAIGH,

BAILE ATHA CLIATH,

14 Mí na Nodlag, 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.

LAND COMMISSION.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, 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; 31 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 ...	241,234	230,636 19 11	10,597	0 1	—	—
B.—Travelling Expenses ...	24,000	18,830 17 1	5,169	2 11	—	—
C.—Incidental Expenses :— Original ... £720 Supplementary 180	900	1,018 12 3	—	—	118	12 3
D.—Office of Public Trustee	846	754 19 7	91	0 5	—	—
E.—Solicitor's Branch, Salaries and Allowances ...	7,477	7,333 3 6	143	16 6	—	—
F.—Solicitor's Branch, Incidental Expenses ...	5,000	3,951 15 4	1,048	4 8	—	—
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 ... £100,000 Supplementary 1,000	101,000	100,950 8 11	49	11 1	—	—
I.—Improvement of Estates, &c. ...	191,050	175,016 7 3	16,033	12 9	—	—
J.—Advance to meet Deficiency of Income from Untenanted Lands purchased under the Land Acts, 1923-31 :— Original ... £10,000 Supplementary 83,455	93,455	86,908 6 3	6,546	13 9	—	—
K.—Payments under Sections 42 and 46 of the Land Act, 1927 ...	20,000	15,452 17 2	4,547	2 10	—	—
L.—Telegrams and Telephones ...	680	645 10 1	34	9 11	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
M.—Deficiencies on Realization by Government Departments of Land Bonds ...	3,000	2,884 0 0	116	0 0	—	
N.—Loss on Unoccupied Holdings ...	100	—	100	0 0	—	
O.—Advances in respect of Additional Sums payable by Purchasers ...	3,940	4,223 17 2	—		283	17 2
P.—Advances to meet Payments under Sections 13 (3), 15 (2), 18 (2), and 19 (1) of the Land Act, 1931 ...	2,000	—	2,000	0 0	—	
Q.—Advances to Provide Funds for the Maintenance of Embankments or other Works	4,000	—	4,000	0 0	—	
R.—Payments under Section 34 of the Land Act, 1931 ...	100	—	100	0 0	—	
<i>Deduct :—</i>	833,282	648,607 14 6	185,076	14 11	402	9 5
Anticipated Savings on various Subheads (<i>See Supplementary Estimate</i>) ...	28,000	—	28,000	0 0	—	
GROSS TOTAL :— <i>Original</i> £748,647 <i>Supplementary</i> 56,635 —£	805,282	648,607 14 6	157,076	14 11	402	9 5
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £156,674 5 6			
S.—Appropriations in Aid :— <i>Original</i> £160,545 <i>Supplementary</i> 8,000 —£	168,545	168,895 0 5	Surplus of Appropriations in Aid realized. £350 0 5			
NET TOTAL :— <i>Original</i> £588,102 <i>Supplementary</i> 48,635 —£	636,737	479,712 14 1	Total Surplus to be surrendered. £157,024 5 11			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	1,462 4 9

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving is mainly due to fall in cost of living Bonus, delay in appointment of additional outdoor staff, and to vacancies by deaths and retirements.
- B.—Saving mainly due to fixing of local headquarters for outdoor officers, to delay in making appointments of outdoor officers for whose expenses a full year's provision had been made and to the incidence of Finance Circular 16/31.
- C.—The excess is due to increased cost of advertising in inviting tenders for the erection of buildings and of Inspectors' expenses in employment of chainmen. (Excess sanctioned by Department of Finance minute No. S. 60/22/33 of 1st November, 1933).
- D.—The saving is due to changes made in the staff of the Public Trustee and to fall in cost of living Bonus.
- E.—Saving due to fall in cost of living Bonus.
- F.—The saving is mainly due to decrease in vouched costs of Civil Bill proceedings and to lesser cost of advertising.
- G.—This contribution to the Charge for Excess Stock was withheld from the British Government.
- H.—Casual saving.
- I.—The saving is mainly due to decreased expenditure for purchase of Tenancy Interests in acquired lands and for Workmen's Compensation.
- J.—The receipts for income from untenanted land in the financial year were £110,153 12s. 8d., and the expenditure £197,061 18s. 11d. The charge on the Subhead represents the excess of expenditure over receipts in the year. A Supplementary Vote was taken to meet the deficiency occurring in the second half of the year owing to the non-collection of Annual Interest payments due by Allottees in that half year.
- K.—Saving due to the dissolving and settlement of certain Co-operative Farming Societies under S. 46 not being effected within the year as was anticipated.
- 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.
- O.—Excess due to Advances being made in year to a greater extent than anticipated. (Excess sanctioned by Finance minute No. S. 60/22/33 of 1st November, 1933).
- P., Q., and R.—There was no expenditure under these Subheads which made provision for certain contingencies under the Land Act, 1931, which did not arise during the year.

S.—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	1,718(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	787(b)
Repayment of (late) Congested Districts Board's loans	1,005	864

	Estimated.	Realized.
	£	£
Deductions from Payment in lieu of Rent towards Cost of Collection, Section 20 (4) Land Act, 1923	50	151
Excess Annuities (Section 7 (2) and (3) Land Bond Act, 1925)	35,000	46,406(c)
Repayment of Advances in respect of Additional Sums (Section 51, Land Act, 1931)	31,790	31,990
Miscellaneous	1,000	829
	£160,545	£168,895
Add (See Supplementary Estimate)	8,000	—
	£168,545	£168,895

- (a) Owing to the imminence of new legislation funding Defaulters' Costs, the receipts in latter part of year under this head were less than estimated.
- (b) Receipts in last half of year were negligible owing to Government proposals for Funding Arrears.
- (c) The amount of Annuities published under Section 23 of 1931 Act was greater than anticipated when framing estimate.

EXTRA RECEIPTS PAYABLE TO EXCHEQUER :—	Realized.
	£ s. d.
Interest earned on the balances of "Compounded Arrears," and "Payment in lieu of Rent" pending payment	835 14 3
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"	8 15 8
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	617 14 10
	£1,462 4 9

NOTES.

Stores to the value of £46 12s. 9d. were written off under Finance sanction F. 200/15/33 in respect of materials and tools worn out or lost at various local stores.

EXTRA REMUNERATION (exceeding £30).

A Minor Staff Officer of this Department received £176 3s. 0d. from other Votes as follows:—Science and Art, £152 as part-time teacher in the Metropolitan School of Art; Secondary Education, £15 15s. 0d., and External Affairs, £8 8s. 0d. for designing and lettering, etc.

Officers of this Department received Military Service Pensions, viz., two Inspectors, £73 10s. 8d. and £63, respectively; one Minor Staff Officer, £84; six Clerical Officers, £80 10s. 0d., £72, £52 10s. 0d., £42, £36 3s. 4d., and £35, respectively; two Writing Clerks, £64, and £75, respectively, and one Paper Keeper, £82 10s. 0d.

From the Superannuation and Retired Allowances Vote (Subhead J.) a Writing Clerk received the sum of £47 4s. 8d.

This Account includes the sum of £2,463 19s. 11d. in respect of salaries, etc., of officers on loan to other Departments.

The Vote for Land Registry and Registry of Deeds includes a sum of £128 0s. 4d. in respect of salary, etc., of an officer on loan to this Department.

M. DEEGAN,

Accounting Officer.

IRISH LAND COMMISSION,

17th November, 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.

INDUSTRY AND COMMERCE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, 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 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.—Salaries, Wages and Allowances	92,569	91,319 0 5	1,249	19	7	—		
B.—Travelling Expenses ...	2,250	1,581 16 7	668	3	5	—		
C.—Incidental Expenses ...	600	349 0 11	250	19	1	—		
D.—Telegrams and Telephones ...	1,040	1,052 16 3	—			12	16	3
E.—Fees to Certifying Surgeons, etc.	5	2 1 0	2	19	0	—		
F.—Fees and Expenses of Medical Referees	350	296 12 0	53	8	0	—		
G.—Subscriptions, etc., to International Organizations, Special Services, Enquiries, etc.	170	169 0 6	19	6		—		
H.—Grant in Aid of the Expenses of the International Labour Organization (League of Nations) ...	4,867	4,864 0 2	2	19	10	—		
H.H.—Travelling and Incidental Expenses :— Original ... Nil Supplementary £365	365	364 14 1	5	11		—		
I.—Official Handbook for Saorstát Éireann	10	328 12 4	—			318	12	4
J.—Grant in Aid of the Irish Industrial and Agricultural Fair, Cork, 1932 ...	500	500 0 0	—			—		
JJ.—Additional Provision for the Irish Industrial and Agricultural Fair, Cork, 1932 :— Original ... Nil Supplementary £1,300	1,300	1,320 6 7	—			20	6	7
L.—Chicago World's Fair, 1933 :— Original ... Nil Supplementary £300	300	221 3 1	78	16	11	—		
	104,326	102,369 3 11	2,308	11	3	351	15	2

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
<i>Deduct :—</i>				
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	500	—	500 0 0	—
GROSS TOTAL :—				
Original ...	£102,361			
Supplementary ...	365			
Do. ...	800			
Do. ...	300			
	£ 103,826	102,369 3 11	1,808 11 3	351 15 2
	Esti- mated.	Realized.	Surplus of Gross Estimate over Expenditure. £1,456 16 1	
<i>Deduct :—</i>			Deficiency of Appropriations in Aid realized. £943 8 11	
K.—Appropriations in Aid ...	3,822	2,878 11 1		
NET TOTAL :—			Net Surplus to be surrendered. £513 7 2	
Original ...	£98,539			
Supplementary ...	365			
Do. ...	800			
Do. ...	300			
	£ 100,004	99,490 12 10		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Recovery from Shannon Power Development Fund, etc., of Pension Liability of officers on loan ...	195	162 6 3
Recovery on account of the Pension Liability of officers of the Gas and Weights and Measures Section ...	—	103 9 0
Fees received under the Road Transport Act, 1932 ...	—	2,326 10 0
Fees received under the Mines and Minerals Act, 1931 ...	—	3 3 0
Receipts in respect of Sales of "The Official Handbook of Saorstát Éireann" ...	—	624 17 4
	£195	£3,220 5 7

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to fall in cost of living Bonus. A sum of £200 was paid to an ex-officer of the Department for services in a consultative capacity; of this sum £50 was charged against this Vote and £150 to the Shannon Power Development Fund. Sanctioned by Department of Finance memorandum E. 68/4/32, dated 1st June, 1932.
- B.—Travelling in connection with Factory Inspection, etc., was curtailed owing to pressure of work at Headquarters.
- C.—The anticipated purchase of testing apparatus in connection with Weights and Measures and the verification of certain standards did not take place.

D.—No closer estimate was possible. Excess sanctioned by Department of Finance memorandum S. 60/2/33, dated 8th June, 1933.

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

G.—Expenditure includes the contribution for the two years 1931 and 1932 to the International Commission for Air Navigation. Sanctioned by Department of Finance memorandum S. 75/2/28, dated 28th March, 1933. The subscription to the International Association of Navigation Congresses did not come in course of payment during the year.

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

I.—Portion of the cost of production did not come in course of payment until this year. Excess sanctioned by Department of Finance memorandum S. 60/2/33, dated 12th January, 1933.

JJ.—No closer estimate was possible. Excess sanctioned by Department of Finance memorandum S. 200/12/31, dated 15th March, 1933.

L.—No expenses beyond that for reservation of space, came in course of payment within the year.

K.—Appropriations in Aid :—	Estimated.	Realized.		
	—	—	—	—
(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 ...	£ 1,840	£ 920	s. 17	d. 1
(b) Fees payable under Section 5 of the Trade Loans (Guarantee) Act, 1924 ...	20	134	3	11
(c) Repayment by Shannon Power Development Fund, etc., on account of salaries, etc., of officers on loan ...	1,687	1,387	13	2
(d) Fees (Cash) paid to Registrar of Friendly Societies ...	100	144	11	4
(e) Miscellaneous Receipts, including Law Costs recovered, Charges for Statistical Information, etc. ...	175	291	5	7
	£3,822	£2,878	11	1

(a) The amount (£872 14s. 0d.) due from the Gárda Síochána Verification Fees Account under Section 19 (2) of the Weights and Measures Act, 1889, was not received in time for inclusion in the Account.

(b) The number of applications for Loans was considerably larger than was anticipated.

(c) One officer remained on loan for a shorter period than was anticipated.

(d) This estimate is necessarily of a conjectural nature.

(e) The amount of Fees received under the Air Navigation (General) Regulations, 1930 (No. 26 of 1930), was greater than was anticipated.

EXTRA REMUNERATION (exceeding £30).

From this Vote a Clerical Officer (M.) received an allowance of £44 12s. 3d. for special duties. This amount was recovered from the Shannon Power Development Fund and is included under Appropriations in Aid (Subhead K (e)).

NOTE.

This Account includes the sum of approximately £182 in respect of salaries, etc., of staff on loan to other Departments.

JOHN LEYDON,

Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,

13th December, 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.

RAILWAYS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, 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	47,288	47,288 0 0	—	—
B.—Repayments to County Councils :—				
<i>Original</i> £800				
<i>Supplementary</i> 200				
	1,000	1,000 0 0	—	—
C.—Annuities to repay Advances by National Debt Commissioners	6,080	—	6,080 0 0	—
D.—Payments in respect of Acquisition of Land for Colliery Railways	10	—	10 0 0	—
E.—Payments in respect of Steamer Services :—				
<i>Original</i> £800				
<i>Supplementary</i> 660				
	1,460	1,458 11 9	1 8 3	—
F.—Advance to the Londonderry and Lough Swilly Railway Company in respect of the working of the Letterkenny and Burtonport, Buncrana and Carndonagh, and Letterkenny Railways ...	1,875	1,875 0 0	—	—
F.F.—Payments to Railway Companies in respect of Wages :—				
<i>Original</i> Nil				
<i>Supplementary</i> £15,000				
	15,000	14,826 11 4	173 8 8	—
GROSS TOTAL :—				
<i>Original</i> £56,853				
<i>Supplementary</i> 15,860				
	£72,713	66,448 3 1	6,264 16 11	—
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £6,264 16 11	
G.—Appropriations in Aid ...	26,704	26,704 6 2	Surplus of Appropriations in Aid realized. 6s. 2d.	
NET TOTAL :—			Total Surplus to be surrendered. £6,265 3 1	
<i>Original</i> £30,149				
<i>Supplementary</i> 15,860				
	£46,009	39,743 16 11		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	8,880	8,252 8 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

C.—No repayments were made.

D.—Saving represents provision made in respect of claims in connection with which title has not yet been proved.

F.F.—A sum of approximately £74 did not come in course of payment until the year 1933-34. The total amount involved on account of this service was slightly less than was anticipated.

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
6th December, 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.

RAILWAY TRIBUNAL.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, 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 ...	3,739	3,663 18 9	75 1 3	—
B.—Travelling and Incidental Expenses ...	57	20 11 6	36 8 6	—
TOTAL	£ 3,796	3,684 10 3		—
Surplus to be surrendered	...	... £	111 9 9	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer:—		
Payment by the Amalgamated Company under Section 15 (4) of the Railways Act, 1924 ...	2,600	2,619 0 4

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to fall in cost of living Bonus, and to there being no occasion during the year for the services of a temporary chairman.
- B.—Saving due to (1) sittings outside Dublin were not found necessary so that no travelling occurred; (2) the cost of any reporting or advertising required was borne by the parties concerned.

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
6th December, 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.

MARINE SERVICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, 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 ...	6,142	5,941 11 4	200 8 8	—
B.—Travelling Expenses ...	200	106 2 0	93 18 0	—
C.—Incidental Expenses ...	90	43 11 1	46 8 11	—
D.—Inquiries into Shipping Casualties ...	10	—	10 0 0	—
E.—Telegrams and Telephones ...	85	74 5 6	10 14 6	—
F.—Services in connection with Wreck and Salvage ...	100	92 19 5	7 0 7	—
G.—Relief of Distressed Seamen ...	50	19 19 11	30 0 1	—
GG.—Losses and Compensation ...	—	4 4 0	—	4 4 0
COAST LIFE SAVING SERVICE.				
H.1.—Salaries, etc. ...	3,199	3,200 17 6	—	1 17 6
H.2.—Travelling Expenses ...	500	463 2 1	36 17 11	—
H.3.—Coast Communication Telephone Service ...	850	830 6 10	19 13 2	—
H.4.—Incidental Expenses ...	170	181 18 8	—	11 18 8
GROSS TOTAL ...£	11,396	10,958 18 4	455 1 10	18 0 2
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £437 1 8	
Deduct :—	—	—	Surplus of Appropriations in Aid realized. £439 14 4	
J.—Appropriations in Aid ...	2,733	3,172 14 4	Total Surplus to be surrendered. £876 16 0	
NET TOTAL ...£	8,663	7,786 4 0		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings due to (1) fall in cost of living Bonus; (2) reduction in the amounts paid to Medical Inspectors, and (3) no expenditure being incurred for extra technical assistance.

B.—Saving due to the amount of travelling being less than was anticipated.

C.—Anticipated purchases of scientific apparatus did not take place.

D.—No inquiries were necessary.

E.—Savings due to a reduction in the number of telephone calls.

F. and G.—These estimates are necessarily of a conjectural nature.

GG.—Damage caused by a maroon fired as a signal in connection with the Coast Life Saving Service. Sanctioned by Department of Finance memorandum S. 99/2/33, dated 9th February, 1933.

H.1.—No more exact estimate was possible. Excess sanctioned by Department of Finance memorandum S. 60/9/32, dated 30th May, 1933.

H.2.—The amount of travelling was slightly less than was anticipated.

H.3.—Saving due to a decrease in (1) telephone rental and (2) the number of telephone calls.

H.4.—The excess on this Subhead is due to an unexpected increase in the number of telegrams sent in connection with the Coast Life Saving Service. Sanctioned by Department of Finance memoranda S. 60/9/32, dated 30th May, 1933 and 1st August, 1933.

J.—Surplus due to additional shipping in connection with the Eucharistic Congress and a consequent increase in the various fees payable.

The amount realized, £3,172 14s. 4d., is made up as follows:—

	£	s.	d.	£	s.	d.
(a) Fees for Surveys, etc.	1,341	9	0			
Fees for Examination of Masters and Mates, Engineers, etc.	125	0	0			
Fees for Medical Inspection of Emigrant Ships	395	0	0			
Contributions from Commissioners of Irish Lights in respect of services of Senior Engineer Surveyor and Ship Surveyor ...	600	0	0			
				2,461	9	0
(b) Miscellaneous Receipts:—						
Mercantile Marine Office fees (overtime charges included)	563	9	0			
Wreck and Salvage:—						
(1) Sale of articles salvaged	62	3	3			
(2) Deposition Fees and Commission ...	15	0	6			
Rent of Foreshores	51	12	3			
Miscellaneous	19	0	4			
				711	5	4
TOTAL				£3,172	14	4

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
13th December, 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.

SEOIRSE MAG CRAITH,
Comptroller and Auditor-General.

UNEMPLOYMENT INSURANCE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, 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 :— <i>Original</i> ... £90,436 <i>Supplementary</i> 9,390	99,826	98,721 14 2	1,104 5 10	—
B.—Travelling Expenses :— <i>Original</i> ... £750 <i>Supplementary</i> 750	1,500	1,793 13 3	—	293 13 3
C.—Incidental Expenses ...	1,350	1,754 3 6	—	404 3 6
D.—Telegrams and Telephones :— <i>Original</i> ... £850 <i>Supplementary</i> 100	950	1,005 17 1	—	55 17 1
E.—Umpire and Courts of Referees, Salaries, etc.	1,100	1,057 16 0	42 4 0	—
F.—Umpire and Courts of Referees, Travelling, etc. ...	175	164 5 1	10 14 11	—
G.—Contribution to the Unemployment Fund :— <i>Original</i> ... £215,000 <i>Supplementary</i> 15,000	230,000	224,852 3 6	5,147 16 6	—
H.—Payments to Associations :— <i>Original</i> ... £275 <i>Supplementary</i> 50	325	359 2 0	—	34 2 0
I.—Advances to Workpeople for Fares ...	50	16 5 3	33 14 9	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
II.—Losses and Compensation	—	2 3 10	—	2 3 10
<i>Deduct :—</i>	335,276	329,727 3 8	6,338 16 0	789 19 8
Anticipated Savings on various Subheads (<i>See Supplementary Estimate</i>) ...	100	—	100 0 0	—
GROSS TOTAL :— <i>Original</i> ... £309,986 <i>Supplementary</i> 25,190	£ 335,176	329,727 3 8	6,238 16 0	789 19 8
<i>Deduct :—</i>			Surplus of Gross Estimate over Expenditure. £5,448 16 4	
J.—Appropriations in Aid :— <i>Original</i> ... £143,060 <i>Supplementary</i> 10,065	Estimated. — 153,125	Realized. — 149,601 12 10	Deficiency of Appropriations in Aid realized. £3,523 7 2	
NET TOTAL :— <i>Original</i> ... £166,926 <i>Supplementary</i> 15,125	£ 182,051	180,125 10 10	Net Surplus to be surrendered. £1,925 9 2	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to vacancies in staff remaining unfilled during portion of the year.
- B.—Excess mainly due to (1) expenses incurred by officers who were on temporary transfer to Local Offices in connection with the administration of Relief Schemes and (2) additional inspection rendered necessary in connection with the placing of unemployed on relief work. Excess sanctioned by Department of Finance memorandum S. 60/19/33, dated 8th June, 1933.
- C.—The number of payments of Unemployment Benefit made by Local Offices through the post was exceptionally large with a consequent increase in the amount of poundage on Postal Orders. Excess sanctioned by Department of Finance memorandum S. 60/19/33, dated 11th December, 1933.
- D.—Excess due to the number of telegrams and telephone calls necessary in connection with the special scheme for the registration of unemployed workpeople. Excess sanctioned in Department of Finance memorandum S. 60/19/33, dated 8th June, 1933.
- E. and F.—These items depend on the number of cases referred to the Courts. No more exact estimate was possible.
- G.—This figure varies with the contribution income of the Unemployment Fund which cannot be exactly forecasted.
- H.—This item depends on the amount of Benefit paid through Associations and cannot be exactly forecasted. Excess sanctioned by Department of Finance memorandum S. 60/19/33, dated 8th June, 1933.
- I.—The estimate in this case is necessarily of a conjectural nature.
- II.—Cash shortages at Local Offices not exceeding £2 in any one case and not involving suspicion of fraud or culpable negligence of officers of the Department.

J.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
(a) Amount received from the Unemployment Fund under Section 12 (3) of the Unemployment Insurance Act, 1920, as amended by Section 8 of the Unemployment Insurance Act, 1922 and Section 3 of the Unemployment Insurance Act, 1930	153,000	149,498 15 3
(b) Repayment of sums advanced to Workpeople	40	16 17 6
(c) Miscellaneous Receipts, including sums received for services under Section 31 of the Unemployment Insurance Act, 1920 ; charges for the issue of new Unemployment Books, Law Costs recovered, etc. ...	85	86 0 1
	<u>£153,125</u>	<u>£149,601 12 10</u>

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

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

(c) No closer estimate was feasible.

NOTES.

This Account includes a sum of approximately £490 in respect of salaries, etc., of staff on loan to another Department.

The Account of another Department includes a sum of approximately £1,066 in respect of salaries, etc., of staff on loan to this Department.

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
13th December, 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.

INDUSTRIAL AND COMMERCIAL PROPERTY REGISTRATION OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, 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	20,425	18,260 10 4	2,164 9 8	—
B.—Travelling and Incidental Expenses	157	137 8 4	19 11 8	—
C.—Expenses in connection with the Register of Patent Agents (No. 16 of 1927, Sections 62 and 63) ...	30	—	30 0 0	—
D.—Expenses in connection with International Organizations	363	310 19 4	52 0 8	—
TOTAL	£ 20,975	18,708 18 0		—
Surplus to be surrendered ...			£ 2,266 2 0	

		Estimated.	Realized.
		£	£ s. d.
Extra Receipts payable to Exchequer:—			
Fees	{ Patents	25,850	21,250 0 0
	{ Trade Marks and Designs	4,150	4,330 19 6
	{ Miscellaneous Receipts	500	531 4 0
		£30,500	£26,112 3 6

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.—Expenditure on minor miscellaneous items was less than was anticipated.
C.—The examination for which provision was made was not held.
D.—Saving due to the variation in the rate of exchange.

This Account includes a sum of approximately £414 in respect of salaries, etc., of officers on loan to other Departments.

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
6th December, 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.

POSTS AND TELEGRAPHS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF THE MINISTER FOR POSTS AND TELEGRAPHS, and of certain other Services administered by that Office, including TELEPHONES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Salaries, Wages, and Allowances	1,316,625	1,266,201 4 1	50,423 15 11	—		
AA.—Payment to other Administrations in respect of services rendered by Agency	5,970	4,530 1 0	1,439 19 0	—		
B.—Travelling Expenses ...	9,340	8,175 3 2	1,164 16 10	—		
BB.—International and other Conferences and Conventions	1,260	1,488 2 3	—	228 2 3		
C.—Rent, Office Fittings, etc. ...	21,660	22,571 13 4	—	911 13 4		
D.—Purchase of Sites, etc. (Postal and Telegraph Services only)	4,560	2,314 11 9	2,245 8 3	—		
E.—Conveyance of Mails ...	322,965	312,724 5 7	10,240 14 5	—		
F.—Railway Companies, etc., for services in connection with Telegrams	170	134 9 4	35 10 8	—		
G.—Stores other than Engineering Materials	41,050	35,578 13 11	5,471 6 1	—		
H.—Incidental Expenses, Law Charges, etc.	2,300	2,052 3 1	247 16 11	—		
I.—Engineering Establishment ...	142,250	139,889 9 1	2,360 10 11	—		
K.—Engineering Materials ...	31,539	31,435 11 9	103 8 3	—		
L.—Engineering Contract Work, Maintenance by Railway Companies, etc. ...	20,720	20,392 16 7	327 3 5	—		

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, 1927, and 1931 ...	106,908	106,907 8 4	11	8	—	
N.—Superannuation and other non-effective Charges ...	175,850	169,778 19 6	6,071	0 6	—	
O.—Post Office Savings Bank ...	13,907	12,443 2 3	1,463	17 9	—	
GROSS TOTAL£	2,217,074	2,136,617 15 0	81,596	0 7	1,139	15 7
			Surplus of Gross Estimate over Expenditure. £80,456 5 0			
Deduct—	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £2,500 12 4			
T.—Appropriations in Aid ...	86,429	83,928 7 8	Net Surplus to be surrendered. £77,955 12 8			
NET TOTAL£	2,130,645	2,052,689 7 4				

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 ...	137,005	131,328 16 1	5,676	3 11	—	
A.2.—Metropolitan Offices ...	329,869	317,239 13 7	12,629	6 5	—	
A. 3.—Provincial Offices ...	798,885	766,218 14 0	32,666	6 0	—	
A.4.—Stores Branch ...	50,866	51,414 0 5	—		548	0 5
TOTAL£	1,316,625	1,266,201 4 1	50,971	16 4	548	0 5
Surplus ...			£50,423 15 11			

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 during the last six months of the year (£2,922) than that estimated for, to alterations in establishment, vacancies unfilled, and changes in personnel in the Secretary's Office (£1,646) and in Accountant's Branch (£942), and to the employment in the Accountant's Branch of staff whose wages were borne on the Metropolitan Vote (£166).

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 (£5,150), to special economies in connection with the period of Christmas pressure (£450), and to a lower cost of living Bonus figure operating during the last six months of the financial year (£7,030) than that estimated for.

A.3.—The saving was due to economies resulting from the application of a general policy of retrenchment, to anticipated expenditure not being fully realized (£17,066), and to a lower cost of living Bonus figure operating during the last six months of the financial year than that estimated for (£15,600).

A.4.—The excess was due to a reduction in the amount chargeable to Telephone Capital, consequent on the curtailment of the Telephone Capital Programme (£1,320), and to an anticipated reduction in expenditure which did not materialize (£188), offset by a lower cost of living Bonus figure operating during the last six months of the financial year than that estimated for (£960). (Department of Finance letter S. 60/6/33 of 31st August, 1933).

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.	£ 5,970	£ s. d. 4,530 1 0	£ s. d. 1,439 19 0		* £ s. d. —	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The decrease is due to the decline in the volume of Money Order business with Great Britain, Northern Ireland, and Foreign Countries, which is attributed to the economic situation.

SUBHEAD B.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
Travelling Expenses	£ 9,340	£ s. d. 8,175 3 2	£ s. d. 1,164 16 10		£ s. d. —	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The saving was mainly due to curtailment of travelling duty in the Secretary's Office, owing to vacancies and pressure at Headquarters (£766), to the expenditure on audit work and miscellaneous travelling in the Accountant's Branch being less than anticipated (£103), and to a reduction in the travelling work of officers attached to provincial offices (£296).

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 ...	1,260	1,488 2 3	—	228 2 3

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The excess was due to the payment of an unanticipated subscription to the International Bureau in respect of an Air Mail Conference (£108) (Department of Finance letter S. 75/10/28 of 4th August, 1932), and to (a) subscriptions in respect of Telegraph and Radio-Telegraph Conferences (£28), and (b) travelling expenses of officers attending Conferences (£130) being more than anticipated, offset by a saving in respect of the Postal Subscription (£13), and Incidental Expenses (£25). (Department of Finance letter S. 60/6/33 of 31st August, 1933).

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. ...	21,660	22,571 13 4	—	911 13 4

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The excess was mainly caused by an increased expenditure for electricity due to the extended occupation of the new General Post Office (£393), and payments in respect of structural alterations and shelter huts (£43), Rent and Rates (£167), and Telephone Call Office commissions (£163) being more than anticipated. In addition an unanticipated expenditure (£145) was incurred in respect of the value of certain stores purchased and held on the 31st March, 1933, on behalf of other Government Departments. (Department of Finance letters S. 41/22/32 of the 14th July, 1933; S. 60/6/33 of the 31st August, 1933, and 31st October, 1933).

SUBHEAD D.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Purchase of Sites, etc. (Postal and Telegraph Services only) ...	4,560	2,314 11 9	2,245 8 3	—

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 ...	1,260	1,488 2 3	—	228 2 3

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The excess was due to the payment of an unanticipated subscription to the International Bureau in respect of an Air Mail Conference (£108) (Department of Finance letter S. 75/10/28 of 4th August, 1932), and to (a) subscriptions in respect of Telegraph and Radio-Telegraph Conferences (£28), and (b) travelling expenses of officers attending Conferences (£130) being more than anticipated, offset by a saving in respect of the Postal Subscription (£13), and Incidental Expenses (£25). (Department of Finance letter S. 60/6/33 of 31st August, 1933).

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. ...	21,660	22,571 13 4	—	911 13 4

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The excess was mainly caused by an increased expenditure for electricity due to the extended occupation of the new General Post Office (£393), and payments in respect of structural alterations and shelter huts (£43), Rent and Rates (£167), and Telephone Call Office commissions (£163) being more than anticipated. In addition an unanticipated expenditure (£145) was incurred in respect of the value of certain stores purchased and held on the 31st March, 1933, on behalf of other Government Departments. (Department of Finance letters S. 41/22/32 of the 14th July, 1933; S. 60/6/33 of the 31st August, 1933, and 31st October, 1933).

SUBHEAD D.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Purchase of Sites, etc. (Postal and Telegraph Services only) ...	4,560	2,314 11 9	2,245 8 3	—

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The saving was mainly due to anticipated expenditure (£4,560) in respect of purchase of sites at Pearse Street, Dublin, and at Donegal, not materializing during the financial year, offset by expenditure provided in the previous year, but not expended in that year in respect of premises at Thurles (£2,314). (Department of Finance letters S. 38/11/30 of 27th March, 1931, and 12th July, 1932).

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 £166,240 Parcel Mails 82,500	£ 248,740	£ s. d. 238,169 6 0	£ s. d. 10,570 14 0	£ s. d. —
E.2.—Conveyance of Mails by Road	46,400	45,744 2 5	655 17 7	—
E.3.—Packet Services at Home	755	726 14 0	28 6 0	—
E.4.—Packet Services—British, Foreign and Colonial ...	26,500	27,112 8 6	—	612 8 6
E.5.—Conveyance of Mails by Air (Foreign and Colonial) ...	570	971 14 8	—	401 14 8
TOTAL ...£	322,965	312,724 5 7	11,254 17 7	1,014 3 2
Surplus			£10,240 14 5	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

E.1.—The saving was due to a deduction in respect of the Railway Clearing House audit adjustments for 1930 and 1931 (£164), and a heavy decline in the number of parcels delivered during the year (£10,755), offset by payments of arrears to the Great Northern Railway Company (Ireland) in respect of the transfer of parcel mails at Amiens Street Station (£294) and conveyance of mails by the Hill of Howth Tramway (£56) for the period 16th August, 1921, to 31st March, 1925. (Department of Finance letter S. 39/2/24 of 4th November, 1932).

E.2.—The saving was due to economies effected in road services and contracts (£961) offset by the cost of emergency arrangements made for clearance of mails due to a threatened strike on the Great Southern Railways (Department of Finance letter S. 41/6/33 of the 27th March, 1933), and to expenses incurred in connection with conveyance of mails by road during the Great Northern Railway strike during the period 31st January to 31st March, 1933 (£305).

E.3.—The saving was due to economies effected in ferriage services.

E.4.—The excess was due to direct payments to shipping companies being more than anticipated. (Department of Finance letter S. 60/6/33 of 27th March, 1933).

E.5.—The excess was due to depreciation in sterling, and to unanticipated increases in traffic on the London-India and non-European Air Mail Services. (Department of Finance letter S. 60/6/33 of 31st August, 1933).

SUBHEAD F.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
Railway Companies, &c., for services in connection with Telegrams ...	£ 170	£ s. d. 134 9 4	£ s. d. 35 10 8	£ s. d. —

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The decrease was due to the general decline in Telegraph traffic and the withdrawal of Telegraph facilities from certain railway stations during the year.

SUBHEAD G.—STORES OTHER THAN ENGINEERING MATERIALS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
G.1.—Stores ...	£ 25,350	£ s. d. 21,437 11 4	£ s. d. 3,912 8 8	£ s. d. —
G.2.—Uniform Clothing ...	12,000	11,021 4 4	978 15 8	—
G.3.—Manufacture of Stamps, etc.	3,700	3,119 18 3	580 1 9	—
TOTAL ...£	41,050	35,578 13 11	5,471 6 1	—
Surplus ...			£5,471 6 1	

The sale value of all materials of Postcards, Wrappers, Envelopes and Telegraph Books issued to Postmasters in the year was £2,689.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

G.1.—The saving was due to a proposed expenditure for new cycles not materializing during the financial year (£1,000), to a restriction in purchase of motor vans owing to special economy efforts (£600), to the cost of renewal of mail bags being considerably less than anticipated, and to economies in replacement of hand carts and letter boxes (£3,126), to the payment of the Saorstát portion of the cost of mail bags used on Cross-Channel Services being less than anticipated (£350); offset by unanticipated expenditure (£1,164) incurred in respect of the value of certain stores purchased and held on the 31st March, 1933, on behalf of other Government Departments. (Department of Finance letter S. 41/22/32 of 14th July, 1933).

G.2.—The saving was due to purchases being effected at lower prices than were estimated for (£600); to anticipated expenditure not materializing during the financial year on account of delay in deliveries by contractors, &c. (£550); offset by unanticipated expenditure (£171) incurred in respect of the value of certain stores purchased and held on the 31st March, 1933, on behalf of other Government Departments. (Department of Finance letter S. 41/22/32 of the 14th July, 1933).

G.3.—The saving was due to unavoidable delay in the completion of a contract for gumming and plate-glazing watermarked paper (£490) and to the proposed purchase of a new roll required in the manufacture of watermarked paper not being effected (£80), in consequence of which anticipated expenditure did not materialize during the financial year, and also to a reduction in the expenditure on water-marked paper (£10).

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

(a) Under authority of the Secretary £363 19s. 9d. (409 cases). (312 cases of surpluses totalled £287 12s. 11d.).

(b) Under authority of the Controller of Stores £23 9s. 7d. (372 cases). (203 cases of surpluses totalled £13 10s. 9d.).

Apart from ordinary stocktaking discrepancies, the losses of Postal Stores from stock amounted to £2 8s. 4d. during the financial year.

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

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
H.1.—Law Charges ...	100	191 4 1	—	91 4 1
H.2.—Losses by Default, Accident, &c. ...	1,200	698 12 5	501 7 7	—
H.3.—Incidental Expenses ...	1,000	1,162 6 7	—	162 6 7
TOTAL ...£	2,300	2,052 3 1	501 7 7	253 10 8
Surplus ...			<u>£247 16 11</u>	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

H.1.—The excess was due to the payment of fees to Counsel—as directed by the Attorney-General—considerably in excess of anticipations, and to expenses of witnesses from England in several important criminal cases tried during the year. (Department of Finance letter S. 60/6/33 of 31st August, 1933).

H.2.—The expenditure under this heading is variable. A classified schedule of losses is appended. The loss to the public is reduced by £2 16s. 4d. on account of unpaid wages, etc., due to dismissed, etc., officers.

The following cases of loss involved no charge on Public Funds :—

An Assistant at Killinardish Sub-Post Office (Cork) misappropriated Public Funds amounting to £28 11s. 3d. and also embezzled the sum of £21 11s. 2d. in respect of wages. The defaulter was prosecuted and the amount made good.

A Male Learner at Galway Post Office misappropriated the contents of Postal Packets to the amount of £1 9s. 2d.—the defaulter was prosecuted and the amount made good.

An Auxiliary Postman at Dún Laoghaire misappropriated the contents of Postal Packets to the amount of £44 5s. 0d. The defaulter was prosecuted. No portion of the loss was charged to Public Funds.

A Postman at Ballinasloe Post Office misappropriated the contents of Postal Packets to the amount of £1 10s. 3d. The defaulter was prosecuted. No portion of the loss was charged to Public Funds.

A shortage of £62 10s. 7d. was discovered in the accounts of the Sub-Postmaster of the Aughrim Sub-Office, Ballinasloe. The amount was made good immediately and the defaulter was dismissed.

An Assistant at the Rosturk Sub-Office, Westport, misappropriated Public Funds to the amount of £48 15s. 10d. The amount was made good subsequently, and the defaulter has been prohibited from being again employed in the Post Office service. (Department of Finance letter S. 41/2/33 of the 4th March, 1933).

A shortage of £7 19s. 6d. was discovered in the accounts of the Sub-Postmistress of Toombeola Sub-Office, Galway. The amount was made good and the defaulter was dismissed.

A shortage of £7 5s. 10½d. was discovered in the accounts of the Sub-Postmistress of Coolkenno Sub-Office, Carlow. The amount was made good and the defaulter allowed to resign.

H.3.—The excess was mainly due to the fact that the expenditure in respect of grants to Boy Messengers Institutes included expenditure provided for and incurred in the previous year, but not paid in that year, (£131), and to miscellaneous payments being more than anticipated (£152), set off by payments for compensation to the public in respect of accidents to persons or property (£108) and grants to hospitals (£13) being less than anticipated (Department of Finance letter S. 60/6/33 of 2nd February, 1933). A payment of £3 3s. 0d. was made towards the expenses incurred in obtaining medical reports in respect of an injury alleged to have been sustained by a member of the public while using a Public Telephone Call Office. (Department of Finance letter S. 41/23/32 of 17th August, 1932).

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

Deficiency in Accounts.—Due to theft of Postal Orders (£3 2s. 6d.) and Currency Notes (£1 10s. 0d.) by an Assistant at An Uaimh, since prosecuted and dismissed. A sum of £7 in respect of recognizances estreated was recovered by the Chief State Solicitor. (Department of Finance letter S. 41/27/32 of 4th August, 1932)	£	s.	d.
.. .. .	4	12	6
.. .. . Due to robbery at Midleton Railway Station	14	2	
.. .. . Due to robbery at Thurles Rail Telegraph Office	1	3	
.. .. . Due to robbery at Ballinasloe. Cash and Stamps to the value of £19 4s. 8½d. stolen, parcels damaged and portion of contents abstracted (3s. 8d.)	19	8	4½
Misappropriation by a late Postman at Wexford of contents of letters (£4 2s. 10d.). The defaulter was prosecuted and the amount made good. A credit stock of stamps held by the defaulter (2s. 6d.) was not recovered	2	6	
Postage Stamps presented to His Majesty the King, The International Bureau, Republic of Colombia, India, His Holiness the Pope, the National Museum, Canadian Post Office. (Department of Finance letters S. 41/1/24 of 4th June, 1924, S. 41/9/31 of 18th July, 1931, S. 41/7/32 of 7th March, 1932, and 31st May, 1932)	9	16	7½
Miscellaneous losses under £1 involving suspicion of fraud or culpable negligence on the part of Post Office Servants	9	3	
Miscellaneous losses not exceeding £20 and not involving suspicion of fraud or culpable negligence of Post Office Servants:—			
Counter Losses	126	3	8
Postal Orders	15	6	
Money Orders	2	0	0
Irrecoverable amount of Customs Charges	1	16	7
uncollected	2	5	11½
Miscellaneous	133	1	8½

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

	£	s.	d.	£	s.	d.
<i>Loss</i> :—Registered and Insured Parcels ...	10	16	7½			
Unregistered and uninsured Parcels ...	299	0	9½			
Total (Parcels) ...	309	17	5			
Registered and Insured Letters ...	118	0	4			
Total (Loss) ...	427	17	9			
<i>Damage</i> :—Registered and Insured Parcels ...	9	13	6½			
Unregistered and uninsured Parcels ...	90	18	9			
Total (Parcels) ...	100	12	3½			
Registered and Insured Letters ...	1	16	0			
Total (Damage) ...	102	8	3½			
TOTAL LOSS AND DAMAGE ...				530	6	0½
TOTAL ...				£698	12	5

The total number of Money Orders and Postal Orders issued during the year was over 4,709,000 amounting to a total sum of £5,726,500. The total number of parcels dealt with was about 5,137,800. The total cash, etc., remittances dealt with by Postmasters, etc., during the year was £16,581,188.

SUBHEAD I.—ENGINEERING ESTABLISHMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
I.1.—Salaries, Wages, and Allowances ...	£ 129,116	£ s. d. 127,434 11 2	£ s. d. 1,681 8 10	£ s. d. —
I.2.—Travelling Expenses ...	13,134	12,454 17 11	679 2 1	—
TOTAL ...£	142,250	139,889 9 1	2,360 10 11	—
Surplus ...			£2,360	10 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 during the last six months of the year (£2,900) than that estimated for, offset by increased expenditure on works and maintenance (£1,220).

I.2.—The expenditure under this heading is variable ; a closer estimate was not possible.

SUBHEAD K.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
Engineering Materials ...	£ 31,539	£ s. d. 31,435 11 9	£ s. d. 103 8 3	£ s. d. —

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A casual variation.

STATEMENT SHOWING LOSSES OF ENGINEERING STORES WRITTEN OFF CHARGE, 1932-33.

	£	s.	d.
Cement damaged by flooding of a Store (Waterford)	6	0	9
Losses of Stores written off under authority of the Secretary, Engineer-in-Chief, and Controller of Stores (29 cases)	8	4	7
TOTAL	£14	5	4

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

(a) Under authority of the Secretary £783 14s. 6d. (606 cases). (509 cases of surpluses totalled £791 2s. 10d.).

(b) Under authority of the Engineer-in-Chief and the Controller of Stores £31 10s. 9d. (436 cases). (353 cases of surpluses totalled £30 16s. 3d.).

The total value of stores handled during the year was £150,068.

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

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
L.1.—Maintenance by Railway Companies, etc.	4,500	8,566 16 3	—	—	4,066	16 3
L.2.—Wayleaves	235	206 4 8	28	15 4	—	—
L.3.—Contract Work	12,049	6,869 10 10	5,179	9 2	—	—
L.4.—Rent, Rates on Wires, &c.	3,705	4,611 8 6	—	—	906	8 6
L.5.—Incidental Expenses	231	138 16 4	92	3 8	—	—
TOTAL ...£	20,720	20,392 16 7	5,300	8 2	4,973	4 9
Surplus			£327 3 5			

Repayment Services.	Expenditure in the year.	Total outstanding.
	£	£
Work executed for Railway Companies and others	4,843	2,129

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 seven claims for Repayment Services amounting to £15 17s. 9d. were abandoned under the Secretary's authority.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- L.1.—The expenditure exceeded anticipations. (Department of Finance letter S. 60/6/33 of 27th March, 1933). This item provides for the Saorstát share of the cost of repairs to Anglo-Irish submarine cables, the precise extent of which cannot be accurately foreseen.
- L.2.—The saving was due to the cessation of certain wayleave payments consequent upon the substitution of underground for overhead plant.
- L.3.—The saving was due to the postponement of certain electric lighting, heating and miscellaneous works for which provision had been made.
- L.4.—The expenditure exceeded the estimated requirements. (Department of Finance letter S. 60/6/33 of 31st August, 1933).
- L.5.—The saving was due mainly to the anticipated expenditure for compensation for accidental damage and miscellaneous payments not being realized.

**SUBHEAD M.—ANNUITIES IN RESPECT OF DEBT CREATED
UNDER THE TELEGRAPH ACTS, 1892 to 1921, AND THE
TELEPHONE CAPITAL ACTS, 1924, 1927 AND 1931.**

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
M.1.—Repayments on Telephone Capital Account	£ 15,850	£ 15,850 s. d. 0 0	£	s. d.	£	s. d.
M.2.—Telephone Development—Annuities in respect of cost incurred since 1st April, 1922	91,058	91,057 8 4	11	8	—	—
TOTAL ...£	106,908	106,907 8 4	11	8	—	—
Surplus			11s. 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	£ 61,250	£ 59,386 s. d. 8 10	£ 1,863	s. d. 11 2	£	s. d.
N.2.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921	74,000	70,235 1 1	3,764	18 11	—	—
N.3.—Repayment to British Government in respect of Pensions and Compensation awarded prior to 1st April, 1922	40,500	40,157 9 7	342	10 5	—	—
N.4.—Agency Payments in respect of compensation allowances ...	100	—	100	0 0	—	—
TOTAL ...£	175,850	169,778 19 6	6,071	0 6	—	—
Surplus			£6,071 0 6			

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. The saving was mainly due to Gratuities granted to Established Officers (£150), Unestablished Officers (£150), Dependants of Unestablished Officers (£60), Marriage Gratuities (£400), being less than anticipated, and to a lower cost of living Bonus figure operating (£1,103) than that estimated for.
- N.2.—The saving was due to Compensation payments to Unestablished Officers under the Treaty being less than anticipated (£200), and to a lower cost of living Bonus figure operating (£3,564) than that estimated for.
- 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 saving was due to the fact that there were no retirements under Article 10 of the Treaty involving payments out of this Subhead during the financial year.

SUBHEAD O.—POST OFFICE SAVINGS BANK.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
O.1.—Salaries, Wages and Allowances	10,832	10,557 11 11	274 8 1	—
O.2.—Travelling Expenses ...	40	13 16 4	26 3 8	—
O.3.—Buildings, Furniture, Light, Heating, &c. ...	2,050	1,098 8 4	951 11 8	—
O.4.—Stationery, &c. ...	650	762 1 0	—	112 1 0
O.5.—Law Charges ...	10	—	10 0 0	—
O.6.—Losses by Default, Accident, &c. ...	100	3 7 3	96 12 9	—
O.7.—Incidental Expenses ...	10	7 17 5	2 2 7	—
O.8.—Rates, &c. ...	215	—	215 0 0	—
TOTAL ...	£ 13,907	12,443 2 3	1,575 18 9	112 1 0
Surplus ...			£1,463 17 9	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- O.1.—The saving was mainly caused by a lower cost of living Bonus figure operating during the last six months of the financial year (£201) than was estimated for, and to changes in personnel (£73).
- O.2.—The saving was due to the amount of travelling in connection with Savings Bank irregularities in the Provinces being less than provided for.
- O.3.—The saving was mainly due to unexpended provision in respect of certain office fittings which were not supplied during the year (£920), and to the expenditure on fuel and maintenance being less than anticipated (£30).
- O.4.—The excess was due to unanticipated expenditure in the complete overhaul of adding machines (£112). (Department of Finance letter S. 60/6/33 of 31st August, 1933).
- O.5.—The expenditure anticipated did not materialize.
- O.6.—This is a variable item and only £3 7s. 3d. of the anticipated expenditure was found to be necessary. A classified schedule of losses is appended.
- O.7.—A casual variation.
- O.8.—The saving was due to an anticipated payment not materializing during the financial year.

LOSSES BY DEFAULT—SAVINGS BANK.

PARTICULARS.	AMOUNT.
	£ s. d.
Loss not exceeding £1, due to a fraudulent withdrawal on demand from Savings Bank Account No. 308126 by a person not in Post Office employment, and involving culpable negligence on the part of a Post Office Servant. 1 case ...	10 0
Loss exceeding £1, due to three fraudulent withdrawals on demand from Savings Bank Account No. 288672 by a person not in Post Office employment and involving culpable negligence on the part of Post Office Servants in the last two withdrawals. 3 cases ...	2 16 3
Deposit at Killester S.O. on 23rd July, 1925, not reported. Not practicable to collect amount involved as officer concerned has left the Service. 1 case ...	1 0
TOTAL ...	£ 3 7 3

The total number of Savings Bank deposits and withdrawals during the year was 681,109, and the total amount involved was approximately £2,593,664.

The following case of loss involved no charge to public funds:—

An Assistant at the Bannow Sub-Office (Wexford) misappropriated 5s. in connection with a Savings Bank Account. The defaulter was prosecuted and the amount made good.

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	86,429	83,928 7 8	2,500 12 4	—

NATURE OF RECEIPT.	Estimated.	Realized.
	£	£ s. d.
T.1.—Receipts for Agency Services performed on behalf of other Administrations	25,700	24,833 14 11
T.2.—Void Money Orders	650	700 0 10
T.3.—Void Postal Orders	1,900	2,383 8 0
T.4.—Works for Railway Companies and others	3,500	3,545 0 5
T.5.—Sale of Engineering Stores	1,920	1,352 13 1
T.6.—Receipts from Savings Bank Funds	24,017	21,745 19 6
T.7.—Sale of Sites	—	—
T.8.—Rent of Post Office Premises Sub-let	5,380	6,689 17 6
T.9.—Receipts from British Administration for Excess Parcels Traffic	12,500	10,611 0 0
T.10.—Receipts from British Administration for Staffing of Wireless Stations	6,250	5,626 10 3
T.11.—Repayment of sums advanced to officers under Subhead G.1.	10	14 0 0
T.12.—Miscellaneous Receipts	4,502	6,426 3 2
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	100	—
TOTAL	86,429	83,928 7 8

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN ESTIMATES AND RECEIPTS.

T.1.—The deficit was due mainly to the reduction in American Money Order Payments.

T.2.—The excess was due to the amount of void orders renewed being less than anticipated.

T.3.—The value of void orders to be appropriated was greater than anticipated.

T.4.—A casual variation.

T.5.—This is a fluctuating item and the receipts were less than anticipated.

T.6.—The variation was mainly due to the direct expenditure being less than anticipated (*see* Subhead O.) £1,463, and to the reduction in the number of Savings Bank transactions and fall in cost of living Bonus figure (£808).

T.8.—The excess was due to the receipt of rent not anticipated, and to the recovery of Income Tax allowed to tenants in respect of previous financial years.

T.9.—The deficit was due to a falling off in Inter-State Parcel traffic with Great Britain.

T.10.—The deficit was due to reduction in the amount recoverable from Great Britain (£400), to the receipt of a provisional payment only (£120 being still outstanding) and to economies in staff expenditure (£100).

T.11.—The amount recovered was greater than anticipated.

T.12.—The receipts under this heading which are difficult to foresee 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. ...	1,485	17	8
(b) Sale of Non-Engineering Stores	1,214	6	2
(c) Value found loose, cash in undelivered packets, proceeds from sale of perishable parcels, and undisposable property ...	169	8	1
(d) Receipts in respect of damage to property; fines, prosecution costs, etc.	289	14	4
(e) Receipts for examination fees, repurchase of stamps, etc. ...	293	5	7
(f) Receipts for services rendered in respect of Meteorological Services, engineering work, etc., for Broadcasting Service, heating of Post Office premises sub-let, etc.	475	18	0
(g) Profits on Exchange—Money Order Service	1,160	18	6
(h) Receipts in respect of special leave at cost of substitution, overpayments of wages, etc.	648	4	0
(i) Advertisement receipts, transport of waste paper, etc. ...	78	6	4
(j) Refundment of an amount charged to the H.2. Losses Sub-head in 1926-27 in respect of a deficiency in the accounts of Knock Sub-Office, Claremorris	89	3	2
(k) Adjustment in respect of stores supplied to other Government Departments which were purchased in 1931-32 ...	388	4	3
(l) Interest on moneys deposited in respect of purchase of Thurles Post Office Premises	80	11	6
(m) Other miscellaneous receipts	52	5	7

The excess is mainly due to profits on Exchange being greater than was anticipated (£860), to increased sales of stores, etc. (£700), to adjustments in respect of stores purchased out of the Post Office Vote in previous years for other Government Departments (£388), to increased receipts for services rendered to Broadcasting (£258), offset by a reduction in tailoring charges, etc., incurred for other Government Departments, and other minor items.

T.13.—No awards under Article 10 of the Treaty, involving recovery under this Subhead, were made during the year.

EXTRA REMUNERATION (exceeding £30).

For acting as Private Secretary to the Minister an Exchange Officer (£260-£320) subsequently promoted an Executive Officer (£90-350) in the Secretary's Office received a temporary non-pensionable allowance of £50 per annum, plus Bonus, during the period 5th April, 1932, to 31st March, 1933.

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

Fourteen Clerical Officers received extra remuneration varying between £30 7s. 7d. and £87 13s. 6d. in respect of extra attendance on week-days.

One Superintendent, three Assistant Superintendents, six Overseers, nineteen Post Office Assistants, Grade A, fifty-seven Post Office Assistants, Grade B, one Postman, Grade A, three Postmen, Grade B, eight Doorkeepers and ten skilled Workmen received extra remuneration varying between £30 1s. 9d. and £139 8s. 4d., 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, during the period 1st April, to 22nd October, 1932, received the difference between his pension payments and £1,000 per annum, plus Bonus.

NOTES.

This Account includes a sum of approximately £2,106 for salaries, etc., of staff lent to other Departments.

During the year the following items were abandoned as irrecoverable:—

	£	s.	d.
Uniforms not returned ... ..	...	3	9
Damage to Departmental Motor and Pedal Cycles—repairs and resultant costs ... ..	...	2	12 4
Cost of repairs, etc., of damaged letter boxes ... ..	...	1	18 6
Wages overpaid to temporary officers since left the service ...	...	2	8 5
	£7	3	0

P. S. O'HEGARTY,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
DUBLIN, 15th November, 1933.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

APPENDIX No. 1.

ABSTRACT OF ENGINEERING EXPENDITURE FOR THE YEAR ENDED

31ST MARCH, 1933

SUMMARY.

Estimated Expenditure.				Actual Expenditure.			
LINES AND APPARATUS.		ELECTRIC LIGHT AND POWER.		LINES AND APPARATUS.		ELECTRIC LIGHT AND POWER.	
Telegraph Services.	Telephone Services.	Common Services.		Telegraph Services.	Telephone Services.	Common Services.	
£	£	£	£	£	£	£	£
8,123	*	6,532	Construction	1,287(<i>Cr.</i>)	*	2,668	
19,904	39,220	2,800	Renewals and Rearrangements of Plant	24,916	41,692	511	
34,735	80,760	5,451	Maintenance	38,234	80,160	5,111	
657	8,447	300	Repair of Stores in Post Office Factory	1,081	10,218	280	
£206,929				£203,584			

* 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, 1933.

	Estimate. £	Construction (Telegraphs) :—	Expenditure. £
Construction (Telegraphs) :—			
Shore Wireless Stations	...	Shore Wireless Stations	...
Sundry Works (including fast Telegraph Apparatus)	...	Sundry Works (including fast Telegraph Apparatus)	1,287 (Cr.)
	8,053		
TOTAL COST OF TELEGRAPH CONSTRUCTION :—		TOTAL COST OF TELEGRAPH CONSTRUCTION :—	
Cash	£3,537	Cash	£680
Materials	4,586	Materials	1,967 (Cr.)
	8,123		1,287 (Cr.) (a)
Construction (Common Services) :—		Construction (Common Services) :—	
Electric Light, Electric Power, Heating—		Electric Light, Electric Power, Heating—	
New Works :—		New Works :—	
Cash	£5,811	Cash	£2,080
Materials	721	Materials	588
	6,532		2,668
TOTAL COST OF COMMON SERVICES CONSTRUCTION	...	TOTAL COST OF COMMON SERVICES CONSTRUCTION	£2,668 (b)

(a) *Construction (Telegraphs)* :—The saving was due to credits arising from the recovery of apparatus from the old Central Telegraph Office, and to various minor works not being carried out.

(b) *Construction (Common Services)* :—The saving was due to the postponement of Electric Lighting and Heating, etc., work at Dublin, Cork and Provincial Offices.

APPENDIX NO. 1A. ABSTRACT OF ENGINEERING EXPENDITURE, YEAR ENDED 31ST MARCH, 1933.—continued.

Estimate.			Expenditure.		
LINES AND APPARATUS.		ELECTRIC LIGHT AND POWER.	LINES AND APPARATUS.		ELECTRIC LIGHT AND POWER.
Telephone Services.	Common Services.		Telephone Services.	Common Services.	
£	£	£	£	£	£
13,989	31,452	2,043	17,215	32,359	405
5,790	6,933	717	6,753	6,516	17
£19,779	38,385	2,760	23,968	38,875	422
125	835	40	948	2,817	89
£19,904	39,220	2,800	24,916	41,692	511
29,095	73,932	4,307	28,516	72,371	4,113
2,016	5,717	1,144	2,576	6,157	998
24	211	—	21	186	—
3,600	900	—	7,121	1,446	—
£34,735	80,760	5,451	38,234	80,160	5,111
657	8,447	300	955	8,751	262
£657	8,447	300	126	1,467	18
			1,081	10,218	280

RENEWALS, REARRANGEMENTS, &c., OF PLANT (a).

Cash £49,979 ...
Materials 13,286 ...

TOTAL ...£
Worn-out and Obsolete Plant and Stores —
Book Value written off Stores Ledgers ...

Total Cost of Renewals, Rearrangements, &c., of Plant£

MAINTENANCE (b).

Cash £105,000 ...
Materials 9,731 ...
Wayleaves 207 ...
Maintenance of Submarine
Cables (part cost) ... 8,567 ...

Total Cost of Maintenance£

REPAIR OF STORES IN POST OFFICE FACTORY.

Direct Expenditure—
{ £8,372 Cash £9,968
1,032 Materials 1,611

Total Cost of Repairs of Stores in Post Office Factory £

(a) RENEWALS AND RE-ARRANGEMENTS, ETC.—The total expenditure on Renewals, etc., was approximately £5,200 more than anticipated. Telephone Renewals were responsible for an increase of £2,500 due mainly to writing off an exceptionally large quantity of worn-out and obsolete telephone apparatus.

Telephone Renewals were increased by debits arising from the displacement of apparatus at the Central Telegraph Office and other plant re-coverties (£5,000). The increased cost of renewals was offset to the extent of £2,300 in respect of electric lighting, etc., works not carried out.

(b) MAINTENANCE.—The expenditure was approximately £2,500 more than estimated, due to an increase of £4,100 in submarine cable repairs, offset by a saving of £1,600 in other maintenance costs.

APPENDIX No. II.

STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES, YEAR ENDED 31ST MARCH, 1933.

RECEIPTS.		£	ISSUES.		£
Value of Stores in hand, 1st April, 1932 :—			Works and Maintenance		...
Stock at Rate Book Prices on 31st March, 1932		131,513*	...		41,791
Stores in transit on 31st March, 1932		382	Repayment Services		...
		131,895	...		588
Engineering Materials Purchased		40,987	Sales		...
Add Stores taken into Stock in 1932-33, but not paid		997	...		1,291
for on 31st March, 1933		41,984	Factory for use in Manufacture, Plant, etc.		...
			...		6,765
			Loss on Rate Book Prices		...
			...		50,435
			Value of Stores in transit on 31st March, 1933		...
			...		933
Deduct Stores taken into Stock prior to 1st April, 1932, and paid for in 1932-33		1,099	Value of Stores in hand on 31st March, 1933		...
			...		125,738†
			(Including Stores awaiting repair or condemnation		126,154
			£51,996; for sale, £2,541; held for storm		
			emergency purposes, and poles and scantlings		
			seasoning for creosoting and parts and ma-		
			terials for use in Factory, £5,763).		
Manufactured Articles received from the Factory at cost		4,735			
Stocktaking adjustments		7			
					£177,522

* Includes Stores valued £45,000 charged to Suspense Head of the Telephone Capital Account.

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

APPENDIX No. III.

STATEMENT OF PAYMENTS FOR NON-EFFECTIVE SERVICES, INJURY GRANTS. &C., FOR THE YEAR 1932-33.

		Subhead N.1.		
RECURRENT CHARGES.				
		£	s.	d.
Superannuation Allowances granted under the Superannuation Act of 1859 (Sections 2, 4, 9, 12, etc.), and the Act of 1909 (Section 1)	...	36,644	12	2
GRATUITIES AND OTHER NON-RECURRENT CHARGES.				
A.—Statutory.				
Additional Allowances granted under the Superannuation Act, 1909 (Sections 1 (2) and 3 (1))	...	13,627	19	2
Death Gratuities under the Superannuation Act of 1909 (Section 2 (1)), and the Act of 1914 (Section 2), and Supplementary Death Gratuities granted under the Act of 1909 (Section 2 (2))	...	4,606	17	4
Gratuities granted to Established Officers under the Superannuation Act of 1859 (Section 6)	...	99	0	2
Gratuities granted to Unestablished Officers under the Superannuation Act of 1887 (Section 4)	...	150	14	8
Gratuities granted to Dependants of Unestablished Officers under the Superannuation Act of 1887 (Section 4) as amended by the Act of 1914 (Section 3)	...	44	9	4
B.—Non-Statutory.				
Marriage Gratuities	...	2,443	17	3
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 has been partly Allowance paid	...	184	1	0
INJURY GRANTS.				
Grants under the Warrants made under Section 1 of the Superannuation Act, 1887	...	Nil		
Grants under the Workmen's Compensation Acts, 1906, 1917 and 1919	...	1,584	17	9
Grants under the Injuries in War (Compensation) Act, 1915	...	Nil		
		£59,386	8	10
		Subhead N.2.		
Compensation Allowances and Gratuities under Article 10 of the Treaty of 6th December, 1921	...	70,235	1	1
REPAYMENT TO BRITISH GOVERNMENT IN RESPECT OF PENSIONS AWARDED PRIOR TO 1st APRIL, 1922.				
		Subhead N.3.		
RECURRENT CHARGES.				
		£	s.	d.
Superannuation Allowances granted under the Superannuation Act of 1859 (Sections 2, 4, 9, 12, etc.), and the Act of 1909 (Section 1)	...	38,852	18	4
INJURY GRANTS.				
Grants under the Warrants made under Section 1 of the Superannuation Act, 1887	...	42	8	9
Grants under the Workmen's Compensation Acts, 1906, 1917 and 1919	...	49	18	5
Grants under the Injuries in War (Compensation) Act, 1915	...	1,212	4	1
		£40,157	9	7
		Subhead N. 4.		
		£	s.	d.
Agency payments made in respect of Compensation Allowances	...	Nil		
TOTAL	...	£169,778	19	6

POST OFFICE TELEGRAPHS (TELEPHONIC SYSTEM).

See also Report of Comptroller and Auditor-General.

AN ACCOUNT OF THE RECEIPTS AND PAYMENTS BY THE MINISTER FOR POSTS AND TELEGRAPHS UNDER THE TELEGRAPH ACTS, 1892-1907, THE TELEPHONE TRANSFER ACTS, 1911, THE TELEGRAPH (MONEY) ACTS, 1913-1921, AND THE TELEPHONE CAPITAL ACTS, 1924, 1927 and 1931.

	Receipts in the Year ended 31st March, 1933.		Total for the previously expired Period.		Total to 31st March, 1933.		Payments in the Year ended 31st March, 1933.		Total for the previously expired Period.		Total to 31st March, 1933.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
To Balance on 31st March, 1932	15,571	1 0	—	—	15,571	1 0	—	—	15,571	1 0	—	—
Stores held under Suspense Head now allocated	5,000	0 0	—	—	5,000	0 0	36,690	8 7	1,726,286	19 0	1,762,977	7 7
Advance from the Exchequer	35,000	0 0	1,786,858	0 0	1,821,858	0 0	—	—	45,000	0 0	40,000	0 0
							18,880	12 5	—	—	18,880	12 5
TOTAL	55,571	1 0	1,786,858	0 0	1,821,858	0 0	55,571	1 0	1,786,858	0 0	1,821,858	0 0

DEPARTMENT OF POSTS AND TELEGRAPHS, DUBLIN,
15th November, 1933.

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.

SEOIRSE MAG CRAITH,
Comptroller and Auditor-General.

WIRELESS BROADCASTING.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, compared with the Sum Granted, for the Salaries and other Expenses in connection with WIRELESS BROADCASTING.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, Allowances, etc. ...	9,360	8,919 13 4	440 6 8	—
B.—Cost of Daily Programmes	14,700	13,807 19 7	892 0 5	—
C.—Travelling Expenses ...	125	84 14 0	40 6 0	—
D.—Light, Power, etc. ...	2,000	916 10 3	1,083 9 9	—
E.—Purchase and Erection of Plant, Equipment, Renewals, Maintenance, etc. ...	33,625	32,179 14 10	1,445 5 2	—
F.—International and other Conferences and Conventions ...	100	90 2 10	9 17 2	—
G.—Telegrams and Telephones	300	356 13 0	—	56 13 0
H.—Incidental Expenses ...	100	69 18 5	30 1 7	—
TOTAL ...£	60,310	56,425 6 3	3,941 6 9	56 13 0
Surplus to be surrendered ...			£3,884 13 9	

Extra Receipts payable to Exchequer:—	Estimated.	Realized.
	£	£ s. d.
Licence Fees ...	16,000	17,296 0 0
Advertisements, etc. ...	1,500	73 12 10
Sponsored Programmes ...	—	147 2 0
	£17,500	£17,516 14 10

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The savings are due (1) to the provision for personnel at the Athlone Station not expended owing to delay in opening of Station (£711); (2) to the rate of pay of News Correspondent at Dublin being reduced from £5 to £4 a week (£52); and (3) to a lower cost of living Bonus figure operating during the last six months of the year (£50) offset by extra expenditure of £373 which was incurred by the augmentation of the Station Orchestra (Department of Finance letter E.87/2/30 of 2nd November, 1932).

- B.—The savings are due (1) to general economies in programme costs (£646); and (2) to the provision for rentals of trunk lines for relays not expended (£246).
- C.—The savings are due to the expenditure for travelling expenses in connection with outside broadcasts being less than anticipated.
- D.—The savings are due (1) to the Dublin Station being temporarily closed during February and March (£54); (2) to overestimate of the studio portion of General Post Office lighting (£88); and (3) to the delay in opening of the Athlone Station provision for the working of which had been made for the whole year (£941).
- E.—The savings are due to the Dublin Station being temporarily closed during February and March, and to the delay in the opening of Athlone Station for which provision was made for the full year (£1,445).
- F.—The savings are due to the subscription to Union Internationale de Radiodiffusion being less than anticipated.
- G.—The expenditure was greater than anticipated. (Department of Finance letter S.60/6/33 of 27th March, 1933).
- H.—The savings are due to expenditure being less than anticipated.

Losses of music from stock during the year, amounting to £1 2s. 9d., have been written off under the authority of the Secretary, Department of Posts and Telegraphs.

P. S. O'HEGARTY,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
15th November, 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.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, compared with the Sum Granted, for the cost of the ARMY, including ARMY RESERVE and expenses in connection with the Constitution (Amendment No. 17) Act, 1931.

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 ...	495,043	473,816 1 10	21,226 18 2		—	
A.1.—Military Educational Courses Abroad for Specially Selected Officers	1,800	916 5 11	883 14 1		—	
A.2.—Resignation, Retirement and Discharge Gratuities ...	4,800	2,767 10 0	2,032 10 0		—	
A.3.—Expenses of Equitation Teams at Horse Shows	3,200	2,594 17 1	605 2 11		—	
B.—Marriage Allowance ...	70,000	70,833 0 6	—		833 0 6	
C.—Pay of Civilians attached to Units ...	70,840	67,520 2 2	3,319 17 10		—	
D.—Pay of Chaplains and Officiating Clergymen	4,954	4,504 1 8	449 18 4		—	
E.—Pay of Officers of Medical Service, etc. ...	21,587	21,011 16 9	575 3 3		—	
F.—Medicines and Instruments	1,125	1,441 9 10	—		316 9 10	
G.—Lodging, Subsistence, and Other Allowances ...	57,481	52,549 7 9	4,931 12 3		—	
H.—Transport of Troops ...	11,130	8,119 1 5	3,010 18 7		—	
I.—Conveyance of Stores, etc.	1,930	1,120 17 5	809 2 7		—	
J.—Mechanical Transport ...	4,436	2,426 9 8	2,009 10 4		—	
K.—Provisions and Allowances in lieu ...	147,769	115,479 13 11	32,289 6 1		—	
L.—Petrol and Oils ...	9,988	8,276 13 3	1,711 6 9		—	
M.—Clothing and Equipment	67,801	45,099 1 9	22,701 18 3		—	
N.—Animals and Forage ...	12,790	10,115 4 4	2,674 15 8		—	
O.—General Stores	17,688	7,334 2 3	10,353 17 9		—	
O.1.—Assistance to Civil Aviation ...	10	—	10 0 0		—	
P.—Warlike Stores ...	51,983	32,440 14 4	19,542 5 8		—	
Q.—Engineer Stores ...	3,210	1,666 18 8	1,543 1 4		—	
R.—Fuel, Light, and Water in Kind and Fuel Oils ...	30,031	34,747 7 3	—		4,716 7 3	
S.—Barrack Maintenance and Minor Works ...	22,090	16,867 0 2	5,222 19 10		—	
T.—Military Lands ...	1,957	1,735 17 9	221 2 3		—	
V.—Barrack Services ...	17,690	12,107 7 9	5,582 12 3		—	
W.—Insurance ...	5,108	4,013 3 7	1,094 16 5		—	
X.—Incidental Expenses ...	2,840	1,491 11 8	1,348 8 4		—	
X.1.—Telegrams and Telephones ...	2,950	2,900 6 10	49 13 2		—	
X.2.—Contributions to Hospitals for Treatment of Wives and Families of Soldiers ...	675	465 0 0	210 0 0		—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Y.—Office of Minister for Defence ...	56,126	53,494 18 7	2,631 1 5	—	—	—
Y.1.—Travelling Expenses of Office Inspection Staff	400	381 16 4	18 3 8	—	—	—
Y.2.—Army Reserve ...	140,076	121,163 7 2	18,912 12 10	—	—	—
A.A.—Expenses in connection with the Constitution (Amendment No. 17) Act, 1931 ...	6,000	13 15 3	5,986 4 9	—	—	—
Balances Irrecoverable ...	—	76 8 2	—	—	76 8 2	—
GROSS TOTAL ...£	1,345,508	1,179,491 11 0	171,958 14 9	5,942 5 9	—	—
			Surplus of Gross Estimate over Expenditure. £166,016 9 0			
Deduct :—			Deficiency of Appropriations in Aid realized. £1,974 3 4			
Z.—Appropriations in Aid ...	27,050	25,075 16 8	Net Surplus to be surrendered. £164,042 5 8			
NET TOTAL ...£	1,318,458	1,154,415 14 4				

	Estimated.		Realized.	
	£	£ s. d.	£ s. d.	£ s. d.
Extra Receipts payable to Exchequer :—				
Conscience Money ...	—	—	13 12 6	—
Fines by Military Tribunal ...	—	—	200 0 0	—
			£213 12 6	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The strength of Other Ranks maintained was less than that provided for.
- A.1.—It was not found possible to utilize some of the Courses for which provision was made.
- A.2.—Resignations, retirements and discharges did not take place to the extent anticipated.
- A.3.—The expenditure on Provincial Shows was greater but that on Foreign Shows was less than that provided for. One Foreign Show was not attended and three were taken in one tour.
- B.—There was an increase of Other Ranks eligible for the Allowance during the year.
- C.—Certain appointments provided for were not filled in the course of the year.
- D.—The services of Officiating Clergymen were not required to the extent anticipated.
- E.—Two vacancies in this Service were not filled for a part of the year.
- F.—Requirements of Medical Stores were underestimated.

- G.—The expenditure on Sanatorium Treatment and Lodging, Fuel and Light allowance was greater, but that on the Protection Unit was less than that provided for.
- H.—The collective movement of Units was not found necessary to the extent anticipated, and the number of individuals travelling on duty, leave or discharge was less than that provided for.
- I.—The distribution of stores was not necessary to the extent provided for.
- J.—Certain Capital Purchases were not made during the year, and a saving was effected on maintenance.
- K.—The saving is attributable to the reduced strength of the Army and a fall in the cost of provisions.
- L.—There was a fall in the cost of petrol and purchases were not required to the extent anticipated.
- M.—Requirements were overestimated and the strength of the Army was below that provided for.
- N.—Mainly attributable to a fall in the cost of the forage ration.
- O.—Moneys provided for certain items of capital expenditure were not expended. Savings were effected on maintenance.
- P.—Certain stores provided for were not purchased during the year.
- Q.—Certain items of capital expenditure were not purchased and stores were not required to the extent provided for.
- R.—Irish coal was used instead of that normally purchased, and it was also found that requirements of other stocks of fuel were greater than provided for.
- S.—Certain minor new works were not undertaken and a saving was effected on maintenance items.
- T.—Maintenance was not necessary to the extent anticipated and no claims fell to be paid in respect of compensation.
- V.—Purchases of furniture, etc., were not made to the extent provided for, and the cost of maintenance was less than anticipated.
- W.—It is difficult to forecast the cost of Insurance of Other Ranks with any degree of accuracy.
- X.—Advertising was not necessary to the extent provided for, and the provision for Miscellaneous Items was overestimated.
- X.1.—A slight variation.
- X.2.—The contribution to one hospital was reduced and no contribution fell to be made to another.
- Y.—Mainly attributable to the reduced cost of living figure.
- Y.1.—A slight variation.
- Y.2.—The number of Reservists reporting for training was less than that provided for. This Subhead includes an *ex gratia* payment of £8 to a Reservist who met with an accident while undergoing training. (Department of Finance minute S. 4/93/32, dated 22nd December, 1932).
- A.A.—The Act was not in force during the year.
- Balances Irrecoverable.—Special Subhead opened by the sanction of the Department of Finance. See detailed list of cases in Statement of Losses.
- Z.—The receipts vary considerably and cannot be accurately estimated.
- The excess expenditure on Subheads B., F. and R. has been sanctioned by the Department of Finance. (Department of Finance minute S. 60/33/33, dated 30th December, 1933).

LOSSES STATEMENT.

Particulars of cases with reference to Department of Finance authorities.	Deficiencies of Stores and other Losses not affecting the 1932-33 Vote.	Cash Losses charged to Balances Irrecoverable, 1932-33.
	£ s. d.	£ s. d.
(1) Provisions condemned by responsible military authorities as unfit for human consumption ... Department of Finance authorities, S. 8/51/30 and S. 8/52/30.	2 0 4	—
(2) Net deficiencies in respect of a Cadet and 17 men discharged from the Volunteer Reserve ... Authority, D.F.R. 73/1929, paragraph 66 (b).	7 0 2	—
(3) Waiver of claim against Contractors for purchase of surplus Army Stores. Recovery was not practicable, as the firm had gone into liquidation and no funds were available ... Department of Finance authority, S. 4/30/33.	1 15 0	—
(4) Theft of Engineers' Stores valued £1 10s. 0d. from Camp. The thief was prosecuted and ordered to pay the full value of the missing stores ... Department of Finance authority, S. 8/10/33.	—	—
(5) Theft of a safe containing £16 18s. 5d. in Cash from Barrack Office. Police investigations resulted in the arrest and conviction of three persons, and the recovery of £1 9s. 6d. A Court of Inquiry held into the matter found that culpable negligence could not be attributed to the military Department of Finance authority, S. 8/49/32.	5 5 0	15 8 11
(6) Damage to Military Property by fire. A Court of Inquiry failed to fix responsibility for the loss. It is not proposed to rebuild the destroyed building valued at £60 ... Department of Finance authority, S. 4/97/33.	68 3 9	—
(7) Deficiencies, etc., of Barrack Service Stores in an Infantry Reserve Battalion at close of annual training. The responsibility for the loss could not be placed on an individual ... Department of Finance authority, S. 4/72/33.	8 17 8	—
(8) Loss of a rifle valued at £4 5s. 1d. The soldier responsible for the safe custody was required to make good the amount involved ... Department of Finance authority, S. 8/59/32.	—	—
(9) Loss by fire of a tent and other articles at a Military Camp. A Court of Inquiry failed to fix responsibility for the loss ... Department of Finance authority, S. 4/113/33.	10 7 6	—
(10) Loss of six horses. Three were destroyed as a result of accidents, and three died from natural causes ... Department of Finance authorities, S. 4/7/33, S. 4/36/33, S. 8/61/32, S. 4/7/33, S. 8/60/32, S. 8/29/32.	462 0 0	—
(11) Waiver of three claims in respect of the cost of Military Transport—half the amount claimed being accepted ... Department of Finance authorities, S. 4/66/31.	3 13 6	—

LOSSES STATEMENT—Continued.

Particulars of cases with reference to Department of Finance authorities.	Deficiencies of Stores and other Losses not affecting the 1932-33 Vote.	Cash Losses charged to Balances Irrecoverable, 1932-33.
	£ s. d.	£ s. d.
(12) Loss of Webley Revolver and ammunition. A Court of Inquiry found culpable negligence against a soldier, who was ordered to make good the amount of the loss involved, viz., £1 15s. 5d. Department of Finance authority, S. 8/52/32.	—	—
(13) Loss or damage of sundry stores under circumstances in which responsibility could not be attributed to any person ... Department of Finance authorities, S. 8/18/33, S. 4/43/33, S. 4/93/33, S. 4/26/33.	4 6 4	—
(14) A beast on being slaughtered, was condemned at the abattoir as unfit for human consumption. The total loss amounted to £14 6s. 1d., but one-fourth was borne by the Contractor ... Department of Finance authority, S. 8/51/30.	—	10 14 7
(15) Loss in transit of Postal Order and stamps valued 15s. 7d. Inquiries failed to trace the person responsible, but an N.C.O. was considered guilty of negligence and ordered to make good the loss sustained ... Department of Finance authority, S. 4/96/33.	—	—
(16) Abandonment of claim for refund of the cost of repair of damage to a lamp standard. Recovery proved impossible as the person responsible was without means ... Department of Finance authority, S. 4/19/33.	3 2 5	—
(17) Two cases of abandonment of claims against owners of premises for attendance by Military Fire Brigade. Recovery was not possible ... Department of Finance authority, S. 4/66/31.	4 4 0	—
(18) Damage to Avro Training Aeroplane through accident. A Court of Inquiry found that the damage was not attributable to negligence ... Department of Finance authority, S. 8/11/33.	6 11 0	—
(19) Damage to Fordson Tractor and Trailer. Negligence could not be attributed to the driver or any other person ... Department of Finance authority, S. 6/7/33.	8 0 0	—
(20) Waiver of a claim against a soldier for rent and services rendered. Recovery would have inflicted undue hardship on the soldier's family ... Department of Finance authority, S. 4/27/33.	13 2 1	—
(21) Damage to Tyres and Tubes on Lancia Tender. A Court of Inquiry held in connection with the matter, found that negligence or culpability could not be attributed to any person ... Department of Finance authority, S. 8/21/31.	22 1 3	—
(22) Waiver of a claim against grazing tenant for overholding. Legal proceedings were not considered desirable ... Department of Finance authority, S. 55/78/28.	33 4 0	—

LOSSES STATEMENT—Continued.

Particulars of cases with reference to Department of Finance authorities.	Deficiencies of Stores and other Losses not affecting the 1932-33 Vote.	Cash Losses charged to Balances Irrecoverable, 1932-33.
	£ s. d.	£ s. d.
(23) Theft of clothing valued at £17 17s. 11d. from Reserve Battalion Stores. Military and Police investigations resulted in the arrest and conviction of five soldiers and in the recovery of clothing valued at £11 18s. 0d. Department of Finance authority, S. 8/8/33.	5 19 11	—
(24) Deficiencies in Central Barrack Service Stores disclosed after complete stocktaking and the unification of accounts. The discrepancies had accumulated during preceding years and were attributable to defective accounting. No individual Officer could be held responsible for the deficiencies. Surpluses amounting to £341 2s. 4d. were also disclosed Department of Finance authority, S. 8/41/31.	27 19 3	—
(25) Damage to Army Vehicles. Courts of Inquiry found that in each case the military driver was not responsible Department of Finance authorities, S. 6/37/32, S. 6/20/33, S. 6/9/33, S. 6/5/33, S. 6/6/33, S. 6/13/33, S. 6/33/33, S. 6/32/33, S. 6/35/33.	83 6 5	—
(26) Five cases of damage to Army Vehicles, etc., through negligence on the part of military drivers. Disciplinary action was taken in each case and sums amounting to £17 2s. 11d. were recovered from individuals Department of Finance authorities, S. 6/21/33, S. 6/18/33, S. 6/12/33, S. 6/2/33, S. 6/35/32.	78 19 1	—
(27) Damage to Army Vehicles, etc., through error of judgment, etc., on the part of military drivers. It was not deemed desirable to take disciplinary action Department of Finance authorities, S. 6/14/33, S. 6/3/33, S. 6/4/33, S. 6/1/33, S. 6/9/33.	42 19 9	—
(28) Damage to Army Vehicles, etc. Courts of Inquiry failed to fix the responsibility Department of Finance authorities, S. 6/11/33, S. 6/33/32, S. 6/30/33.	36 9 4	—
(29) Abandonment of two claims against persons in respect of damages, etc., through motor accidents. Legal proceedings for recovery were not deemed advisable Department of Finance authorities, S. 6/16/33, S. 6/17/33.	2 11 7	—
(30) Overissue of marriage allowance to wife of soldier due to belated notification of findings of Court-martial. Recovery was not possible Department of Finance authority, S. 4/98/32.	—	2 0 0
(31) Warlike Stores purchased were found unsuitable for requirements and had to be returned. Freight charges to the extent of £21 14s. 1d. were incurred on the consignment both inwards and outwards Department of Finance authority, S. 8/9/31.	10 17 10	10 16 3

LOSSES STATEMENT—Continued.

Particulars of cases with reference to Department of Finance authorities.	Deficiencies of Stores and other Losses not affecting the 1932-33 Vote.	Cash Losses charged to Balances Irrecoverable, 1932-33.
	£ s. d.	£ s. d.
(32) Waiver of sundry small claims where recovery was not found possible ... Department of Finance authorities, S. 55/47/32, S. 4/6/24, S. 6/39/32, S. 6/29/33, S. 6/28/33, S. 4/138/33, S. 4/18/32.	6 13 10	—
(33) Debtor balances on non-effective soldiers' accounts Department of Finance authority, S. 5/14/30.	—	17 8 5
(34) Value of articles of Public Clothing found to be deficient on the desertion of soldiers ... Department of Finance authority, S. 5/14/30.	23 14 7	—
(35) Overissue to seven Reservists owing to misinter- pretation of Regulations. Recovery was impracticable ... Department of Finance authority, S. 5/3/32.	—	20 0 0
(36) Deficiency of 24½ tons of Coal from Central Supply Store attributed to errors in weighing and depreciation. Responsibility could not be fixed on any individual ... Department of Finance authority, S. 8/38/31.	51 0 0	—
(37) Losses due to incidents of the Service beyond the control of any person ... Department of Finance authorities, S. 6/32/33, S. 6/34/33, S. 6/36/33, S. 4/169/33.	31 17 4	—
(38) Seven cases of damage to Army Vehicles. The persons responsible made good the total cost of the damage, viz., £8 14s. 6d ... Department of Finance authority, S. 4/169/33.	—	—
TOTAL ...	1,066 2 11	76 8 2

Z.—APPROPRIATIONS IN AID :—

	Estimated.	Realized.		
	£	£	s.	d.
1. Revenue from Lands	6,300	4,360	15	7
2. Rents from Canteen Lettings	300	416	13	3
3. Sale of Surplus and Unserviceable Clothing and Stores, etc.	2,800	2,350	15	5
4. Receipts from Dental Workshops	400	473	12	0
5. Receipts from Clothing issued on Repayment	2,000	1,980	19	10
6. Sale of Manure, etc.	175	117	17	2
7. Sale of Cast Horses	250	263	5	0
8. Sale of Show Horses	500	—		
9. Sale of Hides and Offal	2,000	2,245	8	8
10. Sales of Supplies on Repayment	4,725	3,332	18	8
11. Revenue from Bands	700	1,194	13	8
12. Receipts from Discharge by Purchase	500	327	10	0
13. Refund from Army Pensions Vote—Treatment of Civilian Patients in Military Hospitals	180	38	12	9
14. Receipts in respect of Soldiers' Washing, Parkgate Laundry	1,000	1,157	18	4
15. Receipts in respect of Barrack Damages	150	156	17	9
16. Receipts in respect of breakages of Utensils, etc.	500	275	6	9
17. Receipts, Fuel, Light and Water and Barrack Services	1,200	1,205	0	9
18. Shoemakers' Shops	20	69	8	6
19. Show Prizes	500	1,547	17	2
20. Mechanical Transport on Repayment	300	691	2	7
21. Refunds in respect of Assistance to Civil Aviation	200	36	19	3
22. Receipts in respect of Use of Horses by Officers	350	422	18	0
23. Refunds for Warrants issued on Repayment	500	1,182	17	7
24. Receipts in respect of General Stores		87	19	10
25. Receipts in respect of Ordnance Stores		189	5	3
26. Receipts in respect of Engineers' Stores		69	5	4
27. Receipts in respect of Medical Stores		2	3	8
28. Fees from Contractors, etc.		12	0	0
29. Sale of Photographs, etc.		5	10	0
30. Receipts for Hire of Tentage		1	19	9
31. Payment for Services rendered by Army Corps of Engineers		80	3	2
32. Sale of Bakery Sweepings		4	10	0
33. Receipts in connection with X-Ray Photographs		34	16	0
34. Petrol and Oils issued on Repayment		3	6	4
35. Receipts for Services rendered by Army Fire Brigades		118	17	8
36. Payment by Civilians for Messing, etc.		263	12	0
37. Receipts for use of Gymnasium		123	2	11
38. Horse Transport on Repayment	1,500	7	13	0
39. Receipts for the use of Power for Private Wireless		6	5	0
40. Miscellaneous small items		3	0	4
41. Recoveries in respect of Charges to Vote Subheads in prior Accounts :—				
A.—Pay of Officers, Cadets, N.C.O.'s and Men		12	7	11
A.1.—Military Educational Courses Abroad for Specially Selected Officers		34	0	0
A.3.—Expenses of Equestration Teams at Horse Shows		14	6	
B.—Marriage Allowance		68	0	0
C.—Pay of Civilians attached to Units		2	11	8
G.—Lodging, Subsistence and Other Allowances		1	4	10
K.—Provisions and Allowances in lieu		6	5	4
P.—Warlike Stores		49	7	4
S.—Barrack Maintenance and Minor Works		1	6	7
Y.2.—Army Reserve		6	11	8
A.A.—Expenses in connection with the Constitution (Amendment No. 17) Act, 1931		30	7	11
	£27,050	£25,075	16	8

EXTRA REMUNERATION (exceeding £30).

From the Vote for Army Pensions eight officers received £63, £60, £49, £41 3s. 7d., £31 2s. 9d., £72 10s. 9d., £38 10s. 0d., and £31 12s. 4d., respectively, and a Temporary Messenger received £45 in respect of Military Service Pensions.

From the Vote for the Governor-General's Establishment two Military Officers received grants of £87 12s. 9d. each, for services as Aides-de-Camp.

This Account includes approximately £897 in respect of salaries, etc., of officers temporarily lent to other Departments.

PEADAR MACMATHGHAMHNA,
Accounting Officer.

DEPARTMENT OF DEFENCE,
PARKGATE, DUBLIN,
20th December, 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.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, compared with the Sum Granted, for WOUND and DISABILITY PENSIONS, FURTHER PENSIONS and MARRIED PENSIONS, ALLOWANCES and GRATUITIES (No. 26 of 1923, No. 12 of 1927, and No. 24 of 1932), 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.:— Original ... £37,118 Supplementary 11,000	48,118	37,709 18 2	10,408 1 10	—
B.—Allowances and Gratuities to Dependants of Deceased Members and ex-Members of the Forces, etc.:— Original ... £15,118 Supplementary 10,100	25,218	14,831 15 11	10,386 4 1	—
C.—Surgical and Medical Appliances:— Original ... £275 Supplementary 350	625	243 6 11	381 13 1	—
D.—Expenses of Applicants and of Witnesses attending for Examination, etc.:— Original ... £45 Supplementary 1,260	1,305	59 0 3	1,245 19 9	—
E.—Hospital Treatment:— Original ... £100 Supplementary 500	600	—	600 0 0	—
ARMY PENSIONS BOARD.				
F.1.—Salaries, Wages, and Allowances:— Original ... £228 Supplementary 700	928	745 9 3	182 10 9	—
F.2.—Travelling Expenses ...	20	32 5 8	—	12 5 8

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
G.—Military Service Pensions ...	143,600	141,448 15 11	2,151	4 1	—	
H.—Extra Statutory Grants ...	150	93 18 6	56	1 6	—	
I.—Incidental Expenses :—						
<i>Original</i> ... £55						
<i>Supplementary</i> 240						
	295	53 15 4	241	4 8	—	
MILITARY SERVICE REGISTRATION BOARD.						
J.—Salaries, Wages, and Allowances :—						
<i>Original</i> ... Nil						
<i>Supplementary</i> £850						
	850	578 10 9	271	9 3	—	
TOTAL :—						
<i>Original</i> ... £196,709						
<i>Supplementary</i> 25,000						
£	221,709	195,796 16 8	25,924	9 0	12 5 8	
Surplus to be surrendered ...			£25,912 3 4			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	20 7 2

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A., B., C., D., and E.—The number of cases under the Army Pensions Act, 1932, dealt with before the close of the year, was less than the number provided for.

F.1.—The number of cases referred to the Army Pensions Board was less than anticipated, resulting in a smaller staff being required.

F.2.—The number of cases necessitating travelling by the Army Pensions Board was greater than was anticipated. Excess sanctioned by Department of Finance minute S. 60/27/33, dated 14th November, 1933.

G.—The saving is due to casualties, *i.e.*, deaths, and variation in the abatement under Section 8 of the Act. Also certain pensions for which provision was made did not come in course of payment during the year.

H.—The amount claimed was less than that provided for.

I.—See explanation to A., B., C., D. and E. above.

J.—The Military Service Registration Board was not appointed until the 9th January, 1933. In addition the staff required by the Board during the period was not as large as anticipated.

PARTICULARS OF EXTRA STATUTORY GRANTS.

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 allowance under the Army Pensions Acts.

(Department of Finance authority, P.19/63/50).

NOTE.

One Military Medical Officer, whose pay was borne on the Army Vote, and one Medical Officer, whose pay was borne on the Vote for the Department of Posts and Telegraphs, were loaned for part-time service as members of the Army Pensions Board during the financial year, up to January, 1933, from which date the Military Medical Officer was loaned for whole time service.

PEADAR MACMATHGHAMHNA,
Accounting Officer.

DEPARTMENT OF DEFENCE,
PARKGATE, DUBLIN,
7th November, 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.

EXTERNAL AFFAIRS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, 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. ...	15,473	13,036 15 9	2,436 4 3	—
A.2.—Travelling Expenses ...	560	986 11 9	—	426 11 9
A.3.—Incidental Expenses ...	250	351 12 4	—	101 12 4
A.4.—Telegrams and Telephones	420	984 19 6	—	564 19 6
A.5.—Official Entertainment :— Original ... £6,750 Less Supplementary 1,986	4,764	2,597 17 0	2,166 3 0	—
A.6.—Special Mission, U.S.A., 1932 :— Original ... Nil Supplementary £682	682	681 2 6	17 6	—
A.7.—Special Mission, U.S.A., 1933 :— Original ... Nil Supplementary £980	980	360 18 2	619 1 10	—
Losses	—	32 7 0	—	32 7 0
REPRESENTATIVES ABROAD.				
B.1.—Salaries, Wages, Allowances, etc. :— Original ... £51,446 Supplementary 237	51,683	45,278 7 10	6,404 12 2	—
B.2.—Travelling Expenses :— Original ... £1,814 Supplementary 36	1,850	1,763 6 2	86 13 10	—
B.3.—Postage, Stationery, Telegrams, Telephones :— Original ... £2,040 Supplementary 50	2,090	2,559 11 7	—	469 11 7

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
B.4.—Incidental Expenses :—						
<i>Original</i> ... £530						
<i>Supplementary</i> 11						
	541	750 14 9	—		209 14 9	
B.5.—Repatriation of Destitute Subjects of Saorstát Éireann ...	100	149 2 3	—		49 2 3	
TOTAL :—						
<i>Original</i> ... £79,383						
<i>Supplementary</i> 10						
	£ 79,393	69,533 6 7	11,713 12 7		1,853 19 2	
Surplus to be surrendered			£9,859 13 5			

EXTRA RECEIPTS PAYABLE TO EXCHEQUER.

			Estimated.		Realized.	
			£		£	s. d.
Fees for issue of Passports	...	...	1,000		1,056	12 11
Miscellaneous Receipts	...	...	—		12,151	13 7
			£1,000		£13,208	6 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Saving due to the fact that the Minister's salary was borne on Vote 3, to vacancies on staff, and to reduction in cost of living Bonus.
- A.2.—The cost of sending a Delegation to the Imperial Economic Conference at Ottawa was greater than anticipated. Excess sanctioned by Department of Finance minute S. 60/1/34 of 24th January, 1934.
- A.3.—Excess mainly due to certain incidental expenditure arising out of the Imperial Economic Conference at Ottawa, to the purchase of books and papers for circulation abroad and to expenditure for repairing the Celtic Cross at Fontenoy. Expenditure under this Subhead includes a sum of £7 6s. 9d., being the Saorstát Delegation's share of the cost of certain presentations made at the close of the Imperial Economic Conference at Ottawa. (Department of Finance minute S. 105/10/32 of 28th February, 1933). Excess sanctioned by Department of Finance minute S. 60/1/34 of 24th January, 1934.
- A.4.—The cost of telegrams was abnormal in the year 1932-33 and considerably in excess of the expenditure estimated under this head. Telephones also cost more than was expected. Excess sanctioned by Department of Finance minute S. 60/1/34 of 24th January, 1934.
- A.5.—Provision was made for the adaptation of the premises of the Royal Dublin Society for a State Reception in connection with the Eucharistic Congress. This project was abandoned and the charge for the adaptation of Dublin Castle, where the Reception was held, was borne by the Vote for Public Works and Buildings.
- The expenditure under this Subhead includes a sum of £175, being the cost of a special boat and train for a journey from Dublin to London in connection with the Eucharistic Congress. (Department of Finance minute S. 100/1/32 of 4th October, 1932).

A.6.—Casual variation.

A.7.—The expenditure falling on the Vote for 1932-33 in respect of this mission was less than anticipated.

LOSSES.—Losses due to defalcations by an officer in charge of the Passport Office. The amount of the defalcations was £32 7s. 0d. The officer in question has been dismissed from the Service and at the Dublin Circuit Court received a suspensory sentence of twelve months. Salary amounting to £29 5s. 8d. due to the officer in respect of service up to the date of his dismissal has been withheld. (Department of Finance minute dated 23rd December, 1933, E. 85/1/33).

B.1.—Savings due to vacancies in staff. The expenditure under this Subhead includes a sum of £160 paid to a London firm in connection with the packing and shipping of military stores, etc., in respect of the period ended October, 1932. (Department of Finance minute S. 9/18/32 of 4th October, 1932).

B.2.—Expenditure under this Subhead is difficult to forecast.

B.3.—The expenditure on Telegrams and Telephones was considerably more than anticipated. Excess sanctioned by Department of Finance minute S. 60/1/34 of 24th January, 1934.

B.4.—Excess due to expenditure on various publications for use by Representatives abroad and in respect of which provision had not been made. Excess sanctioned by Department of Finance minute S. 60/1/34 of 24th January, 1934.

B.5.—It is difficult to estimate expenditure under this Subhead which depends on the number of applications for repatriation that are entertained. Excess sanctioned by Department of Finance minute S. 60/1/34 of 24th January, 1934.

The Accounts of other Departments include a sum of £972, approximately, in respect of the salaries of officers on loan to this Department.

J. P. WALSHE,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
11th January, 1934.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

LEAGUE OF NATIONS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, 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 ...	13,782	13,773 10 11	8 9 1	—
B.—Travelling and Incidental Expenses :—				
Original £2,104				
Supplementary 300	2,404	2,271 1 11	132 18 1	—
TOTAL :—				
Original £15,886				
Supplementary 300	16,186	16,044 12 10		—
Surplus to be surrendered ... £			141 7 2	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	14 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Casual variation.

B.—The expenditure under this Subhead was not as large as was anticipated.

J. P. WALSHÉ,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
13th December, 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.

ELECTRICAL BATTERY DEVELOPMENT.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, compared with the Sum Granted, for ELECTRICAL BATTERY RESEARCH AND DEVELOPMENT.

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

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
16 Deire Fomhair, 1933.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

RELIEF SCHEMES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, 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 ... £150,000				
Supplementary 350,000				
	500,000	354,279 6 4	145,720 13 8	—
TOTAL ...	...£ 500,000	354,279 6 4		—
Surplus to be surrendered		... £	145,720 13 8	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Repayments by Local Authorities, etc., in respect of Loans	—	1,442 3 1

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Savings arose owing to the fact that certain authorized Relief Schemes were not completed within the year of account. A sum of £150,000 has been re-voted in the current financial year for the completion of these schemes.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
24 Eanáir, 1934.

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

IRISH OLYMPIC COUNCIL.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933,
compared with the Sum Granted, for a Grant-in-Aid of the
IRISH OLYMPIC COUNCIL.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
Irish Olympic Council (Grant in Aid)	1,000	1,000	—	—
TOTAL ... £	1,000	1,000	—	—

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
16 Deire Fomhair, 1933.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

AONACH TAILTEANN.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933,
compared with the Sum Granted, for an Advance to the Council
of AONACH TAILTEANN.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
Advance to the Council of Aonach Tailteann in respect of Aonach Tailteann, 1932	1,000	1,000	—	—
TOTAL ... £	1,000	1,000	—	—

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
16 Deire Fomhair, 1933.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

LEATHER SUBSIDY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, compared with the Sum Granted, for payment of Subsidy in respect of Leather (Sole and Insole).

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 Sole and Insole Leather manufactured in Saorstát Éireann ...	6,600	—	6,600 0 0	—
TOTAL ...£	6,600	—		—
Surplus to be surrendered ...		... £	6,600 0 0	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

As no agreement was reached with the Leather Manufacturers as regards the basis on which the subsidy should be calculated no payment was made.

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
22nd December, 1933.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

EMERGENCY FUND GRANT-IN-AID.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933, compared with the Sum Granted, for a Grant-in-Aid to a Fund required to meet disbursements arising out of and in the course of the present emergency.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
Emergency Fund Grant-in-Aid	2,000,000	2,000,000	—	—
TOTAL ... £	2,000,000	2,000,000	—	—

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	293,817 7 8

ANALYSIS OF EXPENDITURE AND RECEIPTS.

	Expenditure.		Receipts.	
	£	s. d.	£	s. d.
Bounties on Exports of Live Stock ...	686,007	8 10	—	—
" " Live Stock Products ...	171,184	19 10	—	—
" " Butter, etc. ...	328,695	4 1	—	—
" " Poultry and Eggs ...	262,242	7 7	—	—
" " Other Agricultural Products ...	8,282	13 3	—	—
" " Industrial Products ...	27,224	16 3	—	—
Trial Consignments of Agricultural, etc., Products to Foreign Markets ...	8,529	11 9	7,392	12 11
Scheme for Purchase and Sale of Butter (including £243 18s. 10d., deficiency on the Butter Fund Account) ...	450,549	1 3	281,008	2 5
Loans for Purchase of Heifers ...	24,920	11 8	5,416	12 4
Advances and Guarantees in respect of Purchase of Seed Wheat ...	3,612	15 10	—	—
Advances for Land Purchase (Acts of 1903 and 1909) ...	15,353	4 6	—	—
Administrative Expenses ...	13,397	5 2	—	—
TOTAL ...	£2,000,000	0 0	293,817	7 8

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,
17 Eanáir, 1934.

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.

RELIEF OF RATES ON AGRICULTURAL LAND.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933,
compared with the Sum Granted, for the further RELIEF
OF RATES ON AGRICULTURAL LAND.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
Relief of Rates on Agricultural Land (Supplementary) ...	250,000	250,000	—	—
TOTAL ... £	250,000	250,000	—	—

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
16 Deire Fomhair, 1933.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

ADVANCE TO GUARANTEE FUND.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933,
compared with the Sum Granted, for an ADVANCE TO THE
GUARANTEE FUND.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
Advance to Guarantee Fund ... (Supplementary)	1,616,000	1,616,000	—	—
TOTAL ... £	1,616,000	1,616,000	—	—

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
16 Deire Fomhair, 1933.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

REPAYMENTS TO CONTINGENCY FUND.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1933,
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)	422	421 3 11	16	1	—	
TOTAL ... £	422	421 3 11			—	
Surplus to be surrendered		... £	16	1		

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
11 Mí na Samhna, 1933.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

GENERAL INDEX

TO THE

APPROPRIATION ACCOUNTS OF PUBLIC SERVICES, 1932-1933,
AND REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL.

(Titles of Votes are shown in Clarendon Type).

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