



SAORSTÁT ÉIREANN.



APPROPRIATION ACCOUNTS, 1933-34.

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED
BY THE OIREACHTAS FOR PUBLIC SERVICES FOR
THE YEAR ENDED 31ST MARCH, 1934, 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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S A O R S T Á T É I R E A N N .

ACCOUNTS OF THE PUBLIC SERVICES, 1933-34.

REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL.

GENERAL.

Out-turn of the Year.

1. The gross estimates for public services for the financial year 1933-34, as shown by the summary on page xl., amounted to £28,988,327, and the gross expenditure to £27,079,123 2s. 1d. Appropriations in aid were estimated at £1,070,132 and the amount realized was £1,039,142 15s. 7d., but on some votes the estimated receipts were not realized and the actual amount applied in aid of expenditure was £1,016,480 8s. 1d., the balance falling to be surrendered.

The total of the amounts to be surrendered is £1,878,214 13s. 6d., which is arrived at as follows:—

Gross Expenditure :—		£	s.	d.	£	s.	d.
Estimated	...	28,988,327	0	0			
Actual	...	27,079,123	2	1			
Saving on Gross Estimates					1,909,203	17	11
Appropriations in Aid :—							
Estimated	...	1,070,132	0	0			
Realized	...	1,039,142	15	7			
Deficiency	...				30,989	4	5
Amount to be surrendered					£1,878,214	13	6

Subject to the observations in paragraphs 4 and 33 below, the provision made by Dáil Éireann has not 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 1932-33 Votes.

3. The balances to be surrendered out of votes for the public services for 1932-33 amounted to £2,846,116 7s. 7d. I hereby certify that these balances have been duly surrendered to the Exchequer.

PUBLIC SERVICES (TEMPORARY ECONOMIES)
ACT, 1933.

4. Estimated expenditure for the year was affected by the operation of the Public Services (Temporary Economies) Act, 1933 (No. 37 of 1933), under which deductions from salaries and other payments were made at prescribed rates, the net payments only being charged against the various votes. The total of the amounts so deducted was approximately £255,000.

It was provided by sections 7 (6) and 14 of the Act that sums deducted should be retained in the Exchequer, or other appropriate fund, and should be available for any purpose for which moneys in the Exchequer, or in such fund, were lawfully available. I observed, however, that the gross amounts appropriated to the different services for the year by the Appropriation Acts of 1933 and 1934, No. 20 of 1933 and No. 28 of 1934, were drawn from the Exchequer in the following cases :—

Vote 13—Civil Service Commission.

„ 26—Law Charges.

„ 53—Forestry.

„ 62—Posts and Telegraphs.

„ 65—Army Pensions.

I further observed that the balances remaining in the Exchequer on 31st March, 1934, on account of Vote 38, Circuit Court, and Vote 47, Secondary Education, were less than the amounts, respectively, deducted under the Temporary Economies Act.

In view of the provisions of the Act already referred to instructions were issued to all departments by the Minister for Finance to the effect that any sums deducted could not be regarded as available for expenditure on any other purpose connected with the Votes and should be surrendered as savings at the close of the financial year. It would appear that deductions made under certain subheads were applied towards meeting other expenditure (*see*, for example, explanatory notes to subhead D, Vote 6, Office of the Revenue Commissioners, and subhead D, Vote 48, Technical Instruction). In every case, however, with the exception of Vote 26, Law Charges, to which reference is made later, the amounts so applied have been offset by normal savings on other subheads and the total of the sums deducted under the Act is included in the gross surplus on the Vote.

It will be observed from the explanatory notes appended to the account of Vote 26, Law Charges, that the total of the sums deducted under the Act was £1,622 13s. 9d. The surplus of the gross estimate over expenditure amounted to only £722 3s. 10d. I am of the opinion that the total amount deducted is due to be surrendered to the Exchequer, in addition to the surplus of appropriations in aid realized, and that a supplementary estimate should accordingly have been presented.

VOTE 6.—OFFICE OF THE REVENUE COMMISSIONERS.

Revenue Account.

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

Remissions.

6. I have been furnished with a schedule of the several cases involving a loss of £50 and upwards in which claims for duty or interest receivable under the Revenue Acts were remitted during the year ended 31st March, 1934, without statutory authority, from motives of compassion or equity arising out of particular circumstances in individual cases. The reasons given for remission appear to be satisfactory. The total amount shown as remitted during the year is £3,954 11s. 1d. as compared with £16,211 10s. 6d. in the preceding year. Of the total, £2,882 7s. 5d. has been remitted in respect of Income Tax. £111 3s. 0d. related to a case in which the assessed party died insolvent; £54 related to a case in which the assessed party was bankrupt and tax was given up on the Official Assignee's certificate of No Profits; £1,911 6s. 2d. to 5 cases in which assessments were raised but subsequent evidence revealed no net liability to tax; and £805 18s. 3d. to a case in which a compromise settlement was effected in respect of tax previously passed as irrecoverable. The remissions also include £96 5s. 6d. interest on Estate and Succession duties, £895 13s. 2d. Customs duties, and £80 5s. 0d. Stamp duties.

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

7. In addition, Customs duty to an amount not ascertained is shown as remitted on certain articles imported in particular circumstances. As it appears to be the intention of the Revenue Commissioners to refrain from levying duty in similar instances as they arise, I have asked whether it is proposed to obtain legislative authority for future cases of the general nature described in the Return.

VOTE 10.—OFFICE OF PUBLIC WORKS.

Non-Voted Service—River Shannon Navigation.

8. From the statement appended to the appropriation account it will be observed that the credit balance on the account has been reduced during the year from £1,793 8s. 10d. to £814 5s. 0d. As expenditure on the service was considerably reduced during the year I have asked for explanation of the fall in the receipts.

In addition to the expenditure of £5,956 13s. 7d. shown in the statement, a further amount of £204 13s. 1d. was expended within the year from Relief Schemes Vote on the repair of a tow-path no longer used for navigation purposes but which the Commissioners of Public Works are obliged to maintain.

VOTE 11.—PUBLIC WORKS AND BUILDINGS.

*Subhead B.—New Works.**Preparatory Colleges.—Coldiste Einne—New Works No. 63.*

9. The statement of Expenditure on New Works appended to the appropriation account includes a sum of £2,439 3s. 8d. in respect of the cost incurred during the year on the erection of a new training college at Galway. With the sums expended in previous years the total expenditure on this training college amounted to £25,076 7s. 2d. At the end of 1932 it was decided to abandon the proposal to erect a training college and to build instead a preparatory college on the site. This decision involved the preparation of new plans and bills of quantities and, as stated in the notes appended to the account, a payment of £1,500 was made to a firm of Quantity Surveyors in settlement of their claim for the preparation of bills of quantities for the building originally proposed.

In the observations appended to the statement the total cost of the college to 31st March, 1934, is shown as £29,141 19s. 6d. This figure, however, includes in addition to the sum of £25,076 7s. 2d., referred to above, an amount of £4,065 12s. 4d. which was expended during the years 1928-9 to 1932-3 on the adaptation and equipment of Furbough House, Co. Galway, which was occupied as a preparatory college up to 1932. The purchase of this house was authorised by the Department of Finance but, as the sale could not be completed owing to legal difficulties, the premises were surrendered.

I have asked the Accounting Officer for particulars of the total expenditure incurred in connection with these training and preparatory colleges and the extent to which the change of plans will affect the cost of erecting the new preparatory college.

*Subhead C.—Maintenance and Supplies.**Bourn-Vincent Memorial Park.*

10. The administration and control of the Park was taken over by the Commissioners of Public Works on 1st January, 1933.

The accounts furnished for the year ended 31st March, 1934, show that the receipts from the estate and farm were £2,042 2s. 5d. and the expenditure amounted to £7,298 8s. 6d., leaving the net cost of upkeep of the Park for the year £5,256 6s. 1d.

Subhead D.—Furniture, Fittings and Utensils.

11. In the course of my audit I observed that a considerable quantity of furniture purchased during the year was taken into store. I have asked the Accounting Officer for particulars of the value of stocks on hands at the close of the year.

Subhead J.3.—Barrow Drainage.

12. In addition to the sum of £42,300 1s. 0d. charged against this subhead, further expenditure within the year of £40,400 was charged to Local Loans Advances, bringing the total expenditure on Barrow Drainage to 31st March, 1934 (including cost of preliminary investigations in 1925-26) to £502,754 17s. 5d. Of the net expenditure of £500,552 10s. 6d. chargeable as part of the cost of the scheme under the Barrow Drainage Acts, 1927 and 1933, £250,152 10s. 6d. has been met out of voted moneys, the balance, £250,400, being provided out of Local Loans Advances. The total expenditure sanctioned under the Acts for carrying out the works is limited to £550,000, 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.

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

13. The cost of excavating machines purchased under this subhead and the cost of major renewals charged to J.5. are recoverable by means of a hire charge raised against the various schemes of arterial drainage on which they are employed. The total expenditure on the purchase and maintenance of machinery to 31st March, 1934, amounted to £35,466 1s. 1d., of which £17,826 17s. 0d. or approximately 50 per cent. was recovered at that date under the arrangement referred to.

The cost of minor renewals while the machines are on hire is charged directly against the respective drainage schemes on which the expenditure is incurred.

Subhead J.5.—Arterial Drainage—Maintenance of Machinery.

14. This subhead was opened to make provision for the cost of maintenance of excavating machines heretofore charged to subhead C. (Maintenance and Supplies), and to correlate the expenditure under the J.—(Drainage) group of subheads.

VOTE 16.—SUPERANNUATION AND RETIRED ALLOWANCES.

*Subhead K.—Pensions, &c., to members of the
Gárda Síochána, &c.*

15. A pension of £287 1s. 5d. per annum, with effect from the 15th December, 1933, was awarded to an ex-Superintendent of the Gárda Síochána. The pensioner, who was promoted on 1st May, 1931, to the rank held at retirement, had been under suspension for the period 25th September, 1933, to 14th December, 1933, and it would appear, accordingly, that his pension fell to be assessed by reference to annual pay as defined by paragraph 4 (1) (b) of the Gárda Síochána Pensions Order, 1930. As the award was calculated by reference to the average rates of pay proper to the ranks held by the pensioner in the three years ended on the date of his retirement, I have asked for an explanation.

VOTE 24.—ORDNANCE SURVEY.

16. In addition to the maps supplied without repayment to Public Departments, as noted in the appropriation account, maps to the value of £1,027 10s. were presented during the year to University Libraries, etc.

VOTE 33.—GÁRDA SÍOCHÁNA.

Subhead H.—Transport and Carriage.

17. On the 27th March, 1934, 19 cars were transferred from the Army to the Gárda Síochána. The examination of the log books of these cars disclosed a number of discrepancies which are at present the subject of correspondence.

Subhead O.—Appropriations in Aid.

18. I observed that certain charges made for services of a non-public nature rendered by the Gárda Síochána have not yet been received and brought to account.

Weights and Measures Acts, 1878 to 1928.

19. I understand that the Accounting Officer is in communication with the Department of Finance on the subject of the disposal of the fees received for the verification of certain measures of capacity referred to in paragraph 14 of my last report and paragraph 9 of the report of the Public Accounts Committee, dated 13th December, 1934.

20. A sum of £2,336 19s. 8d. was received as special fees for verification of Weights and Measures under section 8 (3) of the Weights and Measures Act, 1928. Of this amount £172

is payable to the Reward Fund, leaving a balance of £2,164 19s. 8d., which is included in the figure of £7,120 14s. 4d. shown in the appropriation account as Exchequer Extra Receipts realized.

Reward Fund.

21. Fees for verification of Weights and Measures, due to be credited to the *Gárda Síochána* Reward Fund, and amounting, so far as at present ascertained, to £22 10s. 0d., were embezzled by a member of the *Gárda Síochána* while acting as *ex-officio* Inspector of Weights and Measures. The offender was prosecuted on charges of embezzlement and, on conviction, a suspensory sentence of three months' imprisonment was imposed.

VOTE 34.—PRISONS.

22. 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.

23. 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 in some cases the audit had not been completed at the date of my test examination.

The gross proceeds of the Motor Vehicle, etc., duties in 1933-34, including £5,162 5s. 2d., attributable to fines, amounted to £948,714 11s. 9d. A statement of the gross and net receipts of the Motor Tax Account, and of the payments thereout to the Exchequer, appears on page 13 of the Finance Accounts, 1933-34.

With regard to deficiencies referred to in paragraph 16 of my last report, the Department of Finance has sanctioned the writing-off of £198 12s. 0d. in one case. I understand that the remaining cases are still the subject of correspondence between the Department of Finance and the Department of Local Government and Public Health.

VOTE 46.—PRIMARY EDUCATION.

Subhead A.1.—Training Colleges under Private Management.

24. I noted that a number of persons trained as national teachers in recent years had not secured employment as

teachers or had taken up teaching in secondary schools, and I have inquired whether the question of the recovery of the cost of their training has been considered.

Subhead A.2.—Advances of Training College Fees.

25. Provision is made under this subhead for advances, in certain necessitous cases, of the fees payable to the colleges by students during the period of their training, and these advances are repayable by deduction from salaries when the persons concerned secure appointments as teachers. I have inquired whether it is proposed to regard as irrecoverable advances made in respect of students who were unable to complete their training.

Subhead A.3.—Preparatory Colleges.

26.—The boarding cost per head for the school year 1933-34 ranged from 6s. 3d. per week to 7s. 2½d. per week, showing, in general, reductions as compared with the previous year.

Accounts have been furnished showing the receipts and expenditure in connection with the farms and gardens for the school year 1933-34, an excess of expenditure over receipts being disclosed in each case.

The average fee paid by the students for the school year 1933-34 was £11 1s. 10d.

Eighteen students were admitted to the special Preliminary Course for Fíor-Ghaeltacht students conducted during the academic year 1933-34, and the net expenditure on outfits, travelling expenses, and school fees in the financial years 1933-34 and 1934-35 was £1,195 5s. 9d. Thirteen of the students secured admission to preparatory colleges and one obtained a secondary scholarship.

National Schools.

Subhead C.1.

27. In my report last year I referred to the fact that I had asked for the covering sanction of the Minister for Finance in connection with the application, in particular cases, of the general principles approved by the Minister for the adjustment of the salaries of teachers whose service had been interrupted on political grounds. In one of these cases the required sanction has not yet been received by me.

The charge to this subhead includes £403 1s. 6d. for salary and capitation grant paid to a teacher, referred to in my report last year, who was convicted by the Tribunal established under Article 2a of the Constitution. Having regard to the disqualifi-

cation imposed by section 31 of the Article mentioned it would appear that the payments referred to were not legally made and I understand that the matter is under consideration by the law officers.

I observed that a teacher who had been reduced from the status of assistant to that of junior assistant mistress from the 1st January, 1932, owing to decline in the average attendance of pupils, was restored to the position of assistant from the 1st January, 1933, following an increase in the average attendance. On investigation of the local records it appeared that increased averages in 1929 and 1932 were secured by the irregular enrolment of pupils. I understand that the total amount overpaid to the teacher since 1929, consequent upon these irregular enrolments, was approximately £174, of which amount £24, approximately, represented contributions to the pension fund. The latter amount has been recovered from the fund and arrangements have been completed for the recovery of the balance.

Arising out of certain cases of irregularities in school records, on which payments from public funds are based, correspondence has taken place between the Departments of Education and Finance and agreement has been reached as to the procedure to be followed in similar cases in future.

I observed that, in the case of a certain school, payment of the salaries of the teachers was suspended from 1st January, 1934, following a report by the Department's Inspector on certain irregularities in the records. I have inquired whether the amount, if any, of the resulting overpayments has been established.

The accounts of closed years include payments of salary to a junior assistant mistress whose services were being retained subject to the maintenance of an average attendance of thirty boys. In view of the statistics of attendance at the school for the years in question I have inquired why salary was continued to the teacher referred to, and I understand that the Department of Finance has been communicated with in the matter.

Non-voted Services.

28. With the assent of the Commissioners of Charitable Donations and Bequests the Worship Fund was amalgamated with the Carlisle and Blake Fund during the year and the account of the composite Fund is appended to the appropriation account.

VOTE 48.—TECHNICAL INSTRUCTION.

29. The charge to subhead A. includes £281 11s. 0d. in respect of six scholarships in Sugar Technology awarded for training for

technical posts in Cómhlucht Siúicre Éireann, Teoranta. In addition, a sum of £13 10s. 3d., for advertisements, is charged to Vote 45, subhead A.4. The total amount expended in connection with the scheme was £779 15s. 9d., of which one-third was repaid by An Cómhlucht in the financial year 1934-35.

VOTE 49.—SCIENCE AND ART.

Subhead B.4.—Production of Irish County Histories.

30. Sanction was obtained from the Department of Finance for expenditure in respect of the production, as an experiment, of not more than two County Histories. As it appeared that work had been undertaken in connection with four such Histories, I inquired whether further sanction had been obtained and I was informed that correspondence is proceeding with the Department of Finance in the matter.

VOTE 52.—AGRICULTURE.

Subhead F.8.—Research Grant to University College, Dublin.

31. The necessity for this expenditure arose through the dissolution of the Empire Marketing Board which had agreed to make grants to University College, Dublin, for research into virus disease of the potato and into the production of varieties of strong strawed oats and barley. The Board was dissolved on 30th September, 1933, and the Saorstát Government accepted liability for these grants from 1st October, 1933. A Supplementary Estimate for £445 to cover such expenditure to 31st March, 1934, was accordingly passed.

Subhead H.—Grants to County Committees of Agriculture.

32. The charge to this subhead includes payments of £264 7s. 8d. and £109 12s. 6d. to a Committee of Agriculture, being recoupment of salary and cost of living bonus paid by the Committee, under section 7 of the Local Government Act, 1933, to two ex-officers of the Committee for the period 1st July, 1922, to 30th April, 1923.

The charge also includes a payment of £594 15s. 5d. to another Committee of Agriculture, being recoupment to the Committee of arrears of salary and cost of living bonus for the period 1st April, 1922, to 5th July, 1923, paid under the authority of the Department of Finance to the representatives of a late Itinerant Instructor in Agriculture who died in November, 1923.

Subhead K.2—Contribution to Irish Agricultural Organization Society (Grant-in-Aid).

33. The expenditure under this subhead exceeded the amount of the grant by £186, the excess being met from savings on other subheads. The conditions under which the grant-in-aid was voted, as expressed in the note to the Estimate, provided that expenditure out of the grant should not be subject to audit and that any unexpended balances of the sums issued should not be liable to surrender at the end of the financial year. As the application of savings on other subheads to increase the grant-in-aid subhead exempts from the condition of surrender money which had been voted subject to that condition, I am unable to admit the excess expenditure of £186 as a proper charge against the Vote.

Subhead M.5.—Improvement of the Creamery Industry.

34. Including the expenditure of £21,534 6s. 4d. in the current year, the total Vote expenditure to date from moneys provided for the improvement of the creamery industry amounts to £944,717 7s. 9d. Receipts to date total £122,458 5s. 1d., leaving the net charge on public funds to 31st March, 1934, at £822,259 2s. 8d.

The charge to the subhead includes an *ex-gratia* payment of £400 to the owners of premises, held on a yearly tenancy, and used as a creamery by a concern taken over by the Dairy Disposal Company, Ltd. It was decided to transfer the milk supply of this creamery to another and to surrender the premises. The *ex-gratia* payment referred to was in full discharge and settlement of a claim for payment in respect of goodwill, etc.

Payments for compensation for loss of employment arising from the acquisition of Creamery properties by the Dairy Disposal Company, Ltd., amounted to £39 during the year. The total payments under this head to date amount to £11,373.

Subhead M.6.—Scheme of Loans for the Purchase of Heifers.

35. This scheme continued the Heifer Loan Scheme financed from the Emergency Fund during 1932-33, as explained in paragraph 78 of my last report.

Under the scheme as now administered the loans are financed by the Agricultural Credit Corporation. The Department of Agriculture undertakes responsibility only for (a) expenses in connection with the selection and sale of the heifers and (b) recoupment to the Corporation of administrative expenses and of instalments of loans and interest, etc., which may be found to be irrecoverable.

The expenditure charged in this year's account relates only to the selection and sale of heifers.

Subhead M.7.—Grant in respect of additional Sugar Beet grown in the Cooley District.

36. With the view of relieving distress in the Cooley District in Co. Louth, the Department entered into an agreement with Cómhlucht Siúicre Éireann, Teo., whereby the Company agreed to allot an additional 250 acres of beet to this district provided the Department paid to the Company 4/- per ton, factory weight, on the produce of such additional acreage. The amount of beet grown under this scheme was approximately 3,047 tons, making the amount of the subsidy £609 8s. 5d.

Subhead O.9.—Agricultural Produce (Cereals) Act, 1933.

37. This subhead provides for the payment of bounty on home-grown wheat, advances to seed merchants under a scheme of credit for seed wheat, and certain administration expenses.

The rate of bounty payable is equivalent to the difference between the average price received by growers for their produce during a statutory sale season and the standard price fixed by the Act for that season. Only payments in respect of the first seasonal period accrued due during the year, bounty being paid at the rate of 7/- per barrel.

The scheme of credit for seed wheat is in continuation of a scheme financed up to 14th July, 1933, from moneys provided by the Emergency Fund Grant-in-Aid in 1932-33, and referred to in paragraph 79 of my report on the accounts for that year. Under this scheme sums equivalent to half the value of the wheat supplied on credit are advanced to seed merchants, the advances being recovered from the amounts due to farmers in respect of bounty on the wheat grown.

The amount credited to appropriations in aid, £1,239 0s. 8d. represents recoveries in respect of advances totalling £1,474 9s. made from the Emergency Fund.

Subhead O.12.—Acquisition of Land (Allotments) (Amendment) Act, 1934.

38. The supplementary estimate for this service was taken in anticipation of the passing of the above Act, which became law on 12th March, 1934.

The cost of carrying out the provisions of the Act is borne in part on the Vote for Local Government and Public Health and the balance on this Vote. No expenditure fell to be met from the former Vote in the year 1933-34. The charges to this Vote are in respect of the supply of seeds, manures, and implements

for use of unemployed allotment holders. The implements are issued on loan to the allotment holders and the seeds and manures are supplied free of charge.

Loans to Co-operative Creamery Societies.

39. The statement of Loans outstanding appended to the appropriation account includes an amount of £27,656 12s. 1d., representing the balance of loans totalling £61,244 15s. 0d. advanced to Co-operative Creamery Societies during the years 1926-27 to 1929-30 for the erection of buildings, etc. The repayments of principal to 31st March, 1934, totalled £29,493 2s. 11d., and advances to a society amounting to £4,095 were written off during 1932-33. The arrears of principal outstanding on these loans increased during the year under review from £10,555 17s. 3d. to £15,637 2s. 6d.

Included in the latter amount is a sum of £2,232 8s. 6d. due by a Co-operative Society to which a further loan of £350 was made during the year from Relief Schemes Vote towards defraying the cost of providing a water supply for a creamery.

Dairy Produce (Price Stabilisation) Act, 1932.

Butter Fund.

40. The account of the Butter Fund, furnished under section 44 of the Dairy Produce (Price Stabilisation) Act, 1932, and which is appended to the appropriation account, has been examined with satisfactory results.

In lieu of the nominal rates of levy and bounty, referred to in paragraph 26 of my previous report, normal rates were in operation from 1st April, 1933, and, so far as creamery butter was concerned, remained in force throughout the year.

In the case of non-creamery butter, it was found impracticable to collect levy, under section 14 of the Act, on farm butter acquired by non-registered traders, and, in order not to discriminate against registered factory owners, the rate of levy was reduced from 18/8d. to 3d. per cwt. on and from 1st September, 1933, and a bounty rate of 5/- per cwt. was prescribed in place of the rate of 23/4d. previously in force.

The temporary advances made to the Butter Fund from sub-head O.8 of the Vote for Agriculture amounted to £100,000 and were repaid during the year.

In paragraph 26 of my last report I referred to the fact that although section 31 (3) of the Act provided that no bounty should be paid on any butter unless a levy had been paid on the manufacture, acquisition or import thereof, no provision had

been made for the payment of levy on the factory butter represented by any increase in weight which arose in the factory process. This position appears to have arisen through a conflict between sections 2 (3) and 31 (3) of the Act, and I am informed that provision by which the difficulty will be overcome will be included in the measure which will replace the Dairy Produce (Price Stabilisation) Act, 1932, as from the 1st April, 1935.

The amount charged against the Creamery Butter account includes certain payments of bounties on creamery butter purchased by butter factories and exported as factory butter. Having regard to the terms of section 31 (4) of the Dairy Produce (Price Stabilisation) Act, 1932, it would appear that these payments were proper to be charged against the Factory Butter account, and, in reply to my inquiry, I was informed that it was considered that a charge against the Factory Butter account could not be justified as that account had not been credited with any levy in respect of such butter.

VOTE 54.—FISHERIES AND GAELTACHT SERVICES.

Fishery and Industrial Loans.

41. The arrears of fishery and industrial loans due but unpaid at 31st March, 1934, amounted to £63,295 9s. 9d., an increase of £913 9s. 8d. over the amount due at 31st March, 1933. With the consent of the Department of Finance loans to the extent of £156 0s. 5d. were written off as irrecoverable.

During the years 1931-32 and 1932-33 the amounts brought to credit of borrowers' accounts in respect of boats and gear taken up by the Department were £12,928 7s. 8d. and £264 15s. 0d., respectively. Certain of the boats and gear taken up have been disposed of, the sums realized being in most cases very considerably less than the amounts credited to the borrowers.

Fishery Services.

Subhead E.—Sea Fisheries.

42. In the course of my audit I observed that a boat which had been taken over from a defaulting borrower has been in charge of a caretaker since August, 1932, that storage charges have been paid since September, 1932, in respect of the gear removed from the boat and, I understand, that it is unlikely that any of this gear will be sold. I also observed that gear belonging to certain other boats has been in storage since July, 1931, and it would appear that the charges already incurred for storage exceed the value of the gear stored. I have asked the Accounting Officer for his observations on these matters.

The repairing and reconditioning of motor boats was undertaken by the Department on a repayment basis, but the prices

at which certain of the contracts were entered into did not appear to be sufficient to recoup the Department the cost of the work.

Sea Fisheries Association.

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

43. During the year advances were made amounting to £18,500, being £3,500 in excess of the sum provided in the Estimates. The total sums advanced for boats and gear now amount to £39,000. I have inquired whether a final decision has yet been reached on the conditions under which repayment will be made by the Association.

Rural Industries.

44. I have not yet been furnished with trading accounts in respect of these services, to the absence of which I have referred in previous reports.

During the year the total expenditure on Rural Industries, as shown by subheads H.1 to H.7, amounted to £29,659 13s. 1d., including £17,917 for materials, and the net receipts credited to appropriations in aid in respect of sales of products of Rural Industries Centres amounted to £10,779. This latter figure represents the balance of sums realized by sales of goods after deductions of the wages of operatives, commissions and other charges.

In my last report I stated that I was in communication with the Accounting Officer regarding the payment of lodging allowances to certain teachers in rural industrial centres. I have been informed that cases in which it was found that teachers, while receiving such allowances, occupied official residences have been notified to the Department of Finance.

Subhead H.3.—Machines and Plant.

45. Included in the amount charged to this subhead is expenditure on the purchase of sewing machines, knitting machines and knitting machine tables. I have asked whether the sanction of the Department of Finance was obtained for these purchases.

Subhead I.3.—Kelp Development.

46. The expenditure under the above subhead during the year amounted to £30,320 1s. 2d., while the receipts from the sale of kelp credited to appropriations in aid amounted to £511. Included in the charge to the subhead is £116 4s. 10d. premiums for Marine Insurance on transport of kelp and for Employers' Liability Insurance in respect of labourers engaged in loading and unloading kelp. As it is the general practice not to effect

insurance against the risk of any loss which, if it arose, would fall directly upon public funds, I have asked the Accounting Officer whether the authority of the Department of Finance was sought and obtained for the payment of these premiums.

I referred in my last report to the payment of rent for storage of kelp. This charge against the Vote continues and during the year £182 9s. 8d. was paid for storage in London, and £323 8s. 0d. for storage in Galway.

In 1930 kelp to the value of £4,943 8s. 0d. was sold to a foreign buyer, but only £4,000 was paid. The authority of the Department of Finance has now been sought to write off the balance due as irrecoverable.

Subhead I.4.—Carrageen Development.

47. I observed that bulk purchases of carrageen were made by the Department from persons who were not gatherers, and as it would appear that the provision made in the Vote only contemplated "payments to gatherers for carrageen," I have asked to be informed of the circumstances in which such purchases were made.

I have also asked that the covering sanction of the Department of Finance be obtained for the printing of two issues of carrageen recipe booklets at a cost of £161 9s. 0d.

Consignments of packaged carrageen were sent from Galway to Dublin by passenger train. As the freight charges by goods train would have been considerably less, I am in communication with the Accounting Officer regarding the circumstances in which it was necessary to despatch the consignments by passenger train.

VOTE 55.—LAND COMMISSION.

Repayable Exchequer Advances.

48. In my report last year I referred to a repayable Exchequer Advance of £200,000 made in March, 1925, to the Land Commission, of which a balance of £130,000 was outstanding. This amount is still due to the Exchequer.

Land Act, 1933.

49. Under the provisions of the Land Act, 1933, arrears of annuities and other annual payments, not exceeding three years' accumulation, due to the first Gale Day of 1933, and which amounted to £4,689,059 6s. 8d. have been funded at $4\frac{1}{2}$ per cent. interest over a period of fifty years, while the excess of arrears over the three years' accumulation, amounting to £255,122 4s. 1d., has been written off. In addition the amount of the

instalments due on the second Gale in 1933, and on subsequent Gales, was reduced by 50 per cent., save in certain special cases when the reduction was 55 per cent. The reduction in respect of the second Gale in 1933 was £930,198 14s. 1d.

VOTE 56.—INDUSTRY AND COMMERCE.

Subhead C.—Incidental Expenses.

50. Included in the charge to this subhead is a sum of £111 10s. 0d. for the purchase of vehicle plates for issue under Part II of the Road Transport Act, 1933.

The fees payable by applicants for such plates are collected by means of stamps impressed on the application form by the Revenue Commissioners, as prescribed in the Road Transport Act, 1933 (Part II) Regulations Order, 1933.

Subhead I.—Chicago World's Fair, 1933.

51. The charge to this subhead includes certain payments which are either unvouched or relate to items of an unusual character. I understand that application for covering sanction for their inclusion in the account has been made to the Department of Finance.

The total amount charged to Vote in connection with this service to 31st March, 1934, is £3,694 5s. 5d.—of which £221 3s. 1d. was borne on the Vote for the previous year. It is understood that the admissibility of other charges connected with the Fair is under consideration. I am in communication with the Accounting Officer on certain other matters which emerged in the course of audit.

Subhead K.—Paris Fair, 1933.

52. The total expenditure in connection with the above Fair amounted to £209 1s. 6d., of which £78 17s. 4d. is charged in the present account. Payment of the balance, £130 4s. 2d., was made in 1934-35, and will be shown in the account for that year.

Subhead M.—Coal Freight Subsidy.

53. This subsidy came into operation on 9th May, 1933, and, as explained in the Supplementary Estimate, was payable at the rate of 2s. 6d. per ton in respect of freight on coal imported into certain Saorstát ports in small Irish-owned vessels, manned by citizens of Saorstát Éireann. The subsidy was payable in respect of a maximum import of 500 tons per calendar month per ship.

As a result of my test examination of the payments, I am satisfied that the conditions laid down for the payment of this subsidy have been observed.

Subhead N.—Minerals Exploration.

54. With the sanction of the Department of Finance arrangements were made by which a Company undertook the exploration, by means of trial borings, etc., of the mineral deposits in the Arigna and Slieve Anierin areas. Provision was made in the Supplementary Estimate for an expenditure of £15,000, but, as stated in the account, owing to delay in commencing operations expenditure to 31st March, 1934, amounted to £304 19s. 5d. only.

Subhead P.—Peat Fuel Development.

55. Expenditure in connection with this service was provided for by Supplementary Estimate and was apportioned between four subheads for salaries, travelling, incidental and general publicity and organization expenses.

The total amount charged to general publicity and organization expenses (subhead P.4.) to 31st March, 1934, is £7,727 9s. 9d. out of a provision of £22,000. Of the amount charged, £1,611 18s. 9d. was spent on advertising and £5,982 16s. 1d. on the purchase of sacks (representing an average price of 1s. 5 $\frac{3}{4}$ d. each) for issue to approved distributors of peat.

With the sanction of the Department of Finance sacks were sold outright to approved distributors at the price of 1s. 2d. each. A number of sacks were also hired to distributors at a nominal rate of 1d. per sack per month. The amount received to 31st March, 1934, in respect of sale and hire of sacks amounted to £1,005 8s. 7d., and this sum has been credited to appropriations in aid.

A sum of £72, representing fees for the registration of Turf Co-operative Societies by the Registrar of Friendly Societies, is also included in the charge to subhead P.4.

Official Handbook of Saorstát Éireann.

56. Receipts in respect of sales of the Official Handbook of Saorstát Éireann amounted to £108 19s. 9d. in 1933-34. No royalties on foreign sales were received during the year. The excess of £1,892 15s. 1d. referred to in paragraph 42 of the 1932-33 report has therefore been reduced to £1,783 15s. 4d.

VOTE 57.—RAILWAYS.

Extra Receipts.

57. The estimate provided for a receipt from the Great Southern Railways Company in respect of interest at 6 per cent per annum on a sum of £179,400 advanced by the Government in or about 1918 to the late Dublin and South Eastern Railway

Company for the redemption of Lloyd's Bonds. By the Railways Act, 1933, however, the Company was released from all liability for repayment of the capital sum and of interest due or accruing due thereon at the date of the passing of the Act (15th June, 1933), and consequently no payment was made by the Company for interest in the year under review.

Compensation to certain former employees of the Cork Electric Supply Co., Ltd.

58. A Supplementary Estimate was taken to provide for the payment of compensation under the Cork Tramways (Employees' Compensation) Act, 1933, to the employees of the Cork Electric Supply Co., Ltd.

It is provided in the Act that the total amount paid, together with any Departmental expenses, is recoverable in equal moieties from the Cork Corporation and the Electricity Supply Board by means of terminable annuities. The amount of compensation paid was £39,469 19s. 5d., while the administrative expenses incurred and charged to other Votes were £135 10s. 3d., making a total expenditure of £39,605 9s. 8d.

VOTE 62.—POSTS AND TELEGRAPHS.

Losses by Default, etc.

59. 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 £986 4s. 4d. and £5 10s. 0d. respectively.

Subhead H.3.—Incidental Expenses.

60. Amongst the charges to this subhead I observed an amount of £40 paid by authority of the Department of Finance under somewhat unusual circumstances. In 1927 a person was injured in a street accident in which a Post Office motor-cyclist was involved. An action for damages resulted in an award for £65 compensation and £2 2s. 0d. medical expenses in favour of the claimant and against the motor-cyclist, which award could not, however, be enforced, as the motor-cyclist had no property. Ultimately it was decided to refer the facts to the Department of Finance who sanctioned an *ex-gratia* payment without admission of legal liability.

61. In the course of my audit I observed several instances in which payments were made to Insurance Companies in respect of damages alleged to have been caused to the property of their clients by Post Office vehicles. In reply to my inquiry I have been informed that the question of entering into mutual forbearance agreements with Insurance Companies is under consideration by the Department of Finance.

Superannuation Payments.

62. Sums paid in respect of the pensions of officers who were not included in the staffs transferred to the Irish Provisional Government under the terms of Article 7 (1) (b) of the Provisional Government (Transfer of Functions) Order, 1922, continue to be charged to a suspense account pending completion of the reciprocal arrangements contemplated by section 7 (2) of the Irish Free State (Consequential Provisions) Act, 1922. The total amount so charged to suspense account up to the 31st March, 1934, was £2,166 19s. 9d.

Stores.

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

I observed, however, that the stock of certain flame proof cable, to which I referred in paragraph 35 of my report for 1931-32, appeared to be considerably in excess of that which would be justified by current issues, the stock on 31st December, 1934, amounting to 59,973 yards, whilst the total issues for the three years immediately preceding amounted to only 448 yards.

The stocks held for other Government Departments on the 31st March, 1934, were valued at £18,262 as compared with £18,259 on the 31st March, 1933.

In paragraph 44 of my report for 1931-32 I drew attention to the fact that the cost of installation of the automatic system in Dublin had been credited with the value, at full rate book price, of subscribers' instruments recovered, though many of the instruments were obsolescent and items to the value of £5,000 had been condemned. During the year ended 31st March, 1934, the accumulated recoveries of telephone apparatus of obsolescent type were written-down to the value of the superseding type, viz :—from £14,786 to £7,722. Telegraph apparatus which had a book value of £5,484 was scrapped during the year, the residual value being £299.

In my last report I referred to a change in the method of financing expenditure in connection with the purchase of stores for other Government Departments and stated that the new arrangements would be in operation during the year ending 31st March, 1934. It was not, however, found practicable to introduce the new procedure in its entirety until 1st April, 1934.

Révenue.

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

In previous reports I drew attention to the fact that no agreement had been reached with the Revenue Department on the

annual amount payable by the Department of Posts and Telegraphs in respect of postage stamps sold for revenue purposes, and that payments at the rate of £48,000 per annum continued to be made to the Revenue Department. The question has since been examined by the Department of Finance and it has been decided that as from 1st April, 1934, the payment to the Revenue Department shall be at the rate of £36,000 per annum, the arrangement to be subject to review after five years at the option of either of the Departments concerned.

Post Office Savings Bank Accounts.

65. The accounts of the Post Office Savings Bank for the year ended 31st December, 1933, were submitted to a test examination with satisfactory results. No charge has yet been included in the accounts to provide for the pensions of staff wholly employed on Savings Bank work.

Post Office Factory.

66. A test examination was applied to the accounts of the Post Office Factory with satisfactory results. The expenditure on manufacturing jobs, including work in progress on 31st March, 1934, amounted to £7,430; the expenditure on repair works (other than repairs to mechanical transport) amounted to £13,544, and the expenditure on mechanical repairs was £1,570.

VOTE 63.—WIRELESS BROADCASTING.

67. In my report for 1930-31 I referred to the system of accounting for and control of Broadcasting equipment and stores. In the course of the current year's audit I noticed that the arrangements for the cataloguing, filing and custody of the stocks of music and gramophone records are still unsatisfactory.

VOTE 64.—ARMY.

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

68. My attention has been directed to the issue to the Forces on the 23rd December, 1933, of three days' pay and allowances. As this advance of pay is contrary to the provision contained in paragraph 22 of Orders No. 7 that "pay shall be issued to soldiers weekly in arrear," I am of the opinion that the prior sanction of the Department of Finance should have been obtained. It appears, however, from papers submitted to me that the Department of Finance had refused to approve of the issue of two weeks' pay in advance and that the issue of three days' pay in advance was made without further reference to that Department.

Subhead A.3.—Expenses of Equitation Teams at Horse Shows.

69. An Army Equitation team competed at Toronto, Chicago and New York Shows in October and November, 1933. The Show Committees paid the greater part of the cost of transport and maintenance, but additional expenditure amounting to £491 16s. 0d., which has not so far been sanctioned by the Department of Finance, is charged against this subhead. In the course of my examination of the documents relating to this expenditure I noticed that other horses, which were stated to be the private property of certain officers of the Equitation team, successfully competed in certain events in which Army horses were engaged. I am informed that those horses were not official mounts of the officers of the team, but they accompanied the State-owned horses, only seven of which were sent to America. The participation of privately-owned horses in competitions abroad was the subject of comment by the Public Accounts Committee in its report on the Army Accounts for the year 1929-30; and it appears to me to be undesirable for members of Army teams to take privately-owned horses abroad for private purposes on the occasions of official visits to International Shows.

Subhead B.—Marriage Allowance.

70. Allowances are paid to the dependants of soldiers on the married establishment in accordance with the scales set out in Army regulations. The rates of allowance payable in respect of the dependants of soldiers, who were admitted to the married establishment after 2nd March, 1932, and of soldiers whose extension of service was approved subsequent to that date, were reduced by Defence Force Regulation 15/32. I observed that the original rates have been paid in respect of the children of widowed soldiers, whose extension of service was approved subsequent to 2nd March, 1932, but it appears to me that the reduced rates should have been applied in those cases.

Subhead G.—Lodging, Subsistence and other Allowances.

71. In accordance with regulations officers are provided free with quarters, fuel and light. When quarters are not available lodging, fuel and light allowance is paid in lieu. The regulations under which this allowance is payable provide that an officer who marries without the prior permission of the Adjutant-General shall be regarded as a single officer unless and until it is determined otherwise. I observed that an officer who was married on the 16th December, 1932, without obtaining the prior permission of the Adjutant-General, and who remained in occupation of single quarters up to the date of his retirement (21st February, 1934) was paid lodging, fuel and light allowance at the rate applicable to married officers under an Order dated 15th February, 1934, which determined him to be a "married"

officer as from the date of his marriage. The total amount paid on foot of this Order was £246 14s. 6d., of which £117 8s. 6d. was included in the gratuity of £880 13s. 9d. paid to the officer on retirement. As it appears that this officer did not incur expenditure on the maintenance of a home, and having regard to the circumstances as stated, I am of opinion that the payments in respect of lodging, fuel and light allowance are not properly chargeable against public funds.

In the course of my audit I observed that at a number of stations married officers' quarters remained vacant over long periods though officers to whom they could have been allotted continued in receipt of lodging, fuel and light allowance. Considerable expenditure has been incurred in renovating and furnishing those quarters, some of which were built only in recent years, in order to provide adequate accommodation for married officers. In view of the additional expenditure consequent on the failure to re-allot quarters as they become vacant, I have communicated with the Accounting Officer.

Subsistence allowance amounting to £80 15s. 3d. was paid at the maximum rates to ten officers in respect of periods of duty at certain temporary camps, at which detachments of N.C.O.'s and men were messed and accommodated. I have deemed it necessary to draw attention to this expenditure, which does not appear to be usual or in accordance with regulations.

Subhead K.—Provisions and Allowances in lieu.

72. 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>		1933-4.	1932-3.
Cost of Production	...	1·2 pence per lb.	1·3 pence per lb.
Cost delivered Dublin	...	1·4 ,, ,, ,,	1·5 ,, ,, ,,
<i>Meat.</i>			
Dublin	...	4·7 ,, ,, ,,	6·8 ,, ,, ,,
Curragh	...	4·4 ,, ,, ,,	6·1 ,, ,, ,,

The reduction in the cost of meat was due to the lower prices paid for cattle. An average price of £13 19s. 9d. was paid for beasts purchased for the Dublin area as against £20 6s. 9d. in the previous year.

In the course of a period of training of a Reserve Battalion in 1932, certain irregularities in the issue of meat rations were brought to light. It appears that after the daily meat ration for the battalion had been issued from the Abattoir to the Quartermaster some of it was diverted to the officers' mess. A

Court of Inquiry investigated the matter and found, among other things, that fictitious invoices were obtained from a local trader to cover the supply to the mess of certain quantities of meat, which had been irregularly received, but owing to lack of evidence it was unable to place responsibility on any individual or to ascertain the extent of the irregularities. The relevant monthly provision accounts were duly certified as correct, and it was also certified that the issues were strictly in accordance with the scale laid down in regulations, and that no provisions were issued to persons other than those entitled to receive them. I have inquired of the Accounting Officer whether in view of all the circumstances he is satisfied that the system of control is adequate to safeguard public funds, and whether the case was reported to the Department of Finance in accordance with the instructions of that Department in cases of fraud.

Subhead O.—General Stores.

73. A contract was entered into with a cross-Channel firm for the supply of aeroplanes at a total cost of £10,522 18s. 0d. including delivery to Baldonnell at the contractor's own risk and expense, but no provision was made for any payment until the contract was completed. I observed that a sum of £10,342 18s. 0d. was paid to the contractors on the 27th March, 1934, though the planes were not delivered until the end of April. In reply to my inquiry regarding the disbursement of this amount before the liability had matured I was informed that it was known as far back as the 12th January, 1934, that delivery of the aeroplanes at Baldonnell could not be made by the 31st March, 1934, and that arrangements were accordingly made for final inspection and acceptance at the contractor's works. The Public Accounts Committee has on previous occasions expressed its disapproval of the practice of including payments which do not normally appertain to the year of account, and I have deemed it desirable to draw attention to this case in view of the disbursement of moneys before the end of the financial year, which would normally have become payable at a later date.

Motor cycles were purchased from a Continental firm in 1933, and were issued to the Signal Corps in September of that year. In the course of audit of Signal Corps Stores in 1934 it was noticed that a number of those machines had been in workshops for long periods awaiting repair, and some of them were incomplete. I was informed that it was impossible to obtain the necessary spare parts as the firm that supplied the motor cycles was unable to supply a catalogue of spare parts for them. In order to maintain essential services it was found necessary to transfer parts from some of the machines to replace defective parts in others. The dismantling of new machines in order to provide spare parts may be justified in the circumstances, which are exceptional, but the practice is, in my opinion, contrary to

regulations and undesirable under normal conditions. I understand that steps have been taken to arrange with the firm concerned for the compilation of a catalogue of parts, and that the necessary material for repair of the machines now out of commission will be obtained when the catalogue is available.

Subhead S.—Barrack Maintenance and Minor Works.

74. The cost of ordinary repairs, renewals and maintenance of barracks and camps is provided for under this subhead, and the work is carried out by the personnel of the Corps of Engineers. In the course of examination of the maintenance work sheets it was noted that certain work was undertaken, the cost of which did not appear to be chargeable to the Army Vote, and expenditure incurred on certain new work was also included in the cost of maintenance. I have communicated with the Accounting Officer on those matters, and on the extent of the authority for expenditure delegated to the Officer Commanding, Corps of Engineers.

Volunteer Reserve.

75. Towards the end of the financial year the approval of the Oireachtas was obtained by way of a Supplementary Vote for the expenditure of £24,990 under various subheads to meet the requirements of The Volunteer Force, which was formed under the powers contained in Part III of the Defence Forces (Temporary Provisions) Act, 1923. Owing to the delay in obtaining supplies, and in organizing the various Volunteer areas, only a relatively small part of the sum provided was disbursed before the 31st March, 1934.

Stores.

76. In my report on the accounts for 1927-28 I had occasion to refer to expenditure on the purchase of Barrack Service stores which appeared to me to have been in excess of normal requirements. Most of the material was intended for the equipment of and replacement of breakages in officers' and N.C.O.'s Messes. I understood at the time that the stocks would be considerably reduced in providing for the needs of the Reserve, then in course of formation. The present position regarding these stocks, as disclosed at a recent local audit, appears to be unsatisfactory as most of the material is still held at Central Stores and some of the articles seem to be of a type which are unsuitable for Army requirements. As I am of opinion that the retention over long periods of stores for which there is no demand is not economical if they could be utilized to meet the requirements of other branches of the service, I have inquired whether other Departments have been consulted, or whether any proposals regarding the disposal of these stocks have been considered.

In the course of examination of the records of stocks at a local station and of receipts from Central Stores it was noted that the supply of many articles was in excess of requirements as reflected in the inventories of articles in use. In view of this position it seems to me that a greater degree of co-ordination in the purchase and distribution of those stores is desirable.

In 1927 a workshop lorry was purchased for the use of the Army Air Corps at a cost of £1,734 10s. 0d. It was stated at the time of purchase that this lorry was absolutely essential for the purpose of repairing aircraft in the event of accident away from headquarters. I observed from the records that it was not used for the purposes of the Air Force, and that it was transferred to the Mechanical Transport Corps in January, 1931. On inquiry I was informed that it is regarded as an emergency unit which is indispensable for military requirements, and that it was used during the Army Exercises in September, 1933. In its report on the accounts for the year 1928-9, the Public Accounts Committee commented on the lack of financial control shown in the purchase of special equipment for the Air Corps, which was afterwards found to be unnecessary. As this lorry, which cost £1,734 10s. 0d., was not used for the purpose for which it was purchased, I have deemed it desirable to draw attention to the matter.

From inspection of stock records it was observed that stores are held on charge by the Army Signal Corps which are surplus to requirements. They include signalling lamps and a large quantity of cable which, I am informed, it is not possible to sell at reasonable prices under present market conditions. It appears also that wireless valves have been purchased in excess of requirements, and those purchases included valves which had been superseded and were not subsequently used.

Statement of Losses.

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

Cash losses charged to "Balances Irrecoverable" with the sanction of the Department of Finance	...	...	£134 7s. 6d.
Deficiencies of stores and other losses not affecting the 1933-34 Vote	...	...	£4,655 16s. 5d.

The increase in the amount (£4,655 16s. 5d. as compared with £1,066 2s. 11d. in the preceding year) in respect of deficiencies of stores is mainly due to the inclusion of a sum of over £3,000 in respect of the loss of an aeroplane which was totally destroyed in a crash.

Item No. 1.—£26 3s. 0d.

78. The deficiencies in this case include, as well as items of personal clothing which the Volunteer keeps in his possession, items of public clothing and necessities, which the Regulations do not permit to be taken out of Barracks. In view of the absence of any effective periodical check of kits in certain circumstances, it appears to me that these items of public stores are not adequately protected under the existing system.

Item No. 15.—£257 1s. 11d.

79. Apparently there was considerable laxity in the checking of kits of some Reserve Battalions on demobilization after training in 1931, and, as a result, deficiencies in the kits of three Battalions were found to amount to over £150. I understand that the system of checking kits has since been altered with a view to reducing the extent of the losses on this service.

Item No. 36.—Incidents of Service £175 16s. 0d.

80. A sum of £40 is included in this figure in respect of the loss of an Army horse, which was purchased for the School of Equitation in March, 1932, for £175, and was valued at £100 prior to death. It appears that the animal was injured while being used by the officer to whom he was allotted for general purposes. This officer insured the horse in accordance with regulations for a sum of £60, which has been brought to credit in the account for the year 1934-35.

Before the introduction of horses of this class, Army chargers, the maximum average purchase price of which has been fixed at £60, were normally allotted to officers for general purposes on condition that the horses so allotted were insured against fatal injury for a sum of not less than £60 each. As I was of opinion that the insurance cover was inadequate in cases in which horses purchased for the School of Equitation were allotted to officers for general purposes, I inquired whether it was proposed to amend the regulations in order to protect public funds against loss in these cases. I am informed, however, that in the view of the Department, any horse which was purchased for the Equitation School and was subsequently found to be unsuitable, could not be valued higher than the average cost of chargers purchased for general army purposes.

VOTE 65.—ARMY PENSIONS.

81. The work of investigating claims for pensions under the Army Pensions Acts, 1923 to 1932, was continued during the year by the two Statutory Boards set up for this purpose, and awards were made in about 350 cases. The Military Service

Registration Board was established under section 6 of the Army Pensions Act, 1932, to ascertain and certify particulars of the Military Service of the applicants (as defined in the Act) and of the disabilities they incurred as a result of such service. The claims of applicants, in respect of whom the Registration Board issue service certificates, are then referred to the Army Pensions Board, which was established under section 5 of the Army Pensions Act, 1927. This Board assesses and certifies the degree of disablement on which the amount of the award in each case is based.

An applicant for a pension under section 13 (1) of the Army Pensions Act, 1927, in respect of a disablement due to disease attributable to service in the Irish Volunteers was examined by the Army Pensions Board on the 3rd June, 1929. The Board was unable to recommend the award of a pension as it found that the degree of disablement from which the applicant suffered on the date of his examination was less than the minimum defined in the Act. In March, 1933, the application was again referred to the Army Pensions Board on appeal. The Board re-examined the applicant, and reported that in the light of the additional evidence furnished it was satisfied that the degree of disablement was 80 per cent. on the 3rd June, 1929, the date on which the applicant was examined by its predecessor. It recommended the award of a pension as from that date.

It appears to me that neither the Army Pensions Act, 1927, nor subsequent legislation provides for the re-assessment of the degree of disablement of applicants for pensions under section 13 (1) of that Act, whose applications have already been refused on the ground that the degree of disablement was less than the minimum prescribed in the Act. I have, therefore, inquired whether legal opinion was obtained regarding the powers of the Minister to refer this case to the Army Pensions Board for re-consideration in March, 1933.

VOTE 70.—EXPORT BOUNTIES AND SUBSIDIES.

82. The Estimate for this Vote was taken on 15th July, 1933, to provide "the amount required in the year ending 31st March, 1934, for the payment of Export Bounties, Subsidies, etc.," but, as stated in paragraph 69 of my last report, the expenditure incurred under the various heads from 1st April, 1933, to 14th July, 1933, was, with the exception of sums amounting to £63,702 17s. 5d., charged against the Emergency Fund Grant-in-Aid, which was voted in the financial year 1932-33.

The total expenditure on Export Bounties and Subsidies, etc.,

during the year ended 31st March, 1934, was, therefore, £2,219,735 8s. 1d., made up as follows:—

	Emergency Fund.			Export Bounties and Subsidies Vote.			Totals.		
	£	s.	d.	£	s.	d.	£	s.	d.
Bounties on exports of Live Stock	171,941	7	5	647,346	15	9	819,288	3	2
Bounties on exports of Live Stock Products ...	45,948	6	7	271,806	10	3	317,754	16	10
Bounties on exports of Butter, etc.	71,880	6	1	492,675	1	3	564,555	7	4
Bounties on exports of Poultry and Eggs ...	112,752	19	8	311,553	19	2	424,306	18	10
Bounties on exports of Other Agricultural Products	4,603	0	4	10,688	6	4	15,291	6	8
Bounties on exports of Industrial Products ...	15,250	8	4	53,458	12	7	68,709	0	11
Trial Consignments of Agricultural, etc. Products to Foreign Markets	4,186	17	5	5,642	16	11	9,829	14	4
£	426,563	5	10	1,793,172	2	3	2,219,735	8	1

Bounties on exports of industrial products were administered by the Department of Industry and Commerce, and responsibility for the expenditure and receipts arising out of trial consignments of agricultural, etc., products to foreign markets was taken over from the Department of Agriculture by the Department of External Affairs in October, 1933. With these exceptions, the Department of Agriculture administered all the expenditure financed from Vote 70.

The observations in the following paragraphs are to be regarded as supplementary to those made under the relative headings of the Emergency Fund in my last report.

Bounties on Exports of Live Stock.

83. The bounties paid to exporters of live stock amounted to £647,346 15s. 9d., viz.:—

	£	s.	d.
Cattle	583,529	1	1
Live Pigs	33,452	10	1
Sheep and Lambs	28,531	4	0
Horses	1,834	0	7
	£647,346	15	9

The rates of bounty authorized were :—

Cattle—From 1st May, 1933, to 7th November, 1933 :—

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

From 8th November, 1933 :—

- (a) 35/- per head on cattle 2 years old and upwards.
- (b) 20/- per head on cattle 6 months old, but under 2 years.

Live Pigs—From 12th October, 1932, to 1st October, 1933 :—

12½ per cent. *ad valorem* on all live pigs exported.

From 2nd October, 1933, to 25th October, 1933 :—

- (a) 12½ per cent. *ad valorem* on live pigs exported to Northern Ireland.
- (b) 20 per cent. *ad valorem* on live pigs exported to places other than Northern Ireland.

From 26th October, 1933 :—

- (a) 12½ per cent. *ad valorem* on live pigs exported to Northern Ireland.
- (b) 25 per cent. *ad valorem* on live pigs exported through Saorstát ports.

Sheep and Lambs—From 1st May, 1933 :—

3/- per head on all sheep and lambs exported.

Horses—From 8th November, 1933 :—

10 per cent. of the value of the horses as assessed for British duty. Not more than £100 to be paid in respect of any one horse and no bounty to be paid on any horse valued at less than £10.

Bounties on Exports of Live Stock Products.

84. The total amount paid in respect of bounty on exports of Live Stock Products was £271,806 10s. 3d., made up as follows :—

			£	s.	d.
Pig Products ...	...	...	242,151	6	6
Beef and Veal ...	...	...	11,000	0	0
Mutton and Lamb ...	...	...	18,655	3	9
			<hr/>		
			£271,806	10	3
			<hr/>		

The rates of bounty paid were :—

<i>Pig Products.</i>	26/9/32 to 30/9/33.		From 2/10/33.	
	per. cwt.		per cwt.	
Bacon, Hams, and other cured pigs' meat	10/-		16/-	
Pork Carcasses	7/6		12/-	
Plucks	5/-		5/-	

Beef and Veal—From 22nd May, 1933 :—

Bullock and Heifer Beef and Veal ...	7/-	per cwt.
Cow and Bull Beef	3/6	„

Mutton and Lamb.

From 1st May, 1933 10/- per cwt.

Bounties on Exports of Butter, etc.

85. For the financial year 1933-34, payment to exporters of creamery butter of a subsidy not to exceed 31/- per cwt. was authorized. The actual rates paid were calculated monthly and represented the sum necessary, with the bounty payable under the Dairy Produce (Price Stabilisation) Act, 1932, to bring the average price realized by the exporter up to the home market price. The rates in force up to and including 22nd September, 1933, from which date the export of creamery butter, except under licence, was prohibited, were :—

United Kingdom. Isle of Man.

April, 1933 ...	31/-	per cwt.	—
May, 1933 ...	25/-	„ „	14/- per cwt.
June, 1933 ...	25/6	„ „	19/- „ „
July, 1933 ...	26/-	„ „	20/- „ „
August, 1933 ...	23/4	„ „	21/2 „ „
September, 1933 ...	21/-	„ „	18/9 „ „

Exports to countries other than the United Kingdom and the Isle of Man during the period ended 22nd September, 1933, were relatively small and the rates of subsidy paid were substantially lower than those payable on creamery butter exported to the United Kingdom.

Subsequent to 22nd September, 1933 exports of creamery butter were made under an official scheme operated by the Dairy Disposal Company. To meet the requirements of the home and continental markets during the winter and spring, the Company was authorized to acquire not more than 60,000 cwts. of suitable butter and, for the purpose of financing the scheme, to incur an overdraft not exceeding £400,000. The Company was also indemnified against any loss which might be incurred in carrying out the scheme. The total quantity of butter purchased was 32,732 cwts., of which 31,850½ cwts. were exported.

The subsidy paid to the Dairy Disposal Company represented the difference between the purchase price and the net amount realized plus bounty payable from the Butter Fund. The subsidy averaged 29s. 6d. per cwt. over the total quantity exported, the rates on individual claims varying between 22s. 2d. and 57s. 7d. per cwt. The latter rate was specially authorized by the Department of Finance and related to 9,676 cwts. exported mainly to the United Kingdom in March, 1934. In the case of consignments totalling 6,000 cwts. exported to Germany in November, 1933, no subsidy was payable in view of the net price obtained (130s. 11d. per cwt.).

The total subsidy payable was £46,954 8s. 6d., but the sale of the butter not being completed on 31st March, 1934, only £43,628 of this amount is charged in this account.

The Company's final claim in respect of the loss incurred in administering the scheme amounted to £3,353 3s. 1d., and this sum will, I understand, be charged to subhead M.8 of the Vote for Agriculture for the year 1934-35.

On exports of non-creamery butter, the payment of subsidy at the following rates was authorized :—

Period of Export.	Exports to United Kingdom.		Exports outside United Kingdom.	
	Butter acquired prior to 1/9/33.	Butter acquired on or after 1/9/33.	Butter acquired prior to 1/9/33.	Butter acquired on or after 1/9/33.
	per cwt. s. d.	per cwt. s. d.	per cwt. s. d.	per cwt. s. d.
1st April, '33—31st Aug., '33 ...	27/-	—	14/6	—
1st Sep., '33—7th Oct., '33 ...	45/4	22/-	32/10	9/6
After 7th Oct., '33 ...	40/4	17/-	32/10	9/6

The above rates applied to exports of butter on which levy was paid under the Dairy Produce (Price Stabilisation) Act. In respect of butter acquired during the non-levy period from 1st December, 1933, to 31st March, 1934, payment of subsidies at the rates of 22s. per cwt. and 14s. 6d. per cwt. was sanctioned on exports to and outside the United Kingdom respectively.

The increase of 18s. 4d. per cwt. in the rates paid on butter acquired prior to 1st September, 1933, and exported on or after that date was necessitated by the reductions in levy and bounty rates referred to in my report on the Butter Fund (paragraph 40).

Subsidy at various rates was paid on exports of bulk cream, tinned cream, cheese, and condensed, dried and powdered milk, the rates authorized being fixed on a basis of securing for producers a net return approximately equivalent to that which would have been obtained by them if the milk had been used for the production of butter.

The total expenditure under this heading amounted to £492,675 1s. 3d., viz. :—

	£	s.	d.
Creamery Butter ...	380,957	17	0
Factory Butter ...	52,790	15	0
Other Milk Products ...	58,926	9	3
	<u>£492,675</u>	<u>1</u>	<u>3</u>

Bounties on Exports of Eggs and Poultry.

86. The payments amounted to £311,553 19s. 2d., viz. :—

	£	s.	d.
Eggs ...	178,805	18	8
Dead Poultry ...	132,748	0	6
	<u>£311,553</u>	<u>19</u>	<u>2</u>

The rates of bounty authorized were :—

Eggs (in shell)—From 1st May, 1933 :—

	Per great Hundred.
Extra selected ...	2/-
Selected ...	2/-
Medium ...	1/7
Pullets ...	1/3
Duck ...	1/7
Preserved ...	2/-

Eggs (not in shell)—From 1st May, 1933 :—

Frozen liquid eggs or frozen liquid whites or
yolks of eggs 12s. 6d. per cwt.

<i>Dead Poultry.</i>			1/5/33 to 7/11/33. Per lb.	From 8/11/33. Per lb.
Turkeys	...	...	3d.	3d.
Guinea Fowl	...	...	2d.	2d.
Other Poultry	...	...	2d.	3½d.

As indicated in paragraph 73 of my last report, the total—£311,553 19s. 2d.—includes expenditure amounting to £63,702 17s. 5d. incurred prior to the 15th July, 1933.

Bounties on Exports of Other Agricultural Products.

87. The payments under this heading totalled £10,688 6s. 4d., viz. :—

			£	s.	d.
Potatoes	...	...	10,408	17	9
Grass Seeds	...	...	279	8	7
			<hr/> £10,688 6 4 <hr/>		

The rates of bounty authorized on potatoes exported were :—

Exports from Scheduled Districts :—

15th May, 1933, to 31st August, 1933 ... £2 per ton.

1st September, 1933, to 14th September, 1933 £1 ,,

15th September, 1933, to 21st February, 1934 :—

£1 5s. 0d. per ton on exports to the United Kingdom.

£1 0s. 0d. ,, ,, ,, other countries.

From 22nd February, 1934—£1 5s. 0d. per ton on all exports.

Exports from other Districts :—

1st May, 1933, to 14th May, 1933	...	17/6 per ton.
15th May, 1933, to 31st August, 1933	...	37/6 ,,
1st September, 1933, to 21st February, 1934	17/6	,,

From 22nd February, 1934 :—

To the United Kingdom	...	...	17/6	,,
To other Countries	...	...	20/-	,,

From 1st March, 1934 :—

To France	25/-	,,
-----------	-----	-----	-----	------	----

New Potatoes :—

13th May, 1933, to 30th June, 1933	...	£4	,,
------------------------------------	-----	----	----

The expenditure relating to Grass Seeds included a payment to a firm of seed cleaners of £197 3s. 6d., representing a subsidy at the rate of £2 per ton on uncleaned seed purchased in An Saorstát, and subject to the provision that the cleaned produce of such seed sold in this country should have a germination of 80 per cent. or over, and that seed of a lower percentage germination should be exported. Payment to exporters of a bounty equivalent to the British Customs tariff of 10 per cent. *ad valorem* accounted for the remainder of the expenditure under this heading.

Bounties on Exports of Industrial Products.

88. As stated at paragraph 75 of my last report, payment of these bounties 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.

The charge under this heading includes a sum of £92 1s. 6d. in respect of a subsidy of 6d. per ton which was paid, in addition to bounty, on all macadam and gravel exported from Saorstát quarries on or after the 31st July, 1933.

Trial Consignments, etc.

89. The charge under this heading includes £25 12s. 9d. for a quantity of seed potatoes sent abroad, free of cost, for experimental sowing.

The receipts include £153 18s. 7d., remitted in January, 1934, in respect of a consignment of 500 cases of eggs shipped to Barcelona in June, 1933. A further sum of £28 0s. 6d., which had been deposited with the Spanish Customs authorities, was brought to credit in the year 1934-35. Expenditure in connection with the consignment which was charged partly against the Emergency Fund Grant-in-Aid of last year, amounted to £579 10s. 10d., and it would appear that a proportion of the loss was due to the fact that it was found necessary to keep the eggs in cold storage until December, 1933.

I have inquired into certain cases in which claims under policies of insurance against loss or damage to consignments in transit remain outstanding.

The total of the receipts realized in the year ended 31st March, 1934, was £6,123 1s. 4d. Of this sum £3,824 2s. 11d. was accounted for under the Emergency Fund and £2,298 18s. 5d. under the Export Bounties and Subsidies Vote.

VOTE 72.—INDUSTRIAL CREDIT.

90. The sum of £13,569 17s. 9d. advanced on behalf of the Industrial Credit Company, Ltd., under the provision of section 3 of the Industrial Credit Act, 1933, to meet the cost of formation and other preliminary expenses has not been repaid. I have asked the Accounting Officer for particulars of the terms and conditions of repayment attached to the advance by the Minister for Finance.

VOTE 74.—SINN FÉIN BANK.

91. After paying to depositors the sum of £1,701 7s. 5d., charged in the appropriation account, and £35 8s. 7d. from moneys handed over by the Official Liquidator, there remained unpaid 18 depositors. The unliquidated balances standing in the names of these depositors at 31st March, 1934, amounted to £350 17s. 9d.

VOTE 75.—NATIONAL ANTHEM.

92. In addition to the sum of £1,200 charged to this Vote for the purchase of the copyright in the words and music of the National Anthem, further sums amounting to £18 10s. 0d. were

charged in the year to the Vote for Law Charges in respect of a fee paid to Counsel for advising on the transfer deed and the cost of stamping the instrument.

VOTE 77.—REPAYMENTS TO CONTINGENCY FUND.

Payment to National City Bank.

93. In addition to the sum of £2,450 5s. 1d. paid to the National City Bank, Ltd., on foot of an indemnity against legal proceedings taken against the Bank, a further sum of £95 9s. 3d. was paid to the Bank from Law Charges Vote—subhead F.—being taxed costs of the Bank's Solicitor.

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

(Árd Scrúddóir.)

EXCHEQUER AND AUDIT DEPARTMENT,

Dublin, 25th February, 1935.

APPROPRIATION ACCOUNTS, 1933-34.

SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Expenditure (Gross).	Estimated Appropriations in Aid.	Net Supply Grant.	Actual Expenditure (Gross).	Appropriations in Aid Realized.	Net Expenditure.	Expenditure (Gross) compared with Estimate.		Appropriations in Aid compared with Estimate.		Amount to be surrendered.	Exchequer Extra Receipts.		No. of Vote.
									Surplus.	Deficit.	More than Estimated.	Less than Estimated.		Estimated.	Realized.	
			£	£	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
2	1	GOVERNOR-GENERAL'S ESTABLISHMENT	2,318	—	2,318	2,109 7 0	—	2,109 7 0	208 13 0	—	—	—	208 13 0	—	134 6 2	1
3	2	OIREACHTAS ...	111,731	—	111,731	110,165 6 10	—	110,165 6 10	1,565 13 2	—	—	—	1,565 13 2	—	1 16 7	2
5	3	DEPARTMENT OF THE PRESIDENT OF THE EXECUTIVE COUNCIL ...	10,620	—	10,620	9,396 19 5	—	9,396 19 5	1,223 0 7	—	—	—	1,223 0 7	—	—	3
7	4	COMPTROLLER AND AUDITOR-GENERAL ...	16,370	—	16,370	14,502 1 5	—	14,502 1 5	1,867 18 7	—	—	—	1,867 18 7	50	273 9 4	4
9	5	OFFICE OF THE MINISTER FOR FINANCE ...	61,085	—	61,085	56,734 8 10	—	56,734 8 10	4,350 11 2	—	—	—	4,350 11 2	500	2,938 12 8	5
11	6	OFFICE OF THE REVENUE COMMISSIONERS	709,365	17,785	691,580	666,870 16 4	19,301 13 10	647,569 2 6	42,494 3 8	—	1,516 13 10	—	44,010 17 6	—	—	6
15	7	OLD AGE PENSIONS ...	3,332,350	1,100	3,331,250	3,317,817 12 6	1,079 11 0	3,316,738 1 6	14,532 7 6	—	—	20 9 0	14,511 18 6	—	—	7
17	8	LOCAL LOANS ...	2,150,000	—	2,150,000	2,150,000 0 0	—	2,150,000 0 0	—	—	—	—	—	445,000	583,564 1 2	8
18	9	COMMISSIONS AND SPECIAL INQUIRIES ...	9,067	—	9,067	6,583 18 10	—	6,583 18 10	2,483 1 2	—	—	—	2,483 1 2	—	46 4 10	9
22	10	OFFICE OF PUBLIC WORKS ...	107,158	10,625	96,533	98,625 3 0	14,232 3 3	84,392 19 9	8,532 17 0	—	3,607 3 3	—	12,140 0 3	—	—	10
25	11	PUBLIC WORKS AND BUILDINGS	646,006	73,300	572,706	582,484 14 6	66,215 0 9	516,269 13 9	63,521 5 6	—	—	7,084 19 3	56,436 6 3	—	—	11
51	12	STATE LABORATORY ...	6,868	—	6,868	5,916 3 6	—	5,916 3 6	951 16 6	—	—	—	951 16 6	100	242 8 6	12
52	13	CIVIL SERVICE COMMISSION ...	16,792	—	16,792	16,311 1 2	—	16,311 1 2	480 18 10	—	—	—	480 18 10	4,106	4,110 16 4	13
54	14	PROPERTY LOSSES COMPENSATION ...	94,100	—	94,100	27,350 13 0	—	27,350 13 0	66,749 7 0	—	—	—	66,749 7 0	—	44 0 0	14
56	15	PERSONAL INJURIES COMPENSATION	2,075	—	2,075	1,960 18 2	—	1,960 18 2	114 1 10	—	—	—	114 1 10	—	—	15
57	16	SUPERANNUATION AND RETIRED ALLOWANCES ...	439,377	425	438,952	428,323 12 6	429 9 9	427,894 2 9	11,053 7 6	—	4 9 9	—	11,057 17 3	—	23 8 0	16
60	17	RATES ON GOVERNMENT PROPERTY ...	97,600	2,700	94,900	97,019 14 11	2,947 1 5	94,072 13 6	580 5 1	—	247 1 5	—	827 6 6	—	30 0 0	17
62	18	SECRET SERVICE ...	10,000	—	10,000	4,808 2 10	—	4,808 2 10	5,191 17 2	—	—	—	5,191 17 2	—	—	18
63	19	TARIFF COMMISSION ...	4,821	—	4,821	3,726 1 4	—	3,726 1 4	1,094 18 8	—	—	—	1,094 18 8	—	—	19
64	20	EXPENSES UNDER THE ELECTORAL ACT AND THE JURIES ACT ...	18,000	—	18,000	17,153 11 7	—	17,153 11 7	846 8 5	—	—	—	846 8 5	—	5 16 8	20
65	21	MISCELLANEOUS EXPENSES ...	8,125	—	8,125	7,654 17 9	—	7,654 17 9	470 2 3	—	—	—	470 2 3	—	2 0 0	21
67	22	STATIONERY AND PRINTING ...	138,062	30,000	108,062	137,360 4 11	31,301 7 10	106,058 17 1	701 15 1	—	1,301 7 10	—	2,003 2 11	—	—	22
71	23	VALUATION AND BOUNDARY SURVEY ...	38,162	6,870	31,292	34,365 6 8	7,091 8 0	27,273 18 8	3,796 13 4	—	221 8 0	—	4,018 1 4	—	—	23
73	24	ORDNANCE SURVEY ...	39,058	3,672	35,386	37,186 11 11	3,347 18 3	33,838 13 8	1,871 8 1	—	—	324 1 9	1,547 6 4	—	2 19 0	24
75	25	SUPPLEMENTARY AGRICULTURAL GRANTS	900,989	—	900,989	900,989 0 0	—	900,989 0 0	—	—	—	—	—	—	—	25
76	26	LAW CHARGES ...	57,996	900	57,096	57,273 16 2	1,951 6 6	55,322 9 8	722 3 10	—	1,051 6 6	—	1,773 10 4	800	800 0 0	26
78	27	HAULBOWLINE DOCKYARD ...	3,830	—	3,830	2,880 7 0	—	2,880 7 0	949 13 0	—	—	—	949 13 0	5,000	7,218 4 3	27
79	28	UNIVERSITIES AND COLLEGES ...	157,838	—	157,838	153,262 10 0	—	153,262 10 0	4,575 10 0	—	—	—	4,575 10 0	—	—	28
80	29	BET SUGAR SUBSIDY ...	162,500	—	162,500	162,500 0 0	—	162,500 0 0	—	—	—	—	—	—	—	29
81	30	QUIT RENT OFFICE ...	4,151	—	4,151	3,803 19 9	—	3,803 19 9	347 0 3	—	—	—	347 0 3	—	—	30
82	31	REMUNERATION FOR COST OF MANAGEMENT OF GOVERNMENT STOCKS ...	21,100	—	21,100	13,386 15 10	—	13,386 15 10	7,713 4 2	—	—	—	7,713 4 2	—	—	31
83	32	OFFICE OF THE MINISTER FOR JUSTICE	36,664	—	36,664	34,135 2 2	—	34,135 2 2	2,528 17 10	—	—	—	2,528 17 10	—	180 0 9	32
85	33	GÁRDA SÍOCHÁNA ...	1,728,757	16,739	1,712,018	1,724,007 4 4	18,991 10 10	1,705,015 13 6	4,749 15 8	—	2,252 10 10	—	7,002 6 6	3,480	7,120 14 4	33
89	34	PRISONS ...	84,844	8,300	76,544	79,886 19 8	7,567 5 10	72,319 13 10	4,957 0 4	—	—	732 14 2	4,224 6 2	—	—	34
92	35	DISTRICT COURT ...	38,745	—	38,745	36,746 14 10	—	36,746 14 10	1,998 5 2	—	—	—	1,998 5 2	11,200	11,383 15 10	35
93	36	SUPREME COURT AND HIGH COURT OF JUSTICE ...	54,027	2,860	51,167	50,048 10 10	2,868 5 5	47,180 5 5	3,978 9 2	—	8 5 5	—	3,986 14 7	3,000	2,610 9 9	36
95	37	LAND REGISTRY AND REGISTRY OF DEEDS	47,570	—	47,570	43,013 11 7	—	43,013 11 7	4,556 8 5	—	—	—	4,556 8 5	—	263 10 6	37
97	38	CIRCUIT COURT ...	70,449	17,960	52,489	68,048 5 0	18,164 4 9	49,884 0 3	2,400 15 0	—	204 4 9	—	2,604 19 9	—	—	38
99	39	PUBLIC RECORD OFFICE ...	4,760	—	4,760	4,332 8 5	—	4,332 8 5	427 11 7	—	—	—	427 11 7	—	—	39
100	40	CHARITABLE DONATIONS AND BEQUESTS ...	3,449	48	3,401	2,933 11 4	47 14 8	2,885 16 8	515 8 8	—	—	5 4	515 3 4	5	35 10 0	40
101	41	LOCAL GOVERNMENT AND PUBLIC HEALTH	827,796	12,805	814,991	727,693 8 9	13,284 4 0	714,409 4 9	100,102 11 3	—	479 4 0	—	10			

APPROPRIATION ACCOUNTS--
PUBLIC SERVICES,
1933-34.

GOVERNOR-GENERAL'S ESTABLISHMENT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934, 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 ...	608	571 6 3	36	13 9	—	—
B.—Allowance to Governor-General for Expenses ...	1,200	1,200 0 0	—	—	—	—
C.—Travelling Expenses ...	100	9 1 8	90	18 4	—	—
D.—Telegrams and Telephones	110	28 19 1	81	0 11	—	—
E.—Allowance to Governor-General for Motor Car ...	300	300 0 0	—	—	—	—
TOTAL£	2,318	2,109 7 0				
Surplus to be surrendered £			208	13 0		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	134 6 2

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings due to the Public Services (Temporary Economies) Act, 1933, (£16 7s. 1d.) and to reduction of cost of living Bonus.

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

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
4 Iúil, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

OIREACHTAS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934, compared with the Sum Granted, for the Salaries and Expenses of the OIREACHTAS, including a Grant-in-Aid.

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	51,350	51,203 12 8	146	7 4	—	—
B.—Travelling Expenses of Teachtaí	7,500	7,442 8 1	57	11 11	—	—
SEANAD ÉIREANN.						
C.—Salaries and Allowances of Seanadóirí	22,470	21,984 15 10	485	4 2	—	—
D.—Travelling Expenses of Seanadóirí	750	923 0 1	—	—	173	0 1
OIREACHTAS.						
E.—Salaries, Wages, and Allowances of Officers and Staff of the Oireachtas ...	28,921	27,779 19 8	1,141	0 4	—	—
F.—Travelling and Incidental Expenses of Officers and Staff of the Oireachtas	225	214 7 6	10	12 6	—	—
G.—Telegrams and Telephones	400	492 3 0	—	—	92	3 0
H.—Witnesses' Expenses ...	25	—	25	0 0	—	—
I.—Inter-Parliamentary Union (Saorstát Éireann Group)						
Grant-in-Aid :—						
Original	£80					
Supplementary	45					
	125	125 0 0	—	—	—	—
	111,766	110,165 6 10	1,865	16 3	265	3 1
Deduct :—						
Anticipated Savings on various Subheads (See Supplementary Estimate)	35	—	35	0 0	—	—
TOTAL :—						
Original	£111,721					
Supplementary	10					
	£ 111,731	110,165 6 10	1,830	16 3	265	3 1
Surplus to be surrendered ...			£1,565 13 2			
			Estimated. Realized.			
			£ s. d.			
Extra Receipts payable to Exchequer ...			— 1 16 7			
			A 2			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to vacancy on death of Teachta and to over-estimation of Income Tax liability ; modified by payment of arrears of allowances due in respect of previous period.
- C.—Savings due to casual vacancies on death and resignation of Seanadóirí.
- D.—Expenditure cannot be accurately estimated.
- E.—Savings due to the Public Services (Temporary Economies) Act, 1933, (£585 11s. 1d.), and to reduction of the cost of living Bonus ; modified by an excess of £149 3s. 6d. over the provision for overtime.
- 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 £48 12s. 5d. and £41 2s. 7d., respectively, and the Junior Library Assistant received £30 18s. 5d. for overtime.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
10 Mí na Samhna, 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.

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, 1934,
compared with the Sum Granted, for the Salaries and Expenses
of the DEPARTMENT OF THE PRESIDENT OF THE
EXECUTIVE COUNCIL.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances :—				
<i>Original</i> ... £9,535				
<i>Supplementary</i> ... 10				
	9,545	8,804 17 6	740 2 6	—
B.—Travelling Expenses ...	400	7 5 0	392 15 0	—
C.—Incidental Expenses ...	85	49 11 0	35 9 0	—
D.—Telegrams and Telephones	240	185 5 11	54 14 1	—
E.—Allowance to President for Motor Car ...	350	350 0 0	—	—
TOTAL :—				
<i>Original</i> ... £10,610				
<i>Supplementary</i> ... 10				
	10,620	9,396 19 5		—
Surplus to be surrendered ... £			1,223 0 7	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to the Public Services (Temporary Economies) Act, 1933 (£176 13s. 0d.), to a reduction in the cost of living Bonus and to vacancies, modified by revision of the establishment.
- B.—The estimate, which includes provision for expenditure in connection with International, etc., Conferences, is necessarily conjectural, and no charges in respect of such Conferences arose in the year of Account.
- C. and D.—Expenditure cannot be accurately estimated.

EXTRA REMUNERATION (exceeding £30).

From this Vote a Head of Section of the Department of Local Government and Public Health received £252 6s. 8d. in respect of an allowance (£275 per annum) as Expert Adviser to the President of the Executive Council.

The Accounts of other Departments include £161 14s. 9d. in respect of salary, etc., of officers on loan to this Department.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
24 Deire Fomhair, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

COMPTROLLER AND AUDITOR-GENERAL.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934, 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	12,030	10,577 13 7	1,452 6 5	—
B.—Travelling Expenses ...	50	28 17 7	21 2 5	—
C.—Incidental Expenses ...	90	78 14 3	11 5 9	—
NATIONAL INSURANCE AUDIT.				
D.—Salaries ...	3,540	3,337 1 9	202 18 3	—
E.—Travelling Expenses ...	650	475 14 1	174 5 11	—
F.—Incidental Expenses ...	10	4 0 2	5 19 10	—
TOTAL ...£	16,370	14,502 1 5		—
Surplus to be surrendered ...		£ 1,867 18 7		
			Estimated.	Realized.
			£	£ s. d.
Extra Receipts payable to Exchequer ...	...	...	50	273 9 4

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to vacancies remaining unfilled, to reduction in cost of living Bonus, and to the operation of the Public Services (Temporary Economies) Act, 1933.
- B.—Audits involving travelling and subsistence expenses were not carried out to the extent anticipated.
- C.—Saving due to expenditure on telephones and carriage being less than anticipated.

D.—Saving due to reduction in cost of living Bonus, and to the operation of the Public Services (Temporary Economies) Act, 1933.

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 was less than anticipated.

EXTRA RECEIPTS.—A sum of £11 13s. 4d. was received in respect of the audit of the accounts of the Oireachtas Restaurant Committee, and £261 16s. 0d. was received in refundment of the salary, etc., 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 £442 14s. 4d. 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,
26th October, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

OFFICE OF THE MINISTER FOR FINANCE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934, 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	52,973	49,017 0 8	3,955 19 4	—
B.—Travelling Expenses ...	200	14 19 5	185 0 7	—
C.—Incidental Expenses ...	130	105 9 8	24 10 4	—
D.—Telegrams and Telephones	500	501 15 10	—	1 15 10
PAYMASTER-GENERAL'S OFFICE (including TEACHERS' PENSION OFFICE).				
E.—Salaries, Wages, and Allowances	7,197	7,016 18 10	180 1 2	—
F.—Travelling and Incidental Expenses	85	78 4 5	6 15 7	—
TOTAL ... £	61,085	56,734 8 10	4,352 7 0	1 15 10
Surplus to be surrendered ... <u>£4,350 11 2</u>				

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	500	2,938 12 8

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings due to the Public Services (Temporary Economies) Act, 1933, (£1,183 16s. 3d.), to vacancies on the establishment and to the reduction of the cost of living Bonus, modified by a revision of the establishment. The charge against this Subhead includes an irrecoverable amount of £1 10s. 10d. salary overpaid to an officer who retired during the year.

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

E.—Savings due to the Public Services (Temporary Economies) Act, 1933, (£109 0s. 5d.), and to reduction in the cost of living Bonus, modified by the employment of an additional Messenger.

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

EXTRA REMUNERATION (exceeding £30).

From the funds of the Currency Commission the Secretary of the Department of Finance received £480 remuneration as a member of the Commission; from the Vote for the Civil Service Commission, an Assistant Secretary of this Department received £448 5s. 4d. in respect of a gratuity as a Civil Service Commissioner; from the Vote for Agriculture, a Principal Officer of this Department received £100 in respect of his services as a Director of the Dairy Disposal Company and subsidiary companies; and from the Vote for Commissions and Special Inquiries, a Higher Executive Officer of this Department received £74 11s. 3d. in respect of a gratuity as Secretary to the Committee on Reinstatement of Civil Servants.

The amount charged against Subhead A. includes the sum of £443 12s. 8d., and the amount charged against Subhead E. includes £40 2s. 11d. in respect of salaries, etc., of officers on loan to other Departments and to Commissions and Committees of Inquiry.

The Accounts of other Departments include a sum of £487 19s. 10d. in respect of salary, etc., of officers on loan to this Department.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
27 Mí na Samhna, 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.

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, 1934, 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. ...	627,565	584,585 8 11	42,979 11 1	—
B.—Travelling Expenses ...	21,560	23,430 9 4	—	1,870 9 4
C.—Removal Expenses ...	1,200	2,240 1 8	—	1,040 1 8
D.—Poundage to Distributor of Stamps ...	230	327 8 11	—	97 8 11
E.—Remuneration, etc., to Collectors and Assessors of Taxes, etc. ...	45,920	44,075 10 7	1,844 9 5	—
F.—Carriage of Parcels, Advertisements, etc. ...	750	606 15 7	143 4 5	—
G.—Machinery and Repairs in Stamping Branch, Dies, Plates, etc. ...	1,450	1,382 8 7	67 11 5	—
H.—Telegrams and Telephones ...	2,900	2,984 6 7	—	84 6 7
I.—Uniform Clothing ...	1,150	1,497 4 7	—	347 4 7
J.—Cycles, Boats, and other Conveyances ...	540	441 16 9	98 3 3	—
K.—Revenue Instruments, etc. ...	300	288 19 3	11 0 9	—
L.—Law Charges, Expenses of Prosecutions, Fees, Rewards, etc. ...	5,000	4,234 5 2	765 14 10	—
M.—Incidental Expenses ...	180	235 15 7	—	55 15 7
N.—Provision of Rooms for Official Purposes ...	520	529 17 7	—	9 17 7

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
O.—Losses by Default, Fraud, and Accident ...	100	10 7 3	89 12 9	—
GROSS TOTAL ...£	709,365	666,870 16 4	45,999 7 11	3,505 4 3
			Surplus of Gross Estimate over Expenditure. £42,494 3 8	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £1,516 13 10	
P.—Appropriations in Aid ...	17,785	19,301 13 10		
NET TOTAL ...£	691,580	647,569 2 6	Total Surplus to be surrendered. £44,010 17 6	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving is mainly due to the fall in the cost of living Bonus (£16,000 approximately), the operation of the Public Services (Temporary Economies) Act, 1933 (£9,000 approximately), saving on seconded officials whose salaries were paid by the parent Departments (£4,500 approximately), posts unfilled for the whole or part of the year, and vacancies through deaths, resignations, dismissals, etc.
- B.—The excess is due to increased expenditure on travelling arising from the operation of the Old Age Pensions Act, 1932, to the supervision of tobacco growing, etc., and to additional travelling necessitated by unforeseen retirements. In addition, the travelling expenses of a special mobile rummage crew, organized during the year, were borne but not provided for in the Estimate.
- C.—The excess is due to the accelerated flow of routine transfers interrupted in 1932-33 as a result of the extensive tariff changes; to movements of officials consequent on the need for additional protective measures on the land frontier; and to exceptional transfers arising out of increases in staff and unexpected retirements.
- D.—The actual sales of stamps at the Dublin Stock Exchange showed a considerable increase as compared with the estimate. The excess was partially offset by savings under the Public Services (Temporary Economies) Act, 1933.
- E.—The saving is due principally to the fall in the cost of living Bonus and to the operation of the Public Services (Temporary Economies) Act, 1933.
- F.—The saving is due to a change in the method of distributing stores and to a reduction in contract price for the carriage of parcels.
- G.—The net savings arose through a fall in the expenditure on repairs and renewals of machinery.
- H.—The excess is due to the cost of rentals of new telephone extensions and to an increase in the number of calls.
- I.—The excess is due to the provision of waterproof coats for members of the Preventive Staff and uniforms for new officials which were not provided for in the Estimate.
- J.—Provision was made for the purchase of 20 new cycles in 1933-34. Ten of these machines were, however, supplied and paid for in the financial year 1932-33. In addition, the expenditure on cycle allowances and repairs and accessories was not so heavy as anticipated.

K.—A casual variation.

L.—The provision made for exceptional legal expenses expected to arise in 1933-34 was not fully utilized; in addition, there were savings under the Public Services (Temporary Economies) Act, 1933.

M.—The excess is due mainly to the payment of poundage incurred in prior years by the Garda Síochána in respect of the transmission of fees for firearms certificates.

N.—This small excess is attributable to payment of two items of expense incurred in prior years.

O.—Legal costs involved in obtaining a duplicate of an original Grant of Probate alleged to have been forwarded to an Inspector of Taxes, but which could not be subsequently found in the Inspector's Office despite an exhaustive search—£8 5s. 7d. (Department of Finance letter S. 47/5/33 of 16th November, 1933). The remaining £2 1s. 8d. comprised minor cash discrepancies not involving fraud or culpable negligence. (Department of Finance letters S. 47/7/26 of 4th May 1934, and S. 47/7/26 of 7th September, 1934.).

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 Department of National Health Insurance	150		150	0 0
Charge for manufacture of Unemployment Insurance Stamps for Department of Industry and Commerce	190		190	0 0
Clerical Services and incidental expenses on account of General Lighthouse Fund	285		285	0 0
Charge for manufacture of Road Fund Licences ...	—		300	3 8(a)
Moneys received from Merchants, etc., for special attendance of Officers	9,000		11,247	16 10(b)
Fines, Forfeitures, Law Costs recovered, etc. ...	6,500		5,324	16 7(c)
Registry of Business Names	240		302	0 0(b)
Proceeds of Customs Sales (Seizures, etc.) ...	800		721	18 1(d)
Charges for Collecting Local Dues, etc. ...	200		280	3 3(b)
Miscellaneous Items	420		499	15 5(e)
	<u>£17,785</u>		<u>£19,301</u>	<u>13 10</u>

(a) The arrangements for the manufacture of Road Fund Licences were completed subsequent to the framing of the Estimate.

(b) These receipts vary with the volume of trade and cannot be estimated with any great degree of accuracy.

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

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

(e) The miscellaneous items comprised the following:—

	£	s.	d.
Fees under Merchant Shipping Acts	60	0	0
Bill of Entry Receipts	236	14	6
Refunds of sundry Vote payments made in prior years	45	10	1
Minor unclassified items, e.g., surpluses in cash, rent of goods in State Warehouses, etc.	157	10	10
	<u>£499</u>	<u>15</u>	<u>5</u>

EXTRA REMUNERATION (exceeding £30).

One Higher Executive Officer (Secretariat) received an allowance of £52 plus Bonus during the absence of a Principal Clerk as Secretary to the Commission of Inquiry into the Civil Service.

One Junior Executive Officer (Secretariat) received an allowance of £30 per annum plus Bonus as Private Secretary to the Chairman of the Revenue Commissioners.

Two Officers of Customs and Excise received allowances at the rate of £50 per annum inclusive while employed on Special Inquiry Duty (Department of Finance letter E. 2/25/26 of 16th July, 1932).

Fifty-six Officers of Customs and Excise received amounts varying from £30 9s. 5d. to £112 3s. 5d.; twenty-three Preventive Officers received amounts varying from £30 7s. 6d. to £84 12s. 6d.; fifty-six Preventive Men received amounts varying from £30 2s. 10d. to £105 18s. 4d.; nine Temporary Preventive Men received amounts varying from £30 0s. 11d. to £58 1s. 8d.; twelve watchers received amounts varying from £30 1s. 4d. to £40; one Staff Officer (Taxes) received £57 7s. 6d.; four Tax Officers received amounts varying from £34 17s. 0d. to £39 18s. 0d.; seven Tax Clerks received amounts varying from £30 7s. 0d. to £35 0s. 7d.; fifteen Clerical Officers received amounts varying from £30 10s. 4d. to £49 4s. 8d.; two Writing Clerks received £34 4s. 10d. and £36 12s. 6d. respectively; and eighteen Clerks, Departmental Class, Customs and Excise, received amounts varying from £30 5s. 3d. to £76 6s. 6d. in respect of extra attendance, double duty, fees for instruction of pupils, overtime, rewards for detecting smuggling or other Revenue evasions, etc.

In addition to the above, one Junior Executive Officer (Secretariat) received £152 from the Vote for Science and Art for teaching in the Metropolitan School of Art and £22 for designing Book Wrappers on "Irish Texts."

NOTES.

This Account includes amounts of £435 2s. 7d. in respect of salary and Bonus paid to one Officer of Customs and Excise loaned to the Office of the Minister for Education; £228 17s. 7d. in respect of salary and Bonus of one Junior Executive Officer loaned to the Department of Local Government and Public Health; £129 16s. 3d. in respect of salary and Bonus of one Shorthand Typist loaned to the Office of the Minister for Finance; £124 17s. 0d. in respect of salary and Bonus of one Clerical Officer loaned to the National Health Insurance Office; and £403 15s. 2d. 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 Department as follows:—Office of Comptroller and Auditor-General, £442 14s. 4d.; Office of the Minister for Education, £510 18s. 5d.; Office of the Minister for Industry and Commerce, £873 5s. 6d.; Office of the Minister for Justice, £448 11s. 0d.; Office of Public Works, £308 1s. 5d.; Office of the Minister for Posts and Telegraphs, £607 5s. 10d.; Office of the Irish Land Commission, £211 19s. 6d.; General Valuation and Boundary Survey, £290 12s. 0d.; Office of the Minister for Defence, £201 13s. 4d.; Office of the Minister for Agriculture, £306 15s. 9d.; Office of the Minister for Finance, £222 1s. 8d.

W. O'BRIEN,

Accounting Officer.

OIFIG NA GCOIMISINÉIRÍ IONCUIM,
CAISLEÁN BRAILE ÁTHA CLIATH,
29adh Samhain, 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.

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

OLD AGE PENSIONS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934, 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 to Blind Persons (10 & 11 Geo. 5, c. 49, sec. 1, and No. 18 of 1932) ; 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 :— Original £3,250,000 Supplementary 75,000	3,325,000	3,310,375 2 6	14,624 17 6	—
B.—Expenses of Pension Committees :— Original ... £7,250 Supplementary 100	7,350	7,304 18 0	45 2 0	—
D.—Sums Irrecoverable ...	—	2 19 0	—	2 19 0
E.—Extra Statutory Payments ...	—	134 13 0	—	134 13 0
GROSS TOTAL :— Original £3,257,250 Supplementary 75,100	£ 3,332,350	3,317,817 12 6	14,669 19 6	137 12 0
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £14,532 7 6	
C.—Appropriations in Aid :— Original ... £400 Supplementary 700	1,100	1,079 11 0	Deficiency of Appropriations in Aid realized. £20 9 0	
NET TOTAL :— Original £3,256,850 Supplementary 74,400	£ 3,331,250	3,316,738 1 6	Net Surplus to be surrendered. £14,511 18 6	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Supplementary Grant which was obtained to meet increased expenditure under the Old Age Pensions Act, 1932, proved to be slightly in excess of actual requirements.
- B.—Salaries amounting to about £30, payment of which would normally fall to be made within the year, were outstanding at the close of the account.
- 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 dated 30th November, 1933, 12th February, 1934, and 13th July, 1934).
- 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 dated 30th November, 1933, 12th February, 1934, and 13th July, 1934).
- 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 £2,117 6s. 6d. were effected under Section 7 (3) of the Old Age Pensions Act, 1911, by withholding payment of pension orders.

(2) The undermentioned sums repayable under Section 9 (2) of the Old Age Pensions Act, 1908, were written off as irrecoverable, either finally or provisionally (Department of Finance letters S. 88/2/30 dated 30th November, 1933, 12th February, 1934, and 13th July, 1934):—

£	s.	d.	
957	7	0	Cases in which, there being no fraud or concealment, recovery was waived.
1,204	6	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 by the failure of legal proceedings. Where the amounts have been 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.
1	10	0	Cases where pensions were drawn during the receipt of disqualifying Poor Law Relief, where no single overpayment exceeded 30s.
<hr/>			
£2,163	3	6	

W. O'BRIEN,

Accounting Officer.

OIFIG NA gCOIMISINÉIRÍ IONCUIM,
BAILE ÁTHA CLIATH,
14adh Samhain, 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.

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

LOCAL LOANS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934,
compared with the Sum Granted, for a Grant-in-Aid of the
LOCAL LOANS FUND.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
Local Loans Fund (Grant-in-Aid)	2,150,000	2,150,000	—	—
TOTAL ...	£ 2,150,000	2,150,000	—	—

	Estimated.	Realized.	
	£	£	s. d.
EXTRA RECEIPTS PAYABLE TO EXCHEQUER :—			
Repayments by Borrowers on account of advances from the British Local Loans Fund :—			
Per Land Commission	130,000	62,532	12 7
Per Office of Public Works	315,000	521,000	0 0
Receipts on account of Local Loans previously written off as irrecoverable	—	31	8 7
	£445,000	£583,564	1 2

The shortage in the case of Land Commission receipts arose from the funding of arrears and the halving of Annuities under the Land Act, 1933.

The surplus in Office of Public Works receipts is due to the redemption by certain local authorities of large loans.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
11 Lúnasa, 1934.

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, 1934, 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.	3,203	2,475 2 3	727 17 9	—
2.—Travelling and Incidental Expenses	1,200	909 10 9	290 9 3	—
3.—Advertising and Publicity Expenses	924	923 7 3	12 9	—
4.—Expenses of County Committees (including Grants to Secretaries)	250	81 14 9	168 5 3	—
TOTAL FOR CENTRAL SAVINGS COMMITTEE£	5,577	4,389 15 0	1,187 5 0	—
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	—
COMMISSION OF INQUIRY INTO CIVIL SERVICE.				
C.1.—Salaries, etc.	160	89 10 10	70 9 2	—
2.—Travelling and Incidental Expenses	280	133 7 4	146 12 8	—
TOTAL FOR COMMISSION OF INQUIRY INTO CIVIL SERVICE ...£	440	222 18 2	217 1 10	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
COMMISSION OF INQUIRY INTO REGISTRATION OF SHOPS.				
D.1.—Salaries, etc.	25	26 10 10	—	1 10 10
2.—Travelling and Incidental Expenses	85	29 7 9	55 12 3	—
TOTAL FOR COMMISSION OF INQUIRY INTO REGISTRATION OF SHOPS...£	110	55 18 7	55 12 3	1 10 10
COMMITTEE OF INQUIRY INTO WIDOWS' AND ORPHANS' PENSIONS.				
E.1.—Salaries, etc.	5	74 4 11	—	69 4 11
2.—Travelling and Incidental Expenses	20	18 9 11	1 10 1	—
TOTAL FOR COMMITTEE OF INQUIRY INTO WIDOWS' AND ORPHANS' PENSIONS£	25	92 14 10	1 10 1	69 4 11
IRISH MANUSCRIPTS COMMISSION.				
F.1.—Salaries, etc.	610	651 1 4	—	41 1 4
2.—Fees and Expenses in connection with Inspection of MSS. and Editing of Publications	700	232 14 10	467 5 2	—
3.—Travelling and Incidental Expenses	90	36 1 3	53 18 9	—
TOTAL FOR IRISH MANUSCRIPTS COMMISSION£	1,400	919 17 5	521 3 11	41 1 4
G.—COMMISSIONS AND INQUIRIES NOT SPECIFICALLY PROVIDED FOR	1,500	902 14 10	597 5 2	—
TOTAL£	9,067	6,583 18 10	2,594 18 3	111 17 1

Surplus to be surrendered ... £2,483 1 2

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	46 4 10
		B 2

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. Savings due to the Public Services (Temporary Economies) Act, 1933, amounted in the aggregate to £82 ls. 6d.

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

A.2.—Close estimation is not possible. Saving mainly attributable to vacancies for State Savings Officers.

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. and D.—See general explanation above.

C.—See general explanation above. The expenditure on special reporting was less than was anticipated.

E.1.—Excess due to the payment of a gratuity to the Secretary of the Committee.

F.1.—Excess due to the employment of additional staff.

F.2. and 3.—Savings due to the progress of examination and editorial work being less rapid than was anticipated.

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

TOTAL EXPENDITURE.

EXPENDITURE from the Vote for Commissions and Special Inquiries on Commissions and Committees appointed before the year 1933-34 on account of which payments were made in the year 1933-34.

COMMISSION OR COMMITTEE.	Year of Appointment.	Expenditure to 31st March, 1934.
		£ s. d.
Central Savings Committee	1923-24	69,507 10 7
Irish Manuscripts Commission	1928-29	5,356 6 8
Commission of Inquiry into Civil Service	1932-33	406 5 3
Commission of Inquiry into Registration of Shops	1932-33	71 1 9
Committee of Inquiry into Widows' and Orphans' Pensions	1932-33	157 6 7
Commission of Inquiry into Sale of Labourers' Cottages	1932-33	285 1 7
Committee of Inquiry into Cost of Living Figure	1932-33	24 19 4
Committee on Reinstatement of Civil Servants	1932-33	88 8 9
		£75,897 0 6

COMMISSIONS AND INQUIRIES NOT SPECIFICALLY PROVIDED FOR.

SUBHEAD G.—EXPENDITURE, 1933-34.

COMMISSION OR INQUIRY.	Salaries, Wages, and Allowances.	Travelling and Incidental Expenses (including Reporting).	Total.
	£ s. d.	£ s. d.	£ s. d.
Pig Industries Tribunal	47 0 0	425 14 11	472 14 11
Commission of Inquiry into Sale of Labourers' Cottages	40 0 0	15 10 5	55 10 5
Local Authorities (Political Victimization) Re- instatement Committee	—	17 9 11	17 9 11
Inland Fisheries Commission	32 16 5	91 13 8	124 10 1
Committee of Inquiry into Cost of Living Figure	12 4 4	5 5 0	17 9 4
Committee on Reinstatement of Civil Servants Clare Phosphates	74 11 3	—	74 11 3
Committee of Inquiry into Resignation and Dismissals from the Royal Irish Constabu- lary (1934)	8 2 0	—	8 2 0
County Donegal Transport Committee ...	—	12 1 0	12 1 0
	—	120 5 11	120 5 11
£	214 14 0	688 0 10	902 14 10

EXTRA REMUNERATION (exceeding £30).

From this Vote a Higher Executive Officer of the Department of Local Government and Public Health received £74 4s. 11d. in respect of a gratuity as Secretary to the Committee of Inquiry into Widows' and Orphans' Pensions (Subhead E.); a Shorthand-Typist of the Irish Manuscripts Commission received £33 13s. 4d. in respect of an allowance as acting Secretary to the Commission (Subhead F.); the Secretary of the Tariff Commission received £47 as Secretary to the Pig Industries Tribunal (Subhead G.); a Higher Executive Officer of the Department of Finance received £74 11s. 3d. as Secretary to the Committee on Reinstatement of Civil Servants (Subhead G.) and a Clerical Officer of the Department of Local Government and Public Health received £40 as Secretary to the Commission of Inquiry into Sale of Labourers' Cottages (Subhead G.).

NOTES.

The Accounts of other Departments include the sum of £1,027, approximately, in respect of salary, etc., of staff lent to Commissions, etc., viz. :—

	£
Commission of Inquiry into the Civil Service	578
Inland Fisheries Commission	142
County Donegal Transport Committee	80
Irish Manuscripts Commission	227

The members and Secretary of the Pig Industries Tribunal received remuneration from the Vote for the Tariff Commission.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,

27 Mí na Samhna, 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.

SEÓIRSE MAG CRAITH
Comptroller and Auditor-General.

OFFICE OF PUBLIC WORKS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF PUBLIC WORKS (1 & 2 Will. 4, c. 33, ss. 5 & 6; 5 & 6 Vict., c. 89, ss. 1 & 2; 9 & 10 Vict., c. 86, ss. 2, 7 & 9; 10 Vict., c. 32, s. 3; 33 & 34 Vict., c. 46, s. 42; 40 & 41 Vict., c. 27; 44 & 45 Vict., c. 49, s. 31; &c.).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
A.—Salaries, Wages, and Allowances ...	95,899	88,438 17 6	7,460	2	6	—		
B.—Travelling Expenses ...	9,000	7,798 3 6	1,201	16	6	—		
C.—Incidental Expenses ...	700	795 9 2	—			95	9	2
D.—Telegrams and Telephones	725	854 11 5	—			129	11	5
LAND IMPROVEMENT ACTS, AND LAND ACT, 1881, LOANS.								
E.1.—Salaries ...	584	558 8 4	25	11	8	—		
E.2.—Travelling Expenses ...	200	135 7 0	64	13	0	—		
E.3.—Advertisements ...	50	44 6 1	5	13	11	—		
GROSS TOTAL ...£	107,158	98,625 3 0	8,757	17	7	225	0	7
			Surplus of Gross Estimate over Expenditure. £8,532 17 0					
Deduct :—			Surplus of Appropriations in Aid realized. £3,607 3 3					
F.—Appropriations in Aid ...	10,625	14,232 3 3	Total Surplus to be surrendered. £12,140 0 3					
NET TOTAL ...£	96,533	84,392 19 9						

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Deductions made pursuant to the Public Services (Temporary Economies) Act, 1933, amounted to £1,692 9s. 9d. Savings otherwise due principally to vacancies in the establishment and to variations in the cost of living Bonus as compared with the estimate.
- B.—The travelling expenses of the Architectural Staff and of the Engineers engaged on Arterial Drainage work were less than anticipated.
- C.—Excess due principally to the necessity for advertising to a greater extent than anticipated.
- D.—Excess due to general pressure especially on work in connection with Relief Schemes.

E.1.—Deduction pursuant to the Public Services (Temporary Economies) Act, 1933, amounted to £12 12s. 3d. Saving otherwise due to variation in cost of living Bonus.

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

F.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
(1) Deductions for Preliminary Expenses from Loans, Advances, etc.	75	54 1 7
(2) Penal Interest on overdue Loans repayments	750	1,675 16 3
(3) Services performed for the British Government, etc.	1,300	1,199 10 9
(4) Proportion of salaries and expenses of Staff recovered as part of the cost of works under the Drainage Maintenance Act, 1924; the Arterial Drainage Act, 1925; and the Barrow Drainage Acts, 1927 and 1933, etc.	8,500	11,293 9 5
Profit realized on the sale of gold coins in cashier's balance	—	9 5 3
	<u>£10,625</u>	<u>£14,232 3 3</u>

(1) The amount of loans advanced 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.

(2) The number of borrowers who became subject to Penal Interest for unpunctuality in repayment of their loans instalments was greater than anticipated.

(3) A percentage charge is made based on the actual expenditure incurred by the Commissioners as agents for the parties concerned. The expenditure was less than anticipated, and the agency fees decreased proportionately.

(4) The amounts recovered for Engineers' expenses include the following :—Arterial Drainage, £6,404; Barrow Drainage, £4,056; Unemployment Relief Schemes, £833. Additional works were undertaken on the River Barrow pursuant to the Barrow Drainage Act, 1933 (No. 30 of 1933).

EXTRA REMUNERATION (exceeding £30).

A payment of £125 12s. 6d. was made to a retired officer who was re-employed as a Temporary Assistant 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).

An established Assistant Engineer acting as Engineer in charge of Drainage Works received a temporary non-pensionable allowance of £150 per annum plus Bonus for additional duties and responsibilities principally in connection with the Barrow Drainage Scheme (Department of Finance letter E. 8/6/31 of 12th May, 1934).

In connection with the Barrow Drainage Scheme £50 was paid to the Resident Engineer and £35 and £32, respectively, to two temporary Assistant Engineers for extra duties during portion of the year 1933 (Department of Finance letter E. 8/17/25 of 3rd March, 1934).

NOTES.

This Account includes a sum of £829 19s. 7d. for salaries, etc., of officers on loan to other Departments.

In respect of injuries sustained while superintending the salvage of a wrecked steamer an *ex gratia* payment of £12 16s. 6d. was made to an officer whose substantive

salary is borne on the Vote for Public Works and Buildings and who receives an allowance from this Vote for acting as Assistant Engineer (E. 8/8/34 of 28th February, 1934).

The Accounts of the Votes for Land Commission, Industry and Commerce, and Posts and Telegraphs include the sums of £717 11s. 9d.; £74 15s. 7d.; and £67 0s. 3d.; respectively, in respect of salaries, etc., of officers on loan to this Department.

PIERCE KENT,
Accounting Officer.

GEO. P. FAGAN, *Accountant*,
OFFICE OF PUBLIC WORKS, DUBLIN,
10th November, 1934.

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, 1934.

SERVICE.	Balances, 1st April, 1933.	Receipts, 1933-34.	Payments, 1933-34.	Balances, 31st March, 1934.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Irish Church Fund, Loans Repayments ...	—	17 10 9	17 10 9	—
Sea Fisheries Act, 1883	588 12 5	—	—	588 12 5
Shannon Navigation ...	1,793 8 10	4,977 9 9	5,956 13 7	814 5 0
Linen Hall ...	—	145 14 10	145 14 10	—
Letterkenny Railway ...	Dr. 12 16 0	12 16 0	8 10 8	Dr. 8 10 8
Light Railways Surplus Revenue ...	†628 0 0	—	—	628 0 0
Marine Works Act, 1902, Maintenance Fund	875 1 6	738 0 11	286 1 3	1,327 1 2

†Amount of Scotter Award.

PIERCE KENT,
Accounting Officer.

GEO. P. FAGAN,
Accountant.
10th November, 1934

PUBLIC WORKS AND BUILDINGS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934, compared with the Sum Granted, for Expenditure in respect of PUBLIC BUILDINGS; for the Maintenance of certain PARKS and PUBLIC WORKS; and for the Execution and Maintenance of DRAINAGE WORKS.

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 ...	6,000	3,474 6 11	2,525 13 1		—	
B.—New Works, Alterations and Additions ...	262,965	206,499 5 5	56,465 14 7		—	
C.—Maintenance and Supplies	201,805	170,496 12 4	31,308 7 8		—	
CC.—Compensation in lieu of Restoration of Lands taken over under Emergency Powers ...	4,000	2,653 4 0	1,346 16 0		—	
D.—Furniture, Fittings, and Utensils ...	21,469	21,349 13 0	119 7 0		—	
E.—Rents, etc. ...	66,360	66,365 0 11	—		5 0 11	
E.2.— <i>Ex Gratia</i> Payment to Gaelic League :— Original ... Nil Supplementary £500	500	500 0 0	—		—	
EE.—Compensation for premises commandeered by the Army ...	2,000	322 0 6	1,677 19 6		—	
F.—Fuel, Light, Water and Cleaning, etc. ...	42,040	43,432 15 6	—		1,392 15 6	
G.—Phoenix Park National School ...	117	78 19 6	38 0 6		—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
H.—River Shannon Works ...	160	102 0 8	57 19 4	—
I.—Linen Hall, Dublin ...	10	25 15 10	—	15 15 10
J.1.—Drainage Maintenance	10	—	10 0 0	—
J.2.—Arterial Drainage ...	26,000	23,413 2 5	2,586 17 7	—
J.3.—Barrow Drainage :— Original £11,500 Supplementary 31,650	43,150	42,300 1 0	849 19 0	—
J.4.—Arterial Drainage—Purchase of Machinery ...	10	—	10 0 0	—
J.5.—Arterial Drainage—Maintenance of Machinery ...	750	1,193 13 9	—	443 13 9
K.—Telegrams and Telephones ...	300	278 2 9	21 17 3	—
<i>Deduct :—</i>	677,646	582,484 14 6	97,018 11 6	1,857 6 0
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	31,640	—	31,640 0 0	—
GROSS TOTAL :— Original £645,496 Supplementary 500 Do. 10	£ 646,006	582,484 14 6	65,378 11 6	1,857 6 0
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £63,521 5 6	
L.—Appropriations in Aid ...	73,300	66,215 0 9	Deficiency of Appropriations in Aid realized. £7,084 19 3	
NET TOTAL :— Original ... £572,196 Supplementary 500 Do. 10	£ 572,706	516,269 13 9	Net Surplus to be surrendered. £56,436 6 3	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

SERVICE.	AMOUNT.	DEPARTMENT OF FINANCE AUTHORITY.
DEPARTMENT OF JUSTICE :	£ s. d.	
Gárda Síochána.		
Co. Cork : Tarleton	91 17 9	S. 14/4/32.
Co. Dublin : Blanchardstown	130 4 8	S. 14/13/29.
Co. Galway : Recess	100 0 0	S. 14/23/31.
Turloughmore	500 0 0	S. 14/18/27.
Co. Kerry : Castlegregory	10 0 0	S. 14/6/34.
Glenbeigh	14 6 9	S. 14/11/32.
Co. Mayo : Ballyhaunis	850 0 0	S. 14/12/32.
Co. Offaly : Daingean	168 18 9	S. 14/6/27.
Co. Wexford : Coolgreany	375 2 0	S. 14/15/33.

DEPARTMENT OF LANDS AND FISHERIES.

Land Commission, 61 Merrion Square	1,150 0 0	S. 1/12/33.
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UNAPPROPRIATED BUILDINGS.

Co. Kerry : Dingle ex-Coastguard Station	83 17 0	S. 55/22/32.
TOTAL	£3,474 6 11	

B.—See detailed statement of New Works, pages 31 to 41.

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 forecast. The under-expenditure was the net result of savings and excesses on these various items.

CC.—The payments made within the year comprised the following :—Cork Hutments Camp, Compensation, £1,800 (Department of Finance letter S. 55/18/31 of 6th September, 1933); Killeagh Airship Station, Compensation, £350; Re-erection of boundary fences, £503 4s. 0d. (Department of Finance letters S. 55/92/26 of 7th April and 19th December, 1933, and 8th February, 1934).

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 substitution of turf for coal in a great number of cases and partly to increased requirements of Departments as a result of additional accommodation provided, etc.

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

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

I.—The expenditure on the property during the year exceeded the receipts by £25 15s. 10d. owing to the non-payment within the year of a rent which fell due in March, 1934.

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

J.2.—Certain of the schemes provided for did not within the year reach the stage at which operations could be commenced.

J.3.—The actual expenditure within the year was £82,700 1s. 0d., of which £40,400 was charged to Local Loans Advances. The total expenditure on the scheme up to the 31st March, 1934, was £500,552 10s. 6d., of which £250,400 was charged to Local Loans Advances.

J.4.—No new machines were purchased during the year.

J.5.—The overhaul of more machines than anticipated was undertaken during the year. (Department of Finance letter S. 60/10/34 of 29th March, 1934).

K.—Casual.

L.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£
1. Rents and Fines	26,000	23,010
2. Harbour Tolls, Dues, etc.	19,000	19,073
3. Sale of old materials and stores	700	1,575
4. Hire of Excavators to Drainage Districts	4,000	4,584
5. Hire of Dredgers and other Plant	2,700	1,518
6. Sales of Farm and Garden Produce	850	1,599
7. Admission Tickets at Parks, Piers, etc.	2,000	2,082
8. Lettings of Sporting, Fishing Rights, etc.	1,200	217
9. Contribution from Post Office Savings Bank Fund	145	288
10. Compensation awarded under Pembroke (Donnybrook Widening) Order, 1925	2,305	2,305
11. 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... ..	14,000	9,363
12. Miscellaneous	400	601
	<u>£73,300</u>	<u>£66,215</u>

1. A fine of £3,000 included in the estimate as payable on letting of the old Model School, Kilkenny, was not realized, inasmuch as the preliminaries for the letting were not completed.

2. Casual.

3. The excess was due principally to receipts realized for sales of Riding School structure at Lusk Government Farm, a wreck at Dún Laoghaire Harbour, and disused huts and old materials from ex-Military Barracks.

4. Sums amounting to £494 not anticipated in the estimate were realized on the hire of two excavators for the drainage of the River Barrow.

5. The anticipated programme of hirings did not fully mature.

6. The receipts for sales of produce from the gardens at the ex-Governor-General's Residence in the Phoenix Park yielded £486, and the returns from other gardens were greater than anticipated.

7. Casual.

8. Efforts to make lettings of certain sporting and fishing rights at Bourn-Vincent Memorial Park were unsuccessful.

9. The contribution is based on the actual expenditure on behalf of the Savings Bank within the year.

11. Expenditure on reconstruction of damaged Government property was less than expected.

12. The principal items included are £250 6s. 8d. for sale of ex-Gárda Síochána Barrack, Loughrea, and £307 in respect of deposits lodged by contractors when applying for plans, etc., for tendering.

NOTES.

Deductions made pursuant to the Public Services (Temporary Economies) Act, 1933, amounted to £194 12s. 1d.

An *ex gratia* payment of £23 10s. 6d. was made to a contractor at Muff Gárda Síochána Barrack in respect of an item omitted from his accepted tender, Subhead B. (Department of Finance letter S. 14/26/27 of 21st April, 1933).

Included under Subhead B. is a sum of £600 making with instalments paid in previous years a total payment of £1,500 to a firm of Quantity Surveyors in settlement of their claim for preparation of Bills of Quantities for the proposed new Training College at Galway which were not required as a result of the decision subsequently taken to utilize the building as a Preparatory College (Department of Finance letter S. 22/15/27 of 5th July, 1933).

The following claims against a contracting firm which ceased business following destruction of their factory by fire were waived:—Extra cost of completing contracts by other means, £27 7s. 0d.; value of furniture destroyed, £11 3s. 8d.; Subheads B. and D. (Department of Finance letter S. 102/1/34 of 11th January, 1934).

An *ex gratia* payment of £8 was made to a Sergeant of the Gárda Síochána for damage done to his property as the result of the collapse of a ceiling in the barrack. Subhead C. (Department of Finance letter S. 13/16/34 of 22nd February, 1934).

Surplus plant and stores valued at £28 were transferred from Haulbowline to Dún Laoghaire Harbour. Subhead C. See Vote for Haulbowline Dockyard, No. 27.

Included under Subhead C. is an expenditure of £74 5s. 0d. upon the reconstruction of a boathouse at Bourn-Vincent Memorial Park accidentally destroyed by fire. Two motor boats valued at £95 were destroyed on the same occasion but have not yet been replaced.

Included under Subhead E. are payments amounting to £670 made in satisfaction of all claims of the landlord of Preghane Rifle Range under the lease for rent, reinstatement, etc. (Department of Finance letter S. 55/27/31 of 10th January, 1933).

Living Quarters which had been occupied free of rent by an employee at Dún Laoghaire Harbour were let to him on his retirement at a rent equivalent to the rates which are payable on the property. Subheads E. and L. (Department of Finance letter S. 55/50/33 of 25th April, 1934).

A saving estimated at £31 was effected under Subhead F. by the consumption of waste tobacco stalks in the furnaces of the Custom House, Dublin.

A sum of £90 was accepted from licensees of a sports ground in the Phoenix Park in settlement of claims against them for recoupment of expenditure incurred on their behalf on repairing the dressing pavilion and for their failure to maintain the property. Subhead L. (Department of Finance letter S. 43/3/24 of 20th December, 1933).

Claims for rents amounting to £54 on grazing lettings at Bourn-Vincent Memorial Park were waived in consideration of voluntary services of at least equivalent value rendered by the tenant. Subhead L. (Department of Finance letter S. 55/24/33 of 28th November, 1933).

Subhead L.—In five cases of lettings of surplus properties arrears of rent amounting to £90 8s. 2d. were written off as irrecoverable (Department of Finance letters S. 55/19/33 of 23rd December, 1933, and S. 102/2/31 of 22nd October, 1934).

Telephone Capital Account.—The net expenditure during the year on Post Office Buildings borne by the Telephone Capital Account amounted to £6,147 11s. 4d.

The following sums were expended out of the Relief Schemes Vote, 1933-34, for the benefit of properties in the Commissioners' charge :—

	£	s.	d.
Dublin Custom House, Esplanade	83	17	0
Office of Public Works, 50 St. Stephen's Green—Removal of buildings at rere	495	7	7
Four Courts—Lawns	211	1	10
Drumcondra new Gárda Síochána Barrack—Clearance of site, etc.	17	0	
National Museum, National Library, etc.—Renewal of stone-work	1,016	13	9

UNAPPROPRIATED BUILDINGS, ETC.

16 and 17 Parliament Street, Dublin—Demolition	776	11	4
Athlone Military Barracks—Partial demolition	629	18	8
Phoenix Park—New Road	17	12	4
Newbridge Military Barracks—Partial demolition	425	6	2
TOTAL	£3,657	5	8

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

	Expenditure, 1933-34.	Expenditure in previous years.	Total Expenditure to 31st March, 1934.
	£ s. d.	£ s. d.	£ s. d.
Hoey's Court, Dublin—Clearance	5 0	535 12 4	535 17 4
Inchicore and Longmeadows Estate— Conversion into Park	7,512 2 10	28,390 13 3	35,902 16 1
TOTAL ...£	7,512 7 10	28,926 5 7	36,438 13 5

PIERCE KENT,

Accounting Officer.

GEO. P. FAGAN,
Accountant,

OFFICE OF PUBLIC WORKS,
30th November, 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.

STATEMENT OF EXPENDITURE ON NEW WORKS, ETC., 1933-34.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
OIREACHTAS :				
1.—Reconstruction of Staircase to Speaker's and other rooms	1,050	7 11 9	1,042 8 3	—
DEPARTMENT OF FINANCE :				
2.—Dublin Custom House : Additional Reconstruction Work (Revote)	10	—	10 0 0	—
3.—Dublin Custom House : Renewal of Statues (Revote)	10	—	10 0 0	—
4.—Tralee Revenue Office : Improved Accommodation (Revote)	700	309 19 8	390 0 4	—
5.—Improvement in Customs Frontier Posts	1,500		914 3 6	—
(a) Castleblayney		120 13 6		
(b) Lifford		220 7 0		
(c) Muff		244 16 0		
DEPARTMENT OF JUSTICE :				
GÁRDA SÍOCHÁNA BARRACKS :				
DUBLIN METROPOLITAN AREA :				
6.—Donnybrook : New Barrack (Revote)	1,000	524 5 3	475 14 9	—
7.—Drumcondra : New Barrack (Revote £10)	10,000	1,288 4 5	8,711 15 7	—
Co. CARLOW.				
8.—St. Mullins (Glynn) : New Barrack (Revote)	10	2 14 9	7 5 3	—
Co. CAVAN.				
9.—Shercock : New Barrack (Revote £800)	900	900 0 0	—	—

OBSERVATIONS.

1. Preliminary work.
2. Work postponed.
3. Work postponed. £3 6s. 1d. expended, 1931-32, on preliminary work.
4. Work in progress.
5. (a) Alterations and additions. Work completed.
(b) New Hut. Department of Finance letter S. 2/13/33 of 28th June, 1933, sanctions expenditure of £230. Work completed.
(c) New Hut. Department of Finance letter S. 2/13/31 of 15th January, 1935, sanctions expenditure of £300. Work in progress.
6. Continuation of No. 13 of 1932-33. Department of Finance letters S. 14/114/26 of 12th April, 1930, and 10th June, 1930, sanction expenditure of £15,000. Expended £14,399 7s. 8d. Work in progress.
7. Continuation of No. 14 of 1932-33. Department of Finance letters S. 14/7/30 of 6th February, 1934, and 28th March, 1934, sanction expenditure of £14,500. Expended £1,839 10s. 4d. of which £549 9s. 7d. was borne on the Votes for Relief Schemes 1932-33 and 1933-34. Work in progress.
8. Continuation of No. 15 of 1932-33. £16 8s. 3d. expended on preliminary work.
9. Continuation of No. 17 of 1932-33. Department of Finance letter S. 14/19/30 of 11th October, 1932, sanctions expenditure of £1,500. Expended £1,113 5s. 7d. Work in progress.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE				
—continued.				
Co. CLARE.				
10.—Miltown Malbay: New Barrack (Revote) ...	10	2 8 3	7 11 9	—
11.—Scarriff: New Barrack (Revote) ...	10	—	10 0 0	—
Co. CORK.				
12.—Ballynoe: New Barrack (Revote £700) ...	900	1,263 19 0	—	363 19 0
13.—Cork City Bridewell and ex-R.I.C. Barrack: Restoration (Revote £1,200)	1,500	1,760 11 2	—	260 11 2
14.—Newmarket: New Barrack	200	237 10 1	—	37 10 1
15.—Tarleton: New Barrack (Revote) ...	10	—	10 0 0	—
16.—Whitegate: New Barrack (Revote £200) ...	500	—	500 0 0	—
Co. DONEGAL.				
17.—Buncrana: Adaptation...	500	455 3 4	44 16 8	—
18.—Clonmany: Adaptation (Revote £150) ...	150	102 12 8	47 7 4	—
19.—Letterkenny (No. 1 Barrack): Adaptation (Revote £900) ...	1,250	1,002 0 0	248 0 0	—
Co. DUBLIN.				
20.—Finglas: New Barrack (Revote) ...	900	1,714 10 8	—	814 10 8
21.—Lusk: New Barrack (Revote) ...	10	—	10 0 0	—

OBSERVATIONS—continued.

10. Continuation of No. 18 of 1932-33. £3 6s. 10d. expended on preliminary work.
11. Work postponed.
12. Continuation of No. 21 of 1932-33. Department of Finance letter S. 14/4/31 of 28th February, 1931, sanctions expenditure of £1,550. Expended £1,266 4s. 2d. Work completed.
13. Continuation of No. 23 of 1932-33. Department of Finance letters S. 14/17/25 of 10th March, 1931, and 29th January, 1935, sanction expenditure of £18,362 3s. 0d. Expended £18,362 3s. 0d. Work completed.
14. Continuation of No. 27 of 1932-33. Department of Finance letter S. 14/115/26 of 15th March, 1932, sanctions expenditure of £1,500. Expended £1,331 6s. 4d. Work completed.
15. Work postponed.
16. Work postponed.
17. Department of Finance letters S. 14/15/30 of 22nd August, 1930, and 20th January, 1933, sanction expenditure of £500. Work completed. Further payment to be made.
18. Continuation of No. 30 of 1932-33. Department of Finance letter S. 14/6/32 of 11th October, 1932, sanctions expenditure of £300. Expended £291 15s. 5d. Work completed.
19. Continuation of No. 31 of 1932-33. Department of Finance letter S. 14/22/31 of 11th October, 1932, sanctions expenditure of £1,350. Expended £1,010 3s. 6d. Work in progress.
20. Continuation of No. 33 of 1932-33. Department of Finance letter S. 14/10/30 of 11th October, 1932, sanctions expenditure of £2,000. Expended £1,779 0s. 11d. Work completed. Further payment to be made.
21. Work postponed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE —continued.				
Co. DUBLIN—continued.				
22.—Malahide : Adaptation (Revote £470) ...	900	837 3 4	62 16 8	—
23.—Swords : Adaptation (Re- vote £650) ...	800	558 10 11	241 9 1	—
Co. GALWAY.				
24.—Ballinasloe : New Barrack (Revote) ...	10	1 0 1	8 19 11	—
25.—Creggs : New Barrack (Revote) ...	10	1 16 0	8 4 0	—
26.—Gort : Adaptation of part of ex-Military Barrack (Revote) ...	1,500	140 1 7	1,359 18 5	—
27.—Monivea : Adaptation (Revote) ...	300	566 8 11	—	266 8 11
28.—Recess : New Barrack (Revote) ...	10	19 1	9 0 11	—
29.—Turloughmore ex-R.I.C. Barrack : Restoration (Revote) ...	10	—	10 0 0	—
Co. KERRY.				
30.—Beaufort : New Barrack (Revote) ...	10	769 0 0	—	759 0 0
31.—Lixnaw : New Barrack (Revote) ...	900	715 0 0	185 0 0	—
32.—Milltown (Castlemaine) : New Barrack (Revote)...	900	184 0 0	716 0 0	—
33.—Rathmore : New Barrack (Revote) ...	10	—	10 0 0	—

OBSERVATIONS—continued.

22. Continuation of No. 35 of 1932-33. Department of Finance letter S. 14/84/32 of 22nd November, 1932, sanctions expenditure of £1,260. Expended £1,066 19s. 9d. Work in progress.
23. Continuation of No. 36 of 1932-33. Department of Finance letters S. 14/2/30 of 2nd February, 1933, and 31st March, 1933, sanction expenditure of £1,000. Expended £588 19s. 1d. Work in progress.
24. Continuation of No. 37 of 1932-33. £1 6s. 7d. expended on preliminary work.
25. Continuation of No. 38 of 1932-33. £8 16s. 0d. expended on preliminary work.
26. Continuation of No. 41 of 1932-33. Department of Finance letter S. 14/130/25 of 7th December, 1933, sanctions expenditure of £2,450. Expended £177 7s. 10d. Work in progress.
27. Continuation of No. 43 of 1932-33. Department of Finance letter S. 14/71/26 of 11th October, 1932, sanctions expenditure of £750. Expended £764 12s. 0d. Work completed.
28. Preliminary work.
29. Work postponed.
30. Continuation of No. 47 of 1932-33. Department of Finance letter S. 14/14/31 of 22nd August, 1933, sanctions expenditure of £1,500. Expended £770 16s. 2d. Work in progress.
31. Continuation of No. 50 of 1932-33. Department of Finance letter S. 14/21/30 of 11th October, 1932, sanctions expenditure of £1,600. Expended £719 9s. 0d. Work in progress.
32. Continuation of No. 51 of 1932-33. Department of Finance letter S. 14/19/31 of 30th August, 1933, sanctions expenditure of £1,450. Expended £185 16s. 1d. Work in progress.
33. Work postponed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE —continued.				
Co. KILDARE.				
34.—Celbridge : New Barrack (Revote)	10	3 8 10	6 11 2	—
Co. KILKENNY.				
35.—Innistoge : New Barrack (Revote)	10	—	10 0 0	—
Co. LEITRIM.				
36.—Carrigallen : New Barrack (Revote £200) ...	900	3 0 6	896 19 6	—
Co. LIMERICK.				
37.—Kilmeedy : New Barrack (Revote £800) ...	900	1,399 19 10	—	499 19 10
Co. LONGFORD.				
38.—Ballinalee : Adaptation (Revote £10) ...	300	252 13 8	47 6 4	—
Co. LOUTH.				
39.—Hackballscross : New Bar- rack (Revote £100) ...	900	943 13 3	—	43 13 3
Co. MAYO.				
40.—Castlebar : New Barrack (Revote)	10	12 16 4	—	2 16 4
41.—Claremorris : New Barrack (Revote)	10	6 6 0	3 14 0	—
42.—Glenamoy : New Barrack (Revote)	10	912 15 10	—	902 15 10
43.—Westport : Adaptation (Revote)	10	—	10 0 0	—
Co. MEATH.				
44.—Drumconrath : New Bar- rack (Revote) ...	10	—	10 0 0	—

OBSERVATIONS—continued.

34. Preliminary work.
35. Work postponed.
36. Preliminary work.
37. Continuation of No. 57 of 1932-33. Department of Finance letter S. 14/32/26 of 11th October, 1932, sanctions expenditure of £1,500. Expended £1,420 4s. 5d. Work completed.
38. Department of Finance letter S. 14/8/32 of 11th October, 1932, sanctions expenditure of £300. Work in progress.
39. Continuation of No. 60 of 1932-33. Department of Finance letter S. 14/20/30 of 19th September, 1932, sanctions expenditure of £1,550. Expended £1,306 11s. 0d. Work completed. Further payment to be made.
40. Preliminary work.
41. Continuation of No. 63 of 1932-33. Department of Finance letter S. 14/77/24 of 13th October, 1933, sanctions expenditure of £3,500. Expended £25 19s. 2d. on preliminary work.
42. Continuation of No. 64 of 1932-33. Department of Finance letters S. 14/48/28 of 9th October, 1930, and 4th September, 1933, sanctions expenditure of £1,550. Expended £922 3s. 11d. Work in progress.
43. Work postponed. £2 14s. 8d. expended on preliminary work in 1932-33.
44. Work postponed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE				
—continued.				
Co. MONAGHAN.				
45.—Castleblayney : Adapta- tion	400	369 19 4	30 0 8	—
OFFALY.				
46.—Daingean : New Barrack (Revote £200) ...	500	157 19 3	342 0 9	—
Co. ROSCOMMON.				
47.—Boyle : Adaptation ...	10	674 15 9	—	664 15 9
Co. SLIGO.				
48.—Dromore West : New Barrack (Revote) ...	10	—	10 0 0	—
49.—Rosses Point : New Bar- rack (Revote) ...	10	3 7 9	6 12 3	—
Co. WATERFORD.				
50.—Kill : New Barrack (Re- vote)	10	—	10 0 0	—
Co. WESTMEATH.				
51.—Moate : Adaptation (Revote)	400	36 7 0	363 13 0	—
Co. WEXFORD.				
52.—Ballynabola (Carrick- byrne) : New Barrack (Revote £400) ...	900	1,084 8 9	—	184 8 9
53.—Castlebridge : New Bar- rack	200	269 10 5	—	69 10 5
54.—Gorey ex-R.I.C. Barrack : Restoration	200	330 14 4	—	130 14 4

OBSERVATIONS—continued.

45. Department of Finance letter S. 14/25/31 of 20th January, 1933, sanctions expenditure of £400. Work completed.
46. Continuation of No. 68 of 1932-33. Department of Finance letter S. 14/6/27 of 31st December, 1932, sanctions expenditure of £1,550. Expended £161 9s. 7d. Work in progress.
47. Continuation of No. 70 of 1932-33. Department of Finance letter S. 14/17/32 of 17th June, 1933, sanctions expenditure of £1,450. Expended £677 15s. 8d. Work in progress.
48. Work postponed.
49. Preliminary work.
50. Work postponed.
51. Continuation of No. 78 of 1932-33. Department of Finance letter S. 14/5/32 of 11th October, 1932, sanctions expenditure of £400. Expended £381 7s. 9d. Work completed.
52. Continuation of No. 79 of 1932-33. Department of Finance letter S. 14/2/31 of 21st July, 1932, sanctions expenditure of £1,450. Expended £1,274 7s. 9d. Work in progress.
53. Continuation of No. 80 of 1932-33. Department of Finance letter S. 14/12/31 of 23rd March, 1931, sanctions expenditure of £1,500. Expended £1,620 11s. 8d. Work completed.
54. Continuation of No. 81 of 1932-33. Department of Finance letter S. 14/53/25 of 12th April, 1932, sanctions expenditure of £2,500. Expended £2,409 17s. 5d. Work completed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE —continued.				
55.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER GÁRDA SÍOCHÁNA BARRACKS ...	5,000	1,659 18 4	3,340 1 8	—
56.—ELECTRIC LIGHTING ...	1,000	803 1 5	196 18 7	—
57.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS ...	3,000	1,057 0 0	1,943 0 0	—
58.—BOATHOUSES ...	50	—	50 0 0	—
DEPARTMENT OF EDUCATION:				
NATIONAL SCHOOLS.				
59.—Grants for Building, Enlarging, Enclosing, etc.	90,000	100,775 2 0	—	10,775 2 0
MODEL SCHOOLS:				
60.—Kilkenny, New Model School ...	1,500	4 17 11	1,495 2 1	—
61.—Alterations ...	1,000		156 3 2	—
(a) Central Model Schools		93 5 6		
(b) Central Model Schools		229 3 4		
(c) Limerick Model School		182 18 2		
(d) Sligo Model School ...		73 9 10		
(e) Waterford Model School		265 0 0		
PREPARATORY COLLEGES:				
62.—Coláiste Caoimhín, Marlboro' Hall, Glasnevin: Improved Heating (Re-vote) ...	2,400	1,361 4 10	1,038 15 2	—

OBSERVATIONS—continued.

55. See details on page 42.
 56. See details on pages 42-43.
 57. See details on page 43.
 58. Work postponed.
 59. Department of Finance letters S. 22/4/29 of 30th October, 1933, and S. 60/28/34 of 30th November, 1934, sanction expenditure of £100,775 2s. 0d.
 60. Preliminary work.
 61. (a) Removal of gallery, etc. Expended £168 5s. 6d. Work completed.
 (b) Sub-division of classrooms, etc., for Scoil Mhuire and Infants School. Department of Finance letter S. 22/7/28 of 14th August, 1933, sanctions expenditure of £222 13s. 4d. Work completed.
 (c) New porch, sanitary accommodation, etc. Department of Finance letters, S. 102/15/33 of 4th December, 1933, sanctions expenditure of £359 2s. 4d. Work in progress.
 (d) Installation of Electric Light. Work completed.
 (e) Conversion of portion into National School. Department of Finance letters S. 20/2/32 of 1st September, 1932, and 18th March, 1933, sanction expenditure of £495. Expended £499 1s. 4d. Work completed.
 62. Continuation of No. 88 of 1932-33. Department of Finance letter S. 22/3/27 of 12th August, 1933. Estimated cost £3,000. Expended £1,874 1s. 5d. Work completed. Further payment to be made.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF EDUCATION—continued.				
PREPARATORY COLLEGES—continued.				
63.—Coláiste Einne, Co. Galway: Erection and Equipment (Revote) Galway New Training College	4,000	2,439 3 8	1,560 16 4	—
64.—Coláiste na Mumhan, Ballyvourney: Erection and Equipment (Revote)	12,000	834 12 8	11,165 7 4	—
65.—Hibernian Military School: Adaptation of portion as a Preparatory College (Revote £10,400) ...	27,000	20,431 1 2	6,568 18 10	—
66.—Secondary School, 25 and 26 Parnell Square: Adaptation	10	—	10 0 0	—
67.—Killarney School of Housewifery: Reconstruction of Laundry Building (Revote)	450	494 7 6	—	44 7 6
NATIONAL GALLERY:				
68.—Extension (Revote) ...	10	—	10 0 0	—
NATIONAL LIBRARY:				
69.—Improved Storage Accommodation	825	343 14 11	481 5 1	—
NATIONAL MUSEUM:				
70.—Extension, etc. (Revote)	10	—	10 0 0	—
CENTRAL HEATING STATION:				
71.—Installation of Superheaters (Revote £700)	800	826 12 11	—	26 12 11

OBSERVATIONS—continued.

63. Continuation of Nos. 89 and 93 of 1932-33. Department of Finance letter S. 22/4/34 of 14th May, 1934, sanctions expenditure. Estimated cost £125,000. Expended £29,141 19s. 6d. Work in progress. See Notes.
64. Continuation of No. 91 of 1932-33. Department of Finance letter S. 25/1/29 of 24th July, 1929. Estimated cost £84,000. Expended £892 3s. 4d. Work in progress.
65. Continuation of No. 92 of 1932-33. Department of Finance letters S. 22/2/29 of 12th July, 1932, and 27th August, 1932, sanction expenditure. Revised Estimate £37,600. Expended £37,746 18s. 9d., of which £3,331 18s. 11d. was borne on the Vote for Relief Schemes, 1932-33. Work in progress.
66. Work postponed.
67. Department of Finance letter S. 22/5/32 of 18th August, 1932, authorizes expenditure of £450. Work completed.
68. Work postponed.
69. Department of Finance letter S. 2/1/29 of 2nd February, 1933, sanctions expenditure of £825. Work in progress.
70. Work postponed. £44 19s. 1d. expended on preliminary work in 1932-33 and previous years.
71. Continuation of No. 97 of 1932-33. Expended £830 15s. 1d. Work completed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF AGRICULTURE :				
72.—Munster Institute : Erection of House for Farm Foreman (Revote) ...	700	1 9 5	698 10 7	—
DEPARTMENT OF LANDS AND FISHERIES :				
73.—Fisheries Branch, 2 and 3 Kildare Place : Improvements in Sanitary Accommodation ...	250	221 0 0	29 0 0	—
74.—Land Commission : Improvement in Heating Installations (Revote) ...	400	402 18 0	—	2 18 0
75.—Land Commission : Improved Ventilation, 23 Upper Merrion Street (rere) ...	230	91 2 4	138 17 8	—
76.—Land Commission : Storage Accommodation for Estate Maps, 23 Upper Merrion Street ...	1,000	40 6 7	959 13 5	—
77.—Central Marketing Dépôt, Beggars Bush Barracks : Adaptation ...	250	106 8 11	143 11 1	—
78.—Depôts for Kelp, Carrageen and Rural Industries ...	2,000		1,084 19 3	—
(a) Cashla ...		181 7 3		
(b) Elly Bay ...		326 8 6		
(c) Muings ...		407 5 0		
FISHERY HARBOURS :				
79.—Dredging Operations—Arklow ...	400	148 12 1	251 7 11	—
80.—Minor Works of Economic Development ...	1,500	—	1,500 0 0	—

OBSERVATIONS—continued.

72. Continuation of No. 98 of 1932-33. £8 2s. 2d. expended on preliminary work.
73. Work completed. Further payment to be made.
74. Continuation of No. 99 of 1932-33. Expended £904 4s. 0d. Work completed.
75. Work in progress.
76. Department of Finance letter S. 2/5/32 of 2nd August, 1933, sanctions expenditure. Revised Estimate £1,300. Work in progress.
77. Continuation of No. 103 of 1932-33. Expended £620 11s. 5d. Work in progress.
78. Continuation of No. 104 of 1932-33.
- (a) Carrageen Grading and Packing Station. Department of Finance letter S. 29/5/30 of 1st April, 1932, sanctions expenditure of £1,000. Expended £1,029 2s. 5d. Work completed.
- (b) Reconstruction of Coastguard Station as Carrageen Curing and Packing Station. Department of Finance letter S. 29/5/30 of 1st April, 1932, and 30th September, 1932, sanction expenditure of £980. Expended £734 12s. 5d. Work completed.
- (c) Extension and improvement of premises used for Rural Industries. Department of Finance letters S. 29/20/32 of 16th December, 1932, and 24th May, 1933, sanction expenditure of £450. Work completed.
79. Department of Finance letter S. 31/3/27 of 14th November, 1933, sanctions grant not exceeding £250. Work completed.
80. No grants matured for payment within the year.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF INDUSTRY AND COMMERCE:				
81.—Ship Street Buildings : Hot Water supply for lavatories (Revote) ...	600	212 5 9	387 14 3	—
82.—Wexford Employment Exchange : Alterations	300	—	300 0 0	—
DEPARTMENT OF POSTS AND TELEGRAPHS :				
83.—Dublin, General Post Office : Reconstruction...	12,000	7,385 17 8	4,614 2 4	—
84.—Dublin, College Green Post Office : Alterations (Revote) ...	10	—	10 0 0	—
85.—Dublin, New Sorting Office, Pearse Street (Revote)...	10	—	10 0 0	—
86.—Dublin, Engineering Branch : Garage Accom- modation (Revote) ...	250	6 0	249 14 0	—
86A.—Central Telephone Ex- change : Alterations ...	—	201 16 6	—	201 16 6
87.—Cork Post Office : New Sorting Office (Revote)	10	—	10 0 0	—
88.—Macroon Post Office : Adaptation (Revote) ...	500	383 5 1	116 14 11	—
89.—Rathmines : New Post Office and Telephone Exchange (Revote £3,000)	16,000	7,490 7 10	8,509 12 2	—
90.—Thurles Post Office : Adaptation (Revote) ...	100	4 0	99 16 0	—
91.—Garages at Provincial Post Offices ...	200		113 17 6	—
Waterford : Petrol Tank and Pump ...		86 2 6		
WIRELESS BROADCASTING :				
92.—Athlone High Power Sta- tion ...	750	1,163 1 8	—	413 1 8

OBSERVATIONS—continued.

81. Work in progress.
82. Proposals abandoned.
83. Continuation of No. 106 of 1932-33. Department of Finance letter S. 38/17/24 of 6th March, 1930, sanctions estimate of £300,000. Expended £275,606 0s. 7d. Work in progress.
84. Work postponed.
85. Work postponed.
86. Preliminary work.
- 86A. Department of Finance letter S. 40/36/27 of 24th January, 1935, sanctions expenditure of £220 7s. 5d. Work completed. Further payment to be made.
87. Work postponed.
88. Department of Finance letter S. 38/3/31 of 14th October, 1931, sanctions expenditure of £500. Work in progress.
89. Continuation of No. 112 of 1932-33. Department of Finance letter S. 38/15/28 of 4th November, 1933, sanctions expenditure of £18,062 10s. 0d. Expended £9,695 19s. 11d. Work in progress.
90. Preliminary work.
91. Work completed.
92. Continuation of No. 115 of 1932-3. 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 £16,041 13s. 8d. Work completed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF DEFENCE:				
93.—Ardnacrusha and Parteen Protection Posts (Revote)	10	—	10 0 0	—
94.—Military College: Adaptation of Pearse Barrack, Curragh Camp ...	1,500	727 0 0	773 0 0	—
95.—Athlone, Custume Barracks: Alterations in Main Entrance (Revote £350) ...	500	718 9 9	—	218 9 9
96.—Baldonnell Aerodrome: Re-roofing of Hangars ...	6,000	1,377 10 10	4,622 9 2	—
97.—Cork, Michael Collins Barracks: Reconstruction (Revote) ...	600	1,435 9 10	—	835 9 10
98.—Cork, Reconstruction of District Offices, Sergeants' Mess and Canteen (Revote £10) ...	12,000	5,251 16 8	6,748 3 4	—
99.—Curragh Camp: Introduction of Shannon Electric Power (Revote) ...	2,000	—	2,000 0 0	—
100.—Kilworth Rifle Range: Food Store, Dining Hall, etc. (Revote) ...	500	465 0 0	35 0 0	—
101.—Military Barracks, General: Electric Lighting (Revote) ...	3,000	270 6 9	2,729 13 3	—
McKee Barracks, Dublin				
DEPARTMENT OF EXTERNAL AFFAIRS:				
102.—Legations Abroad: Alterations, Furniture and Equipment ...	500	234 18 10	265 1 2	—
Paris ...				

OBSERVATIONS—continued.

93. Work postponed. £8 11s. 10d. expended on preliminary work, 1929-30.
94. Continuation of No. 118 of 1932-33. Department of Finance letter S. 7/1/29 of 29th April, 1932, sanctions expenditure of £7,900. Expended £7,816 0s. 2d. of which £323 11s. 4d. was borne on the Vote for the Army, 1931-32. Work completed.
95. Continuation of No. 119 of 1932-33. Department of Finance letter S. 55/9/31 of 24th May, 1933, sanctions expenditure of £800. Expended £721 5s. 8d. Work completed.
96. Department of Finance letter S. 7/12/32 of 3rd February, 1933, sanctions expenditure of £6,000. Work in progress.
97. Continuation of No. 121 of 1932-33. Department of Finance letter F. 102/12/31 of 30th January, 1932, sanctions estimate of £47,000. Expended £38,281 8s. 10d. Work completed.
98. Department of Finance letter S. 7/4/26 of 25th October, 1932, sanctions expenditure of £21,000. Work in progress.
99. Work postponed.
100. Continuation of No. 125 of 1932-33. Department of Finance letter S. 7/8/29 of 15th August, 1930. Revised estimate £6,000. Expended £6,189 2s. 0d. Work completed.
101. Continuation of No. 126 (b) of 1932-33. Department of Finance letter S. 8/77/30 of 6th July, 1932, sanctions expenditure of £2,268. Expended £2,370 11s. 8d. Work completed.
102. Department of Finance letter S. 2/18/27 of 7th December, 1932, sanctions expenditure of 21,800 francs on oil-fired boiler. Work completed. Further payment to be made.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
PHENIX PARK :				
103.—Improvements in Sewage Disposal of Buildings (Revote) ...	1,600	822 12 3	777 7 9	—
104.—New Gateway : Parkgate Street ...	1,050	—	1,050 0 0	—
HARBOURS :				
105.—Rathmullen : Grant for Improvements (Revote £1,000) ...	3,500	2,776 6 5	723 13 7	—
BRITISH MILITARY GRAVES :				
106.—Erection of Headstones (Revote £1,000) ...	2,500	1,087 4 1	1,412 15 11	—
107.—MINOR NEW WORKS NOT EXCEEDING £200 EACH	2,000	3,346 7 2	—	1,346 7 2
108.—URGENT AND UNFORESEEN WORKS ...	7,000	14,282 12 5	—	7,282 12 5
109.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1ST APRIL, 1933 ...	5,000	2,585 6 11	2,414 13 1	—
	£ 267,965	206,499 5 5	87,613 6 8	26,147 12 1
<i>Deduct</i> for works which may not be carried out during the year ...	5,000	—	5,000 0 0	—
	£ 262,965	206,499 5 5	82,613 6 8	26,147 12 1
Net Saving ...			£56,465 14 7	

OBSERVATIONS—continued.

103. Department of Finance letter S. 102/2/33 of 6th March, 1933, sanctions expenditure of £1,600. Work in progress.
104. Work postponed.
105. Continuation of No. 132 of 1932-33. Department of Finance letter S. 30/11/28 of 30th November, 1931, sanctions grant of £5,000. Expended £3,785 7s. 10d. Work in progress.
106. Continuation of No. 133 of 1932-33. Department of Finance letter S. 200/12/27 of 10th December, 1928. Estimated cost £25,000. Expended £7,202 7s. 4d. Work in progress.
107. See details on pages 43-45.
108. See details on pages 45-47.
109. See details on pages 48-50.

No. 55.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER GÁRDA SÍOCHÁNA BARRACKS.

		£	s.	d.
METROPOLITAN AREA.				
New Barrack, Nos. 32 & 33 Upper Merrion Street, Dublin.—Adaptations. Department of Finance letter S. 13/70/33 of 11th September, 1933, sanctions expenditure. Work in progress ...				
		593	7	2
Co. KERRY.				
Glenbeigh.—New Barrack. Department of Finance letter S. 14/11/32 of 11th August, 1933, sanctions expenditure of £1,500. Work in progress ...				
		362	17	10
Co. GALWAY.				
Salthill.—New Barrack. Preliminary work ...				
		8	3	
Co. LEIX.				
Portlaoighise.—Adaptation of former Military Barracks. Department of Finance letter S. 14/26/31 of 2nd December, 1933, sanctions expenditure of £2,000. Work in progress ...				
		703	5	1
TOTAL.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER GÁRDA SÍOCHÁNA BARRACKS ...				
		£1,659 18 4		

No. 56.—GÁRDA SÍOCHÁNA BARRACKS—ELECTRIC LIGHTING.

		£	s.	d.
Co. CARLOW.				
Leighlinbridge—Work completed ...				
		7	4	0
Co. CORK.				
Ballineen—Expended £12 of which £4 was contributed by the landlord. Work completed ...				
		8	0	0
Co. DONEGAL.				
Donegal—Work completed ...				
		59	18	0
Pettigo—Work completed ...				
		44	17	6
Co. DUBLIN.				
Balbriggan—Work completed ...				
		40	10	2
Irishtown—Work completed ...				
		52	3	8
Tallaght—Work completed ...				
		25	13	10
Co. GALWAY.				
Portumna—Expended £20 18s. 2d. Work completed ...				
		2	5	1
Co. KILKENNY.				
Ballyragget—Work completed ...				
		35	0	6
Castlecomer—Expended £148 12s. 6d. Work completed ...				
		28	12	6
Co. LEITRIM				
Drumkeerin—Work completed ...				
		48	4	8
Co. LIMERICK.				
Adare—Work completed ...				
		34	13	10
Askeaton—Work completed ...				
		32	0	8
Knocklong—Work completed ...				
		20	10	0
Co. MEATH.				
Athboy—Work completed ...				
		53	0	0
Co. MONAGHAN.				
Glasslough—Expended £54 3s. 6d. Work completed ...				
		11	5	0
OFFALY.				
Ferbane—Work completed ...				
		34	0	0

No. 56.—GÁRDA SÍOCHÁNA BARRACKS—ELECTRIC LIGHTING—continued.

						£	s.	d.
Co. ROSCOMMON.								
Roscommon—Department of Finance letter S. 14/1/30 of 28th October, 1933, sanctions expenditure of £260. Work in progress						...	200	0 0
Co. TIPPERARY.								
Cashel—Work completed						...	38	10 0
Co. WATERFORD.								
Tramore—Work completed						...	26	12 0
TOTAL.—ELECTRIC LIGHTING AT GÁRDA SÍOCHÁNA BARRACKS						...	£803	1 5

No. 57.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS.

						£	s.	d.
Co. CAVAN.								
Belturbet—Sanitary accommodation. Work completed						...	89	10 1
Co. DONEGAL.								
Killybegs—Reconstruction of out-offices. Work completed						...	92	14 0
Co. GALWAY.								
Menlough—New concrete chimney stack, etc., in Married Quarters. Work completed						...	59	0 0
Spiddal—Adaptations. Work completed at a cost of £111, of which £25 is being contributed by the landlord						...	86	0 0
Co. KERRY.								
Tarbert—Adaptations to provide additional Married Quarters. Work completed						...	86	7 2
Co. KILKENNY.								
Ballyragget—Alterations, including new out-offices. Work completed						...	154	16 3
Callan—Electric water pump and shed. Department of Finance letter S. 13/56/32 of 14th November, 1933, sanctions expenditure of £121 1s. 0d. Work in progress						...	100	0 0
Co. LOUTH.								
Omeath—Concrete cell. Work in progress						...	50	0 0
Co. MAYO.								
Ballinrobe—Drainage and water supply. Work completed						...	138	17 3
Keel—Adaptation at former Coastguard Station. Preliminary work						...	6	3 6
Co. MONAGHAN.								
Shantonagh—Improvement of Married Quarters. Work completed						...	51	5 0
Co. ROSCOMMON.								
Cootehall—Alterations for Married Quarters, cell, etc. Work completed						...	88	5 0
Co. WATERFORD.								
Fethard—New cell. Work completed						...	54	1 9
TOTAL—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS						...	£1,057	0 0

No. 107.—MINOR NEW WORKS NOT EXCEEDING £200 EACH.

						£	s.	d.
OIREACHTAS.—Improvement of ventilation in Restaurant. Work completed						...	120	7 6
EXECUTIVE COUNCIL.—Dictograph Telephone Installation in Department of President. Department of Finance letter S. 107/1/33 of 20th October, 1933, sanctions expenditure of £192. Work completed						...	192	0 0

No. 107.—MINOR NEW WORKS NOT EXCEEDING £200 EACH—continued.

DEPARTMENT OF FINANCE.

HEADQUARTERS OFFICES.—Dictograph Telephone Installation. Department of Finance letter E. 1/49/32 of 29th August, 1933, sanctions expenditure of £98. Work completed. Further payment to be made	£	s.	d.
	98	0	0
REVENUE COMMISSIONERS, DUBLIN CASTLE.—Improvements in Stamping Department. Work completed. Further payment to be made	110	8	8
DUNDALK INLAND REVENUE OFFICE.—Alterations. Work completed	113	7	7
WESTPORT QUAY CUSTOMS OFFICE.—Adaptation and improvements. Work completed	121	9	0
OFFICE OF PUBLIC WORKS, 51 ST. STEPHEN'S GREEN.—Extension of hot water heating. Work completed	89	12	5
CIVIL SERVICE COMMISSION.—Movable partition in Examination Hall, No. 5 Ely Place, Dublin. Work completed	55	10	0

DEPARTMENT OF JUSTICE.

GÁRDA SÍOCHÁNA DEPÔT.—Storage accommodation for turf. Work completed. Further payment to be made	90	6	6
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METROPOLITAN GÁRDA BARRACKS :

PROVISION OF INDOOR WATER CLOSETS.

(a) Blackrock. Work completed	33	9	1
(b) Booterstown. Work completed	83	4	8
(c) Clontarf. Work completed	68	3	0
(d) Dalkey. Work in progress	6	18	9
(e) Dún Laoghaire. Work completed. Further payment to be made	97	10	0
(f) Green Street. Work completed	26	11	0
(g) Irishtown. Work completed. Further payment to be made	50	9	11
(h) Kill-o-the-Grange. Work completed	76	3	11
(i) Mountjoy. Work completed	60	7	0
(j) Terenure. Work completed	71	7	9

DEPARTMENT OF EDUCATION.

COLÁISTE BRIGHDE.—Preparation of grounds. Work in progress	115	5	0
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DEPARTMENT OF AGRICULTURE.

HEADQUARTERS OFFICES.—Dictograph Telephone Installation. Department of Finance letter S. 90/31/33 of 3rd November, 1933, sanctions expenditure of £100	91	0	0
ATHENRY AGRICULTURAL STATION.—Erection of greenhouse. Work completed	57	5	6
BALLYHAISE AGRICULTURAL STATION.—Erection of potato stores. Work completed	54	13	11

DEPARTMENT OF LANDS AND FISHERIES.

FISHERIES BRANCH, 10 HUME STREET.—Shelving. Work completed	79	10	9
GAELTACHT INDUSTRIES.—Preparation of building at rear of No. 27 Upper Merrion Street. Work completed	154	12	0
LAND COMMISSION.—Additional cloakroom and sanitary accommodation for female staff and improved water supply, 23 Upper Merrion Street. Work completed	184	6	4

No. 107.—MINOR NEW WORKS NOT EXCEEDING £200 EACH—continued.

DEPARTMENT OF INDUSTRY AND COMMERCE.		£	s.	d.
MINISTER'S OFFICE.—Dictograph Telephone Installation. Department of Finance letter S. 99/25/33 of 29th August, 1933, sanctions expenditure. Work completed		88	0	0
CLAIMS AND RECORDS OFFICE, Lower Castle Yard.—Provision of shelving for Unemployment Assistance receipts. Work completed ...		108	10	6
CORK EMPLOYMENT EXCHANGE.—Provision of additional counter accommodation in public room. Work completed		62	19	2
SLIGO EMPLOYMENT EXCHANGE.—Alterations for provision of additional accommodation in Custom House. Work completed		130	6	5
DEPARTMENT OF POSTS AND TELEGRAPHS.				
CAHERCIVEEN POST OFFICE.—Alterations. Work completed		119	10	2
LONGFORD POST OFFICE.—Improvements to yard and adjoining laneway. Work completed		61	14	0
DEPARTMENT OF DEFENCE.				
GENERAL HEADQUARTERS.—Heating Departmental library and adjoining offices. Department of Finance letter S. 7/19/32 of 21st March, 1933, sanctions expenditure of £200. Work completed ...		210	8	0
PHOENIX PARK.—Pavilion at hurling ground. Department of Finance letter S. 43/5/32 of 8th June, 1933, sanctions expenditure of £140. Work completed		87	3	10
LIFFEY VALE HOUSE.—Improvements in drainage. Work completed ...		175	14	10
TOTAL.—MINOR NEW WORKS NOT EXCEEDING £200 EACH		£3,346	7	2

No. 108.—URGENT AND UNFORESEEN WORKS.

		£	s.	d.
OIREACHTAS.—Improving Main Staircase and Entrance Hall to An Dáil. Preliminary work		11	4	
OIREACHTAS.—Cooling Room and cooling plant for Restaurant. Department of Finance letter S. 1/15/33 of 7th September, 1933, sanctions expenditure of £500. Work in progress		346	17	0
DEPARTMENT OF FINANCE.				
ESTATE DUTY OFFICE.—Additional storage accommodation. Department of Finance letter S. 2/7/33 of 12th April, 1933, sanctions expenditure of £520. Work completed		459	1	10
REVENUE DEPARTMENT.—Segregation of additional accommodation in Hammam Building from remainder of premises and provision of inter-communication with Nos. 14-15 Upper O'Connell Street. Department of Finance letters S. 1/4/32 of 1st June, 1933, and 9th June, 1934, sanction expenditure of £274 12s. 0d. Work completed		274	12	0

No. 108.—URGENT AND UNFORESEEN WORKS—continued.

DEPARTMENT OF JUSTICE.

£ s. d.

RATHMULLEN GÁRDA SÍOCHÁNA BARRACKS.—Alterations and improvements. Department of Finance letters S. 14/2/27 of 24th March, 1933, and 16th June, 1934, sanction expenditure of £256 10s. 10d. Work completed. Further payment to be made 250 0 0

FOUR COURTS.—Improved ventilation of Law Library. Department of Finance letter S. 2/17/33 of 18th December, 1933, sanctions expenditure of £310. Work in progress 38 12 2

DEPARTMENT OF EDUCATION.

COLÁISTE EINNE.—Adaptations at temporary accommodation at Glasnevin, Dublin, vacated by Coláiste Moibhi. Department of Finance letters S. 22/15/27 of 20th December, 1933, and S. 22/4/34 of 21st April, 1934, sanction expenditure of £270. Work in progress 243 5 9

CENTRAL MODEL SCHOOLS.—Additional sanitary accommodation for Scoil Mhuire and Infants Preparatory School. Department of Finance letter S. 22/7/28 of 31st January, 1934, sanctions expenditure of £349 2s. 0d. Work in progress 240 0 0

ALL-IRISH SECONDARY SCHOOL, No. 27 PARNELL SQUARE, DUBLIN.—Adaptation. Department of Finance letters S. 1/1/32 of 15th July, 1933, and 15th March, 1934, sanction expenditure of £267 19s. 4d. Work completed. Further payment to be made 272 7 8

TECHNICAL INSTRUCTION BRANCH.—Adaptation, etc., of Talbot House, Dublin. Department of Finance letter S. 2/38/34 of 4th January, 1935, sanctions expenditure of £1,552 8s. 0d. Work in progress 486 9 1

DEPARTMENT OF AGRICULTURE.

EGG INSPECTION HUTS.—Department of Finance letter S. 90/15/33 of 31st July, 1933, sanctions expenditure of £150 each for five huts at Ballyshannon, Castleblayney, Clones, Monaghan and Sligo to be constructed from surplus Army huts at Castlebar Military Barracks. Work in progress—

(a) Castleblayney	...	...	...	...	...	19 12 1
(b) Clones	...	...	...	...	...	19 12 0
(c) Sligo	...	...	...	...	...	35 0 0

DEPARTMENT OF LANDS AND FISHERIES.

LAND COMMISSION.—Adaptations at 61 Merrion Square. Department of Finance letters S. 1/12/33 of 11th August, 1933, 20th November, 1933, and 4th January, 1935, sanction expenditure of £2,152 6s. 2d. Work in progress 1,641 9 0

GAELTACHT INDUSTRIES.—Preparation and furnishing of showrooms No. 3 St. Stephen's Green. Department of Finance letters S. 29/8/32 of 14th April, 1932, and 5th January, 1935, sanction expenditure of £330 17s. 3d. Work in progress 248 15 9

DEPARTMENT OF INDUSTRY AND COMMERCE.

EMPLOYMENT BRANCH HEADQUARTERS.—Provision of accommodation in Upper Castle Yard and La Touche's Bank. Department of Finance letters S. 1/13/33 of 8th July, 1933, 15th November, 1934, and S. 99/38/33 of 11th December, 1933, sanction expenditure of £2,413 13s. 10d. Work completed. Further payment to be made 1,753 15 2

No. 108.—URGENT AND UNFORESEEN WORKS—continued.

DEPARTMENT OF INDUSTRY AND COMMERCE—continued.

UNEMPLOYMENT ASSISTANCE ACT, 1933.—Provision of additional accommodation at Employment Exchanges. Department of Finance letter S. 99/38/33 of 6th November, 1934, sanctions expenditure. Work completed in all cases except Dublin and Limerick. Further payment to be made—

	£	s.	d.
(a) Athlone (Healion Hall)	245	19	9
(b) Ballina (Ballroom of Moy Hotel)	177	9	1
(c) Bantry (Refreshment Rooms at Railway Station) ...	120	12	0
(d) Carlow	102	18	9
(e) Clonmel (Messrs. Minchin's premises)	253	6	9
(f) Cobh (Rooms over Leary's garage)	205	12	8
(g) Cork (Holland's Hall)	1,079	8	3
(h) Drogheda (Existing Exchange and adjoining premises) ...	116	13	6
(i) Dublin (Trinity House). Work in progress	888	1	0
(j) Dundalk (existing Exchange)	241	10	7
(k) Dundalk (School of ex-Military Barrack)	173	17	1
(l) Dún Laoghaire	376	1	10
(m) Galway (Model School)	336	10	8
(n) Kilkenny (ex-Military Barracks)	1,013	3	1
(o) Letterkenny	101	19	7
(p) Limerick (Messrs. Guinness's former store). Work in progress	394	16	5
(q) Mullingar (Gymnasium of ex-Military Barrack) ...	367	1	8
(r) Sligo (Miss Jenkin's premises)	118	1	5
(s) Tralee (former store of Co-operative Wholesale Co.) ...	306	19	11
(t) Waterford (old Bank premises)	166	11	7
(u) Wexford (ex-Military Barracks)	663	11	6

DEPARTMENT OF POSTS AND TELEGRAPHS.

CLAREMORRIS POST OFFICE.—New Instrument Room and introduction of town water supply. Department of Finance letter S. 38/1/33 of 3rd May, 1933, sanctions expenditure of £210. Work completed 201 7 9

CASHEL NEW POST OFFICE.—Preliminary work 4 0 10

DEPARTMENT OF DEFENCE.

GENERAL HEADQUARTERS.—Erecting glazed partitions. Department of Finance letter S. 7/3/33 of 31st January, 1933, sanctions expenditure of £537. Work completed 296 15 11

TOTAL—URGENT AND UNFORESEEN WORKS £14,282 12 5

No. 109.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1st APRIL, 1933.

No.		£	s.	d.
1 of 1932-33	OIREACHTAS.—New Restaurant, Members' Rooms and other improvements. Department of Finance letters S. 1/10/26 of 8th December, 1927, and 19th June, 1930, and S. 1/6/29 of 27th October, 1934, sanction expenditure of £29,467 8s. 4d. Expended £29,467 8s. 4d. Work completed	202	16	4
135 of 1932-33	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. Expended £1,535 6s. 11d. Work completed	10	15	8
134 of 1932-33	OIREACHTAS.—Provision of telephone cabinets for newspaper reporters. Expended £134 9s. 2d. Work completed	59	9	8
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 7th February, 1931, sanctions expenditure of £200. Expended £201 19s. 9d. Work completed	100	0	0
135 of 1932-33	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. Expended £970 7s. 4d. Work completed	1	9	3

DEPARTMENT OF FINANCE.

135 of 1932-33	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. Expended £1,916 18s. 0d. Work completed	14	6	
134 of 1932-33	DUBLIN CUSTOM HOUSE.—Improving furnace for destruction of tobacco offal. Expended £163 12s. 9d. Work completed	94	16	8
5 of 1932-33	DUBLIN.—New Income Tax Offices, 14 & 15 Upper O'Connell Street. Estimated cost £50,000. Expended £49,760 3s 11d. Work completed	171	11	11
7 of 1932-33	CASTLEBAR.—New Income Tax Offices. Department of Finance letter S. 2/16/29 of 25th November, 1933, sanctions expenditure of £1,770 0s. 10d. Expended £1,765 0s. 10d. Work completed	94	10	0
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 £699 1s. 3d. Work completed	80	7	7
134 of 1932-33	MONAGHAN ROAD STATION CUSTOMS HUT.—Alterations. Expended £65 1s. 0d. Work completed	9	8	6
8 of 1932-33	ROSSLARE HARBOUR.—Provision of accommodation for Customs officials. Department of Finance letter S. 2/1/30 of 18th June, 1932, sanctions expenditure of £470. Expended £442 4s. 3d. Work completed	50	0	0

No. 109.—MINOR BALANCES OF EXPENDITURE ON WORKS OF
PRIOR YEARS, Etc.—continued.

DEPARTMENT OF JUSTICE.		£	s.	d.
No.				
10 of 1932-33	DUBLIN, FOUR COURTS.—Reconstruction. Department of Finance letter S. 2/15/24 of 30th May, 1933, sanctions revised estimate of £430,000. Expended £428,017 9s. 9d., of which £5,547 ls. 9d. was borne on Vote for Relief Schemes, 1924-25. Work completed	139	0	0
GÁRDA SÍOCHÁNA BARRACKS:				
METROPOLITAN AREA.				
134 of 1932-33	Kevin Street.—Provision of indoor water closets. Expended £105 13s. 8d. Work completed	15	13	8
Co. DONEGAL.				
32 of 1932-33	Muff.—Adaptation. Department of Finance letters S. 14/26/27 of 28th July, 1931, and 21st April, 1933, sanction expenditure of £1,014 2s. 7d. Expended £1,014 2s. 7d. Work completed. See Notes	23	10	6
Co. DUBLIN.				
83 of 1932-33	Balbriggan.—Sanitary accommodation and drainage. Expended £120. Work completed	20	0	0
Co. KERRY.				
46 of 1932-33	Ardfert.—Adaptation. Department of Finance letter S. 14/9/31 of 13th December, 1932, sanctions expenditure of £350. Expended £280 11s. 1d. Work completed	80	11	1
49 of 1932-33	Castlegregory.—Adaptation. Department of Finance letter S. 14/57/24 of 8th December, 1930, sanctions expenditure of £1,000. Expended £1,063 17s. 3d. Work completed	326	19	1
Co. LIMERICK.				
56 of 1932-33	Athea.—New Barrack. Department of Finance letter S. 14/6/31 of 31st January, 1931, sanctions expenditure of £1,550. Expended £1,387 3s. 4d. Work completed	345	4	6
Co. LONGFORD.				
59 of 1932-33	Newtowncashel.—New Barrack. Department of Finance letter S. 14/117/26 of 31st October, 1930, sanctions expenditure of £1,550. Expended £1,308 2s. 1d. Work completed	166	13	1
Co. MAYO.				
61 of 1932-33	Ballyglass ex-R.I.C. Barrack.—Restoration. Department of Finance letter S. 14/20/28 of 29th October, 1930, sanctions expenditure of £1,300. Expended £1,244 2s. 4d. Work completed	7	0	
Co. ROSCOMMON.				
71 of 1932-33	Keadue ex-R.I.C. Barrack.—Restoration. Department of Finance letter S. 14/83/25 of 28th February, 1931, sanctions expenditure of £1,350. Expended £1,327 17s. 3d. Work completed	13	10	0
83 of 1932-33	Strokestown.—Overhaul and renewals. Expended £188 4s. 6d. Work completed	11	15	6

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No. 109.—MINOR BALANCES OF EXPENDITURE ON WORKS OF
PRIOR YEARS, ETC.—continued.

GÁRDA SÍOCHÁNA BARRACKS.—continued.

		Co. ROSCOMMON.						£	s.	d.
No.										
72 of	Tulsk.—New Barrack. Department of Finance letter S. 14/16/28									
1932-33	of 23rd April, 1928, sanctions expenditure of £1,550. Expended									
	£1,293 3s. 3d. Work completed	...	...	...	...	...	...	117	0	0
Co. SLIGO.										
83 of	Ballymote.—New dormitory, etc. Expended £142 12s. 0d. Work									
1932-33	completed	...	...	...	...	...	...	3	7	0
Co. WICKLOW.										
135 of	Bray.—Adaptation. Department of Finance letter S. 14/29/28									
1932-33	of 30th July, 1932, sanctions expenditure of £460. Expended									
	£471 2s. 3d. Work completed	...	...	...	...	...	...	11	12	0

DEPARTMENT OF EDUCATION.

90 of	PREPARATORY COLLEGE.—Coláiste Mhuire, Tourmakeady: Erec-									
1932-33	tion and equipment. Department of Finance letter S. 22/9/27									
	of 29th February, 1932, sanctions expenditure of £69,747.									
	Expended £68,105. Work completed	...	...	...	...	...	...	70	8	6

DEPARTMENT OF POSTS AND TELEGRAPHS.

134 of	CAVAN POST OFFICE.—Alterations. Expended £128 9s. 4d. Work									
1932-33	completed	...	...	...	...	...	...	22	5	5

DEPARTMENT OF DEFENCE.

120 of	BALDONNEL AERODROME.—Reconstruction of Barrack. Depart-									
1932-33	ment of Finance letters S. 7/13/28 of 26th March, 1929, and									
	18th January, 1934, sanction expenditure of £37,880. Ex-									
	pended £37,666 11s. 9d. Work completed	...	...	...	...	...	...	328	18	10
129 of	PHOENIX PARK.—Electric lighting installation to buildings.									
1932-33	Estimated cost £6,500. Expended £2,750 16s. 4d. Work									
	completed	...	...	...	...	...	...	12	10	8

TOTAL—MINOR BALANCES OF EXPENDITURE ON WORKS OF										
PRIOR YEARS, ETC. ...	...	...	...	...	...	...	...	£2,585	6	11

STATE LABORATORY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934, 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	6,358	5,481 4 6	876 15 6		—	
B.—Travelling and Incidental Expenses	90	66 12 1	23 7 11		—	
C.—Apparatus and Chemical Equipment	420	368 6 11	51 13 1		—	
TOTAL ...£	6,868	5,916 3 6			—	
Surplus to be surrendered			£ 951 16 6			

	Estimated.		Realized.	
	£		£ s. d.	
Extra Receipts payable to Exchequer	100		242 8 6	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings due to the Public Services (Temporary Economies) Act, 1933, (£62 7s. 10d.), 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.

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 £403 15s. 2d. in respect of the salaries, etc., of officers seconded to the State Laboratory.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
27 Meán Fomhair, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

CIVIL SERVICE COMMISSION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934, 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 :—				
<i>Original</i> ... £9,632				
<i>Supplementary</i> ... 1,085				
	10,717	10,551 19 1	165 0 11	—
A.2.—Examiners, etc. :—				
<i>Original</i> ... £2,190				
<i>Supplementary</i> ... 1,735				
	3,925	3,724 17 4	200 2 8	—
B.—Travelling Expenses :—				
<i>Original</i> ... £260				
<i>Supplementary</i> ... 210				
	470	393 13 11	76 6 1	—
C.—Examinations :—				
<i>Original</i> ... £1,450				
<i>Less Supplementary</i> ... 240				
	1,210	1,244 10 1	—	34 10 1
D.—Incidental Expenses :—				
<i>Original</i> ... £230				
<i>Supplementary</i> ... 240				
	470	396 0 9	73 19 3	—
TOTAL :—				
<i>Original</i> ... £13,762				
<i>Supplementary</i> ... 3,030				
	£ 16,792	16,311 1 2	515 8 11	34 10 1
Surplus to be surrendered			...	£480 18 10.

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	... 4,106	4,110 16 4

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Savings partly due to the Public Services (Temporary Economies) Act, 1933, (£116 ls. 11d.). The provision for temporary clerical assistance proved excessive.
- A.2., B., C., and D.—Expenditure could not be estimated with any greater degree of accuracy. Savings under Subhead A.2. due to the Public Services (Temporary Economies) Act, 1933, amounted to £175 18s. 1d.

EXTRA REMUNERATION (exceeding £30).

From this Vote the Secretary, Department of Education, and an Assistant Secretary of Department of Finance received £450 and £448 5s. 4d., respectively, in respect of gratuities as Civil Service Commissioners; and two Clerical Officers of the Commission received £38 14s. 1d. and £38 3s. 2d., respectively, in respect of overtime.

NOTE.—The amount charged against Subhead A. includes £438 10s. 6d., in respect of salary, etc., of officers on loan to other Departments, and the Accounts of other Departments include sums amounting in the aggregate to £509 14s. 0d. in respect of salary, etc., of officers on loan to the Civil Service Commission.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
16 Mí na Samhna, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

PROPERTY LOSSES COMPENSATION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934, 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 1933, and otherwise.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Compensation for Pre-Truce Damage ...	15,000	2,230 3 3	12,769 16 9	—
B.—Compensation for Damage to, or Loss of, Property between 12th July, 1921, and 12th May, 1923, inclusive ...	59,000	23,504 14 9	35,495 5 3	—
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	68 6 5	31 13 7	—
D.—Compensation under the Damage to Property (Compensation) (Amendment) Act, 1933 (No. 35 of 1933) : Original ... Nil Supplementary £20,000	20,000	1,547 8 7	18,452 11 5	—
TOTAL :— Original ... £74,100 Supplementary 20,000 £	94,100	27,350 13 0		—
Surplus to be surrendered ... £			66,749 7 0	

	Estimated.	Realized.
	£	£
Extra Receipts payable to Exchequer ...	—	44

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A. and B.—Savings mainly due to reinstatement under existing Awards not being effected.
- C.—Expenditure cannot be estimated with accuracy.
- D.—Savings mainly due to claims under recent legislation not being disposed of by the Courts as rapidly as was anticipated.

NOTE.—The amount charged against Subhead B. includes a sum of £4 10s. 0d., representing the re-issue of an Order originally drawn to cover a payment under the Indemnity Act, 1924, but subsequently cancelled.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
29 Meán Fomhair, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

PERSONAL INJURIES COMPENSATION

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934, 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 ...	1,978	1,874 13 10	103 6 2	—
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 ...	97	86 4 4	10 15 8	—
TOTAL ... £	2,075	1,960 18 2		—
Surplus to be surrendered ... £			114 1 10	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—No claims for the re-issue of uncashed Orders of previous years materialized.

B.—Casual variation.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
26 Meán Fomhair, 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.

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, 1934, 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; 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 ...	58,200	57,529 11 10	670 8 2	—
B.—Additional Allowances and Gratuities in respect of Established Officers:— Original £31,000 Supplementary 4,000	35,000	35,662 10 5	—	662 10 5
C.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921:— Original £215,000 Supplementary 13,000	228,000	217,669 8 2	10,330 11 10	—
D.—Agency Payments in respect of Compensation Allowances ...	650	50 10 0	599 10 0	—
E.—Gratuities in respect of Unestablished Officers	2,300	2,459 15 2	—	159 15 2
F.—Extra Statutory Grants ...	80	—	80 0 0	—
G.—Injury Grants ...	1,300	1,006 15 10	293 4 2	—
H.—Salary of Medical Referee and Occasional Fees to Doctors ...	110	99 15 0	10 5 0	—
I.—Payments to Local Registrars of Deaths, etc. ...	5	10 4	4 9 8	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
J.—Pensions to resigned and dismissed Royal Irish Constabulary, including Widows :— Original £51,960 Supplementary 5,440	57,400	56,572 3 8	827 16 4		—	
K.—Pensions, Gratuities, etc., to Members of the Garda Síochána (including Members of the late Dublin Metropolitan Police Force) and to the Widows, Children, and Dependants of such Members ...	59,000	57,272 12 1	1,727 7 11		—	
Deduct :—	442,045	428,323 12 6	14,543 13 1		822 5 7	
Anticipated Savings on various Subheads. (See Supplementary Estimate) ...	2,668	—	2,668 0 0		—	
GROSS TOTAL :— Original £419,605 Supplementary 19,772	£ 439,377	428,323 12 6	11,875 13 1		822 5 7	
Deduct :—			Surplus of Gross Estimate over Expenditure. £11,053 7 6			
L.—Appropriations in Aid :— Original ... £1,000 Less Supplementary 575	Estimated — 425	Realized. — 429 9 9	Surplus of Appropriations in Aid realized. £4 9 9			
NET TOTAL :— Original £418,605 Supplementary 20,347	£ 438,952	427,894 2 9	Total Surplus to be surrendered. £11,057 17 3			

Estimated.	Realized.
£	£ s. d.
—	23 8 0

Extra Receipts payable to Exchequer ...

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

C.—Applications for compensation under Article 10 of the Treaty were not dealt with by the Civil Service (Compensation) Board as expeditiously as was anticipated.

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

H.—No claim in respect of Occasional Fees to Doctors came in course of payment during the year; a saving of £5 5s. 0d. arose under the Public Services (Temporary Economies) Act, 1933.

J.—The charge against this 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.—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	75	78	16	3
(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	350	13	6
	<u>£425</u>	<u>£429</u>	<u>9</u>	<u>9</u>

EXTRA REMUNERATION.

From the Church Temporalities Fund an ex-officer of the Irish Land Commission received in this period a pension of £280 in addition to his pension 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 23 pensioners received from public funds amounts varying from £33 to £384 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,
27 Mí na Samhna, 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.

RATES ON GOVERNMENT PROPERTY

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934, compared with the Sum Granted, for RATES and CONTRIBUTIONS in lieu of RATES, etc., in respect of GOVERNMENT PROPERTY.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Rates and Contributions in lieu of Rates, etc.:—				
Original ... £97,000				
Supplementary 600				
	97,600	97,019 14 11	580 5 1	—
GROSS TOTAL ...£	97,600	97,019 14 11	580 5 1	—
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £580 5 1	
Deduct :—				
B.—Appropriations in Aid ...	2,700	2,947 1 5	Surplus of Appropriations in Aid realized. £247 1 5	
NET TOTAL :—			Total Surplus to be surrendered. £827 6 6	
Original ... £94,300				
Supplementary 600				
£	94,900	94,072 13 6		

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

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving mainly due to the withholding of bounty in respect of certain properties pending investigation of the claims.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
10 Deire Fomhair, 1934.

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, 1934
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	4,808 2 10	5,191 17 2	—
TOTAL ...£	10,000	4,808 2 10		—
Surplus to be surrendered ... £			5,191 17 2	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

An Estimate of this nature is necessarily conjectural.

J. J. McELLIGOTT,
Accounting Officer

ROINN AIRGID,
6 Iúil, 1934.

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

SEÓIRSE MAG ORAITH,
Comptroller and Auditor-General.

TARIFF COMMISSION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934, compared with the Sum Granted, for the Salaries and Expenses of the TARIFF COMMISSION (No. 40 of 1926 and No. 31 of 1930), and of the Merchandise Marks Commission (No. 48 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	3,996	3,422 9 2	573 10 10	—
B.—Travelling Expenses ...	400	101 8 0	298 12 0	—
C.—Incidental Expenses ...	425	202 4 2	222 15 10	—
TOTAL ...	£ 4,821	3,726 1 4		—
Surplus to be surrendered ...		£	1,094 18 8	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to the Public Services (Temporary Economies) Act, 1933, (£232 16s. 5d.), 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,

26 Meán Fomhair, 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.

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, 1934, compared with the Sum Granted, for Expenses under the ELECTORAL ACT, 1923, and the JURIES ACT, 1927.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Expenses under the Electoral Act, 1923, and the Juries Act, 1927	18,000	17,153 11 7	846 8 5	—
TOTAL ... £	18,000	17,153 11 7		—
Surplus to be surrendered ... £			846 8 5	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	5 16 8

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,
6 Iúil, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

MISCELLANEOUS EXPENSES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934, 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) ...	125	125 0 0	—	—
B.—The National Theatre Society, Limited, (Grant-in-Aid) ...	750	750 0 0	—	—
C.—Scientific Investigation, &c. (Grants-in-Aid) ...	3,700	3,700 0 0	—	—
D.—Research Grants to Students ...	650	444 17 4	205 2 8	—
E.—Grants to Gaeltacht Students ...	1,420	1,271 13 0	148 7 0	—
TOTAL ...£	6,645	6,291 10 4	353 9 8	—
ACQUISITION OF LAND (ASSESSMENT OF COMPENSATION) ACT, 1919, AND ESTATE DUTY APPEALS UNDER THE FINANCE (1909-10) ACT, 1910.				
F.—Salaries, Wages, and Allowances	1,250	1,188 11 5	61 8 7	—
G.—Travelling and Incidental Expenses ...	125	69 16 0	55 4 0	—
TOTAL ...£	1,375	1,258 7 5	116 12 7	—
H.—The Saorstát Plate :— Original Nil. Supplementary £105	105	105 0 0	—	—
GROSS TOTAL :— Original £8,020 Supplementary 105	8,125	7,654 17 9		—
Surplus to be surrendered ... £			470 2 3	

	Estimated.	Realized.
Extra Receipts payable to Exchequer ...	£ —	£ 2
		E

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.—Recommendations were made in the case of only four out of five fresh awards provided for, and, in the case of one previous award, the grant was paid at one-half the normal rate.
- F.—Saving due to the operation of the Public Services (Temporary Economies) Act, 1933.
- G.—This expenditure cannot be estimated with any great degree of accuracy.

EXCHEQUER EXTRA RECEIPTS.—This amount represents compensation for loss in the post of a copy of the book "Hugh Lane and his Pictures."

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
12 Iúil, 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.

SEÓIRSE MAG CRAITH.
Comptroller and Auditor-General.

STATIONERY AND PRINTING.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934, 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 and a Grant-in-Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances	23,522	22,900 9 0	621 11 0	—	—	—
B.—Travelling Expenses ...	40	45 12 4	—	—	5 12 4	—
C.—Carriage and Transit :— Original ... £710 Supplementary ... 120	830	881 13 4	—	—	51 13 4	—
D.—Incidental Expenses ...	385	312 17 3	72 2 9	—	—	—
E.—Telegrams and Telephones	225	222 2 1	2 17 11	—	—	—
F.1.—Printing, Paper, and Binding for the Oireachtas :— Original ... £6,000 Supplementary ... 1,000	7,000	7,597 16 2	—	—	597 16 2	—
F.2.—Oireachtas Debates :— Original ... £4,750 Supplementary ... 1,750	6,500	6,379 7 10	120 12 2	—	—	—
F.3.—Printing, Paper, and Binding for <i>Iris Oifigiúil</i> :— Original ... £2,600 Supplementary ... 600	3,200	3,325 17 9	—	—	125 17 9	—
F.4.—Editing, Printing, Paper and Binding for certain Irish Texts	375	174 12 1	200 7 11	—	—	—
F.5.—Printing, etc. (Nos. 12 of 1923, 7 of 1924, and 23 of 1927) :— Original ... £18,000 Supplementary 2,000	20,000	19,981 4 4	18 15 8	—	—	—
F.6.—Production of a Volume Illustrating Early Christian Art in Ireland	120	—	120 0 0	—	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
F.7.—Publication of Irish Translation of the New Testament (Grant-in-Aid) ...	180	—	180	0 0	—	
G.—Grants to Newspapers and Periodicals Published in Irish or Publishing Current News in Irish ...	650	292 5 0	357	15 0	—	
FOR PUBLIC DEPARTMENTS						
H.—Printing :— Original ... £29,000 Supplementary 1,000	30,000	28,116 0 10	1,883	19 2	—	
I.—Paper :— Original ... £26,750 Supplementary 1,250	28,000	26,464 6 4	1,535	13 8	—	
J.—Miscellaneous Office Supplies :— Original ... £5,700 Supplementary 500	6,200	7,719 10 4	—		1,519	10 4
K.—Binding :— Original ... £8,250 Supplementary 100	8,350	9,052 0 9	—		702	0 9
L.—Books and Maps ...	3,700	3,894 9 6	—		194	9 6
Deduct :—	£ 139,277	137,360 4 11	5,113	15 3	3,197	0 2
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	1,215	—	1,215	0 0	—	
GROSS TOTAL :— Original ... £130,957 Supplementary 7,105	£ 138,062	137,360 4 11	3,898	15 3	3,197	0 2
Deduct :—			Surplus of Gross Estimate over Expenditure. £701 15 1			
M.—Appropriations in Aid :— Original ... £25,755 Supplementary 4,245	Estimated. — 30,000	Realized. — 31,301 7 10	Surplus of Appropriations in Aid realized. £1,301 7 10			
NET TOTAL :— Original ... £105,202 Supplementary 2,860	£ 108,062	106,058 17 1	Total Surplus to be surrendered. £2,003 2 11			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to vacancies in the Clerical and Technical Establishment modified by an excess on the sum provided for extra attendance, the operation of the Public Services (Temporary Economies) Act, 1933, and to a fall in the cost of living Bonus.
- B.—Excess due to payments made in respect of subsistence allowances in a previous year for which Stationery Office assumed liability.
- C.—Excess due to an increase over that originally anticipated in the purchase price of a new van and to heavy charges for carriage on Provincial consignments towards the close of the year.
- D.—Decrease attributable to a decline in the anticipated liability for the destruction and carriage of waste paper.
- E.—Casual variation.
- F.1.—The bulk of the increase in this Subhead is attributable to the heavy charges incurred in the printing of Bills and Acts of the Oireachtas.
- F.2.—Closer estimation was not possible.
- F.3.—The publication of Orders of the Vesting of Land which forms the bulk of this printing proved to be more considerable than was anticipated when the Estimate was framed.
- F.4.—The number of Texts coming forward for printing was less than was anticipated.
- F.5.—Casual variation.
- F.6.—Provision had been made for the printing of a second volume. It did not materialize within the year.
- F.7.—Although the work was in the Editor's hands, it had not been released for printing within the year.
- G.—One of the Journals receiving grants ceased publication within the year. Grants to Newspapers publishing news matter in Irish were not made to the extent that was anticipated when the Estimate was framed.
- H.—It was not possible to effect payment for many printing works the accounts for which had either not been submitted by Contractors or had not been fully examined before the close of the year.
- I.—Some considerable accounts for supplies received in the year had not been submitted before its expiry.
- J.—It became necessary to make extended purchases of Typewriters to meet new Departmental Staff requirements before the close of the year. Part of the excess is attributable to the payment of duty on certain imported goods.
- K.—The volume of binding of official books required for new and extended services in the year considerably exceeded anticipations.
- L.—Casual variation.

M.—APPROPRIATIONS IN AID.

	Estimated.	Realized.		
		£	£	s. d.
(a) Sale of Ordnance Survey Maps	1,150	1,243	4	6
(b) Sale of Stationery Office Publications and Parliamentary Papers (including Dáil and Seanad Debates)	4,600	4,835	7	5
(c) Sales of reprinted Irish Texts	30	41	6	7
(d) Advertisements in Official Publications	2,300	2,308	2	9
(e) Sales of Waste	250	274	9	9
(f) Sales of Parchments and other Revenue Forms	3,900	4,070	19	5
(g) Miscellaneous Sales (Sales of old Typewriters, Duplicators and other old stores)	230	267	2	9
(h) <i>Iris Oifigiúil</i>	1,980	2,091	19	3

	Estimated.	Realized.	
	£	£ s. d.	
(i) Supplies to Repaying Departments	2,560	2,916 7 1	
(j) Supplies to Local Authorities for Registration purposes	11,800	11,808 7 2	
(k) Commission on Supplies to Repaying Departments	1,200	1,444 1 2	
TOTAL FOR APPROPRIATIONS IN AID	£30,000	£31,301 7 10	

(a) The sales of Ordnance Maps proved to be much in excess of those originally anticipated.

(b) Sales of Oireachtas Papers and other Stationery Office Publications were very satisfactory and much in excess of previous year's receipts.

(c) Improved returns from new Texts published late in the year.

(e) The returns from Waste Paper vary considerably from year to year.

(f) The sales proved much more satisfactory than were anticipated when the original estimate was framed and far in excess of previous year.

(g) In addition to the normal trade out of old machines on purchase of new stock, a sale was effected by public tender of certain old typewriters, etc. The excess is attributable to receipts from this source.

(h) The returns from advertisements in the Journal—the main receipts under this Subhead—are difficult to estimate accurately from year to year.

(i) Increase is due to improved receipts in respect of issues from Stationery Office stocks to Repaying Services.

(k) The commission includes not only that on stock issues but commission on special printing and other suspense items supplied to the order of Repaying Services. There was a marked increase in demands during the year.

VALUE OF STOCK IN HAND ON 31ST MARCH, 1934.

	£	s.	d.
Paper	10,943	18	10
Miscellaneous Small Stores (including Books for use of the Public Service, Typewriters and Duplicators)	5,124	11	0
	£16,068	9	10

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.

EXTRA REMUNERATION (exceeding £30).

The Tariff Commission Account includes a payment of £300 (less deduction of £27 7s. 4d. under the Public Services (Temporary Economies) Act, 1933) made to the Controller.

Payments for overtime, varying between £43 10s. 0d. and £60, and aggregating £292 5s. 4d. 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 £48 4s. 6d. and £39 0s. 4d., respectively, were made to two Clerical Officers, following the death of a Junior Executive Officer.

Payments for overtime amounting to £42 1s. 7d. were made to a Clerical Officer, who in addition to his ordinary duties, was assisting on the work of a Clerical Officer absent on protracted sick leave.

S. B. Ó FAOILLEACHÁIN,

STATIONERY OFFICE,

Accounting Officer.

30th November, 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.

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

VALUATION AND BOUNDARY SURVEY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934, 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; Nos. 27, 47 and 55 of 1931; and No. 19 of 1932; 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	33,616	30,507 19 2	3,108 0 10	—
B.—Travelling Expenses ...	4,300	3,703 18 8	596 1 4	—
C.—Incidental Expenses ...	116	44 7 5	71 12 7	—
D.—Telegrams and Telephones	130	109 1 5	20 18 7	—
GROSS TOTAL £	38,162	34,365 6 8	3,796 13 4	—
			Surplus of Gross Estimate over Expenditure. £3,796 13 4	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £221 8 0	
E.—Appropriations in Aid ...	6,870	7,091 8 0	Total Surplus to be surrendered. £4,018 1 4	
NET TOTAL £	31,292	27,273 18 8		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The savings are chiefly due to two deaths (£646), three retirements (£624), delay in filling 5 vacancies (£468), deductions under the Public Services (Temporary Economies) Act, 1933 (£574), reduction in cost of living Bonus (£660).
- 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. The savings were due principally to shortage of staff as noted in regard to Subhead A.
- C.—Almost all the saving was effected in transmission of parcels.
- D.—The savings are due to reduction in number of telephone calls (£11), reduction in number of telegrams (£2), and reduction in house telephone instruments (£7).

E.—Appropriations in Aid. All amounts payable by County Councils during the year were duly received. Receipts from fees for certified documents showed an 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 ...	575	796 8 0
	<u>£6,870</u>	<u>£7,091 8 0</u>

NOTE.—Payment of £102 18s. 0d. was made from the Vote to a former Officer of the Valuation Office re-employed during the pressure of Annual Revision work.

Salary totalling £296 16s. 2d. 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,
30th October, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

ORDNANCE SURVEY.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934, 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 ...	35,430	33,612 11 2	1,817 8 10	—
B.—Travelling Expenses ...	2,329	2,138 1 8	190 18 4	—
C.—Stores, &c. ...	1,000	1,145 1 4	—	145 1 4
D.—Photographic and Printing Equipment ...	15	21 0 0	—	6 0 0
E.—Materials for Facsimile Reproduction of Ancient Manuscripts ...	150	148 5 7	1 14 5	—
F.—Incidental Expenses ...	134	121 12 2	12 7 10	—
GROSS TOTAL ...	£ 39,058	37,186 11 11	2,022 9 5	151 1 4
<i>Deduct :—</i>	<i>Estimated.</i>	<i>Realized.</i>	Surplus of Gross Estimate over Expenditure. £1,871 8 1	
G.—Appropriations in Aid ...	3,672	3,347 18 3	Deficiency of Appropriations in Aid realized. £324 1 9	
NET TOTAL ...	£ 35,386	33,838 13 8	Net Surplus to be surrendered. £1,547 6 4	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	2 19 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The savings arose chiefly from three retirements and two deaths (£412); reduction in cost of living Bonus (£980), and deductions under the Public Services (Temporary Economies) Act, 1933 (£90).
- B.—The saving on expenditure on field allowances and travelling expenses was due to the field staff not having been at full strength during the whole year.
- C.—The excess was due to the necessity of building up a reserve supply of paper and to the payment of a belated claim for additional Customs Duty. Department of Finance authority S. 60/17/34 of 31st July, 1934.
- D.—The excess was due to the purchase of an instrument necessary for the preparation of Manuscript Plans. Department of Finance authority S. 58/5/31 of 12th June, 1934.
- 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	3,347 18 3
Repayment by Stationery Office for Facsimile Reproduction of Ancient Manuscripts ...	1,272	—
	<u>£3,672</u>	<u>£3,347 18 3</u>

Receipts from sales of maps were greatly in excess of those anticipated.

Repayment by the Stationery Office of the amount of £1,272 in respect of reproduction of Manuscript work was made too late to be credited to the Vote for 1933-34.

Salaries paid out of this Vote to three Officers on loan to the Land Registry amounted to £625 12s. 11d.; to one Officer on loan to the Department of Industry and Commerce, £60 8s. 3d.; and to two Officers on loan to the Office of Public Works (Barrow Drainage Scheme), £27 13s. 7d.

Special work done for other Public Departments during the year cost £1,887 3s. 0d., while the value of maps supplied to various Departments was £4,213 16s. 6d. no repayment being made in either case.

EXTRA RECEIPTS.—These receipts consist of a refund of £1 11s. 6d. in respect of unemployment insurance of an officer established with retrospective effect; and £1 7s. 6d. paid by employees in respect of lost or damaged instruments.

J. HERLIHY,

Director,

Accounting Officer.

VALUATION OFFICE, DUBLIN,
2nd November, 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.

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

SUPPLEMENTARY AGRICULTURAL GRANTS

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934,
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.
	£	£	£	£
A.—Supplementary Agricultural Grant ...	150,989	150,989	—	—
B.—Additional Supplementary Agricultural Grant ...	750,000	750,000	—	—
TOTAL ...£	900,989	900,989	—	—

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
20 Meitheamh, 1934.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

LAW CHARGES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934 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	8,272	7,957 9 9	314 10 3	—
B.—State Solicitors ...	27,624	26,201 16 8	1,422 3 4	—
C.—Under Sheriffs ...	3,300	3,249 13 10	50 6 2	—
D.—Witnesses' Expenses, etc.	8,700	6,943 7 3	1,756 12 9	—
E.—Fees to Counsel ...	6,700	9,458 11 0	—	2,758 11 0
F.—General Law Expenses ...	3,000	3,143 16 8	—	143 16 8
G.—Defence of Public Officials	400	219 5 0	180 15 0	—
G.G.—Editing of Statutory Rules and Orders ...	—	99 16 0	—	99 16 0
GROSS TOTAL ...£	57,996	57,273 16 2	3,724 7 6	3,002 3 8
			Surplus of Gross Estimate over Expenditure. £722 3 10	
			Surplus of Appropriations in Aid realized.	
Deduct :—	Estimated.	Realized.		
H.—Appropriations in Aid ...	900	1,951 6 6	£1,051 6 6	
			Total Surplus to be surrendered.	
NET TOTAL ...£	57,096	55,322 9 8	£1,773 10 4	
			Estimated.	Realized.
			£	£
Extra Receipts payable to Exchequer ...			800	800

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving was mainly due to the operation of the Public Services (Temporary Economies) Act, 1933 (£234 11s. 8d.) and reduction in Bonus.

B.—Saving was due to (1) operation of the Public Services (Temporary Economies) Act, 1933 (£743 5s. 10d.), (2) reduction in Bonus and (3) vacancies, modified by a slight excess in provision made for sundry minor items.

- C.—Savings due to the operation of the Public Services (Temporary Economies) Act, 1933 (£83 6s. 6d.) and to the termination of the services of one Under Sheriff were modified by the retention in office for part of the year of two others who were due for retirement.
- D.—There were savings due to the non-receipt of recoupment claims from certain Local Authorities, but these were offset to the extent of about £800 by payments to expert and other witnesses being greater than was anticipated.
- E.—The expenditure chargeable to this Subhead depends on the number and importance of the prosecutions and cannot be estimated accurately.
- F.—Expenditure cannot be closely estimated. The charge to this Subhead includes a sum of £382 4s. 6d. in respect of the services of the Solicitor to the Constitution (Special Powers) Tribunal for which provision was not made in the estimate.
- G.—The estimate for this service is necessarily conjectural.
- G.G.—This Subhead was opened by authority of the Minister for Finance (S. 46/14/27) for the payment of fees to Counsel for editing the Statutory Rules and Orders of Saorstát Éireann for publication in volume form.

NOTE.—On Subheads D., E., F., and G.G. there were savings of an aggregate amount of £561 9s. 9d. due to the operation of the Public Services (Temporary Economies) Act, 1933.

- H.—These receipts fluctuate considerably and can only be roughly estimated. Included in the amount received are some abnormally large items in respect of costs given in mandamus proceedings.

EXTRA RECEIPTS PAYABLE TO EXCHEQUER.

	Estimated.	Realized.
	£	£
Payment by Sailors' and Soldiers' Land Trust on foot of services rendered by Treasury Solicitor's Office in 1932-33	800	800

EXTRA REMUNERATION (exceeding £30).

Two Clerical Officers (£70-£200) received from this Vote sums of £17 10s. and £16 5s. 5d. respectively, for overtime and for scrivenery work done out of office hours, and from the Vote for Army Pensions sums of £17 10s. and £68 0s. 2d. in respect of Military Service Pensions.

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

County		£	s.	d.
Cavan	...	147	9	0
„ Clare	...	331	8	0
„ Donegal	...	252	3	0
„ Dublin	...	317	16	0
„ Kerry	...	228	7	0
„ Leix	...	118	2	0
„ Mayo	...	297	2	0
„ Meath	...	124	19	0
„ Monaghan	...	124	3	0
„ Roscommon	...	149	5	0
„ Tipperary	...	235	2	0
„ Wicklow	...	120	7	0
County Borough of Cork	...	188	6	0
„ „ Limerick	...	110	6	0

ROINN AIRGID,
19 Mí na Nodlag, 1934.

J. J. McELLIGOTT,
Accounting Officer.

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

SEOIRSE MAG CRAITH,
Comptroller and Auditor-General.

HAULBOWLINE DOCKYARD.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934, 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 ...	2,930	2,111 12 3	818 7 9		—	
B.—Fuel, Light and Water ...	250	234 0 2	15 19 10		—	
C.—Alterations to Plant and Buildings, etc. ...	550	479 14 7	70 5 5		—	
D.—Rents and Rates ...	100	55 0 0	45 0 0		—	
TOTAL£	3,830	2,880 7 0			—	
Surplus to be surrendered ...		£ 949 13 0				
			Estimated.		Realized.	
			£		£ s. d.	
Extra Receipts payable to Exchequer ...			5,000		7,218 4 3	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The estimate included provision for certain contingencies which did not arise within the year.

Deductions amounting to £7 3s. 0d. were made pursuant to the Public Services (Temporary Economies) Act, 1933.

B.—Casual.

C.—It was found unnecessary to undertake all the works for which provision was made.

D.—The saving was due to the requirements being less than anticipated.

EXTRA RECEIPTS.

£3,285 13s. 6d. was received for rents of properties sublet, and £3,932 10s. 9d. for sales of surplus plant, stores, etc. The latter yielded larger receipts than were expected when the estimate was framed.

NOTE.

Surplus plant and stores valued at £28 were transferred to Dún Laoghaire Harbour. See Vote for Public Works and Buildings, No. 11, Subhead C.

PIERCE KENT,

OFFICE OF PUBLIC WORKS,
10th November, 1934.

Accounting Officer.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

UNIVERSITIES AND COLLEGES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934, compared with the Sum Granted, for 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	146,955 0 0	4,545 0 0	—
B.—Additional Grants under Section 7 (7) of the Irish Universities Act, 1908 :—				
<i>Original</i> ... £1,000				
<i>Supplementary</i> 2,338	3,338	3,307 10 0	30 10 0	—
C.—Grant to Trinity College, Dublin, under Section 15 (2) of the Land Act, 1923	3,000	3,000 0 0	—	—
TOTAL :—				
<i>Original</i> ... £155,500				
<i>Supplementary</i> 2,338	157,838	153,262 10 0		—
Surplus to be surrendered ... £			4,575 10 0	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A. and B.—Savings are due to the operation of the Public Services (Temporary Economies) Act, 1933.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
11 Iúil, 1934.

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, 1934,
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.
	£	£	£	£
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	—	—
TOTAL£	162,500	162,500	—	—

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

6 Iúl, 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.

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

QUIT RENT OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934, 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	4,121	3,792 3 5	328 16 7	—
B.—Travelling and Incidental Expenses	30	11 16 4	18 3 8	—
TOTAL	£ 4,151	3,803 19 9		—
Surplus to be surrendered			£ 347 0 3	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The provision of £100 for Temporary Clerical Assistance, etc., was not availed of, further savings being due to the Public Services (Temporary Economies) Act, 1933 (£72 18s. 6d.), a vacancy in the Typist grade and reduction of cost of living Bonus.

B.—Expenditure is variable and uncertain.

The amount charged against Subhead A. includes £226 19s. 0d. 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 £163 14s. 7d. in respect of the salary, etc., of an officer on loan to the Quit Rent Office.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
12 Iúil, 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.

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, 1934,
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	21,100	13,386 15 10	7,713 4 2	—
TOTAL ...£	21,100	13,386 15 10	—	—
Surplus to be surrendered ...	...	... £	7,713 4 2	—

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

£7,353 of the saving is due to a reduced rate of remuneration being agreed to during the year by the Bank of Ireland and the National City Bank.

The remainder of the saving arose on the provision for the Second National Loan (External) which cannot be estimated with accuracy.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
2 Iúil, 1934.

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.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934, 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 ...	33,413	31,411 7 0	2,001 13 0	—
A.2.—Film Censorship ...	1,608	1,520 1 11	87 18 1	—
A.3.—Censorship of Publications ...	235	225 5 11	9 14 1	—
TOTAL FOR SALARIES, etc. ...	35,256	33,156 14 10	2,099 5 2	—
B.—Travelling Expenses ...	860	461 6 9	398 13 3	—
C.—Incidental Expenses ...	130	134 10 5	—	4 10 5
D.—Telegrams and Telephones ...	418	382 10 2	35 9 10	—
TOTAL ...	£ 36,664	34,135 2 2	2,533 8 3	4 10 5
Surplus to be surrendered ...			£2,528 17 10	

Estimated.	Realized.
£	£ s. d.

Extra Receipts payable to Exchequer:—

Miscellaneous ...	—	180 0 9
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—Saving due to (1) the fall in the cost of living Bonus ; (2) the operation of the Public Services (Temporary Economies) Act, 1933 ; and (3) vacancies and staff changes.

A.2.—The services of the Substitute for the Film Censor were not required to the extent anticipated. There was also a saving through the operation of the Public Services (Temporary Economies) Act, 1933, and a small saving in the provision for Bonus.

A.3.—Saving due to fall in the cost of living Bonus.

B.—Inspections of Circuit Court Offices were fewer than anticipated, and there were savings generally in the sums provided for the expenses of the other Headquarters officers.

C.—Variable nature of service.

D.—Saving effected in the provision for telephone calls.

EXTRA REMUNERATION (exceeding £30).

From the Vote for Army Pensions three Clerical Officers received Military Service Pensions of £63, £35 and £35 respectively.

This Account includes a sum of approximately £1,158 in respect of staff on loan to other Departments.

S. A. ROCHE,

Accounting Officer.

29th October, 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.

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, 1934, compared with the Sum Granted, for the Salaries and Expenses of the GÁRDA SÍOCHÁNA (No. 7 of 1925).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages and Pay :— Original £1,487,636 Supplementary 15,600	1,503,236	1,500,740 13 9	2,495	6 3	—	
B.—Allowances :— Original ... £90,934 Supplementary 5,300	96,234	96,614 8 7	—		380	8 7
C.—Subsistence Allowances :— Original ... £4,500 Supplementary 2,650	7,150	6,694 0 1	455	19 11	—	
D.—Locomotion Expenses :— Original ... £36,850 Supplementary 2,000	38,850	38,321 8 1	528	11 11	—	
E.—Clothing and Equipment :— Original ... £22,679 Supplementary 2,570	25,249	25,316 19 4	—		67	19 4
F.—Furniture, Barrack Bedding and Bedsteads ...	1,924	2,257 16 3	—		333	16 3
G.—Barrack Maintenance ...	500	535 8 4	—		35	8 4
H.—Transport and Carriage :— Original ... £8,438 Supplementary 2,150	10,588	9,776 3 10	811	16 2	—	
I.—Fuel, Light and Water ...	17,585	17,259 18 5	325	1 7	—	
J.—Medical Expenses ...	7,125	6,578 1 8	546	18 4	—	
K.—Escort and Conveyance of Children to Industrial Schools and Places of Detention ...	350	244 11 10	105	8 2	—	
L.—Telegrams and Telephones	18,000	17,981 6 0	18	14 0	—	
M.—Compensation ...	10	6 0 0	4	0 0	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
N.—Incidental Expenses :—				
Original ... £1,606				
Supplementary 350				
	1,956	1,680 8 2	275 11 10	—
GROSS TOTAL :—				
Original £1,698,137				
Supplementary 30,620				
£	1,728,757	1,724,007 4 4	5,567 8 2	817 12 6
Deduct :—			Surplus of Gross Estimate over Expenditure. £4,749 15 8	
O.—Appropriations in Aid :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £2,252 10 10	
Original ... £11,965	—	—		
Supplementary 4,774	16,739	18,991 10 10		
NET TOTAL :—			Total Surplus to be surrendered. £7,002 6 6	
Original £1,686,172				
Supplementary 25,846				
£	1,712,018	1,705,015 13 6		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	3,480	7,120 14 4

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The 300 additional recruits provided for in the Supplementary Estimate were called up more gradually than was anticipated. Savings under the Public Services (Temporary Economies) Act, 1933, amounted to £41 10s. 5d.
- B.—The excess expenditure was mainly due to rent allowances.
- C.—Expenditure under this Subhead depends upon police activities which cannot be accurately foreseen.
- D.—The expenditure under this Subhead is also variable as in (C).
- E.—The excess was due to slightly insufficient provision for the clothing requirements of the increased Force.
- F.—An emergency purchase of blankets was made and repairs and renewals of furniture were greater than anticipated.
- G.—The expenditure on Sanitary Services was responsible for the excess.
- H.—Repayable advances to Officers were fewer than provided for. Additional Motor Transport provided for in the Supplementary Estimate did not become a charge on the Vote.
- I.—Casual variation.
- J.—The cost of the fee per visit system of medical attendance cannot be closely estimated. Savings under the Public Services (Temporary Economies) Act, 1933, amounted to £294 14s. 8d.

K.—The expenditure under this Subhead being dependent on the number of committals is necessarily variable and uncertain.

L.—Estimated as closely as possible.

M.—There was one claim during the year, a Detective Garda being compensated for damage to his private property caused by malicious interference with a Police car. (Finance authority S. 16/4/32).

N.—The Incidentals Subhead covers a wide range of petty expenditure and cannot be accurately estimated.

O.—Details of receipts are appended, viz.:—

	Estimated.	Realized.	
	£	£ s. d.	
Repayments of sums advanced to Officers under Sub-head H.	3,180	2,582 0 0	
Payments for services rendered by the Police ...	1,400	2,318 18 11	
Repayments in respect of loss of property or damage to stores, etc.	75	34 2 4	
Proceeds of sale of Forfeited Property and Cast Uniforms	420	1,562 18 1	
Hackney Car and Carriage, etc., Licences (Dublin Metropolitan Area):—			
<i>Original</i>	£6,500		
<i>Supplementary</i>	4,774		
	11,274	12,077 5 6	
Publicans' Fees (Dublin Metropolitan Area) and Fees for Aliens' Certificates	390	416 6 0	
	£16,739	£18,991 10 10	

Receipts cannot be estimated with accuracy. Repayments of advances under Sub-head H. depend upon the number and date of the advances. The services of police were availed of by sporting, etc., associations to a greater extent than anticipated. Better prices than anticipated were realized for old stores and there were more articles for disposal. A sum of £10,069 16s. 0d. in respect of licensing of mechanically propelled vehicles let for hire to carry passengers in the Dublin Metropolitan Area was received from the Road Fund under the Roads Act, 1920.

NOTES.

This Account includes a sum of £356 6s. 9d. in respect of the salary and Bonus of a Junior Executive Officer on loan to the Commission of Inquiry into the Civil Service.

The charge under Subhead N. includes the following exceptional payments sanctioned by Department of Finance.

DESTRUCTION OF EXPLOSIVES BY MILITARY AUTHORITIES.

	£ s. d.
Bombs, etc., at Listowel, Co. Kerry. (Finance sanction S. 13/26/33)	4 5 7
Hand grenade and shell, Toomevara and Waterford. (Finance sanction S. 13/46/33)	5 10 8
Sundry explosives in various places. (Finance sanction S. 13/46/33)	14 16 1
Cask of explosives, Tralee Bay. (Finance sanction S. 13/87/33)	3 12 8
Land mine—Kilbriann, Co. Cork. (Finance sanction S. 13/100/33)	1 10 11
Electric detonators, Dublin Metropolitan Area. (Finance sanction S. 13/117/33)	6 4
Barrels of explosives, Kilronan, Co. Galway, and Grange, Co. Sligo. (Finance sanction S. 13/1/34)	19 4 4

	£	s.	d.
Grenades, Ballycastle, Co. Mayo. (Finance sanction S. 13/15/34)...	8	15	2
Shell and grenades, Dublin Metropolitan Area. (Finance sanction 13/111/33)	1	16	10
<hr/>			
Compensation for loss from police custody of seized shot gun. (Finance sanction S. 13/104/33)	5	0	0
Reward to Civilians in connection with salvage of Police motor boat at Burtonport. (Finance sanction S. 13/13/33)	15	10	0
Repairs to and replacement of arms obtained from Department of Defence. (Finance sanction S. 13/156/25)	367	11	7

GÁRDA SÍOCHÁNA REWARD FUND, 1933-34.

The appended Statement shows the total receipts proper to the Fund in the year 1933-34; the amount of the payments during that period, and the balance to the credit of the Fund at the 31st March, 1934.

	£	s.	d.		£	s.	d.
Balance from previous year	18,338	10	8	Payments during the year 1933-34	10,183	3	6
Total amount credited in the year 1st April, 1933, to 31st March, 1934 ...	10,894	2	3	Balance on 31st March, 1934 *	19,049	9	5
	<u>£29,232</u>	<u>12</u>	<u>11</u>		<u>£29,232</u>	<u>12</u>	<u>11</u>

* In addition, there were on 31st March, 1934, sums held on Suspense Account payable to the Reward Fund amounting to £7,704 3s. 8d.

S. A. ROCHE,

Accounting Officer.

28th November, 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.

PRISONS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934, compared with the Sum Granted, for the Expenses of PRISONS, the BORSTAL INSTITUTION, and the Maintenance of the 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.	£ s. d.	£ s. d.
A.—Pay and Allowances of Officers, including Uniform... ..	52,650	49,080 2 0	3,569 18 0	—	—	—
B.—Victualling	5,850	4,397 6 10	1,452 13 2	—	—	—
C.—Clothing, Bedding, Furniture, etc.	1,315	1,089 5 6	225 14 6	—	—	—
D.—Medicines, Surgical Instruments, etc.	300	279 12 6	20 7 6	—	—	—
E.—Fuel, Light, Water, Cleaning Articles, etc.	6,000	6,079 7 3	—	79 7 3	—	—
F.—Rent, etc.	204	203 1 10	18 2	—	—	—
G.—Escort and Conveyance	3,250	3,641 10 6	—	391 10 6	—	—
H.—Ordinary Repairs of Buildings	640	732 4 0	—	92 4 0	—	—
H.1.—Electric Light Installations	400	345 2 7	54 17 5	—	—	—
I.—Fine Fund	10	10 0 0	—	—	—	—
J.—Travelling Expenses	280	474 19 11	—	194 19 11	—	—
K.—Incidental Expenses	265	362 11 3	—	97 11 3	—	—
L.—Telegrams and Telephones	255	254 3 9	16 3	—	—	—
M.—Maintenance of Children of Female Prisoners	5	—	5 0 0	—	—	—
N.—Maintenance of Criminal Lunatics in District Mental Hospitals	7,000	6,896 3 9	103 16 3	—	—	—
O.—Gratuities to Prisoners	350	306 16 5	43 3 7	—	—	—
P.—Contributions to Discharged Prisoners' Aid Societies	70	85 0 0	—	15 0 0	—	—
Q.—Manufacturing Department and Farms	6,000	5,649 11 7	350 8 5	—	—	—
GROSS TOTAL £	84,844	79,886 19 8	5,827 13 3	870 12 11	Surplus of Gross Estimate over Expenditure. £4,957 0 4	
Deduct :—	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £732 14 2			
R.—Appropriations in Aid ...	8,300	7,567 5 10				
NET TOTAL £	76,544	72,319 13 10	Net Surplus to be surrendered. £4,224 6 2			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Estimated daily average number of prisoners	...	...	650
Actual daily average number of prisoners	...	...	592

A.—Savings due mainly to fall in cost of living Bonus, operation of the Public Services (Temporary Economies) Act, 1933, and reduction of staff.

B.—Savings due to reduction in cost of victualling and smaller number of prisoners than anticipated.

C. and D.—Savings due to reduction in number of prisoners committed.

E., G. and H.—Expenditure under these Subheads is of a variable nature.

H.1.—Savings due to economies effected in installations.

J.—Excess due to increased number of officers transferred and subsistence allowances paid to officers on prolonged temporary duty.

K.—Excess due to increased number of prisoners removed to extern hospitals for treatment.

M.—No child was maintained during the year.

N. and O.—Estimated as closely as possible.

P.—Excess due to the increase of the annual grant payable to a Discharged Prisoners' Aid Society.

Q.—The contracts for supplies to Public Departments were less than anticipated.

R.—See note under Q.

S. A. ROCHE,

Oifigeach Cuntasaiochta.

29th November, 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.

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, 1934. *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, 1933	464	9 10	5,059	9 10	5,523	19 8	Sales, 1933-34		534	4 0	6,689	3 1	7,223	7 1
Purchases, 1933-34	171	15 0	4,747	13 3	4,919	8 3	*Stock in hand, 31st March, 1934		452	11 6	5,268	8 10	5,721	0 4
Profit ...	350	10 8	2,150	8 10	2,500	19 6			986	15 6	11,957	11 11	12,944	7 5
£	986	15 6	11,957	11 11	12,944	7 5			986	15 6	11,957	11 11	12,944	7 5

*Viz.—Manufactory Materials, £3,138 10s. 0d.; Manufactured Goods, £1,413 6s. 2d.; Tools, £1,169 4s. 2d.

RECONCILIATION WITH CASH ACCOUNT.

To Decrease of outstanding Debts due by Manufacturing Department:—	£		£		£		£		£		£	
	From	*To	s. d.	2	s. d.	2	By	Profit	s. d.	19	s. d.	19
From	999	10 2	...	...	...	...	...	...	...	...
*To	896	1 0	...	...	...	...	...	...	...	...
£	103	9 2	...	...	...	...	...	...
„ Increase of outstanding Debts due to Manufacturing Department:—	From	...	947	7 11	...	...	...	...	...	...	...	...
†To	1,130	18 1	...	...	...	...	...	...	...	...
£	183	10 2	...	...	...	...	...	...
„ Increase in Stock	197	0 8	...	...	...	...	...	...	...	...
„ Excess of Receipts over Expenditure	2,016	19 6	...	...	...	...	...	...	...	...
£	2,500	19 6	...	...	...	...	...	...

*Viz.—Public Departments, £741 3s. 4d.; Other Persons, £154 17s. 8d.

†Viz.—Public Departments, £992 14s. 8d.; Other Persons, £138 3s. 5d.

S. A. ROCHE, *Oifigcheantastaitochta.*

DISTRICT COURT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934, 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	33,675	31,755 17 1	1,919 2 11	—
B.—Travelling Expenses	5,000	4,938 8 7	61 11 5	—
C.—Incidental Expenses	70	52 9 2	17 10 10	—
TOTAL £	38,745	36,746 14 10		—
Surplus to be surrendered ... £			1,998 5 2	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer:—		
Fees received in the Dublin Metropolitan District Courts	1,200	1,383 15 10
Fines received by District Court Clerks	10,000	10,000 0 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to operation of Public Services (Temporary Economies) Act, 1933, fall in Bonus and vacancies in the District Court which were not immediately filled.
- B.—Saving mainly in the amount provided for Deputy and Assistant Justices. The commuted travelling allowances of District Justices were revised in a few cases resulting in a saving, but these savings were offset by payment of travelling expenses to District Court Clerks in certain cases on reorganisation.
- C.—The expenditure on telegrams and miscellaneous expenses was less than that anticipated.

EXTRA REMUNERATION (exceeding £30).

From the Vote for Army Pensions, a Writing Clerk is in receipt of a Military Service Pension of £75. One District Court Clerk received £100 from the Vote for the Office of the Minister for Justice, as Assistant Immigration Officer.

S. A. ROCHE,
Accounting Officer.

12th September, 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.

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, 1934, 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	52,679	48,482 7 4	4,196 12 8	—
B.—Travelling and Incidental Expenses	125	104 10 6	20 9 6	—
C.—Telegrams and Telephones	440	414 6 6	25 13 6	—
D.—Compensation to District Probate Registrars ...	83	78 17 0	4 3 0	—
E.—Stenography (Central Criminal Court)	300	286 0 0	14 0 0	—
F.—Costs and Expenses of Services under Section 55 of the Court Officers Act, 1926	400	682 9 6	—	282 9 6
GROSS TOTAL ...£	54,027	50,048 10 10	4,260 18 8	282 9 6
			Surplus of Gross Estimate over Expenditure. £3,978 9 2	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £8 5 5	
G.—Appropriations in Aid ...	2,860	2,868 5 5	Total Surplus to be surrendered. £3,986 14 7	
NET TOTAL ...£	51,167	47,180 5 5		

	Estimated.	Realized.		
		£	£	s. d.
Extra Receipts payable to Exchequer :—				
Lunacy Percentages	3,000	2,608	6	9
Fees received in Local Admiralty Court, Cork ...	—	2	3	0
	<u>£3,000</u>	<u>£2,610</u>	<u>9</u>	<u>9</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to the fall in the cost of living Bonus, the operation of the Public Services (Temporary Economies) Act, 1933, and vacancies and changes in the personnel of the staff.
- B.—The annual payment (£21) in respect of Law Library subscription did not arise within the year, and there was also a saving of the amount provided for Official Assignee's expenses, offset by slightly increased expenditure on other items of the Subhead.
- C.—Saving effected in the provision for telephones.
- D. and E.—Saving due to operation of the Public Services (Temporary Economies) Act, 1933.
- F.—The expenses recouped from this Subhead proved much heavier than anticipated.

EXTRA REMUNERATION (exceeding £30).

A District Probate Registrar received fees amounting to £79 4s. 0d. in addition to compensation paid from Subhead D. of this Vote. The Stenographer to the Central Criminal Court received £95 from the Vote for the Circuit Court.

This Account includes a sum of approximately £717 in respect of staff on loan to other Departments. The Accounts of other Departments include sums amounting to approximately £36 in respect of staff on loan to this Department.

S. A. ROCHE,
Accounting Officer.

12th September, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

LAND REGISTRY AND REGISTRY OF DEEDS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934, 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 ...	25,649	23,285 17 10	2,363 2 2	—
B.—Travelling Expenses ...	820	379 13 5	440 6 7	—
C.—Incidental Expenses ...	655	1,201 4 5	—	546 4 5
REGISTRY OF DEEDS.				
D.—Salaries, Wages, and Allowances ...	18,750	16,956 11 1	1,793 8 11	—
E.—Incidental Expenses ...	100	67 17 3	32 2 9	—
F.—Transcription of Memorials	1,596	1,122 7 7	473 12 5	—
TOTAL£	47,570	43,013 11 7	5,102 12 10	546 4 5
Surplus to be surrendered ...			£4,556 8 5	

	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 ...	—	263 10 6
---	---	----------

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A. and D.—Savings due to (1) the fall in the cost of living Bonus, (2) the operation of the Public Services (Temporary Economies) Act, (3) the discontinuance of the services of the Temporary Surveyors in the Land Registry, and (4) vacancies and changes in the personnel of the staff.

B.—Saving due to the discontinuance of the services of the Temporary Surveyors, whose travelling, etc., expenses constituted the major portion (£800) of the amount provided under this Subhead.

C.—Department of Finance minute E. 32/1/25, dated 4th August, 1933, authorised the utilization of the unexpended balance of the amounts provided for the salaries, travelling expenses, and subsistence allowance of the Temporary Surveyors to meet payments from Subhead C. in connection with the new system of Reconstruction of Maps.

E.—There was no charge during the year against the token provision for travelling expenses, and there were also slight savings in the other items of the Subhead.

F.—Saving due to vacancies 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, in respect of Military Service Pensions, £70 and £252 respectively.

This Account includes a sum of approximately £474 in respect of staff on loan to other Departments.

The Accounts of other Departments include sums amounting to approximately £1,493 in respect of staff on loan to this Department.

S. A. ROCHE,
Accounting Officer.

12th September, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

CIRCUIT COURT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934, 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 ...	64,759	62,940 14 4	1,818 5 8	—
B.—Travelling Expenses ...	4,300	3,613 18 0	686 2 0	—
C.—Incidental Expenses ...	960	933 7 4	26 12 8	—
D.—Telegrams and Telephones	430	425 0 7	4 19 5	—
DD.—Losses ...	—	135 4 9	—	135 4 9
GROSS TOTAL ...£	70,449	68,048 5 0	2,535 19 9	135 4 9
<div style="text-align: right;"> Surplus of Gross Estimate over Expenditure. £2,400 15 0 </div>				
<div style="text-align: right;"> Surplus of Appropriations in Aid realized. £204 4 9 </div>				
<div style="text-align: right;"> Total Surplus to be surrendered. £2,604 19 9 </div>				
Deduct :—	Estimated.	Realized.		
E.—Appropriations in Aid ...	17,960	18,164 4 9		
NET TOTAL ...£	52,489	49,884 0 3		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to the reduction in the cost of living Bonus figure and the operation of the Public Services (Temporary Economies) Act, 1933, with minor savings on vacant posts, abated by expenditure in excess of estimate for salaries of a Deputy Circuit Judge and Local Registrar of Titles.
- B.—The travelling expenses of Circuit Court Judges, County Registrars, and Stenographers were less than anticipated.
- C.—These expenses are of a variable nature and are difficult to forecast accurately. The savings are mainly on carriage of parcels.
- D.—The expenses incurred for telephone calls were less than anticipated.

DD.—Losses caused by defalcations of a former County Registrar. These losses are in addition to those charged to the "Losses" Subhead in the Appropriation Account for 1930-31. (Finance minute F. 26/3/29, dated 29th May, 1933).

E.—Appropriations in Aid :—

					Estimated.	Realized.			
					£	£	s.	d.	
Jurors Lists	...	...	...	...	2,500	2,841	5	4	(a)
Voters Lists	...	...	...	...	9,300	9,532	11	8	(a)
Bankruptcy Fees	...	...	...	...	100	210	5	8	(a)
Publicans' Licences—Fees	...	...	...	...	1,600	1,600	0	0	
Execution of Court Orders	...	...	...	...	4,450	3,980	2	1	(a)
Miscellaneous	...	...	...	...	10	—			
					<u>£17,960</u>	<u>£18,164</u>	<u>4</u>	<u>9</u>	

(a) These receipts are of a variable nature and difficult to forecast accurately.

NOTE.

A sum of £685 16s. 5d., embezzled by a clerk in a Circuit Court Office, was repaid as the result of legal proceedings.

EXTRA REMUNERATION (exceeding £30).

From the Vote for the Supreme Court and High Court of Justice, a Stenographer received £286 as Stenographer to the Central Criminal Court, and the County Registrars for Cork, Limerick and Cavan received £46 16s. 5d., £47 13s. 8d. and £47 18s. 1d. respectively, in connection with their duties as District Probate Registrars.

A Typist was paid £92 14s. 9d. from the Vote for the Office of the Minister for Justice in respect of the period that she was on loan to the Circuit Court.

S. A. ROCHE,

Accounting Officer.

19th November, 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.

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

PUBLIC RECORD OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934, 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 ...	4,600	4,268 17 8	331 2 4	—
B.—Incidental Expenses ...	160	63 10 9	96 9 3	—
TOTAL ...£	4,760	4,332 8 5		—
Surplus to be surrendered ... £			427 11 7	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due (1) to operation of the Public Services (Temporary Economies) Act, 1933 ; (2) to vacancies and changes on the staff ; and (3) to fall in the cost of living Bonus.

B.—Saving on purchase of historical documents £86 11s. 0d., and casual savings on miscellaneous items.

JAMES F. MORRISSEY,
Accounting Officer.

17th July, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

CHARITABLE DONATIONS AND BEQUESTS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934, 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 ...	3,394	2,889 13 10	504 6 2	—
B.—Law Costs ...	20	18 5 2	1 14 10	—
C.—Travelling and Incidental Expenses ...	35	25 12 4	9 7 8	—
GROSS TOTAL ...£	3,449	2,933 11 4	515 8 8	—
<i>Deduct :—</i>			Surplus of Gross Estimate over Expenditure. £515 8 8	
	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. 5s. 4d.	
D.—Appropriations in Aid ...	48	47 14 8	Net Surplus to be surrendered. £515 3 4	
NET TOTAL ...£	3,401	2,885 16 8	Estimated. Realized.	
Extra Receipts payable to Exchequer ...			£ 5	£ s. d. 35 10 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due (1) to the retirement on pension of a Junior Executive Officer who was replaced by a Clerical Officer; (2) to fall in the cost of living Bonus and (3) to the operation of the Public Services (Temporary Economies) Act, 1933.
- B.—Provision was based on the estimated requirements of the Solicitor to the Commissioners.
- C.—The expenditure on travelling was less than anticipated.

THOMAS BODKIN,
Secretary and Accounting Officer.

23rd July, 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.

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, 1934, 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	83,623	85,112 19 6	—	1,489 19 6
B.—Travelling Expenses of Inspectors	7,000	8,747 3 3	—	1,747 3 3
C.—Salaries of Auditors	10,988	9,955 16 9	1,032 3 3	—
D.—Travelling Expenses of Auditors	2,000	2,075 7 7	—	75 7 7
E.—Expenses in connection with International and other Congresses ...	204	121 15 2	82 4 10	—
F.—Inquiries	500	1,346 4 9	—	846 4 9
G.—Vaccine Lymph Supply ...	1,270	1,456 4 7	—	186 4 7
H.1.—Travelling and Incidental Expenses	450	933 16 7	—	483 16 7
H.2.—Telegrams and Telephones	720	714 18 5	5 1 7	—
I.—Grant under Finance Act, 1931, Section 35 ...	500	—	500 0 0	—
J.—Charge under Irish Land Act, 1909, Section 11 (2) (Grant-in-Aid) ...	24,643	24,639 9 11	3 10 1	—
MISCELLANEOUS GRANTS.				
K.1.—Child Welfare, Schools for Mothers, etc. ...	22,500	25,311 18 10	—	2,811 18 10
K.2.—Grants for the Supply of Milk to Necessitous Children	100,000	82,793 2 10	17,206 17 2	—
K.3.—Grants for the Supply of Native Fuel for Necessitous Households :—				
<i>Original</i> ... Nil				
<i>Supplementary</i> £25,000	25,000	8,221 0 0	16,779 0 0	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
L.—Medical Treatment, etc., of School Children ...	24,000	22,147 17 3	1,852	2 9	—	—
M.1.—Grants under the Education (Provision of Meals) Acts, 1914 to 1930 ...	9,250	9,240 8 0	9	12 0	—	—
M.2.—Grants under the School Meals (Gaeltacht) Act, 1930 ...	8,000	7,209 15 6	790	4 6	—	—
N.—Welfare of the Blind ...	7,750	7,629 8 4	120	11 8	—	—
O.—Treatment of Tuberculosis	118,750	116,711 7 7	2,038	12 5	—	—
P.—Treatment of Venereal Diseases ...	7,700	7,698 7 2	1	12 10	—	—
Q.1.—Board of Superintendence, Dublin Hospitals ...	155	144 7 6	10	12 6	—	—
Q.2.—Grant-in-Aid of Westmoreland Lock Hospital	2,600	2,559 2 0	40	18 0	—	—
R.—Grants in respect of training of native Irish Speakers in Hospital Nursing ...	600	51 15 1	548	4 11	—	—
S.—Grants to Local Authorities, etc., under Housing (Ireland) Act, 1919 ...	1,593	1,577 15 4	15	4 8	—	—
T.—Grants under the Housing (Financial and Miscellaneous Provisions) Act, 1932 ...	370,000	299,798 4 1	70,201	15 11	—	—
U.—Grants to County Councils in respect of Minor Drainage Schemes ...	3,000	1,495 2 9	1,504	17 3	—	—
Deduct :—	832,796	727,693 8 9	112,743	6 4	7,640	15 1
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	5,000	—	5,000	0 0	—	—
GROSS TOTAL :—						
Original ... £807,796						
Supplementary 20,000	£ 827,796	727,693 8 9	107,743	6 4	7,640	15 1
			Surplus of Gross Estimate over Expenditure. £100,102 11 3			
Deduct :—	Estimated.	Realized.				
V.—Appropriations in Aid ...	12,805	13,284 4 0	Surplus of Appropriations in Aid realized. £479 4 0			
NET TOTAL :—			Total Surplus to be surrendered. £100,581 15 3			
Original ... £794,991						
Supplementary 20,000	£ 814,991	714,409 4 9				

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer:—		
Receipts from County and County Borough Councils in respect of Combined Purchasing Scheme (No. 20 of 1925, Section 10) ...	4,200	4,558 17 1
Miscellaneous ...	100	403 9 3
	<u>£4,300</u>	<u>£4,962 6 4</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A. and B.—Excesses are due to increased staff. The excess on A. is modified by savings due to the fall in Bonus rate and deductions under the Public Services (Temporary Economies) Act, 1933.

C.—Savings are due to retirement of an Auditor, fall in Bonus rate, deductions under the Public Services (Temporary Economies) Act, 1933, and the fact that no payment fell due from the provision for temporary Auditors.

D.—Slight excess.

E.—Saving is due to a temporary reduction in the rate of subscription paid to the International Office of Public Health.

F.—Inquiries into Housing Schemes promoted by Boards of Health were more extensive than had been anticipated. The excess is modified by savings under the Public Services (Temporary Economies) Act, 1933.

G.—A new contract came into force at a higher rate of payment for the supply of Vaccine Lymph. The excess is modified by savings under the Public Services (Temporary Economies) Act, 1933.

H.1.—Unforeseen expenditure to the amount of £230 fell to be met from this Subhead in respect of certificates of blindness furnished by Ophthalmic Surgeons in connection with Blind Pension Appeal cases, and the expenditure on travelling and advertisements was considerably greater than had been anticipated. The excess is modified by savings under the Public Services (Temporary Economies) Act, 1933.

I.—No liability fell to be met from this Subhead.

K.1.—The amount provided under this Subhead was reduced by £3,000, as compared with the previous year, as it was estimated that claims against this Grant in respect of cost of milk would be diminished to that extent consequent upon the operation of the Free Milk Supply Scheme (Subhead K.2.), but this anticipation was only realized to a slight extent during the year.

K.2.—This was the first complete financial year in which the scheme was in general operation, and the local services had not become fully developed.

K.3.—This grant was availed of only to a limited extent owing to the difficulties experienced by the local authorities concerned in obtaining supplies of turf.

L. and M.2.—Savings are due to delay in initiation and development of certain schemes.

Q.1. and Q.2.—Savings are due to the operation of the Public Services (Temporary Economies) Act, 1933.

R.—The scheme for the training of native Irish Speakers in Hospital Nursing has become operative only to a limited extent owing to the standard of requirements of the hospitals.

T.—The Housing (New Houses) Order, 1932, requires that in order to qualify for a grant under the Housing Act of 1932, materials and appliances of Saorstát manufacture must be used as far as possible. During the greater portion of the year great difficulty was experienced in obtaining supplies, particularly of roofing materials, and consequently the completion of houses was considerably retarded.

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.

V.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
(a) Auditors' Salaries to be repaid by Local Bodies	4,700	5,375	14	0
(b) Expenses of Inquiries to be repaid by Local Bodies	400	702	2	10
(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	6,020	5,675	1	7
(e) Salaries of Officers acting temporarily as Local Government Commissioners and as Manager to the Sea Fisheries Association and proportion of salary of Pharmacist ...	1,409	1,257	5	7
	<u>£12,805</u>	<u>£13,284</u>	<u>4</u>	<u>0</u>

(b) Surplus is due to the increased number of Inquiries under the Housing Act, 1932.

(e) The officer who was acting as Manager to the Sea Fisheries Association returned to the Department during the year, but the consequent fall in receipts was partly offset by salary recovered in respect of another appointed temporarily to act as Chairman of the National Health Insurance Society.

The Miscellaneous Extra Receipts payable to the Exchequer include voluntary refunds of £93 15s. 0d. and £206 by Senator Thomas Johnson, being part of his salary as member of the National Housing Board, and of his allowance as Senator for the period ended 31st March, 1933, and the year ended 31st March, 1934, respectively.

EXTRA REMUNERATION (exceeding £30).

A Clerical Officer received a gratuity of £40 for services as Secretary to the Commission of Inquiry into the Sale of Labourers' Cottages. Seventeen other Clerical Officers received remuneration for overtime varying from £33 5s. 9d. to £109 0s. 3d. The Head of the Combined Purchasing Section (Trade Inspector) received a sum of £232 1s. 5d. from the Vote for the Department of the President by way of allowance for expert advice, and the Technical Assistant in the Section received a gratuity of £75 for special services. A General Inspector received a sum of £137 10s. 0d. from the National Health Insurance Society for acting as Chairman.

The Accounts of other Departments include sums amounting to approximately £692 in respect of staff on loan to this Department.

E. P. McCARRON,
Accounting Officer.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

GENERAL REGISTER OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934, 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 ...	12,052	10,717 11 10	1,334 8 2	—
B.—Travelling Expenses	360	339 12 11	20 7 1	—
C.—Superintendent and District Registrars ...	4,675	4,372 10 11	302 9 1	—
D.—Incidental Expenses ...	120	108 6 7	11 13 5	—
GROSS TOTAL ...£	17,207	15,538 2 3	1,668 17 9	—
<div style="text-align: right;"> Surplus of Gross Estimate over Expenditure. £1,668 17 9 </div>				
Deduct :—	Estimated	Realized.	<div style="text-align: right;"> Deficiency of Appropriations in Aid realized. £67 5 6 </div>	
E.—Appropriations in Aid ...	3,150	3,082 14 6		
NET TOTAL ...£	14,057	12,455 7 9	<div style="text-align: right;"> Net Surplus to be surrendered. £1,601 12 3 </div>	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving is accounted for by the operation of the Public Services (Temporary Economies) Act, 1933, by the fall in the cost of living Bonus, and by vacancies caused by the deaths of two senior officers.
- B.—The amount of travelling during the year was slightly less than had been anticipated.
- C.—The surplus is due partly to the operation of the Public Services (Temporary Economies) Act, 1933, and partly to a reduction in travelling expenses arising from a more general use of private motor cars by Registrars.
- D.—This estimate covers a large number of petty items of expenditure. There were no advertisements published during the year, and the expenditure on telegrams was not as large as anticipated.
- E.—It was not possible to make a closer estimate of the amount expected to be realized under this head.

E. P. McCARRON,
Registrar-General, Accounting Officer.

GENERAL REGISTER OFFICE, DUBLIN,
23rd October, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

DUNDRUM ASYLUM.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934,
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	11,224	10,095 4 4	1,128 15 8	—
B.—Victualling Patients and Rations for Attendants ...	2,399	2,089 1 3	309 18 9	—
C.—Uniforms, Clothing for Patients, etc.	462	443 13 10	18 6 2	—
D.—Medicines, Surgical Instru- ments, etc.	30	29 1 10	18 2	—
E.—Escort and Conveyance of Patients	12	—	12 0 0	—
F.—Allowances to Patients and Gratuities on Discharge	28	22 10 7	5 9 5	—
G.—Travelling and Incidental Ex- penses	215	199 19 8	15 0 4	—
H.—Telegrams and Telephones ...	150	145 1 7	4 18 5	—
I.—Farm and Garden ...	386	228 12 11	157 7 1	—
GROSS TOTAL ...£	14,906	13,253 6 0	1,652 14 0	—
			Surplus of Gross Estimate over Expenditure. £1,652 14 0	
Deduct:—	Estimated.	Realized.	Deficiency of Appropriations in Aid realized.	
J.—Appropriations in Aid ...	738	657 0 5	£80 19 7	
NET TOTAL ...£	14,168	12,596 5 7	Net Surplus to be surrendered. £1,571 14 5	

	Estimated.	Realized.
	£ s. d.	£ s. d.
Extra Receipts payable to Exchequer	10 0 0	6 6 3
Number of Criminal Lunatics estimated for ...	118	
Daily Average number of Criminal Lunatics maintained	116	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to vacancies, fall in cost of living Bonus, and deductions under the Public Services (Temporary Economies) Act, 1933.
- B.—Saving due to cost of rations being less than estimated, also to the number of patients being two less than estimated.
- C. and D.—Estimated as closely as possible.
- E.—No transfers of patients to District Mental Hospitals took place during the year.
- F., G. and H.—Estimated as closely as possible.
- I.—No farm implements were purchased during the year. Saving also due to expenditure on miscellaneous items being less than anticipated.
- J.—Receipts under this Subhead cannot be accurately estimated.

APPROPRIATIONS IN AID.

		Estimated.	Realized.
		£	£ s. d.
Receipts from Attendants for rations ...	...	288	243 8 4
Receipts from Farm and Garden (including value of Produce used in the Asylum) ...	...	450	413 12 1
		<u>£738</u>	<u>£657 0 5</u>

G. W. SCROOPE,
Accounting Officer.

13th September, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

NATIONAL HEALTH INSURANCE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934, compared with the Sum Granted, for the Salaries and Expenses 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 1933, and for sundry Contributions and Grants, including Grants-in-Aid in respect of the cost of Benefits and Expenses of Administration under the said Acts.

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	65,447	60,133 1 9	5,313 18 3	—
AA.—Actuary :—				
Original £200				
Supplementary 603	803	802 12 2	7 10	—
B.—Travelling Expenses ...	6,400	5,906 5 2	493 14 10	—
C.—Insurance Stamps ...	150	150 0 0	—	—
D.—Incidental Expenses ...	192	138 1 9	53 18 3	—
E.—Telegrams and Telephones	390	310 11 0	79 9 0	—
CONTRIBUTIONS, BENEFITS, &c., UNDER THE NATIONAL HEALTH INSURANCE ACTS, 1911 to 1933.				
I. Statutory Contributions.				
F.1.—Medical Benefits (Grants in Aid)	33,900	33,900 0 0	—	—
F.2.—Sickness, Disablement, Marriage, Maternity and Additional Benefits (Grants in Aid) :—				
Original £199,000				
Supplementary 6,700	205,700	204,795 9 6	904 10 6	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
II. <i>Special Grants.</i>	£	£ s. d.	£ s. d.	£ s. d.
G.—District Medical Referee Service	1,086	1,059 14 6	26 5 6	—
<i>Deduct :—</i>	314,068	307,195 15 10	6,872 4 2	—
Anticipated Savings on various Subheads. (<i>See Supplementary Estimate</i>) ...	4,555	—	4,555 0 0	—
GROSS TOTAL :— <i>Original</i> ... £306,765 <i>Supplementary</i> 2,748 — £	309,513	307,195 15 10	2,317 4 2	—
<i>Deduct :—</i>			Surplus of Gross Estimate over Expenditure. £2,317 4 2	
H.—Appropriations in Aid— <i>Original</i> ... £3,673 <i>Supplementary</i> 756 —	Estimated. — 4,429	Realized. — 4,423 4 7	Deficiency of Appropriations in Aid realized. £5 15 5	
NET TOTAL :— <i>Original</i> ... £303,092 <i>Supplementary</i> 1,992 — £	305,084	302,772 11 3	Net Surplus to be surrendered. £2,311 8 9	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	643	747 18 1

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to the reduction in the cost of living Bonus, to vacancies in staff remaining unfilled or filled by officers on loan from other Departments, to changes in personnel of staff, to the reduction in the amount payable to the Department of Local Government and Public Health in respect of the cost of the subordinate staff, and to the operation of the Public Services (Temporary Economies) Act, 1933.
- B.—Saving due to less travelling owing to vacancies on the outdoor staff.
- D.—Saving due mainly to decrease in the number of oral hearings under Section 66 of the National Health Insurance Act, 1911.
- E.—Saving due to the surrender of rooms to the Department of Local Government and Public Health involving surrender of telephones.
- F.2.—Saving due to fact that issues of funds for payment of benefits and cost of administration of 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 1932	1,617	1,616 16 2
Recoupment of part cost of administration of the General Practitioner Treatment Scheme for British ex-Service men for the year 1932-33	1,241	1,241 11 7
Recoupment of cost of administration of the Medical Certification Scheme for the year 1933-34 (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 the year 1933	21	21 4 0
Recoupment of cost of salaries of two officers of the Department acting as members of the Committee of Management of Cumann an Árachais Náisiúnta ar Shláinte	750	743 12 10
	<u>£4,429</u>	<u>£4,423 4 7</u>

EXTRA RECEIPTS.

	£	s.	d.
Portion of recoupment of the cost of administration of the Military Forces (International Arrangements) Insurance Fund for the year 1932	500	3	2
Recoupment of the cost of Pension Liability of staff engaged in the administration of the General Practitioner Treatment Scheme for British ex-Service men for the year 1932-33	138	19	4
Recoupment of the cost of Pension Liability of two Officers of the Department acting on the Committee of Management of Cumann an Árachais Náisiúnta ar Shláinte	92	19	1
Expenses allowed to official witnesses (officers of the Department of National Health Insurance)	14	15	7
Sundry Receipts	1	0	11
TOTAL	£747	18	1

EXTRA REMUNERATION (exceeding £30).

The Appeals Officer received £103 2s. 6d. from Cumann an Árachais Náisiúnta ar Shláinte in respect of his services as a member of the Provisional Committee of Management.

A Higher Executive Officer of this Department received a gratuity of £75 (less deduction of 15s. 1d. under the Public Services (Temporary Economies) Act, 1933) from the Department of Finance in respect of his services as Secretary to the Committee of Inquiry into Widows' and Orphans' Pensions. He also received £103 2s. 6d. from Cumann an Árachais Náisiúnta ar Shláinte in respect of his services as a member of the Provisional Committee of Management.

This Account includes a sum of £78 14s. 4d. in respect of salaries of officers on loan to other Departments.

The Accounts of other Departments include a sum of £680 2s. 3d. in respect of officers on loan to this Department.

E. P. McCARRON,
Accounting Officer.

NATIONAL HEALTH INSURANCE,
7th December, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

OFFICE OF THE MINISTER FOR EDUCATION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934, compared with the Sum Granted, for the Expenses of the OFFICE OF THE MINISTER FOR EDUCATION, including the Cost of Administration, Inspection, etc.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
ADMINISTRATION. Offices in Dublin.				
	£	£ s. d.	£ s. d.	£ s. d.
A.1.—Salaries, Wages and Allowances ...	83,326	77,727 17 3	5,598 2 9	—
A.2.—Travelling Expenses ...	141	105 5 1	35 14 11	—
A.3.—Rents ...	166	165 8 6	11 6	—
A.4.—Incidental Expenses ...	510	477 19 1	32 0 11	—
A.5.—Telegrams and Telephones ...	600	589 13 9	10 6 3	—
AA.—National Programme Conference ...	—	33 10 4	—	33 10 4
INSPECTION, ORGANIZATION, Etc.				
B.1.—Salaries ...	60,390	55,992 12 5	4,397 7 7	—
B.2.—Travelling and Incidental Expenses ...	19,165	17,981 14 4	1,183 5 8	—
C.—PREPARATION OF IRISH VOCABULARIES.	200	111 11 0	88 9 0	—
GROSS TOTAL ...£	164,498	153,185 11 9	11,345 18 7	33 10 4
			Surplus of Gross Estimate over Expenditure. £11,312 8 3	
Deduct :—			Surplus of Appropriations in Aid realized. £27 12 1	
D.—Appropriations in Aid	Estimated. 90	Realized. 117 12 1		
NET TOTAL ...£	164,408	153,067 19 8	Total Surplus to be surrendered. £11,340 0 4	
			Estimated.	Realized.
			£	£ s. d.
Extra Receipts payable to Exchequer ...			—	1 1 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Savings due to (1) vacancies in staff, (2) fall in the cost of living Bonus, and (3) deductions under Temporary Economies Act.
- A.2.—It is not possible to estimate closely the requirements under this Subhead.
- A.3.—Casual variation.
- A.4.—Incidental expenses were somewhat below the estimated figure.
- A.5.—Casual variation.
- AA.—This special Subhead was raised to meet expenditure in connection with the travelling expenses of members of the Committee of Inquiry into the Primary School Programme. Department of Finance minute dated 14th September, 1933. S. 20/31/33.
- B.1.—Savings due to (1) vacancies in staff, (2) fall in cost of living Bonus, and (3) deductions under the Temporary Economies Act.
- B.2.—Removal expenses and lodging allowances were much smaller than in the previous year and travelling expenses were less than anticipated.
- C.—The Committee did not meet as often as expected. Saving includes £4 6s. 0d. deducted under the Temporary Economies Act.
- D.—The receipts were higher than anticipated owing to the recovery of salary, etc., in respect of a Typist loaned to the Editor of the Anglo-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	25	52 12 1
	£90	£117 12 1

EXTRA RECEIPTS.—Fee paid in respect of an officer of the Department who was called as a witness in a Court case.

EXTRA REMUNERATION (exceeding £30).

From this Vote two Clerical Officers received £30 1s. 0d. and £30 11s. 9d. respectively for extra attendance.

The Secretary to the Department received a gratuity of £450 from the Vote for the Civil Service Commission for acting as Commissioner.

From the Vote for Science and Art a temporary Assistant Editor, four Inspectors of Primary Schools and one Inspector of Secondary Schools, received £152 15s. 0d., £168 15s. 0d., £58, £33, £30 16s. 0d., and £6 respectively, under a scheme for assisting publications in Irish. In addition, the Inspector of Secondary Schools received £80 from the Vote for Secondary Education in connection with the publication of Irish text-books, and fees to the amount of £6 6s. 0d. from the Vote for Wireless Broadcasting.

From the Vote for Secondary Education two Inspectors of Technical Instruction, an Organising Inspector of Drawing and a Junior Inspector of Technical Instruction received £29 7s. 6d., £66 17s. 0d., £48, and £58 19s. 9d., respectively, for acting as examiners. In addition, one of the Inspectors of Technical Instruction and the Junior Inspector received £3 4s. 6d. and £7 12s. 0d., respectively, from the Vote for Technical Instruction for similar services.

This Account includes the sum of £1,180 approximately in respect of salary of staff on loan to other Departments.

The Account of another Department includes the sum of £435 approximately, being salary of an officer on loan to this Department.

SEÓSAMH Ó NÉILL,
Accounting Officer.

ROINN OIDEACHAIS,
6th November, 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.

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, 1934, compared with the Sum Granted, for the Expenses of PRIMARY EDUCATION, including Grants-in-Aid of the TEACHERS' PENSION FUND.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
TRAINING OF TEACHERS.				
A.1.—Training Colleges under Private Management ...	59,502	57,012 4 10	2,489 15 2	—
A.2.—Prizes to ex-Students and Advances of Training College Fees ...	3,610	3,253 16 11	356 3 1	—
A.3.—Preparatory Colleges ...	40,940	36,511 5 0	4,428 15 0	—
A.4.—Pupil Teachers ...	3,065	2,634 12 7	430 7 5	—
B.—EXAMINATIONS ...	1,550	1,304 14 2	245 5 10	—
NATIONAL SCHOOLS.				
C.1.—Principals, Assistants, etc., in Ordinary and Model Schools and Teachers of Schools paid by Capitation ...	3,454,752	3,273,485 2 6	181,266 17 6	—
C.2.—Model Schools— (Miscellaneous Expenses)	2,655	2,612 13 4	42 6 8	—
C.3.—Van and Boat Services ...	3,750	3,513 15 3	236 4 9	—
C.4.—Incidental Expenses ...	350	330 3 2	19 16 10	—
C.5.—Free Grants of School Requisites ...	200	150 17 0	49 3 0	—
C.6.—Grants towards the cost of Heating, etc., of Schools and Cleansing of Out-Offices ...	14,400	14,150 9 3	249 10 9	—
C.7.—Equipment Grants, etc.	650	584 3 8	65 16 4	—
C.8.—Teachers' Residences ...	2,150	1,910 9 5	239 10 7	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
C.9.—Recoupment of Legal Expenses :—				
Original ... Nil				
Supplementary ... £303	303	302 14 8	5 4	—
D.—SUPERANNUATION, Etc., OF TEACHERS (GRANTS IN AID) ...	77,052	77,052 0 0	—	—
GROSS TOTAL :—				
Original £3,664,626				
Supplementary 303	£ 3,664,929	3,474 809 1 9	190,119 18 3	—
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £190,119 18 3	
E.—Appropriations in Aid ...	9,680	9,347 17 0	Deficiency of Appropriations in Aid realized. £332 3 0	
NET TOTAL :—			Net Surplus to be surrendered. £189,787 15 3	
Original £3,654,946				
Supplementary 303	£ 3,655,249	3,465,461 4 9		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Savings due to (1) the reduction of the license number in the case of one College, (2) a considerable reduction in the number of students admitted to the men's Colleges for the session 1933-34, and (3) deductions under the Temporary Economies Act.
- A.2.—The number of students in respect of whom the conditions for the advance of the Training College fee were fulfilled was less than anticipated.
- A.3.—Savings due to (1) fall in cost of board, (2) salaries lower owing to changes in staff and deductions under Temporary Economies Act, (3) purchases of stock, etc., for Farms were smaller than anticipated and (4) books, apparatus and other incidental items cost less than estimated.
- A.4.—The saving was mainly due to the fact that the number of pupil teachers appointed in 1933 was considerably less than anticipated at the time the estimate was prepared. Deductions amounting to £13 17s. 11d. were made under the Temporary Economies Act.
- B.—Owing to a reduction in the number of centres for certain examinations there was a saving on the expenses of Superintendents and Assistant Superintendents. Deductions amounting to £10 6s. 6d. were made under the Temporary Economies Act.
- C.1.—Saving mainly due to deductions under the Temporary Economies Act.
- C.2.—Casual variation, due partly to deductions under the Temporary Economies Act.

- C.3.—The number of van and boat services did not increase during the year to the extent anticipated.
- C.4.—Casual variation.
- C.5.—It is not possible to forecast accurately the requirements under this Subhead.
- C.6.—A number of claims for this grant were not received in time to allow of payment within the year.
- C.7.—Equipment grants were not required to the extent anticipated.
- C.8.—Saving due to failure in a number of cases to comply with the conditions necessary for the payment of the grant.
- C.9.—Casual variation.
- E.—Owing to an increase in the number of ex-Training College students appointed to the Civil Service, the receipts under Refund of Cost of Training showed a surplus of £137.
- Refunds of Training College fees increased owing to the number of ex-students who secured positions as teachers.
- Preparatory College students' fees showed a falling-off, owing to the number of free students from the Fíor-Ghaeltacht.
- The proceeds of sale of live stock, etc., were low, owing to falling prices.
- Miscellaneous receipts (mainly recoveries of salary, etc., overpaid to National Teachers) were much above the average.

APPROPRIATIONS IN AID.

	Estimated.	Realized.		
TRAINING OF TEACHERS:—	£	£	s.	d.
Training College Entrance Examination Fees ...	60	70	10	0
Refund of Cost of Training ...	340	477	10	9
Refund of Advances of Training College Fees	300	434	15	0
PREPARATORY COLLEGES:—				
Fees from Students ...	7,800	6,935	5	5
Book Fees from Students ...	330	363	2	6
Sale of Live Stock, Farm Produce, &c. ...	520	427	18	1
Miscellaneous ...	10	—		
MISCELLANEOUS ...	320	638	15	3
	£9,680	£9,347	17	0

MODEL SCHOOL FEES.

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

	£	s.	d.
Surplus of Fees in hands as at 31st December, 1932 ...	474	5	4
Amount of Fees received in respect of year ended 31st December, 1933	593	1	9
	£1,067	7	1
Paid to teachers in respect of the year ended 31st December, 1933 ...	534	2	10
Surplus of Fees in hands as at 31st December, 1933 ...	£533	4	3

ROINN OIDEACHAIS,
6th November, 1934.

SEÓSAMH Ó NÉILL,
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, Messrs. Blake and Corballis, formerly Commissioners of National Education (Ireland) and Reverend W. T. Wor-hip, of Beeston, Norfolk. The Carlisle, Blake and Corballis Funds were amalgamated under the title of the Carlisle and Blake Fund by order of the Commissioners of National Education in 1874, and the Worship Fund was incorporated with the Carlisle and Blake Fund in 1934. The combined Fund is 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, 1934.

CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1933 :—		Balance on 31st March, 1934 :—	
4½ per cent. Third National Loan, 1950/70 ...	2,580 0 0	4½ per cent. Third National Loan, 1950/70 ...	2,580 0 0

INCOME ACCOUNT.

	£ s. d.		£ s. d.
Balance on 1st April, 1933 ...	63 10 8	Payment of Prizes ...	112 0 0
Dividends on 4½ per cent. Third National Loan, 1950/70 ...	116 2 0	Balance on 31st March, 1934	67 12 8
	£179 12 8		£179 12 8

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, 1934.

CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1933 :—		Balance on 31st March, 1934 :—	
4½ per cent. Third National Loan, 1950/70 ...	760 0 0	4½ per cent. Third National Loan, 1950/70 ...	760 0 0

INCOME ACCOUNT.

	£ s. d.		£ s. d.
Balance on 1st April, 1933 ...	270 7 1	Balance on 31st March, 1934	304 11 1
Dividends on 4½ per cent. Third National Loan, 1950/70 ...	34 4 0		
	£304 11 1		£304 11 1

LISS ENDOWMENT.

Legacy of £150 bequeathed by the late H. P. Mulock, Esq., in trust to be invested, and the interest paid in augmentation of 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, 1934.

CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1933 :—		Balance on 31st March, 1934 :—	
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, 1933 ...	7 18 0	Payment to Principal Teacher of Liss National School for year 1933	7 11 2
Dividends on 5 per cent. Second National Loan	7 11 2	Balance on 31st March, 1934	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, 1934.

CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1933 :—		Balance on 31st March, 1934 :—	
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, 1933 ...	184 19 0	Payments to managers of six National Schools in Co. Kerry	123 6 0
Dividends on 4½ per cent. Third National Loan, 1950/70	123 6 0	Balance on 31st March, 1934	184 19 0
	<u>£308 5 0</u>		<u>£308 5 0</u>

REID BEQUEST—SCHEME “B.”

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1934.

CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1933 :—		Balance on 31st March, 1934 :—	
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, 1933 ...	278 9 7	Balance on 31st March, 1934	415 14 7
Dividends on 4½ per cent. Third National Loan, 1950/70 ...	137 5 0		
	£415 14 7		£415 14 7

REID BEQUEST—SCHEME “C.”

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1934.

CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1933 :—		Balance on 31st March, 1934 :—	
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, 1933 ...	262 4 4	Payment of Exhibition to Kerry Student in Dublin University ...	40 0 0
Dividends on 4½ per cent. Third National Loan, 1950/70 ...	197 6 6	Balance on 31st March, 1934	419 10 10
	£459 10 10		£459 10 10

SEÓSAMH Ó NÉILL,

Accounting Officer.

SECONDARY EDUCATION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934, 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) ...	181,000	182,499 8 2	—		1,499	8 2
A.2.—Laboratory Grants ...	15,722	14,671 6 0	1,050	14 0	—	
A.3.—Grant for Irish and Bilingual Schools ...	10,000	10,217 4 1	—		217	4 1
A.4.—Bonus for Choirs and Orchestras ...	1,000	1,000 0 0	—		—	
B.—Incremental Salary Grant ...	159,500	160,299 5 10	—		799	5 10
C.—Examinations ...	9,300	8,846 15 5	453	4 7	—	
D.—Scholarships	8,305	8,016 11 7	288	8 5	—	
E.—Grant towards Publication of Irish Text Books ...	3,000	1,025 10 5	1,974	9 7	—	
GROSS TOTAL	£ 387,827	386,576 1 6	3,766	16 7	2,515	18 1
			Surplus of Gross Estimate over Expenditure. £1,250 18 6			
			Surplus of Appropriations in Aid realized. £215 17 4			
			Total Surplus to be surrendered. £1,466 15 10			
	Estimated.	Realized.				
Deduct :—	—	—				
F.—Appropriations in Aid	36,900	37,115 17 4				
NET TOTAL	£ 350,927	349,460 4 2				
			Estimated.	Realized.		
			£	£ s. d.		
Extra Receipts payable to Exchequer ...	...	...	800	887 18 11		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Excess due to the fact that the number of pupils who qualified for payment of Capitation Grant increased to a larger extent than was allowed for.
- A.2.—The number of pupils who attended Science classes and qualified for this grant was less than anticipated.
- A.3.—This grant increased by 30 per cent. as compared with the previous year, a rate of expansion slightly greater than that provided for in the estimate.
- B.—The factors governing the payment of this grant are such as to render difficult an accurate forecast of expenditure.
- C.—Saving due mainly to deductions under the Temporary Economies Act.
- D.—The saving was due to the number of students who relinquished Scholarships or became ineligible to continue to hold them.
- E.—A considerable expansion in the publication of text books in Irish was anticipated, but this expansion had unavoidably to be postponed.
- F.—Examination fees from students attending the Intermediate Certificate and Leaving Certificate Examinations were in excess of the estimate.

APPROPRIATIONS IN AID.

	Estimated.	Realized.		
	£	£	s.	d.
Repayment of Advances and Examination Fees of Students, etc.	1,510	1,725	2	6
Sum payable out of Local Taxation (Customs and Excise) Duties	35,390	35,390	14	10
	<u>£36,900</u>	<u>£37,115</u>	<u>17</u>	<u>4</u>

EXTRA RECEIPTS.—Amount received by Stationery Office from sales of Irish Text Books. (*See Subhead E*).

SEÓSAMH Ó NÉILL,
Accounting Officer.

ROINN OIDEACHAIS,
15th November, 1934.

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, 1934.

CAPITAL ACCOUNT.

<i>Securities.</i>		<i>Securities.</i>	
£	s. d.	£	s. d.
Balance on 1st April, 1933 :—		Balance on 31st March, 1934 :—	
4½ per cent. Third National Loan, 1950/70 ...	1,160 0 0	4½ per cent. Third National Loan, 1950/70 ...	1,160 0 0

INCOME ACCOUNT.

£	s. d.	£	s. d.
Dividends on 4½ per cent. Third National Loan ...		Payment of Scholarships for the year, 1933 ...	
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, 1934.

CAPITAL ACCOUNT.

<i>Securities.</i>		<i>Securities.</i>	
£	s. d.	£	s. d.
Balance on 1st April, 1933 :—		Balance on 31st March, 1934 :—	
Guaranteed 2¾ per cent. Stock, 1933 ...	1,316 5 4	Guaranteed 2¾ per cent. Stock ...	1,316 5 4

INCOME ACCOUNT.

£	s. d.	£	s. d.
Balance on 1st April, 1933 ...		Payments to Secondary Schools in Charleville, Co. Cork, for Year 1933	
18	2 0	36	4 0
Dividends on Guaranteed 2¾ per cent. Stock ...		Balance on 31st March, 1934...	
36	4 0	18	2 0
£54 6 0		£54 6 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.

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

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1934.

CAPITAL ACCOUNT.

<i>Securities.</i>			<i>Securities.</i>		
£ s. d.			£ s. d.		
Balance on 1st April, 1933 :—			Balance on 31st March, 1934 :—		
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, 1933 ...	5	6 1	Payment of Prizes for year 1933	21	4 4
Dividends on 2½ per cent. Consolidated Stock ...	21	4 4	Balance on 31st March, 1934	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, 1934.

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, 1934, 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 ...	1,345	1,297 16 10	47	3 2	—	
B.—Annual Grants to Vocational Education Committees ...	191,698	188,622 0 0	3,076	0 0	—	
C.—Miscellaneous Technical Instruction and Vocational Education Services ...	8,747	7,964 7 0	782	13 0	—	
D.—Grants to Schools providing Continuation Education or Technical Instruction ...	15,052	14,708 12 11	343	7 1	—	
E.—Grants for Drawing and Manual Instruction in Miscellaneous Schools	333	260 8 3	72	11 9	—	
F.—Examinations ...	1,490	1,464 6 10	25	13 2	—	
G.—Payments under Section 25 (3) of the Vocational Education Act, 1930...	1,450	801 13 6	648	6 6	—	
H.—Payments under Section 51 (6) of the Vocational Education Act, 1930	1,750	96 4 3	1,653	15 9	—	
GROSS TOTAL ...£	221,865	215,215 9 7	6,649	10 5	—	
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £6,649 10 5			
Deduct :—			Deficiency of Appropriations in Aid realized. £42 13 4			
I.—Appropriations in Aid ...	32,105	32,062 6 8	Net Surplus to be surrendered. £6,606 17 1			
NET TOTAL ... £	189,760	183,153 2 11				

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings were due to maintenance allowances and travelling expenses in some cases being less than the average taken in preparing estimates. There was also a deduction under the Temporary Economies Act.
- B.—A portion of the block grants under Section 53 of the Act is calculated on the rateable valuations of the local rating authorities, which showed an increase. The revised valuations showing such increase do not become available until after the Estimates have been prepared. A considerable portion of the expenditure under Section 103 (2) of the Act had not been incurred within the financial year. There were also savings due to the operation of Section 11 (1) of the Public Services (Temporary Economies) Act, 1933.
- C.—Savings due to—
- (1) Grant of £730 for Exhibit at National Exhibition, Cork, not expended.
 - (2) Considerable reduction in expenditure on Summer Courses, due to smaller number of teachers attending than were provided for in estimate, resulting in saving in maintenance allowances and travelling expenses, and due also to savings in the amount provided for materials for the Courses.
 - (3) Reduced cost of board and materials at the Irish Training School of Domestic Economy, and at the School of Housewifery, Killarney. In the latter case a further factor was a reduction in the number of pupils during one school term.
 - (4) Reduced expenditure on Circulating Exhibits.
 - (5) Deductions under the Temporary Economies Act.
- These savings were offset by increased expenditure of approximately £780, due to the extension which was found necessary of the period of duration of the Special Course for the training of teachers of Woodwork for the Gaeltacht beyond the period covered by the original estimate.
- D.—Deductions made under the Public Services (Temporary Economies) Act, 1933, amounted to £779 13s. 3d. but for which there would have been an excess on this Subhead of £436 6s. 2d., due to unexpected increase in the enrolment at Irish Colleges, Professional Courses in Science, and St. Catherine's Training School of Domestic Science.
- E.—Saving due to :—
- (a) Readjustment of sessional periods so as to secure uniformity for all schools, resulting in grants for less than the normal period being paid in some cases.
 - (b) Deductions under the Public Services (Temporary Economies) Act.
- F.—Casual variation. Deductions amounting to approximately £45 were made under the Temporary Economies Act.
- G.—The saving is due to delay in submitting claims for payment within the financial year and to the number of officers who retired on pension or with marriage gratuity being less than was anticipated.
- H.—Saving due to unforeseen delays in regard to acquisition of sites for Technical Schools, clear title, settlement of school plans in final form, and to difficulties in connection with the provision of sufficient funds and the procuring of building materials.
- I.—Appropriations in Aid. An increase in examination fees of £112, due to the increased number of candidates, was offset by a deficiency in fees from the Irish Training School of Domestic Economy and the Killarney School of Housewifery, due to two students leaving the former school early in the session and not replaced; reduced fees in a small number of necessitous cases; and reduced number of students in attendance at the Killarney School during one term.

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	1,225	8	0
Fees of Candidates for Examinations (Technical School Examinations £570 ; other examinations, £145)						715	827	15	6
Receipts from Church Temporalities Fund						30,000	30,000	0	0
Miscellaneous Receipts						10	9	3	2
						£32,105	£32,062	6	8

ROINN OIDEACHAIS,
15th November, 1934.

SEÓSAMH Ó NÉILL,
Accounting Officer.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General

SCIENCE AND ART.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934, 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.	
INSTITUTIONS OF SCIENCE AND ART.						
	£	£ s. d.	£ s. d.	£ s. d.		
A.1.—Salaries, Wages, and Allowances	24,483	23,299 5 6	1,183 14 6	—		
A.2.—Travelling Expenses	100	87 1 1	12 18 11	—		
A.3.—Incidental Expenses ...	150	200 14 9	—		50 14 9	
A.4.—Telegrams and Telephones	150	137 14 7	12 5 5	—		
NATIONAL MUSEUM.						
A.5.—Purchase of Specimens (Grant in Aid) ...	1,000	1,000 0 0	—	—		
A.6.—Fittings, Materials, etc.	160	147 16 11	12 3 1	—		
NATIONAL LIBRARY.						
A.7.—Purchase of Books (Grant in Aid) ...	2,600	2,600 0 0	—	—		
SCHOOL OF ART.						
A.8.—Accessories, Models, and Materials	370	378 15 10	—		8 15 10	
A.9.—Scholarships and Prizes	337	288 18 2	48 1 10	—		
TOTAL FOR INSTITUTIONS OF SCIENCE AND ART ...£	29,350	28,140 6 10	1,269 3 9		59 10 7	
B.1.—Publications in Irish (Grant in Aid) ...	10,000	9,969 14 4	30 5 8	—		
B.2.—Production of Plays in Irish (Grant in Aid) ...	1,200	1,190 0 0	10 0 0	—		
B.3.—Production of an English-Irish Dictionary...	1,075	1,155 8 3	—		80 8 3	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
B.4.—Production of Irish County Histories ...	755	730 13 8	24 6 4	—
B.5.—Production of Sound Film in Irish :— Original ... Nil Supplementary £200	200	203 6 6	—	3 6 6
C.—Aids to Arts and Crafts Exhibitions... ..	150	49 0 0	101 0 0	—
GROSS TOTAL :— Original ... £42,530 Supplementary 200	£ 42,730	41,438 9 7	1,434 15 9	143 5 4
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £1,291 10 5	
D.—Appropriations in Aid...	480	507 14 5	Surplus of Appropriations in Aid realized. £27 14 5	
NET TOTAL :— Original ... £42,050 Supplementary 200	£ 42,250	40,930 15 2	Total Surplus to be surrendered. £1,319 4 10	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	1,050	1,118 0 7

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—Saving due to (1) vacancies in staff, (2) deductions under Temporary Economies Act, and (3) fall in the cost of living Bonus.

A.2.—Casual variation.

A.3.—Excess mainly due to an unforeseen expenditure on the transfer of a large quantity of newspapers and periodicals from one part of the National Library to another, in order to facilitate a re-arrangement of accommodation.

A.4.—The telephone service was not required to the extent anticipated.

A.6.—The cost of materials for the Museum workshops proved less than expected.

A.8.—Casual variation.

A.9.—Saving due to the surrender of a Scholarship by one of the holders.

B.1. and B.2.—Saving due to the Temporary Economies Act.

B.3.—The grant was exceeded as a result of the employment of an additional assistant. The excess was partially set off by a deduction of £8 under the Temporary Economies Act.

B.4.—There was a small saving due to the Temporary Economies Act. The main saving was on incidental expenditure.

B.5.—Casual variation.

C.—Only one exhibition eligible for a grant was held during the year. A deduction of £1 was made under the Temporary Economies Act.

D.—There was a slight increase in the number of students at the School of Art and also an increase in the average fee paid.

APPROPRIATIONS IN AID.

					Estimated.	Realized.		
					£	£	s.	d.
Fees for Tuition in School of Art	...	...	...	...	460	492	0	0
Sundry Receipts	...	...	...	...	20	15	14	5
					£480	£507	14	5

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

NOTES.

A collection of antiquarian objects was purchased in 1932-33 for the National Museum for the sum of £400. It was arranged that payment of this amount should be made by instalments of £50 each. The liability outstanding on 31st March, 1934, was £100. Department of Finance minute S. 18/20/31 of 29th June, 1934.

The Fitzgerald Lennox correspondence was purchased for the National Library for £600. The Department of Finance sanctioned payment of this amount in two instalments of £300 each. The first instalment was paid in the year 1933-34, leaving a liability of £300 outstanding on 31st March, 1934. Department of Finance minute S. 18/12/34 of 9th March, 1934.

An expenditure of £8 6s. 3d. net was unnecessarily incurred on the production of certain blocks of illustrations. The sum of £4 was recovered from the officers responsible and the balance of £4 6s. 3d. was, with Department of Finance sanction, allowed as a charge against the account of the grant-in-aid for Publications in Irish. Department of Finance minute S. 18/30/31 of 30th December, 1933.

The amount charged in the account of the grant-in-aid for Publications in Irish includes a sum of £37 4s. 7d. for setting up in Roman type a book which it was subsequently decided to have printed in Gaelic type. The additional expenditure was sanctioned by Department of Finance minute S. 18/2/31 of 20th May, 1932.

EXTRA REMUNERATION (exceeding £30).

From this Vote two Assistants in the National Museum received (1) £37 16s. 0d. and £35, respectively, and (2) £30 3s. 9d. and £2, respectively, for (1) works published under the Scheme for assisting the publication of general literature in Irish, and (2) for Sunday Attendances.

From the Vote for Technical Instruction the Head Master, School of Art, received £26 15s. 0d. for acting as examiner at Technical School Examinations. He also received £34 6s. 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 £48 5s. 0d. for acting as examiner at Secondary School Examinations. He also received £41 12s. 0d. from the Vote for Technical Instruction for acting as examiner at Technical School Examinations.

From the Vote for Stationery and Printing a Moulder in the National Museum received £46 17s. 4d. for renovating and mounting Manuscripts for the National Library.

SEÓSAMH Ó NÉILL,

Accounting Officer.

ROINN OIDEACHAIS,

6th November, 1934.

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., 1933-34.

			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, 1933	...	...	9 12 6	232 7 6	3,471 0 10
Grants-in-Aid, 1933-34	...	...	1,000 0 0	2,600 0 0	9,969 14 4
			1,009 12 6	2,832 7 6	13,440 15 2
Expenditure, 1933-34	...	...	973 12 0	2,563 14 7	7,044 11 0
Balances on 31st March, 1934	...	£	36 0 6	268 12 11	6,396 4 2

MURPHY BEQUEST.

Under the Will of the late Mr. Patrick Murphy, Newry, which was admitted to Probate on 17th February, 1910, a sum of £5,000 was bequeathed for the benefit of the National Museum.

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1934.

CAPITAL ACCOUNT.

	<i>Securities.</i>		<i>Securities.</i>
	£ s. d.		£ s. d.
Balance on 1st April, 1933, viz. :—		Balance on 31st March, 1934, 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 0	£	8,100 0 0

INCOME ACCOUNT.

Receipts.	Amount.	Payments.	Amount.
	£ s. d.		£ s. d.
Balance on 1st April, 1933	105 5 3	Field work of an Archaeological Nature ...	138 2 2
Dividends on 4 per cent. Funding Stock ...	26 0 0	Purchase of Books for Library of Irish Antiquities Division ...	98 14 9
Dividends on 4½ per cent. Third National Loan ...	335 5 0	Other Expenditure, viz.,	
		Sundry volumes on Christian Art in Ancient Ireland ...	48 15 0
		Purchase of Specimens	100 0 0
		Balance on 31st March, 1934 ...	80 18 4
£	466 10 3	£	466 10 3

SEÓSAMH Ó NÉILL,
Accounting Officer.

REFORMATORY AND INDUSTRIAL SCHOOLS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934, 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 ...	2,008	1,491 18 1	516 1 11	—
B.—Maintenance in Industrial Schools ...	119,407	117,694 19 7	1,712 0 5	—
C.—Places of Detention ...	464	417 2 3	46 17 9	—
D.—Conveyance Expenses ...	52	35 12 5	16 7 7	—
E.—Parental Money—Collection Expenses ...	555	528 16 1	26 3 11	—
GROSS TOTAL ... £	122,486	120,168 8 5	2,317 11 7	—
			Surplus of Gross Estimate over Expenditure. £2,317 11 7	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £17 1 9	
F.—Appropriations in Aid ...	2,620	2,637 1 9	Total Surplus to be surrendered. £2,334 13 4	
NET TOTAL ... £	119,866	117,531 6 8		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A., B., and C.—Expenditure under these subheads cannot be accurately estimated. The average numbers chargeable to the Grant were less than expected. The savings include deductions under the Public Services (Temporary Economies) Act, 1933, as follows :—

			£	s.	d.
Subhead A.	...	...	1	6	8
Subhead B.	...	...	113	1	0
Subhead C.	...	...		1	6

D.—Escort expenses of Youthful Offenders committed to Reformatories were less than anticipated.

E. and F.—Casual variations.

SEÓSAMH Ó NÉILL,
Accounting Officer.

ROINN OIDEACHAIS,
6th November, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

NATIONAL GALLERY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934, compared with the Sum Granted, for the Salaries and Expenses of the NATIONAL GALLERY, including a Grant-in-Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries and Wages ...	2,400	2,363 0 4	36 19 8	—
B.—Purchase of Pictures (Grant-in-Aid) ...	1,000	1,000 0 0	—	—
C.—Travelling Expenses ...	150	139 5 2	10 14 10	—
D.—Incidental Expenses ...	325	261 4 4	63 15 8	—
TOTAL ...	3,875	3,763 9 10		—
Surplus to be surrendered ... £			111 10 2	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	3	1 13 7

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to reduction in cost of living Bonus and to the operation of the Public Services (Temporary Economies) Act, 1933.
- C. and D.—Cannot be accurately estimated.

THOMAS BODKIN,

Director and Accounting Officer.

NATIONAL GALLERY,
18th October, 1934.

GRANT-IN-AID ACCOUNT.

	£	s.	d.
Balance from 1932-33 ...	...	22	15 8
Grant-in-Aid, 1933-34 ...	...	1,000	0 0
		1,022	15 8
Expended, 1933-34 ...	...	999	18 0
Balance to 1934-35 ...	...	£22	17 8

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

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

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934,
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> ... £117,663						
<i>Supplementary</i> 5,659						
	123,322	116,102 14 4	7,219	5 8	—	
B.—Travelling Expenses :—						
<i>Original</i> ... £11,500						
<i>Supplementary</i> 500						
	12,000	11,626 5 8	373	14 4	—	
C.—Incidental Expenses ...	285	238 3 9	46	16 3	—	
D.—Telegrams and Telephones	1,450	1,461 4 0	—		11	4 0
RESEARCH WORK.						
E.1.—Technical and Advisory Work in Agriculture ...	5,055	5,034 16 6	20	3 6	—	
E.2.—Veterinary Research ...	3,135	3,314 13 2	—		179	13 2
E.3.—Subscriptions, etc., to International and other Research Organizations :—						
<i>Original</i> ... £1,485						
<i>Supplementary</i> 36						
	1,521	1,495 15 4	25	4 8	—	
E.4.—Special Investigations, Inquiries and Reports ...	754	707 10 6	46	9 6	—	
AGRICULTURAL EDUCATION AND DEVELOPMENT.						
F.1.—Agricultural Schools and Farms ...	30,758	25,976 3 10	4,781	16 2	—	
F.2.—Grants to Private Agricultural Schools, etc. ...	11,868	11,157 0 8	710	19 4	—	
F.3.—Veterinary College ...	5,272	5,253 0 11	18	19 1	—	
F.4.—Scholarships in Agriculture, etc. ...	1,285	1,254 8 1	30	11 11	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
F.5.—University College, Dublin: Faculty of General Agriculture ...	24,105	22,865 7 6	1,239 12 6	—
F.6.—University College, Cork: Faculty of Dairy Science	12,616	11,870 0 0	746 0 0	—
F.7.—Educational Tours for Agricultural Instructors	10	—	10 0 0	—
F.8.—Research Grant to University College, Dublin:— Original ... Nil Supplementary £445	445	421 17 11	23 2 1	—
G.1.—Improvement of Flax Growing ...	137	68 7 2	68 12 10	—
G.2.—Improvement of Milk Production ...	24,898	22,447 15 2	2,450 4 10	—
G.3.—Improvement of Live Stock ...	6,710	4,395 16 1	2,314 3 11	—
H.—Grants to County Committees of Agriculture ...	80,200	80,459 10 2	—	259 10 2
I.—Special Agricultural, etc., Schemes in Congested Districts ...	39,641	31,231 3 9	8,409 16 3	—
J.—National Stud ...	5	—	5 0 0	—
K.1.—Agricultural Societies and Shows including Miscellaneous Grants-in-Aid:— Original ... £1,900 Supplementary 25	1,925	1,081 18 9	843 1 3	—
K.2.—Contribution to Irish Agricultural Organization Society (Grant-in-Aid):— Original ... £5,250 Supplementary 1,800	7,050	7,236 0 0	—	186 0 0
K.3.—Grant to Bloodstock Breeders' Association of Ireland ...	300	393 5 1	—	93 5 1
L.—Botanic Gardens, Glasnevin	9,005	8,803 17 3	201 2 9	—
M.1.—Miscellaneous Work:— Original ... £6,502 Supplementary 1,195	7,697	5,780 7 2	1,916 12 10	—
M.2.—Fees for Reports on Agricultural Conditions ...	740	707 1 3	32 18 9	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than* Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
M.3.—Printing of Special Departmental Publications	1,380	620 12 1	759 7 11	—
M.4.—Loans for Agricultural Purposes, etc.:—				
<i>Original</i> ... £27,000				
<i>Supplementary</i> 2,300				
	29,300	18,576 16 11	10,723 3 1	—
M.5.—Improvement of the Creamery Industry ...	64,700	21,534 6 4	43,165 13 8	—
M.6.—Scheme of Loans for the Purchase of Heifers:—				
<i>Original</i> ... Nil				
<i>Supplementary</i> £350				
	350	232 12 5	117 7 7	—
M.7.—Grant in respect of Additional Sugar Beet grown in the Cooley District:—				
<i>Original</i> ... Nil				
<i>Supplementary</i> £550				
	550	609 8 5	—	59 8 5
M.8.—Oats Purchase Scheme:—				
<i>Original</i> ... Nil				
<i>Supplementary</i> £5				
	5	—	5 0 0	—
M. 9.—Butter Purchase Scheme:—				
<i>Original</i> ... Nil				
<i>Supplementary</i> £5				
	5	—	5 0 0	—
ADMINISTRATION OF ACTS AND STATUTORY ORDERS.				
N.1.—Diseases of Animals Acts	9,727	7,946 3 9	1,780 16 3	—
N.2.—Bovine Tuberculosis Order, 1926 ...	5,800	5,717 4 6	82 15 6	—
N.3.—Horse Breeding Act, 1918	200	242 10 10	—	42 10 10
N.4.—Live Stock Breeding Act, 1925 ...	3,275	2,832 5 7	442 14 5	—
O.1.—Agricultural Produce (Eggs) Acts, 1924 and 1930, etc. ...	6,375	6,081 9 10	293 10 2	—
O.2.—Dairy Produce Acts, 1924 to 1931, etc. ...	18,177	16,404 19 1	1,772 0 11	—
O.3.—Destructive Insects and Pests Acts, Black Scab in Potatoes Orders, etc. ...	8,443	9,405 1 6	—	962 1 6
O.4.—Weeds and Agricultural Seeds (Ireland) Act ...	1,075	974 19 3	100 0 9	—
O.5.—Sale of Food and Drugs Acts, etc. ...	568	505 0 10	62 19 2	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
O.6.—Fertilisers and Feeding Stuffs Act ...	10	—	10 0 0	—
O.7.—Agricultural Produce (Fresh Meat) Acts, 1930 and 1931 ...	14,356	13,580 11 11	775 8 1	—
O.8.—Dairy Produce (Price Stabilisation) Act, 1932	100,200	100,010 12 5	189 7 7	—
O.9.—Agricultural Produce (Cereals) Act, 1933 :— Original ... Nil Supplementary £56,671	56,671	43,502 19 4	13,168 0 8	—
O.10.—Agricultural Products (Regulation of Export) Act, 1933 :— Original ... Nil Supplementary £18,443	18,443	631 7 2	17,811 12 10	—
O.11.—Musk Rats Act, 1933 :— Original ... Nil Supplementary £2,100	2,100	1,364 19 1	735 0 11	—
O.12.—Acquisition of Land (Allotments) (Amendment) Act, 1934 :— Original ... Nil Supplementary £1,150	1,150	470 2 7	679 17 5	—
<i>Deduct :—</i>	755,049	632,628 7 10	124,214 5 4	1,793 13 2
Anticipated Savings on various Subheads (See Supplementary Estimates) ...	24,585	—	24,585 0 0	—
GROSS TOTAL :— Original ... £663,815 Supplementary 66,639 Do. 10 —£	730,464	632,628 7 10	99,629 5 4	1,793 13 2
<i>Deduct :—</i>			Surplus of Gross Estimate over Expenditure. £97,835 12 2	
P.—Appropriations in Aid :— Original ... £248,365 Less Supplementary 8,450 —	Estimated. 239,915	Realized. 234,716 7 6	Deficiency of Appropriations in Aid realized. £5,198 12 6	
NET TOTAL :— Original ... £415,450 Supplementary 75,089 Do. 10 —£	490,549	397,912 0 4	Net Surplus to be surrendered. £92,636 19 8	

		Estimated.	Realized.		
		£	£	s.	d.
Extra Receipts payable to Exchequer ...	...	15,000	21,109	6	7

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to the operation of the Public Services (Temporary Economies) Act, 1933, to the fall in cost of living Bonus, to changes in staff caused by retirements, death, etc., and to vacancies.
- B.—Saving due to vacancies on staff.
- C.—The full quantity of uniform clothing for Messengers provided for in the Estimates was not issued. Expenditure on carriage of parcels, office incidentals, and papers and periodicals was lower than anticipated. Reduced provision is now made for these items.
- D.—A slight underestimation.
- E.1.—A sum of £73 1s. 9d. expended on the installation of electric light and power, and a sum of £90 1s. 0d. on the purchase of a Hornsby Leake Drill made the expenditure in connection with Ballinacurra Cereal Station more than expected. Incidental Expenses in connection with the Seed Testing and Economic Botany Division amounted to £34 less than the provision. The operation of the Public Services (Temporary Economies) Act, 1933, and the fall in cost of living Bonus were the principal causes of a saving of £152 on Salaries, Wages and Allowances. Travelling Expenses amounted to slightly less than anticipated.
- E.2.—Additional expenditure was incurred on investigations into contagious abortion and tuberculosis in cattle. (Department of Finance minute S. 90/12/32, dated 16th November, 1933).
- E.3.—The expense of sending a representative to the Conference of Seed Analysts was saved. Small savings also accrued on other items.
- E.4.—The fall in cost of living Bonus and the operation of the Public Services (Temporary Economies) Act, 1933 effected a saving on the Salary and Bonus of the Sugar Beet Expert. Expenditure on Miscellaneous Investigations, Inquiries and Reports was less than anticipated.
- F.1.—The post of Farm Manager at Athenry Agricultural Station became vacant and was not filled. Live stock and farm feeding stuffs, etc., were obtained at lower prices than expected. It was not possible to estimate closely the expenditure in respect of Muckcross Farm which was a new service.
- F.2.—The operation of the Public Services (Temporary Economies) Act, 1933, the fall in cost of living Bonus, savings on capitation grants in respect of places filled by County Scholarship holders, and reduced expenditure on equipment and repairs at some schools account for most of the saving on this Subhead.
- F.3.—General expenses amounted to £123 more than expected, mainly owing to the purchase of the extra equipment and materials necessary for the increased number of tests made for Bacillary White Diarrhoea disease in poultry and to the cost of keeping an increased number of animal patients which were under treatment. Salaries, Wages and Allowances were £152 less than expected, principally owing to the operation of the Public Services (Temporary Economies) Act, 1933, and to the fall in cost of living Bonus.
- F.5. and F.6.—Savings of £707 on Subhead F.5. and £367 on Subhead F.6. were due to the operation of the Public Services (Temporary Economies) Act, 1933. Other savings of a casual nature accrued.
- F.7.—A token provision.
- G.1.—The saving resulted from the transfer of the Flax Instructor to urgent work in connection with the Cereals Act.

- G.2.—Travelling expenses of Instructors were £275 below the estimate mainly because some of them were temporarily diverted to other work for a short period. A saving of £1,415 on grants to Cow Testing Associations and on allowances to Supervisors was due to the operation of the Public Services (Temporary Economies) Act, 1933, and to the number of Cow Testing Associations eligible for grants being lower than expected. Fewer Supervisors attended the courses of instruction than had been provided for (saving £104). It was not found necessary to expend the full amount provided for the purchase of dairy bulls (saving £400).
- G.3.—Saving mainly due to the difficulty of obtaining suitable stallions and colts and to reduced expenditure on the purchase of stock bulls and stock pigs.
- H.—The excess expenditure was due to certain special recoupments made in respect of claims of ex-officers of Committees of Agriculture under Section 7 of the Local Government Act, 1933 (Department of Finance minute E. 114/31/24, dated 26th September, 1933).
- I.—A saving of £1,891 on Salaries, Wages and Allowances and on travelling expenses resulted from vacancies on staff, from the fall in cost of living Bonus, and from the operation of the Public Services (Temporary Economies) Act, 1933. Expenditure on Live Stock Schemes was considerably lower than expected (saving £6,046) owing to the reduced demand for bulls and rams, to variations in prices and to other circumstances which could not be foreseen. Sundry savings amounting to £473 on other heads are mostly accounted for by a vacancy at a Veterinary Dispensary, by the failure of some poultry station holders to earn full premiums, and by smaller purchases of sundry items of equipment than had been anticipated.
- J.—A token vote.
- K.1.—The proposed Irish Industrial and Agricultural Fair at Cork during 1933 was not held (saving £700). The utilization of materials from the Cork Fair of 1932 and economies effected in the cost of printing, carting, etc., in connection with the Department's Educational Exhibit at the Royal Dublin Society's and Provincial Shows saved £67. A reduced grant was paid to the Irish Goat Society (saving £41). Prizes awarded at Shows amounted to £34 less than expected.
- K.2.—The Society received more affiliation fees and special subscriptions than expected and there was a corresponding increase in the amount of the grant.
- K.3.—Department of Finance approved of an additional grant to the Association in minute S. 91/1/30, dated 7th February, 1934.
- L.—The saving was mainly on Salaries, Wages and Allowances, and was due to absences of employees owing to sickness, etc., and to the fall in cost of living Bonus.
- M.1.—A post of Superintending Instructress (Poultry-keeping and Butter-making) was suppressed and a vacancy for a Costings Officer was not filled. Deductions under the Public Services (Temporary Economies) Act, 1933, and the fall in cost of living Bonus contributed to the saving on Salaries, Wages and Allowances. It was not found possible to arrange for lectures on Veterinary Hygiene. Advertising and Publicity in connection with Acts administered by the Department cost less than expected. Certain expenditure incurred by the Trade Commissioner in connection with Exhibitions of Saorstát produce in Great Britain could not be recouped until after this Account was closed.
- M.2.—The operation of the Public Services (Temporary Economies) Act, 1933, was the principal cause of the saving.
- M.3.—The preparation of the Register of Dairy Cattle was suspended owing to pressure of other work. Provision was made for the cost of printing Volume XXXII (2) of the *Journal*, but the accounts did not come in course of payment during the year.
- M.4.—An expected increase in the demand for loans did not materialize. The provision has now been substantially reduced.
- M.5.—It was not found possible during the year to make the progress anticipated with the erection and reorganization of creameries in certain districts. A change made

after the estimate was framed in the method of charging the headquarters administrative expenses of the Dairy Disposal Co., Ltd., contributed to the saving.

The amount charged against Subheads other than M.5. during the year in respect of the Salaries and cost of living Bonus of staff on loan to the Company was £3,120 10s. 3d.

M.6.—It was expected that the Sales of Heifers would all be held during the year, but it was not found possible to commence them until January, 1934, and they were not finished until May, 1934.

M.7.—The high yield per acre caused an excess on the provision.

M.8.—A token provision.

M.9.—A token provision.

N.1.—The cost of the Ship Inspection Staff was less than expected owing to the reduced shipments of live stock during the year. The lighter incidence of Swine Fever reduced the amount of compensation for animals slaughtered and cost of cleansing premises. The services of local Veterinary Inspectors for Swine Fever were not required as often as anticipated.

N.3.—The excess expenditure was due—

- (1) to inspections of stallions for licences being made at an earlier date than in previous years, with the result that the total cost of inspection, instead of only part thereof, was paid during this year, and
- (2) to the employment of an independent Veterinary Surgeon as an expert witness in a prosecution.

N.4.—The travelling expenses of Inspectors were lower than expected. The Consultative Council held no meeting. Appeals under the Act were fewer than anticipated and, consequently, there was a saving on the fees and expenses of Referees.

O.1.—Temporary additional assistance cost £810 more than expected, but this was partly offset by the recovery from the Emergency Fund (Grant-in-Aid) of £419 in respect of the services of staff employed on export bounty work. The reduction in the size of Inspectors' districts resulted in decreased expenditure on travelling. The full programme of courses in testing, grading and packing of eggs could not be arranged owing to pressure of other work, and as free accommodation was provided for the courses that were held, the hire of rooms was unnecessary. Only one meeting of the Consultative Council was held. It was not necessary to purchase Inspectors' equipment to the extent anticipated.

O.2.—Saving mainly due to the recovery from the Emergency Fund (Grant-in-Aid) of the cost of staff employed on export bounty work during the first few months of the year; to a vacancy on the staff of Inspectors; to the fall in cost of living Bonus; to the number of Surprise Butter Inspections being fewer than expected; and to the services of the Arbitrator not being called on during the year.

O.3.—The excess expenditure includes £874 16s. 3d. in respect of immune seed potatoes distributed at a reduced price in the Cooley Black Scab District of County Louth. This expenditure is sanctioned by Department of Finance minutes S. 90/17/31, dated 9th February, 1933 and 16th June, 1933.

The travelling expenses of the Potato Inspectors exceeded the estimate owing to the grant of improved motor vehicle allowances to certain Inspectors and to the increased demand made for the services of the Inspectors by Potato Growers.

O.4.—The expenditure on prosecutions was lower than expected.

O.5.—It was not necessary for the Inspector to travel as much as expected. The fall in cost of living Bonus effected a saving in his salary.

O.6.—A token provision.

O.7.—The Public Services (Temporary Economies) Act, 1933, effected a saving and a vacancy for a whole-time Veterinary Examiner was not filled. The travelling expenses of the Temporary Marketing Inspectors were lower than expected owing to their absence from duty for part of the year through illness.

- O.8.—The Consultative Council did not meet as often as expected. The provision for miscellaneous expenditure was a conjectural estimate to meet contingencies and was not required. Reduced provision is now made.
- O.9.—The post of Milling Inspector was not filled until after 31st March, 1934. Only a rough estimate of the amount required for payment of bounty on home-grown millable wheat could be made (saving £9,109). Advances to Seed Merchants during the year in respect of seed wheat sold on credit to farmers amounted to less than was estimated (saving £3,687). The estimate was to a large extent conjectural, being dependent on circumstances difficult to forecast.
- O.10.—No accounts in connection with the scheme for the cold storage of bacon came in course of payment until after 31st March, 1934. Travelling expenses in connection with meetings of the Consultative Council amounted to less than expected.
- O.11.—It was not found necessary to employ the full number of trappers. The quantity of traps and other equipment required was smaller than expected.
- O.12.—The Acquisition of Land (Allotments) (Amendment) Act, 1934, was enacted late in the financial year and it was not possible to have some allotment schemes in operation in time to enable grants to be made before the close of the year.

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	1,665	5	8
Receipts from sale of vaccines, grazing rents, etc., at Veterinary Research Laboratory ...	E.2.	450	477	13	8
Receipts from Students' fees, sale of live-stock, farm produce, rents, etc., viz :—	F.1.				
Albert Agricultural College ...		860	802	9	8
Athenry Agricultural Station ...		3,600	3,415	2	2
Ballyhaise Agricultural Station ...		2,800	2,718	2	4
Chantilly Stud Farm ...		200	57	19	10
Clonakilty Agricultural Station ...		3,200	2,786	0	2
Munster Institute ...		3,500	2,573	1	2
Muckross Farm ...		700	566	7	1
Receipts from Students' and other fees : Veterinary College ...	F.3.	1,400	2,132	8	2
Receipts from sale of Dairy bulls at reduced prices, fees for leasing of such bulls and registration fees ...	G.2.	1,535	1,152	4	4
Receipts from sale of half-bred colts, sale and leasing of bulls, etc. ...	G.3.	700	941	9	4
Receipts from sale of seeds, manure, live-stock, etc. ...	I.	4,000	4,582	0	4
Receipts from sale of fencing materials, including fencing loans ...	I.	700	540	0	2
Receipts from sale of Saorstát Agricultural Products at Exhibitions and Fairs ...	M.1.	1,150	484	4	5
Repayments of Agricultural Loans (excluding fencing loans) ...	M.4.	33,000	24,074	2	1

	Corresponding Debit Subhead.	Estimated.	Realized.		
		£	£	s.	d.
Repayments of Loans for the purchase of manures, etc. (Cooley District) ...	—	300	—		
Repayments of Loans advanced to Co-operative Creamery Societies ...	—	4,000	3,358	17	4
Horse Breeding Act, 1918: Receipts from licences, etc. ...	N.3.	1,000	986	19	6
Live Stock Breeding Act, 1925: Receipts from licences, etc. ...	N.4.	3,850	3,181	3	0
Agricultural Produce (Eggs) Act, 1924: Receipts from fees, etc. ...	O.1.	6,000	5,249	4	3
Dairy Produce Act, 1924: Receipts from fees in respect of butter exported, etc.	O.2.	5,400	6,953	11	8
Receipts from fees for inspection of potatoes, etc. ...	O.3.	760	1,224	13	4
Receipts from sale of seed potatoes in Cooley District, Co. Louth ...	O.3.	—	251	11	3
Agricultural Produce (Fresh Meat) Act: Receipts from licences, etc. ...	O.7.	8,550	8,132	16	5
Repayments from Butter Fund of amounts temporarily advanced to that Fund	O.8.	100,000	100,000	0	0
Receipts from Registration Fees under the Agricultural Produce (Cereals) Act, 1933 (<i>Supplementary</i>) ...	O.9.	300	199	0	0
Refunds by Millers and Registered Wheat Dealers of bounty paid to them in respect of millable wheat sold for use as seed (<i>Supplementary</i>) ...	O.9.	400	23	14	11
Repayments of sums advanced to Seed Merchants ...	—	—	1,239	0	8
Contribution from Dairy Disposal Company, Limited, in respect of services of officers of the Department ...	—	4,000	—		
Miscellaneous Receipts ...	—	500	297	4	7
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
		£249,065			
Less Deficiency in Receipts. (<i>See Supplementary Estimate</i>) ...		9,150			
		£239,915	£234,716	7	6

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

Receipts from live stock and produce sold off the Department's farms (Subhead F.1.) cannot be accurately estimated owing to fluctuations in prices and variations in numbers and quantities available for disposal.

The additional receipts by the Veterinary College (Subhead F.3.) were mainly due to a large increase in the amount of fees received for Bacillary White Diarrhoea tests and to improved receipts from Students' fees.

The reduced expenditure on the purchase of dairy bulls affected the receipts under Subhead G.2. The number of cows registered was lower than expected and consequently the estimate of receipts from registration fees was not fully realized.

Receipts under Subhead G.3. in respect of leasing of bulls, etc., were more than expected.

Sales of seeds and manures (Subhead I.) realized more than anticipated, but there was a falling off in receipts from sale of fencing materials and from fencing loans.

Smaller quantities of Saorstát products were displayed at Exhibitions and Fairs than usual, and receipts from sales were consequently lower than expected (Subhead M.1. (D)).

A large number of borrowers were unable to repay instalments of Agricultural Loans (Subhead M.4.) falling due during the year.

Repayments of loans for the purchase of manures, etc. (Cooley District). The borrowers are in poor circumstances and unable to pay owing to the restriction on the marketing of potatoes grown in the district.

Repayments of loans by Co-operative Creamery Societies amounted to less than anticipated.

Receipts from licences, etc., under the Live Stock Breeding Act, 1925 (Subhead N.4.) were over-estimated.

Exports of eggs decreased, with the result that the estimate of receipts from export fees under Subhead O.1. was not fully realized.

Receipts in respect of butter exported (Subhead O.2.) were increased by fees in respect of butter exported in 1932-33 which were not received until this year.

Fees received this year in respect of potatoes inspected during the latter part of 1932-33 increased the receipts under Subhead O.3.

Sales of seed potatoes at a reduced price in the Cooley District of Co. Louth realized £251 11s. 3d.

The shortage of receipts under the Agricultural Produce (Fresh Meat) Act (Subhead O.7.) is partly due to lower exports than expected and partly to non-payment within the year of fees due by some exporters.

Agricultural Produce (Cereals) Act, 1933 (Subhead O.9.). Registrations were fewer than expected and the quantity of wheat sold by Millers for use as seed was small, with the result that the amount of bounty refunded was much lower than anticipated.

The 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. The transfer was not made, as the method of charging the Headquarters administrative expenses of the Company was changed by arrangement with the Department of Finance.

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	...	...	...	17,859	14	4
	Miscellaneous	...	...	...	250	2	5
(b) Contribution towards pension liability in respect of staff on loan to Dairy Disposal Co., Ltd.					907	15	7
(c) Repayments of loans advanced to Agricultural Credit Societies :—							
	Advances repaid	...	...	...	1,842	15	0
	Interest	...	...	...	225	9	0
(d) Miscellaneous					23	10	3

K

EXTRA REMUNERATION (exceeding £30).

One officer received an allowance of £278 12s. 6d. from Vote 19 for acting as a member of the Tariff Commission; one received £30 3s. 3d. from Vote 66 as a member of the Markets Advisory Committee; and two received £79 4s. 11d. and £35 3s. 11d., respectively, from Vote 54 in connection with Gaeltacht Housing and Marine Products Development.

Seven officers received allowances, etc., of £189 13s. 6d., £181 1s. 0d., £142 13s. 3d., £81 0s. 11d., £47 6s. 8d., £39 9s. 5d., and £37 18s. 3d., respectively, for acting as Directors etc., of the Dairy Disposal Company, Limited, or rendering services to that Company during 1933-34 and previous years. Two of these officers also received sums of £50 and £18 19s. 1d. from the Condensed Milk Company of Ireland (1928), Limited, as Secretary, etc., of that Company.

A Junior Agricultural Inspector received a gratuity of £34 16s. 0d. in respect of extra duty.

Two Junior Executive Officers received gratuities of £44 15s. 5d. and £35, respectively, for extra attendances.

One Junior Executive Officer received £57 from Vote 63 for Wireless Broadcasting, and £54 2s. 4d. from Vote 52 for special services and extra attendances.

Twenty-two Clerical Officers received sums varying from £31 9s. 5d. to £67 16s. 7d. in respect of overtime. Two Clerical Officers each received £49 for acting alternately as Clerk-in-Waiting at their residences.

A Part-time Ship Inspector received £60 16s. 10d. from the Department of Posts and Telegraphs as Auxiliary Postman.

The Keeper at Botanic Gardens received an allowance of £50 in respect of lectures in Botany delivered at the Gardens. A Foreman, the Propagator, and two Firemen at the Gardens received sums varying from £30 8s. 0d. to £30 17s. 8d. in respect of overtime, Sunday duty, etc.

The Literary Teacher at Clonakilty Agricultural Station received £30 for Clerical work and £20 in fees for teaching Irish.

A Junior Marketing Inspector, a Ship Inspector and three Clerical Officers received £94 10s. 0d., £82 15s. 0d., £44 16s. 7d., £33 15s. 4d. and £31 10s. 0d., respectively, as Army Reserve Pay from Vote 64. The three Clerical Officers also received £11 13s. 2d., £17 4s. 5d. and £20 2s. 10d., respectively, for overtime from Vote 52.

This Account includes £2,045 18s. 8d. in respect of salaries, etc., of staff on loan to other Departments. It also includes £5,250 9s. 7d. in respect of salaries, etc., of staff of this and other Departments on loan to the Dairy Disposal Company, Limited.

The Accounts of other Departments include £1,580 17s. 4d. in respect of salaries, etc., of staff on loan to this Department.

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

Reference.	Date.	Amount.	
		£ s. d.	
E. 121/10/24...	17th May, 1933	5 13 3	Wages refundable by an ex-Ship Inspector in respect of a period of absence from duty on annual leave which he anticipated prior to resignation.
S. 90/18/29 ...	30th May, 1933	1 9 1	Fee due by an egg exporter under Section 9 (3) of the Agricultural Produce (Eggs) Act, 1924.
S. 90/8/33 ...	10th June, 1933	20 13 2	Fees due by seven egg exporters under Section 9 (3) of the Agricultural Produce (Eggs) Act, 1924.

Reference.	Date.	Amount.			
		£	s.	d.	
S. 91/3/30 ...	15th June, 1933	23	1	0	Balance (Principal, £18 4s. 0d., and Interest, £4 17s. 0d.) due on a loan for the purchase of a bull.
S. 91/3/30 ...	17th August, 1933	4	0	0	Balance due in respect of a bull sold in a congested district on special reduced terms.
S. 91/3/30 ...	8th November, 1933	23	8	0	Balances £4, £4 and £8 due in respect of bulls sold in congested districts on special reduced terms; and balance of £7 8s. 0d. due for a boar sold.
S. 91/3/30 ...	17th May, 1934	36	12	1	Balances £2, £4, £4, £4, £8, £4, £10 and 12s. 1d. due in respect of bulls sold in congested districts on special reduced terms.

D. TWOMEY,

Accounting Officer.

30th November, 1934.

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, etc., on 31st March, 1934 (Capital amounts only).

	£	s.	d.
For the purchase of Agricultural Implements, etc. ...	19,850	19	9
For the purchase of Bulls ...	21,353	18	3
For the purchase of Stallions ...	2,053	13	5
For the purchase of Manures and Fertilisers (Cooley District) ...	258	2	0
For the purchase of Sheep (Co. Wicklow) ...	2,284	0	3
For the erection of Fencing in Congested Districts ...	905	2	2
Loans to Co-operative Creamery Societies ...	27,656	12	1
Loans to Agricultural Credit Societies ...	23,768	14	9
Transferred Milk supplies and sales of Creamery properties ...	66,000	0	0
Loans to Co-operative Creamery Societies for special buildings and equipment ...	18,928	13	6
Advances to the Agricultural Credit Corporation, Ltd., for the issue of Loans for the purchase of Heifers ...	20,000	0	0
Advances to Seed Merchants in respect of Seed supplied to farmers under Scheme of Credit for Seed Wheat ...	1,548	8	5
Sundry purchases of Bulls under special scheme for Congested Districts (maximum sum payable) ...	18,187	0	0
Miscellaneous ...	94	12	0
	£222,889	16	7

(a) Repayments are treated as Extra Exchequer Receipts (Vote: Agriculture).

(b) Vote for Relief Schemes, £15,446 10s. 0d.: Unemployment Relief Act, 1931, Account, £3,482 3s. 6d.

(c) Reducible, if certain conditions are complied with, to £5,949 19s. 5d. (inclusive of £688 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, 1934.

	RECEIPTS.		PAYMENTS.		AMOUNT.	
	AMOUNT.				AMOUNT.	
	£	s. d.			£	s. d.
Balance on 1st April, 1933 ...	...	...			215	6 5
Assessments on Local Authorities (57 & 58 Vict., c. 57, s. 71)	24,729	8 7	Reoupments to Local Authorities (57 & 58 Vict., c. 57, s. 72)	...	17,437	0 9
Proportion of Fines ...	...	...	Miscellaneous Expenses	...	6	6 0
Transfer from Oireachtas Vote 52, Subhead N.2, in respect of part compensation for slaughter of tuberculous cattle ...	...	...	Balance on 1st March, 1934	...	9,451	18 6
	1,914	9 3				
TOTAL ...	...	...	TOTAL ...	...	£26,895	5 3

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, 1934 (No. 10 of 1932, SECTION 44).

GENERAL ACCOUNT OF THE BUTTER FUND.

RECEIPTS.			EXPENDITURE.		
	£	s. d.		£	s. d.
Balance on 1st April, 1933	...	...	
LEVIES :—					
Creamery Butter Account	...	849,081 15 8	Creamery Butter Account	...	838,171 9 9
Factory Butter Account	...	44,726 10 3	Factory Butter Account	...	46,012 4 6
Miscellaneous Butter Account	...	1,477 5 11	Miscellaneous Butter Account	...	241 4 1
		895,285 11 10			884,424 18 4
Temporary Advances received from Vote 52 (Agriculture)		100,000 0 0	Repayment of Temporary Advances from Vote 52 (Agriculture)	...	100,000 0 0
			Repayment to Emergency Fund (Grant-in-Aid)	...	127 12 0
			Balance at 31st March, 1934	...	984,552 10 4
					10,733 1 6
TOTAL	...	£995,285 11 10	TOTAL	...	£995,285 11 10
CREAMERY BUTTER ACCOUNT.					
Levies	...	£ 849,081 15 8	Deficiency on 1st April, 1933	...	£ 2,098 17 7
	...	...	Bounties	...	838,171 9 9
	...	...	Surplus at 31st March, 1934	...	8,811 8 4
TOTAL	...	£849,081 15 8	TOTAL	...	£849,081 15 8

BUTTER FUND—continued.

ACCOUNT OF RECEIPTS AND EXPENDITURE DURING THE YEAR ENDED 31ST MARCH, 1934 (No. 10 of 1932, SECTION 44)—continued.

FACTORY BUTTER ACCOUNT.

	£	s.	d.		£	s.	d.
Surplus on 1st April, 1933	541 2 7	Bounties	...	...	46,012 4 6
Levies	44,726 10 3				
Deficiency at 31st March, 1934	744 11 8				
TOTAL	£46,012 4 6	TOTAL	...	...	£46,012 4 6

MISCELLANEOUS BUTTER ACCOUNT.

	£	s.	d.		£	s.	d.
Surplus on 1st April, 1933	1,186 4 2	Bounties	...	...	241 4 1
Levies	1,477 5 11	Surplus at 31st March, 1934	...	...	2,666 4 10
Other Receipts	243 18 10				
TOTAL	£2,907 8 11	TOTAL	...	...	£2,907 8 11

D. TWOMEY,
Accounting Officer.

FORESTRY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934, compared with the Sum Granted, for Salaries and Expenses in connection with FORESTRY, including a Grant-in-Aid for Acquisition of Land (9 & 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 :—				
<i>Original</i> £7,701				
<i>Supplementary</i> 150				
	7,851	7,291 19 3	559 0 9	—
B.—Travelling Expenses :—				
<i>Original</i> ... £800				
<i>Supplementary</i> 200				
	1,000	843 12 2	156 7 10	—
C.1.—Acquisition of Land (Grant-in-Aid) :—				
<i>Original</i> £10,000				
<i>Supplementary</i> 25,000	35,000	35,000 0 0	—	—
C.2.—Cultural Operations, Maintenance, etc. :—				
<i>Original</i> £47,000				
<i>Supplementary</i> 5,000				
	52,000	51,710 6 9	289 13 3	—
D.—Grants and Advances for Afforestation Purposes	500	353 4 3	146 15 9	—
E.—Forestry Education ...	200	136 12 2	63 7 10	—
F.—Agency and Advisory Services, and Special Services	10	—	10 0 0	—
G.—Incidental Expenses ...	115	145 16 10	—	30 16 10
GROSS TOTAL :—				
<i>Original</i> £66,326				
<i>Supplementary</i> 30,350				
	£ 96,676	95,481 11 5	1,225 5 5	30 16 10
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £1,194 8 7	
Deduct :—				
H.—Appropriations in Aid ...	4,450	5,486 11 4	Surplus of Appropriations in Aid realized. £1,036 11 4	
NET TOTAL :—				
<i>Original</i> £61,876				
<i>Supplementary</i> 30,350				
	£ 92,226	89,995 0 1	Total Surplus to be surrendered. £2,230 19 11	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	14 12 5

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving mainly due to fall in cost of living Bonus, operation of Temporary Economies Act, and to delay in appointment of additional staff provided for in Supplementary Estimate.
- B.—Less travelling was found necessary than was expected.
- C.2.—Work on boundary fencing was less than anticipated, and work on road-making was reduced to a minimum. Expenditure on fencing materials had to be increased to make provision for the extension of the programme of land acquisition. Supplies of plants ordered were not delivered in time to allow of payment within the financial year. Freight and cartage charges were higher than anticipated. The demand for sawn timber was below expectations.
- D.—Applications for grants for planting work on private estates fell short of the estimate.
- E.—The cost of the special course for foresters was less than anticipated.
- F.—A token provision.
- G.—Increased cost of advertising and telephone charges.
- H.—Appropriations in Aid.—Local sales of firewood, etc., considerably exceeded expectations, but sales of sawn timber and large sales of standing timber failed to realize the amounts expected.

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

Reference.	Date.	Amount.	
		£ s. d.	
S. 86/2/26 ...	30th June, 1933 ...	31 15 1	Losses of material at certain Forest properties during financial years 1929-30 to 1932-33.
S. 90/14/33 ...	17th August, 1933 ...	18 5 0	Sums due for sale of scrub timber at a Forestry centre, for which former caretaker failed to account.
S. 27/5/34 ...	15th February, 1934 ...	1 14 6	Sum due for firewood sold at Dundrum Sawmill.
S. 90/72/34 ...	5th November, 1934 ...	20 8 6	Losses of material by theft at certain Forest properties during financial year 1933-34.

Claim waived for £1 in respect of damage to a Forest during the course of a ploughing match. (Sanction of the Minister for Finance, S. 90/13/33, dated 22nd May, 1933).

The charge to Subhead C.2. includes an *ex gratia* payment of £5, together with £3 3s. 0d. for legal costs, to an owner of land for damage incurred during the carriage through his land of timber felled on an adjoining Forest property. (Department of Finance sanction S. 90/30/33, dated 24th November, 1933).

M. DEEGAN,

Accounting Officer.

30th November, 1934.

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, 1934.

				£	s.	d.
*Cash Balance on 1st April, 1933	...	...	...	6,222	10	2
Grant-in-Aid, 1933-34	...	...	...	35,000	0	0
Realized by sale of £820 of $4\frac{1}{2}$ per cent. Land Bonds	...		...	860	18	0
Interest on $4\frac{1}{2}$ per cent. Land Bonds	...	...	...	18	9	0
				42,101	17	2
Expenditure, 1933-34	...	...	...	14,500	6	2
Cash Balance on 31st March, 1934	...	...	...	£27,601	11	0

*In addition, the Department held £820 of $4\frac{1}{2}$ per cent. Land Bonds for this Fund on 1st April, 1933.

FISHERIES AND GAELTACHT SERVICES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934, 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 ...	37,088	34,423 14 6	2,664	5 6	—	
B.—Travelling Expenses ...	6,300	5,228 0 5	1,071	19 7	—	
C.—Incidental Expenses ...	150	221 3 2	—		71	3 2
D.—Telegrams and Telephones	275	270 9 10	4	10 2	—	
FISHERY SERVICES.						
SEA FISHERIES.						
E.1.—Vocational Instruction including Boatbuilding ...	500	1,419 6 10	—		919	6 10
E.2.—Scientific Investigations, etc. ...	330	240 6 3	89	13 9	—	
E.3.—Sea Fisheries Protection	8,500	6,804 2 10	1,695	17 2	—	
E.4.—Miscellaneous ...	110	277 7 2	—		167	7 2
INLAND FISHERIES.						
F.1.—Grants to Boards of Conservators and Local Authorities, etc. ...	3,800	4,067 2 9	—		267	2 9
F.2.—Fish Hatcheries ...	750	514 16 11	235	3 1	—	
F.3.—State Fisheries ...	1,100	1,065 15 5	34	4 7	—	
F.4.—Scientific Investigations, etc. ...	75	39 14 2	35	5 10	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
SEA FISHERIES ASSOCIATION OF SAORSTÁT ÉIREANN.						
G.1.—Cost of Administration (Grant-in-Aid) ...	11,000	10,914 14 0	85	6 0	—	
G.2.—General Development (Grant-in-Aid) ...	20,000	20,000 0 0	—		—	
G.3.—Advances for Boats and Gear ...	15,000	18,500 0 0	—		3,500	0 0
G.4.—Advances for General Development ...	5,000	173 12 6	4,826	7 6	—	
INDUSTRIAL DEVELOPMENT.						
RURAL INDUSTRIES.						
H.1.—Salaries, Wages, and Allowances ...	9,958	7,690 18 7	2,267	1 5	—	
H.2.—Travelling Expenses ...	600	245 12 4	354	7 8	—	
H.3.—Machines and Plant ...	4,000	611 2 8	3,388	17 4	—	
H.4.—Materials ...	22,000	17,917 16 9	4,082	3 3	—	
H.5.—Exhibitions of Gaeltacht Products at Fairs and Shows ...	1,100	270 2 1	829	17 11	—	
H.6.—Advertising ...	2,000	1,953 9 8	46	10 4	—	
H.7.—General Expenses ...	1,300	970 11 0	329	9 0	—	
MARINE PRODUCTS INDUSTRIES.						
I.1.—Salaries, Wages, and Allowances ...	535	796 16 0	—		261	16 0
I.2.—Travelling and Incidental Expenses ...	525	765 1 9	—		240	1 9
I.3.—Kelp Development ...	30,300	30,320 1 2	—		20	1 2
I.4.—Carrageen Development ...	11,250	5,967 2 4	5,282	17 8	—	
CENTRAL MARKETING DEPÔT.						
J.1.—Salaries, Wages, and Allowances ...	3,490	2,878 18 2	611	1 10	—	
J.2.—Travelling Expenses ...	70	48 6 4	21	13 8	—	
J.3.—General Expenses ...	1,000	999 12 10	7	2	—	
K.—Loans for Industrial Purposes ...	1,700	127 12 6	1,572	7 6	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
MISCELLANEOUS SERVICES.						
L.—Minor Schemes for Development of the Gaeltacht ...	199	201 18 10	—		2 18 10	
HOUSING GRANTS.						
M.1.—Grants under the Housing (Gaeltacht) Acts, 1929 and 1931 ...	80,000	41,284 17 7	38,715	2 5	—	
M.2.—Teachers' Residences in the Ffor-Ghaeltacht ...	2,000	591 15 7	1,408	4 5	—	
N.—International Council for the Study of the Sea ...	300	223 16 3	76	3 9	—	
GROSS TOTAL ...£	282,305	218,025 19 2	69,728	18 6	5,449	17 8
			Surplus of Gross Estimate over Expenditure. £64,279 0 10			
Deduct :—						
O.—Appropriations in Aid ...	Estimated. 75,750	Realized. 36,930 16 5	Deficiency of Appropriations in Aid realized. £38,819 3 7			
NET TOTAL ...£	206,555	181,095 2 9	Net Surplus to be surrendered. £25,459 17 3			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Contributions from Sea Fisheries Association in respect of pension liabilities ...	190	186 3 10
Sale of old boats, gear and fishery requisites ...	—	559 2 0
Miscellaneous ...	—	31 16 11
	£190	£777 2 9

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving mainly due to (1) provision for additional staff not being fully absorbed, the activities of the Department not having been increased to the extent anticipated (£1,300); (2) the salaries of the Temporary Inspectors for the survey of industrial activities in the Gaeltacht falling to be paid for part of the year only and not for the whole year as provided (£550); (3) reductions of salaries under the Public Services (Temporary Economies) Act, 1933 (£500); and (4) a fall in the cost of living Bonus (£300).

- B.—There was a saving of £550 on the travelling of the Surveyors dealing with Housing in the Gaeltacht due to the limitation of building operations mentioned under Subhead M.1. and a saving of £500 in travelling in connection with other services due mainly to less expansion of industrial activities than anticipated, and less travelling on fishery services.
- C.—Increased expenditure in advertisements was involved in connection with the disposal of fishing boats and fishery requisites in the hands of the Department not transferred to the Sea Fisheries Association, and the publishing of bounties on exports of shell fish.
- D.—Casual variation.
- E.1.—It was found not to be practicable for the Sea Fisheries Association to take over the charge of the boatyard at Meevagh, Co. Donegal, early in the year as anticipated, with the result that the wages of the staff and other expenses incidental to the maintenance of the boatyard had to be continued during the whole year, and not part of the year, as provided for. There is for the same reason a larger receipt (£488) in the Appropriations in Aid Subhead O.3.
- E.2.—Shell-fish investigations were not found necessary to the extent provided for, and minor savings were effected in the collection of fishery statistics.
- E.3.—Owing to difficulties in procuring a satisfactory gun for the fishery patrol ship, the provision for augmenting the ship's complement by a gun crew was not required during the year. The annual overhaul of the vessel also did not involve as large an expenditure as anticipated.
- E.4.—It was not found possible to dispose of the Department's various fishery stores and to dispense with the services of the Caretakers at as early a date in the year as was anticipated, with the result that the provision made under this Subhead proved inadequate.
- F.1.—The statutory payments to be made to Local Authorities under Section 13 of the Fisheries Act, 1925, were larger than provided for owing to the striking by several of the Councils concerned of a higher rate than previously. The charge against this Subhead includes an *ex-gratia* payment of £39 to a Board of Fishery Conservators as compensation for the remission of law costs in a case against fishermen (Roinn Airgid Minute S. 50/1/30 of 24 Marta, 1934).
- F.2.—The applications received from local Fishery Associations for assistance were fewer than anticipated.
- F.3.—Casual variation.
- F.4.—Less apparatus was purchased than provided for, while there were also small savings in other details of the Subhead.
- G.1.—Saving due to the operation of the Public Services (Temporary Economies) Act, 1933.
- G.3.—The larger expenditure was necessary to meet the cost of orders placed by the Sea Fisheries Association for boats, engines and fishing gear falling due for payment within the financial year.
- G.4.—The erection by the Sea Fisheries Association of a purification plant for mussels for which this advance was intended was not proceeded with during the year. Out of the savings on this Subhead a sum of £3,500 was, with the approval of Roinn Airgid, used to meet the excess on Subhead G.3.—Advances for Boats and Gear (S. 27/9/31 of 15 Feabhra, 1934).
- H.1.—The provision of £1,720 for the establishment of additional industrial centres was not utilised. The number of workers from the Gaeltacht in training as Managers was also less than provided for, and other economies in instruction and management were effected.
- H.2.—In consequence of the Department's industrial activities during the year not being increased to the extent contemplated less travelling was involved than provided for.

- H.3.—No new industrial centres having been opened during the year it was not found necessary to purchase additional machines.
- H.4.—The purchases of materials were less than anticipated as industrial operations which had been provided for were not undertaken.
- H.5.—The provision under this Subhead included a sum of £700 for an Exhibit at the proposed Irish National Exhibition, Cork, which did not take place. In addition there was a saving of £130 in the provision made for exhibits at Shows and Fairs generally.
- H.6.—Casual variation.
- H.7.—Saving due to less extended activities than contemplated.
- I.1.—The excess expenditure was due to the employment of four temporary Kelp and Carrageen Officers in place of local agents paid by commission in the taking in of Kelp and Carrageen. The provision for the commission of agents was made under Subheads I.3. (2) and I.4. (2).
- I.2.—The excess was caused by the travelling expenses of the four temporary Kelp and Carrageen Officers employed in place of agents as mentioned under the preceding Subhead.
- I.3.—Casual variation. Expenditure under this Subhead includes an *ex-gratia* payment of £7 to the owner of a curragh which was accidentally wrecked during the loading of a cargo of Kelp (Roinn Airgid Minute S. 27/20/33 of 25 Mean Fomhair, 1933).
- I.4.—The quantity of acceptable carrageen bought for handling by the Department was 180 tons only, as against 300 tons provided for. In addition arrangements contemplated for the placing of packaged carrageen on the British market did not mature.
- J.1.—The provision for additional staff was not availed of to the full extent owing to less expansion of the industries than anticipated. There was also a small saving due to the fall in the cost of living Bonus.
- J.2.—Economy was effected in the travelling of the Manager of the Central Marketing Depôt by the appointment of a sales agent for industrial carrageen in Great Britain.
- J.3.—Casual variation.
- K.—No applications were received for loans for the purchase of appliances for rural industries, and owing to cuts in the world price of iodine, threatening the continuance of the kelp industry, loans for the purchase of carts and draught animals for use in these industries were not made.
- L.—Casual variation.
- M.1.—The expenditure which represents advances paid on houses in course of erection is governed by the number of cases sanctioned prior to and during the period. Owing to interruption in the availability of funds for the sanctioning of applications under the Acts prior to the passage of the Amending Act of July, 1934, by which a further £300,000 was made available, the extent of the building operations during the period under review was greatly limited.
- M.2.—The erection of a residence requires the consent of the teacher who is to occupy it and by whom a rent is payable. Provision was made for five residences, three of which could not be proceeded with as in one case the teacher died, in a second the teacher was transferred, and in the third a defect was found in the title of the site offered which had to be cured. Progress was possible, therefore, in two cases only.
- N.—Saving due to the favourable rate of exchange with Denmark, in the currency of which country the grant to the Council is payable. Provision had also been made for the attendance at the meeting of the International Council of a delegate from the Saorstát who was not in fact sent.

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 ...	—	1,500	2,392
(3) Sales of boats built to order and repairs carried out in Department's Boatyard ...	E.1.	450	938
(4) Lettings of sporting rights, sales of fish, etc. ...	F.3.	1,050	847
(5) Repayment of Advances by the Sea Fisheries Association ...	G.3. and G.4.	2,000	—
(6) Sales of products of Rural Industries Centres ...	H.	22,000	10,779
(7) Sales of Kelp ...	I.3.	28,000	511
(8) Sales of Carrageen ...	I.4.	8,000	6,417
(9) Repayment of Industrial Loans ...	K.	500	531
(10) Repayment of salaries of officers seconded from the Department for service with the Sea Fisheries Association ...	A.	1,500	1,608
(11) Miscellaneous Receipts ...	—	100	2,257
		<u>£75,750</u>	<u>£36,930</u>

(2) A sum of £767 was recovered in respect of arrears of a loan which had not been anticipated.

(3) As mentioned under Subhead E.1. the boatyard at Meevagh, Co. Donegal, was carried on under the Department for a greater part of the year than contemplated and the receipts from boat building and repairing were therefore larger.

(4) The receipts under this sub-division were less than estimated, owing mainly to difficulties experienced in letting Fishery rights.

(5) The scheme for repayment of these advances was not ready for putting into operation during the year. A sum of £2,345 4s. 3d. was, however, paid over to the Department subsequent to the 31st March, 1934, in respect of the year 1933-34.

(6) The sum brought to account under this sub-division represents the balance of sums realized by sales of goods after deduction of the wages of operatives, commissions and other charges. The receipt fell much short of that anticipated in consequence of less expansion in undertakings than contemplated, but to a greater extent by the continuance for a longer period than anticipated of the drain of wages to operatives not fully trained.

(7) Owing to a threatened further reduction in the world price of iodine, which in fact took place in September, 1933, it proved impossible to dispose during the period of this account of the kelp produced in 1933, which had to be held in store.

(8) As mentioned under Subhead I.4., the quantity of carrageen offered to the Department was less than anticipated.

(9) Casual variation.

(10) Receipts more than anticipated by reason of the loan to the Sea Fisheries Association of the services of a Fishery Inspector and a Marine Motor Engineer for periods during the year.

(11) The excess receipt was due mainly to the disposal to the Sea Fisheries Association of fishing boats in the hands of the Department.

NOTES.

Amounts totalling £198 7s. 7d. in respect of bad debts at the Central Marketing Depôt were written off with the consent of Roinn Airgid (Minute S. 29/5/34 of 7 Meán Fomhair, 1934).

EXTRA REMUNERATION (exceeding £30).

An officer received an allowance of £193 4s. 0d. from the Sea Fisheries Association of Saorstát Éireann, Limited, for acting as Secretary to that body.

The Engineer received from the Vote for Industry and Commerce an allowance of £125 for acting as Railway Inspecting Officer.

This account includes a sum of £1,607 19s. 7d. 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 £141 17s. 3d. in respect of the salary of an officer on loan to the Inland Fisheries Commission.

A sum of £92 was paid through the Department of External Affairs to the Minister in respect of his absence on an official visit to the United States of America.

The accounts of the Land Commission and Department of Agriculture include sums amounting to £1,138 10s. 9d. and £371 13s. 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

(SEIRBHÍSI NA GAELTACHTA),

21 Mí na Nodlag, 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.

LAND COMMISSION.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934, 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; 11 of 1931 and 38 of 1933).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages, and Allowances ...	236,765	225,221 13 9	11,543	6 3	—	
B.—Travelling Expenses ...	24,000	19,831 0 3	4,168	19 9	—	
C.—Incidental Expenses ...	900	1,067 10 6	—		167	10 6
D.—Office of Public Trustee	749	683 19 10	65	0 2	—	
E.—Solicitor's Branch, Salaries and Allowances ...	7,360	6,639 12 11	720	7 1	—	
F.—Solicitor's Branch, Incidental Expenses :— Original ... £4,500 Supplementary 17,000	21,500	15,861 8 7	5,638	11 5	—	
G.—Telegrams and Telephones ...	660	484 15 6	175	4 6	—	
H.—Payments under Section 11 (7) of the Land Act, 1923 ...	109,500	108,560 8 9	939	11 3	—	
I.—Improvement of Estates, etc. :— Original ... £190,050 Supplementary 40,000	230,050	224,944 17 1	5,105	2 11	—	
J.—Advance to meet Deficiency of Income from Untenanted Lands purchased under the Land Acts, 1923-31 ...	20,000	87,783 2 1	—		67,783	2 1
K.—Payments under Sections 42 and 46 of the Land Act, 1927 ...	18,800	15,875 6 7	2,924	13 5	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
L.—Deficiencies on Realization by Government Departments of Land Bonds	100	—	100	0 0	—	
M.—Loss on Unoccupied Holdings	100	—	100	0 0	—	
N.—Advances in respect of Additional Sums payable by Purchasers ...	2,500	949 4 7	1,550	15 5	—	
O.—Advances to meet Payments under Sections 13 (3), 15 (2), 18 (2), and 19 (1) of the Land Act, 1931	100	—	100	0 0	—	
P.—Advances to Provide Funds for the Maintenance of Embankments or other Works	2,000	—	2,000	0 0	—	
Q.—Payments under Section 34 of the Land Act, 1931	100	—	100	0 0	—	
S.—Provision to meet Deficiencies in the Collection of Annuities payable under the Land Acts, 1923-31, and to enable payments to be made to the Land Bond Fund under Section 6 of the Land Bond Act, 1925 :— Original ... Nil Supplementary £800,000	800,000	712,494 17 2	87,505	2 10	—	
T.—Provision to meet Deficiency in the Collection of Annuities payable under the Land Acts, 1891 to 1909, and to relieve the Guarantee Fund of a Charge in respect of such Deficiency :— Original ... Nil Supplementary £1,420,000	1,420,000	1,403,371 19 7	16,628	0 5	—	
U.—Fees payable in connection with Proceedings under Section 28 of the Land Act, 1933 :— Original ... Nil Supplementary £24,000	24,000	464 15 0	23,535	5 0	—	
	2,919,184	2,824,234 12 2	162,900	0 5	67,950	12 7

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
<i>Deduct :—</i>	£	£ s. d.	£ s. d.	£ s. d.
Anticipated Savings on various Subheads (<i>See Supplementary Estimate</i>)	40,000	—	40,000 0 0	—
<i>GROSS TOTAL :—</i>				
<i>Original</i> £618,184				
<i>Supplementary</i> 800,000				
<i>Ditto.</i> 1,420,000				
<i>Ditto.</i> 41,000				
— £	2,879,184	2,824,234 12 2	122,900 0 5	67,950 12 7
<i>Deduct :—</i>				
R.—Appropriations in Aid :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £54,949 7 10	
<i>Original</i> £171,930	—	—	—	
<i>Less Supplementary</i> 16,000	155,930	158,095 18 10	Surplus of Appropriations in Aid realized. £2,165 18 10	
<i>NET TOTAL :—</i>				
<i>Original</i> £446,254				
<i>Supplementary</i> 800,000				
<i>Ditto.</i> 1,420,000				
<i>Ditto.</i> 57,000				
— £	2,723,254	2,666,138 13 4	Total Surplus to be surrendered. £57,115 6 8	

Estimated. Realized.

Extra Receipts payable to Exchequer ... £ £ s. d.
— 573 2 1

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due principally to reduction of the cost of living Bonus, to the operation of the Public Services (Temporary Economies) Act, 1933, and to vacancies caused by retirements.
- B.—Saving mainly due to vacancies remaining unfilled and to the amount of travelling being somewhat less than anticipated.
- C.—The excess is due to increase in the amount of advertising for tenders for the erection of buildings, in Inspectors' expenses in employment of chainmen and certain miscellaneous expenses that could not be anticipated.
- D.—Saving due to changes made in the staff of the Public Trustee and to fall in cost of living Bonus.
- E.—Saving due to reduction of the cost of living Bonus, to the operation of the Public Services (Temporary Economies) Act, 1933, and to a vacancy caused by death.
- F.—Saving mainly caused by over-estimate of amount of costs falling to be recovered by Funding Annuities under Land Act, 1933, and to the non-receipt of applications from Tenants for refund of costs paid by them in respect of proceedings taken after 1st October, 1932.
- G.—Saving due to payment for Telephones in the last quarter of year not being made until following year—pending inquiries.

- H.—Saving due to issues of Land Bonds in year 1933 being less than anticipated when Estimate was framed.
- I.—Expenditure on general Improvements is difficult to estimate accurately and was less than anticipated.
- J.—The deficiency of Income from untenanted land (£87,783) was due to the non-collection and funding, under Land Act, 1933, of the instalments of Annual Sums falling due on 1st May, 1933. This deficiency was included in the Supplementary Estimate for £800,000 under Subhead S.
- K.—Certain Co-operative Farming Societies were not dissolved under Section 46 of the 1927 Act during the year as anticipated and the charge for arrears in connection therewith was not incurred.
- L.—The market price of Land Bonds being at a premium during the year, no charge was incurred.
- M.—No accounts of Unoccupied Holdings were closed at a loss during the year.
- N.—Saving due to Advances not being made during period from 18th December, 1932, until 1st November, 1933, when $4\frac{1}{2}$ per cent. New Land Bonds became available under the Land Bond Act, 1933.
- O., P. and Q.—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.—The Supplementary Estimate for this Subhead provided for the non-collection and funding of Instalments of Annuities and Annual Sums payable by allottees of untenanted lands, for the 1st Gale of 1933 and for reductions in these payments for the second Gale of 1933. The saving shown on this Subhead is offset by the excess on Subhead J. It was not possible to accurately estimate the amount required.
- T.—The Supplementary Estimate provided for the amount that would normally have been a charge on the Guarantee Fund in respect of Arrear of Instalments of Annuities under Acts 1891-1903 and 1909 for the First Gale of 1933. These Arrears amounted to £1,403,371 19s. 7d., being less than anticipated on account of the current Receipts up to the 31st July, 1933, being greater than expected.
- U.—Saving due to the fact that Land Commission were unable, within the Financial Year, to issue Warrants to Under-Sheriffs and County Registrars to the extent anticipated.

R.—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 ...	800	801
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 ...	—	30
Repayment of (late) Congested Districts Board's loans	290	288
Deductions from Payment in lieu of Rent towards Cost of Collection (Section 20 (4) Land Act, 1923)	—	13
Excess Annuities (Section 7 (2) and (3) Land Bond Act, 1925)	39,700	40,384
Repayment of Advances in respect of Additional Sums (Section 51, Land Act, 1931)	25,040	25,703
Miscellaneous	3,950	4,727
	<u>£155,930</u>	<u>£158,096</u>

EXTRA RECEIPTS PAYABLE TO EXCHEQUER :—		Realized.	
		£	s. d.
Interest earned on the balances of "Compounded Arrears" and "Payment in lieu of Rent" pending payment		569	19 11
Contribution towards pension liability in respect of Officers on loan, portion of whose salaries and expenses is repaid to the Land Commission		3	2 2
		£573	2 1

NOTES.

A Supervising Ganger obtained by means of inaccurate statements an unascertainable amount of travelling expenses (Subhead I) in the years 1932-33 and 1933-34. Sums amounting to £20 17s. 5d. were withheld from the officer concerned, and it is probable that the amount of the loss does not exceed this amount. The evidence available was insufficient to sustain a prosecution. (Department of Finance letter E. 33/3/33 of 28th May, 1934).

An officer employed by the Land Commission in a temporary capacity, while acting as local Deputy Sub-Accountant, was found guilty of defalcations amounting in all to £47 17s. 9d. He was prosecuted and convicted and the amount of these defalcations was subsequently recovered. (Department of Finance letter E. 33/3/32 of 24th February, 1934).

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

Balance due for Rent of Sporting Rights on the Palmer Estate, Co. Mayo, for Season ended 1st March, 1931. Proceedings for recovery were taken under the Enforcement of Court Orders Act and portion of rent recovered, but the balance of the rent, £1 3s. 5d., was abandoned as irrecoverable and has been written off by direction of the Minister for Finance. (Department of Finance letter F. 63/63/33 of 18th October, 1933).

An allottee of a parcel of untenanted land on the Bomford Estate, Co. Meath, agreed to a grazing letting from 19th April, 1926, to 1st December, 1926, at a rent of £111. The allottee went to Australia in October, 1926, leaving no assets, consequently the rent was regarded as irrecoverable and was written off by direction of the Minister for Finance. (Department of Finance letter F. 63/40/34 of 4th June, 1934).

EXTRA REMUNERATION (exceeding £30).

Officers of this Department received Military Service Pensions, viz., two Inspectors, £73 10s. 8d. and £63 10s. 0d., 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 £60, respectively, and one Paper Keeper, £82 10s. 0d.

From the Superannuation and Retired Allowances Vote (Subhead J.) a Writing Clerk received the sum of £45 5s. 8d.

From the Army Vote (Subhead Y.2.) a Clerical Officer received the sum of £50.

An Inspector seconded to the Office of Public Works received a gratuity of £100 out of Vote for Relief Schemes, and in addition £45 out of the Vote for Office of Public Works.

This Account includes the sum of £2,412 4s. 6d. in respect of salaries, etc., of officers on loan to other Departments.

M. DEEGAN,

IRISH LAND COMMISSION,

30th November, 1934.

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.

INDUSTRY AND COMMERCE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934, 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	100,500	93,835 19 6	6,664 0 6	—
B.—Travelling Expenses ...	1,620	1,647 3 2	—	27 3 2
C.—Incidental Expenses ...	450	675 17 5	—	225 17 5
D.—Telegrams and Telephones ...	1,150	1,106 5 8	43 14 4	—
E.—Fees to Certifying Surgeons, etc.	5	1 12 6	3 7 6	—
F.—Fees and Expenses of Medical Referees	350	280 6 0	69 14 0	—
G.—Subscriptions, etc., to International Organizations, Special Services, Enquiries, etc. :— Original ... £170 Supplementary 444	614	874 13 5	—	260 13 5
H.1.—Grant-in-Aid of the Expenses of the International Labour Organization (League of Nations) ...	5,112	5,111 16 6	3 6	—
H.2.—Travelling and Incidental Expenses	400	187 13 0	212 7 0	—
I.—Chicago World's Fair, 1933 ...	4,700	3,473 2 4	1,226 17 8	—
J.—Grant-in-Aid of the Irish National Exhibition, Cork, 1933	3,000	—	3,000 0 0	—
K.—Paris Fair, 1933	450	78 17 4	371 2 8	—
M.—Coal Freight Subsidy :— Original ... Nil Supplementary £18,000	18,000	4,769 0 8	13,230 19 4	—
N.—Minerals Exploration :— Original ... Nil Supplementary £15,000	15,000	304 19 5	14,695 0 7	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
PRICES COMMISSION.				
O.1.—Salaries, Wages, and Allowances :—				
<i>Original</i> ... Nil				
<i>Supplementary</i> £2,476				
	2,476	1,768 9 6	707 10 6	—
O.2.—Travelling Expenses :—				
<i>Original</i> ... Nil				
<i>Supplementary</i> £1,500				
	1,500	164 12 6	1,335 7 6	—
O.3.—Incidental Expenses :—				
<i>Original</i> ... Nil				
<i>Supplementary</i> £570				
	570	165 9 9	404 10 3	—
PEAT FUEL DEVELOPMENT.				
P.1.—Salaries, Wages, and Allowances :—				
<i>Original</i> ... Nil				
<i>Supplementary</i> £1,363				
	1,363	1,174 11 4	188 8 8	—
P.2.—Travelling Expenses :—				
<i>Original</i> ... Nil				
<i>Supplementary</i> £600				
	600	72 1 6	527 18 6	—
P.3.—Incidental Expenses :—				
<i>Original</i> ... Nil				
<i>Supplementary</i> £200				
	200	36 11 10	163 8 2	—
P.4.—General Publicity and Organization Expenses :—				
<i>Original</i> ... Nil				
<i>Supplementary</i> £22,000				
	22,000	7,727 9 9	14,272 10 3	—
INDUSTRIAL RESEARCH COUNCIL.				
Q.1.—Salaries, Wages, and Allowances :—				
<i>Original</i> ... Nil				
<i>Supplementary</i> £10				
	10	—	10 0 0	—
Q.2.—Travelling Expenses :—				
<i>Original</i> ... Nil				
<i>Supplementary</i> £50				
	50	—	50 0 0	—
Q.3.—Incidental Expenses, Provision of Books, etc. :—				
<i>Original</i> ... Nil				
<i>Supplementary</i> £100				
	100	—	100 0 0	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
Q.4.—Special Investigations :—						
<i>Original</i> ... Nil						
<i>Supplementary</i> £100						
	100	—	100	0 0	—	
Q.5.—Aids to Research Workers and Special Research Committees :—						
<i>Original</i> ... Nil						
<i>Supplementary</i> £50						
	50	—	50	0 0	—	
R.—Production of Industrial Alcohol :—						
<i>Original</i> ... Nil						
<i>Supplementary</i> £8,000						
	8,000	—	8,000	0 0	—	
S.—Losses and Compensation ...	—	3 17 10	—		3 17 10	
<i>Deduct :—</i>	188,370	123,460 10 11	65,427 0 11		517 11 10	
Anticipated Savings on various Subheads (<i>See Supplementary Estimate</i>)	8,744	—	8,744 0 0		—	
GROSS TOTAL :—						
<i>Original</i> ... £117,907						
<i>Supplementary</i> 61,709						
<i>Do.</i> ... 10						
	£ 179,626	123,460 10 11	56,683 0 11		517 11 10	
<i>Deduct :—</i>						
L.—Appropriations in Aid :—	Esti- mated.	Realized.	Surplus of Gross Estimate over Expenditure. £56,165 9 1			
<i>Original</i> ... £3,330	—	—				
<i>Supplementary</i> 1,000						
	4,330	4,839 7 6	Surplus of Appropriations in Aid realized. £509 7 6			
NET TOTAL :—						
<i>Original</i> ... £114,577						
<i>Supplementary</i> 60,709						
<i>Do.</i> ... 10						
	£ 175,296	118,621 3 5	Total Surplus to be surrendered. £56,674 16 7			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Contribution towards Pension Liability in respect of staff on loan to office of the Shannon Development Fund, etc.	170	159 7 2
Receipts under the Mines and Minerals Act, 1931	10	46 4 0
Recovery on account of the Pension Liability of officers of the Gas and Weights and Measures Section	—	134 14 11
Fees received under the Road Transport Act, 1932	—	994 12 0

	Estimated.	Realized.
	£	£ s. d
Receipts in respect of Sales of the " Official Handbook of Saorstát Éireann " ...	—	108 19 9
Fees received under the Road Transport Act, 1933 ...	—	1,422 1 0
Receipts under the Agricultural Produce (Cereals) Act, 1933 ...	—	1,608 18 4
Receipt for sale of Stained Glass Window originally purchased for International Labour Office, Geneva ...	—	450 0 0
	£180	£4,924 17 2

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to vacancies in staff, fall in cost of living Bonus and operation of Public Services (Temporary Economies) Act, 1933.
- B.—No closer estimate was possible.
- C.—Excess due to (1) abnormal expenditure on advertising rendered necessary in connection with the administration of the Road Transport Act, 1933, and on the compilation of the Official Industrial Directory of Saorstát Éireann ; (2) purchase of Vehicle Plates for issue under Part II of the Road Transport Act, 1933.
- D.—Saving due to decrease in the number of telephone calls.
- E. and F.—The estimate in these cases is necessarily of a conjectural nature. A portion of the savings was due to the operation of the Public Services (Temporary Economies) Act, 1933.
- G.—Includes contribution for the two years 1932 and 1933 to the International Association of Navigation Congresses ; the former would normally have come in course of payment in the preceding financial year. The subscription to the International Commission for Air Navigation was greater than was anticipated.
- H.2.—The number of delegates was less than was provided for.
- I.—The examination of some of the accounts in connection with the Fair was not completed in time for them to be included in this account.
- J.—The proposed exhibition was not held.
- K.—The account for floor space did not come in course of payment within the year. In addition, it was found unnecessary to accept certain liabilities for carriage, etc., which had been provided for.
- M.—The amount of coal imported under the subsidy was considerably less than was anticipated.
- N.—The preliminary negotiations became prolonged with a resulting delay in the start of the operations.
- O.1.—Saving due to vacancies in staff, fall in cost of living Bonus, and operation of the Public Services (Temporary Economies) Act, 1933.
- O.2.—Saving due to no sittings having been held outside Dublin. At the outset it was not possible to say to what extent meetings away from Headquarters would be necessary.
- O.3.—Dáil reporters being available, it was unnecessary in certain cases to employ outside reporters. No necessity for advertising arose under Section 25 of the Control of Prices Act, 1932. A portion of the savings was due to the operation of the Public Services (Temporary Economies) Act, 1933.
- P.1.—Saving due to vacancies in staff, fall in cost of living Bonus, and to operation of the Public Services (Temporary Economies) Act, 1933.
- P.2., P.3. and P.4.—It was not found possible to reach, within the financial year, the stage of development anticipated at the time the Supplementary Estimate was taken.

Q.1., Q.2., Q.3., Q.4. and Q.5.—The Industrial Research Council was not set up until the end of the financial year, and as a consequence no actual expenditure was incurred. Notwithstanding that the provision under these Subheads was only nominal, it was anticipated that the Council would have been in a position to function somewhat earlier.

R.—Contrary to expectation, the preliminary arrangements were not concluded in time to permit the construction of the factories to be taken in hand within the financial year.

S.—Represents the amount of salary paid to an officer in respect of anticipated annual leave taken by him for military training and to which, owing to his resignation, he was not subsequently entitled by actual service. Sanctioned by Department of Finance letter E. 103/29/33 of 12th December, 1933.

L.—Appropriations in Aid :—	Estimated.	Realized.	
	£	£	s. d.
(a) Contributions and fees payable under Section 7 of the Gas Regulation Act, 1920 (10 & 11 Geo. 5, c. 28) and the Weights and Measures Acts, 1878 to 1928	1,600	1,463	1 5
(b) Fees payable under Section 5 of the Trade Loans (Guarantee) Act, 1924	20	567	6 1
(c) Repayment by Shannon Power Development Fund, etc., on account of salaries, etc., of officers on loan	1,360	1,340	14 2
(d) Fees (Cash) paid to Registrar of Friendly Societies	100	175	13 10
(e) Miscellaneous Receipts, including Law Costs recovered, Charges for Statistical Information, etc.	250	287	3 5
(f) Receipts from hire, etc., of sacks (Peat Fuel Office) (<i>Supplementary</i>)	1,000	1,005	8 7
	<u>£4,330</u>	<u>£4,839</u>	<u>7 6</u>

(a) The expenses of administering these Acts were less than was anticipated.

(b) Both the number of applications and the total amount guaranteed were increased as a result of the Trade Loans (Guarantee) (Amendment) Act, 1933.

(c) Changes in the staff on loan to the office of the Shannon Power Development Fund reduced the amount recoverable.

(d) Surplus due to fees charged for registration of Turf Co-operative Societies under Peat Fuel Development Scheme.

(e) This estimate is necessarily of a conjectural nature.

(f) No closer estimate was possible.

NOTES.

Subheads A. and B. of this Account include sums of £199 10s. 0d. and £59 17s. 2d., respectively, representing the fee paid and travelling expenses incurred by an expert reporting on the Peat Briquetting process.

This Account includes the sum of approximately £1,266 in respect of salaries, etc., of staff on loan to other Departments.

The Accounts of other Departments include the sum of approximately £116 in respect of salaries, etc., of staff on loan to this Department.

JOHN LEYDON,

Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
15th January, 1935.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

RAILWAYS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934, compared with the Sum Granted, for Payments under the RAILWAYS ACT, 1924, the TRAMWAYS AND PUBLIC COMPANIES (IRELAND) ACT, 1883, the CORK TRAMWAYS (EMPLOYEES' COMPENSATION) ACT, 1933, etc., 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.—Payments in respect of Acquisition of Land for Colliery Railways ...	10	—		10	0 0	—	
C.—Payments in respect of Steamer Services ...	300	500	0 0	—		200	0 0
D.—Payments to Railway Companies in respect of Wages	15,000	14,840	15 10	159	4 2	—	
D.D.—Advance to the Londonderry and Lough Swilly Railway Company in respect of the working of the Letterkenny and Burtonport, Buncrana and Carnadonagh, and Letterkenny Railways:—							
Original ... Nil							
Supplementary ... £4,500	4,500	4,389	0 0	111	0 0	—	
D.D.D.—Compensation to certain former employees of the Cork Electric Supply Co., Ltd. (Cork Tramways (Employees' Compensation) Act, 1933):—							
Original ... Nil							
Supplementary ... £42,000	42,000	39,469	19 5	2,530	0 7	—	
GROSS TOTAL:—							
Original ... £62,598							
Supplementary ... 4,500							
Do. ... 42,000	£ 109,098	106,487	15 3	2,810	4 9	200	0 0
Deduct:—		Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £2,610 4 9			
E.—Appropriations in Aid ...	26,704	26,704	5 0	Surplus of Appropriations in Aid realized. 5s. 0d.			
NET TOTAL:—				Total Surplus to be surrendered. £2,610 9 9			
Original ... £35,894							
Supplementary ... 4,500							
Do. ... 42,000	£ 82,394	79,783	10 3				

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	8,073	—

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- B.—Provision was made in respect of outstanding claims, but in none of the cases has title yet been proved.
- C.—The payment of £500 represents the final payment in respect of losses on working the Galway-Aran Steamer Service for the year 1932. Sanctioned by Department of Finance, S. 78/3/26, dated 16th September, 1933. The subsidy in respect of the year 1933 did not come in course of payment in the financial year although the sum of £300 was provided for this purpose.
- D.—No more exact estimate was possible.
- D.D.—On full investigation of the accounts of the Railway Company the loss on working was found to be slightly less than was provided for.
- D.D.D.—Saving due to the disallowance of certain cases for which provision had been included.

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
7th December, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

RAILWAY TRIBUNAL.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934, 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 ...	3,130	2,819 14 4	310 5 8	—
B.—Travelling and Incidental Expenses ...	32	23 2 0	8 18 0	—
TOTAL	£ 3,162	2,842 16 4		—
Surplus to be surrendered	...	... £	319 3 8	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer:—		
Payment by the Amalgamated Company under Section 15 (4) of the Railways Act, 1924 ...	1,900	1,736 2 7

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to fall in cost of living Bonus, and to the operation of the Public Services (Temporary Economies) Act, 1933.

B.—(1) No sitting having been held away from Dublin no expenses for travelling were incurred. (2) There were fewer telephone calls than were anticipated.

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
5th December, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

MARINE SERVICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934, 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 ...	6,060	5,523 14 7	536 5 5	—
B.—Travelling Expenses ...	120	46 5 3	73 14 9	—
C.—Incidental Expenses ...	75	44 11 3	30 8 9	—
D.—Inquiries into Shipping Casualties ...	10	—	10 0 0	—
E.—Telegrams and Telephones ...	85	75 13 0	9 7 0	—
F.—Services in connection with Wreck and Salvage ...	100	96 3 0	3 17 0	—
G.—Relief of Distressed Seamen ...	50	32 17 5	17 2 7	—
COAST LIFE SAVING SERVICE.				
H.1.—Salaries, etc. ...	2,809	2,697 3 10	111 16 2	—
H.2.—Travelling Expenses ...	400	456 3 4	—	56 3 4
H.3.—Coast Communication Telephone Service ...	850	779 12 8	70 7 4	—
H.4.—Incidental Expenses ...	170	163 10 1	6 9 11	—
GROSS TOTAL ...£	10,729	9,915 14 5	869 8 11	56 3 4
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £813 5 7	
Deduct :—	—	—	Surplus of Appropriations in Aid realized. £938 17 8	
J.—Appropriations in Aid ...	2,448	3,386 17 8	Total Surplus to be surrendered. £1,752 3 3	
NET TOTAL ...£	8,281	6,528 16 9		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings due to (1) reduction in staff ; (2) fall in cost of living Bonus, and (3) operation of the Public Services (Temporary Economies) Act, 1933.

B.—Saving due to a greater proportion than was anticipated of travelling costs being chargeable to ship-owners.

C.—Certain scientific apparatus provided for was not purchased.

D.—No inquiries were necessary.

E.—Savings due to a reduction in the number of telephone calls.

F.—No more exact estimate was possible.

G.—The estimate is necessarily of a conjectural nature.

H.1.—Expenditure in connection with exercises and special watching during bad weather was less than was anticipated.

H.2.—The excess on this Subhead is due to the appointment of a new Inspector, a visit by him to each station of the Coast Life Saving Service being found desirable.

H.3.—Certain telephone accounts did not come in course of payment during the financial year.

H.4.—No more exact estimate was possible.

J.—Increase of fees is due to (1) additional surveys on account of the operation of the Merchant Shipping (Safety and Load Line Conventions) Act, 1933; (2) increase in number of applicants examined for certificates as Masters and Mates, Engineers, etc., and (3) calls of vessels at Saorstát ports being more numerous than was anticipated.

The amount realized, £3,386 17s. 8d., is made up as follows:—

	£	s.	d.	£	s.	d.
(a) Fees for Surveys, etc.	1,444	19	4			
Fees for Examinations of Masters and Mates, Engineers, etc.	165	7	0			
Fees for Medical Inspection of Emigrant Ships	406	0	0			
Contributions from Commissioners of Irish Lights in respect of services of Senior Engineer Surveyor and Ship Surveyor ...	600	0	0			
				2,616	6	4
(b) Miscellaneous Receipts:—						
Mercantile Marine Office fees (overtime charges included)	587	19	11			
Wreck and Salvage:—						
(1) Sale of articles salvaged	122	11	5			
(2) Deposition Fees and Commission	6	7	0			
Rent of Foreshores	49	3	0			
Miscellaneous	4	10	0			
				770	11	4
TOTAL				£3,386	17	8

JOHN LEYDON,

Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
5th December, 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.

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

UNEMPLOYMENT INSURANCE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934, 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 ...	107,911	103,717 17 4	4,193 2 8	—
B.—Travelling Expenses ...	1,375	1,509 3 4	—	134 3 4
C.—Incidental Expenses ...	1,800	1,708 12 9	91 7 3	—
D.—Telegrams and Telephones ...	900	1,038 2 5	—	138 2 5
E.—Umpire and Courts of Referees, Salaries, etc.	1,150	1,203 14 0	—	53 14 0
F.—Umpire and Courts of Referees, Travelling, etc. ...	175	193 12 11	—	18 12 11
G.—Contribution to the Unemployment Fund ...	238,000	236,678 4 4	1,321 15 8	—
H.—Payments to Associations ...	300	179 7 7	120 12 5	—
I.—Advances to Workpeople for Fares ...	50	26 6 2	23 13 10	—
I.I.—Losses and Compensation	—	3 2 9	—	3 2 9
GROSS TOTAL ...£	351,661	346,258 3 7	5,750 11 10	347 15 5
			Surplus of Gross Estimate over Expenditure. £5,402 16 5	
Deduct :—	Estimated.	Realized.	Deficiency of Appropriations in Aid realized.	
J.—Appropriations in Aid ...	158,570	157,627 10 6	£942 9 6	
NET TOTAL ...£	193,091	188,630 13 1	Net Surplus to be surrendered. £4,460 6 11	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to the operation of the Public Services (Temporary Economies) Act, 1933, and to the fall in the cost of living Bonus.
- B.—An unexpected increase in travelling occurred during the bringing into operation of the Unemployment Assistance Act, 1933.
- C.—The number of payments of Unemployment Benefit made by Local Offices through the post was less than was anticipated.
- D.—The opening of new Employment Exchanges and the large increase in the Employment Branch Headquarters staff necessitated additional expenditure on telephones.
- 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 forecast.
- H.—This item depends on the amount of benefit paid through Associations and cannot be exactly forecast.
- I.—The estimate in this case is necessarily of a conjectural nature.
- I.I.—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	158,500	157,591 10 1
(b) Repayment of sums advanced to Workpeople	50	24 15 4
(c) Miscellaneous Receipts, including sums received for services under Section 31 of the Unemployment Insurance Act, 1920; charges for the issue of new Unemployment Books, Law Costs recovered, etc. ...	20	11 5 1
	<u>£158,570</u>	<u>£157,627 10 6</u>

- (a) This item varies with the contribution income of the Unemployment Fund.
- (b) Deficiency follows fall in the amount of advances made. (See Subhead I.).
- (c) Cannot be exactly forecast.

NOTES.

Ten sums amounting to £3 7s. 5d. in all and not exceeding £2 in any one case, being balances of advances made to Workpeople for fares, and charged to Subheads of the Vote in previous years were abandoned as irrecoverable.

The Account of another Department includes a sum of £2,307 5s. 1d. in respect of salaries, etc., of staff on loan to this Department.

This Account includes a sum of £295 16s. 9d. in respect of salaries, etc., of staff on loan to another Department.

JOHN LEYDON,

DEPARTMENT OF INDUSTRY AND COMMERCE,
5th December, 1934.

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.

INDUSTRIAL AND COMMERCIAL PROPERTY REGISTRATION OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934,
compared with the Sum Granted, for the Salaries and Expenses
of the INDUSTRIAL AND COMMERCIAL PROPERTY REG-
ISTRATION 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 Allow- ances	16,569	15,303 2 11	1,265 17 1	—
B.—Travelling and Incidental Expenses	150	116 16 11	33 3 1	—
C.—Expenses in connection with International Organi- zations	410	357 14 5	52 5 7	—
TOTAL	£ 17,129	15,777 14 3		—
Surplus to be surrendered		... £	1,351 5 9	

		Estimated.	Realized.
		£	£ s. d.
Extra Receipts payable to Exchequer:—			
Fees	{ Patents	17,850	19,837 7 9
	{ Trade Marks and Designs	4,475	3,657 3 6
	{ Miscellaneous Receipts	675	498 19 6
		<u>£23,000</u>	<u>£23,993 10 9</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to changes in staff, fall in cost of living Bonus, and operation of Public Services (Temporary Economies) Act, 1933.
- B.—Expenditure on travelling and minor miscellaneous items was less than was anticipated.
- C.—Provision was made for the expenses of a delegation to a Conference of the International Union for the Protection of Industrial Property, which was postponed to the following year.

This Account includes a sum of approximately £438 in respect of salaries, etc., of officers on loan to other Departments.

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
5th December, 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.

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, 1934, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF THE MINISTER FOR POSTS AND TELEGRAPHS, and of certain other Services administered by that Office, including TELEPHONES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances	1,254,521	1,206,130 18 5	48,390 1 7	—	—	—
AA.—Payment to other Administrations in respect of services rendered by Agency	5,000	4,273 17 0	726 3 0	—	—	—
B.—Travelling Expenses ...	8,905	8,052 3 7	852 16 5	—	—	—
BB.—International and other Conferences and Conventions	1,000	1,518 11 4	—	—	518 11 4	—
C.—Rent, Office Fittings, etc. ...	21,790	22,480 4 2	—	—	690 4 2	—
D.—Purchase of Sites, etc. (Postal and Telegraph Services only):— Original ... £8,010 Supplementary ... 1,000	9,010	5,350 0 0	3,660 0 0	—	—	—
E.—Conveyance of Mails ...	312,355	307,116 5 7	5,238 14 5	—	—	—
F.—Railway Companies, etc., for services in connection with Telegrams	160	105 10 8	54 9 4	—	—	—
G.—Stores other than Engineering Materials	42,695	42,209 15 6	485 4 6	—	—	—
H.—Incidental Expenses, Law Charges, etc.	2,405	2,443 19 1	—	—	38 19 1	—
I.—Engineering Establishment ...	125,495	132,548 7 11	—	—	7,053 7 11	—
K.—Engineering Materials ...	27,780	28,371 17 5	—	—	591 17 5	—
L.—Engineering Contract Work, Maintenance by Railway Companies, etc. ...	19,085	18,671 15 11	413 4 1	—	—	—
M.—Annuities in respect of debt created under the Telephone Capital Acts, 1924 to 1931	94,388	94,387 4 4	15 8	—	—	—
N.—Superannuation and other non-effective Charges ...	137,235	134,875 16 11	2,359 3 1	—	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
O.—Post Office Savings Bank ...	13,261	12,096 10 5	1,164 9 7	—
P.—Provision to meet deficiencies due to the withholding by the British Government of sums in connection with claims for Superannuation Payments and Telephone Annuities disputed by the Saorstát Government :—				
Original ... Nil				
Supplementary £53,608	53,608	52,803 3 2	804 16 10	—
	2,128,693	2,073,436 1 5	64,149 18 6	8,892 19 11
Deduct :—				
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	20,000	—	20,000 0 0	—
GROSS TOTAL :—				
Original ... £2,074,085				
Supplementary 34,608	£ 2,108,693	2,073,436 1 5	44,149 18 6	8,892 19 11
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £35,256 18 7	
Deduct :—			Surplus of Appropriations in Aid realized. £3,201 17 11	
T.—Appropriations in Aid ...	79,524	82,725 17 11	Total Surplus to be surrendered. £38,458 16 6	
NET TOTAL :—				
Original ... £1,994,561				
Supplementary 34,608	£ 2,029,169	1,990,710 3 6		

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 ...	130,644	124,167 11 10	6,476 8 2	—
A.2.—Metropolitan Offices ...	309,350	297,120 10 8	12,229 9 4	—
A. 3.—Provincial Offices ...	765,265	735,656 11 8	29,608 8 4	—
A.4.—Stores Branch ...	49,262	49,186 4 3	75 15 9	—
TOTAL ...£	1,254,521	1,206,130 18 5	48,390 1 7	—
Surplus ...			£48,390 1 7	

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 portion of the financial year than that estimated for (£3,673), to the application of the Public Services (Temporary Economies) Act, 1933, (£1,667), to vacancies unfilled and changes in personnel in the Secretary's Office (£1,691), and in the Accountant's Branch (£2,590); offset by expenditure in respect of extra duty in the Secretary's Office (£1,375) and Accountant's Branch (£1,770), being more than anticipated.

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 a lower cost of living Bonus figure operating during portion of the financial year than that estimated for (£6,860), to economies, (1) in the provision for meeting Christmas pressure (£400), (2) following the enforcement of the general policy of retrenchment (£4,012), and (3) to the application of the Public Services (Temporary Economies) Act, 1933 (£958).

A.3.—The saving was due to a lower cost of living Bonus figure operating during portion of the financial year than that estimated for (£16,580), to non-filling of posts and the general policy of retrenchment (£10,528), and to the application of the Public Services (Temporary Economies) Act, 1933 (£2,500).

A.4.—The saving was due to a lower cost of living Bonus figure operating during portion of the financial year than that estimated for (£1,000), to the general policy of retrenchment (£220), and to the application of the Public Services (Temporary Economies) Act, 1933 (£270); offset by a decrease (£1,415) in the amount chargeable against Telephone Capital, due to the postponement, owing to urgent storm repairs, of construction work for which provision had been made.

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.	£ 5,000	£ s. d. 4,273 17 0	£ s. d. 726 3 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 and Postal Order business with Great Britain and Northern Ireland.

SUBHEAD B.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
Travelling Expenses	£ 8,905	£ s. d. 8,052 3 7	£ s. d. 852 16 5	£ s. d. —

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The saving was mainly due to curtailment of travelling duty by the Travelling Staff of the Secretary's Office owing to vacancies and pressure at Headquarters (£580); to the expenditure on audit work and miscellaneous travelling in the Accountant's Branch being less than anticipated (£90); and to a reduction in the travelling work of officers attached to provincial offices (£185).

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 ...	1,000	1,518 11 4	—	518 11 4

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The excess was due to (a) the subscriptions in respect of the Postal (£55) and Telegraph and Radio-Telegraph Conferences (£112), being more than anticipated, and (b) to unanticipated expenditure in respect of travelling and subsistence expenses in connection with a Postal Conference in Cairo (£352).

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. ...	21,790	22,480 4 2	—	690 4 2

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The excess was mainly caused by increased consumption of electricity in the General Post Office building consequent on extended accommodation and late working (£670); to the incidence of five quarters' accounts for water falling due for payment in the financial year (£59); offset by payments in respect of rates being less than anticipated (£45).

The expenditure under this heading includes an amount of £14 16s. 5d. in respect of rent and rates of a site for a proposed Telephone Exchange. The erection of the Exchange is not being proceeded with, and the site has been surrendered. Nugatory payments in respect of this site amounting to £300 9s. 10½d. were made in previous financial years. Department of Finance letter S. 38/7/34 of 31st August, 1934, refers.

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):—				
Original ... £8,010				
Supplementary 1,000				
	9,010	5,350 0 0	3,660 0 0	—

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The saving was mainly due to anticipated expenditure (£3,000) in respect of the purchase of certain sites not being required, and to the balance of an ex-gratia Grant not materializing for payment in the financial year (£750) (Department of Finance letter 571/2 of 4th September, 1934, refers); offset by Surveyor's charges being more than anticipated (£90).

SUBHEAD E.—CONVEYANCE OF MAILS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
E.1.—Conveyance of Mails by Rail—				
Letter Mails £166,160				
Parcel Mails 72,500				
	238,660	234,437 1 4	4,222 18 8	—
E.2.—Conveyance of Mails by Road ...	45,750	44,467 11 10	1,282 8 2	—
E.3.—Packet Services at Home	770	732 18 6	37 1 6	—
E.4.—Packet Services—British, Foreign, and Colonial ...	26,500	26,419 11 3	80 8 9	—
E.5.—Conveyance of Mails by Air (Foreign and Colonial) ...	675	1,059 2 8	—	384 2 8
TOTAL ...£	312,355	307,116 5 7	5,622 17 1	384 2 8
Surplus ...			£5,238 14 5	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

E.1.—The saving was due to suspension of the payments to certain Railway Companies in respect of services not performed during the period of a railway strike (£2,541); and to an unforeseen decline in Cross-Channel traffic (£1,681).

E.2.—The saving was due to the introduction of further departmental motor services and to economies effected in road services and contracts (£1,940), offset by expenses incurred in connection with conveyance of mails by road during the Great Northern Railway and Great Southern Railways (Loop Line) strike during the period 1st April, 1933, to 24th June, 1933 (£658).

Amounts of £16 and £4 were paid to two mail car contractors for services not performed in consequence of the strike on Great Northern Railway and snow-storm (1st February, 1933—31st March, 1933).

E.3.—The saving was due to economies effected in ferriage services.

E.4.—The saving was due to direct payments to shipping companies being less than anticipated.

E.5.—The excess was mainly due to unanticipated increases in traffic on the London-India and non-European Air Mail (£180) and on the United States of America Air Mail (£200) services.

SUBHEAD F.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
Railway Companies, &c., for services in connection with Telegrams	£ 160	£ s. d. 105 10 8	£ s. d. 54 9 4	£ s. d. —

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The decrease was due to the general decline in telegraph traffic and to 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	£ 26,810	£ s. d. 25,371 8 6	£ s. d. 1,438 11 6	£ s. d. —
G.2.—Uniform Clothing ...	12,510	13,571 10 3	—	1,061 10 3
G.3.—Manufacture of Stamps, etc.	3,375	3,266 16 9	108 3 3	—
TOTAL ...£	42,695	42,209 15 6	1,546 14 9	1,061 10 3
Surplus			£485 4 6	

The sale value of all materials of Postcards, Wrappers, Envelopes and Telegraph Books issued to Postmasters in the year was £2,654.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- G.1.—The saving was mainly due to a proposed expenditure for cycles not materializing during the financial year (£1,000); to reduced cost of maintenance and increased life of motor vehicles (£1,100); to the payment of the Saorstát portion of the cost of mail bags used on Cross-Channel Services being less than anticipated (£393); offset by extra purchases of canvas required for clothing bags for the Army and for miscellaneous items required for other Government Departments for which credits were not received in the financial year (£1,050).
- G.2.—The excess is mainly due to unanticipated expenditure (£4,050) incurred in respect of the value of certain stores purchased on behalf of other Government Departments, offset by anticipated payments not materializing during the financial year in consequence of delay in deliveries by contractors (£3,000). (Department of Finance letters S. 41/22/32 of 14th July, 1933, and F. 107/30/34 of 3rd February, 1934).
- G.3.—The saving was mainly due to an unanticipated reduction in the cost of registered letter covers supplied for sale.

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

(a) Under authority of the Secretary £229 18s. 9d. (226 cases). (191 cases of surpluses totalled £278 12s. 9d.).

(b) Under authority of the Controller of Stores £32 11s. 4d. (488 cases). (281 cases of surpluses totalled £23 2s. 5d.).

Apart from ordinary stocktaking discrepancies, the losses of Postal Stores from stock amounted to £1 6s. 6d. during the financial year.

SUBHEAD H.—INCIDENTAL EXPENSES, LAW CHARGES, &c.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.		£ s. d.	
H.1.—Law Charges ...	100	182 17 2	—		82 17 2	
H.2.—Losses by Default, Accident, &c. ...	1,200	986 4 4	213 15 8		—	
H.3.—Incidental Expenses ...	1,105	1,180 4 3	—		75 4 3	
H.4.—Compensation for cancellation of an appointment as Sub-Postmistress ...	—	94 13 4	—		94 13 4	
TOTAL ...	£ 2,405	2,443 19 1	213 15 8		252 14 9	
Excess ...			£38 19 1			

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—being in excess of anticipations, and to exceptional expenses of witnesses from England in an important criminal case.
- H.2.—The expenditure under this heading is variable. A classified schedule of losses is appended. The loss to the public is reduced by £5 16s. 11d. on account of unpaid wages, etc., due to dismissed, etc., officers.

The following cases of loss involved no charge on Public Funds:—

A shortage of £14 14s. 4d. was discovered in the accounts of the Sub-Postmaster of the Church Road Sub-Office, Baile Átha Cliath. The Assistant was prosecuted and the amount made good. The Sub-Postmaster and the Assistant were dismissed.

A shortage of £134 3s. 1d. was discovered in the accounts of the Sub-Postmaster of the Ellis's Quay Sub-Office, Baile Átha Cliath. The amount was made good and the defaulters dismissed.

A shortage of £5 was discovered in the credit stocks of the Sub-Postmaster at the Clonfert Sub-Office, Ballinasloe. The amount was made good and the defaulter dismissed. (Department of Finance letter E. 109/31/25 of the 30th June, 1933).

An Assistant at Menlough Sub-Office, Ballinasloe, misappropriated public funds amounting to £38 19s. 5d. The amount was made good. The Assistant was prosecuted and dismissed and the Sub-Postmaster was allowed to resign.

A shortage of £4 5s. 9d. was discovered in the credit stocks of the Sub-Postmaster of the Lyre Sub-Office, Bandon. The amount was made good and the defaulter was prosecuted and dismissed.

Foreign Bank Drafts amounting to £9 were irregularly negotiated by the Sub-Postmaster of the Killegar Sub-Office, Cavan. The amount was made good and the defaulter was prosecuted and dismissed.

An Assistant at Ballyglass Sub-Office, Claremorris, misappropriated public funds amounting to £35 11s. 9d. The amount was made good and the defaulter dismissed. (Department of Finance letter S. 41/27/33 of the 12th September, 1934).

An Assistant at Knockraha Sub-Office, Cork, misappropriated Foreign Money Orders amounting to £13. No portion of the loss was charged to public funds. The defaulter was prosecuted and dismissed.

A shortage of £9 16s. 2½d. was discovered in the credit stocks of the Sub-Postmaster of the Darragh Sub-Office, Ennis. The amount was made good and the Sub-Postmaster and Assistant were dismissed.

A shortage of £142 12s. 8½d. was discovered in the accounts of the Sub-Postmaster of the Doon Sub-Office, Limerick. The amount was made good and the defaulter was prosecuted and dismissed.

A shortage of £17 17s. 0½d. was discovered in the accounts of the Sub-Postmaster of the Edward Street Sub-Office, Limerick. The amount was made good and the defaulter dismissed.

The Sub-Postmaster of Rathcore Sub-Office, Mullingar, misappropriated public funds amounting to £12 0s. 10d. The defaulter was prosecuted and the amount made good.

A shortage of £16 15s. 1d. was discovered in the accounts of the Sub-Postmaster of the Kiltegan Sub-Office, Naas. The Assistant was dismissed and the amount made good. (Department of Finance letter E. 82/32/33 of the 12th September, 1934).

A male Assistant (B) at Roscommon Post Office misappropriated public funds amounting to £3 2s. 9d. The defaulter was prosecuted and dismissed and the amount made good.

Shortages of £5 10s. 0½d. and £8 8s. 1d. were discovered in the accounts of the Sub-Postmaster of the Rathdowney Sub-Office, Roscrea. The amounts were made good and the defaulter was dismissed.

A shortage of £19 15s. 2½d. was discovered in the accounts of the Sub-Postmaster of the Kilmorna Sub-Office, Tralee. The amount was made good and the defaulter was prosecuted and dismissed.

A shortage of £11 16s. 5½d. was discovered in the accounts of the Sub-Postmaster of the Kilmacow Sub-Office, Waterford. The amount was made good and the defaulter was dismissed.

A female Assistant (B) at New Ross Sub-Office, Waterford, misappropriated Savings Bank deposits amounting to £36 10s. 0d. The amount was made good and the defaulter was prosecuted and dismissed.

Four stolen Postal Orders were cashed in circumstances involving liability by the Department. The offender was prosecuted and made good the loss.

H.3.—The excess was due to the compensation paid in respect of accidents to persons and property being more than anticipated (£176), offset by a saving due to a grant not being made to the Dublin Boy Messengers Institute (£85) and to the expenditure on laundry work being less than anticipated (£20).

H.4.—This expenditure was not anticipated, and was in respect of compensation paid for the cancellation of appointment as Sub-Postmistress at Kiltimagh. (Department of Finance letter E. 82/22/32 of the 29th November, 1932, refers).

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

				£	s.	d.
Deficiency in	Accounts.—	Due to armed robbery of Old Age Pension cash from Clogher-Westport postman ...		23	9	0
"	"	"	Due to a shortage in an Old Age Pension remittance from Athlone to Pigeons Sub-Office ...	3	0	0
"	"	"	Due to loss of remittance letter containing £26 from Letterkenny to Meenbanad Sub-Office. (An officer was required to contribute £5 of the total loss for not adequately safeguarding the remittance letter). (Department of Finance letter S. 41/17/33 of 17th July, 1933) ...	21	0	0
"	"	"	Due to armed raid on Gurteen Sub-Office, Sligo ...	9	0	0
"	"	"	Due to armed robbery of remittance letters from Mail bags between Killinardrish Sub-Office and Dooniskey Railway Station, Cork ...	3	10	8
"	"	"	Due to alleged raid at Muff Sub-Office, Lifford. (Gross shortage £81 11s. 3½d., less subsequent adjustment of 7d. The loss to the public was further reduced by 3s. 2d. being balance of wages due to the late Sub-Postmaster who was dismissed). (Department of Finance letter S. 41/32/33 of 22nd May, 1933) ...	81	10	8½
"	"	"	Due to overpayment £5 in respect of error in transmission of telegraph money order from Limerick. £2 contributed by officer responsible for transmission ...	3	0	0
"	"	"	Due to shortage of £15 in remittance letter from Ballina to Boughadon Sub-Office. An amount of £5 was recovered from an officer responsible for the safeguarding of the remittance letter ...	10	0	0
"	"	"	Due to robbery at Knocklong Rail Telegraph Office, Kilmallock ...	15	6	
"	"	"	Due to postage stamps in transit destroyed by fire. Blacksod Post Office—Belmullet Post Office, Ballina ...	2	4	
"	"	"	Due to irregular negotiation in Dublin Postal District of 34 Postal Orders value £33, £26 of which was made good by Paying Officers ...	7	0	0

Deficiency in Accounts.—		Due to loss of registered letter at Cork. An Officer is being required to make good the amount on account of negligence in safeguarding the letter ...	£ s. d.
		...	5 0 0
"	"	Due to embezzlement and falsification of accounts at Myshall, Sub-Office, Carlow, £56 7s. 8½d., of which 10s. was recovered. (The loss to the Public was further reduced by £2 2s. 0d., being the amount of salary withheld from the offender). The Sub-Postmistress was prosecuted and ordered by Court to refund the amount in monthly instalments of 10s. (In 1932 a shortage of £24 4s. 1d. was met by borrowed money and no loss to public funds was involved). (Department of Finance letter S. 41/15/33 of 3rd October, 1933) ...	55 17 8½
"	"	Due to alleged robbery by armed men at Lixnaw Sub-Office, Tralee. (Department of Finance letter S. 37/2/33 of 9th February, 1934) ...	25 9 7
"	"	Due to fraudulent negotiation of three telegraph money orders by a temporary Post Office Assistant employed in Dublin Telegraph Office (£87). The offender was prosecuted. An amount (£23) was made good by officers whose negligence had made the fraud possible. The loss to the public was further reduced by an amount of £1 10s. 8d. in respect of wages withheld from the offender. (Department of Finance letter S. 41/16/32 of 22nd June, 1933) ...	64 0 0
Postage Stamps presented to His Holiness the Pope, His Majesty the King, the National Museum, the Egyptian Government, the Director-General Indian Postal Services, the Administration of Venezuela, and the delegates at the International Postal Union Congress at Cairo. (Department of Finance letters S. 41/18/32 of 31st May, 1933, S. 41/18/32 of 13th June, 1933, S. 41/1/24 of 4th June, 1924, S. 41/9/33 of 15th September, 1933, S. 41/9/31 of 18th July, 1931, S. 41/18/32 of 5th December, 1933, and 5th March, 1934) ...		...	72 0 1
Compensation paid in respect of unregistered parcel stolen by a Post Office employee, who was dismissed and prosecuted. The loss to the public was reduced by 7s., being the amount of wages withheld from the offender ...		...	15 0
Miscellaneous losses under £1, involving suspicion of fraud or culpable negligence of Post Office Servants ...		...	3 0
Miscellaneous losses not exceeding £20 and not involving suspicion of fraud or culpable negligence of Post Office Servants :—			

		£ s. d.
Counter losses ...	...	92 10 1½
Money Orders ...	...	6 8
Irrecoverable amount of National Health and Unemployment Insurance Contributions ...	...	7 4 5
Irrecoverable amounts of Customs Charges uncollected ...	...	2 8 1
Miscellaneous ...	...	14 11½
		103 4 3

Compensation for Loss of or Damage to Parcels and Insured

Letters :—

	£	s.	d.	£	s.	d.
<i>Loss</i> :—Registered and Insured Parcels ...	13	0	5			
Unregistered and Uninsured Parcels	265	1	4			
Total (Parcels) ...	278	1	9			
Registered and Insured Letters ...	113	10	2			
Total (Loss) ...	391	11	11			
<i>Damage</i> :—Registered and Insured Parcels ...	23	16	8½			
Unregistered and Uninsured Parcels	79	12	10½			
Total (Parcels) ...	103	9	7			
Registered and Insured Letters ...	2	5	0			
Total (Damage) ...	105	14	7			
TOTAL LOSS AND DAMAGE ...				497	6	6
TOTAL ...				£986	4	4

An amount of £5 was paid in respect of compensation for the loss of a registered letter. The officer responsible was called on to make good the amount involved.

The total number of Money Orders and Postal Orders issued during the year was over 4,670,000, amounting to a total sum of £5,437,475. The total number of parcels dealt with was about 5,221,700. The total cash, etc., remittances dealt with by Postmasters, etc., during the year was £16,946,100.

SUBHEAD I.—ENGINEERING ESTABLISHMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
I.1.—Salaries, Wages, and Allowances ...	£ 114,449	£ s. d. 120,286 7 9	£	s. d. —	£ s. d. 5,837 7 9	
I.2.—Travelling Expenses ...	11,046	12,262 0 2	—	—	1,216 0 2	
TOTAL ...£	125,495	132,548 7 11	—	—	7,053 7 11	
Excess ...			£7,053		7 11	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

I.1.—The excess was due to unforeseen increased expenditure on storm repairs (£9,568); offset by savings due to the application of the Public Services (Temporary Economies) Act, 1933 (£625), and to a lower cost of living Bonus figure operating during portion of the financial year than that estimated for (£3,105).

I.2.—The excess was due to the decrease in the amount chargeable to Telephone Capital Account, owing to the withdrawal of men from Construction to Repair work, following the storm of February, 1933.

SUBHEAD K.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
Engineering Materials ...	27,780	28,371 17 5	—		591 17 5	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A closer estimate was not possible.

STATEMENT SHOWING LOSSES OF ENGINEERING STORES WRITTEN OFF CHARGE, 1933-34.

	£	s.	d.
Unexpired value of tools and bag stolen from an official cycle (£3 0s. 7d.), less 15s. contributed by the officer in fault ...	2	5	7
Losses of stores written off under authority of the Secretary, Engineer-in-Chief, and Controller of Stores (26 cases) ...	12	4	2
	£14	9	9

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

(a) Under authority of the Secretary, £632 0s. 5d. (546 cases). (637 cases of surpluses totalled £530 18s. 6d.).

(b) Under authority of the Engineer-in-Chief and the Controller of Stores £36 6s. 1d. (471 cases). (320 cases of surpluses totalled £25 9s. 11d.).

The total value of stores handled during the year was £149,710.

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. ...	5,000	10,401 1 8	—		5,401 1 8	
L.2.—Wayleaves ...	220	202 6 4	17	13 8	—	
L.3.—Contract Work ...	9,082	2,822 15 7	6,259	4 5	—	
L.4.—Rent, Rates on Wires, &c.	4,571	5,092 11 7	—		521 11 7	
L.5.—Incidental Expenses ...	212	153 0 9	58	19 3	—	
TOTAL ...£	19,085	18,671 15 11	6,335	17 4	5,922 13 3	

Surplus £413 4 1

Repayment Services.

	Expenditure in the year.	Total outstanding.
	£	£
Work executed for Railway Companies and others	1,952	1,042

The cash expenditure included in the above statement is charged to a Suspense Account.

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

During the year five claims for Repayment Services amounting to £53 1s. 6d. were abandoned under the Secretary's authority, and five claims amounting to £217 0s. 8d. were abandoned under the authority of the Department of Finance (Department of Finance letter S. 41/24/32 of 30th November, 1933, refers).

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- L.1.—This expenditure exceeded anticipations. 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.—A casual variation.
- L.3.—The saving was due to the postponement, owing to urgent storm repairs, of construction work for which provision had been made.
- L.4.—The excess is due to the increase in rates levied by Local Authorities.
- L.5.—The saving was due to anticipated expenditure not being realized. Expenditure under this heading cannot be accurately foreseen.

SUBHEAD M.—ANNUITIES IN RESPECT OF DEBT CREATED UNDER THE TELEPHONE CAPITAL ACTS, 1924 to 1931.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
M.1.—Annuities in respect of debt created under the Telephone Capital Acts, 1924 to 1931 ...	94,388	94,387 4 4	15 8	—

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

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
N.1.—Superannuation Allowances and other Non-effective Charges, exclusive of Allowances granted under the Treaty of 6th December, 1921 ...	66,100	63,150 17 1	2,949 2 11	—
N.2.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ...	71,035	71,724 19 10	—	689 19 10
N.3.—Agency Payments in respect of compensation allowances ...	100	—	100 0 0	—
TOTAL ...	£ 137,235	134,875 16 11	3,049 2 11	689 19 10
Surplus ...			£2,359 3 1	

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 due to payments in respect of recurrent charges being less than anticipated (£771) and to a lower cost of living figure than that estimated for in respect of pensions operating throughout portion of the financial year (£1,035); to additional allowances (£2,673), gratuities to dependants of Unestablished Officers (£100), and Marriage Gratuities (£728), also being less than anticipated; offset by the amounts of payments in respect of Death Gratuities (£1,026), gratuities to unestablished officers (£348), grants from the special fund of the Minister (£532), and Workmen's Compensation (£452), being greater than was anticipated.

N.2.—The expenditure under this Subhead in consequence of retirements under Section XIV. of the Civil Service (Transferred Officers) Compensation Act, 1929, was greater than was anticipated (£2,430), offset by a saving due to a lower cost of living Bonus figure than that estimated for operating throughout portion of the year (£1,740).

N.3.—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	10,930	10,822 13 8	107 6 4	—
O.2.—Travelling Expenses ...	40	34 6 9	5 13 3	—
O.3.—Buildings, Furniture, Light, Heating, &c. ...	1,150	153 7 1	996 12 11	—
O.4.—Stationery, &c. ...	800	628 10 4	171 9 8	—
O.5.—Law Charges ...	10	—	10 0 0	—
O.6.—Losses by Default, Accident, &c.	100	5 10 0	94 10 0	—
O.7.—Incidental Expenses ...	10	7 15 9	2 4 3	—
O.8.—Rates, &c. ...	221	444 6 10	—	223 6 10
TOTAL ...	£ 13,261	12,096 10 5	1,387 16 5	223 6 10
Surplus ...			£1,164 9 7	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

O.1.—The saving was due to a lower cost of living Bonus figure operating during portion of the financial year than that estimated for (£213), to the application of the Public Services (Temporary Economies) Act, 1933 (£30), and to the cost of cleaning being less than anticipated (£40); offset by an increase due to changes in personnel (£66), and to the cost of extra duty being more than was anticipated (£110).

O.2.—The saving was due to the amount of travelling in connection with Savings Bank irregularities in the Provinces being less than was anticipated.

O.3.—The saving was due to the expenditure on electricity and maintenance being less than anticipated (£60) and to the rent payment (£935) being paid direct from the Savings Bank Expense Account, and not out of this Subhead. (Department of Finance letter F. 81/2/34 of the 18th September, 1934, refers to the revised method of payment indicated).

- O.4.—The saving was due to provision having been made for the purchase of "Signal" cards, the expenditure for which did not materialize during the financial year (£150), and to the cost of stationery supplied being less than anticipated (£20).
- O.5.—The expenditure anticipated did not materialize.
- O.6.—This is a variable item, and only £5 10s. 0d. of the anticipated expenditure was found to be necessary. A classified schedule of Losses is appended.
- O.7.—A casual variation.
- O.8.—The excess was due to claims for the years 1932-33 and 1933-34 materializing for payment during the financial year.

LOSSES BY DEFAULT—SAVINGS BANK.

Particulars.	Amount.
	£ s. d.
Losses not exceeding £1 due to fraudulent withdrawals on demand from Savings Bank Accounts Nos. 472960, 522254, 508735, 512565, 501388, 470932, by persons not in Post Office employment, and not involving suspicion of fraud or culpable negligence on the part of Post Office servants.	
6 cases	5 10 0
TOTAL£	5 10 0

The total number of Savings Bank deposits and withdrawals during the year was 754,546, and the total amount involved was approximately £2,942,534.

SUBHEAD P.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Provision to meet deficiencies due to the withholding by the British Government of sums in connection with claims for Superannuation Payments and Telephone Annuities disputed by the Saorstát Government:—				
Original ... Nil				
Supplementary £53,608				
	53,608	52,803 3 2	804 16 10	—

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The saving was due to the amounts withheld being less than was anticipated,

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 ...	79,524	82,725 17 11	—	3,201 17 11

NATURE OF RECEIPT.	Estimated.	Realized.
	£	£ s. d.
T.1.—Receipts for Agency Services performed on behalf of other Administrations ...	23,000	19,986 14 10
T.2.—Void Money Orders ...	690	716 8 11
T.3.—Void Postal Orders ...	2,000	2,069 5 3
T.4.—Works for Railway Companies and others ...	3,500	3,160 2 0
T.5.—Sale of Engineering Stores ...	1,830	4,964 2 2
T.6.—Receipts from Savings Bank Funds ...	22,421	21,951 1 2
T.7.—Sale of Sites ...	—	—
T.8.—Rent of Post Office Premises sublet, including the premises occupied by the Post Office Savings Bank in the General Post Office, Dublin ...	5,900	6,742 2 11
T.9.—Receipts from British Administration for Excess Parcels Traffic ...	10,000	10,680 0 0
T.10.—Receipts from British Administration for Staffing of Wireless Stations ...	6,000	5,964 16 10
T.11.—Repayment of sums advanced to officers under Subhead G.1. ...	20	17 0 6
T.12.—Miscellaneous Receipts ...	4,063	6,474 3 4
T.13.—Repayment by the British Government of sums paid on their behalf under the Agreement dated 27th June, 1929, interpreting and supplementing Article 10 of the Treaty of 6th December, 1921 ...	100	—
TOTAL ...	79,524	82,725 17 11

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN ESTIMATES AND RECEIPTS.

- T.1.—The deficit was due mainly to a greater reduction in payments of American and British Money Orders and British Postal Orders than was anticipated.
- T.2. and T.3.—Casual variations.
- T.4.—The deficit was due to a decrease in the volume of repayment work performed for the Electricity Supply Board.
- T.5.—This is a fluctuating item. The excess was due to the sale of scrap stores being considerably in excess of anticipations.
- T.6.—The variation was mainly due to a decrease in expenditure under Subhead O. (£1,164—including £935 for Rent—Department of Finance letter F. 81/2/34 of the 18th September, 1934, refers); offset by an increase in the expenditure under other Subheads (£694) on account of the increase in the number of Savings Bank transactions being greater than was anticipated.

T.8.—The excess was mainly due to the receipt of rent and fine not estimated for in respect of further premises sublet in the General Post Office building (£1,347), offset by Income Tax on premises allowed to tenants and not recovered in the financial year (£500).

T.9.—The increase was due to the excess number of parcels received from Great Britain and Northern Ireland being greater than anticipated.

T.10.—A casual variation.

T.11.—The advances for purchases of motor equipment were less than anticipated, and repayments were correspondingly reduced.

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 additional expenses incurred in respect of materials supplied on their behalf to tailoring contractors by the Controller of Stores, etc.	1,181	0	0
(b) Sale of Non-Engineering Stores	2,136	4	7
(c) Value found loose, cash in undelivered packets, proceeds from sale of perishable parcels and undisposable property ...	120	18	11
(d) Receipts in respect of damage to property ; fines, prosecution costs, etc.	235	3	8
(e) Receipts for examination fees, repurchase of stamps, etc. ...	196	9	7
(f) Receipts for services rendered in respect of Meteorological services, engineering work, etc., for Broadcasting service, heating of Post Office premises sublet, etc.	952	11	6
(g) Profits on Exchange—Money Order service	960	0	0
(h) Receipts in respect of special leave at cost of substitution, overpayments of wages, etc.	520	19	7
(i) Advertisement receipts, transport of waste paper, etc. ...	133	14	1
(j) Partial refundment of an amount charged to the H.2. Losses Subhead in respect of a deficiency in the accounts of Myshall Sub-Office, Carlow. (Department of Finance letter S. 41/15/33 of 3rd October, 1933, refers) ...	3	10	0
(k) Other miscellaneous receipts	33	11	5

The variation is mainly due to the receipts from the following services being greater than was anticipated, viz. :—Sale of Stores (£1,480) ; indirect charges in respect of work performed for Wireless Broadcasting (£500), and Profits on Exchange (£460) ; offset by a reduction (£170) in the amount received for handling charges on cloth for other Government Departments.

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 a Junior Executive Officer (£90-£350), and a Clerical Officer (£60-£200), in the Secretary's Office received temporary and non-pensionable allowances of £50 per annum plus Bonus, during the periods 1st April, 1933, to 15th June, 1933, and from 4th December, 1933, to 31st March, 1934, respectively.

For acting as Private Secretary to the Secretary a Junior Executive Officer (£90-£350) of the Secretary's Office received a temporary non-pensionable allowance at the rate of £30 per annum plus Bonus for the periods 1st April, 1933, to 30th September, 1933, and 1st March, 1934, to 31st March, 1934, and £24 16s. 0d. per annum plus Bonus for the period 1st October, 1933, to 28th February, 1934.

Forty-six Clerical Officers received extra remuneration varying between £30 17s. 0d. and £86 6s. 5d. in respect of extra attendances on week-days.

One Superintendent, three Assistant Superintendents, four Overseers, thirty-four Post Office Assistants, Grade A, sixty Post Office Assistants, Grade B, one Postman, Grade A, four Postmen, Grade B, one Assistant Inspector, eight Doorkeepers, seven skilled Workmen, three Labourers and one Packer and Porter, received extra remuneration varying between £30 3s. 8d. and £145 2s. 2d. in respect of extra attendance on week-days, duty on Sundays, Christmas Day and Bank Holidays, substitution duty, etc.

NOTES.

1. This Account includes a sum of approximately £6,759 for salaries, etc., of staff lent to other Departments.

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

	£	s.	d.
Damage to Departmental Motor Van	67	1	7
Damage to Departmental Pedal Cycle and Tricycle Carrier	2	19	1
Cost of repairs, etc., of damaged letter box		4	0
	£70	4	8

3. With the authority of the Department of Finance (S. 41/21/30 of 3rd March, 1933) the amount payable by the contractor in respect of advertisements in Postage Stamp Books was reduced from £100 to £50 per edition.

P. S. O'HEGARTY,

Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,

DUBLIN, 1st November, 1934.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

APPENDIX No. I.

ABSTRACT OF ENGINEERING EXPENDITURE FOR THE YEAR ENDED
31ST MARCH, 1934.

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.	
£	£	£		£	£	£	
6,288	*	8,295	Construction	1,271	*	2,264	
11,653	27,316	894	Renewals and Rearrangements of Plant ...	17,110	39,989	1,147	
34,441	78,924	5,356	Maintenance	39,667	83,688	4,784	
758	9,771	211	Repair of Stores in Post Office Factory ...	865	9,849	310	
£183,907				£200,944			

* Telephone Construction is provided for by loans raised under the Telephone Capital Acts, 1924, 1927, and 1931.

APPENDIX No. 1A.

ABSTRACT OF ENGINEERING EXPENDITURE, YEAR ENDED 31ST MARCH, 1934.

Construction (Telegraphs) :—	Estimate. £	Construction (Telegraphs) :—	Expenditure. £
Shore Wireless Stations	...	Shore Wireless Stations	...
Sundry Works (including fast Telegraph Apparatus)	...	Sundry Works (including fast Telegraph Apparatus)	1,271
TOTAL COST OF TELEGRAPH CONSTRUCTION :—		TOTAL COST OF TELEGRAPH CONSTRUCTION :—	
Cash	£3,246	Cash	£692
Materials	3,042	Materials	579
	6,288		1,271 (a)
Construction (Common Services) :—		Construction (Common Services) :—	
Electric Light, Electric Power, Heating—		Electric Light, Electric Power, Heating—	
New Works :—		New Works :—	
Cash	£8,099	Cash	£1,999
Materials	196	Materials	265
	8,295		2,264
TOTAL COST OF COMMON SERVICES CONSTRUCTION	...	TOTAL COST OF COMMON SERVICES CONSTRUCTION	£2,264 (b)

(a) and (b).—The saving under both headings was due to the postponement, owing to urgent storm repairs, of certain construction work for which provision had been made.

APPENDIX No. 1A.

ABSTRACT OF ENGINEERING EXPENDITURE, YEAR ENDED 31ST MARCH, 1934.—continued.

Estimate.			Expenditure.			
LINES AND APPARATUS.		ELECTRIC LIGHT AND POWER.	LINES AND APPARATUS.		ELECTRIC LIGHT AND POWER.	
Telegraph Services.	Telephone Services.	Common Services.	Telegraph Services.	Telephone Services.	Common Services.	
£	£	£	£	£	£	
7,023	20,811	570	9,136	25,543	1,022	
4,430	5,255	274	1,627	3,968	107	
£11,453	26,066	844	10,763	29,511	1,129	
200	1,250	50	6,347	10,478	18	
£11,653	27,316	894	17,110	39,989	1,147	
28,395	71,907	4,368	31,363	76,211	3,906	
2,024	5,819	988	2,382	5,596	878	
22	198	—	21	182	—	
4,000	1,000	—	5,901	1,699	—	
£34,441	78,924	5,356	39,667	83,688	4,784	
758	9,771	211	811	8,677	289	
£758	9,771	211	54	1,172	21	
			865	9,849	310	

(a) RENEWALS AND RE-ARRANGEMENTS, ETC.—The total expenditure on Renewals, etc., was approximately £18,000 more than anticipated, due mainly to the writing off of an exceptionally large quantity of worn-out and obsolete apparatus and to the replacement of plant following the severe storm of February, 1933.

(b) MAINTENANCE.—The expenditure was approximately £9,400 more than estimated due to storm repairs (£6,800) and to an unforeseen increase in the cost of maintaining the Anglo-Irish cables (£2,600).

APPENDIX No. II.

STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES, YEAR ENDED 31ST MARCH, 1934

RECEIPTS.		£	ISSUES.	£
Value of Stores in hand, 1st April, 1933 :—				
Stock at Rate Book Prices on 31st March, 1933		125,738*	...	43,971
Stores in transit on 31st March, 1933		416	...	527
		—		
		126,154		
Engineering Materials Purchased		35,536	...	3,714
Add Stores taken into Stock in 1933-34, but not paid for on 31st March, 1934		1,783	...	6,779
		—		
		37,319		54,991
Deduct Stores taken into Stock prior to 1st April, 1933, and paid for in 1933-34		997	...	525
		—		
		36,322	...	111,916†
Manufactured Articles received from the Factory at cost		...	(Including stores awaiting repair or condemnation £35,692; for sale, £2,834; held for storm emergency purposes, and poles and scantlings seasoning for creosoting, £5,853).	112,441
Stocktaking adjustments		...		
		...		
		112		
Profit on Rate Book Prices		...		
		...		
		1,468		
		—		
		£167,432		£167,432

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

† Includes Stores valued £35,000 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 1933-34.

RECURRENT CHARGES.		Subhead N.1.	
		£	s. d.
Superannuation Allowances granted under the Superannuation Act of 1859 (Sections 2, 4, 9, 12, etc.), and the Act of 1909 (Section 1) ...		40,075	15 1
GRATUITIES AND OTHER NON-RECURRENT CHARGES.			
A.—Statutory.			
Additional Allowances granted under the Superannuation Act, 1909 (Sections 1 (2) and 3 (1)) ...		11,127	1 5
Death Gratuities under the Superannuation Act of 1909 (Section 2 (1)), and the Act of 1914 (Section 2), and Supplementary Death Gratuities granted under the Act of 1909 (Section 2 (2)) ...		5,726	3 10
Gratuities granted to Established Officers under the Superannuation Act of 1859 (Section 6) ...		267	13 0
Gratuities granted to Unestablished Officers under the Superannuation Act of 1887 (Section 4) ...		648	6 7
Gratuities granted to Dependants of Unestablished Officers under the Superannuation Act of 1887 (Section 4) as amended by the Act of 1914 (Section 3) ...			Nil
B.—Non-Statutory.			
Marriage Gratuities ...		2,072	4 0
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 ...		731	12 11
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 ...		2,502	0 3
Grants under the Injuries in War (Compensation) Act, 1915 ...			Nil
		£63,150	17 1
Subhead N.2.			
		£	s. d.
Compensation Allowances and Gratuities under Article 10 of the Treaty of 6th December, 1921 ...		71,724	19 10
Subhead N.3.			
		£	s. d.
Agency Payments made in respect of Compensation Allowances ...			Nil
TOTAL ...		£134,875	16 11

Expenditure due to the withholding by the British Government of sums in connection with claims in respect of pensions awarded prior to the 1st April, 1922, was met from Subhead P.

POST OFFICE TELEGRAPHS (TELEPHONIC SYSTEM).

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, 1934.	Total for the previously expired Period.		Total to 31st March, 1934.	Payments in the Year ended 31st March, 1934.	Total for the previously expired Period.		Total to 31st March, 1934.
	£ s. d.	£	s. d.	£	£	s. d.	£	s. d.
To Balance on 31st March, 1933	18,880 12 5	—	—	—	By Balance on 31st March, 1933	18,880 12 5	—	—
Stores held under Suspense Head now allocated	5,000 0 0	—	—	—	Expenditure on Works	1,762,977 7	1,798,888 2 2	2 2
Advances from the Exchequer	10,000 0 0	1,821,858 0 0	1,831,858 0 0	—	Expenditure on Stores not yet allocated (Suspense Head)	40,000 0 0	35,000 0 0	0 0
Balance on 31st March, 1934	1,830 2 2	—	—	1,830 2 2				
TOTAL	35,710 14 7	1,821,858 0 0	1,833,688 2 2	1,833,688 2 2	TOTAL	1,821,858 0 0	1,833,688 2 2	2 2

DEPARTMENT OF POSTS AND TELEGRAPHS, DUBLIN,
1st November, 1934.

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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

WIRELESS BROADCASTING.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934, 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. ...	13,870	12,684 5 8	1,185 14 4	—
B.—Cost of Daily Programmes	15,000	13,706 0 4	1,293 19 8	—
C.—Travelling Expenses ...	75	118 2 3	—	43 2 3
D.—Light, Power, etc. ...	4,260	3,523 19 11	736 0 1	—
E.—Purchase and Erection of Plant, Equipment, Renewals, Maintenance, etc. ...	9,750	7,840 12 8	1,909 7 4	—
F.—International and other Conferences and Conventions ...	150	248 6 7	—	98 6 7
G.—Telegrams and Telephones	325	332 8 5	—	7 8 5
H.—Incidental Expenses ...	100	109 12 9	—	9 12 9
TOTAL ...£	43,530	38,563 8 7	5,125 1 5	158 10 0

Surplus to be surrendered ... £4,966 11 5

	Estimated.	Realized.
Extra Receipts payable to Exchequer :—	£	£ s. d.
Licence Fees ...	20,000	26,497 10 0
Refund of Customs Duties (charged to Vote 1932-33)	—	723 6 8
Advertisements, etc. ...	18,000	22,826 17 4
	£38,000	£50,047 14 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The saving was due (1) to vacancies not being filled (£400); (2) to the provision for extra personnel at High Power Station not expended (£356); (3) to a lower cost of living figure operating during portion of the financial year than that estimated for (£100); and (4) to the application of the Public Services (Temporary Economies) Act, 1933, (£329).

- B.—The saving was due to (1) general economies in programme costs (£982); (2) to the application of the Public Services (Temporary Economies) Act, 1933 (£326); offset by expenditure on telephone rentals being greater than anticipated (£14).
- C.—The excess was caused by the amount of travelling in connection with outside broadcasts being greater than anticipated and exceptional travelling to Athlone and Cork Broadcasting Stations in connection with engineering work.
- D.—The saving was due (1) to the Dublin Station being temporarily closed for overhaul during the period 1st April to 30th June, 1933 (£272) and (2) to expenditure on the High Power Station being less than anticipated (£464).
- E.—The saving was due to expenditure being less than anticipated on (1) contracts for High Power Station (£458); (2) maintenance and renewals at High Power Station (£1,431); (3) maintenance and renewals at Dublin and Cork (£67), and musical supplies (£70); offset by expenditure on additional apparatus at Dublin and Cork being greater than anticipated (£117).
- F.—The excess was due to unanticipated expenditure in respect of contribution towards general expenses of International Conference at Lucerne (£156) (Department of Finance letter S. 75/3/32 of 8th March, 1934); offset by the subscription to the Union Internationale de Radiodiffusion being less than anticipated (£58).
- G.—The excess was due to the expenditure in respect of telephone calls to Athlone Broadcasting Station being greater than anticipated.
- H.—The excess is due to unanticipated expenditure in respect of fees to Counsel (£61 19s. 0d.) (Department of Finance letter S. 104/2/30 of 23rd December, 1933); offset by expenditure in respect of advertisements and miscellaneous items being less than anticipated (£52).

P. S. O'HEGARTY,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
29th October, 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.

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, 1934, compared with the Sum Granted, for the cost of the ARMY, the ARMY RESERVE (including certain Grants-in-Aid) and expenses under 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.Os. and Men :— <i>Original</i> ... £493,174 <i>Supplementary</i> ... 10	493,184	468,863 9 11	24,320	10 1	—	
A.1.—Military Educational Courses Abroad for Specially Selected Officers	1,800	748 19 1	1,051	0 11	—	
A.2.—Resignation, Retirement and Discharge Gratuities ...	4,578	6,219 6 1	—		1,641	6 1
A.3.—Expenses of Equitation Teams at Horse Shows	2,850	2,474 18 1	375	1 11	—	
B.—Marriage Allowance ...	75,281	66,436 11 11	8,844	8 1	—	
C.—Pay of Civilians attached to Units ...	68,058	67,658 3 7	399	16 5	—	
D.—Pay of Chaplains and Officiating Clergymen	4,760	4,045 19 2	714	0 10	—	
E.—Pay of Officers of Medical Service, etc. ...	21,177	19,189 7 0	1,987	13 0	—	
F.—Medicines and Instruments	1,793	2,925 1 7	—		1,132	1 7
G.—Lodging, Subsistence, and Other Allowances :— <i>Original</i> ... £44,703 <i>Supplementary</i> ... 581	45,284	44,743 3 4	540	16 8	—	
H.—Transport of Troops :— <i>Original</i> ... £8,750 <i>Supplementary</i> ... 10	8,760	7,578 9 8	1,181	10 4	—	
I.—Conveyance of Stores, etc.	1,330	1,291 9 11	38	10 1	—	
J.—Mechanical Transport :— <i>Original</i> ... £7,624 <i>Supplementary</i> ... 2,600	10,224	9,050 12 7	1,173	7 5	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.		£ s. d.	
K.—Provisions and Allowances in lieu :— Original ... £128,631 Supplementary 10	128,641	109,410 17 8	19,230 2 4		—	
L.—Petrol and Oils ...	10,065	8,750 12 6	1,314 7 6		—	
M.—Clothing and Equipment :— Original ... £47,127 Supplementary 19,249	66,376	51,250 3 8	15,125 16 4		—	
N.—Animals and Forage ...	13,335	10,805 3 10	2,529 16 2		—	
O.—General Stores ...	24,892	19,461 15 3	5,430 4 9		—	
O.1.—Assistance to Civil Aviation ...	10	—	10 0 0		—	
P.—Warlike Stores ...	56,672	36,582 19 3	20,089 0 9		—	
Q.—Engineer Stores ...	3,560	1,704 19 5	1,855 0 7		—	
R.—Fuel, Light and Water in Kind and Fuel Oils :— Original ... £29,741 Supplementary 10	29,751	33,025 1 9	—		3,274 1 9	
S.—Barrack Maintenance and Minor Works ...	24,340	17,497 9 7	6,842 10 5		—	
T.—Military Lands ...	1,910	1,599 19 5	310 0 7		—	
V.—Barrack Services :— Original ... £18,838 Supplementary 10	18,848	14,129 13 0	4,718 7 0		—	
W.—Insurance ...	4,593	4,432 14 1	160 5 11		—	
X.—Incidental Expenses :— Original ... £2,240 Supplementary 10	2,250	1,448 10 1	801 9 11		—	
X.1.—Telegrams and Telephones ...	2,925	2,935 14 7	—		10 14 7	
X.2.—Contributions to Hospitals for Treatment of Wives and Families of Soldiers ...	545	465 0 0	80 0 0		—	
Y.—Office of Minister for Defence ...	54,483	51,354 12 6	3,128 7 6		—	
Y.1.—Travelling Expenses of Office Inspection Staff	300	402 4 11	—		102 4 11	
Y.2.—Army Reserve ...	119,459	121,144 17 9	—		1,685 17 9	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Y.3.—Volunteer Force-Enlistment Grants (Grants-in-Aid):—				
Original ... Nil				
Supplementary, £2,500	2,500	—	2,500 0 0	—
A.A.—Expenses in connection with the Constitution (Amendment No. 17) Act, 1931:—				
Original ... Nil				
Supplementary £2,800	2,800	2,942 4 0	—	142 4 0
Balances Irrecoverable ...	—	134 7 6	—	134 7 6
	1,307,334	1,190,704 12 8	124,752 5 6	8,122 18 2
Deduct:—				
Anticipated Savings on various Subheads. (See Supplementary Estimates) ...	27,770	—	27,770 0 0	—
GROSS TOTAL:—				
Original ... £1,279,544				
Supplementary 10				
Do. 10	— £	1,279,564	1,190,704 12 8	96,982 5 6
				8,122 18 2
Deduct:—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £88,859 7 4	
Z.—Appropriations in Aid ...	26,230	29,857 8 1	Surplus of Appropriations in Aid realized. £3,627 8 1	
NET TOTAL:—			Total Surplus to be surrendered. £92,486 15 5	
Original £1,253,314				
Supplementary 10				
Do. 10	— £	1,253,334	1,160,847 4 7	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer:—		
Conscience Money ...	—	10 0 0
Military Tribunal Fines, etc. ...	—	101 10 0
		£111 10 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The average strength of the Army was below that provided for, and savings were effected under the Public Services (Temporary Economies) Act, 1933.

A.1.—Some of the Courses provided for could not be attended.

A.2.—Resignations, Retirements and Discharges were greater than anticipated.

A.3.—Some Foreign Shows provided for were not held.

- B.—The average rate of payments made was less than that on which the Estimate was based.
- C.—Some appointments fell vacant and others were not filled, but there was excess expenditure on Civilians attached to the Army Corps of Engineers. Slight savings were effected under the Public Services (Temporary Economies) Act, 1933.
- D.—The number of Chaplains was reduced, and savings were effected under the Public Services (Temporary Economies) Act, 1933.
- E.—Mainly due to savings under the Public Services (Temporary Economies) Act, 1933.
- F.—The expenditure on Dental Requisites was greater than anticipated, and the cost of a new X-Ray Apparatus was underestimated.
- G.—A slight variation.
- H.—Mainly due to a revision in Railway Rates.
- I.—A slight variation.
- J.—The cost of maintenance was not as great as anticipated, and it was not found possible to make advances for the purchase of cars to the extent provided for.
- K.—The actual cost of the ration was less than anticipated.
- L.—Petrol for Aviation was not required to the extent anticipated.
- M.—Certain stores ordered were not delivered within the financial year.
- N.—The actual cost of forage and the number of horses hired were less than anticipated
- O.—Certain stores ordered were not delivered within the financial year, and it was not possible to equip Schools and Workshops to the extent provided for.
- P.—Certain stores ordered were not delivered within the financial year, and the purchase of certain equipment was not made.
- Q.—Stores for Fire Engines and Field Engineering were not required to the extent anticipated.
- R.—The purchase of fuel was greater than anticipated.
- S.—Certain minor New Works were not carried out during the year, and there was a saving on Painting Contracts.
- T.—The rent of Lands was reduced.
- V.—Renewals of Furniture, etc., were not as great as anticipated.
- W.—A slight variation.
- X.—Certain miscellaneous items did not fall for payment during the year, and small savings were effected on many of the other items.
- X.1.—A slight variation.
- Y.—Due to a fall in the cost of living Bonus, to the operation of the Public Services (Temporary Economies) Act, 1933, to one appointment remaining unfilled, and to savings in the filling of vacancies occurring during the year.
- Y.1.—Inspections were necessary to a greater extent than that provided for.
- Y.2.—A slight variation.
- Y.3.—No grants came in course of payment during the year.
- A.A.—A slight variation.
- Balances Irrecoverable.—Special Subhead opened by Department of Finance sanction—*See* detailed list of cases in Statement of Losses.
- Z.—The Receipts vary considerably and cannot be accurately estimated.

LOSSES STATEMENT.

Particulars of cases with reference to Department of Finance authorities.	Deficiencies of Stores and other Losses not affecting the 1933-34 Vote.	Cash Losses charged to Balances Irrecoverable, 1933-34.
	£ s. d.	£ s. d.
(1) Net deficiencies of Kits in respect of twelve Volunteers discharged from the Volunteer Reserve ... Authority, D.F.R. 73/1929, paragraph 66 (b).	26 3 0	—
(2) Marriage Allowance obtained by a soldier in respect of false certificate. The institution of proceedings was impracticable. The total sum involved was £386 11s. 0d., but a sum of £6 13s. 6d. was recovered from pay due ... Department of Finance authority, S. 4/94/34.	373 11 6	6 6 0
(3) Theft of two pairs of Field Glasses from Camp. Police inquiries failed to trace the culprits. The Officers responsible for the safe custody were ordered to make good the amount involved, viz., £3 ... Department of Finance authority, S. 5/1/34.	—	—
(4) Loss of a rifle valued £4 2s. 9d. The Non-Commissioned Officer responsible for the safe custody was required to make good the amount involved ... Department of Finance authority, S. 8/24/34.	—	—
(5) Waiver of claim for rent in respect of the occupation of quarters by the widow of a deceased civilian employee. Recovery was not possible Department of Finance authority, S. 55/1/33.	4 15 0	—
(6) Loss of Pulley Wires from Military Ranges, which police inquiries failed to trace. Negligence could not be attributed to any person ... Department of Finance authority, S. 4/71/34...	1 1 0	—
(7) Deficiencies and Damage of Ordnance Stores at Military College. The responsibility for the deficiencies and damage could not be placed on any individual ... Department of Finance authority, S. 4/5/34.	6 17 10	—
(8) Damage to four fatigue suit coats due to leakage in the Central Heating System. Negligence could not be attributed to any individual ... Department of Finance authority, S. 8/12/34.	18 8	—
(9) Loss of three greatcoats during manoeuvres. The loss cannot be attributed to negligence on the part of any person ... Department of Finance authority, S. 4/4/34.	5 11 3	—
(10) Loss or damage of sundry stores under circumstances in which responsibility could not be attributed to any person ... Department of Finance authorities, S. 8/9/34, S. 8/56/32, S. 8/32/31.	15 8	—
(11) Loss by fire of a tent and damage to bedding. A Court of Inquiry failed to fix responsibility for the loss ... Department of Finance authority, S. 4/37/34.	4 15 0	—

LOSSES STATEMENT—Continued.

Particulars of cases with reference to Department of Finance authorities.	Deficiencies of Stores and other Losses not affecting the 1933-34 Vote.	Cash Losses charged to Balances Irrecoverable, 1933-34.
	£ s. d.	£ s. d.
(12) Theft by raiders of clothing of a soldier while on leave. Police investigations were without result Department of Finance authority, S. 4/22/34.	1 7 6	—
(13) Waiver of a claim in respect of service rendered in the salvage of a foreign civilian aeroplane ... Department of Finance authority, S. 4/11/34.	43 19 8	—
(14) Waiver of a claim for use of Gymnasium for Charity Tournament Department of Finance authority, S. 4/44/32	5 0 0	—
(15) Deficiencies in Kits of Classes "A" and "B" Reservists after training in 1931 and 1932. Responsibility could not be fixed on any indi- vidual and there was no evidence of negligence Department of Finance authority, S. 4/47/31.	257 1 11	—
(16) 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 £43 14s 11d. were recovered Department of Finance authorities, S. 6/26/33, S. 6/31/33, S. 6/27/33, S. 6/6/34, S. 6/7/34, S. 6/9/34, S. 6/10/34, S. 6/13/34, S. 6/19/34, S. 6/17/34, S. 6/21/34, S. 6/22/34, S. 6/28/34, S. 6/27/34, S. 6/31/34, S. 6/30/34, S. 6/29/34, S. 6/38/34, S. 6/24/33, S. 6/22/33, S. 6/34/34.	82 19 1	—
(17) Damage to Army Vehicles. Courts of Inquiry found that in each case the Military Driver was not responsible Department of Finance authorities, S. 6/37/33, S. 6/38/33, S. 6/3/34, S. 6/4/34, S. 6/20/34, S. 6/26/34, S. 6/24/34, S. 6/47/34, S. 6/25/33, S. 8/52/34.	119 3 0	—
(18) Claims against persons in respect of damage to Army Vehicles through accident. Proceedings were instituted for recovery but were in some cases only partly successful and in others failed. Sums amounting to £13 11s. 11d. were recovered Department of Finance authorities, S. 6/39/34, S. 6/45/34, S. 6/15/34.	8 14 0	—
(19) Waiver of sundry small claims where recovery was not found possible or desirable Department of Finance authorities, S. 8/38/34, S. 4/101/34, S. 99/36/33.	3 6 0	—
(20) Payment for lost or damaged cement sacks. The loss or damage was due to unavoidable circum- stances Department of Finance authority, S. 8/20/30.	—	2 4 2
(21) Waiver of two claims in respect of the cost of Military Transport. Recovery was not found possible or deemed desirable Department of Finance authorities, S. 4/66/31, S. 4/121/33.	9 17 6	—

LOSSES STATEMENT—Continued.

Particulars of cases with reference to Department of Finance authorities.	Deficiencies of Stores and other Losses not affecting the 1933-34 Vote.	Cash Losses charged to Balances Irrecoverable, 1933-34.
	£ s. d.	£ s. d.
(22) Loss and Damage of Harness and Saddlery stocks during Army Exercises in 1933, in circumstances in which responsibility could not be attributed to any person Department of Finance authority, S. 4/68/34.	50 5 9	—
(23) Loss incurred by failure of two Contractors to fulfil Contract in respect of supply of provisions. Owing to legal technicalities, proceedings against them were not considered desirable. The total additional cost to Public Funds by the default was £55 18s. 10d. An account for £13 15s. 2d. was withheld and £11 9s. 9d. was saved on some items of purchase Department of Finance authority, S. 8/17/34.	—	55 18 10
(24) A beast on being slaughtered was condemned as unfit for human consumption. The total loss amounted to £10 7s. 0d., but one-fourth was borne by the Contractor Department of Finance authority, S. 4/10/34.	—	7 15 3
(25) Loss and damage to oil containers for which responsibility could not be fixed Department of Finance authority, S. 8/44/34.	—	4 0
(26) Expenses paid in excess of amount allowed by Regulations. Recovery was not possible Department of Finance authority, S. 4/63/34.	—	19 11
(27) Loss incurred by failure of a Contractor to fulfil Contract for supply of lime. Recovery was impracticable. See paragraph 57 of the Comptroller and Auditor-General's Report on the 1932-33 Accounts Department of Finance authority, S. 4/30/34.	—	2 5 0
(28) Balance of the cost of Railway Warrant. It was not found possible to effect recovery of the amount involved Department of Finance authority, S. 4/43/34.	—	17 4
(29) Loss sustained through the irregular use of Railway Warrant. Recovery was not found possible as the person concerned was in poor circumstances Department of Finance authority, S. 4/20/34.	—	1 3 0
(30) Damage to Avro Cadet Aeroplane through accident. A Court of Inquiry found that the occurrence was purely accidental Department of Finance authority, S. 4/122/34.	24 17 1	—
(31) Damage to Vickers Vespa Aeroplane. A Court of Inquiry found that no Military person could be held responsible. Serviceable parts valued at £551 9s. 9d. were salvaged from the wreckage and taken on store charge Department of Finance authority, S. 4/138/34.	3,019 6 11	—

LOSSES STATEMENT—Continued.

Particulars of cases with reference to Department of Finance authorities.	Deficiencies of Stores and other Losses not affecting the 1933-34 Vote.	Cash Losses charged to Balances Irrecoverable, 1933-34.
	£ s. d.	£ s. d.
(32) Damage to Bristol Fighter Aeroplane in landing tests. A Court of Inquiry found that the damage was not attributable to negligence ... Department of Finance authority, S. 4/123/34.	112 12 3	—
(33) Loss through accident to a Vickers Vespa Aircraft. A Court of Inquiry found that the loss was not due to negligence ... Department of Finance authority, S. 4/124/34.	204 0 0	—
(34) Waiver of claim for arrears of Rent for occupation of site. On legal advice a compromise was arranged ... Department of Finance authority, S. 4/235/24.	31 1 0	—
(35) Waiver of a claim against tenant for rent of land. Legal proceedings were instituted, but recovery was not found possible as the person was without means ... Department of Finance authority, S. 55/13/30.	41 0 0	—
(36) Losses due to incidents of the service beyond the control of any person. A sum of £60 was recovered from an Insurance Company in respect of the loss of a horse ... Department of Finance authorities, S. 4/169/33, S. 6/1/34, S. 6/5/34, S. 6/11/34, S. 6/18/34, S. 6/39/33, S. 4/7/33.	175 16 0	—
(37) Deficiencies in Clothing Stores after completion of Stocktaking. The Deficiencies had accumulated during preceding years. No individual could be held responsible. Surpluses amounting to £3 16s. 2d. were also disclosed ... Department of Finance authority, S. 8/54/31.	8 8 0	—
(38) Debtor balances on non-effective soldiers' accounts Department of Finance authority, S. 5/14/30.	—	12 17 6
(39) Value of articles of Public Clothing found to be deficient on the desertion of soldiers ... Department of Finance authority, S. 5/14/30.	12 9 10	—
(40) Money Orders irregularly negotiated by a soldier clerk who absconded and could not be traced. The total amount involved was £63 18s. 6d., of which £20 2s. 0d. was charged in prior accounts. See paragraph 51 of the Comptroller and Auditor-General's Report, and paragraph 13 of the Report of the Committee of Public Accounts on the 1931/1932 Accounts ... Department of Finance authority, S. 4/53/33.	20 2 0	43 16 6
TOTAL	4,655 16 5	134 7 6

Z.—APPROPRIATIONS IN AID :—

	Estimated.	Realized.
	£	£ s. d.
1. Revenue from Lands	4,250	3,997 18 0
2. Rents from Canteen Lettings	300	326 16 0
3. Sale of Surplus and Unserviceable Clothing and Stores, etc.	3,500	1,037 8 7
4. Receipts from Dental Workshops	400	292 10 0
5. Receipts from Clothing issued on Repayment	2,000	1,599 11 8
6. Sale of Manure, etc.	120	75 7 4
7. Sale of Cast Horses	200	230 18 6
8. Sale of Show Horses	500	—
9. Sale of Hides and Offal	2,500	2,913 10 10
10. Sales of Supplies on Repayment	4,725	9,109 3 2
11. Revenue from Bands	600	1,277 15 1
12. Receipts from Discharge by Purchase	500	167 10 0
13. Refund from Army Pensions Vote—Treatment of Civilian Patients in Military Hospitals	180	791 5 3
14. Receipts in respect of Soldiers' Washing, Parkgate Laundry	1,100	1,055 0 2
15. Receipts in respect of Barrack Damages	120	120 1 6
16. Receipts in respect of breakages of Utensils, etc.	500	154 16 10
17. Receipts, Fuel, Light and Water and Barrack Services	800	1,109 5 6
18. Shoemakers' Shops	35	87 7 6
19. Show Prizes	750	788 18 1
20. Mechanical Transport on Repayment	500	917 0 10
21. Refunds in respect of Assistance to Civil Aviation	250	752 18 6
22. Receipts in respect of Use of Horses by Officers	400	337 8 8
23. Refunds for Warrants issued on Repayment	500	1,238 13 1
24. Receipts in respect of General Stores		41 14 6
25. Receipts in respect of Ordnance Stores		514 11 3
26. Receipts in respect of Engineer Stores		16 8 9
27. Receipts in respect of Medical Stores		1 10 9
28. Receipts for Horse Transport on Repayment		1 19 0
29. Sale of Photographs, etc.		7 15 0
30. Receipts for Hire of Tentage		3 19 6
31. Payment for Services rendered by Army Corps of Engineers		75 16 2
32. Sale of Bakery Sweepings		4 10 0
33. Receipts in connection with X-Ray Photographs		21 4 0
34. Petrol and Oils issued on Repayment		15 6 8
35. Receipts for Services rendered by Army Fire Brigades		68 7 1
36. Payment by Civilians for Messing, etc.		312 12 8
37. Receipts for use of Gymnasium		62 12 0
38. Receipts for the use of Power for Private Wireless		35 15 0
39. Repayment of advances for purchase of Motors and Motor Cycles	1,500	164 13 0
40. Miscellaneous small items		14 7 9
41. Recoveries in respect of Charges to Vote Subheads in prior Accounts :—		
A.—Pay of Officers, Cadets, N.C.Os. and Men		1 5 7
B.—Marriage Allowance		1 7 0
C.—Pay of Civilians attached to Units		1 0 0
G.—Lodging, Subsistence and Other Allowances		13 0
H.—Transport of Troops		5 9 7
I.—Conveyance of Stores		7 9
K.—Provisions and Allowances in lieu		9 10
M.—Clothing and Equipment		24 1 5
N.—Animals and Forage		8 14 1
O.—General Stores		6 1 0
R.—Fuel, Light, Water, etc.		7
S.—Barrack Maintenance and Minor Works		2 11
X.1.—Telegrams and Telephones		61 16 11
Y.2.—Army Reserve		1 10 3
	£26,230	£29,857 8 1

EXTRA REMUNERATION (exceeding £30).

From the Vote for Army Pensions eight officers received £63, £60, £41 3s. 7d., £31 2s. 9d., £38 10s. 0d., £72 10s. 9d., £31 12s. 4d., and £35, respectively, and a Temporary Messenger received £45 in respect of Military Service Pensions.

This Account includes approximately £591 in respect of Officers temporarily lent to other Departments.

One Military Medical Officer, whose pay and allowances was borne on this Vote, was loaned for whole-time service as a member of the Army Pensions Board during the financial year.

NOTES.

(a) Included in Subhead Y.2. (Army Reserve) is a sum of £18 12s. 9d., being payment made to an Officer of the Reserve of Officers in respect of medical expenses incurred arising out of illness contracted during training. Department of Finance authority, S. 4/71/33.

(b) During the financial year 19 (nineteen) Ford Cars valued at approximately £2,355 were transferred to the Department of Justice. Department of Finance authority, S. 13/6/34.

(c) Expenditure under the following Subheads was reduced by the operation of the Public Services (Temporary Economies) Act, 1933 :—

	£	s.	d.
A.—Pay of Officers, Cadets, N.C.Os. and Men ...	14,082	12	3
C.—Pay of Civilians attached to Units ...	51	6	7
D.—Pay of Chaplains and Officiating Clergymen ...	307	2	3
E.—Pay of Officers of Medical Services, etc. ...	1,685	4	10
Y.—Office of the Minister for Defence ...	480	2	5
Y.2.—Army Reserve ...	653	4	11
Other Subheads ...	9	6	9
	£17,269	0	0

(d) Subhead G. (Subsistence Allowance) includes expenses amounting to £15 1s. 6d. paid to Officers in connection with services rendered to Civil Aviation.

(e) The following Subheads include expenditure in connection with the expected visit of the Italian Air Squadron to Valencia :—

	£	s.	d.
D.—Pay of Chaplains and Officiating Clergymen ...	1	18	0
G.—Lodging, Subsistence and Other Allowances ...	106	0	3
H.—Transport of Troops ...	7	12	8
I.—Conveyance of Stores ...	9	12	1
K.—Provisions and Allowances in lieu ...	3	15	0
O.—General Stores ...	7	4	8
R.—Fuel, Light and Water, etc. ...	18	0	
S.—Barrack Maintenance and Minor Works ...	9	15	0
X.1.—Telegrams and Telephones ...	11	11	5
	£158	7	1

Army Transport was also provided at an approximate cost of £350. Department of Finance authority, S. 71/9/33.

PEADAR MACMATHGHAMHNA,

Accounting Officer.

DEPARTMENT OF DEFENCE, *

PARKGATE, DUBLIN,

31st December, 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.

ARMY PENSIONS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934, 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 for 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.
ARMY PENSIONS BOARD.				
A.—Salaries, Wages, and Allowances	2,487	2,310 16 2	176 3 10	—
B.—Travelling Expenses ...	250	250 3 5	—	3 5
MILITARY SERVICE REGISTRATION BOARD.				
C.—Salaries, Wages, and Allowances :—				
<i>Original</i> ... £2,976				
<i>Supplementary</i> 15				
	2,991	2,918 11 3	72 8 9	—
D.—Travelling Expenses :—				
<i>Original</i> ... £50				
<i>Supplementary</i> 100				
	150	150 19 6	—	19 6
E.—Wound and Disability Pensions and Gratuities, etc. :—				
<i>Original</i> ... £54,034				
<i>Supplementary</i> 26,315				
	80,349	70,548 1 5	9,800 18 7	—
F.—Allowances and Gratuities to Dependants, etc. :—				
<i>Original</i> ... £28,502				
<i>Supplementary</i> 10,785				
	39,287	32,026 6 3	7,260 13 9	—
G.—Surgical and Medical Appliances	1,100	408 4 1	691 15 11	—
H.—Expenses of Applicants and of Witnesses attending for Examination, etc. ...	2,000	594 2 7	1,405 17 5	—
I.—Hospital Treatment ...	1,600	495 17 7	1,104 2 5	—
J.—Military Service Pensions...	142,890	139,973 1 8	2,916 18 4	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
K.—Extra Statutory Grants ...	150	97 9 0	52 11 0	—
L.—Incidental Expenses :—				
<i>Original</i> ... £145				
<i>Supplementary</i> 150				
	295	63 9 8	231 10 4	—
<i>Deduct :—</i>	273,549	249,837 2 7	23,713 .0 4	1 2 11
Anticipated Savings on various Subheads. (See Supplementary Estimate) ...	5,365	—	5,365 0 0	—
TOTAL :—				
<i>Original</i> £236,184				
<i>Supplementary</i> 32,000				
£	268,184	249,837 2 7	18,348 0 4	1 2 11

Surplus to be surrendered ... £18,346 17 5

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	167 8 9

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to the operation of the Public Services (Temporary Economies) Act, 1933, and to the fact that certain gratuities provided for were not paid during the year.
- B.—Slight variation.
- C.—Saving due to the operation of the Public Services (Temporary Economies) Act, 1933.
- D.—Slight variation.
- E. and F.—The number of pensions, allowances, and gratuities awarded was less than anticipated.
- G.—The cases in which appliances were required were less than anticipated.
- H.—The number of applicants summoned for examination was considerably less than anticipated.
- I.—Hospital treatment was not required to the extent anticipated.
- J.—It is difficult to estimate accurately under this Subhead owing to casualties, abatements, etc., on the one hand, and increases due to grant of new pensions on the other hand.
- K.—The balance of the grant did not come in course of payment during the year under review.
- L.—No claims were received for burial expenses, or vocational training, and it was not found possible to make payments within the year in respect of medical fees to the extent 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, was loaned for whole-time service as a member of the Army Pensions Board during the financial year.

PEADAR MACMATHGHAMHNA,
Accounting Officer.

DEPARTMENT OF DEFENCE,
PARKGATE, DUBLIN,
20th November, 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.

EXTERNAL AFFAIRS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934, 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. ...	13,032	11,671 17 5	1,360	2 7	—	
A.2.—Travelling Expenses ...	500	516 2 0	—		16	2 0
A.3.—Incidental Expenses ...	230	255 10 4	—		25	10 4
A.4.—Telegrams and Telephones	520	850 18 0	—		330	18 0
A.5.—Official Entertainment ...	625	1,368 7 9	—		743	7 9
A.6.—Special Mission, U.S.A., 1933 ...	480	503 0 8	—		23	0 8
REPRESENTATIVES ABROAD.						
B.1.—Salaries, Wages, Allowances, etc. ...	56,798	46,361 0 2	10,436	19 10	—	
B.2.—Travelling and Subsistence Allowances ...	1,670	2,786 13 0	—		1,116	13 0
B.3.—Postage, Stationery, Telegrams, Telephones ...	2,867	2,770 17 6	96	2 6	—	
B.4.—Incidental Expenses ...	859	809 4 7	49	15 5	—	
B.5.—Repatriation of Destitute Subjects of Saorstát Éireann ...	100	63 1 6	36	18 6	—	
TOTAL ...	£ 77,681	67,956 12 11	11,979	18 10	2,255	11 9
Surplus to be surrendered			£9,724 7 1			

EXTRA RECEIPTS PAYABLE TO EXCHEQUER.

	Estimated.	Realized.
	£	£ s. d.
Fees for issue of Passports ...	1,000	2,612 4 6
Miscellaneous Receipts ...	—	3,475 10 6
	£1,000	£6,087 15 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Saving due to deductions under the Public Services (Temporary Economies) Act, 1933, to reductions in the cost of living Bonus and to vacancies in staff.
- A.2.—Casual variation.
- A.3.—Incidental expenses cost more than was anticipated. The expenditure includes a sum of £6 16s. 2d. paid in connection with a presentation to the late Secretary-General of the League of Nations on the occasion of his retirement. Department of Finance minute S. 71/10/33 of 4th August, 1933.
- A.4.—Telegrams and Telephones cost more than was anticipated.
- A.5.—During the year a larger number of distinguished foreigners than was expected when the Estimates were being prepared visited this country in connection with the Annual Meeting of the British Medical Association and the International Education Conference. The cost of functions in connection with these visits, as well as the State Reception on St. Patrick's Day was greater than anticipated. The expenditure under this Subhead includes an item of £10 paid to Hotels in respect of loss on goods ordered for the entertainment of certain distinguished foreign visitors.
- B.1.—Saving due to the depreciation in the value of the dollar, to deductions under the Public Services (Temporary Economies) Act, 1933, and to the fall in the cost of living in certain countries abroad.
- B.2.—A number of transfers of officers abroad was effected during the year, resulting in increased expenditure under the Subhead. The cost of travelling in Great Britain and France was also heavier than anticipated.
- B.3. and B.4.—It is difficult to forecast exactly expenditure under these Subheads.
- B.5.—Expenditure under this Subhead depends on the number of applications for repatriation approved during the year, and it is not possible to determine beforehand the amount necessary for any year.

The Accounts of other Departments include the sum of £1,118 approximately in respect of officers on loan to this Department.

EXTRA REMUNERATION (exceeding £30).

From this Vote a Clerical Officer received £34 17s. 2d. in respect of overtime.

J. P. WALSHE,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
31st December, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

LEAGUE OF NATIONS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934, 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 ...	14,193	14,192 10 6	9 6	—
B.—Travelling and Incidental Expenses ...	2,587	2,006 0 0	581 0 0	—
TOTAL ...£	16,780	16,198 10 6		—
Surplus to be surrendered ... £			581 9 6	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Casual variation.

B.—Expenditure was not as large as anticipated.

J. P. WALSHE,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
14th November, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

ELECTRICAL BATTERY DEVELOPMENT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934,
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)	10,000	10,000	—	—
TOTAL ...£	10,000	10,000	—	—

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
20 Meitheamh, 1934.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

RELIEF SCHEMES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934,
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				
Do. ... 50,000				
	550,000	352,960 10 2	197,039 9 10	—
TOTAL ...	£ 550,000	352,960 10 2		—
Surplus to be surrendered		... £ 197,039 9 10		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Repayments by Local Authorities, etc., in respect of Loans	—	2,781 0 1

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Saving due to the fact that certain authorized schemes did not reach completion in the year of account and that a number of other schemes were postponed. There was also a small saving of £38 16s. 5d., due to the operation of the Public Services (Temporary Economies) Act, 1933. A sum of £130,000 has been re-voted in 1934-35 for the carrying out of non-completed schemes.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
10 Mí na Nodlag, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

EXPORT BOUNTIES AND SUBSIDIES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934, compared with the Sum Granted, for the payment of EXPORT BOUNTIES, SUBSIDIES, etc.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Export Bounties and Subsidies ...	2,450,000	1,793,172 2 3	656,827 17 9		—	
TOTAL ... £	2,450,000	1,793,172 2 3			—	
Surplus to be surrendered ... £			656,827 17 9			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	2,299 15 10

ANALYSIS OF EXPENDITURE AND RECEIPTS.

	Expenditure.		Receipts.	
	£	s. d.	£	s. d.
Bounties on Exports of Live Stock ...	647,346	15 9	—	
" " Live Stock Products ...	271,806	10 3	—	
" " Butter, etc. ...	492,675	1 3	—	
" " Poultry and Eggs ...	311,553	19 2	—	
" " Other Agricultural Products ...	10,688	6 4	—	
" " Industrial Products ...	53,458	12 7	—	
Trial Consignments of Agricultural, etc., Products to Foreign Markets ...	5,642	16 11	2,298	18 5
TOTAL£	1,793,172	2 3	2,298	18 5

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The provision required could not be accurately estimated.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
18 Mí na Nodlag, 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.

BEET SUGAR INDUSTRY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934,
compared with the Sum Granted, for the extension of the BEET
SUGAR INDUSTRY.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Advance for the purpose of extending the Beet Sugar Industry	15,000	7,183 7 4	7,816 12 8	—
TOTAL ...£	15,000	7,183 7 4		—
Surplus to be surrendered			£ 7,816 12 8	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer:—		
Repayment of Advance	—	7,183 7 4

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The estimate of the amount of the Advance to be made was necessarily conjectural.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
4 Iúil, 1934.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

INDUSTRIAL CREDIT.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934,
compared with the Sum Granted, for an Advance for the
establishment of an INDUSTRIAL CREDIT COMPANY.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Advance for the purpose of establishing an Industrial Credit Company (Supplementary) ...	15,000	13,569 17 9	1,430 2 3	—
TOTAL£	15,000	13,569 17 9		—
Surplus to be surrendered£			1,430 2 3	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The estimate of the amount of the Advance to be made was necessarily conjectural.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
12 Iúil, 1934.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

REPAYMENT OF DÁIL ÉIREANN EXTERNAL LOANS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934, compared with the Sum Granted, for Expenditure in connection with the REPAYMENT OF THE DÁIL ÉIREANN EXTERNAL LOANS (Dáil Éireann Loans and Funds Acts, 1924 and 1933).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Expenses in connection with the Repayment of the Dáil Éireann External Loans (Supplementary) ...	12,000	2,807 14 6	9,192 5 6	—
TOTAL ...	...£ 12,000	2,807 14 6		—
Surplus to be surrendered ...			£ 9,192 5 6	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The estimate was necessarily conjectural and the progress of the arrangements for repayment was not as rapid as was anticipated.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
8 Mí na Samhna, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

SINN FÉIN BANK.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934, compared with the Sum Granted, for recoupment to depositors in the SINN FÉIN BANK.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Recoupment to depositors in the Sinn Féin Bank (Supplementary) ...	2,045	1,701 7 5	343 12 7	—
TOTAL£	2,045	1,701 7 5		—
Surplus to be surrendered£			343 12 7	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	—	31 8 11

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Savings mainly due to the non-presentation of claims by depositors.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
24 Deire Fomhair, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General,

NATIONAL ANTHEM.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934, compared with the Sum Granted, for the Acquisition by the State of COPYRIGHT IN THE NATIONAL ANTHEM.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
Expenses in connection with the Acquisition by the State of Copyright in the Words and Music of the National Anthem (Supplementary) ...	1,200	1,200	—	—
TOTAL ...£	1,200	1,200	—	—

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
6 Iúil, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

RELIEF OF RATES ON AGRICULTURAL LAND.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1934,
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,
20 Meitheamh, 1934.

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, 1934,
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)	4,205	4,204 17 7	2 5	—
TOTAL ... £	4,205	4,204 17 7		—
Surplus to be surrendered		... £	2 5	

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
11 Iúil, 1934.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

CONTINGENCY FUND DEPOSIT ACCOUNT.

AN ACCOUNT of the Receipts and Payments in the Year ended 31st March, 1934, in connection with the Contingency Fund.

RECEIPTS.		PAYMENTS.	
£	s. d.	£	s. d.
Balance forward from last Account—		Advances, etc. :—	
Capital ...	20,000 0 0	(1) In anticipation of Votes of the Oireachtas :—	
Less Advance outstanding on 1st April, 1933 ...	5,000 0 0	Vote for National Anthem ...	1,200 0 0
		Vote for Posts and Telegraphs ...	250 0 0
		Vote for Industry and Commerce ...	444 0 0
			1,894 0 0
Repayment of Advances :—		(2) Repayable from Vote for Repayments to Contingency Fund :—	
(1) From Votes of the Oireachtas :—		State Bounty in respect of birth of Triplets ...	18 0 0
Vote for National Anthem ...	1,200 0 0	In respect of Stamp Duties payable on Documents for Public Departments ...	438 13 0
Vote for Posts and Telegraphs ...	250 0 0	Repayment of Customs Duty under Sec. 10 of the Finance (Customs Duties) (No. 4) Act, 1932 ...	1,295 14 6
Vote for Industry and Commerce ...	444 0 0	Repayment of Stamp Duty paid by a representative of a Foreign Legation at Dublin ...	2 5 0
		Payment to National City Bank, Ltd., on foot of an Indemnity against legal proceedings ...	2,450 5 1
		Contribution towards cost of transport of remains of a Departmental Officer who died while on detached duty ...	8 14 0
		Balance at 31st March, 1934 :—	
		Capital of Fund ...	20,000 0 0
		Less Advances outstanding ...	5,008 14 0
			14,991 6 0
			£ 21,098 17 7

ROINN AIRGID,

4 Deire Fomhair, 1934.

J. J. McELLIGOTT,
Accounting Officer.

GENERAL INDEX

TO THE

APPROPRIATION ACCOUNTS OF PUBLIC SERVICES, 1933-1934,
AND REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL.

(Titles of Votes are shown in Clarendon Type).

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3. Department of the President of the Executive Council	—	none	38. Circuit Court	—	none
4. Comptroller and Auditor-General	—	none	39. Public Record Office ...	—	none
5. Office of the Minister for Finance	—	none	40. Charitable Donations and Bequests	—	none
6. Office of the Revenue Commissioners	v.	5-7	41. Local Government and Public Health	ix.	23
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9. Commissions and Special Inquiries	—	none	44. National Health Insurance	—	none
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25. Supplementary Agricultural Grants	—	none	60. Unemployment Insurance	—	none
26. Law Charges	v.	4	61. Industrial and Commercial Property Registration Office ...	—	none
27. Haulbowline Dockyard ...	—	none	62. Posts and Telegraphs ...	xxi.	59-66
28. Universities and Colleges	—	none	63. Wireless Broadcasting ...	xxiii.	67
29. Beet Sugar Subsidy	—	none	64. Army	xxiii.	68-80
30. Quit Rent Office	—	none	65. Army Pensions	xxix.	81
31. Remuneration for Cost of Management of Government Stocks ...	—	none	66. External Affairs	—	none
32. Office of the Minister for Justice	—	none	67. League of Nations	—	none
33. Garda Síochána	viii.	17-21	68. Electrical Battery Development	—	none
34. Prisons	ix.	22	69. Relief Schemes	—	none
35. District Court	—	none	70. Export Bounties and Subsidies	xxx.	82-89
			71. Beet Sugar Industry	—	none
			72. Industrial Credit	xxxviii.	90
			73. Repayment of Dáil Éireann External Loans	—	none
			74. Sinn Féin Bank	xxxviii.	91
			75. National Anthem	xxxviii.	92
			76. Relief of Rates on Agricultural Land	—	none
			77. Repayments to Contingency Fund	xxxix.	93

