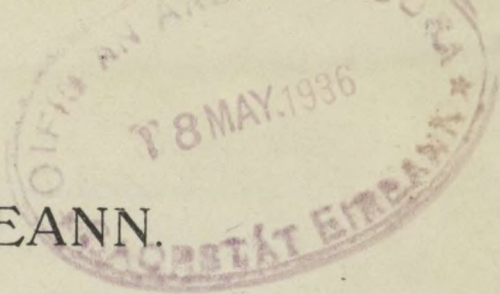




J. MAHER

SAORSTÁT ÉIREANN.



APPROPRIATION ACCOUNTS, 1934-35.

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED
BY THE OIREACHTAS FOR PUBLIC SERVICES FOR
THE YEAR ENDED 31ST MARCH, 1935, TOGETHER
WITH THE REPORT OF THE COMPTROLLER
AND AUDITOR-GENERAL THEREON, AND HIS
REPORTS ON CERTAIN STORE ACCOUNTS.

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

*Ordered, by Dáil Éireann, to be Printed,
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SAORSTÁT ÉIREANN.

ACCOUNTS OF THE PUBLIC SERVICES, 1934-35.

REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL.

GENERAL.

Out-turn of the Year.

1. The gross estimates for public services for the financial year 1934-35, as shown by the summary on page xliii, amounted to £33,802,813, and the gross expenditure to £28,285,506 17s. 2d. Appropriations in aid were estimated at £1,623,659 and the amount realized was £1,754,401 0s. 1d., but on some votes the estimated receipts were not realized and the actual amount applied in aid of expenditure was £1,599,064 19s. 7d., the balance falling to be surrendered.

Subject to approval by the Oireachtas of the excess vote referred to in paragraph 3, the amount to be surrendered is £5,648,048 2s. 11d., which is arrived at as follows:—

| | £ | s. | d. |
|---|----------------|-----|------|
| Surplus of gross Estimate over expenditure | 5,517,853 | 0 | 3 |
| Net excess of appropriations in aid realized | 130,742 | 0 | 1 |
| | 5,648,595 | 0 | 4 |
| <i>Less—</i> | | | |
| Excess appropriations in aid to be applied to meet excess expenditure on vote 26— | | | |
| Law Charges | ... | 546 | 17 5 |
| Amount to be surrendered | ... £5,648,048 | 2 | 11 |

The large amount to be surrendered, representing over 16 per cent. of the gross estimate, is mainly due to an over-estimate of the requirements of the vote for Local Loans, vote No. 8. The amount provided in this vote was £4,200,000, but the charge in the account amounts to only £400,000, leaving £3,800,000 to be surrendered.

Surrender of Balances on 1933-34 Votes.

2. The balances to be surrendered out of votes for the public services for 1933-34 amounted to £1,878,214 13s. 6d. I hereby certify that these balances have been duly surrendered to the Exchequer. The sanction of the Oireachtas has not yet been obtained for the excess expenditure referred to in paragraphs 4 and 33 of my last report.

Expenditure requiring an Excess Vote.

3. Expenditure amounting to £546 17s. 5d. over and above the gross provision made by the Oireachtas has been incurred on vote No. 26, Law Charges, and will require an excess vote. The surplus receipts under appropriations in aid of £963 3s. 0d. will cover this excess.

Stock and Store Accounts.

4. 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.

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, 1935, 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 £12,340 5s. 7d. as compared with £3,954 11s. 1d. in the preceding year. Of the total, £9,355 16s. 8d. has been remitted in respect of Income Tax. £1,571 4s. 2d. related to 9 cases in which the assessed parties died insolvent, or were destitute and recovery was impossible; £1,273 10s. 11d. related to 4 cases in which the assessed parties were bankrupt and tax was given up on the Official Assignee's certificate of No Profits; £6,246 16s. 7d. to 11 cases in which assessments were raised, but subsequent evidence revealed no net liability to tax, and £264 5s. 0d. to a case in which a compromise settlement was

effected with a person who had left the country. The remissions also include Estate and Succession duties and interest on such duties amounting in all to £1,849 15s. 10d., Customs duties £91 14s. 9d., and Excise duties £1,042 18s. 4d.

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

VOTE 7.—OLD AGE PENSIONS.

7. In paragraph 8 of my report on the accounts for the year ended 31st March, 1933, I referred to the large number of appeals which was then awaiting decision. I have been informed that the number of appeals outstanding has now been reduced to normal.

VOTE 10.—OFFICE OF PUBLIC WORKS.

Non-Voted Service—River Shannon Navigation.

8. In paragraph 8 of my last report I drew attention to the fall in revenue on the Shannon Navigation and the consequent reduction of the balance on the account. It will be seen from the statement appended to the appropriation account that expenditure during the year was £2,020 in excess of the receipts, leaving a debit balance on the account at 31st March, 1935, of £1,205 6s. 9d., which, it would appear, was met out of general balances on the Public Works votes.

I have inquired as to the authority under which the deficit on the account was provided for in this manner.

VOTE 11.—PUBLIC WORKS AND BUILDINGS.

Sale of a Garda Síochána Barracks.

9. A note appended to the appropriation account refers to the sale of a hut and site for the sum of £131. The site was originally purchased in 1925, and the sum of £1,791 17s. 4d., including £80 for the purchase of site, was expended on this building during the period of occupation from September, 1925, to April, 1932.

Subhead B.—New Works.

Expenditure on Leased Premises.

10. I observed that the sum of £554 3s. 4d. was expended on building and improvement works in connection with premises held on a lease of five years from January, 1934. In view of the short term lease, and the heavy outlay, I have inquired whether the prior sanction of the Department of Finance was obtained for this expenditure.

Grants for building National Schools.

11. Grants amounting to £543 4s. 11d. were made during the year in respect of fees paid to Architects and Quantity Surveyors for preparing a National School building scheme which was subsequently abandoned. I have asked that the sanction of the Department of Finance be obtained for these payments.

Stores and Furniture.

12. Under the present system of accounting for receipts and issues of furniture and stores it is not possible to ascertain the value of stores and furniture on hands. I am informed that arrangements have been made to introduce a new system of store accounting which will enable this information to be furnished.

It was observed that considerable stocks of furniture and stores surplus to requirements were held, but I understand that it is proposed to dispose of such surplus stocks by auction in the near future.

Subhead J.3.—Barrow Drainage.

13. The expenditure of £6,876 13s. 3d. in the year brings the total expenditure on the Barrow Drainage Scheme, including cost of preliminary investigations, to £509,631 10s. 8d. Of the net expenditure chargeable to the cost of the Scheme under the Barrow Drainage Acts, 1927 and 1933, £253,729 3s. 9d. has been borne on voted moneys, and £253,700 was provided out of Local Loans Advances.

As the Scheme was practically completed during the year, machinery, no longer required on the Barrow, valued at £5,128, and stores to the value of £5,251 5s. 7d. were transferred to other arterial drainage schemes. The sum of £351 12s. 5d. was realized by the sale of surplus plant, tools, etc.

VOTE 14.—PROPERTY LOSSES COMPENSATION.*Subhead A.—Compensation for Pre-Truce Losses.*

14. I observed that attached to an award of £5,500 for compensation for premises destroyed by fire in February, 1921, there was a condition that the sum of £1,800 should be expended on reinstatement of the buildings. A sum of £1,000 was expended on the reconstruction. The rebuilding condition attached to the unexpended balance of £800 was waived and a sum of £400 charged to this subhead was unconditionally paid in final settlement to the present owners, who bought the premises after they were rebuilt.

Subhead B.—Compensation for Post-Truce Losses.

15. In the course of my audit I observed that a sum of £150 was paid on foot of two Reports made under section 15 of the Damage to Property (Compensation) Act, 1923, in favour of a trader for shop goods damaged and stolen in the months following the Truce, under circumstances which did not admit of payment of compensation, as the claims were not apparently within the provisions of the Act.

VOTE 16.—SUPERANNUATION AND RETIRED ALLOWANCES.

16. The charge to subhead B. includes a sum of £173 9s. 1d., being a gratuity awarded on marriage to a female officer whose services had been terminated on political grounds and who was reinstated in 1933. The award was made in anticipation of a proposed Superannuation and Pensions Bill and is subject to review on the enactment of that measure.

VOTE 22.—STATIONERY AND PRINTING.*Government Publications Sales Office.*

17. The Minister for Finance has, under section 5 of the Exchequer and Audit Departments Act, 1921, directed the preparation of a trading and profit and loss account and balance sheet for the Government Publications Sales Office. The accounts for the period 15th September, 1930, to 31st March, 1933, are in course of examination. Accounts for the two years ended 31st March, 1935, have not yet been received.

VOTE 26.—LAW CHARGES.*Excess of Expenditure over Grant.*

18. The account shows an excess of expenditure over the gross Estimate of £546 17s. 5d. and a surplus of receipts under appropriations in aid of £963 3s. 0d. An excess vote will, therefore, be required to authorize the application of surplus receipts to meet the excess expenditure.

The excess was due to the charge to a losses subhead of sums totalling £1,006 16s. 1d. misappropriated by an official. It appears that the defalcations were facilitated by the non-observance of departmental regulations relating to the receipt and control of official moneys.

I have inquired whether the total deficiency has yet been finally ascertained and also whether the gross loss has been, or will be, reduced by recoveries.

VOTE 29.—ELECTRICAL BATTERY DEVELOPMENT.

Advances in respect of Electrical Battery Research and Development.

19. The total sum advanced up to 31st March, 1935, for Electrical Battery Research and Development was £71,913, in addition to which a grant of £1,800 was made from the Relief Schemes votes for the years 1932-33 and 1933-34. I understand that the terms and conditions of repayment of the advances have not yet been determined.

VOTE 34.—PRISONS.

20. 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 38.—CIRCUIT COURT.

Subhead B.—Travelling Expenses.

21. Included in the charge to this subhead are payments totalling approximately £500 made to certain Court Messengers in respect of travelling and subsistence expenses incurred in the execution of Court Orders and Land Commission Warrants. The vouchers indicated that the journeys were performed by rail and cycle, and numerous absences from headquarters overnight were included. I have ascertained that the claims were prepared on a hypothetical basis, the journeys having in fact been performed by a motor car owned by one of the Court Messengers, and that subsistence allowance was paid which was not warranted by the actual periods of absence from headquarters. I understand that a report on this matter will be submitted to the Department of Finance.

VOTE 41.—LOCAL GOVERNMENT AND PUBLIC HEALTH.

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

22. Section 4 of the above Act provides for the recoupment to local authorities, out of moneys provided by the Oireachtas, of losses sustained by them by reason of letting allotments to unemployed persons or to certain associations at reduced or nominal rents. The expenditure and receipts by the local authorities in connection with the provision of these allotments are verified by Local Government Auditors.

I observed that in some cases in which recoupment was made in the year under review, the auditor's certificate did not cover any receipts by the local authorities concerned in respect of rents. As full recoupment of the audited expenditure was made and as it appears that under the Act rents, reduced or nominal, must be taken into account, I have addressed an inquiry to the Accounting Officer in the matter.

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 the test examination.

The gross proceeds of the Motor Vehicle, etc., duties in 1934-35, including £6,067 19s. 1d., attributable to fines, amounted to £959,276 6s. 0d. 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, 1934-35.

Four cases of deficiencies of revenue arising from misappropriations, etc., have been reported to the Department of Finance.

The total amount of the deficiencies, as certified by the Local Government Auditors, was £1,171 16s. 7d., of which £1,053 0s. 7d has been recovered. Application has been made to the Department of Finance for authority to write-off the balance, £118 16s. 0d.

VOTE 46.—PRIMARY EDUCATION.

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

24. Persons admitted to Training Colleges who do not complete their course of training or who, having completed their training, do not serve as National Teachers for the period of time stipulated in their agreements, are required to repay the cost of their training. Liability to repay also attaches to students of Preparatory Colleges (subhead A.3.) and to Pupil Teachers (subhead A.4.) where such students do not complete their courses and proceed to Training Colleges. I have been in communication with the Accounting Officer on certain cases in which liability appeared to have arisen but recovery had not been effected, and agreement has now been reached between the Department of Education and the Department of Finance on the procedure to be followed generally in this connection. I have asked for particulars of the cases which fall to be dealt with under this agreement.

A claim for refund of £75 was made against the guardian of a student who was dismissed from training in 1930. The guardian

has since died, and I have inquired whether any steps have been taken towards the recovery of the amount from the estate.

Subhead A.3.—Preparatory Colleges.

25. The boarding cost per head for the school year 1934-35 ranged from 6s. 4½d. per week to 7s. 10½d. per week, showing increases in the majority of cases.

Accounts have been furnished showing the receipts and expenditure in connection with the farms and gardens for the school year 1934-35, an excess of expenditure over receipts being disclosed in each case.

The average fee paid by the students for the school year 1934-35 was £10 1s. 3d.

Nine students were admitted to the special Preliminary Course for Fior-Ghaeltacht students conducted during the academic year 1934-35, and the net expenditure on outfits, travelling expenses, and school fees in the financial years 1934-35 and 1935-36 was £619 7s. 10d. Seven of the students secured admission to Preparatory Colleges and one obtained a secondary scholarship.

Subhead C.1.—National Schools.

26. In my reports for the years 1932-33 and 1933-34 I referred to payments made to a teacher who had been convicted by the Tribunal established under Article 2A of the Constitution. The teacher in question was granted a free pardon by the Executive Council on the 11th December, 1934, and, accordingly, the disqualification imposed by section 31 of the Article is annulled as from that date. It appears that the payments made to the teacher in respect of the period of his disqualification can be regularised only by legislation and steps towards the preparation of a Bill to deal with the matter have been taken. The amount charged against the vote in respect of service given prior to the 11th December, 1934, is £320 3s. 0d.

At the meeting of the Committee of Public Accounts held on the 29th May, 1935, reference was made to the case of a teacher referred to in my report last year whose salary had been adjusted following interruption of service owing to political causes. The formal sanction of the Minister for Finance has not yet been furnished in this case.

In my report last year I stated that in view of the statistics of attendance at a certain school I had inquired why salary was continued to a junior assistant mistress whose retention was dependent upon the maintenance of an average attendance of thirty boys. Owing to the method by which effect was given to the Rules governing the retention of teachers in cases of insufficient average, overpayments amounting to £67 3s. 6d.

were made in this case and, as stated in the note appended to the appropriation account, it was decided, with Department of Finance sanction, not to press for recovery. Other unascertained overpayments will also have arisen from time to time in similar circumstances, but the Rules have now been amended to extend the period during which assistant teachers may be recognised notwithstanding the insufficiency of the average attendance.

I observed that a second assistant teacher was appointed to a school in January, 1935, the required average attendance (95) having been secured in each of the two preceding quarters. It appeared that pupils who had left the school were re-admitted in September, 1934, with the express purpose of raising the average to the required point, and as it would appear that their enrolment was not primarily for the purpose of their education, I consider that their attendances should not be reckoned for the purpose of the appointment of a teacher. I have, therefore, deemed it desirable to draw attention to the matter.

Overpayments amounting to £96 7s. 3d. were made to a principal teacher, in the period 1st January, 1931, to 30th June, 1933, owing to falsification of the school records. The amount overpaid has been recovered and the teacher has been declared ineligible for recognition in any capacity in a National School.

Overpayments amounting to £14 1s. 1d. were made in the year 1924 consequent upon the falsification of school records by a principal teacher. The sums overpaid have now been recovered, and £50 was withheld from the salary payable to the teacher concerned.

Overpayments amounting to £134 5s. 11d. were made to a junior assistant mistress in the years 1932 and 1933 owing to the fact that, consequent upon the irregular transfer of pupils from a neighbouring school in the quarter ended 30th June, 1932, salary was continued for a period of one year beyond the period warranted by the regular averages. I understand that this case is still under consideration by the Department of Finance.

I observed that pupils were transferred from a certain school, at different dates between December, 1926, and February, 1928, to two other neighbouring schools, and it appeared that the attendances made by the pupils so transferred operated, in the case of one school, to retain a second assistant teacher, and, in the case of the other school, to secure payment of salary on the full scale to a junior assistant mistress. I have inquired whether the transfers in question were regular, having regard to the provisions of section 6 (4) of the School Attendance Act, 1926, and whether the attendances were proper to be included in the computation of the averages. Further transfers of pupils to one of these schools were made in 1933, apparently

with a view to maintaining the average necessary for the retention of a junior assistant mistress, and I have inquired as to the action taken in this connection, and the amount of any overpayments which may have resulted.

Subhead C.7.—Equipment Grants, etc.

27. The charge to this subhead includes sums of £153 16s. 6d. and £213 18s. 0d. for 32 sets and 47 sets, respectively, of indoor equipment for rural science classes, which were taken into stock in September and October, 1934. The revised programme of primary instruction which was issued in September, 1934, provides that this subject shall be optional in all schools, and I have inquired as to the basis on which sets of equipment are now issued.

Subhead D.—Superannuation, etc., of Teachers.

28. It was provided by the National School Teachers' Pension Fund (Winding-up) Order, 1934, Statutory Rules and Orders, 1934, No. 43, made under section 10 of the Ministers and Secretaries Act, 1924 (No. 16 of 1924) that the Pension Fund established under the National School Teachers (Ireland) Act, 1879, should be wound up as on and from the 1st April, 1934. The Order further provided that the Capital and Income of the Fund should be disposed of for the benefit of the Exchequer in such manner as the Minister for Finance might appoint, the securities held in the Fund to be disposed of for capital purposes. Payments in respect of pensions, and other sums, formerly chargeable on or payable out of the Fund are payable out of moneys provided by the Oireachtas from 1st April, 1934.

Paragraph 6 of the National School Teachers' Superannuation Scheme, 1934, Statutory Rules and Orders, 1934, No. 23, provides for the continuance of the provisions of the National School Teachers (Ireland) Act, 1879, in so far as these relate to the payment and collection of premiums due in respect of salary for service given before 1st April, 1934, and these premiums are repayable to the teacher, or his legal personal representative, in certain circumstances. The Department of Finance has decided that amounts coming in course of payment after 31st March, 1934, in respect of periods up to that date, should be paid less the appropriate pension deduction, which remains unissued from the Exchequer. A sum of approximately £30,000, being the equivalent of the total of the pension deductions made in the year ended 31st March, 1935, is accordingly included in the saving under subhead C.1.

Sums of £52,767 7s. 6d., being the interest on the securities mentioned in Part I of the Schedule to the Winding-up Order,

and £26,598, being the amount referred to at Part II of the Schedule, have, with the sanction of the Minister for Finance, been credited to appropriations in aid, and are available for surrender to the Exchequer together with the sum of £30,000 already referred to.

VOTE 48.—TECHNICAL INSTRUCTION.

29. The charge to subhead D. includes £18 ls. 11d., being a grant paid to an industrial concern in respect of the training of apprentices. It appeared that the grant represented a proportion of the wages paid to a forewoman in respect of the time devoted by her to the supervision of learners who formed part of the ordinary organization of the factory. I have asked that the covering sanction of the Department of Finance may be obtained for the payment.

VOTE 52.—AGRICULTURE.

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

30. Including the expenditure of £62,701 14s. 6d. in the current year, the total vote expenditure to date from moneys provided for the improvement of the creamery industry amounts to £1,007,419 2s. 3d. Receipts to 31st March, 1935, total £142,384 11s. 5d., and, as appears from Account No. XXVI of the Finance Accounts for the year, the Capital value of the assets held for the Exchequer on that date was £531,000. Provision of £112,000 was made from the vote for the year 1932-33 to cover trading losses incurred by the Dairy Disposal Co., Ltd., and amounts totalling £195,454 have been sanctioned by the Department of Finance for subsidies to cover losses incurred on the realization of creameries. I have asked for further information in order finally to reconcile the Exchequer asset with the net vote expenditure.

A sum of £300 was paid with the sanction of the Minister for Finance to a Bank as a contribution towards the balance due by the guarantors of a co-operative society which had gone into liquidation and whose premises had been purchased by the Dairy Disposal Co., Ltd.

Subhead O.9.—Agricultural Produce (Cereals) Acts, 1933 and 1934.

31. Payments of bounty amounting in all to £103,950 17s. 11d. in respect of the second, third and fourth Sale (Wheat) Seasons accrued due and were paid during the year, the rates of bounty being :—

| | | |
|----------------------|--------------------|---------------------|
| for the season ended | 15th April, 1934— | 8s. 6d. per barrel. |
| „ | „ 31st July, 1934— | 8s. 5d. per barrel. |
| „ | „ 15th Dec., 1934— | 6s. 4d. per barrel. |

The scheme of credit for seed wheat to which reference was

made in paragraph 37 of my last report was continued during the year, and the amount charged to the subhead in respect of advances to seed merchants was £10,334 5s. 11d.

*Subhead O.10.—Agricultural Products (Regulation of Export)
Act, 1933 (No. 26 of 1933).*

32. The charge to this subhead includes payments, totalling £5,839 15s. 7d., made to bacon curers on foot of guarantees against loss arising from the cold storage of bacon during the winter months. The scheme provided for refunds of storage, freight, and re-handling charges, and for allowances in respect of shrinkage. The total quantity stored under guarantees was 25,000 cwt. approximately.

Subhead O.13.—Slaughter of Cattle and Sheep Act, 1934.

33. The charge to this subhead includes £173,480 18s. 5d., being expenditure incurred in respect of beef distributed to recipients of unemployment assistance and of outdoor relief or home assistance, in accordance with the provisions of the Act. It was not found practicable to make contracts under Part IX of the Act for the free supply of beef to recipients in any area and, accordingly, the country was divided into four "appointed" areas by Orders made by the Minister under section 45 of the Act. By the same Orders the price to be paid for beef supplied was fixed at fivepence per pound. I have asked for information on certain points arising out of my examination of the payments.

Section 46 (3) of the Act provides, *inter alia*, that every beef voucher shall state "the contractor or registered proprietor from whom and the place at which beef can be so obtained," but the vouchers were prepared in the form prescribed by the Beef Voucher Regulations, 1934, S.R.O. 1934, No. 351, which authorized the presentation of vouchers to any registered proprietor of victualling premises, and the names were entered by the victuallers themselves.

The amounts credited to appropriations in aid include £54,288 19s. 2d., being levies collected under the Slaughter of Cattle and Sheep (Registration and Levy) Regulations, 1934, S.R.O. 1934, No. 324, on cattle and sheep slaughtered in registered slaughtering premises, for human consumption in Saorstát Éireann. The total amount of levy payable for the period to 31st March, 1935, was £98,185 11s. 0d., of which amount £6,587 0s. 11d. was still outstanding at 31st December, 1935.

The charge to the subhead also includes £13,279 16s. 11d. in respect of cattle shipped to Belgium for sale, and receipts from sales amounting to £7,760 0s. 1d. are credited to appropriations

in aid. I understand that the gross cost of consignments shipped to 31st March, 1935, was £19,429 3s. 3d., and that the total receipts will amount to £17,375 5s. 6d.

Expenditure amounting to £38,961 18s. 6d. was also incurred in respect of cattle shipped to Germany under a trade agreement with the German Government, and receipts from sales, amounting to £30,515 14s. 0d., are credited to appropriations in aid. I understand that the gross cost of the consignments shipped to 31st March, 1935, was £43,960 11s. 5d., and that the receipts will amount to £48,504 5s. 6d.

It is provided by section 39 of the Act that accounts in respect of every business carried on by the Minister for Agriculture, under Part VIII. of the Act, shall be kept in such form as shall be approved by the Minister for Finance, and shall be submitted for audit at the end of every accounting year for such business. I am in communication with the Accounting Officer regarding the preparation of these accounts.

Expenditure amounting to £1,172 13s. 8d. was incurred in connection with an experiment in the use of Kerry cattle for meat-canning purposes. The cattle purchased under the Scheme were sold to a meat-canning firm for £801 10s. 10d. Statistical details relating to the experiment were supplied by the firm during the various stages of production.

Newmarket Dairy Company, Ltd., Deposit Account.

34. Pursuant to the agreement reached with the German Government, referred to in the previous paragraph, arrangements were made by which the Department, acting as agent for the Newmarket Dairy Company, Ltd., exported eggs to Germany, and an account of receipts and payments in connection with the trading to 31st March, 1935, is appended to the appropriation account. The eggs were purchased from funds placed at the disposal of the Department by the Company, the Company being indemnified against loss. Any profit arising from the trading will be credited to the Exchequer.

Sixteen shipments were made in the period to 31st March, 1935, and, as appears from the account, the cash receipts and payments to that date were £58,995 14s. 10d. and £44,396 4s. 9d., respectively. I understand that the total cost of these shipments was £73,414 9s. 0d. and the amount realized on sale was £73,697 19s. 9d.

Dairy Produce (Price Stabilisation) Act, 1932.

Butter Fund.

35. 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.

It will be seen that while the creamery butter account and the factory butter account disclose deficiencies of £1,370 4s. 9d. and £11,628 1s. 1d., respectively, the miscellaneous butter account shows a surplus of £14,626 8s. 4d., and that the excess of receipts over expenditure in the general account of the Fund is therefore £1,628 2s. 6d.

In paragraph 40 of my last report I mentioned that it had been found impracticable to collect levy, under section 14 of the Act, on farm butter acquired by non-registered butter traders, and that to avoid discrimination against registered factory owners, the rate of levy on non-creamery butter was reduced from 18s. 8d. to 3d. per cwt. on and from 1st September, 1933. It was subsequently found possible, however, to make the necessary administrative arrangements, and on and from 2nd July, 1934, levy on this class of butter was increased from the nominal rate of 3d. per cwt. to 18s. 8d. per cwt., and the rate of bounty was fixed at 32s. 8d. per cwt.

The temporary advances made to the Butter Fund from subhead 0.8. of the vote for Agriculture, amounting to £100,000, were repaid during the year.

VOTE 53.—FISHERIES.

Subheads G.3. and G.4.—Advances for Boats and Gear and for General Development.

36. Advances made to the Sea Fisheries Association between October, 1931, the date of the first advance, and 31st March, 1935, amount to £54,173 12s. 6d. Of this sum £54,000 was advanced for boats and gear, and the remainder for general development. The Department of Finance has approved of the arrangement whereby such advances should be deemed to be repayable, with interest at the rate of $5\frac{1}{2}$ per cent. per annum, over a period of 20 years from the dates of the advances, in equal half-yearly instalments. The Association is to remit to the Department of Agriculture the amounts collected each half year from the members in respect of hire purchase transactions, such remittances to be set against the half-yearly instalments due by the Association and brought to credit as appropriations in aid.

The first repayment was made by the Sea Fisheries Association in September, 1934, and represented the sums collected to 31st March, 1934. As stated in the explanatory note appended to the account, the amounts collected were re-issued to members by the Sea Fisheries Association and the charge to subhead G.3. includes an advance to enable the Association to make repayment to the Department.

At 31st March, 1935, the arrears of instalments due amounted to £3,344 12s. 4d. I noticed that the arrangements made do not appear to provide for charging interest on instalments of the annuities in arrear.

Fishery and Industrial Loans.

37. Under the Fisheries (Revision of Loans) Act, 1931, the Minister for Agriculture has, with the consent of the Minister for Finance, made conditional remissions, amounting in the aggregate to £5,341 18s. 1d., and has written off as irrecoverable amounts aggregating £217 19s. 1d. In addition, a sum of £3,693 10s. 6d. was written off in accordance with the terms of the supplementary estimate, leaving, at 31st March, 1935, £47,209 10s. 10d. as arrears of Fishery and Industrial Loans due but unpaid.

VOTE 54.—GAELTACHT SERVICES.

Subhead E.1.—Salaries, Wages and Allowances.

38. During the year of audit the Department decided to dispose of one of its Industrial Centres. I observed that notice terminating the services of the manageress was not given for some months after work at the centre had ceased. In view of the nature of the duties performed I am of opinion that payment of full remuneration to the manageress, after production had ceased, was not justified.

Subhead F.3.—Kelp Development.

39. In my last two reports I referred to the payment of rent for storage of kelp. The charge against the vote continued during the year, £132 13s. 11d. having been paid for storage in London and £687 9s. 9d. for storage in Galway. I am informed that the total stocks of kelp on hands at 31st March, 1935, were, approximately, 6,100 tons, but that contracts had since been completed for the disposal of the whole of these stocks.

I observed that a considerable sum is due by a kelp buyer in respect of kelp operated from the 1932 crop. The firm in question has, however, claimed on various grounds a large amount by way of set off. In reply to my inquiry as to the present position the Accounting Officer stated that negotiations with the firm were in progress.

Subhead F.5.—Purchase of Carrageen outside Saorstát Éireann.

40. As the supply of carrageen available to the Department was insufficient to enable it to meet its commitments, covering sanction was given by the Department of Finance for the purchase

of French carrageen, the cost to be charged to a special subhead. I observed from an examination of the vouchers that the substitution of French carrageen for Irish carrageen resulted in a loss to the Department of £62 2s. 9d.

Subhead J.1.—Housing Grants.

41. Under the Housing (Gaeltacht) Acts, 1929 and 1934, grants may be made for the erection of new, or the improvement of existing, dwelling houses, poultry houses and piggeries in the Gaeltacht. In addition, the Minister may certify for the issue of loans by the Commissioners of Public Works in amplification of grants made in accordance with the above Acts. Pursuant to section 2 of the Housing (Gaeltacht) (Amendment) Act, 1934, the aggregate amount of the grants and loans which may be made is not to exceed the sum of £650,000.

At the 31st March, 1935, the position regarding such grants and loans was as follows:—

| | £ | s. | d. |
|--|---------|----|----|
| (1) Total amount of Grants sanctioned ... | 291,475 | 0 | 0 |
| Total amount of actual payments ... | 180,271 | 10 | 6 |
| (2) Total amount of Loans sanctioned ... | 123,575 | 0 | 0 |
| Total amount of Loans for which certificates have been issued to Commissioners of Public Works ... | 85,530 | 0 | 0 |

Rural Industries.

42. Since the date of my last report the Minister for Finance has, pursuant to section 5 of the Exchequer and Audit Departments Act, 1921, approved of the form of accounts and balance sheet for Rural Industries. These accounts, the first of which will be in respect of the year ending 31st March, 1936, will, in due course, be submitted for audit and subsequently presented to the Oireachtas.

The Minister for Finance has likewise approved of a statement of account in respect of the loans issued in connection with the Department's industrial activities, and of trading accounts and balance sheets for the kelp and carrageen development schemes.

Industrial Loans.

43. I have been furnished with a statement concerning the Industrial Loans from which it appears that advances made during the year ended 31st March, 1935, amounted to £125 1s. 6d. Of this, £66 7s. 6d. relates to cash advances charged to subhead H., while £58 14s. 0d. represents the value of looms, machines, etc., issued on loan repayment terms.

In addition, looms valued at £861 10s. 1d. were issued to workers on hire purchase agreements. Exclusive of the amounts due on these hire purchase agreements the arrears due at 31st March, 1935, amounted to £9,513 6s. 6d. as compared with £9,277 19s. 4d. on 31st March, 1934.

VOTE 56.—LAND COMMISSION.

Repayable Exchequer Advance.

44. In previous reports I referred to an advance of £200,000 to the Land Commission made in March, 1925, of which only £70,000 had been repaid. The balance of £130,000 is still outstanding, no repayment having been effected in 1934-35.

Land Act, 1933.

Sales for Cash.

45. I observed in the course of my audit that the Land Commission, having sold for cash, to tenants, holdings on estates purchased by the (late) Congested Districts Board and, to allottees, parcels of untenanted land, principally bog plots, has accepted 45 or 50 per cent. of the nominal purchase money. The Land Act of 1933 provides for the reduction by 50 or 55 per cent., as the case may be, of annuities payable by purchasers in respect of advances and for corresponding reductions in the redemption price of such annuities. The Act does not appear to contemplate the reduction of the purchase consideration when the sale is effected for cash, but the sanction of the Department of Finance was, however, obtained.

Subhead I.—Improvement of Estates.

46. The powers conferred on the Land Commission by the Land Purchase Acts to expend moneys for the improvement of lands are restricted by sub-section 3 of section 22 of the Land Act, 1927, which provides that no such expenditure shall be incurred by way of free grant in respect of the improvement of lands which have been vested, save with the approval of the Minister for Finance. I observed, however, that a free grant for the purpose of rebuilding "an existing house on an old holding" had been given in a case where the holding in question had been vested, and in another case that the expenditure incurred in the erection of a bridge appeared to benefit, mainly, vested holdings. As the sanction of the Minister for Finance was not sought for these charges to the subhead, I have addressed an inquiry to the Accounting Officer on the matter.

Where improvement works are carried out by the Land Commission, the wages of the workers employed are paid by

Paymasters who are remunerated by way of a commission on the amount disbursed, together with a percentage payment for travelling expenses. Having regard to the increasing expenditure on wages from this subhead, I have asked whether the question of revising the scale of remuneration and the percentage payment for travelling expenses has been considered.

The charge to this subhead includes a payment of £617 12s. 10d. to a County Board of Health, being a contribution of one-fifth of the cost of a sewerage scheme. Notwithstanding that the Land Commission is the landlord of the greater portion of the town where the scheme was carried out, I am of opinion that, in view of the nature of this expenditure and of the terms of section 22 (3) of the Land Act, 1927, the prior authority of the Department of Finance should have been obtained. I have, accordingly, requested the Accounting Officer to seek covering sanction for this expenditure. I also observed a payment of £700 as a contribution towards the cost of a drainage scheme carried out by the Office of Public Works and a payment of £10 to an Association for the destruction of vermin. Having regard to the nature of these charges, I have asked that the covering sanction of the Department of Finance for these payments may be obtained.

Subhead Z.—Assistance to Migrants from the Gaeltacht.

47. The expenditure under this subhead was incurred in connection with the Improvement Scheme under which certain lands in Co. Meath, available for the relief of congestion, were reserved for allottees from the Gaeltacht. To assist the migrants, the first of whom did not arrive until April, 1935, a portion of each holding was sown with wheat, oats, potatoes and barley, and an initial supply of turf and provisions was provided.

In addition, expenditure was incurred from subhead I.—Improvement of Estates, etc., in providing the necessary roads, drains and water supply, the erection of dwelling houses and out-offices and for free grants for stock and implements, and from subhead I.3. of vote 52, Agriculture, for the services of an Assistant Agricultural Overseer who was appointed to give the migrants practical instruction in the development of their new holdings.

VOTE 57.—INDUSTRY AND COMMERCE.

Subhead L.—Peat Fuel Development.

48. The charge to subhead L.4. includes payments to the Irish Agricultural Organization Society amounting to £2,993 11s. 11d., and to the Turf Development Board, Ltd., amounting

to £7,933 10s. 8d. The balance of the expenditure related mainly to purchase of sacks, £11,817 0s. 10d., advertising, £705 16s. 6d., and to fees for the registration of Turf Co-operative Societies, £89.

With the approval of the Department of Finance the organization and supervision of Turf Co-operative Societies was entrusted to the Irish Agricultural Organization Society. Repayment was made to the Society in respect of vouched expenditure for salaries and travelling expenses of organizers, postage, telegrams, etc., with an addition of 10 per cent. for overhead charges. As from 1st April, 1935, the supervision, etc., of the Turf Societies was taken over by the Turf Development Board, Ltd.

The Turf Development Board, Ltd., was incorporated in July, 1934, to undertake, *inter alia*, the marketing and publicity work in connection with Peat Development. The arrangements approved by the Department of Finance provided that, subject to certain conditions, the Company would be wholly subsidised from State funds as regards its staff, office and other administrative expenses.

Imprests were issued to the Board by the Department during the period 1st August, 1934, to 31st March, 1935. After departmental examination of the Board's books and vouchers relating to that period a sum of £7,933 10s. 8d. was ascertained as the figure proper to be charged against subhead L.4. An audit of the vouchers referred to has also been carried out by my officers with satisfactory results. The balance of the imprests issued has been refunded to the Department by the Board.

Included in the expenditure allowed were certain payments for engineers' supplies and office furniture and equipment. I understand it is proposed to recover the cost of these items from the Board.

Certain technical equipment purchased from subhead L.3. at a cost of £191 11s. 6d. was placed at the disposal of the Turf Development Board, Ltd., with the condition that it will remain the property of the State until such payment as may be arranged has been made by the Company.

It was decided, with the approval of the Department of Finance, to place the stock of sacks on hands, purchased from the vote in 1933-34 and 1934-35, including sacks hired to distributors under the arrangement referred to in my last report, at the disposal of the Turf Development Board, Ltd., on the following conditions :—

that the sacks be now valued at £16,000, and while remaining the property of the Department of Industry and Commerce, be made available for use by the Board ;

that a levy of 1s. 2d. a ton on each ton of turf sold should be made by the Board with the object of recovering for the Exchequer the entire cost of the sacks within a period of about 3 years, and

that the Board should pay interest at the rate of 4 per cent. per annum on outstanding amounts until the full charge plus interest has been recovered.

The credit to subhead O.—appropriations in aid, includes £1,000 paid by the Turf Development Board in 1934-35 in respect of the sacks taken over.

Subhead M.—Industrial Research Council.

49. The expenditure charged to M.4.—Special Investigations, amounted to £587 7s. 9d. and related mainly to investigations undertaken by University Colleges in connection with clay deposits, peat waxes, seaweed, etc. The payments made were covered by Department of Finance sanction.

In connection with payments to University Colleges for plant and equipment the Department has been asked as to the steps taken to ensure that the ownership of such plant, etc., is vested in the State.

Subhead N.—Production of Industrial Alcohol.

50. The amount provided under this subhead was £102,000 and was required to defray the cost of erection and equipment of five distilleries and one refinery, and for working capital and the cost of supervision and management. The amount expended to 31st March, 1935, was, however, £9,841 10s. 5d. only, owing, as stated in the note appended to the appropriation account, to the erection of the factories not having been started within the financial year, as the localities had not been decided on.

Under the Industrial Alcohol Act, 1934, the Department of Industry and Commerce entered into an agreement with a Dutch Company, with the approval of the Department of Finance, by which the Company supervises the establishment and equipment of the distilleries and rectifying plant, and the operation of the industry for a period of approximately 5 years. The agreement provides for payments to the Company for its services and also for royalties; for limits to the cost of production; for payment of liquidated damages by the Company in the event of these limits being exceeded, and for arbitration in the case of disputes.

The agreement also provided for the appointment of a Managing Director, on the nomination of the Company, by the Minister for Industry and Commerce. The salary of the Managing Director is paid directly from the vote.

Payments amounting to £7,845 11s. 3d. were made to the Company under the agreement during the year. The charge to subhead N. also includes payments in respect of salaries (including salary of Managing Director), travelling, telephones, postage, etc.

With regard to officers of the Department seconded for duty in the Managing Director's Office, the Department of Finance directed that the salaries and bonus of the officers concerned should be charged to subhead A. of the vote and recouped, plus a sum in respect of pension liability, from the subhead for Production of Industrial Alcohol. The amounts recouped are credited to appropriations in aid (salaries) and exchequer extra receipts (pension liability).

Subhead P.—Compensation for damages by “Leonardo Da Vinci” Aircraft.

51. The Department of Finance sanctioned payment of compensation, within a total maximum of £100, in respect of claims for property damaged or for the provision of materials or hospitality arising from the forced landing of this aeroplane in Co. Clare on 15th May, 1934. Claims amounting to £32 10s. 0d. were paid in the year under review.

Other expenditure connected with the forced landing is referred to in a note appended to the appropriation account of vote 65.—Army.

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

52. With the exception of expenditure amounting to \$40, the Department of Finance has given covering sanction for the payments included in the 1933-34 account and referred to in last year's report, which were either unvouched or related to items of an unusual character.

The Department of Finance also sanctioned the recoupment to the Department of External Affairs of certain other payments which were inadequately vouched or for which no vouchers were submitted, and under this authority a sum of £539 1s. 7d. has been charged in the present account to this special subhead. This figure represents the amount claimed by the Department of External Affairs less the \$40 referred to above.

Official Handbook of Saorstát Éireann.

53. Receipts in respect of sales and royalties during the year amounted to £14 5s. 8d. and £3 1s. 6d., respectively.

On the recommendation of the Stationery Office and with Department of Finance sanction all the copies of the Handbook remaining on hands (7,700 approximately) were sold for a sum of £150, and this sum was duly received and credited to exchequer extra receipts.

As the expenditure on the Handbook amounted to £3,517 12s. 5d. and the receipts in respect of advertisements, sales and royalties totalled £1,901 4s. 3d., the excess of expenditure over receipts at 31st March, 1935, was £1,616 8s. 2d.

Fees under the Mines and Minerals Act, 1931.

54. Sums amounting to £56 10s. 9d. due to the Department in respect of dead rent were waived under the authority of the Department of Finance.

VOTE 58.—RAILWAYS.

Payments and Receipts under Section 63 of the Railways Act, 1924.

55. The amount charged to subhead A. represents the final payment to the Great Southern Railways Company under section 63 (1) of the Railways Act, 1924. Included in the credits to subhead D.—appropriations in aid, are the final repayments, amounting to £19,898, by certain County Councils under section 63 (2), and also the final payment of £6,804 out of the Local Taxation Account under section 63 (7) of the same Act.

Subhead C.—Payments in respect of Steamer Services.

56. A draft agreement between the Minister for Industry and Commerce, the Minister for Agriculture and the Galway Bay Steamboat Co., Ltd., provided, *inter alia*, for the payment to the Company of a fixed subsidy at the rate of £300 per annum from 1st January, 1933, to 31st December, 1939, and from year to year thereafter, in consideration of the Company undertaking to maintain a regular steamer service between Galway and the Aran Islands. Included in the charge to this subhead are payments to the Company, with Department of Finance sanction, amounting to £600 in respect of the subsidy for the years 1933 and 1934. The draft agreement has not yet been completed.

Subhead CC.—Payment to the Londonderry and Lough Swilly Railway Company in respect of the Letterkenny and Burtonport, Buncrana and Carndonagh and Letterkenny Railways.

57. Provision of £2,000 was made in a supplementary estimate for a contribution to the above Company towards the loss on working the railways referred to during the year 1934. The amount paid, with Department of Finance sanction, was £1,717, being one-half of the net loss on the working of the undertaking during 1934, as ascertained by investigation of the Company's accounts and vouchers by the Department of Industry and Commerce.

The approval of the Department of Finance for making provision for the above contribution and also for a contribution not exceeding £1,500 towards expenditure on railway fixed charges, and on compensation to disemployed railway workers, in each of the years 1935, 1936 and 1937, was given on the understanding that the Government of Northern Ireland will make a grant of £5,000 to the Railway Company payable in three equal instalments in each of the three years referred to. Provision for the contribution of £1,500, referred to above, in respect of the year 1935, is made in the estimate for the vote for Transport Services for 1935-36.

Subhead CCC.—Losses.

58. Provision for the amount charged to this subhead representing, as stated in the note appended to the appropriation account,

- (1) moieties and percentages payable by the Londonderry and Lough Swilly Railway Company in connection with the working of the Carndonagh, Burtonport and Letterkenny lines (£52,497 0s. 8d.), and
- (2) advances made in respect of losses in working during the years 1924-1934 (£54,191)

was made in the supplementary estimate passed by Dáil Éireann on 7th March, 1935. The supplementary estimate also provided for the crediting of a corresponding amount to subhead D.—appropriations in aid.

Subhead D.—Appropriations in Aid.

59. Section 15 (1) of the Cork Tramways (Employees' Compensation) Act, 1933, provides for the repayment by the Electricity Supply Board and the Cork Corporation, by means of terminable annuities, of all moneys expended by the Minister for Industry and Commerce under the Act. As stated in my last report the total expenditure was £39,605 9s. 8d., and under the section referred to the Minister for Industry and Commerce, after consultation with the Minister for Finance, has fixed the amount of the annuities to be paid by each of the Bodies mentioned at £1,589 0s. 6d. The annuities are to be paid in each year from 1934 to 1953, and the receipt of £3,178 1s. 0d. in the present account relates to the sums due for 1934.

VOTE 61.—UNEMPLOYMENT INSURANCE AND
UNEMPLOYMENT ASSISTANCE.

Subhead A.—Salaries, Wages, and Allowances.

60. A supplementary estimate was taken to provide for expenditure in connection with the issue, by Branch Managers and

officers in Employment Exchanges, of beef vouchers under the Slaughter of Cattle and Sheep Act, 1934. The extra remuneration paid to Branch Managers for this service, as approved by the Department of Finance, was at the rate of $\frac{3}{4}$ d. for each beef voucher issued.

Subhead J.—Unemployment Assistance.

61. This subhead, which appears for the first time, provides for payments to persons who are qualified to receive assistance under the Unemployment Assistance Act, 1933.

At the date of my report, my examination of these payments had not been completed, but so far as it had been carried out, the results were satisfactory.

Subhead K.—Appropriations in Aid.

62. Under section 25 of the Unemployment Assistance Act, 1933, a sum of £250,000 is to be transferred to the Minister for Industry and Commerce out of the Unemployment Fund in every financial year commencing after 31st March, 1934. This sum was duly transferred in the year under review and credited to appropriations in aid with Department of Finance approval.

It is provided by section 26 of the Unemployment Assistance Act, 1933, that in every financial year commencing after 31st March, 1934, County Borough and Urban Area Councils shall pay to the Minister for Industry and Commerce certain sums based on the rateable value at the beginning of the immediately preceding financial year of such County Boroughs or Urban Areas.

Certificates as to the rateable annual valuations, under the Valuation Acts, of the local bodies concerned, effective from 1st April, 1933, were received by the Department from the Commissioner of Valuation, but the payments received from the local authorities differed in all cases from those due on the basis of the valuations as certified by the Commissioner. I understand that legal advice is being sought on the points involved.

The amount received from the local bodies during the year was £151,005 4s. 6d. and this sum has been credited, with Department of Finance sanction, to appropriations in aid.

Unvouched Payments.

63. As stated in the notes appended to the appropriation account, the Department of Finance has authorized the charge of unvouched payments amounting to £2 17s. 4d. and £351 2s. 9d. to subheads C. and J. respectively. The payments represented poundage on postal orders, and Unemployment Assistance paid

at an Employment Exchange on 15th November, 1934, on which date all the records, with the exception of certain account books, were destroyed by fire.

I am satisfied that the amounts in question are properly chargeable against the vote.

VOTE 63.—POSTS AND TELEGRAPHS.

Losses by Default, etc.

64. The losses borne on the vote for the year ended 31st March, 1935, amounted to £830 2s. 10d., of which £714 7s. 10d. was charged to subhead H.2. and £115 15s. 0d. to subhead O.6. A classified schedule of the losses is appended to each of these subheads. Particulars are given also of ten cases in which cash shortages or misappropriations amounting in all to £2,020 19s. 7d. were discovered; the sums in question were made good and no charge to public funds was necessary.

In paragraph 38 of my report on the accounts for 1931-32 I referred to certain cases of misappropriation of public moneys in which evidence of fraud existed, but prosecution had been waived for various reasons. On the understanding that in future no departure will take place from the procedure generally approved, the Department of Finance has now given its covering sanction to the action taken by the Department of Posts and Telegraphs in the cases under notice.

Claims abandoned.

65. As shown in a note to the account claims amounting to £71 16s. 6d. in respect of damage to Post Office vehicles were abandoned during the year either as irrecoverable or as the result of compromise settlements with the Insurance Companies concerned. I have been informed that the question of negotiation of formal agreements with Insurance Companies under which claims would be settled on a mutual forbearance or halving basis is still under consideration.

Provision of Telegraphists for Railway Work.

66. In paragraph 36 of my report on the accounts for the year ended 31st March, 1930, I referred to the agreements with the railway company under which telegraphists were provided by the Department at certain stations. I have been informed that it has not yet been found possible to arrange a more equitable agreement with the company, but that negotiations are still in progress.

Superannuation Payments.

67. 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 up to 31st March, 1935, was £2,255 12s. 1d.

In paragraph 37 of my report on the accounts for 1931-32 I referred to the case of a Clerical Officer who transferred from the British Service to the Saorstát Post Office and for whom no Civil Service Certificate was issued by the Saorstát Civil Service Commissioners. This officer has since been retired on the ground of ill-health and under authority of the Department of Finance a pension has been awarded to him. Payments under the award are charged to suspense pending the passing of the required legislation. The pension so charged amounted to £53 6s. 1d. at 31st March, 1935.

Stores.

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

In paragraph 46 of my report on the accounts for 1932-33 I referred to the change in the method of financing expenditure in connection with the purchase of stores for other Government Departments. The new procedure outlined therein has been in operation throughout the year under review. Only the cost price of the articles supplied is repaid to the Department of Posts and Telegraphs, no charge being included to cover cost of inspection, warehousing, etc.

In addition to the engineering stores shown in Appendix II as valued at £105,923 on 31st March, 1935, engineering stores to the value of £948 were held on behalf of other Government Departments. Stores other than engineering stores held at that date were valued at £71,989, included in this amount being a sum of £28,304 in respect of such stores held for other Government Departments.

Revenue.

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

Some doubt has existed as to the position concerning rentals in respect of telephones installed in certain lighthouses. It has now been decided by the Minister for Finance that the

incidence of the rentals should be determined on the basis of user of each installation: the rentals to be charged against the Commissioners of Irish Lights in certain cases, and against the Department of Industry and Commerce (Marine Service vote) in others.

Post Office Savings Bank Accounts.

70. The accounts of the Post Office Savings Bank for the year ended 31st December, 1934, 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.

71. 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, 1935, amounted to £14,268; the expenditure on repair works (other than repairs to mechanical transport) amounted to £12,113; and the expenditure on mechanical transport repairs to £2,622.

I observed that certain manufacturing work was undertaken during the year to meet requirements of the Department of Defence, although Department of Finance authority had not been obtained to include the various items in the schedule of articles which the Factory is authorized to manufacture.

VOTE 64.—WIRELESS BROADCASTING.

72. In paragraph 67 of my last report I stated that the arrangements for the cataloguing, filing and custody of the stocks of music and gramophone records were still unsatisfactory. The cataloguing of the music has since been completed, but the work of classifying and registering the gramophone records has not yet been finished.

VOTE 65.—ARMY.

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

73. I referred in my report on the accounts for the year 1932-3 to the delay in applying the new rates of additional pay for soldier tradesmen incorporated in Defence Force regulation 36/1931. This regulation has not yet been put in force, but I understand that the whole question of additional pay has again been reviewed and that revised regulations will be put into operation at an early date.

Subhead B.—Marriage Allowance.

74. Under the terms of Defence Force regulation 15/1932 reduced rates of marriage allowance are payable in respect of soldiers whose re-engagement was approved subsequent to 2nd March, 1932. It appears that owing to lack of co-ordination between certain sections of the Department marriage allowance at the higher rates was issued in respect of a number of soldiers for various periods after the date on which this regulation became applicable to them. The total amount overpaid was £359 12s. 9d., of which £198 18s. 0d. was borne on the Army votes for the years 1932-3 and 1933-4. Arrangements have been made for the gradual recovery of this sum by fortnightly deductions from the marriage allowance payable in respect of the soldiers concerned, and a system of check has been instituted which is deemed to be an adequate safeguard against the recurrence of overpayments of this kind.

Subhead C.—Pay of civilians attached to Units.

75. Included in the expenditure charged to this subhead is the salary of a civilian instructor who was appointed as from 7th January, 1935, to give instruction in mechanical engineering in a school for boy mechanics at the headquarters of the Air Corps. As it appears that the school has not yet been established, and that boy mechanics have not so far been recruited for the Air Corps, I have communicated with the Accounting Officer regarding this charge.

*Subheads—H.—Transport of Troops.**I.—Conveyance of Stores, etc.*

76. The charges paid to the Railway Companies in respect of the transport of troops and conveyance of stores have been the subject of comment by the Public Accounts Committee in its reports on the accounts of previous years. I understand that new arrangements have been come to with the Railway Companies under which more favourable terms have been granted to the Department. Though the agreements have not yet been finally completed the new rates were operative during the year under review, and are reflected in the expenditure charged to these subheads.

*Subheads—J.—Mechanical Transport.**L.—Petrol and Oils.*

77. It is provided in Army regulations that the cost of transport of members of the Volunteer Force when reporting for initial training, re-entry into Army service, annual training, over-night camps, and test mobilizations shall be borne on public funds, and in the Army vote for the year under review a sum

of £150 is provided for this service under subhead Y.2.—Army Reserve. I have noticed, however, that considerable charges have fallen on the above subheads in respect of the use of Army mechanical transport on this service, including the cost of sixteen lorries purchased specifically to meet the requirements of the Volunteer Force. No provision has been made for the transport of reservists under those subheads, and the employment of Army mechanical transport would appear to be contrary to Defence Force regulation 61/1929, which defines the duties and services on which its use is authorized.

Mileage allowance in respect of the use of their private motor cars is payable to certain officers whose duties entail frequent travelling within their areas. From the information available it appeared to me that some of the journeys, for which this allowance was paid, were not made on any of the duties assigned to those officers under the relevant regulation.

Subhead K.—Provisions and Allowances in lieu.

78. 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. The unit costs show a slight change from those of the previous year, and are as follows :—

| <i>Bread.</i> | | 1934-5. | 1933-4. |
|------------------------|-------------------|-------------------|---------|
| Cost of production ... | 1·3 pence per lb. | 1·2 pence per lb. | |
| „ delivered Dublin | 1·4 „ „ | 1·4 „ „ | |
| <i>Meat.</i> | | | |
| Dublin ... | ... 4·6 „ „ | 4·7 „ „ | |
| Curragh ... | ... 4·3 „ „ | 4·4 „ „ | |

Subhead O.—General Stores.

79. In the course of my audit of the accounts of the technical stores and equipment on charge to the Air Corps, I noted that various matters pertaining to the disposal of stores were brought to a conclusion without due regard to the necessity for obtaining approval before final action was taken. They include the withdrawal from service of airframes and engines which were becoming obsolete, the condemnation of new and unused stocks as surplus to requirements, the conversion of engines to provide spare parts, and the replacement of otherwise serviceable stocks by newer material. Stock-taking has not been carried out for a considerable time, though complete stock-taking within definitely prescribed periods would seem to be necessary to the efficiency of the accounting system. It seems also that considerable delay has occurred in bringing to notice losses resulting from damage to and destruction of aircraft. Due partly to the absence of

regulations laying down the procedure to be followed in dealing with matters of this kind, adequate financial control does not appear to have been exercised. I am informed in reply to my inquiries that suitable regulations are now being prepared, and that a complete stock-taking of all stores on charge to the Air Corps has been undertaken. The results of this stock-taking are not yet available.

Subhead P.—Warlike Stores.

80. Under the terms of an agreement for the purchase of two tanks, sums amounting to £6,952 6s. 8d., being two-thirds of the purchase price, were paid in May, 1934, and were charged to this subhead. It was stipulated that the tanks should be delivered not later than 1st February, 1935, but this clause of the agreement was not observed. I am informed, however, that one of the tanks was delivered in November, 1935, and it is hoped that the other will be delivered in May, 1936. In view of the time which has elapsed since the payments referred to were made I have deemed it desirable to draw attention to this transaction.

Subhead X.—Incidental Expenses.

81. In the course of my audit I noticed that officers in charge of areas, who are issued with imprests, provide the Secretaries of Sluagh Committees with funds out of those imprests to defray incidental expenses, and these expenses are included in the charge to this subhead. It appears from the form of certificate furnished to support the charges that some of them are not admissible in so far as they were not incurred in the conduct of recruiting and enlistment in accordance with the relevant regulation. It seems also that the authority of the Department of Finance was not obtained for the issue of imprests out of public moneys to the Secretaries of Committees.

Consequent on the passing of the Damage to Property (Amendment) Act, 1933, the Department of Defence undertook the settlement of claims in respect of loss or damage attributed to the "official" action of Free State forces. *Ex-gratia* payments amounting to £1,439 were made in a number of such cases, and are included in the expenditure accounted for under this subhead.

Subhead Y.2.—Army Reserve.

82. In connection with the organization of the Volunteer Force arrangements were made with civilian medical practitioners for the medical examination of recruits. This service does not appear to have been specifically provided for, but the fees paid during the year, amounting to £1,144 1s. 0d., have been charged to this subhead with the sanction of the Department of Finance.

Subhead Z.—Appropriations in Aid.

83. In the course of audit of the receipts brought to credit of this subhead, I noticed that a military display was organized in connection with a Publicity Association's Gala week, and included among other items displays by the Army gymnastic team, and performances by an Army band. Some military stores were also lent for the occasion. As there seemed to be no authority for the support rendered to the Association in this instance, I have requested that the matter be referred to the Department of Finance for its covering sanction.

Stores.

84. The system of control of and accounting for Barrack Services stores in the Curragh area was the subject of discussion before the Public Accounts Committee when the accounts for the year 1929-30 were being considered. It appears that the unified account system then introduced did not work as satisfactorily as was expected, and the system was reverted to whereby the Curragh is divided into a number of areas, each in charge of a barrack accountant, who is responsible for the safe custody of all stores in his area. The prior sanction of the Department of Finance was not obtained for this change, but I understand that its approval has now been sought.

I had occasion to refer in previous reports to the fact that complete stock-taking is not regularly carried out at some of the large central stores. This work has not been done for a considerable time in some cases, and appropriate certificates to the effect that issues have been made in accordance with regulations and that the book records of stocks have been verified have not been furnished by the officers responsible for the safe custody of these stores. I am in communication with the Accounting Officer on this subject.

Statement of Losses.

85. 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 | | £19 4 3 |
| Deficiencies of stores and other losses not affecting the 1934-5 vote | | £3,827 12 8 |

The latter figure includes £1,093 0s. 8d., in respect of damage caused by fires, £1,571 1s. 9d. in respect of damage to aeroplanes, and £370 12s. 4d. in respect of rents of certain lands at the Curragh which it was found impossible to recover and which were the subject of comment in previous reports.

VOTE 66.—ARMY PENSIONS.

86. The investigation of applications for pensions under the Army Pensions Acts, 1923 to 1932, was continued during the year under review by the Military Service Registration Board and the Army Pensions Board, and awards were made in about 240 cases.

Gratuities amounting to £750 were paid under the Army Pensions Act, 1932, to a number of persons who in the opinion of the law officers did not come within the provisions of that Act, and I have inquired whether it is proposed to write off the amount involved.

Persons whose applications were refused under the Act of 1923 were debarred from again applying under the Act of 1932 by section 14 of the latter Act. It appears, however, that the departmental procedure for dealing with "refusals" under the Act of 1923 was defective, as the law officers have expressed the opinion in a particular case that a refusal was not duly arrived at under this procedure, and, consequently, the applicant concerned was not debarred by section 14 of the Act of 1932 from again applying. In view of this opinion I have inquired of the Accounting Officer whether he is satisfied that the procedure followed in dealing with "refusals" under the Acts of 1927 and 1932 conforms to the requirements of those Acts.

The Military Service Pensions Act, 1934, which amended and extended the Military Service Pensions Acts, 1924 to 1930, came into operation during the year. Under the terms of this Act a Referee was appointed with an Advisory Committee of four members to investigate all applications for the grant of Military Service certificates, and to report to the Minister in the prescribed form on all such applications. The grant of service certificates is based on those reports, and the pensions payable are calculated on the service and rank of the applicants as certified therein. During the year of account payment of pension was made in twelve cases only.

VOTE 67.—EXTERNAL AFFAIRS.

Exchequer Extra Receipts—Fees for Passports, Visas and Consular Services.

87. Certain fees collected by the Department are not covered by the Commissioners for Oaths (Diplomatic and Consular) Fees Regulations, 1934, made under section 3 (1) of the Commissioners for Oaths (Diplomatic and Consular) Act, 1931. I am informed that it is intended to introduce legislation to regularize the collection of the fees referred to.

I am in communication with the Accounting Officer concerning certain other matters relating to these receipts which came under notice in the course of audit.

VOTE 70.—EXPORT BOUNTIES AND SUBSIDIES.

88. The departmental arrangements for the control of expenditure on export bounties and subsidies in 1933-34 continued in the year under review. The Departments responsible for the various headings of expenditure were :—

| | |
|--|--------------------------------------|
| Bounties on exports of Industrial Products | Department of Industry and Commerce. |
| Trial Consignments of Agricultural, etc., products to foreign markets | Department of External Affairs. |
| All other expenditure | Department of Agriculture. |

Details of the expenditure and my comments thereon will be found in the succeeding paragraphs.

Bounties on Exports of Live Stock.

89. The bounties paid on the export of Live Stock amounted to £697,188 9s. 4d., viz. :—

| | £ | s. | d. |
|------------------------|----------|----|----|
| Cattle | 529,772 | 0 | 6 |
| Live Pigs | 78,885 | 16 | 2 |
| Sheep and Lambs | 40,999 | 13 | 0 |
| Horses | 47,530 | 19 | 8 |
| | £697,188 | 9 | 4 |

The rates of bounty payable were :—

Cattle.

From 8th November, 1933, to 31st March, 1934 :—

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

From 1st April, 1934, to 31st December, 1934 :—

- (a) 30s. per head on cattle 2 years old and upwards.
- (b) 15s. per head on cattle 6 months old, but under 2 years.

From 1st January, 1935 :—

- 20s. per head on cattle 2 years old and upwards.

Live Pigs.

From 26th October, 1933, to 31st March, 1934 :—

- (a) $12\frac{1}{2}$ per cent. *ad valorem* on live pigs exported over the land frontier into Northern Ireland.
- (b) 25 per cent. *ad valorem* on live pigs exported through Saorstát Ports.

From 1st April, 1934, to 20th May, 1934 :—

- (a) 10 per cent. *ad valorem* on live pigs exported over the land frontier into Northern Ireland.
- (b) 20 per cent. *ad valorem* on live pigs exported through Saorstát Ports.

Live Pigs exported over the land frontier into Northern Ireland with or without quota certificates :—

From 21st May, 1934 :—10 per cent. *ad valorem*.

Live Pigs exported through Saorstát Ports with quota certificates :—

From 21st May, 1934, to 21st June, 1934 :—25 per cent. *ad valorem*.

From 22nd June, 1934, to 21st October, 1934 :—
25 per cent. *ad valorem*, plus 10s. per pig.

From 22nd October, 1934, to 2nd December, 1934 :—
 $33\frac{1}{3}$ per cent. *ad valorem*.

From 3rd December, 1934 :—28 per cent. *ad valorem*.

Live Pigs exported through Saorstát Ports without quota certificates :—

From 21st May, 1934, to 21st October, 1934 :—20 per cent. *ad valorem*.

From 22nd October, 1934, to 2nd December, 1934 :—
28 per cent. *ad valorem*.

From 3rd December, 1934 :— $22\frac{1}{2}$ per cent. *ad valorem*.

Sheep and Lambs.

From 1st May, 1933, to 31st March, 1934 :—3s. per head.

From 1st April, 1934, to 31st December, 1934 :—
2s. 6d. per head.

Horses.

From 8th November, 1933, to 31st July, 1934 :—

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.

From 1st August, 1934 :—

20 per cent. of the value of the horses as assessed for British Customs duty on all horses exported to Great Britain and Northern Ireland. No bounty to be paid in respect of any horse the value of which as assessed for British Customs duty is less than £10.

The disbursements on account of cattle bounties include *ex-gratia* payments amounting to £246 10s. 6d. in settlement of the claims of certain exporters in respect of cattle, which, but for shipping traffic dislocation on 9th November, 1932, would have been entitled to bounty at the special double rates operating in connection with animals exported on the 8th and 9th November, 1932.

The live pigs exported through Saorstát Ports with quota certificates, in respect of which higher rates of bounty were payable, were pigs consigned to the United Kingdom for conversion into bacon. A quota is allotted to the Saorstát by the British Government for the export of these animals, and the issue of permits and consignment certificates to registered exporters who have been allotted sub-quotas is regulated by the Bacon and Pigs (Regulation of Export) Order, 1933.

Bounties on Exports of Live Stock Products.

90. The payments under this heading totalled £646,623 11s. 6d., made up as follows :—

| | | £ | s. | d. |
|-----------------|--------|----------|----|----|
| Pig Products | | 567,001 | 10 | 2 |
| Beef and Veal | | — | | |
| Mutton and Lamb | | 10,779 | 1 | 4 |
| Calf Skins | | 68,843 | 0 | 0 |
| | | £646,623 | 11 | 6 |

The authorized rates of bounty were :—

Pig Products.

Bacon, Hams, and other cured pigs' meat.

From 2nd October, 1933, to 31st March, 1934 :—
16s. per cwt.

From 1st April, 1934, to 20th May, 1934 :—12s. per
cwt.

From 21st May, 1934, to 1st July, 1934 :—20s. per cwt.

Special rates for the month of June, 1934, in addition to 20s. per cwt. :—

- (a) 4s. for each cwt. exported in excess of two-fifths of the quota allotted to each firm.
- (b) 2s. per cwt., in addition, to all firms which filled their quota for the month, a margin of 2 per cent. being allowed.

From 2nd July, 1934, to 31st August, 1934—28s. per cwt.

From 1st Sept., 1934, to 2nd Dec., 1934—24s. per cwt.

From 3rd December, 1934—20s. per cwt.

Pork.

From 2nd Oct., 1933, to 31st March, 1934—12s. per cwt.

From 1st April, 1934, to 30th Sept., 1934—9s. per cwt.

From 1st Oct., 1934, to 2nd Dec., 1934—15s. per cwt.

From 3rd December, 1934—12s. per cwt.

Plucks.

From 26th September, 1932—5s. per cwt.

Beef and Veal.

From 22nd May, 1933, to 31st March, 1934 ; and

From 4th June, 1934, to 31st March, 1935 :—

Bullock and Heifer Beef and Veal—7s per. cwt.

Cow and Bull Beef—3s. 6d. per cwt.

Mutton and Lamb.

From 1st May, 1933, to 10th June, 1934—10s. per cwt.

From 11th June, 1934—16s. per cwt.

Calf Skins.

From 3rd April, 1934, to 31st July, 1934—10s. per skin.

The export of bacon to the United Kingdom was also subject to the quota restrictions and regulations referred to in the previous paragraph.

I am in communication with the Accounting Officer as to the circumstances in which bounty at full rates was paid on exports of bacon consigned under bond.

The export of beef and veal to the United Kingdom was prohibited on and from 1st January, 1934. With a view to developing a continental trade the rates of bounty previously in force were renewed for the period 4th June, 1934, to 31st March, 1935, but no claims came in course of payment during the financial year 1934-35.

Bounties on Exports of Dairy Produce.

91. The payments under this heading amounted to £803,523 2s. 0d., viz.:—

| | £ | s. | d. |
|----------------------------|----------|----|----|
| Creamery Butter | 713,466 | 18 | 2 |
| Factory Butter | 56,785 | 12 | 7 |
| Cream | 23,885 | 12 | 11 |
| Other Milk Products | 9,384 | 18 | 4 |
| | £803,523 | 2 | 0 |

The rates of subsidy paid on exports of creamery butter to the United Kingdom varied with the levy and bounty payable under the Dairy Produce (Price Stabilisation) Act, 1932, and with the prices ruling on the British market, and were as follows:—

| 1934. | Per Cwt. |
|-------------------------|----------|
| | s. d. |
| April | 27 0 |
| May 1-17 | 25 0 |
| May 18-August 31 | 31 0 |
| September | 38 8 |
| October | 40 4 |
| November 1-3 | 38 10 |
| November 5 | 36 8 |

The rates of subsidy paid on exports to places outside Great Britain and Northern Ireland were generally lower than those payable on creamery butter exported to the United Kingdom.

During the latter half of the financial year an official scheme for the purchase of butter and its sale on the home, British, and continental markets was operated by the Dairy Disposal Company. As in the previous year, the Company was indemnified against loss.

The butter purchased amounted to 32,168 cwts., at a cost of £221,569 10s. 1d. 26,726 $\frac{3}{4}$ cwts., costing £184,545 5s. 1d., were exported to Belgium, Germany, and the United Kingdom, and the balance of 5,441 $\frac{1}{4}$ cwts. was sold on the home market. The subsidy paid on the quantity exported represented the sum necessary, with the bounty paid from the Butter Fund and the Dairy Produce (Price Stabilisation) Fund (£63,921 15s. 5d.), to bring the net receipts (£96,212 2s. 5d.) up to the purchase price. The amount was £24,411 7s. 3d., of which £18,879 10s. 0d., is charged in this account.

The amount due to the Company after payment of bounty and subsidy is £1,805 6s. 11d., and relates mainly to Bank Interest on Overdraft (£1,731 0s. 9d.), Commission on Sales (£730 9s. 1d.), and Bad Debts (£77), less profit on Home Sales (£770 17s. 10d.).

Subsidy at the maximum approved rate of 27s. per cwt. was paid on non-creamery butter exported to the United Kingdom

during the year. On other exports the rate in force was 14s. 6d. per cwt.

The rates of subsidy on other milk products were fixed in such a manner that the receipts to the producers of these commodities were approximately equivalent, on a milk basis, to the receipts that would have been obtained if the milk had been utilized for the production of creamery butter.

Bounties on Exports of Poultry and Eggs.

92. The payments totalled £799,397 16s. 2d., viz.:—

| | | £ | s. | d. |
|--------------|-----|----------|----|----|
| Dead Poultry | ... | 308,394 | 6 | 2 |
| Live Turkeys | ... | 4,411 | 5 | 10 |
| Eggs | ... | 486,592 | 4 | 2 |
| | | £799,397 | 16 | 2 |

The rates of bounty sanctioned were:—

| <i>Dead Poultry.</i> | 8th Nov., 1933, to 13th May, 1934. Per lb. | 14th May, 1934, to 31st Dec., 1934. Per lb. | From 1st Jan., 1935. Per lb. |
|----------------------|--|---|---------------------------------------|
| Turkeys ... | 3d. | 5d. | 3d. |
| Guinea Fowl ... | 2d. | 4d. | 3½d. |
| Other Poultry ... | 3½d. | 5½d. | 3½d. |

Live Turkeys.

From 3rd December, 1934, to 31st January, 1935—Equivalent of the British duty.

| <i>Eggs (in Shell).</i> | From 1st May, 1933, to 13th May, 1934. Per Gt. Hundred. | From 14th May, 1934, to 12th Aug., 1934. Per Gt. Hundred. | From 13th Aug., 1934, to 31st Dec., 1934. Per Gt. Hundred. | From 1st Jan., 1935. Per Gt. Hundred. |
|-------------------------|---|---|--|---|
| | s. d. | s. d. | s. d. | s. d. |
| Extra Selected ... | 2 0 | 4 0 | 3 0 | 2 0 |
| Selected ... | 2 0 | 4 0 | 3 0 | 2 0 |
| Medium ... | 1 7 | 3 7 | 2 7 | 1 7 |
| Pullets ... | 1 3 | 3 3 | 2 3 | Nil |
| Duck ... | 1 7 | 3 7 | 2 7 | 1 7 |
| Preserved ... | 2 0 | 4 0 | 3 0 | 3 0 |

Eggs (not in shell).

From 1st May, 1933 :—Frozen liquid eggs or frozen liquid whites or yolks of eggs—12s. 6d. per cwt.

During the year, bounty at the rates indicated was paid on all exports, including exports under bond. I understand, however,

that as from 8th April, 1935, reduced rates have been prescribed for dead poultry and eggs (in shell) exported under bond, in respect of which satisfactory evidence of payment of British Customs duty is not forthcoming, and also for eggs (in shell) exported to the Isle of Man, where the import duty is 10 per cent., as compared with 40 per cent. on imports into Great Britain and Northern Ireland.

Bounties on Exports of other Agricultural Products.

93. The payments amounted to £14,502 10s. 5d., and related to export of Potatoes.

The rates of bounty authorized were :—

Exports from Scheduled Districts :—

From 22nd February, 1934 ... 25s. per ton.

Exports from other Districts :—

From 22nd February, 1934 :—

To the United Kingdom ... 17s. 6d. per ton.

To other countries ... 20s. per ton.

From 1st March, 1934 :—

To France ... 25s. per ton.

New Potatoes.

Exports to United Kingdom :—

From Scheduled Districts :—

25th May, 1934, to 30th June, 1934 ... £4 per ton.

July and August, 1934 ... £2 per ton.

From other Districts :—

25th May, 1934, to 30th June, 1934 ... £4 per ton.

July and August, 1934 ... 37s. 6d. per ton.

Bounties on Exports of Fish.

94. The payments under this heading related to the following—

| | £ | s. | d. |
|----------------------|--------|----|----|
| Lobsters ... | 2,160 | 14 | 0 |
| Other Shell Fish ... | 1,731 | 8 | 4 |
| Fresh Water Eels ... | 92 | 16 | 11 |
| | £3,984 | 19 | 3 |

The bounties authorized were based on the amount of the Customs duty paid on importation into Great Britain, calculated as follows :—

Periwinkles and Mussels ... The amount of the British Customs duty paid.

Escallops and Fresh Water

Eels ... One-half of the amount of the British Customs duty paid.

Lobsters ... Three-quarters of the amount of the British Customs duty paid.

Bounties on Exports of Industrial Products.

95. These bounties were continued on the same conditions as in previous years. The total amount paid in 1934-35 was £79,139 6s. 11d., of which £883 17s. 4d. related to a subsidy of 6d. per ton, in addition to bounty, paid on exports of macadam and gravel.

Trial Consignments, etc.

96. The expenditure under this heading includes £16,320 2s. 8d., being the total charges relating to 12 consignments of eggs to Spain during the year; £292 10s. 0d. paid to exporters of cattle to Morocco and representing (a) contributions towards the freight charges incurred and (b) an *ex-gratia* grant of 5s. per head in compensation for the reduction of the rate of bounty from 35s. to 30s. per head on 1st April, 1934; and £28 3s. 5d. in discharge of outstanding liabilities in connection with consignments forwarded in 1933-34.

Of the receipts, £2,663 17s. 5d. relates to consignments forwarded in 1933-34 and £16,373 14s. 10d. to receipts in respect of the consignments of eggs to Spain in the year under review. The sum of £16,373 14s. 10d., with the addition of a further amount of £1 14s. 10d., received and brought to account in the year 1935-36, represents the total receipts on foot of the consignments of eggs referred to.

In my report last year I referred to certain cases in which claims under policies of insurance against loss or damage to consignments in transit remained outstanding. One case was settled on the Insurance Company concerned paying an additional £50. This amount has been received and is brought to account in the year 1935-36. I am informed that it is hoped to reach a settlement at an early date in the remaining outstanding case.

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

(*Árd Scrúdóir*).

EXCHEQUER AND AUDIT DEPARTMENT,

DUBLIN, 4th March, 1936.

PUBLIC SERVICES.

xliii

APPROPRIATION ACCOUNTS, 1934-35.

SUMMARY.

| Page. | No. of Vote. | SERVICE. | Estimated Expenditure (Gross). | Estimated Appropriations in Aid. | Net Supply Grant. | Actual Expenditure (Gross). | | Appropriations in Aid Realized. | | Net Expenditure. | | Expenditure (Gross) compared with Estimate. | | Appropriations in Aid compared with Estimate. | | Amount to be surrendered. | Exchequer Extra Receipts. | | No. of Vote. | |
|-------|--------------|--|--------------------------------|----------------------------------|-------------------|-----------------------------|-------------|---------------------------------|----------------|------------------|-------------|---|------------|---|---------------|---------------------------|---------------------------|--------------|--------------|----|
| | | | | | | £ | s. d. | £ | s. d. | £ | s. d. | £ | s. d. | £ | s. d. | | £ | s. d. | | £ |
| 2 | 1 | GOVERNOR-GENERAL'S ESTABLISHMENT ... | £ 2,246 | — | £ 2,246 | £ 1,905 | s. 19 d. 2 | £ — | s. — d. — | £ 1,905 | s. 19 d. 2 | £ 340 | s. 0 d. 10 | £ — | s. — d. — | £ 340 | s. 0 d. 10 | £ — | s. — d. — | 1 |
| 3 | 2 | OIREACHTAS ... | 112,621 | — | 112,621 | 111,018 | 1 8 | — | — | 111,018 | 1 8 | 1,602 | 18 4 | — | — | 1,602 | 18 4 | — | 534 17 9 | 2 |
| 5 | 3 | DEPARTMENT OF THE PRESIDENT OF THE EXECUTIVE COUNCIL ... | 11,568 | — | 11,568 | 10,712 | 4 7 | — | — | 10,712 | 4 7 | 855 | 15 5 | — | — | 855 | 15 5 | — | — | 3 |
| 7 | 4 | COMPTROLLER AND AUDITOR-GENERAL ... | 15,874 | — | 15,874 | 14,643 | 1 8 | — | — | 14,643 | 1 8 | 1,230 | 18 4 | — | — | 1,230 | 18 4 | 363 | 597 8 9 | 4 |
| 9 | 5 | OFFICE OF THE MINISTER FOR FINANCE ... | 61,941 | — | 61,941 | 58,920 | 0 11 | — | — | 58,920 | 0 11 | 3,020 | 19 1 | — | — | 3,020 | 19 1 | 500 | 1,701 11 4 | 5 |
| 11 | 6 | OFFICE OF THE REVENUE COMMISSIONERS ... | 741,055 | 18,455 | 722,600 | 698,209 | 14 7 | 21,747 3 1 | 676,462 11 6 | 42,845 5 5 | 3,292 3 1 | 46,137 8 6 | — | — | 50,911 9 4 | 3,800,000 0 0 | 399,000 | 401,618 18 7 | 7 | |
| 15 | 7 | OLD AGE PENSIONS ... | 3,457,300 | 400 | 3,456,900 | 3,407,218 | 15 8 | 1,230 5 0 | 3,405,988 10 8 | 50,081 4 4 | 830 5 0 | 50,911 9 4 | — | — | 50,911 9 4 | 3,800,000 0 0 | 399,000 | 401,618 18 7 | 8 | |
| 17 | 8 | LOCAL LOANS ... | 4,200,000 | — | 4,200,000 | 400,000 0 0 | — | — | 400,000 0 0 | 3,800,000 0 0 | — | — | — | — | 3,800,000 0 0 | 3,800,000 0 0 | 399,000 | 401,618 18 7 | 9 | |
| 18 | 9 | COMMISSIONS AND SPECIAL INQUIRIES ... | 11,502 | — | 11,502 | 9,007 11 2 | — | — | 9,007 11 2 | 2,494 8 10 | — | 2,494 8 10 | — | — | 2,494 8 10 | — | — | — | 10 | |
| 22 | 10 | OFFICE OF PUBLIC WORKS ... | 111,705 | 11,675 | 100,030 | 105,872 14 11 | 14,103 8 7 | 91,769 6 4 | 5,832 5 1 | 2,428 8 7 | — | 8,260 13 8 | — | — | 8,260 13 8 | — | — | 15 0 | 11 | |
| 26 | 11 | PUBLIC WORKS AND BUILDINGS ... | 825,492 | 69,929 | 755,563 | 756,740 11 3 | 64,922 6 1 | 691,818 5 2 | 68,751 8 9 | — | 5,006 13 11 | 63,744 14 10 | — | — | 63,744 14 10 | — | — | 15 0 0 | 12 | |
| 53 | 12 | STATE LABORATORY ... | 6,574 | — | 6,574 | 6,312 5 1 | — | 6,312 5 1 | 261 14 11 | — | — | 261 14 11 | — | — | 261 14 11 | — | — | 234 11 0 | 13 | |
| 54 | 13 | CIVIL SERVICE COMMISSION ... | 18,790 | — | 18,790 | 18,170 0 7 | — | 18,170 0 7 | 619 19 5 | — | — | 619 19 5 | — | — | 619 19 5 | — | — | 4,538 19 1 | 14 | |
| 56 | 14 | PROPERTY LOSSES COMPENSATION ... | 110,750 | — | 110,750 | 37,022 12 10 | — | 37,022 12 10 | 73,727 7 2 | — | — | 73,727 7 2 | — | — | 73,727 7 2 | — | — | 217 13 8 | 15 | |
| 57 | 15 | PERSONAL INJURIES COMPENSATION ... | 1,833 | — | 1,833 | 1,769 16 6 | — | 1,769 16 6 | 63 3 6 | — | — | 63 3 6 | — | — | 63 3 6 | — | — | — | 16 | |
| 58 | 16 | SUPERANNUATION AND RETIRED ALLOWANCES ... | 455,595 | 1,000 | 454,595 | 440,066 9 5 | 349 5 0 | 439,717 4 5 | 15,528 10 7 | — | — | 14,877 15 7 | — | — | 14,877 15 7 | — | — | 46 4 4 | 17 | |
| 61 | 17 | RATES ON GOVERNMENT PROPERTY ... | 98,150 | 3,100 | 95,050 | 88,726 0 5 | 3,137 1 2 | 85,588 19 3 | 9,423 19 7 | — | 37 1 2 | 9,461 0 9 | — | — | 9,461 0 9 | — | — | — | 18 | |
| 62 | 18 | SECRET SERVICE ... | 25,000 | — | 25,000 | 10,675 9 11 | — | 10,675 9 11 | 14,324 10 1 | — | — | 14,324 10 1 | — | — | 14,324 10 1 | — | — | — | 19 | |
| 63 | 19 | TARIFF COMMISSION ... | 4,732 | — | 4,732 | 3,917 12 5 | — | 3,917 12 5 | 814 7 7 | — | — | 814 7 7 | — | — | 814 7 7 | — | — | — | 20 | |
| 64 | 20 | EXPENSES UNDER THE ELECTORAL ACT AND THE JURIES ACT ... | 18,000 | — | 18,000 | 16,917 8 6 | — | 16,917 8 6 | 1,082 11 6 | — | — | 1,082 11 6 | — | — | 1,082 11 6 | — | — | — | 21 | |
| 65 | 21 | MISCELLANEOUS EXPENSES ... | 9,830 | — | 9,830 | 8,467 17 10 | — | 8,467 17 10 | 1,362 2 2 | — | — | 1,362 2 2 | — | — | 1,362 2 2 | — | — | — | 22 | |
| 67 | 22 | STATIONERY AND PRINTING ... | 143,267 | 29,095 | 114,172 | 141,989 16 3 | 29,727 13 3 | 112,262 3 0 | 1,277 3 9 | — | 632 13 3 | 1,909 17 0 | — | — | 1,909 17 0 | — | — | 16 18 9 | 23 | |
| 71 | 23 | VALUATION AND BOUNDARY SURVEY ... | 36,661 | 6,895 | 29,766 | 34,330 3 11 | 7,046 8 0 | 27,283 15 11 | 2,330 16 1 | — | 151 8 0 | 2,482 4 1 | — | — | 2,482 4 1 | — | — | — | 24 | |
| 73 | 24 | ORDNANCE SURVEY ... | 38,712 | 3,800 | 34,912 | 37,516 9 7 | 4,654 5 9 | 32,862 3 10 | 1,195 10 5 | — | 854 5 9 | 2,049 16 2 | — | — | 2,049 16 2 | — | — | 296 18 7 | 25 | |
| 75 | 25 | SUPPLEMENTARY AGRICULTURAL GRANTS ... | 1,370,989 | — | 1,370,989 | 1,370,989 0 0 | — | 1,370,989 0 0 | — | — | — | — | — | — | — | — | — | — | 26 | |
| 76 | 26 | LAW CHARGES ... | 66,204 | 1,300 | 64,904 | 66,750 17 5 | 2,263 3 0 | 64,487 14 5 | 2,916 6 2 | 546 17 5 | 963 3 0 | *416 5 7 | 500 | 500 5 3 | 500 5 3 | — | — | — | 27 | |
| 79 | 27 | HAULBOWLINE DOCKYARD ... | 5,395 | — | 5,395 | 2,478 13 10 | — | 2,478 13 10 | 326 11 6 | — | — | 326 11 6 | — | — | 326 11 6 | — | — | 3,090 3 5 | 28 | |
| 81 | 28 | UNIVERSITIES AND COLLEGES ... | 158,450 | — | 158,450 | 158,123 8 6 | — | 158,123 8 6 | 326 11 6 | — | — | 326 11 6 | — | — | 326 11 6 | — | — | 1,248 3 1 | 29 | |
| 83 | 29 | ELECTRICAL BATTERY DEVELOPMENT ... | 16,000 | — | 16,000 | 16,000 0 0 | — | 16,000 0 0 | — | — | — | — | — | — | — | — | — | — | — | 30 |
| 84 | 30 | QUIT RENT OFFICE ... | 4,148 | — | 4,148 | 3,505 6 3 | — | 3,505 6 3 | 642 13 9 | — | — | 642 13 9 | — | — | 642 13 9 | — | — | — | 31 | |
| 85 | 31 | REMUNERATION FOR COST OF MANAGEMENT OF GOVERNMENT STOCKS ... | 13,530 | — | 13,530 | 13,464 17 3 | — | 13,464 17 3 | 65 2 9 | — | — | 65 2 9 | — | — | 65 2 9 | — | — | — | 32 | |
| 86 | 32 | OFFICE OF THE MINISTER FOR JUSTICE ... | 34,588 | — | 34,588 | 32,497 2 11 | — | 32,497 2 11 | 2,090 17 1 | — | — | 2,090 17 1 | — | — | 2,090 17 1 | — | — | 161 17 4 | 33 | |
| 88 | 33 | GÁRDA SÍOCHÁNA ... | 1,826,453 | 7,990 | 1,818,463 | 1,810,671 17 11 | 10,249 17 9 | 1,800,422 0 2 | 15,781 2 1 | — | 2,259 17 9 | 18,040 19 10 | 3,600 | 6,110 13 8 | 18,040 19 10 | 3,600 | 6,110 13 8 | — | 34 | |
| 92 | 34 | PRISONS ... | 79,857 | 7,700 | 72,157 | 78,395 1 7 | 7,968 18 3 | 70,426 3 4 | 1,461 18 5 | — | 268 18 3 | 1,730 16 8 | — | — | 1,730 16 8 | — | — | — | 35 | |
| 95 | 35 | DISTRICT COURT ... | 38,733 | — | 38,733 | 37,233 16 11 | — | 37,233 16 11 | 1,499 3 1 | — | — | 1,499 3 1 | — | — | 1,499 3 1 | — | — | — | 36 | |
| 96 | 36 | SUPREME COURT AND HIGH COURT OF JUSTICE ... | 52,225 | 2,810 | 49,415 | 49,856 4 11 | 2,118 19 1 | 47,737 5 10 | 2,368 15 1 | — | — | 1,677 14 2 | 6,300 | 3,320 11 2 | 1,677 14 2 | 6,300 | 3,320 11 2 | — | 37 | |
| 98 | 37 | | | | | | | | | | | | | | | | | | | |

APPROPRIATION ACCOUNTS— PUBLIC SERVICES, 1934-35.

GOVERNOR-GENERAL'S ESTABLISHMENT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935, 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 ... | 621 | 366 1 3 | 254 | 18 | 9 | — | | |
| B.—Allowance to Governor-General for Expenses ... | 1,200 | 1,200 0 0 | — | | | — | | |
| C.—Travelling Expenses ... | 75 | — | 75 | 0 | 0 | — | | |
| D.—Telegrams and Telephones | 50 | 39 17 11 | 10 | 2 | 1 | — | | |
| E.—Allowance to Governor-General for Motor Car ... | 300 | 300 0 0 | — | | | — | | |
| TOTAL£ | 2,246 | 1,905 19 2 | | | | — | | |
| Surplus to be surrendered £ | | | 340 | 0 | 10 | | | |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings due to (a) change of Private Secretary and (b) the amount payable in respect of cost of living Bonus being less than was anticipated.

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

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

24 Deire Fomhair, 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.

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

OIREACHTAS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935, 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 | 50,961 17 0 | 388 3 0 | | — | |
| B.—Travelling Expenses of Teachtaí | 8,000 | 6,873 2 8 | 1,126 17 4 | | — | |
| SEANAD ÉIREANN. | | | | | | |
| C.—Salaries and Allowances of Seanadóirí | 22,470 | 22,238 2 8 | 231 17 4 | | — | |
| D.—Travelling Expenses of Seanadóirí | 850 | 993 9 8 | — | | 143 9 8 | |
| OIREACHTAS. | | | | | | |
| E.—Salaries, Wages, and Allowances of Officers and Staff of the Oireachtas ... | 28,936 | 28,495 16 10 | 440 3 2 | | — | |
| F.—Travelling and Incidental Expenses of Officers and Staff of the Oireachtas | 355 | 303 19 5 | 51 0 7 | | — | |
| G.—Telegrams and Telephones | 500 | 526 13 5 | — | | 26 13 5 | |
| H.—Witnesses' Expenses | 25 | — | 25 0 0 | | — | |
| I.—Inter-Parliamentary Union (Saorstát Éireann Group) Grant-in-Aid | 125 | 125 0 0 | — | | — | |
| J.—Oireachtas Restaurant : Contribution in respect of Catering Expenses:— | | | | | | |
| <i>Original</i> Nil | | | | | | |
| <i>Supplementary</i> £500 | 500 | 500 0 0 | — | | — | |
| | £ 113,111 | 111,018 1 8 | 2,263 1 5 | | 170 3 1 | |
| <i>Deduct :—</i> | | | | | | |
| Anticipated Savings on various Subheads (See Supplementary Estimate) | 490 | — | 490 0 0 | | — | |
| <i>TOTAL :—</i> | | | | | | |
| <i>Original</i> £112,611 | | | | | | |
| <i>Supplementary</i> 10 | —£ | 112,621 | 111,018 1 8 | 1,773 1 5 | 170 3 1 | |
| Surplus to be surrendered | | | ... £1,602 18 4 | | | |
| | | | Estimated. | | Realized. | |
| Extra Receipts payable to Exchequer:— | | | £ | | £ s. d. | |
| Repayment on account of Grants-in-Aid to Joint House Committee | | | — | | 534 0 6 | |
| Sundries | | | — | | 17 3 | |
| | | | | | £534 17 9 | |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to vacancies on death of Teachtaí and to over-estimation of Income Tax liability, modified by payment of arrears of an allowance due in respect of previous period.
- B., D., F. and G.—Expenditure cannot be accurately estimated.
- C.—Savings due to the Triennial Elections to Seanad Éireann and to casual vacancies on death of Seanadóirí, modified by payment of arrears of an allowance due in respect of previous period.
- E.—Savings due to (a) vacancies on the establishment and (b) the amount payable in respect of cost of living Bonus being less than was anticipated.
- H.—No claims came in course of payment in the period covered by this Account.

EXTRA REMUNERATION (exceeding £30).

From this Vote (Subhead E.), a Clerical Officer received £36 5s. 6d. in respect of overtime; and from Vote 49 (Science and Art) two Translators received £43 10s. 0d. and £96 17s. 0d., respectively, in respect of Publications in Irish; the latter received, in addition, a fee of £2 2s. 0d. from Vote 64 (Wireless Broadcasting).

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
30 Mí na Samhna, 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.

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, 1935, compared with the Sum Granted, for the Salaries and Expenses of the DEPARTMENT OF THE PRESIDENT OF THE EXECUTIVE COUNCIL (No. 16 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 ... | 10,463 | 10,044 0 10 | 418 19 2 | --- |
| B.--Travelling Expenses ... | 400 | 4 10 0 | 395 10 0 | --- |
| C.--Incidental Expenses ... | 85 | 106 13 2 | --- | 21 13 2 |
| D.--Telegrams and Telephones | 270 | 207 0 7 | 62 19 5 | --- |
| F.--Allowance to President for Motor Car ... | 350 | 350 0 0 | --- | --- |
| TOTAL ...£ | 11,568 | 10,712 4 7 | 877 8 7 | 21 13 2 |
| Surplus to be surrendered ... | | | £855 15 5 | |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to the amounts payable in respect of Income Tax liability and cost of living Bonus being less than was anticipated and to vacancies on 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 £275 in respect of an allowance as Expert Adviser to the President of the Executive Council.

From Vote 13 (Civil Service Commission) the Secretary of this Department received £150 in respect of an allowance as Civil Service Commissioner.

The Accounts of other Departments include £127 12s. 1d. in respect of salary, etc. of officers on loan to this Department.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

7 Mí na Nodlag, 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.

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

COMPTROLLER AND AUDITOR-GENERAL.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935, 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 | 11,434 | 10,667 4 4 | 766 15 8 | — |
| B.—Travelling Expenses ... | 50 | 46 7 4 | 3 12 8 | — |
| C.—Incidental Expenses ... | 100 | 83 6 5 | 16 13 7 | — |
| NATIONAL INSURANCE AUDIT. | | | | |
| D.—Salaries ... | 3,630 | 3,402 14 9 | 227 5 3 | — |
| E.—Travelling Expenses ... | 650 | 440 6 1 | 209 13 11 | — |
| F.—Incidental Expenses ... | 10 | 3 2 9 | 6 17 3 | — |
| TOTAL ...£ | 15,874 | 14,643 1 8 | | — |
| Surplus to be surrendered | | ... | £ 1,230 18 4 | |

| | Estimated. | Realized. |
|--|------------|-----------|
| | £ | £ s. d. |
| EXTRA RECEIPTS PAYABLE TO EXCHEQUER :— | | |
| Audit Fees ... | 80 | 160 0 0 |
| Repayment in respect of salary and pension liability of an officer seconded to the Dairy Disposal Co., Ltd. ... | 283 | 287 0 1 |
| Repayment in respect of salary and pension liability of an officer seconded to Sea Fisheries Association of Saorstát Éireann, Ltd. ... | — | 150 8 8 |
| | £363 | £597 8 9 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to vacancies remaining unfilled, and to the fact that the rate of Bonus payable was less than was provided for in the Estimate.
- B.—Audits involving travelling and subsistence expenses were not carried out to the extent anticipated.
- C.—The expenditure on telephones and messenger's uniform was less than anticipated.
- D.—Savings due to vacancies remaining unfilled, and to the fact that the rate of Bonus payable was less than was provided for in the Estimate.
- E.—Following the unification of Approved Societies under the National Health Insurance Act, 1933, the expenditure on audits outside Dublin was considerably reduced.
- F.—The expenditure on carriage was less than anticipated.

NOTE.—This Account includes a sum of £12 1s. 0d. in respect of the salary of an officer on loan to the Office of the Revenue Commissioners (Vote No. 6).

J. MAHER,

Accounting Officer.

Exchequer and Audit Department,
6th November, 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.

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

OFFICE OF THE MINISTER FOR FINANCE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935,
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 Allow- ances | 53,445 | 50,721 3 1 | 2,723 16 11 | — |
| B.—Travelling Expenses ... | 200 | 42 10 1 | 157 9 11 | — |
| C.—Incidental Expenses ... | 280 | 241 17 0 | 38 3 0 | — |
| D.—Telegrams and Telephones | 530 | 496 18 3 | 33 1 9 | — |
| PAYMASTER-GENERAL'S OFFICE (including TEACHERS' PENSION OFFICE). | | | | |
| E.—Salaries, Wages, and Allow- ances | 7,401 | 7,340 15 3 | 60 4 9 | — |
| F.—Travelling and Incidental Expenses | 85 | 76 17 3 | 8 2 9 | — |
| TOTAL ... £ | 61,941 | 58,920 0 11 | | — |
| Surplus to be surrendered £ | | | 3,020 19 1 | |

| | Estimated. | Realized. |
|---|------------|------------|
| | £ | £ s. d. |
| Extra Receipts payable to Exchequer ... | 500 | 1,701 11 4 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings due to (a) vacancies in the establishment; (b) the provision for Temporary Clerical Assistance proving excessive; and (c) the amount payable in respect of cost of living Bonus being less than was anticipated. These savings were modified by changes in the establishment.

B., C., D. and F.—Expenditure is variable and cannot be closely estimated.

E.—Saving due to (1) a vacancy on the establishment; and (2) the amount payable in respect of cost of living Bonus being less than was anticipated.

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 £500 remuneration as a member of the Commission; from the Vote for the Civil Service Commission a Principal Officer of this Department received £140 18s. 8d. in respect of an allowance (£150 per annum) as a Civil Service Commissioner; and from Cómhlucht Siúicire Éireann, Teo., an Assistant Principal received £412 10s. 0d. in respect of his services as part-time Director, surrendering to the Exchequer in respect of official time given to the business of the Company the amount of £112 10s. 0d. From this Vote (Subhead A.) a Clerical Officer received £32 8s. 8d. in respect of overtime, and from the Vote for Commissions and Special Inquiries a Junior Administrative Officer of this Department received a gratuity of £60 as Secretary to the Committee of Inquiry into Resignations and Dismissals from the Royal Irish Constabulary.

The amount charged against Subhead A. includes the sum of £1,016 14s. 0d., 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 £663 6s. 4d. in respect of salary, etc., of officers on loan to this Department.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
30 Mí na Samhna, 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.

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, 1935, 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 and 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, Wages, and Allowances, etc. ... | 652,775 | 614,739 16 5 | 38,035 | 3 7 | — | |
| B.—Travelling Expenses ... | 27,800 | 21,520 2 1 | 6,279 | 17 11 | — | |
| C.—Removal Expenses ... | 2,400 | 2,152 3 9 | 247 | 16 3 | — | |
| D.—Poundage to Distributor of Stamps ... | 390 | 335 8 5 | 54 | 11 7 | — | |
| E.—Remuneration, etc., to Collectors and Assessors of Taxes, etc. ... | 44,170 | 43,729 12 9 | 440 | 7 3 | — | |
| F.—Carriage of Parcels, Advertisements, etc. ... | 750 | 665 1 11 | 84 | 18 1 | — | |
| G.—Machinery and Repairs in Stamping Branch, Dies, Plates, etc. ... | 1,200 | 1,337 9 3 | — | | 137 | 9 3 |
| H.—Telegrams and Telephones ... | 2,950 | 2,908 1 0 | 41 | 19 0 | — | |
| I.—Uniform Clothing ... | 1,150 | 1,211 10 5 | — | | 61 | 10 5 |
| J.—Boat Hire, Cycles and other Conveyances ... | 450 | 502 16 3 | — | | 52 | 16 3 |
| JJ.—Motor Cycles for Frontier Patrols ... | 1,500 | 3,470 11 4 | — | | 1,970 | 11 4 |
| K.—Revenue Instruments, etc. ... | 330 | 285 9 6 | 44 | 10 6 | — | |
| L.—Law Charges, Expenses of Prosecutions, Fees, Rewards, etc. ... | 4,250 | 4,556 6 5 | — | | 306 | 6 5 |
| M.—Incidental Expenses ... | 180 | 234 12 8 | — | | 54 | 12 8 |
| N.—Provision of Rooms for Official Purposes ... | 560 | 450 19 1 | 109 | 0 11 | — | |

| 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 | 9 13 4 | 90 | 6 8 | — | — |
| P.—Handbook on Income Tax Law—Grant-in-Aid ... | 100 | 100 0 0 | — | — | — | — |
| GROSS TOTAL ...£ | 741,055 | 698,209 14 7 | 45,428 | 11 9 | 2,583 | 6 4 |
| | | | Surplus of Gross Estimate over Expenditure. £42,845 5 5 | | | |
| Deduct :— | Estimated. | Realized. | Surplus of Appropriations in Aid realized. £3,292 3 1 | | | |
| Q.—Appropriations in Aid ... | 18,455 | 21,747 3 1 | Total Surplus to be surrendered. £46,137 8 6 | | | |
| NET TOTAL ...£ | 722,600 | 676,462 11 6 | | | | |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving is due mainly to (a) the fact that the provision (£16,200) for increased staff in connection with the Unemployment Assistance Act was not utilized, (b) a saving of approximately £3,500 in the cost of living Bonus and (c) posts unfilled for the whole or part of the year, and vacancies through deaths, resignations, dismissals, etc.
- B.—The provision (£3,500) to meet the anticipated additional travelling arising out of the Unemployment Assistance Act was not utilized. The balance of the saving is due to a reduction in the amount of travelling.
- C.—In anticipation of a re-scheming of Stations the number of removals was less than normal.
- D.—Stamp sales at the Stock Exchange were less than anticipated.
- E.—The saving is due to a decrease in the amount paid to Banks, Stockbrokers, etc., for work performed under Section 6 of the Finance Act, 1924.
- F.—The expenditure on carriage of stores, etc., was less than anticipated.
- G.—The issue of the Gaelic Athletic Association Jubilee Year Stamp necessitated an expenditure of approximately £147, for which provision had not been made. Sanction for this expenditure was given by Department of Finance letter S. 41/2/34, dated 14th May, 1934.
- H.—A casual variation.
- I.—Uniform clothing was supplied to eight new entrants in excess of the number provided for in the Estimate.
- J.—The excess is due to unforeseen expenditure on the purchase of two carrier-tricycles and to increased boat hireage.
- JJ.—Provision was made in the Estimate for the purchase of motor-cycles for frontier patrol purposes. It was, however, subsequently decided that motor cars should be purchased instead. (Department of Finance letters S. 47/4/33, dated 19th and 26th September, 1934).

K.—The saving arose through the cost of repairs to Revenue instruments being less than anticipated.

L.—The excess is due to heavy expenditure on legal costs.

M.—Approximately £31 of the excess is due to unforeseen expenditure in the vacuum cleaning of rooms and removal of files consequent on the reorganization of Headquarters Offices. A payment of £9 2s. 1d. was made to an Officer of Customs and Excise in respect of medical and other expenses arising from an accident while on duty. (Department of Finance letter E. 3/11/34, dated 7th September, 1934).

N.—The saving is mainly due to the fact that the emergency provision made for additional offices in connection with the Unemployment Assistance Act was not utilized.

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

£5 10s. 6d.—The amount required to meet a deficiency in the accounts of a former Collector of Income Tax. (Department of Finance letter S. 47/5/32, dated 11th May, 1932); £3 8s. 7d.—Income Tax not brought to account by a former Collector of Income Tax. (Department of Finance letter S. 47/5/29, dated 15th October, 1934). It was not possible in either case to recover the amount involved from the responsible party. The remaining 14s. 3d. comprised minor cash discrepancies not involving fraud or culpable negligence. (Department of Finance letter S. 47/7/34, dated 30th June, 1934).

Q.—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 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 |
| Moneys received from Merchants, etc., for Special Attendance of Officers | 10,000 | 11,188 | 19 | 7 (a) |
| Fines, Forfeitures, Law Costs recovered, etc. ... | 6,000 | 7,366 | 2 | 2 (b) |
| Registry of Business Names | 260 | 324 | 14 | 6 (a) |
| Proceeds of Customs Sales (Seizures, etc.) ... | 800 | 1,001 | 1 | 0 (c) |
| Charges for collecting Local Dues, etc. | 200 | 286 | 12 | 9 (a) |
| Charge for manufacture of Motor Vehicle Licences for the Road Fund | 150 | 135 | 0 | 0 (d) |
| Miscellaneous Items | 420 | 819 | 13 | 1 (e) |
| | <u>£18,455</u> | <u>£21,747</u> | <u>3</u> | <u>1</u> |

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

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

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

(d) The annual charge was adjusted from £150 to £135 subsequent to the framing of the Estimate.

(e) The miscellaneous items comprised the following:—

| | £ | s. | d. |
|---|-----|-------------|-------------|
| Fees under Merchant Shipping Acts | ... | 69 | 17 0 |
| Bill of Entry Receipts | ... | 385 | 19 0 |
| Refund of sundry Vote payments made in prior years ... | ... | 41 | 3 6 |
| Minor unclassified items, e.g., surpluses in cash, rent of goods in State Warehouses, etc. | ... | 322 | 13 7 |
| | | <u>£819</u> | <u>13 1</u> |

EXTRA REMUNERATION (exceeding £30).

One Higher Executive Officer (Secretariat) received an allowance at the rate of £60 per annum plus Bonus for the period 1st April, 1934, to 18th January, 1935, and £100 per annum plus Bonus for the period 19th January, 1935, to 31st March, 1935, 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 for the period 1st April, 1934, to 17th June, 1934, and £75 per annum inclusive for the period 18th June, 1934, to 31st March, 1935, while employed on Special Inquiry Duty.

One hundred and ninety-two Officers of Customs and Excise received amounts varying from £30 4s. 3d. to £142 16s. 10d.; one Chief Preventive Officer received £39; twenty-five Preventive Officers received amounts varying from £30 0s. 9d. to £100 16s. 7d.; fifty-six Preventive Men received amounts varying from £30 10s. 10d. to £117 5s. 2d.; twenty-two Temporary Preventive Men received amounts varying from £32 6s. 2d. to £56 16s. 9d.; eighteen Watchers received amounts varying from £30 1s. 2d. to £50 12s. 7d.; two Extra men received £31 13s. 3d. and £33 12s. 10d. respectively; two Tax Officers received £30 1s. 4d. and £34 4s. 0d. respectively; one Tax Clerk received £30 3s. 4d.; one Temporary Female Clerk received £34 15s. 3d.; twenty-three Clerical Officers received amounts varying from £30 14s. 10d. to £65 15s. 0d.; one Superintendent (Stamping Branch) received £40 12s. 8d.; one Assistant Superintendent (Stamping Branch) received £36; two Printers each received £32 9s. 4d., and one received £31 17s. 8d.; two Writing Clerks received £32 2s. 6d. and £42 11s. 9d. respectively; one Established Paper-Keeper received £30 4s. 11d., and twenty-four Clerks, Departmental Class, Customs and Excise, received amounts varying from £31 12s. 1d. to £108 9s. 5d. 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 £148 from the Vote of the Department of Education for teaching in the Metropolitan School of Art and £9 9s. 0d. for designing Book Wrappers on "Irish Texts"; one Printer received £115 10s. 0d. in fees from the Vote for Wireless Broadcasting, and one Senior Examiner (Estate Duty Office) received £57 15s. 0d. from the Vote for the Department of Industry and Commerce for special services.

NOTES.

This Account includes amounts of £310 0s. 11d. in respect of salary and Bonus of one Junior Executive Officer loaned to the Department of Local Government and Public Health; £137 9s. 6d. in respect of salary and Bonus of one Shorthand Typist loaned to the Office of the Minister for Finance; and £334 2s. 10d. in respect of salary and Bonus of two Officers of Customs and Excise seconded to the State Laboratory.

W. O'BRIEN,
Accounting Officer.

OIFIG NA GCOIMISINÉIRÍ IONCUIM,
CAISLEÁN BHAILE ÁTHA CLIATH,
21adh Samhain, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

OLD AGE PENSIONS,

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935 compared with the Sum Granted, for 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 | 3,450,000 | 3,399,804 6 0 | 50,195 14 0 | — |
| B.—Expenses of Pension Committees | 7,300 | 7,285 16 8 | 14 3 4 | — |
| D.—Sums Irrecoverable | — | 62 1 0 | — | 62 1 0 |
| E.—Extra Statutory Payments | — | 66 12 0 | — | 66 12 0 |
| GROSS TOTAL | £ 3,457,300 | 3,407,218 15 8 | 50,209 17 4 | 128 13 0 |
| | | | Surplus of Gross Estimate over Expenditure. £50,081 4 4 | |
| <i>Deduct :—</i> | Estimated. | Realized. | Surplus of Appropriations in Aid realized. | |
| C.—Appropriations in Aid | 400 | 1,230 5 0 | £830 5 0 | |
| NET TOTAL | £ 3,456,900 | 3,405,988 10 8 | Total Surplus to be surrendered. £50,911 9 4 | |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The saving of 1·45 per cent. under this Subhead accrued through the average number of pensioners being slightly less during the year than had originally been anticipated when framing the Estimate.

B.—The expenditure under this Subhead includes an amount of £81 ls. 8d. by way of *ex-gratia* payment in respect of a disputed clerkship. (Department of Finance letter S. 88/4/32, dated 15th December, 1934). Expenses in connection with the hire, etc., of rooms for meetings of Committees were less than anticipated.

D.—To this Subhead are charged payments made in error, or owing to the fact that notice of revocation or reduction of pension by a Pension Committee or the Central Pension Authority did not reach the Pension Officer in time to permit the stoppage of payment. In some cases the extreme poverty of the recipients rendered recovery impracticable; in others there was satisfactory evidence that 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 15th November, 1934, 25th April, 1935, and 30th August, 1935).

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 15th November, 1934, 31st December, 1934, 25th April, 1935, and 30th August, 1935).

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.

A sum of £39 4s. 0d. received as conscience money by the Department of Finance and lodged by that Department to the Exchequer as Miscellaneous Revenue was subsequently found to be proper to the Old Age Pensions Vote, but was not then available for transfer. (Department of Finance letter F. 95/1/35, dated 7th October, 1935).

NOTES.

(1) In addition to the cash recoveries under Subhead C, further recoveries amounting to £1,679 19s. 0d. were effected under Section 7 (3) of the Old Age Pensions Act, 1911, by withholding payment of Pension Orders.

(2) The undermentioned sums, repayable under Section 9 (2) of the Old Age Pensions Act, 1908, were written off as irrecoverable, either finally or provisionally (Department of Finance letters S. 88/2/30, dated 15th November, 1934, 31st December, 1934, 25th April, 1935, and 30th August, 1935):—

| £ | s. | d. | |
|-------|----|----|--|
| 677 | 15 | 0 | Cases in which, there being no fraud or concealment, recovery was waived. |
| 1,462 | 16 | 6 | Cases in which there was fraud or concealment, but as complete recovery was impracticable, the amounts were either finally written off owing to the death of the pensioners, or provisionally written off by reason of extreme poverty or 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. |

W. O'BRIEN,

Accounting Officer.

OIFIG NA gCOIMISINÉIRÍ IONCUIM,
CAISLEÁN BHAILE ÁTHA CLIATH,
20adh Samhain, 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.

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

LOCAL LOANS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935,
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) | 4,200,000 | 400,000 | 3,800,000 | — |
| TOTAL ...£ | 4,200,000 | 400,000 | | — |
| Surplus to be surrendered | | ... £ | 3,800,000 | |

| | 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 | 113,000 | 118,403 16 10 |
| Per Office of Public Works | 286,000 | 283,000 0 0 |
| Receipts on account of Local Loans previously written off as irrecoverable | — | 215 1 9 |
| | £399,000 | £401,618 18 7 |

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Saving is due to the new arrangements set up in the Local Loans Fund Act, 1935, for providing capital for purpose of Local Loans.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
8 Deire Fomhair, 1935.

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, 1935, 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. | 2,772 | 2,763 10 4 | 8 9 8 | — |
| 2.—Travelling and Incidental Expenses | 1,100 | 1,130 3 6 | — | 30 3 6 |
| 3.—Advertising and Publicity Expenses | 1,000 | 995 8 6 | 4 11 6 | — |
| 4.—Expenses of County Committees (including Grants to Secretaries) | 150 | 76 7 10 | 73 12 2 | — |
| TOTAL FOR CENTRAL SAVINGS COMMITTEE£ | 5,022 | 4,965 10 2 | 86 13 4 | 30 3 6 |
| CIVIL SERVICE (COMPENSATION) BOARD. | | | | |
| B.1.—Salaries, etc. | 5 | — | 5 0 0 | — |
| 2.—Travelling and Incidental Expenses | 10 | 6 9 | 9 13 3 | — |
| TOTAL FOR CIVIL SERVICE (COMPENSATION) BOARD ...£ | 15 | 6 9 | 14 13 3 | — |
| COMMISSION OF INQUIRY INTO CIVIL SERVICE. | | | | |
| C.1.—Salaries, etc. | 160 | 164 12 8 | — | 4 12 8 |
| 2.—Travelling and Incidental Expenses | 195 | 149 14 11 | 45 5 1 | — |
| TOTAL FOR COMMISSION OF INQUIRY INTO CIVIL SERVICE ...£ | 355 | 314 7 7 | 45 5 1 | 4 12 8 |

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | | | |
|---|---------------|--------------------|----------------------------------|-------------|--------------------|--------------|
| | | | Less than Granted. | | More than Granted. | |
| | £ | £ s. d. | £ | s. d. | £ | s. d. |
| IRISH MANUSCRIPTS COMMISSION. | | | | | | |
| D.1.—Salaries, etc. | 935 | 909 15 6 | 25 | 4 6 | — | |
| 2.—Fees and Expenses in connection with Inspection of MSS. and Editing of Publications | 600 | 710 13 2 | — | | 110 | 13 2 |
| 3.—Travelling and Incidental Expenses | 90 | 141 8 1 | — | | 51 | 8 1 |
| TOTAL FOR IRISH MANUSCRIPTS COMMISSION | 1,625 | 1,761 16 9 | 25 | 4 6 | 162 | 1 3 |
| COUNTY DONEGAL TRANSPORT COMMITTEE. | | | | | | |
| E.1.—Salaries, etc. | 55 | 40 0 0 | 15 | 0 0 | — | |
| 2.—Travelling and Incidental Expenses | 70 | 81 16 5 | — | | 11 | 16 5 |
| TOTAL FOR COUNTY DONEGAL TRANSPORT COMMITTEE | 125 | 121 16 5 | 15 | 0 0 | 11 | 16 5 |
| INLAND FISHERIES COMMISSION. | | | | | | |
| F.1.—Salaries, etc. | 660 | 575 0 8 | 84 | 19 4 | — | |
| 2.—Travelling and Incidental Expenses | 1,200 | 239 19 11 | 960 | 0 1 | — | |
| TOTAL FOR INLAND FISHERIES COMMISSION | 1,860 | 815 0 7 | 1,044 | 19 5 | — | |
| G.—COMMISSIONS AND INQUIRIES NOT SPECIFICALLY PROVIDED FOR | 2,500 | 1,028 12 11 | 1,471 | 7 1 | — | |
| TOTAL | 11,502 | 9,007 11 2 | 2,703 | 2 8 | 208 | 13 10 |
| Surplus to be surrendered ... | | | £2,494 8 10 | | | |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

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.

A.2., B., C., D.3., E. and F.1.—See general explanation above.

D.1.—Saving due to vacancy in Secretaryship of Commission.

D.2.—The volume of inspection and editorial work done in the period was greater than was anticipated.

F.2.—Expenditure on travelling expenses in respect of sittings of the Commission in Dublin and in provincial centres was less than 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 accuracy.

TOTAL EXPENDITURE.

EXPENDITURE from the Vote for Commissions and Special Inquiries on Commissions and Committees appointed before the year 1934-35 on account of which payments were made in the year 1934-35.

| COMMISSION OR COMMITTEE. | Year of Appointment. | Expenditure to 31st March 1935. |
|---|----------------------|---------------------------------|
| | | £ s. d. |
| Central Savings Committee | 1923-24 | 74,473 0 9 |
| Civil Service Committee (Compensation) and Civil Service (Compensation) Board | 1922-23 | 403 19 7 |
| Irish Manuscripts Commission | 1928-29 | 7,118 3 5 |
| Commission of Inquiry into Civil Service | 1932-33 | 720 12 10 |
| Commission of Inquiry into Registration of Shops | 1932-33 | 150 8 2 |
| County Donegal Transport Committee | 1933-34 | 242 2 4 |
| Inland Fisheries Commission | 1933-34 | 939 10 8 |
| Commission of Inquiry into the Reformatory and Industrial Schools system | 1933-34 | 72 17 2 |
| Clare Phosphates Committee | 1933-34 | 11 5 8 |
| Anthracite Coal Committee | 1933-34 | 36 13 4 |
| Committee of Inquiry into Resignations and Dismissals from Royal Irish Constabulary (1934) | 1933-34 | 78 7 9 |
| | | £84,247 1 8 |

COMMISSIONS AND INQUIRIES NOT SPECIFICALLY PROVIDED FOR.

SUBHEAD G.—EXPENDITURE, 1934-35.

| COMMISSION OR INQUIRY. | Salaries, Wages, and Allowances. | Travelling and Incidental Expenses (including Reporting). | Total. |
|---|---|--|-------------|
| | £ s. d. | £ s. d. | £ s. d. |
| Committee of Inquiry into Reformatory and Industrial Schools system | — | 72 17 2 | 72 17 2 |
| Clare Phosphates Commission | — | 3 3 8 | 3 3 8 |
| Anthracite Coal Committee | — | 36 13 4 | 36 13 4 |
| Committee of Inquiry into Registration of Shops | 30 0 0 | 49 6 5 | 79 6 5 |
| Committee of Inquiry into Resignations and Dismissals from Royal Irish Constabulary | 60 0 0 | 6 6 9 | 66 6 9 |
| Inter-Departmental Committee on Public Works | 8 17 11 | 120 7 5 | 129 5 4 |
| Commission of Inquiry into Banking, Currency and Credit | 43 10 4 | 597 9 11 | 641 0 3 |
| | £ 142 8 3 | 886 4 8 | 1,028 12 11 |

EXTRA REMUNERATION (exceeding £30).

From this Vote a Junior Administrative Officer of the Department of Finance received £60 in respect of a gratuity as Secretary to the Committee of Inquiry into Resignations and Dismissals from the Royal Irish Constabulary (1934). A Junior Rates Clerk of the Department of Industry and Commerce received £40 in respect of a gratuity as Secretary to the County Donegal Transport Committee. A Shorthand-Typist of the Irish Manuscripts Commission received £45 16s. 10d. in respect of an allowance for special duties.

The Accounts of other Departments include the sum of £1,052, approximately, in respect of salary, etc., of staff lent to Commissions, etc., viz. :—

| | £ |
|---|-----|
| Commission of Inquiry into Civil Service | 473 |
| Inter-Departmental Committee on Public Works | 475 |
| Commission of Inquiry into Banking, Currency and Credit | 104 |

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

13 Mí na Nodlag, 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.

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, 1935, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF PUBLIC WORKS (1 & 2 Will. 4, c. 33, secs. 5 & 6; 5 & 6 Vict., c. 89, secs. 1 & 2; 9 & 10 Vict., c. 86, secs. 2, 7, & 9; etc.).

| 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 ... | 100,416 | 93,741 1 3 | 6,674 18 9 | — | — | — |
| B.—Travelling Expenses ... | 9,000 | 9,770 5 6 | — | 770 5 6 | — | — |
| C.—Incidental Expenses ... | 700 | 634 7 7 | 65 12 5 | — | — | — |
| D.—Telegrams and Telephones ... | 750 | 919 2 10 | — | 169 2 10 | — | — |
| E.E.—Competition for Design for New Public Offices :— | | | | | | |
| Original | Nil | | | | | |
| Supplementary | £10 | | | | | |
| | 10 | — | 10 0 0 | — | — | — |
| LAND IMPROVEMENT ACTS, AND LAND ACT, 1881, LOANS. | | | | | | |
| E.1.—Salaries ... | 579 | 575 8 0 | 3 12 0 | — | — | — |
| E.2.—Travelling Expenses ... | 200 | 199 9 11 | 10 1 | — | — | — |
| E.3.—Advertisements ... | 50 | 32 19 10 | 17 0 2 | — | — | — |
| GROSS TOTAL :— | | | | | | |
| Original | £111,695 | | | | | |
| Supplementary | 10 | | | | | |
| | £ 111,705 | 105,872 14 11 | 6,771 13 5 | 939 8 4 | | |
| | | | Surplus of Gross Estimate over Expenditure. | | | |
| | | | £5,832 5 1 | | | |
| Deduct :— | | | | | | |
| F.—Appropriations in Aid ... | 11,675 | 14,103 8 7 | | | | |
| | | | Surplus of Appropriations in Aid realized. | | | |
| | | | £2,428 8 7 | | | |
| NET TOTAL :— | | | | | | |
| Original | £100,020 | | | | | |
| Supplementary | 10 | | | | | |
| | £ 100,030 | 91,769 6 4 | | | | |
| | | | Total Surplus to be surrendered. | | | |
| | | | £8,260 13 8 | | | |
| | | | Estimated. | Realized. | | |
| | | | £ | £ s. d. | | |
| Extra Receipts payable to Exchequer ... | | | — | 15 0 | | |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to vacancies in the establishment and to variations in the cost of living Bonus as compared with the estimate.
- B.—The excess was due principally to staff engaged on Relief Schemes for whose expenses no special provision was included in the estimate.
- C.—The expenditure on the provision of equipment for the Technical Staff was less than anticipated.
- D.—The excess was due to the increased use of Telephones consequent on general pressure as a result of new legislation and Relief Works.
- E.E.—No claims matured for payment within the year.
- E.1. and E.2.—Casual.
- 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 | 44 15 6 |
| (2) Penal Interest on overdue Loans repayments | 1,000 | 1,394 3 0 |
| (3) Services performed for the British Government, etc. | 1,100 | 1,812 12 2 |
| (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. | 9,500 | 10,822 8 4 |
| (5) Miscellaneous receipts | — | 29 9 7 |
| | <u>£11,675</u> | <u>£14,103 8 7</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) Surplus due to increased number of borrowers who became liable for penal interest due to unpunctuality in repayments.

(3) A percentage charge to cover "overhead expenses" is made based on the actual expenditure incurred by the Commissioners as agents for the parties concerned.

(4) A variable item depending on progress made with Drainage works. The amounts recovered for Engineers' expenses include the following:—Arterial Drainage, £7,763; Barrow Drainage, £2,581.

(5) Sundry small receipts arising principally out of charges made for services rendered to outside bodies.

EXTRA REMUNERATION (exceeding £30).

(1) An established Assistant Engineer in charge of Drainage Works received £203 18s. 7d. as a temporary non-pensionable allowance in respect of the period from the 17th January, 1933, to the 6th May, 1934, 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).

(2) A temporary Assistant Engineer (Drainage) received £94 16s. 9d. as a temporary non-pensionable allowance for the period from the 19th May, 1934, to the 28th February, 1935, for additional duties and responsibilities in connection with Drainage Schemes (Department of Finance letters E. 8/6/31 of 19th May, 1934, 5th December, 1934, and 6th February, 1935).

(3) In connection with the Barrow Drainage Scheme a Temporary Assistant Engineer received £192 14s. 10d. for acting as Resident Engineer for the period from the 20th October, 1933, to the 28th February, 1935, (Department of Finance letters E. 8/6/31 of 19th May, 1934, 12th July, 1934, and 11th January, 1935).

NOTES.

(1) The Account includes a sum of £277 8s. 5d. for salaries, etc., of officers on loan to other Departments. Subhead A.

(2) The Accounts of the Votes for Land Commission, Industry and Commerce, and Posts and Telegraphs, include the sums of £754 ; £249 15s. 10d. ; and £418 1s. 5d. ; respectively, for salaries, etc., of officers on loan to this Department.

(3) An *ex gratia* payment of £8 was made to a Temporary Clerk of Works in respect of medical expenses, as a result of an accident in the course of his duties. Subhead C. (Department of Finance letter E. 8/25/34 of 3rd January, 1935).

(4) Included under Subhead C. are the following charges for registration fees and stamp duties in connection with property leases, the claims for the recovery of such expenses from the lessees having been waived :—

| | £ | s. | d. |
|--|---|----|----|
| Residence of Papal Nuncio, Phoenix Park | 1 | 9 | 0 |
| (Department of Finance letter S. 55/35/29 of 9th March, 1934). | | | |
| Catholic Girls' Hostel, 76 Harcourt Street, Dublin | 5 | 14 | 6 |
| (Department of Finance letter S. 55/15/33 of 10th November, 1934). | | | |

PIERCE KENT,

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

Office of Public Works, Dublin,

28th November, 1935.

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, subject to the observations in my Report.

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, 1935.

| SERVICE. | Balances, 1st April, 1934. | Receipts, 1934-35. | Payments, 1934-35. | Balances, 31st March, 1935. |
|--|-------------------------------|-----------------------|-----------------------|-----------------------------------|
| | £ s. d. | £ s. d. | £ s. d. | £ s. d. |
| Irish Church Fund, Loans Repayments ... | — | 158 8 1 | 158 8 1 | — |
| Sea Fisheries Act, 1883 | 588 12 5 | — | — | 588 12 5 |
| Shannon Navigation ... | (a) 814 5 0 | 3,850 6 4 | 5,869 18 1 | Dr. 1,205 6 9 |
| Linen Hall ... | — | 175 11 6 | 145 14 10 | 29 16 8 |
| Letterkenny Railway ... | Dr. 8 10 8 | 8 10 8 | 4 5 4 | Dr. 4 5 4 |
| Light Railways Surplus Revenue ... | (b) 628 0 0 | — | — | 628 0 0 |
| Marine Works Act, 1902, Maintenance Fund | (c) 1,327 1 2 | 742 2 0 | 132 1 9 | 1,937 1 5 |

(a) The expenditure on the Shannon Navigation exceeded the revenue during the year principally owing to the suspension of the Grand Canal Company's traffic for portion of the year. Compensation has been claimed for losses incurred as a result of the Electric Power Scheme Constructional Work and it is expected that the amount to be awarded will be sufficient to clear the deficit on the Navigation Account and restore it to a solvent state. Rents amounting to £3 ls. 6d. were written off as irrecoverable (Department of Finance letter S. 55/21/29 of 8th May, 1934).

(b) Amount of Scotter Award.

(c) In addition there are held to credit of the Fund the following stocks:—£7,106 5s. 11d. Irish Free State 5 per cent. Second National Loan, 1950-60, and £975 10s. 3d. Irish Free State 4½ per cent. Third National Loan, 1950-70.

PIERCE KENT,

Accounting Officer.

GEO. P. FAGAN, *Accountant,*

28th November, 1935.

PUBLIC WORKS AND BUILDINGS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935, compared with the Sum Granted, for Expenditure in respect of PUBLIC BUILDINGS; for the Maintenance of certain PARKS and PUBLIC WORKS; for the Execution and Maintenance of DRAINAGE WORKS and for the improvement of the RIVER SHANNON navigation.

| 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 | 8,000 | 8,515 19 4 | — | 515 19 4 |
| B.—New Works, Alterations and Additions :— Original £360,900 Supplementary 1,000 | £ 361,900 | 259,938 12 8 | 101,961 7 4 | — |
| C.—Maintenance and Supplies | 201,353 | 170,804 6 8 | 30,548 13 4 | — |
| CC.—Compensation in lieu of Restoration of Lands taken over under Emergency Powers ... | 4,000 | 4,879 4 10 | — | 879 4 10 |
| D.—Furniture, Fittings, and Utensils | 21,377 | 24,453 5 3 | — | 3,076 5 3 |
| E.—Rents, etc. | 66,200 | 67,372 5 4 | — | 1,172 5 4 |
| EE.—Compensation for premises Commandeered by the Army | 1,500 | — | 1,500 0 0 | — |
| EE.2.—Compensation on Resumption of Possession of Leased Premises | — | 300 0 0 | — | 300 0 0 |
| F.—Fuel, Light, Water and Cleaning, etc. ... | 44,540 | 45,953 10 1 | — | 1,413 10 1 |
| G.—Phoenix Park National School | 117 | 84 7 3 | 32 12 9 | — |

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|---|------------|--------------------|---|--------------------|
| | | | Less than Granted. | More than Granted. |
| H.—River Shannon Works ... | £ 145 | £ s. d. 101 9 9 | £ s. d. 43 10 3 | £ s. d. — |
| HH.—River Shannon Navigation — Improvement :— Original Nil Supplementary £132,450 | 132,450 | 132,450 0 0 | — | — |
| I.—Linen Hall, Dublin ... | 10 | — | 10 0 0 | — |
| J.1.—Drainage Maintenance | 50 | 6 18 0 | 43 2 0 | — |
| J.2.—Arterial Drainage ... | 35,000 | 30,893 6 9 | 4,106 13 3 | — |
| J.3.—Barrow Drainage ... | 6,500 | 3,576 13 3 | 2,923 6 9 | — |
| J.4.—Arterial Drainage—Purchase of Machinery ... | 6,000 | 5,128 0 0 | 872 0 0 | — |
| J.5.—Arterial Drainage—Maintenance of Machinery ... | 1,500 | 2,090 13 5 | — | 500 13 5 |
| K.—Telegrams and Telephones ... | 300 | 281 18 8 | 18 1 4 | — |
| <i>Deduct :—</i> | 890,942 | 756,740 11 3 | 142,059 7 0 | 7,857 18 3 |
| Anticipated Savings on various Subheads (See Supplementary Estimate) ... | 65,450 | — | 65,450 0 0 | — |
| GROSS TOTAL :— Original £757,492 Supplementary 1,000 Do. 67,000 | £ 825,492 | 756,740 11 3 | 76,609 7 0 | 7,857 18 3 |
| <i>Deduct :—</i> | Estimated. | Realized. | Surplus of Gross Estimate over Expenditure. £68,751 8 9 | |
| L.—Appropriations in Aid ... | 69,929 | 64,922 6 1 | Deficiency of Appropriations in Aid realized. £5,006 13 11 | |
| NET TOTAL :— Original ... £687,563 Supplementary 1,000 Do. 67,000 | £ 755,563 | 691,818 5 2 | Net Surplus to be surrendered. £63,744 14 10 | |

Extra Receipts payable to Exchequer ...

| Estimated. | Realized. |
|------------|-----------|
| £ — | £ 15 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

| <u>SERVICE.</u> | | | | <u>AMOUNT.</u> | | <u>DEPARTMENT OF</u> <u>FINANCE</u> <u>AUTHORITY.</u> |
|---------------------------------------|-----|-----|-----|----------------|-------|---|
| DEPARTMENT OF JUSTICE : | | | | | | |
| Gárda Síochána. | | | | £ | s. d. | |
| Co. Dublin : Lusk | ... | ... | ... | 110 | 0 0 | S. 14/9/33. |
| Co. Galway : Kilconly | ... | ... | ... | 75 | 0 0 | S. 14/21/33. |
| Co. Limerick : Ardnacrusha | ... | ... | ... | 1,022 | 17 3 | S. 7/11/26. |
| Co. Mayo : Crossmolina | ... | ... | ... | 82 | 17 11 | S. 14/13/33. |
| Co. Sligo : Dromore West | ... | ... | ... | 58 | 16 2 | S. 14/25/30. |
| Co. Waterford : Kill | ... | ... | ... | 62 | 8 0 | S. 14/13/32. |
| Co. Wexford : Wexford | ... | ... | ... | 350 | 2 0 | S. 14/14/33. |
| DEPARTMENT OF INDUSTRY AND COMMERCE : | | | | | | |
| Employment Exchanges. | | | | | | |
| Northumberland House, Dublin | ... | ... | ... | 6,000 | 0 0 | S. 99/38/33. |
| Limerick | ... | ... | ... | 753 | 18 0 | S. 2/5/27. |
| TOTAL | | | | £8,515 | 19 4 | |

B.—See detailed statement of New Works pages 33 to 42.

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

CC.—The payments made within the year related to the Killeagh Airship Station, viz., Compensation, £4,600; Fees, £88 18s. 0d.; Re-erection of boundary fences, £190 6s. 10d. (Department of Finance letter S. 55/92/26 of 24th January, 1935).

D.—Excess due to the increased requirements for additional staffs of various Departments affected by new legislation, etc.

E.—Excess due mainly to renting of additional premises the need for which was not anticipated when the Estimate was framed.

EE.—No claims matured for payment during the year.

EE.2.—On the resumption of occupation for official purposes of certain portions of Clonmel Military Barracks, which had been leased as surplus to requirements, a sum of £300 was paid as compensation for the interests surrendered by the lessees (Department of Finance letter S. 55/27/30 of 10th May, 1935). See also Notes.

F.—Excess due to variations in prices and quantities of supplies as compared with estimate and to increased requirements of sundry Departments as a result of additional accommodation, overtime, etc.

G.—The general maintenance work required was less than expected,

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

I.—The receipts on the property during the year were £175 11s. 6d., and the expenditure £145 14s. 10d., leaving a surplus of £29 16s. 8d., which is payable to the Exchequer as Extra Receipts.

J.1.—The anticipated grants did not mature for payment during the year.

J.2.—Certain drainage schemes did not reach the stage at which operations could be commenced; the resulting savings were offset by excesses in respect of other schemes on which the progress made was greater than expected.

J.3.—The actual expenditure within the year was £6,876 13s. 3d., of which £3,300 was charged to Local Loans Advances. The total expenditure on the scheme to 31st March, 1935, was £507,429 3s. 9d., of which £253,700 was charged to Local Loans Advances.

J.4.—The expenditure represents the value of certain items of machinery originally acquired for the Barrow Scheme which were taken over for use on other Arterial Drainage Schemes (Department of Finance letters S. 59/11/34 of 14th August, 1934, and S. 59/8/33 of 26th March, 1935).

J.5.—The overhaul of more machines than anticipated was undertaken during the year.

K.—Casual.

L.—Appropriations in Aid :—

| | Estimated. | Realized. | | |
|--|----------------|----------------|----------|----------|
| | | £ | £ | s. d. |
| 1. Rents and Fines | 21,575 | 19,183 | 4 | 4 |
| 2. Harbour Tolls, Dues, etc. | 19,000 | 18,969 | 6 | 1 |
| 3. Sale of old materials and stores | 800 | 1,806 | 17 | 8 |
| 4. Hire of Excavators to Drainage Districts | 5,700 | 3,808 | 18 | 1 |
| 5. Hire of Dredgers and other Plant | 1,000 | 1,380 | 9 | 10 |
| 6. Sales of Farm and Garden Produce | 1,000 | 2,087 | 14 | 3 |
| 7. Admission Tickets at Parks, Piers, etc. | 2,000 | 2,190 | 11 | 1 |
| 8. Lettings of Sporting, Fishing Rights, etc. | 300 | 601 | 10 | 10 |
| 9. Contribution from Post Office Savings Bank Fund | 154 | 373 | 9 | 8 |
| 10. 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... .. | 18,000 | 13,665 | 3 | 2 |
| 11. Miscellaneous | 400 | 855 | 1 | 1 |
| | <u>£69,929</u> | <u>£64,922</u> | <u>6</u> | <u>1</u> |

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

2. Casual.

3. The receipts under this head are variable and uncertain. The sales completed included the following :—Dredger Cara na gCuan, £600; Pictures from Muckcross House (Bourn-Vincent Memorial Park), £159.

4. The machines were not occupied to as great an extent as anticipated owing to certain drainage schemes not having been commenced.

5. Hirings were in some cases more prolonged than anticipated.

6. Sales of farm and garden produce from the Bourn-Vincent Memorial Park and Phoenix Park realized more than was expected.

7. A casual variation.

8. Included under this head are the following sums realized at the Bourn-Vincent Memorial Park :—Shooting and deer-stalking rights (not let in previous year), £250 ; Licence for salmon fishing, £50 ; Sales of fish, £301.

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

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

11. The principal items included are :—Services rendered in connection with Medical Practitioners' Scheme for British ex-Service men, £130 ; Local contributions to cost of National Schools erected out of grants in previous years, £323 ; Sales of limestone (Bourn-Vincent Memorial Park), £59 ; Sundry contributions towards repairing damage, etc. (Phoenix Park), £81 ; Amount recovered on Insurance policy (Training School of Domestic Economy, Kilmacud), £20.

NOTES.

On completion of certain works of preparation of portion of Cork Military Detention Barracks for the accommodation of the Special Unit of the *Gárda Síochána* the premises were not occupied as it transpired that interments had been made in portion of the grounds. Subhead B. (Department of Finance letter S. 13/85/34 of 27th February, 1935). See page 44.

Hut materials valued at £70 which were surplus to the requirements of the Army at Castlebar Military Barracks were taken over for use in connection with the erection of Egg Inspection Huts. Subhead B. See Vote for the Army, No. 65.

An *ex gratia* payment of £130 was made to a contractor engaged at the Drogheda Employment Exchange to cover his losses by way of damages and costs in settling a claim in respect of an accident to a third party. Subhead B. (Department of Finance letter S. 102/1/35 of 21st January, 1935).

The Employment Exchange premises at Dundalk on which a sum of £16 11s. 8d. had been expended during the year (See page 45, New Works, No. 79 (j)), were accidentally destroyed by fire during the year, the loss being estimated at £2,220. A sum of £36 5s. 0d. was expended on the damaged buildings (Subhead C.). Part of the property had been sublet, and insured against damage by fire to the extent of £1,000, a claim for which was duly presented on foot of the policy but not settled at the close of the year. Alternative temporary premises were acquired at a rent of £35 per annum, and a sum of £15 had to be paid as compensation to the occupying tenants for disturbance (Subhead E.). £413 12. 9d. was expended within the year on preparation, etc., of the temporary premises (Subhead B. See page 48).

The sum of £184 7s. 2d. was charged to Subhead C. during the year in part restoration of the damage done by fire at Knockaclarig National School, County Cork. The total cost of restoration is £831 4s. 8d.

During the year the following losses by fire were sustained :—

| | | | |
|--|-----|-----|-------|
| Land Commission, 26 Upper Merrion Street | ... | ... | £ 365 |
| Department of Agriculture, 2 Kildare Place | ... | ... | 140 |
| College Green Post Office | ... | ... | 650 |

Expenditure on part restoration was incurred within the year in the Land Commission, £26 11s. 7d., and in the Department of Agriculture, £41 13s. 7d. Subhead C.

On the surrender of the lease of the Gárda Síochána Barracks at Manor Street, Dublin, a sum of £65 was paid in respect of dilapidations. Subhead C. (Department of Finance letter S. 14/23/27 of 24th October, 1934).

Following the dismantling of buildings taken over at Rocky Island, Cork, salvaged materials of an estimated value of £170 were appropriated for works of general maintenance. Subhead C.

A sum of £1 was paid to the owner of an animal which was drowned during the progress of restoration works at Portacloy Bridge. Subhead C. (Department of Finance letter S. 102/5/32 of 22nd May, 1934).

In respect of a genuine error in his original tender for the supply of presses, a contractor received an *ex gratia* payment of £22 10s. 0d., one-half of which was borne on the Vote for the Army (No. 65). Subhead D. (Department of Finance letter S. 102/18/34 of 31st October, 1934).

A sum of £120, of which £73 6s. 8d. was borne on the Vote for the Army (No. 65), was paid to a contractor in settlement of claims for supplies in the years 1922-1924, in respect of which he was unable to produce complete vouchers. Subhead D. (Department of Finance letter S. 102/12/34 of 23rd August, 1934).

To provide more suitable accommodation for the Ardara Lace Class, a contract was made for a new tenancy in alternative premises. The alternative premises were not, however, used for the intended purpose in consequence of a later decision to close down the Class. A sum of £24 was paid to the landlord of the alternative premises in discharge of his claims. Subhead E. (Department of Finance letters S. 2/31/34 of 26th September, and 28th November, 1934).

Coal and firewood to the value of £71, surplus to the requirements of the Department of Defence at Castlebar were taken over from that Department. Subhead F. See Vote for the Army, No. 65.

With the authority of the Minister for Finance pursuant to Section 21 (2) of the Bourn-Vincent Memorial Park Act, 1932, a Chinese Lacquer Screen, valued at £1,000, was transferred to the National Museum (Department of Finance letter S. 43/6/32 of 11th April, 1934).

Sums amounting to £148 13s. 3d. were paid during the year in respect of Employees' Contributions for National Health Insurance and Unemployment Insurance in respect of thirty employees who had not previously been regarded as so insurable.

Subhead L.—In eight cases of lettings of surplus properties arrears of rent amounting to £206 2s. 6d. were written off as irrecoverable, and a claim for 7s. 9d. against a former tenant in respect of an advance to pay an Insurance premium was waived (Department of Finance letters S. 22/15/35 of 19th March, 1935, and S. 102/2/31 of 26th October, 1935).

During the year the Irish Tourist Association was provided with accommodation free of rent in the offices of the High Commissioner, London (Department of Finance letter S. 2/9/31 of 20th February, 1935).

On the resumption of possession of premises at Clonmel Military Barracks, which had been let on lease, a claim of £44 for accrued rent was waived (Department of Finance letter S. 55/27/30 of 10th May, 1935). See also Subhead EE.2.

An original tenderer for grazing at the Royal Hospital, Kilmainham, having failed to complete his contract, the grazing was subsequently let to another tenderer at £1 less. A claim against the original tenderer for this sum was abandoned (Department of Finance letter S. 55/7/34 of 26th June, 1935).

A site bought at Keshcarrigan, County Leitrim, in the year 1930-31 for £50 was sold during the year for £17 (Department of Finance letter S. 14/81/26 of 24th June, 1932).

A hut at Scartaglin, Co. Kerry, no longer required for the Gárda Síochána, was sold with the site for £131 (Department of Finance letter S. 14/58/25 of 11th October, 1934).

During the year a sum of £20 was recovered on an insurance policy in respect of damage done by fire at Kilmacud Training School of Domestic Economy in October, 1932. A similar sum was subsequently recovered on a Malicious Injury Claim on foot of the damage in question, and paid over to the Insurance Company.

Telephone Capital Account.—The net expenditure during the year on Post Office Buildings borne by the Telephone Capital Account amounted to £4,948 14s. 10d.

The following sums were expended out of the Relief Schemes Vote, 1934-35, for the benefit of properties in the Commissioners' charge :—

| | £ | s. | d. |
|---|--------|----|----|
| Office of Public Works, 50 St. Stephen's Green—Removal of Buildings at re-re | 262 | 0 | 1 |
| Four Courts—Lawns | 43 | 19 | 4 |
| National Museum, National Library, etc.—Renewal of stone-work | 273 | 1 | 6 |
| St. Stephen's Green Park—Concreting | 1,864 | 16 | 5 |
| UNAPPROPRIATED BUILDINGS, ETC. | | | |
| 16 and 17 Parliament Street, Dublin—Demolition | 85 | 5 | 5 |
| Newbridge Military Barracks—Partial demolition | 697 | 11 | 4 |
| | £3,226 | 14 | 1 |

The following sums allocated out of the funds provided under the Unemployment Relief Act, 1931, were expended, in the year 1934-35 for the benefit of similar properties :—

| | Expenditure, 1934-35. | Expenditure in previous years. | Total Expenditure to 31st March, 1935. |
|--|--------------------------|--------------------------------------|---|
| | £ s. d. | £ s. d. | £ s. d. |
| Dublin Custom House—Layout of Plot | 10 10 4 | 1,596 14 9 | 1,607 5 1 |
| Inchicore and Longmeadows Estate— Conversion into Park | 222 3 0 | 35,902 16 1 | 36,124 19 1 |
| TOTAL ...£ | 232 13 4 | 37,499 10 10 | 37,732 4 2 |

PIERCE KENT,

Accounting Officer.

GEO. P. FAGAN,
Accountant,

OFFICE OF PUBLIC WORKS,
28th November, 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.

STATEMENT OF EXPENDITURE ON NEW WORKS, Etc., 1934-35.

| Service. | Vote. | Expenditure. | Balance. | |
|--|--------|--------------|-------------|---------|
| | | | Unexpended. | Excess. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| OIREACHTAS : | | | | |
| 1.—Improvement of Main Staircase | 650 | — | 650 0 0 | — |
| 2.—Reconstruction of Staircase to Speaker's and other rooms (Revote) ... | 1,050 | 1,021 18 0 | 28 2 0 | — |
| DEPARTMENT OF FINANCE : | | | | |
| 3.—Dublin Custom House : Additional Reconstruction Work (Revote) | 10 | — | 10 0 0 | — |
| 4.—Dublin Custom House : Renewal of Statues (Revote) | 10 | — | 10 0 0 | — |
| 5.—Athlone : New Public Offices | 7,000 | 8 8 0 | 6,991 12 0 | — |
| 6.—Improvement in Customs Frontier Posts (Revote £850) | 1,500 | | 1,132 12 10 | — |
| (a) Blacklion | | 51 10 8 | | |
| (b) Pettigo | | 315 16 6 | | |
| 7.—Provision of Garages at Customs Frontier Posts ... | 400 | — | 400 0 0 | — |
| 8.—Office of Public Works : Extension | 4,400 | 16 5 | 4,399 3 7 | — |
| DEPARTMENT OF JUSTICE : | | | | |
| GÁRDA SÍOCHÁNA BARRACKS : | | | | |
| DUBLIN METROPOLITAN AREA : | | | | |
| 9.—Drumcondra : New Barrack (Revote £9,300) ... | 12,000 | 9,878 12 5 | 2,121 7 7 | — |
| Co. CARLOW. | | | | |
| 10.—St. Mullins (Glynn) : New Barrack (Revote £10) ... | 1,000 | 1,200 0 0 | — | 200 0 0 |

OBSERVATIONS.

1. Postponed. 11s. 4d. expended on preliminary work in 1933-34.
2. No. 1 of 1933-34. D.F. letter S. 1/6/29 of 18 May, 1933, sanctions expenditure of £1,050. Expended £1,029 9s. 9d. Completed. Further payment to be made.
3. Postponed.
4. Postponed. £3 6s. 1d. expended, 1931-32, on preliminary work.
5. Preliminary work.
6. (a) Provision of examination platform and installation of electric light. Completed.
(b) Erection of new hut. D.F. letter S. 2/23/33 of 30 December, 1933, sanctions expenditure of £325. Completed.
7. Postponed.
8. Preliminary work. Expended £758 4s. 1d. of which £757 7s. 8d. was borne on Votes for Relief Schemes, 1933-34 and 1934-35, on removal of buildings at rear of 50 St. Stephen's Green.
9. No. 7 of 1933-34. D.F. letters S. 14/7/30 of 6 February, 1934, and 28 March, 1934, sanction expenditure of £14,500. Expended £11,718 2s. 9d. of which £549 9s. 7d. was borne on Votes for Relief Schemes, 1932-33 and 1933-34. In progress.
10. No. 8 of 1933-34. D.F. letter S. 14/18/30 of 14 November, 1933, sanctions expenditure of £1,575. Expended £1,216 8s. 3d. Completed. Further payment to be made.

| Service. | Vote. | Expenditure. | Balance. | |
|---|-------|--------------|-------------|----------|
| | | | Unexpended. | Excess. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| DEPARTMENT OF JUSTICE —continued. | | | | |
| Co. CAVAN. | | | | |
| 11.—Shercock: New Barrack | 200 | 235 12 7 | — | 35 12 7 |
| Co. CLARE. | | | | |
| 12.—Miltown Malbay: New Barrack (Revote £10) ... | 1,000 | 5 18 1 | 994 1 11 | — |
| 13.—Scarriff: New Barrack (Revote) ... | 10 | — | 10 0 0 | — |
| Co. CORK. | | | | |
| 14.—Tarleton: New Barrack (Revote £10) ... | 1,000 | 476 9 3 | 523 10 9 | — |
| 15.—Whitegate: New Barrack (Revote £500) ... | 500 | — | 500 0 0 | — |
| Co. DONEGAL. | | | | |
| 16.—Letterkenny (No. 1 Barrack): Adaptation (Revote £50) ... | 150 | 300 18 7 | — | 150 18 7 |
| Co. DUBLIN. | | | | |
| 17.—Blanchardstown: New Barrack ... | 500 | 1 16 8 | 498 3 4 | — |
| Co. GALWAY. | | | | |
| 18.—Ballinasloe: New Barrack (Revote) ... | 10 | — | 10 0 0 | — |
| 19.—Craughwell: Adaptation | 250 | 183 12 0 | 66 8 0 | — |
| 20.—Creggs: New Barrack (Revote) ... | 10 | — | 10 0 0 | — |
| 21.—Gort: Adaptation of part of ex-Military Barrack (Revote £1,500) ... | 2,000 | 1,648 12 6 | 351 7 6 | — |
| 22.—Recess: New Barrack (Revote £10) ... | 500 | 1,308 6 9 | — | 808 6 9 |

OBSERVATIONS—continued.

11. No. 9 of 1933-34. D.F. letter S. 14/19/30 of 11 October, 1932, sanctions expenditure of £1,500. Expended £1,348 18s. 2d. Completed.
12. No. 10 of 1933-34. £9 4s. 11d. expended on preliminary work.
13. Postponed.
14. D.F. letter S. 14/4/32 of 23 January, 1934, sanctions expenditure of £1,500. In progress.
15. Postponed.
16. No. 19 of 1933-34. D.F. letter S. 14/22/31 of 11 October, 1932, sanctions expenditure of £1,350. Expended £1,311 2s. 1d. Completed.
17. Preliminary work.
18. Postponed. £1 6s. 7d. expended on preliminary work in 1933-34 and prior years.
19. D.F. letter S. 14/6/33 of 22 February, 1934, sanctions expenditure of £250. In progress.
20. Postponed. £8 16s. 0d. expended on preliminary work in 1933-34 and prior years.
21. No. 26 of 1933-34. D.F. letter S. 14/130/25 of 7 December, 1933, sanctions expenditure of £2,450. Expended £1,826 0s. 4d. In progress.
22. No. 28 of 1933-34. D.F. letter S. 14/23/31 of 23 January, 1934, sanctions expenditure of £1,500. Expended £1,309 5s. 10d. In progress.

| Service. | Vote. | Expenditure. | Balance. | |
|---|-------|--------------|-------------|-------------|
| | | | Unexpended. | Excess. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| DEPARTMENT OF JUSTICE | | | | |
| —continued. | | | | |
| Co. KERRY. | | | | |
| 23.—Beaufort: New Barrack (Revote £10) ... | 1,000 | 653 16 3 | 346 3 9 | — |
| 24.—Glenbeigh: New Barrack | 1,000 | 756 8 11 | 243 11 1 | — |
| 25.—Killorglin: Adaptation ... | 10 | — | 10 0 0 | — |
| 26.—Lixnaw: New Barrack (Revote £400) ... | 1,000 | 549 14 5 | 450 5 7 | — |
| 27.—Milltown (Castlemaine): New Barrack (Revote £600) ... | 1,200 | 953 3 5 | 246 16 7 | — |
| 28.—Rathmore: New Barrack (Revote) ... | 10 | — | 10 0 0 | — |
| Co. KILDARE. | | | | |
| 29.—Celbridge: New Barrack | 1,000 | 1,277 16 1 | — | 277 16 1 |
| Co. KILKENNY. | | | | |
| 30.—Innistioige: New Barrack (Revote) ... | 10 | — | 10 0 0 | — |
| Co. LEITRIM. | | | | |
| 31.—Carrick-on-Shannon: Adaptation ... | 300 | — | 300 0 0 | — |
| 32.—Carrigallen: New Barrack (Revote £600) ... | 1,000 | 1,220 0 0 | — | 220 0 0 |
| LEIX. | | | | |
| 33.—Clonaslee: New Barrack | 10 | 1,124 12 10 | — | 1,114 12 10 |
| 34.—Portlaoighise: Adaptation | 1,500 | 1,083 19 9 | 416 0 3 | — |
| Co. LIMERICK. | | | | |
| 35.—Kilmeedy: New Barrack | 150 | — | 150 0 0 | — |

OBSERVATIONS—continued.

23. No. 30 of 1933-34. D.F. letter S. 14/14/31 of 22 August, 1933, sanctions expenditure of £1,500. Expended £1,424 12s. 5d. Completed.
24. No. 55 of 1933-34. D.F. letter S. 14/11/32 of 11 August, 1933, sanctions expenditure of £1,500. Expended £1,119 6s. 9d. Completed. Further payment to be made.
25. Postponed.
26. No. 31 of 1933-34. D.F. letter S. 14/21/30 of 11 October, 1932, sanctions expenditure of £1,600. Expended £1,269 3s. 5d. Completed.
27. No. 32 of 1933-34. D.F. letter S. 14/19/31 of 30 August, 1933, sanctions expenditure of £1,450. Expended £1,138 19s. 6d. Completed.
28. Postponed.
29. No. 34 of 1933-34. D.F. letter S. 14/29/31 of 21 June, 1933, sanctions expenditure of £1,500. Expended £1,281 4s. 11d. Completed.
30. Postponed.
31. Postponed.
32. No. 36 of 1933-34. D.F. letter S. 14/18/31 of 14 September, 1933, sanctions expenditure of £1,400. Expended £1,223 0s. 6d. Completed.
33. D.F. letter S. 14/1/33 of 5 November, 1934, sanctions expenditure of £1,550. In progress.
34. No. 55 of 1933-34. D.F. letter S. 14/26/31 of 2 December, 1933, sanctions expenditure of £2,000. Expended £1,787 4s. 10d. Completed. Further payment to be made.
35. No. 37 of 1933-34. D.F. letter S. 14/32/26 of 11 October, 1932, sanctions expenditure of £1,500. Expended £1,420 4s. 5d. Completed in 1933-34.

| Service. | Vote. | Expenditure. | Balance. | | | |
|---|-------|--------------|-------------|-------|---------|-------|
| | | | Unexpended. | | Excess. | |
| | £ | £ s. d. | £ | s. d. | £ | s. d. |
| DEPARTMENT OF JUSTICE | | | | | | |
| —continued. | | | | | | |
| Co. MAYO. | | | | | | |
| 36.—Castlebar: Adaptation ... | 2,700 | 2,179 13 6 | 520 | 6 6 | — | — |
| 37.—Claremorris: New Barrack | 2,500 | 2,444 8 8 | 55 | 11 4 | — | — |
| 38.—Crossmolina: New Barrack | 500 | 1 8 3 | 498 | 11 9 | — | — |
| 39.—Glenamoy: New Barrack | 1,000 | 465 6 10 | 534 | 13 2 | — | — |
| 40.—Westport: Adaptation (Revote £10) ... | 600 | 671 2 6 | — | — | 71 | 2 6 |
| Co. OFFALY. | | | | | | |
| 41.—Daingean: New Barrack | 1,000 | 838 18 10 | 161 | 1 2 | — | — |
| Co. ROSCOMMON. | | | | | | |
| 42.—Boyle: Adaptation ... | 1,000 | 938 14 2 | 61 | 5 10 | — | — |
| Co. SLIGO. | | | | | | |
| 43.—Dromore West: New Bar- rack (Revote) ... | 10 | — | 10 | 0 0 | — | — |
| 44.—Rosses Point: New Bar- rack (Revote) ... | 10 | 1 0 3 | 8 | 19 9 | — | — |
| Co. WATERFORD. | | | | | | |
| 45.—Kill: New Barrack (Re- vote £10) ... | 1,000 | 160 6 11 | 839 | 13 1 | — | — |
| Co. WESTMEATH. | | | | | | |
| 46.—Athlone: New Barrack ... | 10 | — | 10 | 0 0 | — | — |
| Co. WEXFORD. | | | | | | |
| 47.—Ballynabola (Carrick- byrne): New Barrack (Revote £100) ... | 200 | 409 16 6 | — | — | 209 | 16 6 |
| 48.—Coolgreany: New Barrack | 10 | 6 5 9 | 3 | 14 3 | — | — |

OBSERVATIONS—continued.

36. No. 40 of 1933-34. D.F. letter S. 14/21/31 of 8 December, 1933, sanctions expenditure of £2,850. Expended £2,192 9s. 10d. In progress.
37. No. 41 of 1933-34. D.F. letter S. 14/77/24 of 13 October, 1933, sanctions expenditure of £3,500. Expended £2,470 7s. 10d. In progress.
38. Preliminary work.
39. No. 42 of 1933-34. D.F. letters S. 14/48/28 of 9 October, 1930, and 4 September, 1933, sanction expenditure of £1,550. Expended £1,387 10s. 9d. Completed.
40. No. 43 of 1933-34. D.F. letter S. 14/15/32 of 2 December, 1933, sanctions expenditure. Expended £673 17s. 2d. Completed.
41. No. 46 of 1933-34. D.F. letter S. 14/6/27 of 31 December, 1932, sanctions expenditure of £1,550. Expended £1,000 8s. 5d. In progress.
42. No. 47 of 1933-34. D.F. letters S. 14/17/32 of 17 June, 1933, and 30 November, 1935, sanction expenditure of £1,643 17s. 3d. Expended £1,616 9s. 10d. Completed. Further payment to be made.
43. Postponed.
44. No. 49 of 1933-34. Expended £4 8s. 0d. on preliminary work.
45. D.F. letter S. 14/13/32 of 9 February, 1935, sanctions expenditure of £1,500. In progress.
46. Postponed.
47. No. 52 of 1933-34. D.F. letters S. 14/2/31 of 21 July, 1932, and 19 November, 1935, sanction expenditure of £1,684 4s. 3d. Expended £1,684 4s. 3d. Completed.
48. Preliminary work.

| Service. | Vote. | Expenditure. | Balance. | |
|---|---------|--------------|-------------|-----------|
| | | | Unexpended. | Excess. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| DEPARTMENT OF JUSTICE —continued. | | | | |
| 49.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER GÁRDA SÍOCHÁNA BAR- RACKS | 5,000 | 769 10 2 | 4,230 9 10 | — |
| 50.—ELECTRIC LIGHTING ... | 1,000 | 728 3 6 | 271 16 6 | — |
| 51.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BAR- RACKS | 3,000 | 1,605 8 7 | 1,394 11 5 | — |
| 52.—BOATHOUSES | 50 | — | 50 0 0 | — |
| DEPARTMENT OF EDUCATION : | | | | |
| NATIONAL SCHOOLS. | | | | |
| 53.—Grants for Building, En- larging, Enclosing, etc. ... | 120,000 | 128,538 7 8 | — | 8,538 7 8 |
| 54.—Phoenix Park National School: Improvement of Sanitary Accommodation | 250 | 208 5 6 | 41 14 6 | — |
| MODEL SCHOOLS. | | | | |
| 55.—Central Model Schools : Reconstruction of Scoil Mhuire | 650 | 633 18 0 | 16 2 0 | — |
| 56.—Kilkenny New Model School (Revote £1,500) ... | 1,850 | 3 15 0 | 1,846 5 0 | — |
| 57.—Alterations | 500 | | 174 2 2 | — |
| (a) Limerick | | 179 0 4 | | |
| (b) Monaghan | | 135 0 0 | | |
| (c) Waterford | | 11 17 6 | | |

OBSERVATIONS—continued.

49. See details on page 43.
50. See details on pages 43-44
51. See details on pages 44-45.
52. Postponed.
53. D.F. letter S. 22/2/35 of 20 June, 1935, sanctions expenditure of £128,869 14s. 11d.
54. D.F. letter S. 22/2/34 of 21 December, 1934, sanctions expenditure of £250. Completed. Further payment to be made.
55. No. 108 of 1933-34. D.F. letters S. 22/7/28 of 31 January, 1934, and S. 22/8/34 of 27 July, 1934, 21 December, 1934, and 13 March, 1935, sanction expenditure of £1,233 10s. 6d. Expended £873 18s. 0d. In progress.
56. No. 60 of 1933-34. £8 12s. 11d. expended on preliminary work.
57. (a) No. 61 (c) of 1933-34. New porch, sanitary accommodation, etc. D.F. letter S. 102/15/33 of 4 December, 1933, sanctions expenditure of £359 2s. 4d. Expended £361 18s. 6d. Completed.
- (b) Removal of gallery, replacement of fixed partition by folding partition and new bicycle shed. In progress.
- (c) No. 61 (e) of 1933-34. Conversion of portion into National School. D.F. letters S. 20/2/32 of 1 September, 1932, and 18 March, 1933, sanction expenditure of £495. Expended £510 18s. 10d. Completed.

| Service. | Vote. | Expenditure. | Balance. | |
|---|--------|--------------|-------------|-----------|
| | | | Unexpended. | Excess. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| DEPARTMENT OF EDUCATION—continued. | | | | |
| PREPARATORY COLLEGES. | | | | |
| 58.—Coláiste Brighde, Ballyconnell: Gardener's Residence ... | 400 | 4 2 2 | 395 17 10 | — |
| 59.—Coláiste Brighde: Improvement of Cattleman's Residence ... | 250 | — | 250 0 0 | — |
| 60.—Coláiste Einne, Co. Galway: Erection and Equipment (Revote £2,100) ... | 20,000 | 15,016 19 1 | 4,983 0 11 | — |
| 61.—Coláiste na Mumhan, Ballyvourney: Erection and Equipment (Revote £6,000) | 24,000 | 10,266 14 10 | 13,733 5 2 | — |
| 62.—Hibernian Military School: Adaptation of portion as a Preparatory College (Revote £700) ... | 1,700 | 4,431 2 3 | — | 2,731 2 3 |
| 63.—Secondary School, 25 and 26 Parnell Square: Adaptation (Revote £10) ... | 1,500 | — | 1,500 0 0 | — |
| NATIONAL GALLERY. | | | | |
| 64.—Extension (Revote) ... | 10 | — | 10 0 0 | — |
| 65.—Improved Storage Accommodation ... | 375 | 400 0 0 | — | 25 0 0 |
| NATIONAL MUSEUM. | | | | |
| 66.—Additional Accommodation | 10 | — | 10 0 0 | — |
| DEPARTMENT OF AGRICULTURE: | | | | |
| 67.—Athenry Agricultural Station: Resurfacing yard | 325 | 200 0 0 | 125 0 0 | — |
| 68.—Munster Institute: Erection of House for Farm Foreman (Revote £300) | 300 | 724 8 0 | — | 424 8 0 |

OBSERVATIONS—continued.

58. Preliminary work.

59. Postponed.

60. No. 63 of 1933-34. D.F. letter S. 22/4/34 of 14 May, 1934, sanctions expenditure. Estimated cost, £125,000. Expended £44,158 18s. 7d. In progress.

61. No. 64 of 1933-34. D.F. letter S. 25/1/29 of 24 July, 1929. Estimated cost £84,000. Expended £11,158 18s. 2d. In progress.

62. No. 65 of 1933-34. D.F. letter S. 22/2/29 of 6 February, 1936, sanctions expenditure of £44,318 8s. 3d. Expended £42,195 13s. 4d., of which £3,349 11s. 3d. was borne on Votes for Relief Schemes, 1932-33 and 1933-34. Completed.

63. Postponed.

64. Postponed.

65. D.F. letter S. 2/11/33 of 14 May, 1935, sanctions expenditure of £925. In progress.

66. Postponed. £44 19s. 1d. expended on preliminary work in 1932-33 and prior years.

67. Completed. Further payment to be made.

68. No. 72 of 1933-34. D.F. letter S. 90/37/25 of 13 February, 1934, sanctions expenditure of £750. Expended £732 10s. 2d. Completed.

| Service. | Vote | Expenditure. | Balance. | |
|---|--------|--------------|-------------|---------|
| | | | Unexpended. | Excess. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| DEPARTMENT OF AGRICULTURE— <i>contd.</i> | | | | |
| 69.—Munster Institute: Improved Poultry Accommodation ... | 300 | 254 14 4 | 45 5 8 | — |
| 70.—Botanic Gardens: Additional Propagating Accommodation ... | 360 | 242 2 6 | 117 17 6 | — |
| FISHERY HARBOURS. | | | | |
| 71.—Dredging Operations— | 400 | | 19 13 10 | — |
| (a) Arklow ... | | 300 8 2 | | |
| (b) Balbriggan ... | | 79 18 0 | | |
| 72.—Minor Works of Economic Development ... | 1,200 | — | 1,200 0 0 | — |
| DEPARTMENT OF LANDS: | | | | |
| 73.—Land Commission: Storage Accommodation for Estate Maps, 23 Upper Merrion Street (Revote £300) ... | 600 | — | 600 0 0 | — |
| 74.—Land Commission and Forestry Branch, 88 and 89 Merrion Square: Heating Installation ... | 535 | 354 1 6 | 180 18 6 | — |
| 75.—Central Marketing Depot, Beggars Bush Barracks: Adaptation (Revote) ... | 100 | — | 100 0 0 | — |
| 76.—Depôts for Kelp, Carrageen and Rural Industries— | 100 | | — | 48 18 0 |
| (a) Ardara ... | | 58 18 0 | | |
| (b) Elly Bay ... | | 90 0 0 | | |
| DEPARTMENT OF INDUSTRY AND COMMERCE: | | | | |
| 77.—New Headquarters ... | 10,000 | 5 3 11 | 9,994 16 1 | — |
| 78.—Limerick Employment Exchange: Adaptation ... | 2,000 | 275 7 8 | 1,724 12 4 | — |

OBSERVATIONS—continued.

69. D.F. letter S. 90/51/25 of 20 January, 1934. Completed.
70. Completed.
71. (a) D.F. letters S. 31/3/27 of 28 September, 5 October, 29 November, 20 December, 1934, and 30 January, 1935, sanction grants of one-half cost not exceeding £300. Completed.
- (b) D.F. letter S. 31/2/34 of 25 May, 1934, sanctions grant of one-half cost not exceeding £100. Completed.
72. No grants matured for payment during the year.
73. No. 76 of 1933-34. D.F. letter S. 2/5/32 of 2 August, 1933, sanctions expenditure. Revised estimate £1,300. Expended £40 6s. 7d. in 1933-34. Further work postponed.
74. D.F. letter S. 2/24/33 of 28 July, 1934, sanctions expenditure of £500. In progress.
75. No. 77 of 1933-34. Completed to modified scheme in 1933-34. Expended £620 11s. 5d.
76. (a) Tweed Mart—Provision of Sanitary Accommodation. Work completed.
- (b) No. 78 (b) of 1933-34. Reconstruction of Coastguard Station as Carrageen Curing and Packing Station. D.F. letters S. 29/5/30 of 1 April, and 30 September, 1932, sanction expenditure of £980. Expended £824 12s. 5d. In the statement for 1933-34 this work was incorrectly stated to have been completed. In progress.
77. Preliminary work.
78. No. 108 (p) of 1933-34. D.F. letter S. 2/5/27 of 14 August, 1934, sanctions expenditure of £5,000. Expended £670 4s. 1d. In progress.

| Service. | Vote. | Expenditure. | Balance. | | | |
|--|--------|--------------|-------------|-------|------------|-------|
| | | | Unexpended. | | Excess. | |
| | £ | £ s. d. | £ | s. d. | £ | s. d. |
| DEPARTMENT OF INDUSTRY AND COMMERCE —continued. | | | | | | |
| 79.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER EMPLOYMENT EXCHANGES | 5,000 | 9,820 15 6 | — | | 4,820 15 6 | |
| DEPARTMENT OF POSTS AND TELEGRAPHS : | | | | | | |
| 80.—Dublin, General Post Office : Reconstruction (Revote) | 1,000 | 1,023 15 3 | — | | 23 15 3 | |
| 80A.—Dublin, General Post Office : Provision of Easter Week, 1916, Memorial :— Original ... Nil Supplementary £1,000 | 1,000 | 338 15 2 | 661 4 10 | | — | |
| 81.—Dublin, College Green Post Office : Alterations (Revote) | 10 | — | 10 0 0 | | — | |
| 82.—Dublin, New Sorting Office, Pearse Street (Revote £10) | 1,000 | 1,151 17 6 | — | | 151 17 6 | |
| 83.—Dublin, Parcels (Customs) Branch, Amiens Street : Adaptation ... | 1,200 | — | 1,200 0 0 | | — | |
| 84.—Dublin, Central Garage ... | 10,000 | 437 3 3 | 9,562 16 9 | | — | |
| 85.—Cashel New Post Office ... | 3,000 | 3,532 18 3 | — | | 532 18 3 | |
| 86.—Cork Post Office : New Sorting Office (Revote £10) | 4,000 | 106 10 1 | 3,893 9 11 | | — | |
| 87.—Rathmines : New Post Office and Telephone Ex- change (Revote) ... | 8,125 | 6,095 5 3 | 2,029 14 9 | | — | |
| 88.—Thurles Post Office : Adap- tation (Revote £100) ... | 1,000 | — | 1,000 0 0 | | — | |
| 89.—Garages at Provincial Post Offices ... | 200 | — | 200 0 0 | | — | |

OBSERVATIONS—continued.

79. See details on page 45.

80. No. 83 of 1933-34. D.F. letter S. 38/17/24 of 6 March, 1930, sanctions estimate of £300,000. Expended £276,629 15s. 10d. In progress.

80A. D.F. letters S. 41/11/34 of 25 July, 1934, and 3 April, 1935, sanction expenditure of £1,032 10s. 0d. In progress.

81. Postponed.

82. D.F. letter S. 38/4/34 of 6 January, 1936, sanctions expenditure. In progress.

83. Postponed.

84. D.F. letter S. 38/2/24 of 6 April, 1934, sanctions expenditure of £500 on clearance of site. In progress.

85. D.F. letter S. 38/2/34 of 19 February, 1934, sanctions expenditure of £5,100. Expended £3,536 19s. 1d. In progress.

86. D.F. letter S. 38/26/25 of 19 February, 1934, sanctions expenditure of £10,000. In progress.

87. No. 89 of 1933-34. D.F. letter S. 38/15/28 of 4 November, 1933, sanctions expenditure of £18,062 10s. 0d. Expended £15,791 5s. 2d. In progress.

88. Postponed. 4s. 0d. expended on preliminary work in 1933-34.

89. Postponed.

| Service. | Vote. | Expenditure. | Balance. | |
|--|--------|--------------|-------------|---------|
| | | | Unexpended. | Excess. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| DEPARTMENT OF DEFENCE: | | | | |
| 90.—Dublin General Headquarters : Additional Accommodation ... | 10 | — | 10 0 0 | — |
| 91.—Islandbridge Barracks : Electric Lighting ... | 2,100 | 52 3 8 | 2,047 16 4 | — |
| 92.—Portobello Barracks : Electric Lighting ... | 4,600 | 1,840 2 10 | 2,759 17 2 | — |
| 93.—Portobello Barracks : New Dining Hall, etc. ... | 4,000 | 2,416 2 6 | 1,583 17 6 | — |
| 94.—Baldonnell Aerodrome : Re-roofing of Hangars (Revote £3,000) ... | 10,000 | 2,019 0 9 | 7,980 19 3 | — |
| 95.—Cork, Michael Collins Barracks : Reconstruction of District Offices, Sergeants' Mess and Canteen (Revote £4,500) ... | 13,500 | 10,732 19 0 | 2,767 1 0 | — |
| 96.—Curragh Camp : Introduction of Shannon Electric Power (Revote) ... | 5,950 | — | 5,950 0 0 | — |
| 97.—Curragh Camp : New Married Quarters ... | 5,000 | 4 13 0 | 4,995 7 0 | — |
| 98.—Kilbride Rifle Range : Canteen and Store Block | 7,000 | 1,719 11 7 | 5,280 8 5 | — |
| 99.—Kilworth Rifle Range : Canteen and Store Block | 6,000 | 41 8 3 | 5,958 11 9 | — |
| 100.—Renmore Barracks : Reconstruction ... | 4,000 | — | 4,000 0 0 | — |
| 101.—Volunteer Force : Provision of Instructional Halls | 50,000 | — | 50,000 0 0 | — |
| 102.—Military Barracks, General : Electric Lighting (Revote) | 10 | — | 10 0 0 | — |

OBSERVATIONS—continued.

90. Postponed.
91. No. 126 (a) of 1932-33. £86 15s. 9d. expended on preliminary work.
92. No. 126 (c) of 1932-33. D.F. letter S. 8/77/30 of 4 December, 1934, sanctions expenditure of £5,000. Expended £1,881 4s. 6d. In progress.
93. D.F. letter S. 7/21/32 of 21 September, 1934, sanctions expenditure of £4,750. In progress.
94. No. 96 of 1933-34. D.F. letters S. 7/12/32 of 3 February, 1933, and 26 May, 1934, sanction expenditure of £19,000. Expended £3,396 11s. 7d. In progress.
95. No. 98 of 1933-34. D.F. letter S. 7/4/26 of 25 October, 1932, sanctions expenditure of £21,000. Expended £15,984 15s. 8d. In progress.
96. Postponed.
97. Preliminary work.
98. D.F. letter S. 7/6/33 of 5 October, 1934, sanctions expenditure of £5,500. In progress.
99. Preliminary work.
100. Postponed. £8 10s. 8d. expended on preliminary work in 1927-28.
101. Postponed.
102. Postponed.

| Service. | Vote. | Expenditure. | Balance. | |
|--|-----------|--------------|--------------|-------------|
| | | | Unexpended. | Excess. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| DEPARTMENT OF EXTERNAL AFFAIRS : | | | | |
| 103.—Legations Abroad : Alterations, Furniture and Equipment (Revote) ... | 500 | | 479 6 8 | — |
| (a) London ... | | 1 5 0 | | |
| (b) Paris ... | | 19 8 4 | | |
| PHOENIX PARK : | | | | |
| 104.—New Gateway : Parkgate Street (Revote) ... | 1,050 | — | 1,050 0 0 | — |
| HARBOURS : | | | | |
| 105.—Rathmullen : Grant for Improvements (Revote) | 1,000 | 1,214 12 2 | — | 214 12 2 |
| CURRAGH : | | | | |
| 106.—Curragh Military Cemetery : Reconstruction of Lych Gate (Revote) ... | 300 | 100 0 0 | 200 0 0 | — |
| BRITISH MILITARY GRAVES : | | | | |
| 107.—Erection of Headstones (Revote £700) ... | 2,200 | 1,014 10 6 | 1,185 9 6 | — |
| 108.—MINOR NEW WORKS NOT EXCEEDING £200 EACH ... | 2,500 | 2,867 11 6 | — | 367 11 6 |
| 109.—URGENT AND UNFORESEEN WORKS ... | 7,000 | 6,700 6 11 | 299 13 1 | — |
| 110.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1ST APRIL, 1934 ... | 5,000 | 8,795 7 6 | — | 3,795 7 6 |
| Original ... | £415,900 | | | |
| Supplementary ... | 1,000 | | | |
| | £ 416,900 | 259,938 12 8 | 181,724 6 9 | 24,762 19 5 |
| Deduct for works which may not be carried out during the year | 55,000 | — | 55,000 0 0 | — |
| | £ 361,900 | 259,938 12 8 | 126,724 6 9 | 24,762 19 5 |
| Net saving | | | £101,961 7 4 | |

OBSERVATIONS—continued.

103. (a) Adaptation and furnishing of residence for High Commissioner. Preliminary work.
 (b) No. 102 of 1933-34. D.F. letter S. 2/18/27 of 7 December, 1932, sanctions expenditure. Expended £254 7s. 2d. Completed.
104. Postponed.
105. No. 105 of 1933-34. D.F. letter S. 30/11/28 of 30 November, 1931, sanctions grant of £5,000. Expended £5,000. In progress.
106. D.F. letter S. 55/11/27 of 24 November, 1934, sanctions expenditure of £254. In progress.
107. No. 106 of 1933-34. D.F. letter S. 200/12/27 of 10 December, 1928. Estimated cost, £25,000. Expended £8, 216 17s. 10d. In progress.
108. See details on pages 46-47.
109. See details on pages 47-48.
110. See details on pages 49-52.

No. 49.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER GÁRDA
SÍOCHÁNA BARRACKS.

| | £ | s. | d. |
|---|------|----|----|
| Co. CAVAN. | | | |
| Bailieboro'.—Improvements.—D.F. letter S. 14/14/34 of 26 July, 1934, sanctions expenditure of £275. In progress ... | 150 | 0 | 0 |
| Mullagh.—Alterations, etc.—D.F. letter S. 14/4/33 of 21 November, 1934, sanctions expenditure of £300. In progress ... | 120 | 0 | 0 |
| Co. CORK. | | | |
| Cork, No. 47 Lower Road—Adaptations.—D.F. letter S. 14/15/29 of 8 August, 1934, sanctions expenditure of £270. In progress | 211 | 0 | 2 |
| Co. DUBLIN. | | | |
| Cabinteely.—Improved sanitary accommodation, baths and wash-hand basins and separate entrance in Married Quarters.—D.F. letter S. 14/18/33 of 20 December, 1933, sanctions expenditure of £330. In progress ... | 286 | 9 | 9 |
| Lusk.—New Barrack.—Preliminary work ... | 2 | 0 | 3 |
| TOTAL.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER GÁRDA SÍOCHÁNA BARRACKS ... | £769 | 10 | 2 |

No. 50.—GÁRDA SÍOCHÁNA BARRACKS—ELECTRIC LIGHTING.

| | £ | s. | d. |
|--|----|----|----|
| METROPOLITAN AREA. | | | |
| Booterstown—Completed ... | 64 | 6 | 1 |
| Dalkey—Completed ... | 79 | 3 | 6 |
| Co. CAVAN. | | | |
| Virginia—Completed ... | 31 | 0 | 0 |
| Co. CLARE. | | | |
| Ennistymon—Completed at a cost of £10 2s. of which landlord contributed one-half ... | 5 | 1 | 0 |
| Kilkee—Completed ... | 31 | 0 | 4 |
| Co. CORK. | | | |
| Bantry—Preliminary work ... | 6 | 0 | 0 |
| Cloyne—Completed ... | 24 | 15 | 0 |
| Co. DONEGAL. | | | |
| Buncrana—Completed ... | 75 | 11 | 1 |
| Co. DUBLIN. | | | |
| Howth—In progress ... | 54 | 0 | 0 |
| Lucan—Completed ... | 64 | 17 | 9 |
| Tallaght—Expended £32 4s. 5d.—Completed ... | 6 | 10 | 7 |
| Co. GALWAY. | | | |
| Tuam—Preliminary work ... | 2 | 10 | 0 |
| LEIX. | | | |
| Mountmellick—Completed ... | 19 | 4 | 0 |
| Co. LEITRIM. | | | |
| Dromahair—Completed ... | 55 | 0 | 0 |
| Co. LIMERICK. | | | |
| Doon—Completed ... | 27 | 6 | 0 |

No. 50.—GÁRDA SÍOCHÁNA BARRACKS—ELECTRIC LIGHTING—continued.

| | | | | | | £ | s. | d. |
|---|-----|-----|-----|-----|-----|------|----|----|
| Co. MONAGHAN. | | | | | | | | |
| Castleblayney—Completed | ... | ... | ... | ... | ... | 23 | 10 | 3 |
| Co. ROSCOMMON. | | | | | | | | |
| Ballinlough—Completed | ... | ... | ... | ... | ... | 36 | 17 | 11 |
| Roscommon—D.F. letter S. 14/1/30 of 28 October, 1933, sanctions expenditure of £260. Expended £223. Completed | ... | ... | ... | ... | ... | 23 | 0 | 0 |
| Co. WATERFORD. | | | | | | | | |
| Kilmacthomas—Completed | ... | ... | ... | ... | ... | 34 | 15 | 6 |
| Co. WEXFORD. | | | | | | | | |
| Ferns—Completed | ... | ... | ... | ... | ... | 33 | 2 | 6 |
| Wexford—Completed | ... | ... | ... | ... | ... | 30 | 14 | 0 |
| TOTAL—ELECTRIC LIGHTING AT GÁRDA SÍOCHÁNA BARRACKS | | | | | | £728 | 3 | 6 |

No. 51.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS.

| | | | | | | £ | s. | d. |
|--|-----|-----|-----|-----|-----|-----|----|----|
| Co. CLARE. | | | | | | | | |
| Ardnacrusha—Adaptations—Completed | ... | ... | ... | ... | ... | 84 | 2 | 0 |
| Co. CORK. | | | | | | | | |
| Cork.—Provision of temporary quarters for Special Unit at Military Detention Barracks. D.F. letters S. 13/85/34 of 2 November, 1934, and 27 February, 1935, sanction expenditure of £250. Completed. See Notes | ... | ... | ... | ... | ... | 222 | 0 | 1 |
| Co. DUBLIN. | | | | | | | | |
| Skerries—Drainage and hot water installation. Completed | ... | ... | ... | ... | ... | 194 | 9 | 6 |
| Stepaside—Drainage work. Completed | ... | ... | ... | ... | ... | 91 | 8 | 6 |
| Co. KILKENNY. | | | | | | | | |
| Castlemorris—Provision of temporary quarters for Special Unit at Castlemorris House. D.F. letter S. 13/85/34 of 28 September, 1934, sanctions expenditure of £200. In progress | ... | ... | ... | ... | ... | 173 | 1 | 10 |
| Co. LIMERICK. | | | | | | | | |
| Glin—Water supply and water closets. Completed | ... | ... | ... | ... | ... | 65 | 3 | 11 |
| Co. MAYO. | | | | | | | | |
| Killala—Adaptations. Completed | ... | ... | ... | ... | ... | 56 | 10 | 6 |
| Co. MEATH. | | | | | | | | |
| Athboy—Alterations. Completed | ... | ... | ... | ... | ... | 83 | 4 | 10 |
| Navan—Improvement of Married Quarters. In progress | ... | ... | ... | ... | ... | 70 | 0 | 0 |
| Co. TIPPERARY. | | | | | | | | |
| New Inn—New privy and ashpit. Completed | ... | ... | ... | ... | ... | 55 | 0 | 0 |
| Co. WATERFORD. | | | | | | | | |
| Ardmore—Out-offices, etc. Completed | ... | ... | ... | ... | ... | 84 | 2 | 8 |
| Co. WESTMEATH. | | | | | | | | |
| Mullingar—Provision of temporary quarters for Special Unit in portion of Military Barracks. D.F. letter S. 13/85/34 of 28 September, 1934, sanctions expenditure of £200. Completed | ... | ... | ... | ... | ... | 82 | 8 | 2 |

No. 51.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS—continued.

| | | | | £ | s. | d. |
|---|-----------|-----|-----|--------|----|----|
| Co. WEXFORD. | | | | | | |
| Rosslare Harbour—Porch. | Completed | ... | ... | 53 | 18 | 0 |
| Taghmon—(a) Improved sanitary accommodation. | Completed | ... | ... | 53 | 10 | 0 |
| (b) Cell, cycle shed, ablution room, etc. | Completed | ... | ... | 148 | 5 | 0 |
| Co. WICKLOW. | | | | | | |
| Bray—Improvements. | Completed | ... | ... | 88 | 3 | 7 |
| TOTAL.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS | | | | £1,605 | 8 | 7 |

No. 79.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER EMPLOYMENT EXCHANGES.

UNEMPLOYMENT ASSISTANCE ACT, 1933.—Provision of additional accommodation at Employment Exchanges. D.F. letter S. 2/32/35 of 6 December, 1935, sanctions expenditure. Completed.

| | | | | £ | s. | d. |
|--|----------------|-----------------|-----|-------|----|----|
| (a) Athlone, Healion Hall. | Expended | £311 18s. 7d. | ... | 65 | 18 | 10 |
| (b) Ballina, Ballroom at Moy Hotel. | Expended | £493 4s. 0d. | ... | 315 | 14 | 11 |
| (c) Bantry, Refreshment Rooms at Railway Station. | Expended | £191 16s. 7d. | ... | 71 | 4 | 7 |
| (d) Carlow. | Expended | £149 5s. 7d. | ... | 46 | 6 | 10 |
| (e) Clonmel (Messrs. Minchin's premises). | Expended | £435 13s. 8d. | ... | 182 | 6 | 11 |
| (f) Cobh (Rooms over Leary's Garage). | Expended | £218 5s. 2d. | ... | 12 | 12 | 6 |
| (g) Cork (Holland's Hall). | Expended | £1,618 13s. 9d. | ... | 539 | 5 | 6 |
| (h) Drogheda (existing Exchange and adjoining premises). | Expended | £665 8s. 6d. | ... | 548 | 15 | 0 |
| (i) Dublin (Trinity House). | £2,471 4s. 8d. | ... | ... | 1,583 | 3 | 8 |
| * (j) Dundalk (existing Exchange). | Expended | £258 2s. 3d. | ... | 16 | 11 | 8 |
| (k) Dundalk (School of ex-Military Barrack). | Expended | £288 10s. 9d. | ... | 114 | 13 | 8 |
| (l) Dún Laoghaire. | Expended | £652 5s. 5d. | ... | 276 | 3 | 7 |
| (m) Galway (Model School). | Expended | £402 6s. 7d. | ... | 65 | 15 | 11 |
| (n) Kilkenny (ex-Military Barracks). | Expended | £1,407 3s. 9d. | ... | 394 | 0 | 8 |
| (o) Letterkenny. | Expended | £260 4s. 7d. | ... | 158 | 5 | 0 |
| (p) Mullingar (Gymnasium of ex-Military Barrack). | Expended | £521 8s. 9d. | ... | 154 | 7 | 1 |
| (q) Sligo (Miss Jenkin's premises). | Expended | £263 1s. 0d. | ... | 144 | 19 | 7 |
| (r) Tralee (former store of Co-operative Wholesale Co.). | Expended | £959 11s. 0d. | ... | 652 | 11 | 1 |
| (s) Waterford (old Bank premises). | Expended | £274 5s. 10d. | ... | 107 | 14 | 3 |
| (t) Wexford (ex-Military Barracks). | Expended | £923 1s. 3d. | ... | 259 | 9 | 9 |

DUBLIN.—Adaptation of Northumberland House. D.F. letter S. 99/38/33 of 1 June, 1934, sanctions expenditure of £3,500. In progress ... 2,851 1 4

GALWAY.—Adaptation of former Piscatorial School. D.F. letter S. 99/38/33 of 4 September, 1934, sanctions expenditure of £1,600. In progress 1,259 13 2

TOTAL.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER EMPLOYMENT EXCHANGES ... £9,820 15 6

No. 108.—MINOR NEW WORKS NOT EXCEEDING £200 EACH.

DEPARTMENT OF FINANCE.

| | £ | s. | d. |
|--|-----|----|----|
| REVENUE DEPARTMENT.—Additional lavatory accommodation in Stamping Branch, Dublin Castle. Completed | 67 | 7 | 5 |
| Rosslare.—Customs Officer's residence. Alterations to porch at Ailsa Lodge. Completed | 60 | 0 | 0 |
| OFFICE OF PUBLIC WORKS. | | | |
| (a) Adaptation and furnishing of District Office at Portlaoighise Military Barracks. Completed. Further payment to be made | 62 | 1 | 2 |
| (b) Adaptation of District Workshop at No. 25 Church Street, Dublin, D.F. letter S. 2/45/35 of 18 December, 1935, sanctions expenditure of £233 3s. 9d. Completed | 222 | 2 | 11 |
| CIVIL SERVICE COMMISSION.—Provision of additional accommodation at 24 Upper O'Connell Street. In progress | 39 | 4 | 8 |
| VALUATION AND BOUNDARY SURVEY OFFICE.—Improvement of heating system. Completed | 50 | 15 | 2 |

DEPARTMENT OF JUSTICE.

| | | | |
|---|-----|----|----|
| OFFICE OF MINISTER AND ATTORNEY-GENERAL'S OFFICE.—Dictograph Telephone Installation. D.F. letter S. 53/9/33 of 15 January, 1934, sanctions expenditure of £36 15s. 0d. Completed | 36 | 15 | 0 |
| CRUMLIN METROPOLITAN GÁRDA BARRACK.—Provision of indoor sanitary accommodation. In progress | 90 | 0 | 0 |
| FOUR COURTS, DUBLIN. | | | |
| (a) Formation of windows in East and West walls. D.F. letter S. 2/44/35 of 3 December, 1935, sanctions expenditure of £297 4s. 5d. Completed | 297 | 4 | 5 |
| (b) Electric clocks. D.F. letter S. 2/8/34 of 16 June, 1934, sanctions expenditure of £198 12s. 2d. Completed. Further payment to be made | 128 | 4 | 6 |
| CIRCUIT COURT, DUBLIN.—New flooring. Completed | 94 | 10 | 0 |
| REGISTRY OF DEEDS.—Improvement of heating arrangements and provision of additional sanitary accommodation. D.F. letter S. 2/46/35 of 9 December, 1935, sanctions expenditure of £302 9s. 10d. Completed | 302 | 9 | 10 |

DEPARTMENT OF EDUCATION.

| | | | |
|---|----|---|---|
| NATIONAL LIBRARY.—Installation of Photostat copying machine. D.F. letter S. 18/4/34 of 27 April, 1934, sanctions expenditure. Completed | 61 | 0 | 0 |
|---|----|---|---|

DEPARTMENT OF LOCAL GOVERNMENT AND PUBLIC HEALTH.

| | | | |
|--|----|----|---|
| MINISTER'S OFFICE, DUBLIN.—Custom House.—Communicating door to dressing room and improvement of ventilation. In progress ... | 40 | 19 | 6 |
| DUBLIN CUSTOM HOUSE.—Provision of glazed screens to subdivide rooms Nos. 23 and 24. Completed | 52 | 0 | 0 |

DEPARTMENT OF AGRICULTURE.

| | | | |
|--|-----|----|---|
| HEADQUARTERS.—Additional sanitary accommodation for female staff. In progress | 12 | 4 | 9 |
| CLONAKILTY AGRICULTURAL INSTITUTION. | | | |
| (a) Reconstruction of food barn. Completed | 124 | 14 | 0 |
| (b) Ventilation of byres. Completed | 63 | 17 | 0 |

No. 108.—MINOR NEW WORKS NOT EXCEEDING £200 EACH—continued.

DEPARTMENT OF LANDS.

| | £ | s. | d. |
|---|-----|----|----|
| LAND COMMISSION. | | | |
| (a) Glazed partitions in ground floor rooms of concrete building, 23 Upper Merrion Street. Completed | 116 | 0 | 0 |
| (b) Adaptations at Nos. 7 and 8 Hume Street. In progress | 34 | 17 | 10 |

DEPARTMENT OF INDUSTRY AND COMMERCE.

| | | | |
|---|-----|----|----|
| FINANCE BRANCH, SHIP STREET.—Improved sanitary accommodation for female staff. Completed | 110 | 15 | 4 |
| TRANSPORT AND MARINE BRANCH.—14 St. Stephen's Green.—Additional sanitary accommodation and minor alterations | 147 | 4 | 10 |

DEPARTMENT OF POSTS AND TELEGRAPHS.

| | | | |
|--|-----|----|---|
| GENERAL POST OFFICE.—Adaptation of Arcade Shop to provide additional accommodation, etc., for Boy Messengers. Completed | 77 | 10 | 0 |
| POST OFFICE SAVINGS BANK.—Alterations. Completed | 127 | 1 | 6 |
| BALLYHAUNIS POST OFFICE.—Hot water supply for residence. Completed | 71 | 9 | 4 |
| BELTUBBET POST OFFICE.—Water supply and improved sanitary accommodation. Completed | 56 | 10 | 6 |
| BLACKROCK POST OFFICE.—Alterations to Public Office. Completed | 160 | 4 | 4 |

BUILDINGS NOT APPROPRIATED TO PUBLIC DEPARTMENTS.

| | | | |
|---|-----|----|---|
| RESIDENCE OF PAPAL NUNCIO, Phoenix Park.—Parquetry floor in reception room, etc. D.F. letter S. 55/35/29 of 1 January, 1936, sanctions expenditure of £200. In progress | 11 | 17 | 6 |
| WESTPORT.—Adaptation of surplus portion of Garda Síochána Barrack building for letting as offices. D.F. letter S. 14/15/32 of 20 September, 1934, sanctions expenditure of £140. Completed | 148 | 10 | 0 |

TOTAL.—MINOR NEW WORKS NOT EXCEEDING £200 EACH £2,867 11 6

No. 109.—URGENT AND UNFORESEEN WORKS.

| | £ | s. | d. |
|---|-----|----|----|
| OIREACHTAS.—Adaptation and furnishing of room in Minister's corridor for Parliamentary Secretary to Minister for Lands and provision of direct access to Leinster Lawn from curved corridor. D.F. letter S. 1/1/35 of 4 November, 1935, sanctions expenditure of £269 2s. 11d. Completed. Further payment to be made | 248 | 9 | 11 |
| OIREACHTAS.—Provision of additional accommodation for Library in Museum Annexe and removal of books thereto. D.F. letter S. 1/1/35 of 14 February, 1935, sanctions expenditure of £255. Completed. Further payment to be made | 253 | 18 | 1 |

No. 109.—URGENT AND UNFORESEEN WORKS—continued.

DEPARTMENT OF FINANCE.

| | £ | s. | d. |
|--|-----|----|----|
| DUBLIN CUSTOM HOUSE.—Improvements in ventilation of Long Room. D.F. letter S. 1/3/34 of 16 July, 1934, sanctions expenditure of £300. Completed | 290 | 0 | 0 |

| | | | |
|--|-----|----|---|
| REVENUE DEPARTMENT.—Adaptation of Offices for Claims Branch in Hamam Buildings, Nos. 11 to 13 Upper O'Connell Street. D.F. letter S. 1/4/32 of 14 November, 1934, sanctions expenditure of £450. Completed. Further payment to be made | 215 | 14 | 8 |
|--|-----|----|---|

| | | | |
|---|---|----|---|
| OFFICE OF PUBLIC WORKS.—Improved accommodation for Engineering Branch at 51 St. Stephen's Green. D.F. letter S. 1/2/33 of 22 March, 1935, sanctions expenditure of £613. In progress | 4 | 10 | 3 |
|---|---|----|---|

DEPARTMENT OF JUSTICE.

| | | | |
|--|-------|---|---|
| GÁRDA SÍOCHÁNA DEPÔT.—Extended garage and motor workshop accommo- dation. D.F. letters S. 13/6/34 of 27 July, and 16 October, 1934, sanction expenditure of £3,700. In progress | 5,200 | 7 | 5 |
|--|-------|---|---|

DEPARTMENT OF LOCAL GOVERNMENT AND PUBLIC HEALTH.

| | | | |
|--|-----|---|---|
| Adaptation and furnishing at No. 1 Beresford Place. D.F. letter S. 2/15/34 of 20 August, 1935, sanctions expenditure of £540 10s. 0d. Completed. Further payment to be made | 523 | 8 | 0 |
|--|-----|---|---|

DEPARTMENT OF AGRICULTURE.

| | | | |
|---|-----|---|---|
| Adaptation and furnishing at No. 24 Upper O'Connell Street. D.F. letters S. 2/33/34 of 24 October, 1934, and 17 May, 1935, sanction expendi- ture of £1,930. In progress | 403 | 0 | 3 |
|---|-----|---|---|

DEPARTMENT OF INDUSTRY AND COMMERCE.

| | | | |
|---|-----|---|----|
| (a) Adaptation and furnishing at No. 51 Dawson Street. D.F. letter S. 2/29/34 of 27 November, 1935, sanctions expenditure of £853 12s. 11d. Completed. Further payment to be made ... | 798 | 6 | 5 |
| (b) DUBLIN CASTLE, Birmingham Tower.—Strengthening of floors. D.F. letter S. 1/13/33 of 15 November, 1934, sanctions expenditure of £210. In progress | 41 | 5 | 10 |

| | | | |
|--|-----|----|---|
| DUNDALK EMPLOYMENT EXCHANGE.—Provision of temporary accommoda- tion at the Skating Rink. D.F. letter S. 2/36/35 of 31 December, 1935, sanctions expenditure of £425 13s. 11d. In progress. See Notes | 413 | 12 | 9 |
|--|-----|----|---|

DEPARTMENT OF DEFENCE.

| | | | |
|---|-----|---|---|
| ARBOUR HILL.—Drill ground. D.F. letter S. 55/52/31 of 8 October, 1934, sanctions expenditure of £350. In progress | 248 | 7 | 2 |
|---|-----|---|---|

BUILDINGS NOT APPROPRIATED TO PUBLIC DEPARTMENTS.

| | | | |
|---|----|---|---|
| WATERFORD INFANTRY BARRACKS.—Erection of division walls and segrega- tion of light and water services, etc. D.F. letter S. 55/43/31 of 13 October, 1934, sanctions expenditure of £250. In progress ... | 59 | 6 | 2 |
|---|----|---|---|

| | | | |
|-----------------------------------|-----|-----|-------------|
| TOTAL—URGENT AND UNFORESEEN WORKS | ... | ... | £6,700 6 11 |
|-----------------------------------|-----|-----|-------------|

No. 110.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1st APRIL, 1934.

| No. | | £ | s. | d. |
|----------------|--|-----|----|----|
| 108 of 1933-34 | OIREACHTAS.—Cooling Room and cooling plant for Restaurant. D.F. letter S. 1/15/33 of 7 September, 1933, sanctions expenditure of £500. Expended £530 8s. 0d. Completed ... | 183 | 11 | 0 |
| 107 of 1933-34 | EXECUTIVE COUNCIL.—Dictograph Telephone Installation in Department of President. D.F. letters S. 107/1/33 of 20 October, 1933, and S. 53/2/34 of 28 February, 1934, sanction expenditure of £206 10s. Expended £206 10s. Completed ... | 14 | 10 | 0 |

DEPARTMENT OF FINANCE.

| | | | | |
|----------------|--|-----|----|---|
| 107 of 1933-34 | HEADQUARTERS OFFICES.—Dictograph Telephone Installation. D.F. letters E. 1/49/32 of 29 August, 1933, and S. 1/17/33 of 7 April, 1934, sanction expenditure of £130. Expended £130. Completed ... | 32 | 0 | 0 |
| 107 of 1933-34 | REVENUE COMMISSIONERS, DUBLIN CASTLE.—Improvements in Stamping Department. Expended £116 6s. 2d. Completed ... | 5 | 17 | 6 |
| 136 of 1932-33 | DUBLIN CUSTOM HOUSE.—Reconstruction. D.F. letter S. 2/57/25 of 15 March, 1928, sanctions expenditure of £260,000. Expended £255,433 19s. 0d. of which £6,119 17s. 6d. was borne on Vote for Relief Schemes, 1924-25. Completed ... | 150 | 0 | 0 |
| 4 of 1933-34 | TRALEE REVENUE OFFICE.—Improved accommodation. Expended £592 18s. 1d. Completed ... | 282 | 18 | 5 |

DEPARTMENT OF JUSTICE.

| | | | | |
|----------------|---|-----|----|---|
| 109 of 1933-34 | DUBLIN FOUR COURTS.—Reconstruction. D.F. letter S. 2/15/24 of 30 May, 1933, sanctions revised estimate of £430,000. Expended £428,167 9s. 9d., of which £5,547 1s. 9d. was borne on Vote for Relief Schemes, 1924-25. Completed ... | 150 | 0 | 0 |
| 108 of 1933-34 | DUBLIN FOUR COURTS.—Improved ventilation of Law Library. D.F. letters S. 2/17/33 of 18 December, 1933, and 6 December, 1935, sanction expenditure of £384 19s. 5d. Expended £384 19s. 5d. Completed ... | 346 | 7 | 3 |
| 107 of 1933-34 | GÁRDA SÍOCHÁNA DEPÔT.—Storage accommodation for turf. Expended £97 4s. 10d. Completed ... | 6 | 18 | 4 |

GÁRDA SÍOCHÁNA BARRACKS :

METROPOLITAN AREA.

| | | | | |
|-------------------|---|-----|----|---|
| 55 of 1933-34 | New Barrack Nos. 32 and 33 Upper Merrion Street, Dublin. Adaptations. D.F. letters S. 13/70/33 of 11 September, 1933, and 17 May, 1935, sanction expenditure of £769 14s. 10d. Expended £769 14s. 10d. Completed | 176 | 7 | 8 |
| 6 of 1933-34 | Donnybrook.—New Barrack. D.F. letters S. 14/114/26 of 12 April, and 10 June, 1930, sanction expenditure of £15,000. Expended £15,026 8s. 0d. Completed | 627 | 0 | 4 |
| 107 of 1933-34 | PROVISION OF INDOOR WATER CLOSETS. (a) Dalkey—Expended £16 4s. 0d. Completed (b) Dún Laoghaire—Expended £98 7s. 3d. Completed (c) Irishtown—Expended £51 18s. 4d. Completed | 9 | 5 | 3 |
| | | | 17 | 3 |
| | | | 1 | 8 |
| | | | 5 | |

No. 110.—MINOR BALANCES OF EXPENDITURE ON WORKS OF
PRIOR YEARS, ETC.—continued.

GÁRDA SÍOCHÁNA BARRACKS.—continued.

Co. DONEGAL.

| No. | | £ | s. | d. |
|-------------------|---|----|----|----|
| 17 of 1933-34 | Buncrana.—Adaptation. D.F. letters S. 14/15/30 of 22 August, 1930, and 20 January, 1933, sanction expenditure of £500. Expended £519 19s. 10d. Completed | 64 | 16 | 6 |
| 108 of 1933-34 | Rathmullen.—Alterations and improvements. D.F. letters S. 14/2/27 of 24 March, 1933, and 16 June, 1934, sanction expenditure of £256 10s. 10d. Expended £256 10s. 10d. Completed | 6 | 10 | 10 |

Co. DUBLIN.

| | | | | |
|------------------|--|-----|----|----|
| 20 of 1933-34 | Finglas.—New Barrack. D.F. letter S. 14/10/30 of 11 October, 1932, sanctions expenditure of £2,000. Expended £1,854 0s. 11d. Completed | 75 | 0 | 0 |
| 22 of 1933-34 | Malahide.—Adaptation. D.F. letter S. 14/84/32 of 22 November, 1932, sanctions expenditure of £1,260. Expended £1,177 8s. 10d. Completed | 110 | 9 | 1 |
| 23 of 1933-34 | SWORDS.—Adaptation. D.F. letters S. 14/2/30 of 2 February, 1933, 31 March, 1933, and 7 December, 1935, sanction expenditure of £1,120 12s. 0d. Expended £1,120 12s. 0d. Completed | 531 | 12 | 11 |

Co. GALWAY.

| | | | | |
|------------------|---|-----|---|---|
| 39 of 1932-33 | Currandulla.—D.F. letter S. 14/14/30 of 29 May, 1931, sanctions expenditure of £1,500. Expended £1,377 1s. 6d. Completed | 100 | 0 | 0 |
|------------------|---|-----|---|---|

Co. KILKENNY.

| | | | | |
|------------------|--|----|---|---|
| 57 of 1933-34 | Callan.—Electric water pump and shed. D.F. letter S. 13/56/32 of 14 November, 1933, sanctions expenditure of £121 1s. 0d. Expended £121 0s. 7d. Completed | 21 | 0 | 7 |
|------------------|--|----|---|---|

Co. LONGFORD.

| | | | | |
|------------------|--|----|---|---|
| 38 of 1933-34 | Ballinallee.—Adaptation. D.F. letter S. 14/8/32 of 11 October, 1932, sanctions expenditure of £300. Expended £303 3s. 4d. Completed | 50 | 9 | 8 |
|------------------|--|----|---|---|

Co. LOUTH.

| | | | | |
|------------------|---|-----|----|----|
| 39 of 1933-34 | Hackballcross.—New Barrack.—D.F. letter S. 14/20/30 of 19 September, 1932, sanctions expenditure of £1,550. Expended £1,456 11s. 0d. Completed | 150 | 0 | 0 |
| 57 of 1933-34 | Omeath.—Concrete cell. Expended £52 17s. 10d. Completed | 2 | 17 | 10 |

Co. MAYO.

| | | | | |
|------------------|---|----|---|---|
| 57 of 1933-34 | Keel.—Adaptation at former Coastguard Station. Expended £83 12s. 6d. Completed | 77 | 9 | 0 |
|------------------|---|----|---|---|

Co. WESTMEATH.

| | | | | |
|------------------|---|----|---|---|
| 51 of 1933-34 | Moate.—Adaptation. D.F. letter S. 14/5/32 of 11 October, 1932, sanctions expenditure of £400. Expended £431 11s. 3d. Completed | 50 | 3 | 6 |
|------------------|---|----|---|---|

No. 110.—MINOR BALANCES OF EXPENDITURE ON WORKS OF
PRIOR YEARS, Etc.—continued.

DEPARTMENT OF EDUCATION.

PREPARATORY COLLEGES.

| No. | | £ | s. | d. |
|-------------------|--|-------|----|----|
| 107 of 1933-34 | COLÁISTE BRIGHDE, Ballyconnell. Preparation of grounds. Ex- pended £208 17s. 0d. Completed | 93 | 12 | 0 |
| 136 of 1932-33 | COLÁISTE BRIGHDE, Ballyconnell.—Adaptation, extension and equipment. D.F. letter S. 22/2/27 of 16 December, 1932, sanctions expenditure of £59,835 19s. 9d. Expended £59,859 5s. 6d. Completed | 23 | 5 | 9 |
| 62 of 1933-34 | COLÁISTE CAOIMHIN, Marlboro' Hall, Glasnevin.—Improved heating. D.F. letter S. 22/3/27 of 12 August, 1933. Estimated cost, £3,000. Expended £1,986 16s. 5d. Completed ... | 112 | 15 | 0 |
| 108 of 1933-34 | COLÁISTE EINNE.—Adaptations at temporary accommodation at Glasnevin, Dublin, vacated by Coláiste Moibhi. D.F. letters S. 22/15/27 of 20 December, 1933, S. 22/4/34 of 21 April, 1934, and 31 December, 1935, sanction expenditure of £354 7s. 6d. Expended £354 7s. 6d. Completed | 111 | 1 | 9 |
| 108 of 1933-34 | ALL IRISH SECONDARY SCHOOL, No. 27 PARNELL SQUARE, DUBLIN. Adaptation. D.F. letters S. 1/1/32 of 15 July, 1933, and 15 March, 1934, sanction expenditure of £267 19s. 4d. Expended £273 7s. 2d. Completed | 19 | 6 | |
| 108 of 1933-34 | TECHNICAL INSTRUCTION BRANCH.—Adaptation, etc., of Talbot House, Dublin. D.F. letter S. 2/38/34 of 4 January, 1935, sanctions expenditure of £1,552 8s. 0d. Expended £1,554 13s. 7d. Completed | 1,068 | 4 | 6 |
| 69 of 1933-34 | NATIONAL LIBRARY.—Improved storage accommodation. D.F. letter S. 2/1/29 of 2 February, 1933, sanctions expenditure of £825. Expended £557 18s. 8d. Completed | 214 | 3 | 9 |

DEPARTMENT OF AGRICULTURE.

| | | | | |
|-------------------|---|--------------------------|-------------------|-------------------|
| 107 of 1933-34 | HEADQUARTERS OFFICES.—Dictograph Telephone Installation. D.F. letter S. 90/31/33 of 3 November, 1933, sanctions expendi- ture of £100. Expended £109 15s. 0d. Completed ... | 18 | 15 | 0 |
| 73 of 1933-34 | FISHERIES BRANCH, 2 & 3 KILDARE PLACE.—Improvement in sanitary accommodation. Expended £231 10s. 0d. Completed | 10 | 10 | 0 |
| 108 of 1933-34 | EGG INSPECTION HUTS.—D.F. letter S. 90/15/33 of 23 November, 1935, sanctions expenditure. In progress. See Notes. (a) Castleblayney—Expended £206 15s. 2d. ... (b) Clones—Expended £206 15s. 1d. ... (c) Monaghan (d) Sligo—Expended £207 6s. 1d. ... | 187 187 190 172 | 3 3 10 6 | 1 1 11 1 |

DEPARTMENT OF LANDS.

| | | | | |
|-------------------|--|-----|----|----|
| 74 of 1933-34 | LAND COMMISSION.—Improvement in heating installations. D.F. letter S. 2/3/29 of 6 May, 1935, sanctions expenditure of £994 6s. 6d. Expended £994 6s. 6d. Completed ... | 90 | 2 | 6 |
| 75 of 1933-34 | LAND COMMISSION.—Improved ventilation, No. 23 Upper Merrion Street. Expended £205 19s. 2d. Completed | 114 | 16 | 10 |
| 108 of 1933-34 | LAND COMMISSION.—Adaptations at No. 61 Merrion Square. D.F. letters S. 1/12/33 of 11 August, 1933, 20 November, 1933, and 4 January, 1935, sanction expenditure of £2,152 6s. 2d. Expended £2,157 13s. 1d. Completed | 516 | 4 | 1 |
| 108 of 1933-34 | GAELTACHT INDUSTRIES.—Preparation and furnishing of show- rooms No. 3 St. Stephen's Green. D.F. letters S. 29/8/32 of 14 April, 1932, and 5 January, 1935, sanction expenditure of £330 17s. 3d. Expended £330 17s. 3d. Completed ... | 82 | 1 | 6 |

No. 110.—MINOR BALANCES OF EXPENDITURE ON WORKS OF
PRIOR YEARS, ETC.—continued.

DEPARTMENT OF INDUSTRY AND COMMERCE.

| No. | | £ | s. | d. |
|-------------------|--|-----|----|----|
| 81 of 1933-34 | SHIP STREET BUILDINGS.—Hot water supply to lavatories. Expended £637 19s. 10d. Completed | 425 | 14 | 1 |
| 107 of 1933-34 | CLAIMS AND RECORDS OFFICE, Lower Castle Yard.—Provision of shelving for Unemployment Assistance Receipts. Expended £162 10s. 6d. Completed | 54 | 0 | 0 |
| 108 of 1933-34 | EMPLOYMENT BRANCH HEADQUARTERS.—Provision of accommoda- tion in Upper Castle Yard and La Touche's Bank. D.F. letters S. 1/13/33 of 8 July, 1933, 15 November, 1934, and S. 99/38/33 of 11 December, 1933, sanction expenditure of £2,413 13s. 10d. Expended £2,478 12s. 5d. Completed | 724 | 17 | 3 |

DEPARTMENT OF POSTS AND TELEGRAPHS.

| | | | | |
|-------------------|--|-----|----|----|
| 86A of 1933-34 | CENTRAL TELEPHONE EXCHANGE.—Alterations. D.F. letter S. 40/36/27 of 24 January, 1935, sanctions expenditure of £220 7s. 5d. Expended £220 7s. 5d. Completed | 18 | 10 | 11 |
| 88 of 1933-34 | MACROOM POST OFFICE.—Adaptation. D.F. letter S. 38/3/31 of 14 October, 1931, sanctions expenditure of £500. Expended £578 11s. 11d. Completed | 195 | 6 | 10 |

WIRELESS BROADCASTING.

| | | | | |
|------------------|--|----|----|---|
| 92 of 1933-34 | ATHLONE HIGH POWER STATION.—D.F. letters S. 41/12/26 of 27 August, 1930, 11 November, 1931, and 12 April, 1932, sanction expenditure. Estimated cost £17,100. Expended £16,071 3s. 8d. Completed | 29 | 10 | 0 |
|------------------|--|----|----|---|

DEPARTMENT OF DEFENCE.

| | | | | |
|-------------------|---|-----|----|---|
| 95 of 1933-34 | ATHLONE, CUSTUME BARRACKS.—Alterations in main entrance. D.F. letters S. 55/9/31 of 24 May, 1933, and 28 November, 1935, sanction expenditure of £886 2s. 8d. Expended £886 2s. 8d. Completed | 164 | 17 | 0 |
| 109 of 1933-34 | BALDONNEL AERODROME.—Reconstruction of Barrack. D.F. letters S. 7/13/28 of 26 March, 1929, and 18 January, 1934, sanction expenditure of £37,880. Expended £37,780 7s. 3d. Completed | 113 | 15 | 6 |
| 97 of 1933-34 | CORK, MICHAEL COLLINS BARRACKS.—Reconstruction. D.F. letter F. 102/12/31 of 30 January, 1932, sanctions estimate of £47,000. Expended £38,331 8s. 10d. Completed | 50 | 0 | 0 |
| 101 of 1933-34 | McKEE BARRACKS, DUBLIN.—Electric lighting. D.F. letter S. 8/77/30 of 6 July, 1932, sanctions expenditure of £2,268. Expended £2,370 19s. 5d. Completed | 7 | 9 | |

PARKS.

| | | | | |
|-------------------|---|-----|---|---|
| 103 of 1933-34 | PHOENIX PARK.—Improvement in sewage disposal of buildings. D.F. letter S. 102/2/33 of 6 March, 1933, sanctions expenditure of £1,600. Expended £1,419 13s. 9d. Completed | 597 | 1 | 6 |
|-------------------|---|-----|---|---|

| | | | |
|---|--------|---|---|
| TOTAL.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS, ETC. | £8,795 | 7 | 6 |
|---|--------|---|---|

STATE LABORATORY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935, 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 :— | | | | |
| <i>Original</i> ... £5,764 | | | | |
| <i>Supplementary</i> ... 400 | | | | |
| | 6,164 | 6,004 4 9 | 159 15 3 | — |
| B.—Travelling and Incidental Expenses ... | 90 | 74 3 4 | 15 16 8 | — |
| C.—Apparatus and Chemical Equipment :— | | | | |
| <i>Original</i> ... £420 | | | | |
| <i>Less Supplementary</i> ... 100 | | | | |
| | 320 | 233 17 0 | 86 3 0 | — |
| TOTAL :— | | | | |
| <i>Original</i> ... £6,274 | | | | |
| <i>Supplementary</i> ... 300 | | | | |
| | £ 6,574 | 6,312 5 1 | | — |
| Surplus to be surrendered ... | | | £ 261 14 11 | |

Estimated. Realized.

| | | |
|---|-----|----------|
| | £ | £ s. d. |
| Extra Receipts payable to Exchequer ... | 100 | 234 11 0 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings due to (a) the death of a Chemist (Class I.) and (b) the amount payable in respect of cost of living Bonus being less than was anticipated.

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 £334 s. 10d. in respect of the salaries, etc., of officers seconded to the State Laboratory.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

20 Mí na Samhna, 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.

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

CIVIL SERVICE COMMISSION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935, 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> ... | £10,609 | | | | | |
| <i>Supplementary</i> ... | 1,056 | | | | | |
| | 11,665 | 11,532 16 11 | 132 | 3 1 | | — |
| A.2.—Examiners, etc. :— | | | | | | |
| <i>Original</i> ... | £2,520 | | | | | |
| <i>Supplementary</i> ... | 1,980 | | | | | |
| | 4,500 | 4,109 8 2 | 390 | 11 10 | | — |
| B.—Travelling Expenses :— | | | | | | |
| <i>Original</i> ... | £290 | | | | | |
| <i>Supplementary</i> ... | 210 | | | | | |
| | 500 | 397 19 10 | 102 | 0 2 | | — |
| C.—Examinations :— | | | | | | |
| <i>Original</i> ... | £1,290 | | | | | |
| <i>Supplementary</i> ... | 360 | | | | | |
| | 1,650 | 1,638 18 8 | 11 | 1 4 | | — |
| D.—Incidental Expenses :— | | | | | | |
| <i>Original</i> ... | £260 | | | | | |
| <i>Supplementary</i> ... | 215 | | | | | |
| | 475 | 490 17 0 | | | 15 | 17 0 |
| TOTAL :— | | | | | | |
| <i>Original</i> ... | £14,969 | | | | | |
| <i>Supplementary</i> ... | 3,821 | | | | | |
| | 18,790 | 18,170 0 7 | 635 | 16 5 | 15 | 17 0 |
| Surplus to be surrendered | | | £619 19 5 | | | |

Estimated.

Realized.

£

£ s. d.

Extra Receipts payable to Exchequer

... 4,536 4,538 19 1

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—The provision for additional assistance proved excessive. Savings modified by the payment of a gratuity of £100 to the Secretary.

A.2., B. and D.—Expenditure could not be estimated with any greater degree of accuracy.

EXTRA REMUNERATION (exceeding £30).

From this Vote the Secretary, Civil Service Commission, and the Chief Medical Officer (whose salary is borne on the Vote for Posts and Telegraphs) received gratuities of £100 each in respect of special services.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
13 Mí na Samhna, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

PROPERTY LOSSES COMPENSATION.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935, 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 Losses ... | 16,000 | 3,645 6 2 | 12,354 13 10 | — |
| B.—Compensation for Post-Truce Losses ... | 94,000 | 32,403 9 8 | 61,596 10 4 | — |
| C.—Expenses in connection with the Investigation, Defence and Discharge of Claims | 750 | 973 17 0 | — | 223 17 0 |
| TOTAL ... | £ 110,750 | 37,022 12 10 | 73,951 4 2 | 223 17 0 |

Surplus to be surrendered ... £73,727 7 2

| | | |
|-------------------------------------|------------|------------------|
| | Estimated. | Realized. |
| Extra Receipts payable to Exchequer | £ — | £ s. d. 217 13 8 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A. and B.—Reinstatement Awards were not availed of to the extent expected and it was not possible to make the progress anticipated with the discharge of Awards made under the amending legislation of 1933.

C.—Expenditure cannot be estimated with accuracy.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
13 Mí na Samhna, 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.

PERSONAL INJURIES COMPENSATION

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935, 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 ... | 1,736 | 1,683 12 2 | 52 | 7 | 10 | — |
| 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 ... £ | 1,833 | 1,769 16 6 | | | | — |
| Surplus to be surrendered ... £ | | | 63 | 3 | 6 | |

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,
4 Mí na Samhna, 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.

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, 1935, compared with the Sum Granted, for Pensions, Superannuation, Compensation, and Additional and other Allowances and Gratuities under sundry Statutes (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.); Extra-Statutory Pensions, Allowances, and Gratuities awarded by the Minister for Finance; the Salary of the Medical Referee and Occasional Fees to Doctors; etc.

| Service.. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|---|---------|--------------|----------------------------------|--------------------|
| | | | Less than Granted. | More than Granted. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| A.—Superannuation Allowances ... | 65,850 | 63,592 15 2 | 2,257 4 10 | — |
| B.—Additional Allowances and Gratuities in respect of Established Officers ... | 37,500 | 40,098 2 4 | — | 2,598 2 4 |
| C.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ... | 238,000 | 227,347 0 3 | 10,652 19 9 | — |
| D.—Agency Payments in respect of Compensation Allowances ... | 650 | — | 650 0 0 | — |
| E.—Gratuities in respect of Unestablished Officers | 2,800 | 1,492 15 10 | 1,307 4 2 | — |
| F.—Extra Statutory Grants ... | 80 | — | 80 0 0 | — |
| G.—Injury Grants ... | 1,100 | 1,484 9 5 | — | 384 9 5 |
| H.—Salary of Medical Referee and Occasional Fees to Doctors ... | 110 | 105 0 0 | 5 0 0 | — |
| I.—Payments to Local Registrars of Deaths, etc. ... | 5 | 2 7 | 4 17 5 | — |

| 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 | 52,500 | 50,758 4 7 | 1,741 | 15 5 | — | |
| 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 | 57,000 | 55,187 19 3 | 1,812 | 0 9 | — | |
| GROSS TOTAL | 455,595 | 440,066 9 5 | 18,511 | 2 4 | 2,982 | 11 9 |
| | | | Surplus of Gross Estimate over Expenditure. £15,528 10 7 | | | |
| Deduct :— | Estimated | Realized. | Deficiency of Appropriations in Aid realized. £650 15 0 | | | |
| L.—Appropriations in Aid :— | 1,000 | 349 5 0 | Net Surplus to be surrendered. £14,877 15 7 | | | |
| NET TOTAL | 454,595 | 439,717 4 5 | | | | |

| | Estimated. | Realized. |
|--|------------|-----------|
| | £ | £ s. d. |
| Extra Receipts payable to Exchequer | — | 46 4 4 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

C.—The number of applications for compensation under Article 10 of the Treaty in consequence of the Public Services (Temporary Economies) Act, 1933, was considerably less than anticipated.

D.—No claim matured for payment during the year.

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

J.—Savings due to deaths and to re-employment of pensioners; and new charges were less than was anticipated. 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.

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 | 650 | — |
| (2) Repayment by the Government of Northern Ireland of its share of the pensions paid to former Officers of the Petty Sessions Clerks' Department who retired prior to 1st January, 1922 | 350 | 349 5 0 |
| | <u>£1,000</u> | <u>£349 5 0</u> |

(1) See explanation regarding Subhead D.

EXTRA REMUNERATION.

From the Church Temporalities Fund an ex-officer of the Irish Land Commission received in this period a pension of £283 7s. 0d. in addition to his pension chargeable against this Vote.

From the Vote for Army Pensions (No. 66) 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 £305 7s. 10d., in respect of pensions awarded under the Military Service Pensions Acts.

From the Road Fund a retired officer of the Department of Local Government and Public Health received a pension of £68 10s. 6d. in addition to his pension from this Vote.

During the year 27 pensioners received from public funds amounts varying from £31 to £628 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,
6 Mí na Nodlag, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

RATES ON GOVERNMENT PROPERTY

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935, 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. ... | 98,150 | 88,726 | 0 5 | 9,423 19 7 | — |
| GROSS TOTAL ...£ | 98,150 | 88,726 | 0 5 | 9,423 19 7 | — |
| Surplus of Gross Estimate over Expenditure. £9,423 19 7 | | | | | |
| | Estimated. | Realized. | | Surplus of Appropriations in Aid realized. | |
| Deduct :— | | | | £37 1 2 | |
| B.—Appropriations in Aid ... | 3,100 | 3,137 1 2 | | Total Surplus to be surrendered. | |
| NET TOTAL :— ...£ | 95,050 | 85,588 19 3 | | £9,461 0 9 | |

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving mainly due to reduction in the poundage levied in certain areas.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
30 Mí na Samhna, 1935.

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, 1935,
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 | 25,000 | 10,675 9 11 | 14,324 10 1 | — |
| TOTAL ...£ | 25,000 | 10,675 9 11 | | — |
| Surplus to be surrendered ... £ | | | 14,324 10 1 | |

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,

3 Deire Fomhair, 1935.

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

SEÓIRSE MAG CRAITH.
Comptroller and Auditor-General.

TARIFF COMMISSION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935, 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 | 3,950 | 3,652 11 0 | 297 9 0 | — |
| B.—Travelling Expenses ... | 400 | 148 9 9 | 251 10 3 | — |
| C.—Incidental Expenses ... | 382 | 116 11 8 | 265 8 4 | — |
| TOTAL ... | £ 4,732 | 3,917 12 5 | | — |
| Surplus to be surrendered ... | | £ | 814 7 7 | |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to (a) the non-payment of an allowance (£300 per annum) to one member of the Commission and the reduction of the allowances to the other members for part of the year; (b) the amount payable in respect of cost of living Bonus being less than was anticipated; and (c) the provision of £150 for Fees to Expert Advisers not being required. These savings were modified by the appointment of a full-time Commissioner at £1,200 per annum plus Bonus for part of the year.

B. and C.—Expenditure from these Subheads cannot be estimated with any great degree of accuracy.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

5 Mí na Samhna, 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.

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, 1935, 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 | 16,917 8 6 | 1,082 | 11 6 | — | — |
| TOTAL ... £ | 18,000 | 16,917 8 6 | | | — | — |
| Surplus to be surrendered | | ... £ | 1,082 | 11 6 | | |

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,

11 Deire Fomhair, 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.

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

MISCELLANEOUS EXPENSES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935,
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, etc. (Grants-in-Aid) ... | 3,700 | 3,400 0 0 | 300 0 0 | — |
| D.—Research Grants to Students ... | 1,000 | 530 14 1 | 469 5 11 | — |
| E.—Grants to Gaeltacht Students ... | 1,850 | 1,456 15 8 | 393 4 4 | — |
| F.—The Saorstát Plate ... | 105 | 105 0 0 | — | — |
| ACQUISITION OF LAND (ASSESSMENT OF COMPENSATION) ACT, 1919, AND ESTATE DUTY APPEALS UNDER THE FINANCE (1909-10) ACT, 1910. | | | | |
| G.—Salaries, Wages, and Allowances :— | | | | |
| <i>Original</i> ... | £1,250 | | | |
| <i>Supplementary</i> ... | 1,100 | | | |
| | 2,350 | 1,779 4 0 | 570 16 0 | — |
| H.—Travelling and Incidental Expenses :— | | | | |
| <i>Original</i> ... | £100 | | | |
| <i>Supplementary</i> ... | 550 | | | |
| | 650 | 321 4 1 | 328 15 11 | — |
| | 10,530 | 8,467 17 10 | 2,062 2 2 | — |
| Deduct :— | | | | |
| Anticipated Savings on various Sub-heads (See Supplementary Estimate) ... | 700 | — | 700 0 0 | — |
| TOTAL:— | | | | |
| <i>Original</i> ... | £8,880 | | | |
| <i>Supplementary</i> ... | 950 | | | |
| | £ 9,830 | 8,467 17 10 | | — |
| Surplus to be surrendered ... | £ | 1,362 2 2 | | |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- C.—Saving due to the non-issue of the Grant-in-Aid to the Irish Folklore Institute, this Grant having been replaced by that to the Irish Folklore Commission (Vote 49).
- D.—Saving due to the full provision not being covered by recommendations from the Department of Education and to the partial withdrawal of grants owing to non-observance of the conditions governing payment.
- E.—The recommendations by the Department of Education did not cover the award or renewal of grants to the amount provided.
- G. and H.—This expenditure cannot be estimated with any great degree of accuracy. Saving mainly due to the employment of part-time Arbitrators to a less extent than was anticipated when the Supplementary Estimate was framed.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

6 Mí na Nodlag, 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.

SEÓIRSE MAG CRAITH.

Comptroller and Auditor-General.

STATIONERY AND PRINTING.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935, 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 | 23,174 | 22,615 0 3 | 558 19 9 | — | | |
| B.—Travelling Expenses | 40 | 30 8 3 | 9 11 9 | — | | |
| C.—Carriage and Transit | 570 | 690 0 11 | — | 120 0 11 | | |
| D.—Incidental Expenses | 310 | 387 4 9 | — | 77 4 9 | | |
| E.—Telegrams and Telephones | 225 | 238 9 0 | — | 13 9 0 | | |
| F.1.—Printing, Paper, and Binding for the Oireachtas | 6,500 | 6,061 14 8 | 438 5 4 | — | | |
| F.2.—Oireachtas Debates | 5,000 | 5,279 11 2 | — | 279 11 2 | | |
| F.3.—Printing, Paper, and Binding for <i>Iris Oifigiúil</i> | 2,600 | 2,728 0 2 | — | 128 0 2 | | |
| F.4.—Editing, Printing, Paper and Binding for certain Irish Texts | 375 | 168 10 3 | 206 9 9 | — | | |
| F.5.—Printing, etc. (Nos. 12 of 1923, 7 of 1924, and 23 of 1927) | 19,000 | 19,024 0 0 | — | 24 0 0 | | |
| F.6.—Production of a Volume Illustrating Early Christian Art in Ireland | 65 | — | 65 0 0 | — | | |
| F.7.—Publication of Irish Translation of the New Testament (Grant-in-Aid) | 180 | — | 180 0 0 | — | | |
| F.8.—Printing, Paper and Binding for an English-Irish Dictionary | 2,000 | 730 0 0 | 1,270 0 0 | — | | |
| G.—Grants to Newspapers and Periodicals Published in Irish or Publishing Current News in Irish | 650 | 427 15 0 | 222 5 0 | — | | |
| FOR PUBLIC DEPARTMENTS. | | | | | | |
| H.—Printing | 31,000 | 30,919 17 9 | 80 2 3 | — | | |
| I.—Paper :— | | | | | | |
| <i>Original</i> | £27,000 | | | | | |
| <i>Supplementary</i> | 4,500 | | | | | |
| | 31,500 | 31,167 19 0 | 332 1 0 | — | | |

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|--|------------|--------------|---|--------------------|
| | | | Less than Granted. | More than Granted. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| J.—Miscellaneous Office Supplies :— | | | | |
| <i>Original</i> ... | £6,200 | | | |
| <i>Supplementary</i> ... | 2,750 | | | |
| | 8,950 | 8,946 7 8 | 3 12 4 | — |
| K.—Binding ... | 8,500 | 8,782 5 0 | — | 282 5 0 |
| L.—Books and Maps ... | 3,700 | 3,792 12 5 | — | 92 12 5 |
| | £ 144,339 | 141,989 16 3 | 3,366 7 2 | 1,017 3 5 |
| * Deduct :— | | | | |
| Anticipated Savings on various Subheads (See Supplementary Estimate) ... | 1,072 | — | 1,072 0 0 | — |
| GROSS TOTAL :— | | | | |
| <i>Original</i> ... | £137,089 | | | |
| <i>Supplementary</i> ... | 6,178 | | | |
| | £ 143,267 | 141,989 16 3 | 2,294 7 2 | 1,017 3 5 |
| | | | Surplus of Gross Estimate over Expenditure. £1,277 3 9 | |
| Deduct :— | | | | |
| M.—Appropriations in Aid :— | Estimated. | Realized. | | |
| <i>Original</i> ... | £28,920 | — | | |
| <i>Supplementary</i> ... | 175 | | | |
| | 29,095 | 29,727 13 3 | | |
| | | | Surplus of Appropriations in Aid realized. £632 13 3 | |
| NET TOTAL :— | | | | |
| <i>Original</i> ... | £108,169 | | | |
| <i>Supplementary</i> ... | 6,003 | | | |
| | £ 114,172 | 112,262 3 0 | | |
| | | | Total Surplus to be surrendered. £1,909 17 0 | |

Estimated. Realized.

Extra Receipts payable to Exchequer :—

Sales and Royalties on "The Soldier's Song" — £ s. d.

16 18 9

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Staff replacements which were not contemplated when the Estimate was framed, together with a saving in Bonus, contributed to the surplus on the Subhead.
- B.—It was found unnecessary to make certain journeys, for which provision had been made, to provincial Printing Houses.
- C.—Excess is due to an all-round increase in carriage charges arising out of new and extended services to provincial establishments.
- D.—The excess is attributable chiefly to the cost of advertising the large number of Irish Manuscripts and other Publications published in the second half of the financial year, and also to the purchase of a lathe for the Typewriter Repair Shop, the cost of which is borne on this Subhead.
- E.—Casual variation.
- F.1.—Provision had been made for the printing and binding of volumes of Statutory Rules and Orders within the year. The work was not, however, undertaken. The number of Statutory Rules and Orders made and printed in the year 1934 was much in excess of those of any previous year. The printing cost of these latter offset part of the savings effected on the volumes referred to above.
- F.2.—The costs of printing of Oireachtas Debates proved to be slightly in excess of anticipations.

F.3.—Casual variation.

F.4.—Texts in course of preparation by Editors for which provision was made were not completed before the close of the year.

F.6.—Publication of Volume II was not advanced within the year.

F.7.—Progress was interrupted owing to the withdrawal of the Editor who had undertaken the work of publication.

F.8.—Although considerable progress was made towards publication it was not possible to complete the work.

G.—A grant to a Journal published wholly in Irish which was under consideration at the close of the year was not made. Newspapers publishing news matter in Irish had also failed to make publication to the extent anticipated.

I.—Casual variation.

K.—Casual variation.

L.—Casual variation.

M.—APPROPRIATIONS IN AID.

| | Estimated. | Realized. | | |
|--|------------|-----------|----|----|
| | £ | £ | s. | d. |
| (a) Sale of Ordnance Survey Maps | 1,100 | 1,129 | 12 | 10 |
| (b) Sale of Stationery Office Publications and Parliamentary Papers (including Dáil and Seanad Debates) | 4,060 | 4,402 | 0 | 11 |
| (c) Sales of reprinted Irish Texts | 40 | 40 | 9 | 8 |
| (d) Advertisements in Official Publications | 2,825 | 2,806 | 7 | 1 |
| (e) Sales of Waste | 350 | 326 | 15 | 2 |
| (f) Sales of Parchments and other Revenue Forms | 3,350 | 3,943 | 8 | 4 |
| (g) Miscellaneous Sales (Sales of old Typewriters, Duplicators and other old stores) | 110 | 111 | 9 | 6 |
| (h) <i>Iris Oifigiúil</i> | 1,850 | 1,951 | 19 | 7 |
| (i) Supplies to Repaying Departments | 2,700 | 2,344 | 8 | 6 |
| (j) Supplies to Local Authorities for Registration purposes | 11,125 | 11,124 | 18 | 5 |
| (k) Commission on Supplies to Repaying Departments | 1,585 | 1,546 | 3 | 3 |
| TOTAL FOR APPROPRIATIONS IN AID | £29,095 | £29,727 | 13 | 3 |

(a) Casual variation.

(b) Sales of Publications were greater than anticipated.

(e) Casual variation.

(f) Sales exceeded the estimate owing to additions to dutiable goods which gave rise to greater demand for Revenue forms.

(h) Casual variation.

(i) Receipts in respect of supplies made to Repaying Departments failed to reach those of previous years on the average of which the estimate was based.

(k) Casual variation.

VALUE OF STOCK IN HAND ON 31ST MARCH, 1935.

| | £ | s. | d. |
|--|---------|----|----|
| Paper | 11,323 | 2 | 4 |
| Miscellaneous Small Stores (including Books for use of the Public Service, Typewriters and Duplicators) | 3,514 | 2 | 8 |
| | £14,837 | 5 | 0 |

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

EXTRA REMUNERATION (exceeding £30).

The Tariff Commission Account includes a payment of £245 2s. 2d. made to the Controller.

Payments for overtime totalling £78 18s. 0d. were made to a Clerical Officer for additional duties as Customs Clearance Officer.

Payments for overtime amounting to £30 19s. 10d., £33 1s. 10d. and £31 10s. 3d. respectively, were made to three Printing and Binding Clerks in connection with the examination of accounts for printing and binding.

Payments for overtime amounting to £57 4s. 0d. were made to a Clerical Officer engaged on the assembling and listing of Statutory Rules and Orders, etc., made between 1922 and 1933, the work being preliminary to the preparation and publication of an Index.

Payments for overtime amounting to £63 14s. 7d. were made to a Clerical Officer who was engaged at different periods on (a) the duties of a Clerical Officer on protracted sick leave and (b) the assembling and listing of Statutory Rules and Orders (1922-1933).

Payments for overtime amounting to £35 7s. 4d. were made to a Clerical Officer who was engaged on arrears of work arising from a vacancy on the Clerical Staff, and other duties of an exceptional nature.

NOTES.

Deficiencies amounting to £16 12s. 0d. arising out of transactions in the Publications Sale Office were written off. (Finance Reference S. 1/7/30, dated 12th June, 1935).

Damage estimated at £9 was caused to an Underwood Typewriter while in the possession of the Dublin Metropolitan Garda. As none of the persons concerned could be held to have been negligent, the loss was written off. (Finance S. 49/28/34, dated 24th May, 1935).

The sum of £137 5s. 9d. was paid to the Ordnance Survey for a number of sets of Sir John Gilbert's National Manuscripts of Ireland which were handed over to the Stationery Office for publication and sale to the Public. (Finance S. 200/11/31, dated 26th May, 1933).

A claim amounting to £59 2s. 10d. against a contractor, representing an accumulation of small surpluses of printing paper held to have been returnable subsequent to the change of Government, was written off as irrecoverable. (Finance S. 46/32/35 of 23rd November, 1935).

Owing to the issue of revised versions of certain Customs Sale Forms, stocks of existing Forms to the value of £102 2s. 2d. were no longer required and were made waste. (Finance S. 46/13/35 of 6th June, 1935).

A claim amounting to £42 10s. 0d. in respect of a display advertisement which appeared in the June, 1922, edition of the Telephone Directory was abandoned owing to the insolvency of the Advertiser. (Finance S. 92/5/32, dated 29th November, 1935).

Losses in respect of stationery and office equipment estimated at £25 (approximately) incurred through outbreaks of fire in the Department of Lands (Gaeltacht Housing Branch) and Employment Exchange, Dundalk, were written off (Finance S. 49/26/35 of 30th November, 1935).

Subhead L. includes the cost of maps purchased from Ordnance Survey for sale to the Public to the amount of £807 3s. 0d. See also Appropriations in Aid.

S. B. Ó FAOILLEACHÁIN,

Accounting Officer.

STATIONERY OFFICE,

30th November, 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.

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

VALUATION AND BOUNDARY SURVEY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935, compared with the Sum Granted, for the Salaries and Expenses of the GENERAL VALUATION AND BOUNDARY SURVEY (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 ; No. 3 of 1927 ; Nos. 27, 47 and 55 of 1931 ; and No. 19 of 1932 ; Local Government (Application and Adaptation of Enactments) Order, 1925) ; including ESTATE DUTY VALUATION (10 Edw. 7, c. 8), 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 | 32,140 | 30,699 13 10 | 1,440 | 6 2 | — | — |
| B.—Travelling Expenses ... | 4,300 | 3,489 12 8 | 810 | 7 4 | — | — |
| C.—Incidental Expenses ... | 96 | 32 16 0 | 63 | 4 0 | — | — |
| D.—Telegrams and Telephones | 125 | 108 1 5 | 16 | 18 7 | — | — |
| GROSS TOTAL £ | 36,661 | 34,330 3 11 | 2,330 | 16 1 | — | — |
| | | | Surplus of Gross Estimate over Expenditure. £2,330 16 1 | | | |
| <i>Deduct :—</i> | <i>Estimated.</i> | <i>Realized.</i> | Surplus of Appropriations in Aid realized. £151 8 0 | | | |
| E.—Appropriations in Aid ... | 6,895 | 7,046 8 0 | Total Surplus to be surrendered. £2,482 4 1 | | | |
| NET TOTAL £ | 29,766 | 27,283 15 11 | | | | |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The savings are chiefly due to six retirements (£535), deferred appointments (£411), transfer of one officer (£313), and to the cost of living Bonus being less than was provided for in the Estimate (£175).
- B.—Expenditure under this Subhead depends mainly upon the number and location of cases listed by Rating Authorities and an accurate estimate of cost is not feasible as the applications for revision do not reach the Office in any year until between seven and nine months after preparation of the Estimate. The saving is partly due to diminished travelling in Estate Duty work.
- C.—Almost all the saving was effected in transmission of parcels by making greater use of the Parcel Post.

D.—The savings were effected chiefly in telephone call fees.

E.—Appropriations in Aid. All amounts payable by County Councils during the year were duly received. Receipts from fees for certified documents continued an upward tendency in excess of anticipations.

| | Estimated. | Realized. | | |
|--|---------------|---------------|----------|----------|
| | £ | £ | s. | d. |
| Proportion of Cost payable by the several County Councils under Act 37 & 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 under 23 Vict., c. 4, s. 9 | 600 | 751 | 8 | 0 |
| | <u>£6,895</u> | <u>£7,046</u> | <u>8</u> | <u>0</u> |

NOTE.—Salary totalling £211 15s. 3d. was paid from the Vote to an Officer of the Valuation Office seconded for part of the year to the Department of Lands (Gaeltacht Services).

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

VALUATION OFFICE, DUBLIN,
4th November, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

ORDNANCE SURVEY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935, 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 ... | 35,038 | 34,025 0 3 | 1,012 19 9 | — |
| B.—Travelling Expenses ... | 2,180 | 2,116 18 7 | 63 1 5 | — |
| C.—Stores, etc. ... | 1,000 | 970 0 5 | 29 19 7 | — |
| D.—Photographic and Printing Equipment ... | 15 | 28 10 0 | — | 13 10 0 |
| E.—Materials for Facsimile Reproduction of Ancient Manuscripts ... | 350 | 210 3 2 | 139 16 10 | — |
| F.—Incidental Expenses ... | 129 | 165 17 2 | — | 36 17 2 |
| GROSS TOTAL ... | £ 38,712 | 37,516 9 7 | 1,245 17 7 | 50 7 2 |
| | | | Surplus of Gross Estimate over Expenditure. £1,195 10 5 | |
| <i>Deduct :—</i> | | | | |
| G.—Appropriations in Aid ... | Estimated. 3,800 | Realized. 4,654 5 9 | Surplus of Appropriations in Aid realized. £854 5 9 | |
| NET TOTAL ... | £ 34,912 | 32,862 3 10 | Total Surplus to be surrendered. £2,049 16 2 | |

| | Estimated. | Realized. |
|---|------------|-----------|
| | £ | £ s. d. |
| Extra Receipts payable to Exchequer ... | — | 296 18 7 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The savings are due chiefly to four deaths (£428), to the cost of living Bonus being less than was provided for in the Estimate (£233), and to delay in filling vacancies (£161).
- B.—An accurate estimate is not feasible owing to the fluctuations in field staff.
- C.—Casual variation.
- D.—It was necessary to replace some worn-out equipment at a cost in excess of the Estimate. Department of Finance authority S. 58/5/31 of 15th March, 1935.
- E.—Expenditure under this Subhead depends upon demands from the Irish Manuscripts Commission and cannot be accurately forecast.
- F.—The excess expenditure was incurred on repairs to the official motor van and in hiring a Post Office van while the former vehicle was undergoing repair. Department of Finance authority S. 63/1/24 of 2nd January, 1935.
- G.—Appropriations in Aid :—

| | Estimated. | Realized. |
|---|---------------|-------------------|
| | £ | £ s. d. |
| Receipts from Sales of Maps | 2,600 | 3,245 0 0 |
| Repayment by Stationery Office for Facsimile Reproduction of Ancient Manuscripts ... | 1,200 | 1,409 5 9 |
| | <u>£3,800</u> | <u>£4,654 5 9</u> |

Demands for Maps were in excess of anticipations.

Salaries paid out of this Vote to three officers on loan to the Land Registry amounted to £610 4s. 11d.

Special work done for other Public Departments during the year cost £2,557 2s. 1d., while the value of Maps supplied to various Departments was £6,091 10s. 10d., no repayment being made in either case. A copy of each new or revised map published in the year was supplied gratis to the National Library, the University Libraries in Dublin, Cork, Galway, Cambridge and Oxford, the Copyright Receipt Office and Royal Geographical Society, London, and Congress Library in Washington, U.S.A. The value of these free supplies was £756 10s. 0d.

EXTRA RECEIPTS.—These consisted of a refund of £256 7s. 2d., made by the Commissioners of Public Works, representing the cost of seconded officers employed on Barrow Drainage Scheme, £40 proceeds of sale of two Theodolites to the Department of Defence, and 11s. 5d. paid by employees in respect of lost or damaged instruments.

J. HERLIHY,

Director,

Accounting Officer.

VALUATION OFFICE, DUBLIN,

20th November, 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.

SEÓIRSE MAG CRAITH,

Comptroller and Auditor General.

SUPPLEMENTARY AGRICULTURAL GRANTS

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935, compared with the Sum Granted, for the increase of the AGRICULTURAL GRANT (No. 35 of 1925 ; No. 28 of 1931 and No. 1 of 1935).

| 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 | — | — |
| C.—Further Increase of Agricultural Grant :— | | | | |
| Original ... Nil | | | | |
| Supplementary £470,000 | 470,000 | 470,000 | — | — |
| TOTAL :— | | | | |
| Original ... £900,989 | | | | |
| Supplementary 470,000 | £ 1,370,989 | 1,370,989 | — | — |

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
8 Deire Fomhair, 1935.

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, 1935, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF THE ATTORNEY-GENERAL, etc., and 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.1.—Attorney-General and Staff :— | | | | |
| <i>Original</i> ... £8,305 | | | | |
| <i>Supplementary</i> 238 | | | | |
| | 8,543 | 8,425 8 0 | 117 12 0 | — |
| A.2.—State Solicitors ... | 27,251 | 26,918 18 1 | 332 1 11 | — |
| A.3.—Editing of Statutory Rules and Orders ... | 210 | 105 0 0 | 105 0 0 | — |
| B.—Under Sheriffs ... | 3,100 | 2,989 7 6 | 110 12 6 | — |
| C.—Witnesses' Expenses, etc. :— | | | | |
| <i>Original</i> ... £8,700 | | | | |
| <i>Supplementary</i> 500 | | | | |
| | 9,200 | 9,487 5 2 | — | 287 5 2 |
| D.—Fees to Counsel :— | | | | |
| <i>Original</i> ... £7,500 | | | | |
| <i>Supplementary</i> 5,500 | | | | |
| | 13,000 | 12,695 15 0 | 304 5 0 | — |
| E.—General Law Expenses :— | | | | |
| <i>Original</i> ... £3,000 | | | | |
| <i>Supplementary</i> 2,000 | | | | |
| | 5,000 | 4,982 12 7 | 17 7 5 | — |
| F.—Defence of Public Officials | 600 | 139 15 0 | 460 5 0 | — |

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|--|------------|--------------|---|--------------------|
| | | | Less than Granted. | More than Granted. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| Losses | — | 1,006 16 1 | — | 1,006 16 1 |
| | 66,904 | 66,750 17 5 | 1,447 3 10 | 1,294 1 3 |
| <i>Deduct :—</i> | | | | |
| Anticipated Savings on various Subheads. (See Supplementary Estimate) | 700 | — | 700 0 0 | — |
| GROSS TOTAL :— | | | | |
| Original ... £58,666 | | | | |
| Supplementary 7,538 | | | | |
| £ | 66,204 | 66,750 17 5 | 747 3 10 | 1,294 1 3 |
| | | | Excess of Expenditure over Gross Estimate. £546 17 5 | |
| <i>Deduct :—</i> | Estimated. | Realized. | | |
| G.—Appropriations in Aid :— | | | | |
| Original ... £1,200 | | | | |
| Supplementary 100 | | | | |
| | 1,300 | 2,263 3 0 | | |
| | | | Surplus of Appropriations in Aid realized. £963 3 0 | |
| NET TOTAL :— | | | | |
| Original ... £57,466 | | | | |
| Supplementary 7,438 | | | | |
| £ | 64,904 | 64,487 14 5 | | |
| | | | Net Surplus to be surrendered. £416 5 7 | |

| | Estimated. | Realized. |
|--|------------|-----------|
| | £ | £ s. d. |
| Extra Receipts payable to Exchequer | 500 | 500 5 3 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Savings mainly due to the provision for Income Tax being excessive.
- A.2.—Savings due to changes in the establishment, modified by an excess in expenditure on clerical assistance, etc.
- A.3.—Payment of portion of the fees was deferred pending completion of the work, the balance being re-voted in 1935-36.
- B.—Saving due to the death of an Under Sheriff.
- C. and D.—Expenditure cannot be closely estimated.
- F.—The estimate for this service is necessarily conjectural.

Losses.—This Subhead was opened by authority of the Minister for Finance (F. 104/24/34) for the purpose of meeting the losses due to misappropriation by the Cashier employed in the Chief State Solicitor's Office. This officer pleaded guilty on indictment and was sentenced to a term of imprisonment. A balance of salary due to this officer amounting to £15 13s. 7d. was withheld.

G.—The amount of these receipts is variable and uncertain.

EXTRA REMUNERATION (exceeding £30).

From Vote 74 the Attorney-General received £129 7s. 0d. for services as Dáil Land Settlement Commissioner during 1922.

The Legal Assistant to the Attorney-General received a gratuity of £200 from this Vote for special services and a Clerical Officer (£57-£237 10s.) in the Attorney-General's Department received £34 2s. 8d. in respect of an allowance of £30 a year plus bonus for special duties.

A Clerical Officer (£70-£200) in the Finance Solicitor's Office received from this Vote a sum of £17 8s. 5d. for scrivenery work done out of office hours, and from the Vote for Army Pensions £68 0s. 2d. in respect of a Military Service Pension.

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

| | | | | | |
|-------------------|-----|-----|------|----|---|
| County Cork | ... | ... | £450 | 11 | 0 |
| County Kerry | ... | ... | 237 | 3 | 0 |
| County Roscommon | ... | ... | 150 | 13 | 0 |
| Borough of Dublin | ... | ... | 416 | 0 | 0 |

NOTES.

By authority of the Minister for Finance claims for the following professional charges were waived :—

- (1) £10 10s. 0d in respect of the preparation by the Finance Solicitor of the lease of the Nunciature Apostolic, Phoenix Park (S. 55/35/29).
- (2) £12 7s. 6d. for similar services in respect of the lease of the premises 76 Harcourt Street, Dublin (S. 55/15/33).

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

27 Eanáir, 1936.

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

HAULBOWLINE DOCKYARD.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935, 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 ... | 2,835 | 1,928 2 5 | 906 17 7 | — |
| AA.—Renewal of Submarine Water-Main ... | 2,000 | — | 2,000 0 0 | — |
| AA.2.—Reconstruction of Naval Jetty :— | | | | |
| <i>Original</i> Nil | | | | |
| <i>Supplementary</i> £350 | 350 | 197 1 8 | 152 18 4 | — |
| B.—Fuel, Light and Water ... | 250 | 254 5 11 | — | 4 5 11 |
| C.—Alterations to Plant and Buildings, etc. ... | 200 | 72 4 4 | 127 15 8 | — |
| D.—Rents and Rates ... | 100 | 26 19 6 | 73 0 6 | — |
| | 5,735 | 2,478 13 10 | 3,260 12 1 | 4 5 11 |
| <i>Deduct :—</i> | | | | |
| Anticipated Savings on various Subheads (<i>See</i> Supplementary Estimate) ... | 340 | — | 340 0 0 | — |
| <i>TOTAL :—</i> | | | | |
| <i>Original</i> £5,385 | | | | |
| <i>Supplementary</i> 10 | | | | |
| —£ | 5,395 | 2,478 13 10 | 2,920 12 1 | 4 5 11 |

Surplus to be surrendered ... £2,916 6 2

| | Estimated. | Realized. |
|---|------------|-----------|
| | £ | £ s. d. |
| Extra Receipts payable to Exchequer ... | 3,000 | 3,090 3 5 |

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.

AA.—Work postponed.

AA.2.—Saving due mainly to the fact that accounts for materials purchased did not come in course of payment in the financial year.

B.—Casual.

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

D.—Provision was made for certain contingencies which did not arise within the year.

EXTRA RECEIPTS.

£2,806 19s. 6d. was received for rents of properties sublet, and £283 3s. 11d. for sales of surplus plant, stores, etc.

PIERCE KENT,

Accounting Officer.

OFFICE OF PUBLIC WORKS,

28th November, 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.

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

UNIVERSITIES AND COLLEGES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935, compared with the Sum Granted, for Grants to UNIVERSITIES AND COLLEGES (8 Edw. 7, c. 38; No. 42 of 1923; No. 32 of 1926; No. 35 of 1929; and No. 27 of 1934).

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|---|---------|--------------|----------------------------------|--------------------|
| | | | Less than Granted. | More than Granted. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| A.—Annual Grants under Sections 10 (1) and 11 (1) of the University Education (Agriculture and Dairy Science) Act, 1926, and Section 2 of the University College Galway Act, 1929 ... | 151,500 | 151,500 0 0 | — | — |
| B.—Additional Grant under Section 7 (7) of the Irish Universities Act, 1908 :— | | | | |
| <i>Original</i> £3,800 | | | | |
| <i>Less Supplementary</i> 2,800 | 1,000 | 1,000 0 0 | — | — |
| BB.—Grant to University College, Galway, under Section 7 (7) of the Irish Universities Act, 1908 :— | | | | |
| <i>Original</i> Nil | | | | |
| <i>Supplementary</i> £150 | 150 | 150 0 0 | — | — |
| C.—Grant to Trinity College, Dublin, under Section 15 (2) of the Land Act, 1923 | 3,000 | 3,000 0 0 | — | — |
| D.—Annual Grant under Section 1 (1) of the University College Dublin Act, 1934 :— | | | | |
| <i>Original</i> Nil | | | | |
| <i>Supplementary</i> £2,800 | 2,800 | 2,473 8 6 | 326 11 6 | — |
| TOTAL :— | | | | |
| <i>Original</i> £158,300 | | | | |
| <i>Supplementary</i> 150 | 158,450 | 158,123 8 6 | | — |
| Surplus to be surrendered ... | | £ 326 11 6 | | |

| | Estimated. | Realized. |
|---|------------|-----------|
| | £ | £ s. d. |
| Extra Receipts payable to Exchequer ... | — | 1,248 3 1 |
| | | F |

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

D.—Saving mainly due to a vacancy on the staff of the Department of Modern Irish Language and Literature in University College, Dublin.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
23 Mí na Samhna, 1935.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

ELECTRICAL BATTERY DEVELOPMENT.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935, compared with the Sum Granted, for a Grant-in-Aid 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) | 16,000 | 16,000 | — | — |
| TOTAL ...£ | 16,000 | 16,000 | — | — |

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
8 Deire Fomhair, 1935.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

QUIT RENT OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935, 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 | 4,118 | 3,492 16 3 | 625 3 9 | — |
| B.—Travelling and Incidental Expenses | 30 | 12 10 0 | 17 10 0 | — |
| TOTAL | £ 4,148 | 3,505 6 3 | | — |
| Surplus to be surrendered | | | £ 642 13 9 | |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings due to (a) vacancies on the establishment; (b) the amount payable in respect of cost of living Bonus being less than was anticipated; and (c) the provision of £100 for temporary clerical assistance not being availed of.

B.—Expenditure is variable and uncertain.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

23 Mí na Samhna, 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.

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, 1935,
compared with the Sum Granted, for REMUNERATION
FOR COST OF MANAGEMENT OF GOVERNMENT
STOCKS OF SAORSTAT ÉIREANN.

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|--|--------|--------------|--|-----------------------|
| | | | Less than Granted. | More than Granted. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| Remuneration of Banks for the Management of Government Stocks inscribed on their Books | 13,530 | 13,464 17 3 | 65 2 9 | — |
| TOTAL ...£ | 13,530 | 13,464 17 3 | | — |
| Surplus to be surrendered ... | | ... £ | 65 2 9 | |

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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,
8 Deire Fomhair, 1935.

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, 1935, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE of the MINISTER FOR JUSTICE.

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | | | |
|---|----------|--------------|----------------------------------|-------|--------------------|-------|
| | | | Less than Granted. | | More than Granted. | |
| | £ | £ s. d. | £ | s. d. | £ | s. d. |
| SALARIES, WAGES, AND ALLOWANCES : | | | | | | |
| A.1.—Headquarters Staff ... | 31,395 | 29,672 0 7 | 1,722 | 19 5 | — | |
| A.2.—Film Censorship ... | 1,620 | 1,581 7 8 | 38 | 12 4 | — | |
| A.3.—Censorship of Publications | 244 | 242 4 6 | 1 | 15 6 | — | |
| TOTAL FOR SALARIES, etc. ... | 33,259 | 31,495 12 9 | 1,763 | 7 3 | — | |
| B.—Travelling Expenses ... | 775 | 395 17 10 | 379 | 2 2 | — | |
| C.—Incidental Expenses ... | 140 | 167 15 1 | — | | 27 | 15 1 |
| D.—Telegrams and Telephones ... | 414 | 437 17 3 | — | | 23 | 17 3 |
| TOTAL FOR SUBHEADS B., C. AND D. | 1,329 | 1,001 10 2 | 379 | 2 2 | 51 | 12 4 |
| TOTAL | £ 34,588 | 32,497 2 11 | 2,142 | 9 5 | 51 | 12 4 |
| Surplus to be surrendered ... | | | £2,090 17 1 | | | |

| EXTRA RECEIPTS PAYABLE TO EXCHEQUER :— | Estimated. | | Realized. | |
|--|------------|--|-----------|-------|
| | £ | | £ | s. d. |
| Licences for Dangerous Drugs | — | | 152 | 10 0 |
| Miscellaneous | — | | 9 | 7 4 |
| | | | £161 | 17 4 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—Savings are mainly due to vacancies caused by deaths, resignations and transfers. These vacancies were not filled immediately.

A.2.—The services of the Substitute for the Film Censor were not required to the extent anticipated.

- B.—The travelling expenses incurred by the Inspector of Court Offices, Immigration Officers, and District Court Examiners were less than anticipated.
- C.—The excess expenditure in connection with Deportation Orders was over £30, but this was offset by small savings on other items of the Subhead.
- D.—The claims received for telephones were greater than anticipated, due to change of practice in charging for extension to Garda Síochána Accounts Branch.

EXTRA REMUNERATION (exceeding £30).

From the Vote for Army Pensions three Clerical Officers received Military Service Pensions of £97 10s. 0d., £35 and £35 respectively.

This Account includes a sum of approximately £288 in respect of officers on loan to other Departments.

S. A. ROCHE,
Oifigeach Cuntasaíochta.

7th November, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

GÁRDA SÍOCHÁNA.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935,
compared with the Sum Granted, for the Salaries and Expenses
of the GÁRDA SÍOCHÁNA (No. 7 of 1925).

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | | | |
|--|-----------|----------------|----------------------------------|-------|--------------------|-------|
| | | | Less than Granted. | | More than Granted. | |
| | £ | £ s. d. | £ | s. d. | £ | s. d. |
| A.—Salaries, Wages and Pay ... | 1,553,750 | 1,539,364 13 2 | 14,385 | 6 10 | — | |
| B.—Allowances :— | | | | | | |
| <i>Original</i> ... £103,195 | | | | | | |
| <i>Supplementary</i> 7,550 | 110,745 | 111,886 12 3 | — | | 1,141 | 12 3 |
| C.—Subsistence Allowances :— | | | | | | |
| <i>Original</i> ... £8,000 | | | | | | |
| <i>Supplementary</i> 6,060 | 14,000 | 12,355 5 6 | 1,644 | 14 6 | — | |
| D.—Locomotion Expenses :— | | | | | | |
| <i>Original</i> ... £39,750 | | | | | | |
| <i>Supplementary</i> 9,000 | 48,750 | 46,743 8 0 | 2,006 | 12 0 | — | |
| E.—Clothing and Equipment :— | | | | | | |
| <i>Original</i> ... £26,277 | | | | | | |
| <i>Supplementary</i> 9,615 | 35,892 | 35,613 10 6 | 278 | 9 6 | — | |
| F.—Furniture, Barrack Bedding and Bedsteads ... | 2,141 | 1,913 11 10 | 227 | 8 2 | — | |
| G.—Barrack Maintenance ... | 500 | 487 8 7 | 12 | 11 5 | — | |
| H.—Transport and Carriage :— | | | | | | |
| <i>Original</i> ... £12,005 | | | | | | |
| <i>Supplementary</i> 6,035 | 18,040 | 15,314 19 4 | 2,725 | 0 8 | — | |
| HH.—Garage and Workshop :— | | | | | | |
| <i>Original</i> ... Nil | | | | | | |
| <i>Supplementary</i> £1,166 | 1,166 | 855 7 9 | 310 | 12 3 | — | |
| I.—Fuel, Light and Water ... | 17,627 | 17,322 0 0 | 305 | 0 0 | — | |
| J.—Medical Expenses ... | 7,315 | 7,199 11 11 | 115 | 8 1 | — | |
| K.—Escort and Conveyance of Children to Industrial Schools and Places of Detention ... | 350 | 197 15 5 | 152 | 4 7 | — | |
| L.—Telegrams and Telephones | 18,000 | 17,957 18 7 | 42 | 1 5 | — | |
| M.—Compensation ... | 10 | — | 10 | 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 ... | £1,548 | | | |
| Supplementary | 2,619 | | | |
| | 4,167 | 3,459 15 1 | 707 4 11 | — |
| | 1,832,453 | 1,810,671 17 11 | 22,922 14 4 | 1,141 12 3 |
| Deduct :— | | | | |
| Anticipated Savings on various Subheads. (See Supplementary Estimate) ... | 6,000 | — | 6,000 0 0 | — |
| GROSS TOTAL :— | | | | |
| Original | £1,790,468 | | | |
| Supplementary | 35,985 | | | |
| | £1,826,453 | 1,810,671 17 11 | 16,922 14 4 | 1,141 12 3 |
| | Estimated. | Realized. | Surplus of Gross Estimate over Expenditure. £15,781 2 1 | |
| Deduct :— | | | Surplus of Appropriations in Aid realized. £2,259 17 9 | |
| O.—Appropriations in Aid ... | 7,990 | 10,249 17 9 | Total Surplus to be surrendered. £18,040 19 10 | |
| NET TOTAL :— | | | | |
| Original | £1,782,478 | | | |
| Supplementary | 35,985 | | | |
| | £1,818,463 | 1,800,422 0 2 | | |

| | Estimated. | Realized. |
|---|------------|------------|
| | £ | £ s. d. |
| Extra Receipts payable to Exchequer ... | 3,600 | 6,110 13 8 |

The Extra Receipts include a sum of £2,050 paid over from the Gárda Síochána Reward Fund (see paragraph 19 of Report of Comptroller and Auditor-General on Appropriation Accounts, 1933-34).

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The authorised strength of the Force was not maintained during the year.
- B.—The excess expenditure was mainly due to Rent Allowances. The number of marriages of Sergeants and Guards was unusually high.
- C. and D.—Variable nature of the services. The abnormal expenditure declined towards the end of the year. Expenses of the Gárda Síochána in the investigation of claims under the Unemployment Assistance Act, 1933, amounted to £7 13s. 0d. (Subhead C) and to £9 6s. 0d. (Subhead D)—Department of Finance minute E. 3/27/33, dated 31st July, 1934.
- E.—The provision for clothing for recruits was not all required.
- F.—Renewals of and repairs to furniture were less than anticipated.
- G.—Estimated as closely as possible.

H.—(1) Repayable advances to Officers were fewer than provided for. (2) Certain additional motor transport provided for did not become a charge on the Vote. (3) Running expenses of motor transport were less than anticipated. The cost of Garda Síochána transport which was used, as required, in connection with the execution of Court Orders and Land Commission Warrants is included in the expenditure under this Subhead; the charges levied for this transport have been credited under Subhead O.

HH.—Certain accounts were not ripe for payment and became a charge on the Vote for 1935-36.

I.—Expenditure cannot be accurately forecast.

J.—The cost of the fee-per-visit system of medical attendance cannot be precisely estimated.

K.—The number of committals was less than was anticipated.

M.—No claim arose during the year.

N.—The estimate for compensation for damage and injury was conjectural. Disciplinary action was taken against the drivers of the Garda Síochána cars in four cases where accidents involved payments of compensation and fines amounting to £11 were imposed. The charge under this Subhead includes the following exceptional items :—

- (1) A sum of 12s. 1d., being expense in respect of Army car requisitioned for a breakdown and not required. Department of Finance Authority S. 16/5/35, dated 15th February, 1935.
- (2) £1 10s. 0d., payment in settlement of a claim by the owner of a shot-gun which was taken up by the Police in 1926, and could not subsequently be traced. Department of Finance Authority S. 13/13/35, dated 19th February, 1935.

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

| | Estimated. | | Realized. | |
|---|---------------|--|----------------|-------------|
| | £ | | £ | s. d. |
| (1) Repayments of sums advanced to Officers under Subhead H. | 3,600 | | 2,957 | 9 2 |
| (2) Payments for services rendered by the Police ... | 1,800 | | 2,497 | 8 11 |
| (3) Repayments in respect of loss of property or damage to stores, etc. | 150 | | 71 | 13 9 |
| (4) Proceeds of sale of Forfeited Property and Cast Uniforms | 400 | | 2,408 | 7 11 |
| (5) Hackney Car and Carriage, etc., Licences (Dublin Metropolitan Area) | 1,650 | | 1,915 | 8 0 |
| (6) Publicans' Fees (Dublin Metropolitan Area) and Fees for Aliens' Certificates | 390 | | 399 | 10 0 |
| | <u>£7,990</u> | | <u>£10,249</u> | <u>17 9</u> |

The receipts under this Subhead are subject to fluctuation. (1) Repayments depend on the number and date of advances made under Subhead H. (2) The services of Garda Síochána and Garda Síochána transport were availed of to a greater extent than anticipated. (4) The market for old stores was better and a greater quantity of stores was disposed of than was anticipated when the estimate was framed.

A claim for £12 against a football club for non-public services of Garda Síochána was abandoned. Department of Finance Authority S. 13/7/34, dated 5th January, 1935.

GÁRDA SÍOCHÁNA REWARD FUND, 1934-35.

The appended Statement shows the total receipts proper to the Fund in the Year 1934-35; the amount of the payments during that period, and the balance to the credit of the Fund at the 31st March, 1935.

| | £ | s. | d. | | £ | s. | d. |
|------------------------------|---------|----|----|-----------------------------|---------|----|----|
| Balance from previous year | 19,049 | 9 | 5 | Payments during the year | | | |
| | | | | 1934-35 | 25,510 | 3 | 4 |
| Total amount credited in the | | | | | | | |
| year 1st April, 1934, to | | | | Balance on 31st March, 1935 | *8,182 | 9 | 10 |
| 31st March, 1935 | 14,643 | 3 | 9 | | | | |
| | £33,692 | 13 | 2 | | £33,692 | 13 | 2 |

* In addition there were on 31st March, 1935, sums held in Suspense Account payable to the Reward Fund amounting to £1,074 3s. 9d.

A sum of £10,000 was paid out with the sanction of the Department of Finance (S. 13/34/30, dated 15th March, 1935) towards the formation of a Medical Aid Fund for members of the Garda Síochána.

S. A. ROCHE,
Accounting Officer.

30th November, 1935.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General

PRISONS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935, compared with the Sum Granted, for the Expenses of PRISONS, the BORSTAL INSTITUTION, and the Maintenance of CRIMINAL LUNATICS confined in DISTRICT MENTAL HOSPITALS (17 & 18 Vict., c. 76 ; 34 & 35 Vict., c. 112, sec. 6 ; 40 & 41 Vict., c. 49 ; 47 & 48 Vict., c. 36 ; 61 & 62 Vict., c. 60 ; 1 Edw. 7, c. 17, sec. 3 ; 8 Edw. 7, c. 59 ; and 4 & 5 Geo. 5, c. 58).

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|---|------------|--------------|--|--------------------|
| | | | Less than Granted. | More than Granted. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| A.—Pay and Allowances of Officers, including Uniform... .. | 49,553 | 47,598 2 3 | 1,954 17 9 | — |
| B.—Victualling | 5,000 | 4,604 0 10 | 395 19 2 | — |
| C.—Clothing, Bedding, Furniture, etc. | 1,200 | 1,065 2 5 | 134 17 7 | — |
| D.—Medicines, Surgical Instruments, etc. | 290 | 286 18 5 | 3 1 7 | — |
| E.—Fuel, Light, Water, Cleaning Articles, etc. | 5,750 | 5,314 8 0 | 435 12 0 | — |
| F.—Rent, etc. | 204 | 203 1 10 | 18 2 | — |
| G.—Escort and Conveyance ... | 3,250 | 4,899 19 2 | — | 1,649 19 2 |
| H.—Ordinary Repairs of Buildings | 730 | 773 12 3 | — | 43 12 3 |
| H.1.—Electric Light Installations | 220 | 230 11 2 | — | 10 11 2 |
| I.—Fine Fund | 10 | 8 10 0 | 1 10 0 | — |
| J.—Travelling Expenses | 280 | 264 6 3 | 15 13 9 | — |
| K.—Incidental Expenses | 300 | 210 12 9 | 89 7 3 | — |
| L.—Telegrams and Telephones ... | 255 | 258 16 9 | — | 3 16 9 |
| M.—Maintenance of Children of Female Prisoners | 5 | — | 5 0 0 | — |
| N.—Maintenance of Criminal Lunatics in District Mental Hospitals | 6,900 | 6,757 2 11 | 142 17 1 | — |
| O.—Gratuities to Prisoners | 325 | 368 9 3 | — | 43 9 3 |
| P.—Contributions to Discharged Prisoners' Aid Societies | 85 | 85 0 0 | — | — |
| Q.—Manufacturing Department and Farms | 5,500 | 5,466 7 4 | 33 12 8 | — |
| GROSS TOTAL £ | 79,857 | 78,395 1 7 | 3,213 7 0 | 1,751 8 7 |
| | | | Surplus of Gross Estimate over Expenditure. £1,461 18 5 | |
| Deduct :— | Estimated. | Realized. | Surplus of Appropriations in Aid realized. £268 18 3 | |
| R.—Appropriations in Aid ... | 7,700 | 7,968 18 3 | Total Surplus to be surrendered. £1,730 16 8 | |
| NET TOTAL £ | 72,157 | 70,426 3 4 | | |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

| | | |
|---|-----|-----|
| Estimated daily average number of prisoners | ... | 625 |
| Actual daily average number of prisoners | ... | 624 |

A.—Saving due to vacancies and changes in the personnel of the Staff, and to the fact that the cost of living Bonus payable was less than was provided for in the Estimate.

B.—Saving due to reduction in cost of victualling.

C. and D.—Saving due to reduction in cost of materials.

E.—Saving due to cost of coal being less than anticipated at the time estimate was framed.

G.—Excess due to operation of Constitution (Amendment No. 17) Act, 1931.

H. and H.I.—Expenditure under these Subheads is of a variable nature.

K.—Saving due to the number of prisoners removed to extern hospitals for treatment being less than anticipated.

M.—No child maintained during the year.

O.—Excess due to the number of prisoners discharged being greater than anticipated.

Q. and R.—Expenditure and Receipts of a variable nature and difficult to estimate beforehand.

R.—Appropriations in Aid :—

| | Estimated. | Realized. |
|--|---------------|--------------------|
| | £ | £ s. d. |
| Receipts from Manufacturing Department (including value of articles supplied for use in the Prisons) ... | 6,900 | 7,067 8 6 |
| Receipts from Farms and Gardens (including value of produce used in the Prisons) ... | 500 | 466 6 11 |
| Rents ... | 180 | 219 0 5 |
| Sales of Old Stores and Miscellaneous Receipts ... | 120 | 216 2 5 |
| | <u>£7,700</u> | <u>£7,968 18 3</u> |

S. A. ROCHE,

Oifigeach Cuntasaíochta.

21st November, 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.

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, 1935. *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, 1934 | 452 | 11 6 | 5,268 | 8 10 | 5,721 | 0 4 | Sales, 1934-35 | ... | 477 | 10 3 | 7,574 | 14 5 | 8,052 | 4 8 |
| Purchases, 1934-35 | 153 | 8 4 | 5,330 | 15 3 | 5,484 | 3 7 | *Stock in hand, 31st March, 1935 | ... | 482 | 2 0 | 4,597 | 7 7 | 5,079 | 9 7 |
| Profit ... | 353 | 12 5 | 1,572 | 17 11 | 1,926 | 10 4 | | | 959 | 12 3 | 12,172 | 2 0 | 13,131 | 14 3 |
| £ | 959 | 12 3 | 12,172 | 2 0 | 13,131 | 14 3 | £ | | | | | | | |

*Viz.—Manufactory Materials, £2,643 14s. 11d.; Manufactured Goods, £1,267 11s. 3d.; Tools, £1,168 3s. 5d.

RECONCILIATION WITH CASH ACCOUNT.

| | | | | | | | | |
|--|------|-------|-------|--------|-------|----------------------|-----|------------|
| To Decrease of outstanding Debts due by Manufacturing Department:— | From | £ | s. d. | £ | s. d. | By Decrease in Stock | £ | s. d. |
| | †To | 896 | 1 0 | ... | ... | " Profit ... | ... | ... |
| | | 543 | 15 9 | 352 | 5 3 | | | ... |
| „ Increase of outstanding Debts due to Manufacturing Department:— | From | 1,130 | 18 1 | 779 | 3 0 | | | ... |
| | †To | 1,910 | 1 1 | 1,436 | 12 10 | | | ... |
| | | | | | | | | ... |
| „ Excess of Receipts over Expenditure | | | | £2,568 | 1 1 | | | £2,568 1 1 |

†Viz.—Public Departments, £386 6s. 5d.; Other Persons, £157 9s. 4d.

‡Viz.—Public Departments, £1,692 10s. 5d.; Other Persons, £217 10s. 8d.

S. A. ROCHE, *Oifigeach Cuntasáiochta.*

DISTRICT COURT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935, 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, secs. 70 and 76; No. 27 of 1926, secs. 49 and 50; and No. 15 of 1928, sec. 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 | 33,243 | 31,993 19 4 | 1,249 0 8 | — |
| B.—Travelling Expenses | 5,430 | 5,185 18 4 | 244 1 8 | — |
| C.—Incidental Expenses | 60 | 53 19 3 | 6 0 9 | — |
| TOTAL £ | 38,733 | 37,233 16 11 | | — |
| Surplus to be surrendered ... £ | | | 1,499 3 1 | |

| | Estimated. | Realized. |
|---|------------|-----------|
| | £ | £ s. d. |
| Extra Receipts payable to Exchequer :— | | |
| Fees received in the Dublin Metropolitan District Courts | 1,250 | 1,418 1 0 |
| Fines received by District Court Clerks | 10,500 | 9,000 0 0 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings mainly due to vacancies arising in rural areas which were not immediately filled.
- B.—No removal expenses were incurred during the year. There was also a small saving on travelling, etc., expenses of Deputy and Assistant Justices and of District Court Clerks and Deputy Court Clerks.
- C.—Expenditure of a variable nature. Included is an item of £1 3s. 9d. for coal for heating a Courthouse. (Department of Finance minute S. 14/5/34 of 11th May, 1934).

EXTRA REMUNERATION (exceeding £30).

From the Vote for Army Pensions, a Clerical Officer received a Military Service Pension of £63. One District Court Clerk received £100 from the Vote for the Office of the Minister for Justice, as Assistant Immigration Officer.

S. A. ROCHE,
Oifigeach Cuntasaíochta.

15th November, 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.

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, 1935, 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 | 50,877 | 48,617 3 5 | 2,259 16 7 | — |
| B.—Travelling and Incidental Expenses | 125 | 136 4 4 | — | 11 4 4 |
| C.—Telegrams and Telephones | 440 | 419 18 10 | 20 1 2 | — |
| D.—Compensation to a District Probate Registrar ... | 83 | 83 0 0 | — | — |
| E.—Stenography (Central Criminal Court) | 300 | 309 7 11 | — | 9 7 11 |
| F.—Costs and Expenses of Services under Section 55 of the Court Officers Act, 1926 ... | 400 | 229 3 2 | 170 16 10 | — |
| F.F.—Expenses of Election Petitions (Cavan) ... | — | 61 7 3 | — | 61 7 3 |
| GROSS TOTAL ...£ | 52,225 | 49,856 4 11 | 2,450 14 7 | 81 19 6 |
| | Estimated. | Realized. | Surplus of Gross Estimate over Expenditure. £2,368 15 1 | |
| Deduct :— | | | Deficiency of Appropriations in Aid realized. £691 0 11 | |
| G.—Appropriations in Aid ... | 2,810 | 2,118 19 1 | Net Surplus to be surrendered. £1,677 14 2 | |
| NET TOTAL ...£ | 49,415 | 47,737 5 10 | | |

| | | | | | Estimated. | Realized. | | |
|---|-----|-----|-----|-----|------------|-----------|----|----|
| | | | | | £ | £ | s. | d. |
| Extra Receipts payable to Exchequer:— | | | | | | | | |
| Lunacy Percentages | ... | ... | ... | ... | 6,300 | 3,288 | 14 | 2 |
| Amount of Election Petition Expenses recovered from | | | | | | | | |
| Cavan County Council | ... | ... | ... | ... | — | 31 | 17 | 0 |
| | | | | | £6,300 | £3,320 | 11 | 2 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings mainly due to retirements and filling of vacancies by officers on lower scale of salary.

B.—The excess was due to the fact that two Law Library subscriptions fell due for payment within the year, but no payment was made in respect of expenses of Official Assignee.

C.—Expenditure of a variable nature.

E.—Excess due to the necessity for bringing an Irish-speaking Stenographer from Galway to the Central Criminal Court.

F.—Expenditure under this Subhead is of a very variable nature. The expenditure in previous year was £682 9s. 6d.

F.F.—Subhead opened on the authority of Department of Finance minute E. 18/5/34 of 17th October, 1934. A sum of £31 17s. 0d. was recovered and credited to Exchequer Extra Receipts.

G.—Appropriations in Aid:—

| | | | | | Estimated. | Realized. | | |
|------------------------|-----|-----|-----|-----|------------|-----------|----|----|
| | | | | | £ | £ | s. | d. |
| Bankruptcy Percentages | ... | ... | ... | ... | 2,800 | 2,112 | 9 | 1 |
| Duty on Estates | ... | ... | ... | ... | 10 | 6 | 10 | 0 |
| | | | | | £2,810 | £2,118 | 19 | 1 |

EXTRA REMUNERATION (exceeding £30).

A District Probate Registrar received fees amounting to £102 15s. 0d. in addition to compensation paid from Subhead D. of this Vote. The Stenographer to the Central Criminal Court received £101 18s. 6d. from the Vote for the Circuit Court.

S. A. ROCHE,

Oifigeach Cuntasaíochta.

15th November, 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.

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

LAND REGISTRY AND REGISTRY OF DEEDS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935,
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 | 24,685 | 23,345 9 1 | 1,339 10 11 | — |
| B.—Replacement of Maps ... | 2,000 | 1,859 9 6 | 140 10 6 | — |
| C.—Travelling and Incidental Expenses | 650 | 521 9 5 | 128 10 7 | — |
| REGISTRY OF DEEDS. | | | | |
| D.—Salaries, Wages, and Allowances | 17,455 | 17,151 13 9 | 303 6 3 | — |
| E.—Incidental Expenses ... | 100 | 70 3 7 | 29 16 5 | — |
| F.—Transcription of Memorials | 1,308 | 972 6 2 | 335 13 10 | — |
| TOTAL£ | 46,198 | 43,920 11 6 | 2,277 8 6 | — |

Surplus to be surrendered ... £2,277 8 6

| | 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 ... | — | 248 18 0 |
|---|---|----------|

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings mainly due to changes in the personnel of the staff caused by retirements, transfers, etc. There was also a saving in the amount provided for Bonus.
- B.—The expenditure under this Subhead was estimated as closely as possible, having regard to the altered system of payment approved by Department of Finance in August, 1933.

- C.—The saving was mainly on Postage, but there was also a small saving on the provision for Telephones, Travelling and Miscellaneous Expenses.
- D.—Saving due to transfer of an officer, who was replaced by one at a lower salary, and to the rate of the cost of living Bonus payable being less than was provided for in the Estimate.
- E.—The expenditure on telephones and for uniforms for messengers was less than anticipated.
- F.—Saving due to vacancies and to the rate of the cost of living Bonus payable being less than was provided for in the Estimate.

The Accounts of other Departments include sums amounting to approximately £610 in respect of officers on loan to the Land Registry.

S. A. ROCHE,
Oifigeach Cuntasaíochta.

20th November, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General

CIRCUIT COURT.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935, 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 :— | | | | |
| <i>Original</i> ... £65,528 | | | | |
| <i>Supplementary</i> 3,000 | | | | |
| | 68,528 | 66,972 1 10 | 1,555 18 2 | — |
| B.—Travelling Expenses :— | | | | |
| <i>Original</i> ... £4,250 | | | | |
| <i>Supplementary</i> 830 | | | | |
| | 5,080 | 4,494 10 4 | 585 9 8 | — |
| C.—Incidental Expenses :— | | | | |
| <i>Original</i> ... £1,120 | | | | |
| <i>Supplementary</i> 400 | | | | |
| | 1,520 | 1,948 11 6 | — | 428 11 6 |
| D.—Telegrams and Telephones :— | | | | |
| <i>Original</i> ... £458 | | | | |
| <i>Supplementary</i> 50 | | | | |
| | 508 | 441 16 10 | 66 3 2 | — |
| GROSS TOTAL :— | | | | |
| <i>Original</i> ... £71,356 | | | | |
| <i>Supplementary</i> 4,280 | | | | |
| | 75,636 | 73,857 0 6 | 2,207 11 0 | 428 11 6 |
| Deduct :— | Estimated. | Realized. | Surplus of Gross Estimate over Expenditure. £1,778 19 6 | |
| E.—Appropriations in Aid :— | | | Surplus of Appropriations in Aid realized. £12,350 5 1 | |
| <i>Original</i> ... £17,410 | | | | |
| <i>Supplementary</i> 4,270 | | | | |
| | 21,680 | 34,030 5 1 | | |
| NET TOTAL :— | | | Total Surplus to be surrendered. £14,129 4 7 | |
| <i>Original</i> ... £53,946 | | | | |
| <i>Supplementary</i> 10 | | | | |
| | 53,956 | 39,826 15 5 | | |

| | | | | | Estimated. | Realized. |
|---------------------------------------|-----|-----|-----|-----|------------|-----------|
| | | | | | £ | £ s. d. |
| Extra Receipts payable to Exchequer:— | | | | | | |
| Miscellaneous | ... | ... | ... | ... | — | 4 2 0 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings due to the fact that the rate of cost of living Bonus payable was less than provided in the Estimate, that the provision made for the employment of additional Special Court Messengers was not required before the end of the financial year, and savings on vacant posts and transcriptions of Stenographers' notes abated by salary in excess of estimate paid to a Deputy for a Circuit Judge who was ill.

B.—Travelling expenses of Judges, County Registrars, Stenographers and Criers were less than anticipated.

C.—The excess expenditure was due to increased activity in connection with the execution of Land Commission Warrants necessitating the employment of assistance for Court Messengers.

D.—Savings due to provision for a special telephone at Mullingar in connection with execution of Land Commission Warrants by Special Court Messengers not being required.

E.—Appropriations in Aid:—

| | | | | | Estimated. | Realized. |
|-----------------------------|-----|-----|--------|-----|------------|----------------|
| | | | | | £ | £ s. d. |
| Jurors Lists | ... | ... | ... | ... | 2,400 | 2,493 16 8 (a) |
| Voters Lists | ... | ... | ... | ... | 9,300 | 9,577 7 11 (a) |
| Bankruptcy Fees | ... | ... | ... | ... | 100 | 167 11 3 |
| Publicans' Licences—Fees | ... | ... | ... | ... | 1,600 | 1,550 0 0 |
| Execution of Court Orders:— | | | | | | |
| Original | ... | ... | £4,000 | ... | | |
| Supplementary | ... | ... | 4,270 | ... | | |
| | | | | | 8,270 | 20,241 9 3 (b) |
| Miscellaneous | ... | ... | ... | ... | 10 | — |
| | | | | | £21,680 | £34,030 5 1 |

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

(b) The estimate under this heading was for a Token Vote. The increase in receipts was due to the extension of the activities of County Registrars acting as Under Sheriffs in the execution of Land Commission Warrants under Section 28 of the Land Act, 1933, augmented by fees for execution of Land Commission Warrants received from the Under Sheriffs for Counties Cork and Tipperary, where Special Court Messengers assisted in the collection.

EXTRA REMUNERATION (exceeding £30).

From the Vote for the Supreme Court and High Court of Justice a Stenographer received £300 as Stenographer to the Central Criminal Court, and the County Registrars for Cork, Limerick and Cavan received £50 each in connection with their duties as District Probate Registrars.

A Typist was paid £120 18s. 0d. 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.

NOTES.

A Writing Clerk in Sligo was charged with the embezzlement of £15 paid into the Circuit Court Office and 12s. 6d. by removing stamps from documents. The total amount was made good and the defaulter dismissed.

A Court Messenger in Limerick was prosecuted for retaining sums collected by him on foot of decrees, amounting to £14 0s. 10d. The amount was made good and the defaulter dismissed.

A Court Messenger in Galway irregularly collected £1 10s. 0d., which he expended on motor hire. He subsequently refunded the amount and was dismissed, but was not prosecuted.

A Court Messenger in Galway was prosecuted for embezzlement of £162 8s. 11d. Subsequent investigation revealed that the exact amount embezzled was £157 2s. 0d. It was not possible to complete the investigation within the financial year, and the authority of the Minister for Finance has been requested to open a losses subhead in the Appropriation Account for 1935-36. The defaulter was dismissed.

A Court Messenger in Wexford was prosecuted for embezzlement of £18 12s. 2d. Subsequent investigation revealed that the total defalcations amounted to £110 5s. 10d., of which £40 2s. 2d. has been recovered. Sentence has been deferred to give the defaulter (who has been dismissed) the opportunity of paying the balance.

Another Court Messenger in Wexford was charged with the embezzlement of £7 10s. 0d. This amount was repaid and the defaulter dismissed.

S. A. ROCHE,

Oifigeach Cuntasáíochta.

30th November, 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.

PUBLIC RECORD OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935, 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 ... | 4,555 | 4,501 19 3 | 53 0 9 | — |
| B.—Incidental Expenses ... | 140 | 103 3 9 | 36 16 3 | — |
| TOTAL ...£ | 4,695 | 4,605 3 0 | | -- |
| Surplus to be surrendered ... £ | | | 89 17 0 | |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to illness of members of unestablished staff, and to the fact that the rate of Bonus payable was less than was provided for in the Estimate.
- B.—Saving on purchase of historical documents (£33 5s. 6d.,) and casual savings on miscellaneous items (£3 10s. 9d.)

JAMES F. MORRISSEY,
Accounting Officer.

2nd October, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

CHARITABLE DONATIONS AND BEQUESTS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935, 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 ... | 2,985 | 2,763 9 9 | 221 10 3 | — |
| B.—Law Costs ... | 25 | 10 3 5 | 14 16 7 | — |
| C.—Travelling and Incidental Expenses ... | 35 | 23 18 0 | 11 2 0 | — |
| GROSS TOTAL ...£ | 3,045 | 2,797 11 2 | 247 8 10 | — |
| <i>Deduct :—</i> | | | Surplus of Gross Estimate over Expenditure. £247 8 10 | |
| | Estimated. | Realized. | Deficiency of Appropriations in Aid realized. 5s. 4d. | |
| D.—Appropriations in Aid ... | 48 | 47 14 8 | Net Surplus to be surrendered. £247 3 6 | |
| NET TOTAL ...£ | 2,997 | 2,749 16 6 | Estimated. Realized. | |
| Extra Receipts payable to Exchequer ... | | | £ 5 | £ s. d. — |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to the retirement of three members of the staff during the year and to the fact that the rate of Bonus payable was less than was provided for in the Estimate.
- B.—Solicitor's costs were less than anticipated.
- C.—There was a saving on the provision for travelling expenses.

W. SMYTH,
Accounting Officer.

1st October, 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.

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, 1935, 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, Sundry Miscellaneous Grants and 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 ... | 91,591 | 91,176 11 6 | 414 | 8 | 6 | — | | |
| B.—Travelling Expenses of Inspectors ... | 9,325 | 9,483 13 7 | — | | | 158 | 13 | 7 |
| C.—Salaries of Auditors ... | 11,283 | 10,349 12 10 | 933 | 7 | 2 | — | | |
| D.—Travelling Expenses of Auditors ... | 2,000 | 2,010 13 6 | — | | | 10 | 13 | 6 |
| E.—Expenses in connection with International and other Congresses ... | 120 | 210 8 3 | — | | | 90 | 8 | 3 |
| F.—Inquiries ... | 1,000 | 1,982 14 0 | — | | | 982 | 14 | 0 |
| G.—Vaccine Lymph Supply ... | 1,520 | 1,525 7 3 | — | | | 5 | 7 | 3 |
| H.1.—Travelling and Incidental Expenses ... | 1,048 | 900 4 6 | 147 | 15 | 6 | — | | |
| H.2.—Telegrams and Telephones | 750 | 793 15 4 | — | | | 43 | 15 | 4 |
| I.—Charge under Irish Land Act, 1909, Section 11 (2) (Grant-in-Aid) ... | 24,640 | 24,639 9 8 | 10 | 4 | | — | | |
| MISCELLANEOUS GRANTS. | | | | | | | | |
| J.1.—Child Welfare, Schools for Mothers, etc. ... | 24,000 | 21,506 0 0 | 2,494 | 0 | 0 | — | | |
| J.2.—Grants for the Supply of Milk to Necessitous Children ... | 100,000 | 74,195 0 4 | 25,804 | 19 | 8 | — | | |
| J.3.—Grants for the Supply of Native Fuel for Necessitous Households:— Original ... Nil Supplementary £4,503 | 4,503 | 4,502 11 8 | 8 | 4 | | — | | |
| K.—Medical Treatment, etc., of School Children ... | 24,500 | 24,196 9 5 | 303 | 10 | 7 | — | | |
| L.1.—Grants under the Education (Provision of Meals) Acts, 1914 to 1930 ... | 9,500 | 9,363 18 6 | 136 | 1 | 6 | — | | |

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | | | |
|---|------------|---------------|---|-------|--------------------|-------|
| | | | Less than Granted. | | More than Granted. | |
| | | | £ | s. d. | £ | s. d. |
| L.2.—Grants under the School Meals (Gaeltacht) Act, 1930 | 10,000 | 9,252 5 8 | 747 | 14 4 | — | — |
| M.—Welfare of the Blind ... | 8,000 | 7,830 7 5 | 169 | 12 7 | — | — |
| N.—Treatment of Tuberculosis | 119,680 | 119,407 18 8 | 272 | 1 4 | — | — |
| O.—Treatment of Venereal Diseases | 8,200 | 8,186 6 4 | 13 | 13 8 | — | — |
| P.1.—Board of Superintendence, Dublin Hospitals ... | 155 | 150 0 0 | 5 | 0 0 | — | — |
| P.2.—Grant-in-Aid of Westmoreland Lock Hospital | 2,600 | 2,600 0 0 | — | — | — | — |
| Q.—Grants in respect of training of native Irish Speakers in Hospital Nursing ... | 600 | 13 18 4 | 586 | 1 8 | — | — |
| R.—Grants to Local Authorities, etc., under Housing (Ireland) Act, 1919 ... | 1,578 | 1,684 9 4 | — | — | 106 | 9 4 |
| S.—Grants under the Housing (Financial and Miscellaneous Provisions) Acts, 1932 and 1934:— Original £400,000 Supplementary 14,507 | 414,507 | 414,350 8 8 | 156 | 11 4 | — | — |
| T.—Grants to County Councils in respect of Minor Drainage Schemes ... | 5,000 | 717 14 5 | 4,282 | 5 7 | — | — |
| T.T.—Extra—Statutory Grants in respect of Minor Drainage Schemes ... | — | 1,699 11 11 | — | — | 1,699 | 11 11 |
| U.—Acquisition of Land (Allotments) (Amendment) Act, 1934 ... | 2,000 | 842 13 2 | 1,157 | 6 10 | — | — |
| Deduct:— | 878,100 | 843,572 4 3 | 37,625 | 8 11 | 3,097 | 13 2 |
| Anticipated Savings on various Subheads (See Supplementary Estimate) ... | 19,000 | — | 19,000 | 0 0 | — | — |
| GROSS TOTAL:— Original ... £859,090 Supplementary 10 | 859,100 | 843,572 4 3 | 18,625 | 8 11 | 3,097 | 13 2 |
| | Estimated. | Realized. | Surplus of Gross Estimate over Expenditure. £15,527 15 9 | | | |
| Deduct:— | — | — | Surplus of Appropriations in Aid realized. £1,548 7 5 | | | |
| V—Appropriations in Aid ... | 12,710 | 14,258 7 5 | Total Surplus to be surrendered. £17,076 3 2 | | | |
| NET TOTAL:— Original ... £846,380 Supplementary 10 | 846,390 | 829,313 16 10 | | | | |

| | 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) ... | 4,500 | 4,524 8 5 |
| Miscellaneous | 100 | 1,125 1 10 |
| | <u>£4,600</u> | <u>£5,649 10 3</u> |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Close estimate. The Bonus rate for part of the year was lower than anticipated.

B. and D.—Estimated as closely as practicable.

C.—Saving is mainly due to retirement of an Auditor and a Stocktaker, the amount being diminished by an excess on the sum provided for Temporary Auditors.

E.—Provision was made for payment of the State contribution appropriate to the sixth category of membership of the International Office of Public Health, but it was subsequently decided that the higher contribution appropriate to the fifth category should be continued.

F.—Excess is due to the large increase in number and extent of Inquiries under the Housing Act, 1932, which it was not possible to foresee when the estimate was made.

G.—Excess is due to a refund by the Department of an over-deduction made in 1933-34 under the Public Services (Temporary Economies) Act, 1933.

H.1.—No expenses became chargeable in connection with the District Medical Referee Service, and the expenses of the Headquarters Staff and Housing Board were considerably less than anticipated.

H.2.—Excess is due to increased intern and extern staff, and telephone extension to the new premises of the Housing Section.

J.1.—Saving is due to reduced expenditure on Dublin City scheme and delay in establishment of new schemes for which provision had been made.

J.2.—Local services in connection with this new scheme were extending but had not reached full development.

K., L.1., L.2., M., N., O., P.1. and S.—Expenditure was estimated as closely as practicable on the data available.

Q.—The scheme has become operative only to a limited extent owing to the standard of requirements of the hospitals. Only one candidate was accepted for training in the financial year.

R.—Excess is due to under-estimation of the deficit on the schemes of the two Local Authorities participating in the Grants.

T. and TT.—Subhead TT. was opened by authority of the Department of Finance to meet cases where claims were not furnished by Local Authorities in sufficient time to enable payment of Grants to be made within the prescribed period of three months following their certification of the Schemes under Section 14 of the Arterial Drainage (Minor Schemes) Act, 1928.

As the making and carrying out of Schemes rests entirely with the County Councils, a close forecast of expenditure is not possible in respect of any year.

U.—Owing to the nature of this new Scheme a close estimate was not possible.

V.—Appropriations in Aid :—

| | Estimated. | Realized. |
|---|----------------|--------------------|
| | £ | £ s. d. |
| (1) Auditors' Salaries to be repaid by Local Bodies | 4,700 | 4,631 10 0 |
| (2) Expenses of Inquiries to be repaid by Local Bodies | 800 | 2,034 9 3 |
| (3) Fees for renewal of Licences to Private Mental Hospitals | 274 | 274 0 0 |
| (4) Expenses of Roads Department repayable out of Road Fund under Section 10 (1) of the Road Traffic Act, 1933 | 5,825 | 5,292 17 4 |
| (5) Salaries of officers acting temporarily as Local Government Commissioner and as Chairman of the Provisional Committee of Management of the Unified Society under the National Health Insurance Act, 1933, and proportion of salary of Pharmacist | 1,111 | 1,984 10 10 |
| (6) Fees for Licences under the Therapeutic Substances Act, 1932 | — | 41 0 0 |
| | <u>£12,710</u> | <u>£14,258 7 5</u> |

(2) Surplus is due to the increased number of Inquiries under the Housing Act, 1932 (See Subhead F.).

(4) Deficit is due to the replacement of some officers by others at lower salaries, and a fall in the amount of travelling expenses in connection with roads inspections.

(5) Surplus is due to additional temporary appointments of two Inspectors to act as City Manager for Limerick, and as a Local Government Commissioner, respectively.

The Miscellaneous Extra Receipts payable to the Exchequer include (a) contribution towards Pension Liability in respect of the staff of the Roads Department and of the General Inspector acting as Chairman of the National Health Insurance Society, £899 15s. 2d; (b) a voluntary refund of £224 by a member of the Oireachtas of part of his salary as a member of the National Housing Board for the year ended 31st March, 1935, and (c) miscellaneous items, £1 6s. 8d.

EXTRA REMUNERATION (exceeding £30).

Eighteen Clerical Officers received remuneration for overtime varying from £37 to £102, and four Writing Assistants received similar remuneration varying from £31 to £39. A Shorthand-Typist received a sum of £30 9s. 0d. from the Vote for Wireless Broadcasting. A General Inspector received a sum of £200 from the National Health Insurance Society for acting as Chairman.

This Account includes a sum of approximately £326 in respect of staff on loan to other Departments. The Accounts of other Departments include sums amounting to approximately £508 in respect of staff on loan to this Department.

E. P. McCARRON,
Accounting Officer.

DEPARTMENT OF LOCAL GOVERNMENT
AND PUBLIC HEALTH,
20th December, 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.

GENERAL REGISTER OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935, 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, sec. 54; 26 Vict., c. 11, sec. 9, and c. 27; 26 & 27 Vict., c. 52, sec. 11, and c. 90, sec. 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 ... | 11,271 | 10,583 2 8 | 687 17 4 | — |
| B.—Travelling Expenses | 360 | 251 1 7 | 108 18 5 | — |
| C.—Superintendent and District Registrars ... | 4,600 | 4,434 10 1 | 165 9 11 | — |
| D.—Incidental Expenses ... | 120 | 111 5 7 | 8 14 5 | — |
| GROSS TOTAL ...£ | 16,351 | 15,379 19 11 | 971 0 1 | — |
| | | | Surplus of Gross Estimate over Expenditure. £971 0 1 | |
| Deduct :— | Estimated | Realized. | Surplus of Appropriations in Aid realized. £559 5 0 | |
| E.—Appropriations in Aid ... | 3,000 | 3,559 5 0 | | |
| NET TOTAL ...£ | 13,351 | 11,820 14 11 | Total Surplus to be surrendered £1,530 5 1 | |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving is due to vacancies being filled by officers on lower salaries than those held by the officers replaced, to delay in filling the vacancies, and to the rate of Bonus payable being less than that estimated for.
- B.—The saving is partly due to the interruption of inspection by the secondment of the Inspector as Commissioner in place of Laoighis County Council, and partly due to the fact that for nearly $2\frac{1}{2}$ months there were no subsistence or travelling expenses paid while the inspection of the Dublin Districts was in progress. The inspection of the Dublin Districts is only necessary at intervals of four or five years.
- C.—The savings are mainly in Registrars' travelling expenses, due, largely, to more general use of private motor cars.
- D.—This estimate provides for a large number of petty items of expenditure for which it is difficult to estimate more accurately.
- E.—Approximately £200 of the surplus is accounted for by the refund to the Vote under this Subhead of the Inspector's salary for the period 7th June, 1934, to 31st March, 1935, during which he was seconded as Commissioner in place of the Laoighis County Council.

The balance represents an increase in fees for searches and certificates as compared with the yield for the two previous financial years.

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

27th September, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

DUNDRUM ASYLUM.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935, compared with the Sum Granted, for the Expenses of the Maintenance of CRIMINAL LUNATICS in the DUNDRUM ASYLUM (8 and 9 Vict., c. 107).

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|--|--------|--------------|---|--------------------|
| | | | Less than Granted. | More than Granted. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| A.—Salaries, Wages, and Allowances ... | 10,387 | 10,236 14 7 | 150 5 5 | — |
| B.—Victualling Patients and Rations for Attendants ... | 2,246 | 1,896 14 2 | 349 5 10 | — |
| C.—Uniforms, Clothing for Patients, etc. ... | 411 | 405 0 1 | 5 19 11 | — |
| D.—Medicines, Surgical Instruments, etc. ... | 30 | 49 17 5 | — | 19 17 5 |
| E.—Escort and Conveyance of Patients ... | 12 | 10 11 4 | 1 8 8 | — |
| F.—Allowances to Patients and Gratuities on Discharge | 28 | 25 0 2 | 2 19 10 | — |
| G.—Travelling and Incidental Expenses ... | 240 | 221 17 6 | 18 2 6 | — |
| H.—Telegrams and Telephones ... | 150 | 144 13 3 | 5 6 9 | — |
| I.—Farm and Garden ... | 340 | 252 0 0 | 88 0 0 | — |
| GROSS TOTAL ...£ | 13,844 | 13,242 8 6 | 621 8 11 | 19 17 5 |
| | | | Surplus of Gross Estimate over Expenditure. £601 11 6 | |
| | | | Deficiency of Appropriations in Aid realized. £148 19 10 | |
| J.—Appropriations in Aid ... | 700 | 551 0 2 | Net Surplus to be surrendered. £452 11 8 | |
| NET TOTAL ...£ | 13,144 | 12,691 8 4 | | |

Estimated. Realized.

| | £ | £ s. d. |
|--|-----|---------|
| Extra Receipts payable to Exchequer ... | 10 | 5 6 10 |
| Number of Criminal Lunatics estimated for ... | 116 | |
| Daily Average number of Criminal Lunatics maintained | 115 | |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to the fact that the rate of Bonus payable was less than was estimated for, and to a vacancy in the staff remaining unfilled for part of the year.
- B.—Saving due to cost of rations being less than estimated.
- C.—Estimated as closely as possible.
- D.—Excess due to two patients receiving special treatment.
- E., F., G. and H.—Estimated as closely as possible.
- I.—Saving 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 | 219 2 6 |
| Receipts from Farm and Garden (including value of Produce used in the Asylum) ... | 412 | 331 17 8 |
| | <u>£700</u> | <u>£551 0 2</u> |

G. W. SCROOPE,
Accounting Officer.

10th October, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

NATIONAL HEALTH INSURANCE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935, 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 1934, and for sundry Contributions and Grants, including certain 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 | 64,641 | 61,961 5 9 | 2,679 14 3 | — |
| AA.—Actuary :— | | | | |
| <i>Original</i> £50 | | | | |
| <i>Supplementary</i> 59 | 109 | 109 0 0 | — | — |
| B.—Travelling Expenses ... | 6,200 | 5,924 8 3 | 275 11 9 | — |
| C.—Insurance Stamps ... | 150 | 150 0 0 | — | — |
| D.—Incidental Expenses ... | 179 | 135 12 5 | 43 7 7 | — |
| E.—Telegrams and Telephones | 360 | 298 3 10 | 61 16 2 | — |
| CONTRIBUTIONS, BENEFITS, &c., UNDER THE NATIONAL HEALTH INSURANCE ACTS, 1911 to 1934. | | | | |
| I. Statutory Contributions. | | | | |
| F.1.—Medical Benefits (Grants-in-Aid) | 34,350 | 34,350 0 0 | — | — |
| F.2.—Sickness, Disablement, Marriage, Maternity and Additional Benefits (Grants-in-Aid) :— | | | | |
| <i>Original</i> £205,000 | | | | |
| <i>Supplementary</i> 6,000 | 211,000 | 203,655 15 10 | 7,344 4 2 | — |

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|---|--------------------------|------------------------------|---|--------------------|
| | | | Less than Granted. | More than Granted. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| II. <i>Special Grants.</i> | | | | |
| G.—District Medical Referee Service ... | 1,100 | 886 4 11 | 213 15 1 | — |
| <i>Deduct :—</i> | 318,089 | 307,470 11 0 | 10,618 9 0 | — |
| Anticipated Savings on various Subheads. (See Supplementary Estimate) ... | 2,450 | — | 2,450 0 0 | — |
| GROSS TOTAL :— Original ... £312,030 Supplementary 3,609 | £ 315,639 | 307,470 11 0 | 8,168 9 0 | — |
| <i>Deduct :—</i> | | | Surplus of Gross Estimate over Expenditure. £8,168 9 0 | |
| H.—Appropriations in Aid :— Original ... £4,243 Supplementary 20 | Estimated. — 4,263 | Realized. — 4,377 14 3 | Surplus of Appropriations in Aid realized. £114 14 3 | |
| NET TOTAL :— Original ... £307,787 Supplementary 3,589 | £ 311,376 | 303,092 16 9 | Total Surplus to be surrendered. £8,283 3 3 | |
| | | | Estimated. | Realized. |
| | | | £ | £ s. d. |
| Extra Receipts payable to Exchequer ... | | | 705 | 8,397 11 1 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to vacancies in Staff remaining unfilled or filled by officers on loan from other Departments, to changes in personnel of staff, and to the rate of the cost of living Bonus payable being less than was provided for in the Estimate.
- B.—Saving due to less travelling owing to vacancies on the outdoor staff.
- D.—Saving due mainly to fact that the oral hearings held under Section 66 of the National Health Insurance Act, 1911, did not involve the cost of stenographers.
- E.—Expenditure not so great as anticipated.
- F.2.—The original estimate was based on the benefit experience available at the date of preparation of the Estimates. The expenditure during the first nine months of the year showed a considerable increase over that expected, and it was found necessary to obtain a Supplementary Estimate. There was, however, a considerable unexpected decrease in the expenditure during the last three months of the year.
- G.—The travelling expenses of insured persons referred to the District Medical Referees for second medical examination were not as great as anticipated.

H.—Appropriations in Aid :—

| | Estimated. | Realized. |
|--|------------|-------------|
| | £ | £ s. d. |
| (a) Recoupment of part cost of administration of the Military Forces (International Arrangements) Insurance Fund for the year 1933 ... | 1,546 | 1,548 3 9 |
| (b) Recoupment of cost of administration of the Medical Certification Scheme for the year 1934-35 (Section 26 (c) of the National Health Insurance Act, 1929) ... | 800 | 800 0 0 |
| (c) 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 :— | | |
| <i>Original</i> | £673 | |
| <i>Supplementary</i> | 20 | |
| | 693 | 803 1 6 |
| (d) Recoupment of part cost of administration of the General Practitioner Treatment Scheme for British Ex-Service Men for the year 1933-34 ... | 1,204 | 1,204 6 3 |
| (e) Recoupment of expenses incurred in the administration of the Approved Societies (Officers) Guarantee Fund for the year 1934 | 20 | 22 2 9 |
| | £4,263 | £4,377 14 3 |

(c) The proportion of their time spent by officers of the Department on the work of Cumann an Árachais Náisiúnta ar Shláinte was greater than anticipated.

| EXTRA RECEIPTS. | £ s. d. |
|--|-------------|
| Portion of the recoupment of the cost of administration of the Military Forces (International Arrangements) Insurance Fund for the year 1933 | 486 15 6 |
| Disposal of Balance in Insurance Committees' (Abolition) Adjustment Account, <i>vide</i> para. 2 (4) of Statutory Rules and Orders, 1934, No. 28 | 7,663 8 2 |
| 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 | 100 7 8 |
| Recoupment of the cost of Pension Liability of the staff engaged in the administration of the General Practitioner Treatment Scheme for British Ex-Service Men for the year 1933-34 | 135 6 2 |
| Refund of cost of Managers to Approved Societies in 1933 and 1934 ... | 11 13 7 |
| TOTAL | £8,397 11 1 |

EXTRA REMUNERATION (exceeding £30).

The Appeals Officer received £150 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 £150 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 £15 18s. 11d. in respect of salary of Officer on loan to another Department.

The Accounts of other Departments include a sum of £493 18s. 8d. in respect of Officers on loan to this Department.

E. P. McCARRON,
Accounting Officer.

NATIONAL HEALTH INSURANCE,
15th November, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

OFFICE OF THE MINISTER FOR EDUCATION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935, 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 ... | 83,016 | 76,155 0 9 | 6,860 19 3 | — |
| A.2.—Travelling Expenses ... | 141 | 60 15 6 | 80 4 6 | — |
| A.3.—Rents ... | 166 | 165 8 6 | 11 6 | — |
| A.4.—Incidental Expenses ... | 500 | 528 7 7 | — | 28 7 7 |
| A.5.—Telegrams and Telephones ... | 620 | 634 12 8 | — | 14 12 8 |
| INSPECTION, ORGANIZATION, Etc. | | | | |
| B.1.—Salaries ... | 61,780 | 59,269 1 1 | 2,510 18 11 | — |
| B.2.—Travelling and Incidental Expenses ... | 19,425 | 18,017 18 3 | 1,407 1 9 | — |
| C.—PREPARATION OF IRISH VOCABULARIES. | 150 | 83 5 1 | 66 14 11 | — |
| GROSS TOTAL ...£ | 165,798 | 154,914 9 5 | 10,926 10 10 | 43 0 3 |
| | | | Surplus of Gross Estimate over Expenditure. £10,883 10 7 | |
| | | | Deficiency of Appropriations in Aid realized. £3 11 6 | |
| Deduct :— | | | | |
| D.—Appropriations in Aid | Estimated. 75 | Realized. 71 8 6 | | |
| NET TOTAL ...£ | 165,723 | 154,843 0 11 | Net Surplus to be surrendered. £10,879 19 1 | |

| | Estimated. | Realized. |
|---|------------|-----------|
| | £ | £ s. d. |
| Extra Receipts payable to Exchequer ... | — | 8 12 0 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—The number of unforeseen vacancies arising during the course of the year was unusually large, due mainly to retirements under Article X of the Treaty and to transfers to other Departments on promotion. The cost of living Bonus was, approximately, £400 less than estimated.

A.2 and A.4.—The expenditure is variable and uncertain.

A.5.—Casual variation.

B.1.—Saving due to vacancies in staff and to over-estimate of cost of living figure.

B.2. and C.—Expenditure variable and uncertain.

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 | 10 | 6 8 6 |
| | £75 | £71 8 6 |

EXTRA RECEIPTS.—These comprise £5 5s. 0d. received by officers of the Department as witnesses' fees in Court cases, and £3 7s. 0d. conscience money.

EXTRA REMUNERATION (exceeding £30).

From this Vote thirteen Clerical Officers received sums varying from £30 6s. 8d. to £43 19s. 5d. and amounting in all to £465 4s. 4d. in respect of extra attendance, and one Paper Keeper received £40 4s. 4d. for similar services.

From the Vote for Primary Education one Clerical Officer received £30 0s. 0d. as a part-time teacher of dancing in a Preparatory College and in addition the same officer received from this Vote £20 3s. 0d. for extra attendance.

The Secretary to the Department and the Assistant Secretary for Primary Education each received a gratuity of £150 from the Vote for the Civil Service Commission for acting as Commissioners.

From the Vote for Science and Art one Inspector of Secondary Schools, one Acting Editor of Publications and one Assistant Editor received £10, £103 and £80, respectively under a scheme for assisting publications in Irish. In addition, the Inspector of Secondary Schools and the Acting Editor received £48 and £5 2s. 9d., respectively, from the Vote for Secondary Education in connection with the publication of Irish text-books.

From the Vote for Secondary Education one Senior Inspector and three Inspectors of Technical Instruction received £76 5s. 0d., £35 1s. 3d., £41 5s. 6d. and £31 12s. 0d., respectively, for acting as Examiners. In addition two of the Inspectors received £3 9s. 0d. and £2, respectively, from the Vote for Technical Instruction for similar services.

This Account includes the sum of £261, approximately, in respect of salary of staff on loan to other Departments.

SEÓSAMH Ó NÉILL,

Accounting Officer.

ROINN OIDEACHAIS,

15th November, 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.

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, 1935, compared with the Sum Granted, for the Expenses of PRIMARY EDUCATION, including NATIONAL SCHOOL TEACHERS' SUPERANNUATION, etc.

| 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 ... | 58,160 | 55,154 6 5 | 3,005 | 13 7 | — | |
| A.2.—Repayable Advances of Training College Fees to Students ... | 4,400 | 3,960 8 8 | 439 | 11 4 | — | |
| A.3.—Preparatory Colleges ... | 41,218 | 38,082 3 6 | 3,135 | 16 6 | — | |
| A.4.—Pupil Teachers ... | 2,220 | 2,129 9 11 | 90 | 10 1 | — | |
| B.—EXAMINATIONS ... | 1,550 | 1,286 2 0 | 263 | 18 0 | — | |
| NATIONAL SCHOOLS. | | | | | | |
| C.1.—Principals, Assistants, etc., in Ordinary and Model Schools and Teachers of Schools paid by Capitation ... | 3,228,587 | 3,192,673 13 1 | 35,913 | 6 11 | — | |
| C.2.—Model Schools—(Miscellaneous Expenses) | 2,642 | 2,519 7 0 | 122 | 13 0 | — | |
| C.3.—Van and Boat Services ... | 3,900 | 3,742 7 0 | 157 | 13 0 | — | |
| C.4.—Incidental Expenses ... | 350 | 315 6 5 | 34 | 13 7 | — | |
| C.5.—Free Grants of School Requisites ... | 200 | 144 3 6 | 55 | 16 6 | — | |
| C.6.—Grants towards the cost of Heating, etc., of Schools and Cleansing of Out-Offices ... | 14,400 | 14,335 2 8 | 64 | 17 4 | — | |
| C.7.—Equipment Grants, etc. | 620 | 754 16 0 | — | | 134 | 16 0 |
| C.8.—Teachers' Residences ... | 2,000 | 1,781 1 5 | 218 | 18 7 | — | |

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | | | |
|--|------------|----------------|---|-------|--------------------|-------|
| | | | Less than Granted. | | More than Granted. | |
| | £ | £ s. d. | £ | s. d. | £ | s. d. |
| C.9.—Bonus to Parents or Guardians of certain Pupils in the Gaeltacht and Breac-Ghaeltacht ... | 30,000 | 17,962 0 0 | 12,038 0 0 | | — | |
| D.—SUPERANNUATION, Etc., OF TEACHERS | 371,500 | 350,695 12 2 | 20,804 7 10 | | — | |
| GROSS TOTAL ...£ | 3,761,747 | 3,685,535 19 9 | 76,345 16 3 | | 134 16 0 | |
| | | | Surplus of Gross Estimate over Expenditure. £76,211 0 3 | | | |
| Deduct :— | Estimated. | Realized. | Surplus of Appropriations in Aid realized. £80,200 9 6 | | | |
| E.—Appropriations in Aid ... | 8,317 | 88,517 9 6 | Total Surplus to be surrendered. £156,411 9 9 | | | |
| NET TOTAL ...£ | 3,753,430 | 3,597,018 10 3 | | | | |
| | | | Estimated. | | Realized. | |
| | | | £ | | £ s. d. | |
| Extra Receipts payable to Exchequer ... | | | — | | 16 0 | |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—The number of men students in the Training Colleges was reduced by 10 per cent. in 1934-35, as compared with 1933-34, and the licensed number was reduced in the case of three Colleges.

A.2.—The number of students eligible for the advance of the Training College Fee proved less than anticipated.

A.3.—The principal saving was on the cost of board (£850) due to more favourable contracts. There was a saving of £820 on salaries and wages, due to vacancies and changes in staff.

The amount required for outfit, etc., allowances to Fíor-Ghaeltacht students fell short of the estimate by £422.

There were only 9 students at the 1934-35 Preliminary Course, as against the estimated number of 20. This produced a saving of £600.

A.4.—Casual variation.

B.—Expenditure varies with the number of candidates who present themselves for the various Examinations.

C.1.—Saving due mainly to the fact that Pension Premiums to the extent of £30,000, approximately, were credited to the Subhead, the Pension Fund having been wound up.

C.2. and C.3.—Casual variations.

C.4. and C.5.—Expenditure is variable and uncertain.

C.6.—Casual variation.

C.7.—Excess due to the fact that an account from the Post Office Stores for 30 Science equipment sets was received too late for payment in 1933-34.

C.8.—In a number of cases the conditions for the payment by the Department of a moiety of the rent-charges were not fulfilled.

C.9.—This was the first year of operation of the scheme and the requirements were over-estimated.

D.—A revised Pension Scheme was introduced as from 1st April, 1934, and estimation of the cost for the first year was somewhat conjectural.

E.—It was decided, subsequently to the presentation of the Estimate, that the income derived from securities and from the Church Temporalities Fund, which formerly went into the Pension Fund, should be credited to Vote 46 as Appropriations in Aid.

Receipts under Refund of Cost of Training show an increase, largely owing to the number of ex-Training College students entering the Civil Service.

The number of ex-students refunding the Advances of Training College Fees was under-estimated.

Miscellaneous receipts (mainly recoveries of amounts overpaid to National Teachers) do not lend themselves to close estimating.

APPROPRIATIONS IN AID.

| | Estimated. | Realized. |
|--|------------|-------------|
| TRAINING OF TEACHERS :— | £ | £ s. d. |
| Training College Entrance Examination Fees ... | 65 | 81 0 0 |
| Refund of Cost of Training ... | 450 | 822 12 4 |
| Recovery of Training College Fees advanced to necessitous students ... | 300 | 655 13 9 |
| PREPARATORY COLLEGES :— | | |
| Fees from Students ... | 6,500 | 6,280 9 4 |
| Book Fees from Students ... | 312 | 380 14 2 |
| Sale of Live Stock, Farm Produce, etc. ... | 430 | 454 4 6 |
| Miscellaneous ... | 10 | 50 7 6 |
| SUPERANNUATION, ETC., OF TEACHERS :— | | |
| Income from Securities formerly part of the National School Teachers' Pension Fund ... | — | 52,767 7 6 |
| Receipts from Church Temporalities Fund ... | — | 26,598 0 0 |
| MISCELLANEOUS ... | 250 | 427 0 5 |
| | £8,317 | £88,517 9 6 |

EXTRA RECEIPTS.—Witness's fee received by a teacher in a Court case.

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 on hands as at 31st December, 1933 ... | 533 | 4 | 3 |
| Amount of Fees received in respect of year ended 31st December, 1934 ... | 527 | 3 | 5 |
| | £1,060 | 7 | 8 |
| Paid to teachers in respect of the year ended 31st December, 1934 ... | 452 | 6 | 4 |
| Surplus of Fees on hands as at 31st December, 1934 ... | £608 | 1 | 4 |

NOTES.

A sum of £67 3s. 6d. was overpaid to a Junior Assistant Mistress in respect of the period from 1st April, 1931, to 30th September, 1931. It was decided not to press for the recovery of this amount. Department of Finance letter dated 3rd September, 1935. S. 76/1/35.

A sum of 4s. 6d., annual capitation grant overpaid to a National Teacher (since deceased), was written off as irrecoverable. Department of Finance letter S. 20/17/35 of 6th May, 1935.

ROINN OIDEACHAIS,
15th November, 1935.

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. Worship, 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, 1935.

CAPITAL ACCOUNT.

| | <i>Securities.</i> £ s. d. | | <i>Securities.</i> £ s. d. |
|--|-------------------------------|--|-------------------------------|
| Balance on 1st April, 1934 :— | | Balance on 31st March, 1935 :— | |
| 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, 1934 ... | 67 12 8 | Payment of Prizes ... | 117 12 0 |
| Dividends on 4½ per cent. Third National Loan, 1950/70 ... | 116 2 0 | Balance on 31st March, 1935 | 66 2 8 |
| | £183 14 8 | | £183 14 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, 1935.

CAPITAL ACCOUNT.

| | <i>Securities.</i> £ s. d. | | <i>Securities.</i> £ s. d. |
|--|-------------------------------|--|-------------------------------|
| Balance on 1st April, 1934 :— | | Balance on 31st March, 1935 :— | |
| 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, 1934 ... | 304 11 1 | Balance on 31st March, 1935 | 338 15 1 |
| Dividends on 4½ per cent. Third National Loan, 1950/70 ... | 34 4 0 | | |
| | £338 15 1 | | £338 15 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, 1935.

CAPITAL ACCOUNT.

| | <i>Securities.</i> £ s. d. | | <i>Securities.</i> £ s. d. |
|---|-------------------------------|---|-------------------------------|
| Balance on 1st April, 1934 :— | | Balance on 31st March, 1935 :— | |
| 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, 1934 ... | 7 18 0 | Payment to Principal Teacher of Liss National School for year 1934 ... | 7 11 2 |
| Dividends on 5 per cent. Second National Loan | 7 11 2 | Balance on 31st March, 1935 | 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, as amended by the High Court in 1934. 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, 1935.

CAPITAL ACCOUNT.

| | <i>Securities.</i> £ s. d. | | <i>Securities.</i> £ s. d. |
|---|-------------------------------|---|-------------------------------|
| Balance on 1st April, 1934 :— | | Balance on 31st March, 1935 :— | |
| 4½ per cent. Third National Loan, 1950/70 ... | 2,740 0 0 | 4½ per cent. Third National Loan, 1950/70 ... | 2,740 0 0 |

INCOME ACCOUNT.

| | £ s. d. | | £ s. d. |
|--|-----------------|---|-----------------|
| Balance on 1st April, 1934 ... | 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, 1935 | 184 19 0 |
| | <u>£308 5 0</u> | | <u>£308 5 0</u> |

REID BEQUEST—SCHEME "B."

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1935.

CAPITAL ACCOUNT.

| | <i>Securities.</i> £ s. d. | | <i>Securities.</i> £ s. d. |
|--|-------------------------------|--|-------------------------------|
| Balance on 1st April, 1934 :— | | Balance on 31st March, 1935 :— | |
| 4½ per cent. Third National Loan, 1950/70 ... | 3,050 0 0 | 4½ per cent. Third National Loan, 1950/70 ... | 3,050 0 0 |

INCOME ACCOUNT.

| | £ s. d. | | £ s. d. |
|--|------------------|---|------------------|
| Balance on 1st April, 1934 | 415 14 7 | Legal fees <i>in re</i> Commissioners of Charitable Donations and Bequests <i>v.</i> Attorney- General ... | 54 10 8 |
| Dividends on 4½ per cent. Third National Loan, 1950/70 ... | 137 5 0 | Balance on 31st March, 1935 | 498 8 11 |
| | <u>£552 19 7</u> | | <u>£552 19 7</u> |

REID BEQUEST—SCHEME "C."

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1935.

CAPITAL ACCOUNT.

| | <i>Securities.</i> £ s. d. | | <i>Securities.</i> £ s. d. |
|--|-------------------------------|--|-------------------------------|
| Balance on 1st April, 1934 :— | | Balance on 31st March, 1935 :— | |
| 4½ per cent. Third National Loan, 1950/70 ... | 4,385 0 0 | 4½ per cent. Third National Loan, 1950/70 ... | 4,385 0 0 |

INCOME ACCOUNT.

| | £ s. d. | | £ s. d. |
|--|------------------|---|------------------|
| Balance on 1st April, 1934 ... | 419 10 10 | Legal fees <i>in re</i> Commissioners of Charitable Donations and Bequests <i>v.</i> Attorney-General | 490 16 0 |
| Dividends on 4½ per cent. Third National Loan, 1950/70 ... | 197 6 6 | Balance on 31st March, 1935 | 126 1 4 |
| | <u>£616 17 4</u> | | <u>£616 17 4</u> |

SEÓSAMH Ó NÉILL,
Accounting Officer.

SECONDARY EDUCATION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935, 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) ... | 191,000 | 190,964 19 3 | 35 | 0 9 | — | — |
| A.2.—Laboratory Grants :— Original £15,690 Less Supplementary 500 | 15,190 | 14,981 13 4 | 208 | 6 8 | — | — |
| A.3.—Grant for Irish and Bilingual Schools ... | 12,750 | 12,747 2 7 | 2 | 17 5 | — | — |
| A.4.—Bonus for Choirs and Orchestras :— Original £1,000 Supplementary 67 | 1,067 | 1,067 0 0 | — | — | — | — |
| B.—Incremental Salary Grant :— Original £163,500 Supplementary 5,808 | 169,308 | 168,582 2 3 | 725 | 17 9 | — | — |
| C.—Examinations :— Original £9,500 Supplementary 250 | 9,750 | 9,732 15 2 | 17 | 4 10 | — | — |
| D.—Scholarships and Prizes for Irish :— Original £9,395 Less Supplementary 50 | 9,345 | 9,159 13 10 | 185 | 6 2 | — | — |
| E.—Grant towards Publication of Irish Text Books :— Original £2,500 Less Supplementary 400 | 2,100 | 1,902 13 10 | 197 | 6 2 | — | — |
| GROSS TOTAL :— Original £405,335 Supplementary 5,175 | £ 410,510 | 409,138 0 3 | 1,371 | 19 9 | — | — |
| Deduct :— | Estimated. | Realized. | Surplus of Gross Estimate over Expenditure. £1,371 19 9 | | | |
| F.—Appropriations in Aid ... | 36,900 | 37,103 3 7 | Surplus of Appropriations in Aid realized. £203 3 7 | | | |
| NET TOTAL :— Original £368,435 Supplementary 5,175 | £ 373,610 | 372,034 16 8 | Total Surplus to be surrendered. £1,575 3 4 | | | |

| | Estimated. | Realized. |
|---|------------|-----------|
| | £ | £ s. d. |
| Extra Receipts payable to Exchequer ... | 800 | 715 6 1 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

E.—Progress with the publication of Irish Text Books was not made to the extent anticipated.

F.—The increase in the number of students presented for examination was greater than expected, and this is reflected in the amount received by way of examination fees.

APPROPRIATIONS IN AID.

| | Estimated. | Realized. |
|---|----------------|--------------------|
| | £ | £ s. d. |
| Examination Fees of Students, etc. ... | 1,510 | 1,712 8 9 |
| Sum payable out of Local Taxation (Customs and Excise) Duties ... | 35,390 | 35,390 14 10 |
| | <u>£36,900</u> | <u>£37,103 3 7</u> |

EXTRA RECEIPTS.—£714 11s. 4d. received from Stationery Office for sales of Irish Text Books, (See Subhead E), and 14s. 9d. conscience money.

NOTE.

A number of Text Books in Irish, published under the Scheme for which provision is made in Subhead E, was presented free to 154 National Schools in the Fíor-Ghaeltacht. The total value of these books (published price) was £97 18s. 10d. (See also Vote 49). Department of Finance minute dated 9th March, 1934. S. 18/48/33.

SEÓSAMH Ó NÉILL,

Accounting Officer.

ROINN OIDEACHAIS,

15th November, 1935.

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, 1935.

CAPITAL ACCOUNT.

| <i>Securities.</i> | | | <i>Securities.</i> | | |
|---|-------|-----|---|-------|-----|
| £ s. d. | | | £ s. d. | | |
| Balance on 1st April, 1934 :— | | | Balance on 31st March, 1935 :— | | |
| 4½ per cent. Third National Loan | | | 4½ per cent. Third National Loan | | |
| | 1,160 | 0 0 | | 1,160 | 0 0 |

INCOME ACCOUNT.

| £ s. d. | | | £ s. d. | | |
|---|----|-----|--|----|-----|
| Dividends on 4½ per cent. Third National Loan ... | | | Payment of Scholarships for the year, 1934 ... | | |
| | 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, 1935.

CAPITAL ACCOUNT.

| <i>Securities.</i> | | | <i>Securities.</i> | | |
|--------------------------------------|-------|-----|--------------------------------------|-------|-----|
| £ s. d. | | | £ s. d. | | |
| Balance on 1st April, 1934 :— | | | Balance on 31st March, 1935 :— | | |
| Guaranteed 2½ per cent. Stock | | | Guaranteed 2½ per cent. Stock | | |
| | 1,316 | 5 4 | | 1,316 | 5 4 |

INCOME ACCOUNT.

| £ s. d. | | | £ s. d. | | |
|--|-----|-----|---|-----|-----|
| Balance on 1st April, 1934 ... | | | Payments to Secondary Schools in Charleville, Co. Cork, for Year 1934 | | |
| Dividends on Guaranteed 2½ per cent. Stock ... | | | Balance on 31st March, 1935... | | |
| | 18 | 2 0 | | 36 | 4 0 |
| | 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, 1935.

CAPITAL ACCOUNT.

| <i>Securities.</i> | | <i>Securities.</i> | |
|--|----------|--|----------|
| £ s. d. | | £ s. d. | |
| Balance on 1st April, 1934 :— | | Balance on 31st March, 1935 :— | |
| 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, 1934 ... | 5 6 1 | Payment of Prizes for year 1934 | 21 4 4 |
| Dividends on 2½ per cent. Consolidated Stock ... | 21 4 4 | Balance on 31st March, 1935 | 5 6 1 |
| | <u>£26 10 5</u> | | <u>£26 10 5</u> |

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, 1935.

| 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, 1935,
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 ... | 1,685 | 1,443 6 3 | 241 | 13 | 9 | — | | |
| B.—Annual Grants to Vocational Education Committees ... | 206,401 | 203,787 15 1 | 2,613 | 4 | 11 | — | | |
| C.—Miscellaneous Technical Instruction and Vocational Education Services ... | 5,794 | 5,610 13 5 | 183 | 6 | 7 | — | | |
| D.—Grants to Schools providing Continuation Education or Technical Instruction ... | 15,756 | 15,499 1 2 | 256 | 18 | 10 | — | | |
| E.—Grants for Drawing and Manual Instruction in Miscellaneous Schools | 352 | 319 11 4 | 32 | 8 | 8 | — | | |
| F.—Examinations ... | 1,560 | 1,562 13 1 | — | | | 2 | 13 | 1 |
| G.—Payments under Section 25 (3) of the Vocational Education Act, 1930... | 1,400 | 1,399 14 1 | 5 | 11 | | — | | |
| H.—Payments under Section 51 (6) of the Vocational Education Act, 1930 | 2,125 | 1,794 5 2 | 330 | 14 | 10 | — | | |
| GROSS TOTAL ...£ | 235,073 | 231,416 19 7 | 3,658 | 13 | 6 | 2 | 13 | 1 |
| | | | Surplus of Gross Estimate over Expenditure. £3,656 0 5 | | | | | |
| | Estimated. | Realized. | Deficiency of Appropriations in Aid realized. £49 9 2 | | | | | |
| Deduct :— | | | Net Surplus to be surrendered. £3,606 11 3 | | | | | |
| I.—Appropriations in Aid ... | 32,428 | 32,378 10 10 | | | | | | |
| NET TOTAL ... £ | 202,645 | 199,038 8 9 | | | | | | |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving was effected in allowances paid to Trade Scholars in the School Session 1934-35, when, instead of the ordinary Courses, a special arrangement was made for a Trade Scholarship Course for apprentices from the factories of Cómhluht Siúire Éireann, Teo., under which the Company paid allowances and travelling expenses to these apprentices which for an ordinary course would have been paid by the Department.
- B.—A portion of the Block Grants under Section 53 of the Act is calculated with reference to the amount raised by the local rating authorities on rateable valuations 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.
- C.—The saving was due principally to the cost of food supplies for the Irish Training School of Domestic Economy and the Killarney School of Housewifery being less than estimated, added to which there were small savings on Short Summer Courses and on Circulating Exhibits.
- D.—The saving was due to decreased attendance grants in certain cases owing to a smaller number of students than was provided for in the Estimate.
- E.—Saving due to smaller number of pupils than was provided for in the Estimate.
- F.—Casual variation.
- H.—£420 refund to the Cork Corporation was held over pending the agreed settlement of the basis of refund. This was offset by a slight increase in expenditure on other items.
- I.—An increase of examination fees of £72, due to an increased number of candidates, was offset by reductions of fees in the case of necessitous students in the Irish Training School of Domestic Economy and by the non-receipt of the normal complement of fees owing to two places remaining unfilled in that school.

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 | 1,247 | 0 | 6 |
| Fees of Candidates for Examinations (Technical School Examinations £618; other examinations, £160) | 778 | 851 | 19 | 6 |
| Receipts from Church Temporalities Fund ... | 30,000 | 30,000 | 0 | 0 |
| Miscellaneous Receipts | 10 | 19 | 12 | 3 |
| Contribution from Cómhluht Siúire Éireann, Teo., in respect of Industrial Scholarships | 260 | 259 | 18 | 7 |
| | <u>£32,428</u> | <u>£32,378</u> | <u>10</u> | <u>10</u> |

SEÓSAMH Ó NÉILL,
Accounting Officer.

ROINN OIDEACHAIS,
15th November, 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.

SCIENCE AND ART.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935, 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. | |
| | £ | £ s. d. | £ s. d. | | £ s. d. | |
| INSTITUTIONS OF SCIENCE AND ART. | | | | | | |
| A.1.—Salaries, Wages and Allowances :— | | | | | | |
| <i>Original</i> £24,761 | | | | | | |
| <i>Less Supplementary</i> 400 | | | | | | |
| | 24,361 | 23,978 1 2 | 382 18 10 | | — | |
| A.2.—Travelling Expenses :— | | | | | | |
| <i>Original</i> £100 | | | | | | |
| <i>Supplementary</i> 250 | | | | | | |
| | 350 | 208 6 5 | 141 13 7 | | — | |
| A.3.—Incidental Expenses :— | | | | | | |
| <i>Original</i> £150 | | | | | | |
| <i>Supplementary</i> 50 | | | | | | |
| | 200 | 193 17 3 | 6 2 9 | | — | |
| A.4.—Telegrams and Telephones ... | 150 | 159 3 8 | — | | 9 3 8 | |
| NATIONAL MUSEUM. | | | | | | |
| A.5.—Purchase of Specimens (Grant-in-Aid) ... | 1,000 | 1,000 0 0 | — | | — | |
| A.6.—Fittings, Materials, etc. | 160 | 207 19 0 | — | | 47 19 0 | |
| A.X.—Special Purchases of Specimens ... | — | 111 14 1 | — | | 111 14 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 | 324 7 0 | 45 13 0 | | — | |
| A.9.—Scholarships and Prizes | 277 | 247 13 8 | 29 6 4 | | — | |
| TOTAL FOR INSTITUTIONS OF SCIENCE AND ART ...£ | 29,468 | 29,031 2 3 | 605 14 6 | | 168 16 9 | |
| B.1.—Publications in Irish (Grant-in-Aid) ... | 6,000 | 6,000 0 0 | — | | — | |
| B.2.—Production of Plays in Irish (Grant-in-Aid) ... | 1,200 | 1,200 0 0 | — | | — | |

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | | | |
|---|------------|--------------|---|-------|--------------------|-------|
| | | | Less than Granted. | | More than Granted. | |
| | £ | £ s. d. | £ | s. d. | £ | s. d. |
| B.3.—Production of an English-Irish Dictionary:— Original £1,055 Supplementary 280 | 1,335 | 1,333 18 2 | 1 | 1 10 | — | |
| B.4.—Production of Irish County Histories ... | 755 | 735 15 8 | 19 | 4 4 | — | |
| B.5.—Quaternary Research in Ireland (Grant-in-Aid) ... Original Nil Supplementary £200 | 200 | 200 0 0 | — | | — | |
| B.6.—Production of a Sound Film in Irish:— Original ... Nil Supplementary £60 | 60 | 70 6 4 | — | | 10 6 4 | |
| B.7.—Repayment of College Fees and payment of Arrears of Maintenance Allowance in respect of an ex-Teacher-in-Training at the College of Science:— Original Nil Supplementary £57 | 57 | 56 13 4 | 6 | 8 | — | |
| B.8.—The Irish Folklore Commission (Grant-in-Aid):— Original Nil Supplementary £813 | 813 | — | 813 | 0 0 | — | |
| C.—Aids to Arts and Crafts Exhibitions:— Original £150 Less Supplementary 100 | 50 | 50 0 0 | — | | — | |
| GROSS TOTAL:— Original £38,728 Supplementary 200 Do. 1,010 | £ 39,938 | 38,677 15 9 | 1,439 | 7 4 | 179 | 3 1 |
| Deduct:— | Estimated. | Realized. | Surplus of Gross Estimate over Expenditure. £1,260 4 3 | | | |
| D.—Appropriations in Aid ... | 500 | 537 19 0 | Surplus of Appropriations in Aid realized. £37 19 0 | | | |
| NET TOTAL:— Original £38,228 Supplementary 200 Do. 1,010 | £ 39,438 | 38,139 16 9 | Total Surplus to be surrendered. £1,298 3 3 | | | |

| | Estimated. | Realized. |
|-------------------------------------|------------|-----------|
| | £ | £ s. d. |
| Extra Receipts payable to Exchequer | 1,000 | 1,598 2 0 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—Casual variation.

A.2.—Certain claims for travelling, etc., expenses which had been provided for did not come in course of payment within the year. Also, subsistence allowance was not payable to the extent anticipated to the officers of the National Museum who were engaged on excavation work in connection with minor relief schemes.

A.6.—The work in connection with re-arrangement of exhibits involved the provision of materials to an extent much above normal.

A.X.—This special subhead was opened to provide for the cost of purchase of specimens in excess of the grant-in-aid (Subhead A.5.), which was found to be insufficient owing to the expansion of Museum activities. Department of Finance minute dated 13th December, 1934. S.18/38/34.

A.8.—Saving due to the employment of two part-time models in lieu of a whole-time model.

A.9.—Owing to insufficient competition, prizes were not awarded in certain classes. Only eleven months' payment of Scholarship grants fell on the year's Vote, as the March, 1935, payment did not issue until April.

B.6.—After the presentation of the Supplementary Estimate, a further copy of the film was obtained on behalf of Harvard University.

B.8.—The Folklore Commission did not begin to operate until after the 31st March, 1935.

D.—There was an increase in the amount of fees received, due to an increase in the number of students.

APPROPRIATIONS IN AID.

| | Estimated. | Realized. |
|-----------------------------------|------------|-----------|
| | £ | £ s. d. |
| Fees for Tuition in School of Art | 480 | 524 12 3 |
| Sundry Receipts | 20 | 13 6 9 |
| | £500 | £537 19 0 |

EXTRA RECEIPTS.—The amount received from the Stationery Office for the sale of Publications in Irish (see Subhead B.1.) was £1,586 18s. 6d. Sales of Photostat prints amounted to £11 3s. 6d.

NOTES.

Certain duplicate files of British newspapers in the possession of the National Library were presented as free gifts to the Cork Public Library and University College, Dublin. Department of Finance minute dated 25th August, 1934. S.18/30/34.

A number of volumes of works of General Literature in Irish, published under the scheme for which provision is made in Subhead B.1, was presented free to 154 National Schools in the Fíor-Ghaeltacht. The total value of these books (published price) was £270 9s. 0d. (See also Vote 47). Department of Finance minute dated 9th March, 1934. S. 18/48/33.

The amount charged in the account of the grant-in-aid for Publications in Irish includes a sum of £20 9s. 2d. for setting up in Roman type four booklets that it was subsequently decided to have printed in Gaelic type. The additional expenditure was sanctioned by Department of Finance, S. 18/30/31 of 9th March, 1933.

EXTRA REMUNERATION (exceeding £30).

From the Vote for Technical Instruction the Head Master and an Assistant Teacher, School of Art, received £29 18s. 0d. and £41 5s. 0d., respectively, for acting as Examiners at Technical School Examinations. The Head Master also received £26 7s. 0d. from the Ministry of Education, Northern Ireland, for acting as Examiner.

SEÓSAMH Ó NÉILL,
Accounting Officer.

ROINN OIDEACHAIS,
15th November, 1935.

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.

GRANTS-IN-AID.

STATEMENT OF EXPENDITURE, &c., out of GRANTS-IN-AID,
1934-35.

| | | 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, 1934 | ... | 36 0 6 | 268 12 11 | 6,396 4 2 |
| Grants-in-Aid, 1934-35 | | 1,000 0 0 | 2,600 0 0 | 6,000 0 0 |
| | | 1,036 0 6 | 2,868 12 11 | 12,396 4 2 |
| Expenditure, 1934-35 | | 1,036 0 6 | 2,787 12 2 | 9,053 9 6 |
| Balances on 31st March, 1935 | ...£ | — | 81 0 9 | 3,342 14 8 |

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, 1935.

CAPITAL ACCOUNT.

| | <i>Securities.</i> | | | | <i>Securities.</i> | | |
|---|--------------------|----|----|---|--------------------|----|----|
| | £. | s. | d. | | £. | s. | d. |
| Balance on 1st April, 1934 :— | | | | Balance on 31st March, 1935 :— | | | |
| 4 per cent. Funding Loan, 1960/90 ... | 650 | 0 | 0 | 4 per cent. Funding Loan 1960/90 ... | 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, 1934 | 80 | 18 | 4 | Field work of an Archaeological Nature ... | 139 | 5 | 9 |
| Dividends on 4 per cent. Funding Stock ... | 26 | 0 | 0 | Purchase of Books for Library of Irish Antiquities Division ... | 80 | 1 | 6 |
| Dividends on 4½ per cent. Third National Loan ... | 335 | 5 | 0 | Archaeologia Hibernica | 18 | 9 | 1 |
| | | | | Other Expenditure :— Microscope ... | 43 | 3 | 0 |
| | | | | Balance on 31st March, 1935 ... | 161 | 4 | 0 |
| £ | 442 | 3 | 4 | £ | 442 | 3 | 4 |

SEÓSAMH Ó NÉILL,
Accounting Officer.

REFORMATORY AND INDUSTRIAL SCHOOLS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935, 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 ... | 1,586 | 1,609 0 3 | — | 23 0 3 |
| B.—Maintenance in Industrial Schools ... | 118,497 | 116,253 16 9 | 2,243 3 3 | — |
| C.—Places of Detention ... | 457 | 509 14 7 | — | 52 14 7 |
| D.—Conveyance Expenses ... | 47 | 72 7 4 | — | 25 7 4 |
| E.—Parental Money—Collection Expenses ... | 513 | 494 9 1 | 18 10 11 | — |
| GROSS TOTAL ... £ | 121,100 | 118,939 8 0 | 2,261 14 2 | 101 2 2 |
| | | | Surplus of Gross Estimate over Expenditure. £2,160 12 0 | |
| Deduct :— | Estimated. | Realized. | Deficiency of Appropriations in Aid realized. | |
| F.—Appropriations in Aid ... | 2,294 | 2,270 19 9 | £23 0 3 | |
| NET TOTAL ... £ | 118,806 | 116,668 8 3 | Net Surplus to be surrendered. £2,137 11 9 | |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The number of children in respect of whom grants fell to be made was slightly in excess of the estimate.
- B.—There was a decline in the number of children chargeable on the Vote from 6,009 in September, 1933, to 5,894 in September, 1934.
- C.—The excess was due to :—
- (1) An increase in the number of children under detention in Summerhill and in the St. Joseph's Industrial School, and
 - (2) the payment of a casual servant in Summerhill, which was not provided for in the estimate.
- D.—Unforeseen expenditure, amounting to £30 ls. 8d., was incurred in the transfer of boys from Daingean to Glencree Reformatory.
- E. and F.—Casual variations.

SEÓSAMH Ó NÉILL,
Accounting Officer.

ROINN OIDEACHAIS,
15th November, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

NATIONAL GALLERY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935, 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 ... | 2,425 | 2,187 12 4 | 237 7 8 | — |
| B.—Purchase of Pictures (Grant-in-Aid) ... | 1,000 | 1,000 0 0 | — | — |
| C.—Travelling Expenses ... | 150 | 130 1 11 | 19 18 1 | — |
| D.—Incidental Expenses ... | 325 | 231 8 5 | 93 11 7 | — |
| TOTAL ... | £ 3,900 | 3,549 2 8 | | — |
| Surplus to be surrendered ... £ | | | 350 17 4 | |

| | Estimated. | Realized. |
|---|------------|-----------|
| | £ | £ s. d. |
| Extra Receipts payable to Exchequer ... | 3 | 12 11 0 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to (1) cost of furnace attendance being borne on Vote 11—Public Works and Buildings, (2) vacancies on staff remaining unfilled, (3) rate of Bonus payable being less than was provided for in the Estimate.
- C. and D.—Cannot be accurately estimated.

Extra Receipts realized.—Cloakroom receipts, £2; amount paid by an Insurance Company in respect of damage to a picture which was being conveyed to the Gallery, £10 11s. 0d.

G. J. FURLONG,

Director and Accounting Officer.

NATIONAL GALLERY,
30th November, 1935.

GRANT-IN-AID ACCOUNT.

| | £ | s. | d. |
|---------------------------|-------|----|----|
| Balance from 1933-34 ... | 22 | 17 | 8 |
| Grant-in-Aid, 1934-35 ... | 1,000 | 0 | 0 |
| | 1,022 | 17 | 8 |
| Expended, 1934-35 ... | 1,022 | 17 | 8 |
| Balance to 1935-36 ... | — | | |

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

AGRICULTURE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935, 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> ... £123,885 | | | | | | |
| <i>Supplementary</i> 14,855 | | | | | | |
| | 138,740 | 133,963 15 9 | 4,776 | 4 3 | — | |
| B.—Travelling Expenses :— | | | | | | |
| <i>Original</i> ... £11,500 | | | | | | |
| <i>Supplementary</i> 1,120 | | | | | | |
| | 12,620 | 13,432 8 3 | — | | 812 | 8 3 |
| C.—Incidental Expenses ... | 250 | 305 0 3 | — | | 55 | 0 3 |
| D.—Telegrams and Telephones | 1,450 | 1,982 7 1 | — | | 532 | 7 1 |
| RESEARCH WORK. | | | | | | |
| E.1.—Technical and Advisory Work in Agriculture ... | 5,043 | 5,139 17 6 | — | | 96 | 17 6 |
| E.2.—Veterinary Research :— | | | | | | |
| <i>Original</i> ... £2,995 | | | | | | |
| <i>Supplementary</i> 250 | | | | | | |
| | 3,245 | 3,089 16 5 | 155 | 3 7 | — | |
| E.3.—Subscriptions, etc., to International and other Research Organizations | 1,737 | 1,727 0 11 | 9 | 19 1 | — | |
| E.4.—Special Investigations, Inquiries and Reports ... | 753 | 799 8 6 | — | | 46 | 8 6 |
| AGRICULTURAL EDUCATION AND DEVELOPMENT. | | | | | | |
| F.1.—Agricultural Schools and Farms ... | 27,254 | 24,448 1 9 | 2,805 | 18 3 | — | |
| F.2.—Grants to Private Agricultural Schools, etc. ... | 11,824 | 11,261 0 1 | 562 | 19 11 | — | |
| F.3.—Veterinary College ... | 5,348 | 5,417 0 11 | — | | 69 | 0 11 |
| F.4.—Scholarships in Agriculture, etc. ... | 1,285 | 1,259 0 1 | 25 | 19 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 | 24,825 | 20,978 19 3 | 3,846 0 9 | — |
| F.6.—University College, Cork : Faculty of Dairy Science | 13,000 | 13,000 0 0 | — | — |
| F.7.—Research Grant to University College, Dublin ... | 347 | 613 6 5 | — | 266 6 5 |
| F.8.—Educational Tours for Agricultural Instructors | 10 | — | 10 0 0 | — |
| G.1.—Improvement of Flax Growing | 10 | — | 10 0 0 | — |
| G.2.—Improvement of Milk Production | 23,752 | 22,102 0 10 | 1,649 19 2 | — |
| G.3.—Improvement of Live Stock | 5,975 | 5,059 9 4 | 915 10 8 | — |
| H.—Grants to County Committees of Agriculture :— Original ... £80,700 Supplementary 9,500 | 90,200 | 87,550 15 4 | 2,649 4 8 | — |
| I.—Special Agricultural, etc., Schemes in Congested Districts :— Original ... £37,940 Supplementary 500 | 38,440 | 35,104 3 6 | 3,335 16 6 | — |
| I.I.—Special Agricultural Schemes in Congested Areas in North-West Cavan | 100 | 85 13 7 | 14 6 5 | — |
| I.3.—Instruction in connection with Special Land Settlement Schemes :— Original ... Nil Supplementary £40 | 40 | 18 10 6 | 21 9 6 | — |
| J.—National Stud | 5 | — | 5 0 0 | — |
| K.1.—Agricultural Societies and Shows including Miscellaneous Grants-in-Aid ... | 1,153 | 1,338 10 5 | — | 185 10 5 |
| K.2.—Contribution to Irish Agricultural Organization Society (Grant-in-Aid) :— Original ... £5,250 Supplementary 2,010 | 7,260 | 7,020 9 4 | 239 10 8 | — |

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | | | |
|---|--------|--------------|----------------------------------|---------|--------------------|---------|
| | | | Less than Granted. | | More than Granted. | |
| | £ | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. |
| K.3.—Grant to Bloodstock Breeders' Association of Ireland | 800 | 722 0 0 | 78 0 0 | — | — | — |
| K.4.—Grant to Royal Horticultural Society of Ireland :— | | | | | | |
| <i>Original</i> ... Nil | | | | | | |
| <i>Supplementary</i> £200 | 200 | 200 0 0 | — | — | — | — |
| L.—Botanic Gardens, Glasnevin | 8,956 | 9,053 19 0 | — | — | 97 19 0 | — |
| M.1.—Miscellaneous Work :— | | | | | | |
| <i>Original</i> ... £6,815 | | | | | | |
| <i>Supplementary</i> 11,000 | | | | | | |
| <i>Do.</i> 100 | 17,915 | 15,390 1 7 | 2,524 18 5 | — | — | — |
| M.2.—Fees for Reports on Agricultural Conditions ... | 740 | 704 0 0 | 36 0 0 | — | — | — |
| M.3.—Printing of Special Departmental Publications | 1,135 | 898 19 5 | 236 0 7 | — | — | — |
| M.4.—Loans for Agricultural Purposes, etc. ... | 19,000 | 15,559 11 6 | 3,440 8 6 | — | — | — |
| M.5.—Improvement of the Creamery Industry :— | | | | | | |
| <i>Original</i> ... £68,500 | | | | | | |
| <i>Supplementary</i> 8,500 | 77,000 | 62,701 14 6 | 14,298 5 6 | — | — | — |
| M.6.—Scheme of Loans for the Purchase of Heifers ... | 1,184 | 1,442 11 4 | — | — | 258 11 4 | — |
| M.7.—Oats Purchase Scheme :— | | | | | | |
| <i>Original</i> ... £90,000 | | | | | | |
| <i>Less Supplementary</i> 85,094 | 4,906 | — | 4,906 0 0 | — | — | — |
| M.8.—Butter Purchase Scheme :— | | | | | | |
| <i>Original</i> ... £5 | | | | | | |
| <i>Supplementary</i> 3,349 | 3,354 | 3,353 3 1 | 16 11 | — | — | — |
| M.9.—Purchase and Export of Eggs :— | | | | | | |
| <i>Original</i> ... Nil | | | | | | |
| <i>Supplementary</i> £5 | 5 | — | 5 0 0 | — | — | — |
| M.10.—Grant in respect of Additional Sugar Beet grown in the Cooley District :— | | | | | | |
| <i>Original</i> ... Nil | | | | | | |
| <i>Supplementary</i> £850 | 850 | 816 11 5 | 33 8 7 | — | — | — |
| ADMINISTRATION OF ACTS AND STATUTORY ORDERS. | | | | | | |
| N.1.—Diseases of Animals Acts, 1894 to 1932 ... | 8,994 | 7,100 18 9 | 1,893 1 3 | — | — | — |
| N.2.—Bovine Tuberculosis Order, 1926 | 5,800 | 5,790 12 9 | 9 7 3 | — | — | — |

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | | | |
|---|---------|--------------|----------------------------------|-------|--------------------|-------|
| | | | Less than Granted. | | More than Granted. | |
| | £ | £ s. d. | £ | s. d. | £ | s. d. |
| N.3.—Horse Breeding Act, 1934 : Original ... £200 Supplementary 10 | 210 | 272 10 3 | — | | 62 10 3 | |
| N.4.—Live Stock Breeding Act, 1925 ... | 3,080 | 2,627 0 4 | 452 19 8 | | — | |
| O.1.—Agricultural Produce (Eggs) Acts, 1924 and 1930, etc. ... | 6,346 | 6,293 7 1 | 52 12 11 | | — | |
| O.2.—Dairy Produce Acts, 1924 to 1931, etc. ... | 16,804 | 15,543 10 3 | 1,260 9 9 | | — | |
| O.3.—Destructive Insects and Pests Acts, Black Scab in Potatoes Orders, etc. ... | 8,454 | 8,809 9 1 | — | | 355 9 1 | |
| O.4.—Weeds and Agricultural Seeds (Ireland) Act ... | 1,000 | 988 19 11 | 11 0 1 | | — | |
| O.5.—Sale of Food and Drugs Acts, etc. ... | 565 | 582 11 3 | — | | 17 11 3 | |
| O.6.—Fertilisers and Feeding Stuffs Act ... | 10 | — | 10 0 0 | | — | |
| O.7.—Agricultural Produce (Fresh Meat) Acts, 1930 and 1931 ... | 14,606 | 13,676 19 8 | 929 0 4 | | — | |
| O.8.—Dairy Produce (Price Stabilisation) Acts, 1932 and 1933 ... | 100,060 | 100,020 18 2 | 39 1 10 | | — | |
| O.9.—Agricultural Produce (Cereals) Acts, 1933 and 1934 :— Original ... £126,678 Supplementary 13,000 | 139,678 | 117,300 8 9 | 22,377 11 3 | | — | |
| O.10.—Agricultural Products (Regulation of Export) Act, 1933 ... | 18,065 | 6,171 11 9 | 11,893 8 3 | | — | |
| O.11.—Musk Rats Act, 1933 ... | 3,086 | 943 10 0 | 2,142 10 0 | | — | |
| O.12.—Acquisition of Land (Allotments) (Amendment) Act, 1934 ... | 4,000 | 918 9 4 | 3,081 10 8 | | — | |
| O.13.—Slaughter of Cattle and Sheep Act, 1934 :— Original ... Nil Supplementary £273,205 Do. ... 5 | 273,210 | 235,516 8 0 | 37,693 12 0 | | — | |

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|---|-------------|----------------|--|--------------------|
| | | | Less than Granted. | More than Granted. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| O.14.—Tobacco Act, 1934 :— | | | | |
| Original ... Nil | | | | |
| Supplementary £35 | | | | |
| | 35 | 27 3 3 | 7 16 9 | — |
| GROSS TOTAL :— | | | | |
| Original £901,274 | | | | |
| Supplementary 310,430 | | | | |
| Do. 28,104 | | | | |
| | 1,239,808 | | | |
| Less Saving on Subhead M.7. (See Supplementary Estimate) ... 85,094 | | | | |
| | £ 1,154,714 | 1,029,123 16 5 | 128,446 3 10 | 2,856 0 3 |
| | Estimated. | Realized. | Surplus of Gross Estimate over Expenditure. £125,590 3 7 | |
| Deduct :— | | | | |
| P.—Appropriations in Aid :— | | | | |
| Original ... £285,389 | | | | |
| Supplementary 128,000 | | | | |
| | 413,389 | | | |
| Less Supplementary ... 57,000 | | | | |
| | 356,389 | 339,654 16 2 | | |
| | | | Deficiency of Appropriations in Aid realized. £16,734 3 10 | |
| NET TOTAL :— | | | | |
| Original ... £615,885 | | | | |
| Supplementary 182,430 | | | | |
| Do. ... 10 | | | | |
| | £ 798,325 | 689,469 0 3 | | |
| | | | Net Surplus to be surrendered. £108,855 19 9 | |

| Estimated. | Realized. |
|------------|--------------|
| £ | £ s. d. |
| 16,000 | 29,231 14 10 |

Extra Receipts payable to Exchequer

... 16,000 29,231 14 10

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving mainly due to vacancies and changes in staff and to lower cost of living Bonus than that provided for in the Estimates.
- B.—Additional travelling expenses incurred in connection with the Spring inspections of fat cattle for export licences were responsible for the excess on this provision.
- C.—The development of the Department's work during the year necessitated additional outlay on the carriage of parcels, office incidentals and papers and periodicals.
- D.—Various new schemes came into operation during the year causing increased expenditure on telegrams and local and trunk telephone calls. Unforeseen expenditure on telegrams in connection with the 1933-34 scheme of loans for the purchase of heifers added considerably to the outlay. New telephone installations had to be provided in the branch offices acquired for the extra staff employed on new schemes.

- E.1.—The incidental expenditure of the Seed Propagation Division exceeded the estimate as it was found necessary to incur more expenditure on the cultivation and distribution of pedigree seed oats than was contemplated when the estimate was framed.
- E.2.—A suitable Veterinary Surgeon was not available during the year for work in connection with the Poultry Diseases Act, 1934.
- E.4.—The Tobacco and Sugar Beet Expert travelled more than usual this year owing to the establishment of three new Sugar Beet Factories and to the coming into operation of the Tobacco Act, 1934.
- F.1.—Fewer animals were purchased than expected and expenditure on feeding stuffs, etc., was lower than estimated.
- F.2.—The principal savings accrued on capitation grants, owing to the full number of students' places not being filled throughout the year; on teachers' salaries, owing to vacancies; and on the provision for equipment, because less was required than expected.
- F.3.—The sums provided for pharmacy, clinique and miscellaneous were exceeded owing to increases in the number of animals under treatment and in the number of blood samples received for testing. The excess expenditure was modified by savings on other items of the Subhead.
- F.5.—The grants paid were based on actual expenditure, which was not as great as estimated.
- F.7.—Provision in respect of investigations into virus diseases of the potato was made for only one quarter of the year. Department of Finance authorised an additional grant of £250 for this purpose in respect of the remainder of the year. The balance of the excess on this Subhead was due to certain payments in respect of salary for 1933-34 being recouped during this year. (Department of Finance minutes S. 90/1/34, dated 23rd June, 1934, and S. 60/22/35, dated 27th April, 1935).
- G.2.—A saving of £1,038 on Salaries, Wages and Allowances and on travelling expenses was mainly due to vacancies and changes in the staff of Inspectors. It was not found necessary to utilise the full provision for the purchase of Dairy Bulls (Saving £567).
- G.3.—The principal savings were due to the difficulty of making a contemplated purchase of a high-class shorthorn bull, to a shortage of colts suitable for purchase and resale, and to the provision for free nominations of mares not being fully availed of by farmers. The savings on the Subhead were modified by additional expenditure under the heading of loss on the purchase and resale of stallions.
- H.—The full provision available for lime subsidy grants was not earned. (Saving £2,271). Casual savings on the normal grants to Committees of Agriculture amounted to £377.
- I.—Vacancies on the staff of Overseers and lower cost of living Bonus account for a saving of £1,210 on Salaries, Wages, etc., and on travelling expenses. The reduced demand for bulls caused a saving of £1,729. Savings also arose out of a vacancy at a Veterinary Dispensary, the failure of farmers to avail of the full number of premiums available for bulls, the moderate demand for fencing facilities, and the inability of some poultry station holders to earn full premiums. Expenditure on the purchase of seeds, etc., for demonstration plots was £524 more than expected.
- I.1.—The cost of the bulls located in this area did not absorb the full amount available.
- I.3.—Saving due to scheme coming into operation later than expected.
- K.1.—A trophy value £200 was purchased with the approval of Department of Finance for presentation to the Royal Dublin Society for competition at the International Jumping Championship Contests (Department of Finance minutes S. 90/24/34, dated 7th May, 1934, and S. 16/42/35, dated 21st November, 1935).

K.2.—The final instalment of this grant for the year 1934-35 did not come in course of payment during the year.

K.3.—The £800 provided was a maximum grant.

L.—The grant of increased rates of overtime and Sunday duty pay to the workers at the Gardens caused excess expenditure. Savings on other items of the Subhead modified the excess.

M.1.—The full amount of advertising and publicity estimated for was not required. A post of Superintendent Poultry Instructress was not filled and her salary and travelling expenses were saved. Small savings accrued on a number of the displays of Saorstát Agricultural products in Great Britain.

M.2.—The non-receipt of reports in a few cases and the withholding of payment for a few others received late account for the saving.

M.3.—Some accounts for expenditure incurred in connection with the printing of the *Journal* did not come in course of payment during the year.

M.4.—Fewer loans were advanced under the schemes of loans than was anticipated.

A loan of £80 was advanced with the approval of Department of Finance from this Subhead for the erection of a glasshouse for growing tomatoes to a borrower in the Gaeltacht who resided outside the congested districts. The other loans advanced under this scheme were made from the provision for such loans under Subhead I.

M.5.—The erection of creameries progressed less rapidly than anticipated. Arrangements for the purchase of a creamery for which provision was made could not be completed during the year.

The amount charged against Subheads other than Subhead M.5. during the year in respect of the Salaries and cost of living Bonus of staff on loan to the Dairy Disposal Company, Ltd., was £2,411 18s. 7d.

M.6.—The estimate was framed to cover only the cost of completing the 1933-34 season's sales of heifers. A further series of sales was arranged with the approval of Department of Finance for 1934-35 season. (Department of Finance minutes E. 61/10/32 of 23rd February, 1935, and S. 60/41/35, dated 21st November, 1935).

M.7.—It was not necessary to purchase oats from the guaranteed merchants under this scheme.

M.10.—The provision was based on an estimated gross tonnage of 8,500 tons of sugar beet but the actual produce was 8,166 tons gross.

N.1.—Savings were mainly due to the lighter incidence of swine fever, and to the fact that it was unnecessary to employ temporary assistance for inspection of shipments of live stock to the extent anticipated.

N.3.—Extra inspections necessitated by the Horse Breeding Act, 1934, were responsible for the excess expenditure.

N.4.—The Temporary Live Stock Inspectors and Assistants completed their work in less time than was expected. No new tattooing instruments were needed. The Consultative Council held only one meeting. The fees and travelling expenses of Referees were lower than anticipated, as appeals were received from a smaller number of areas and involved less travelling.

An *ex-gratia* grant of £10 was paid to the owner of a bull by way of compensation in respect of loss sustained by him because of its rejection in error as unsuitable.

O.1.—Extra expenditure was incurred on additional Temporary Assistance, but this was offset by savings on other items. Travelling expenses were saved owing to the Inspectors being concentrated at the ports, and casual labour at the ports cost less as a result of earlier deliveries being made by shippers. Free accommodation was obtained for egg-packing classes. A reduction in the number of cases of eggs forfeited caused a saving on freight, etc. Special experiments were restricted owing to pressure of other work.

- O.2.—The saving was principally due to vacancies in the Inspection staff during part of the year.
- O.3.—The excess expenditure was due to the grant of increased motor vehicle allowances to some of the Inspectors and to increased demands for inspection of larger areas of crops grown from certified seed. The excess was modified by savings of £216 on other items of the Subhead.
- O.5.—Excess due to the increased expenditure on travelling incurred by the Inspector in connection with prosecutions.
- O.7.—A vacancy for a whole-time Veterinary Examiner on the Department's staff was not filled. The non-appointment by a local authority of a Veterinary Inspector for whom provision had been made, and the operation of the Local Services (Temporary Economies) Act, 1934, contributed to the saving. The Temporary Marketing Inspectors travelled less than was expected. Inspectors did not need renewals of overall coats, etc., to the extent anticipated.
- O.8.—It was not necessary for the Consultative Council to meet as often as anticipated.
- O.9.—The rate of bounty payable on home-grown millable wheat in respect of the wheat (Sale) Season ended 15th December, 1934, was lower than expected. Owing to irregularities in Sale Certificates in some cases, bounty did not come in course of payment during the year. The provision for advances to Seed Merchants was as near to actual requirements as could be estimated.
- O.10.—The guarantee to Bacon Curers against loss in respect of the cold storage of bacon cost £11,660 less than the estimate. The quantity of bacon actually cold stored and the average loss incurred by Bacon Curers were less than anticipated. The Consultative Councils held fewer meetings than had been provided for.
- O.11.—The campaign of extermination succeeded in a shorter time than was expected, and it was found possible early in the year to reduce the scale of operations.
- O.12.—Claims for grants did not come in as rapidly as was expected, and the amount actually paid out during the year was low, possibly because the planting season is so close to the end of the financial year and the local bodies could not send in their accounts in the time available.
- O.13.—The appointment of Inspectors under the Act could not be arranged as early as was anticipated. The provision for a loan towards the cost of erecting a meat meal factory could not be utilised in 1934-35 and was re-voted in 1935-36. The scheme for the elimination of old and uneconomic cows did not come into operation until 1935-36. Factory expenses were limited to the cost of an experiment in meat canning. It was difficult to forecast the actual expenditure on the purchase of beef for distribution to recipients of unemployment assistance, etc. Expenditure on the purchase of cattle for export was £7,231 more than the provision for that purpose, but there was a corresponding increase in the Appropriations in Aid.
- O.14.—The travelling expenses of the valuer were less than expected.

P.—APPROPRIATIONS IN AID.

| | Corresponding Debit Subhead. | Estimated. | Realized. |
|--|------------------------------------|------------|-------------|
| | | £ | £ s. d. |
| Receipts from seed testing fees, sale of pure line seed, etc. ... | E.1. | 1,300 | 1,739 13 10 |
| Receipts from sale of vaccines, grazing rents, etc., at Veterinary Research Laboratory ... | E.2. | 500 | 483 19 9 |
| | | | K |

| | Corresponding Debit Subhead. | Estimated. £ | Realized. £ s. d. |
|---|------------------------------------|---------------------|--------------------------|
| Receipts from Students' fees, sale of live- stock, farm produce, rents, etc., viz :— | F.1. | | |
| Albert Agricultural College ... | | 860 | 745 12 2 |
| Athenry Agricultural Station ... | | 3,260 | 3,690 10 11 |
| Ballyhaise Agricultural Station ... | | 2,980 | 3,004 16 2 |
| Chantilly Stud Farm ... | | 180 | 137 19 11 |
| Clonakilty Agricultural Station ... | | 2,450 | 2,590 15 9 |
| Munster Institute ... | | 2,274 | 2,455 2 0 |
| Receipts from Students' and other fees : Veterinary College ... | F.3. | 1,600 | 2,308 15 2 |
| Receipts from sale of Dairy bulls at reduced prices, fees for leasing of such bulls and registration fees ... | G.2. | 1,275 | 847 15 0 |
| Receipts from sale of half-bred colts, sale and leasing of bulls, etc. ... | G.3. | 700 | 839 8 6 |
| Receipts from sale of seeds, manure, live- stock, etc. ... | I. | 4,300 | 5,202 9 10 |
| Receipts from sale of fencing materials, including fencing loans ... | I. | 700 | 293 8 10 |
| Receipts from sale of Saorstát Agricultural Products at Exhibitions and Fairs ... | M.1. | 1,000 | 650 7 1 |
| Repayments of Agricultural Loans (exclud- ing fencing loans) ... | M.4. | 20,000 | 19,907 1 8 |
| Receipts from the Sale of Oats :— Original ... £57,000 Less Supplementary ... 57,000 | M.7. | — | — |
| Repayments of Loans advanced to Co- operative Creamery Societies ... | — | 3,000 | 10,219 10 10 |
| Horse Breeding Act: Receipts from licences, etc. ... | N.3. | 900 | 1,226 0 0 |
| Live Stock Breeding Act, 1925: Receipts from licences, etc. ... | N.4. | 3,000 | 3,115 3 0 |
| Agricultural Produce (Eggs) Act, 1924 : Receipts from fees, etc. ... | O.1. | 6,000 | 5,179 11 3 |
| Dairy Produce Act: Receipts from fees in respect of butter exported, etc. ... | O.2. | 6,000 | 9,980 16 10 |
| Receipts from fees for inspection of potatoes, etc. ... | O.3. | 860 | 668 12 9 |
| Agricultural Produce (Fresh Meat) Acts : Receipts from Licences, etc. ... | O.7. | 7,000 | 8,200 9 6 |
| Repayments from Butter Fund of amounts temporarily advanced to that Fund ... | O.8. | 100,000 | 100,000 0 0 |
| Agricultural Produce (Cereals) Acts, 1933 and 1934 :— Receipts from Registration Fees, etc. :— Original ... £600 Supplementary ... 200 | O.9. | 800 | 962 0 0 |

| | Corresponding Debit. Subhead. | Estimated. | Realized. |
|---|-------------------------------------|------------|---------------|
| | | £ | £ s. d. |
| Repayment of sums advanced to seed merchants :— | | | |
| <i>Original</i> £2,500 | | | |
| <i>Supplementary</i> 1,500 | | | |
| | | 4,000 | 3,410 11 5 |
| Levy on certificated Wheat sold for seed (<i>Supplementary</i>) ... | | 400 | 492 16 1 |
| Slaughter of Cattle and Sheep Act, 1934, etc. :— | O.13. | | |
| Receipts from Registration Fees, etc. :— | | | |
| <i>First Supplementary</i> £3,000 | | | |
| <i>Less Second Supple- mentary</i> 500 | | | |
| | | 2,500 | 2,818 0 0 |
| Levy on slaughter of cattle and sheep (<i>Supplementary</i>) ... | | 100,000 | 54,288 19 2 |
| Sales of tinned beef, meat extracts, hides, etc. :— | | | |
| <i>First Supplementary</i> £25,000 | | | |
| <i>Less Second Supplementary</i> 24,100 | | | |
| | | 900 | 801 10 10 |
| Receipts from sale of cattle exported (<i>Supplementary</i>) ... | | 22,500 | 38,275 14 1 |
| Miscellaneous Receipts — | | 500 | 467 3 10 |
| 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 |
| Original Estimate ... £285,389 | | | |
| Additional Receipts. (<i>See</i> <i>First Supplementary</i> <i>Estimate</i>) 128,000 | | | |
| | | | 413,389 |
| <i>Less Anticipated Deficiency.</i> <i>(See Second Supplemen- tary Estimate)</i> 57,000 | | | |
| | | £356,389 | £339,654 16 2 |

The receipts from sales of pure line seeds, etc. (Subhead E.1.) were underestimated.

The numbers and quantities of Live Stock and Produce available for disposal vary, and receipts from sales are difficult to estimate accurately. (Subhead F.1.).

The estimate of receipts of the Veterinary College (Subhead F.3.) did not make sufficient provision for the steady increase in Receipts during the last few years.

Reduced expenditure on the purchase of Dairy Bulls for leasing and re-sale affected the receipts. (Subhead G.2.).

Receipts under Subhead G.3. from leasing fees for bulls did not decline as much as was expected.

Sales of seeds and manures for demonstration plots increased, but the demand for fencing facilities was moderate (Subhead I.).

The quantities of Saorstát agricultural products exhibited at Exhibitions and Fairs in Great Britain were less than expected and receipts from sales were consequently lower. (Subhead M.1.).

The additional receipts on account of loans advanced to Co-operative Creameries were principally due to repayments of arrears.

The extra receipts from licences, etc., under the Horse Breeding Acts (Subhead N.3.) were due to the greatly increased number of applications for licences.

Exports of eggs were lower than expected and the estimate of receipts from export fees was not fully realized (Subhead O.1.).

Exports of butter exceeded anticipations, and the export fees received were consequently greater (Subhead O.2.).

The export trade in potatoes was not as great as was expected, and a reduction in receipts from inspection fees resulted (Subhead O.3.).

The receipts under the Agricultural Produce (Fresh Meat) Act (Subhead O.7) were increased by the increase in killings of bacon pigs and sheep and by receipt within this year of fees due from a previous year.

The total of the sums deducted from wheat bounty during the year in repayment of advances made to merchants under the Seed Wheat Credit Scheme was short of the estimate mainly owing to a number of bounty claims not coming in course of payment during the year (Subhead O.9).

Registration fees under Subhead O.13. realized more than was expected.

Receipts from levy under the Slaughter of Cattle and Sheep Act (Subhead O.13) were considerably below the estimate as it was not found practicable to proceed with the collection as rapidly as was anticipated.

Receipts from the sale of cattle exported towards the end of the year were received earlier than was expected, and more cattle were exported than was contemplated when the estimate was framed (Subhead O.13.).

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

| | | | |
|---|--------|----|----|
| (a) Receipts in connection with the disposal of creamery properties, viz.:— | £ | s. | d. |
| For transferred creameries and milk supplies ... | 13,180 | 12 | 5 |
| Proceeds of sale of creamery properties ... | 6,736 | 10 | 11 |
| Miscellaneous | 9 | 3 | 0 |
| (b) Contribution from Subhead M.5. towards pension liability in respect of staff on loan to Dairy Disposal Co., Ltd. ... | 299 | 9 | 2 |
| (c) Contribution from Vote 71 of 1933-34 towards pension liability in respect of staff of the Department on loan to the Inter-Departmental Committee on Sugar Beet ... | 28 | 10 | 1 |
| (d) Repayments of loans advanced to Agricultural Credit Societies:— | | | |
| Advances repaid | 1,697 | 6 | 3 |
| Interest | 262 | 13 | 0 |
| (e) Repayments by the Agricultural Credit Corporation on account of sums advanced from the Emergency Fund to finance the 1932-33 Scheme of Loans for the purchase of heifers | 7,000 | 0 | 0 |
| (f) Miscellaneous | 17 | 10 | 0 |

EXTRA REMUNERATION (exceeding £30).

One officer received an allowance of £30 8s. 3d. from the Sea Fisheries Association of Saorstát Éireann, Limited, as Secretary of that Company. One officer received £48 5s. 4d. from Vote 54 as Temporary Organizing Officer in connection with the Marine Products Industries.

Five officers received allowances of £155 1s. 6d., £157 10s. 7d., £100, £100 and £47 12s. 0d., respectively, for acting as Directors, etc., of the Dairy Disposal Company, Limited. One of these officers also received £50 from the Condensed Milk Company of Ireland (1928), Limited, as Secretary of that Company.

One Junior Executive Officer received £42 from Vote 64 for Wireless Broadcasting. Another Junior Executive Officer received £14 14s. 0d. for Wireless Broadcasting, and £16 from Vote 13 for superintending at Civil Service Examinations.

Seventeen Clerical Officers received sums varying from £30 14s. 4d. to £68 13s. 7d. in respect of overtime. Two Clerical Officers received £62 10s. 0d. and £31 5s. 0d., respectively, for acting as Clerks-in-Waiting at their residences.

A part-time Ship Inspector received £63 1s. 0d. 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, two Assistant Foremen, three Firemen, three Gardeners and two Carters at the Gardens received sums varying from £30 2s. 4d. to £47 5s. 0d. in respect of overtime, Sunday duty, etc.

The Literary Teacher at Clonakilty Agricultural School received £30 for Clerical work and £20 5s. 0d. in fees for teaching Irish.

A Junior Marketing Inspector, a Ship Inspector and a Clerical Officer received £96, £89 and £28, respectively, as Army Reserve Pay from Vote 65. The Clerical Officer also received £6 0s. 11d. for overtime from Vote 52.

This Account includes £316 2s. 8d. in respect of salaries of staff on loan to other Departments. It also includes £3,199 1s. 3d. 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 £983 14s. 2d. 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 :—

| Reference. | Date. | Amount. | |
|--------------|----------------------|----------|---|
| | | £ | s. d. |
| S. 90/18/34. | 28th April, 1934. | 145 11 6 | Balance of fees due under Section 13 of the Agricultural Produce (Fresh Meat) Act, 1930, by an exporter of beef, veal, etc. |
| S. 91/3/30. | 7th September, 1934. | 54 12 0 | Balances £4, £4, £5 and £5 due in respect of bulls sold in Congested Districts on special reduced terms; and balances of £4 12s. 0d., £4, £8, £6, £6 and £8 due for boars sold. |
| S. 90/18/29. | 12th October, 1934. | 4 10 4 | Fees due by two egg exporters under Section 9 (3) of the Agricultural Produce (Eggs) Act, 1924. |
| S. 90/70/34. | 20th October, 1934. | 17 3 | Value of seed barley and seed oats lost in transit. |
| S. 91/3/30. | 8th December, 1934. | 19 0 0 | Balances £4 and £4, due in respect of bulls sold in Congested Districts on special terms; and balances of £6 and £5 due for boars sold. |
| S. 91/3/30. | 8th February, 1935. | 22 0 0 | Balances £4, £2, £4, £4, £4 and £4 due in respect of bulls sold in Congested Districts on special reduced terms. |

D. TWOMEY,

30th November, 1935.

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.

STATEMENT OF LOAN SECURITIES and Amounts repayable to the Department under Agreements, etc., on 31st March, 1935 (Capital amounts only).

| | £ | s. | d. |
|--|----------|----|----|
| For the purchase of Agricultural Implements, etc. | 19,669 | 0 | 7 |
| For the purchase of Bulls | 19,411 | 16 | 0 |
| For the purchase of Stallions | 2,017 | 16 | 9 |
| For the purchase of Manures and Fertilisers (Cooley District) ... | 258 | 2 | 0 |
| For the purchase of Sheep (Co. Wicklow) | 1,991 | 10 | 5 |
| For the erection of Fencing in Congested Districts | 761 | 16 | 2 |
| For the erection of Glasshouses for growing tomatoes in the Gaeltacht | 736 | 0 | 0 |
| Loans to Co-operative Creamery Societies | 19,888 | 9 | 0 |
| Loans to Agricultural Credit Societies | 22,071 | 8 | 6 |
| Transferred Milk supplies and sales of Creamery properties ... (a) | 77,400 | 0 | 0 |
| Loans to Co-operative Creamery Societies for special buildings and equipment, etc. | 18,123 | 0 | 4 |
| Advances to the Agricultural Credit Corporation, Ltd., for the issue of Loans for the purchase of Heifers | 13,000 | 0 | 0 |
| Advances to Seed Merchants in respect of Seed supplied to farmers under Scheme of Credit for Seed Wheat | 8,472 | 2 | 11 |
| Sundry purchases of Bulls under special scheme for Congested Districts (maximum sum payable) | 16,287 | 4 | 5 |
| Miscellaneous | 91 | 12 | 0 |
| | £220,179 | 19 | 1 |

(a) Repayments are treated as Extra Exchequer Receipts (Vote: Agriculture).

(b) Vote for Relief Schemes, £14,767 16s. 6d.: Unemployment Relief Act, 1931, (Deposit Account) £3,355 3s. 10d.

(c) Reducible, if certain conditions are complied with, to £5,313 3s. 10d. (inclusive of £313 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, 1935.

| RECEIPTS. | | AMOUNT. | | PAYMENTS. | | AMOUNT. | |
|--|-----|---------|--------------|--|-----|--------------|-------|
| | | £ | s. d. | | | £ | s. d. |
| Balance on 1st April, 1934 | ... | ... | 9,451 18 6 | Recoupments to Local Authorities (57 & 58 Vict., c. 57, s. 72) | ... | 16,652 15 3 | |
| Assessments on Local Authorities (57 & 58 Vict., c. 57, s. 71) | ... | ... | 22,458 16 6 | Fees | ... | 2 2 0 | |
| Proportion of Fines | ... | ... | 101 0 1 | Travelling Expenses | ... | 1 13 0 | |
| Transfer from Oireachtas Vote 52, Subhead N.2. in respect of part compensation for slaughter of tuberculous cattle | ... | ... | 1,933 18 4 | Miscellaneous Expenses | ... | 1 0 | |
| | | | | Balance on 31st March, 1935 | ... | 17,289 2 2 | |
| TOTAL | ... | ... | £33,945 13 5 | TOTAL | ... | £33,945 13 5 | |

D. TWOMEY, Accounting Officer.

BUTTER FUND—continued.

ACCOUNT OF RECEIPTS AND EXPENDITURE DURING THE YEAR ENDED 31ST MARCH, 1935 (No. 10 of 1932, SECTION 44)—continued.

FACTORY BUTTER ACCOUNT.

| | £ | s. | d. | | £ | s. | d. |
|--------------------------------|-----|---------|------------|-------------------------------|-----|---------|--------------|
| Levies ... | ... | 45,449 | 2 6 | Deficiency on 1st April, 1934 | ... | ... | 744 11 8 |
| Deficiency at 31st March, 1935 | ... | ... | 11,628 1 1 | Bounties ... | ... | ... | 56,332 11 11 |
| TOTAL | ... | £57,077 | 3 7 | TOTAL | ... | £57,077 | 3 7 |

MISCELLANEOUS BUTTER ACCOUNT.

| | £ | s. | d. | | £ | s. | d. |
|----------------------------|-----|---------|------------|-----------------------------|-----|---------|------------|
| Surplus on 1st April, 1934 | ... | 2,666 | 4 10 | Bounties ... | ... | ... | 547 2 7 |
| Levies ... | ... | ... | 12,507 6 1 | Surplus at 31st March, 1935 | ... | ... | 14,626 8 4 |
| TOTAL | ... | £15,173 | 10 11 | TOTAL | ... | £15,173 | 10 11 |

D. TWOMEY,
Accounting Officer.

NEWMARKET DAIRY COMPANY, LIMITED, DEPOSIT ACCOUNT.

ACCOUNT OF RECEIPTS AND PAYMENTS IN RESPECT OF THE NEWMARKET DAIRY COMPANY, LIMITED, DEPOSIT ACCOUNT
IN THE YEAR ENDED 31st MARCH, 1935.

| RECEIPTS. | | PAYMENTS. | |
|--|---------------|--|---------------|
| | £ s. d. | | £ s. d. |
| Advances received from Newmarket Dairy Company ... | 30,000 0 0 | Purchase of Eggs for export to Germany ... | 44,396 4 9 |
| Sale of Eggs exported to Germany ... | 58,995 14 10 | Balance on 31st March, 1935 ... | 44,599 10 1 |
| TOTAL | £88,995 14 10 | TOTAL | £88,995 14 10 |

D. TWOMEY,
Accounting Officer.

FISHERIES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935, compared with the Sum Granted, for Salaries and Expenses in connection with SEA and INLAND FISHERIES, including Sundry Grants-in-Aid.

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | | | |
|--|--------|--------------|----------------------------------|-------|--------------------|-------|
| | | | Less than Granted. | | More than Granted. | |
| | £ | £ s. d. | £ | s. d. | £ | s. d. |
| ADMINISTRATION. | | | | | | |
| A.—Salaries, Wages and Allowances | 9,834 | 9,529 2 0 | 304 18 0 | | — | |
| B.—Travelling Expenses ... | 600 | 436 0 3 | 163 19 9 | | — | |
| C.—Incidental Expenses ... | 125 | 82 11 4 | 42 8 8 | | — | |
| D.—Telegrams and Telephones | 100 | 95 8 8 | 4 11 4 | | — | |
| SEA FISHERIES. | | | | | | |
| E.1.—Scientific Investigations, etc. | 300 | 221 9 7 | 78 10 5 | | — | |
| E.2.—International Council for the Study of the Sea ... | 260 | 223 12 3 | 36 7 9 | | — | |
| E.3.—Sea Fisheries Protection | 8,500 | 6,747 5 7 | 1,752 14 5 | | — | |
| E.4.—Miscellaneous ... | 100 | 134 3 11 | — | | 34 3 11 | |
| E.5.—Vocational Instruction including Boat Building | — | 331 7 0 | — | | 331 7 0 | |
| EE.—Losses :— | | | | | | |
| <i>Original</i> ... Nil | | | | | | |
| <i>Supplementary</i> £3,694 | | | | | | |
| | 3,694 | 3,693 10 6 | 9 6 | | — | |
| INLAND FISHERIES. | | | | | | |
| F.1.—Grants to Boards of Conservators and Local Authorities, etc. :— | | | | | | |
| <i>Original</i> ... £4,650 | | | | | | |
| <i>Supplementary</i> 540 | | | | | | |
| | 5,190 | 5,382 12 3 | — | | 192 12 3 | |
| F.2.—Fish Hatcheries ... | 750 | 499 2 11 | 250 17 1 | | — | |
| F.3.—State Fisheries ... | 875 | 962 19 7 | — | | 87 19 7 | |
| F.4.—Scientific Investigations, etc. | 50 | 41 9 4 | 8 10 8 | | — | |

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | | | |
|---|---------------------------|------------------------------|--|---------|--------------------|---------|
| | | | Less than Granted. | | More than Granted. | |
| | £ | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. |
| SEA FISHERIES ASSOCIATION OF SAORSTÁT ÉIREANN. | | | | | | |
| G.1.—Cost of Administration (Grant-in-Aid) ... | 11,000 | 11,000 0 0 | — | — | — | — |
| G.2.—General Development (Grant-in-Aid) ... | 15,000 | 13,000 0 0 | 2,000 0 0 | — | — | — |
| G.3.—Advances for Boats and Gear ... | 15,000 | 15,000 0 0 | — | — | — | — |
| G.4.—Advances for General Development ... | 5,000 | — | 5,000 0 0 | — | — | — |
| | 76,378 | 67,380 15 2 | 9,643 7 7 | 646 2 9 | — | — |
| <i>Deduct :—</i> Anticipated Savings on various Subheads. (See Supplementary Estimate) ... | 518 | — | 518 0 0 | — | — | — |
| GROSS TOTAL :— <i>Original</i> ... £72,144 <i>Supplementary</i> 3,716 £ | 75,860 | 67,380 15 2 | 9,125 7 7 | 646 2 9 | — | — |
| <i>Deduct :—</i> | | | Surplus of Gross Estimate over Expenditure. £8,479 4 10 | | | |
| H.—Appropriations in Aid :— <i>Original</i> ... £15,795 <i>Supplementary</i> 3,706 | Estimated. — 19,501 | Realized. — 23,124 7 3 | Surplus of Appropriations in Aid realized. £3,623 7 3 | | | |
| NET TOTAL :— <i>Original</i> ... £56,349 <i>Supplementary</i> 10 £ | 56,359 | 44,256 7 11 | Total Surplus to be surrendered. £12,102 12 1 | | | |

| | Estimated. | Realized. |
|--|------------|-----------|
| | £ | £ s. d. |
| Extra Receipts payable to Exchequer :— | | |
| Contributions from Sea Fisheries Association in respect of pension liabilities ... | 180 | 92 3 3 |
| Proceeds of sale of confiscated gear and fish of a steam trawler arrested for illegal trawling ... | — | 70 0 0 |
| | £180 | £162 3 3 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—A vacancy for an Assistant Inspector was not filled. The remainder of the saving was mainly due to changes in the staff during the year and to the cost of living Bonus being less than estimated.
- B.—Travelling by the Inspectorial Staff in connection with the holding of Inquiries, etc., during the year was not as extensive as expected.
- C.—The saving was mainly on advertising, for which reduced provision is now made. Papers and periodicals were not required to the extent anticipated.
- D.—The cost of the telephone service was greater than expected, but the extra cost was offset by savings on the cost of telegrams.
- E.1.—The necessity for shellfish investigations did not arise to the extent anticipated. Small savings were also effected on the purchase of scientific apparatus and fees for collection of statistics.
- E.2.—It was not deemed necessary to send a delegate on this occasion to the annual meeting of the International Council for the Study of the Sea.
- E.3.—The annual overhaul of the "S.S. Muirchu" was not as expensive this year as was anticipated.
- E.4.—Some fishery store buildings were not disposed of as early as was expected and caretaking expenses consequently exceeded the estimate.
- E.5.—This Subhead was re-opened for the discharge of liabilities which remained outstanding when the Meevagh Boatyard was transferred to the Sea Fisheries Association at the close of last financial year. (Department of Finance minutes S. 27/9/33, dated 16th March and 29th March, 1935).
- EE.—A sum corresponding to the amount charged under this Subhead appears as a receipt under Subhead H.—Appropriations in Aid. It represents a balance written off as a loss in respect of a loan advanced to the Galway Bay Steam Boat Company in 1911-12 by the (late) Congested Districts Board.
- F.1.—The provision for payments to Local Authorities under Section 13 of the Fisheries Act, 1925, proved insufficient to meet the statutory claims from the various local authorities. The additional expenditure, viz., £298 12s. 3d., was partly offset by savings on other items of this Subhead.
- F.2.—Expenditure in connection with Brown Trout Hatchery Experiments and Minor Stations was less than was expected. One instalment of the subsidy payable in respect of a Hatchery did not come in course of payment during the year.
- F.3.—Unforeseen works of maintenance which had to be undertaken during the year explain the excess expenditure incurred under this Subhead.
- F.4.—The full quantity of apparatus provided for was not required during the year.
- G.2.—Some of the schemes of the Sea Fisheries Association did not develop to the extent necessary to utilise the full provision.
- G.4.—It was not found advisable this year to proceed with the scheme for the erection of a purification plant for mussels.

H.—Appropriations in Aid :—

| | Estimated. | Realized. |
|---|------------|-------------|
| | £ | £ s. d. |
| Local Taxation (Customs and Excise Duties) Grant | 10,650 | 10,650 0 0 |
| Repayment of Fishery Loans | 500 | 449 12 4 |
| Repayment to Loan Account of loss shown at Subhead EE. "Supplementary" | 3,694 | 3,693 10 6 |
| Sales of Boats | 50 | 828 8 6 |
| Letting of Sporting Rights, sales of fish, etc. (Subhead F.3.) | 545 | 911 13 0 |
| Repayment of Advances by the Sea Fisheries Association. (Subheads G.3. and G.4.) | 2,500 | 3,798 0 3 |
| Repayment of Salaries of Officers seconded for service with the Sea Fisheries Association (Subhead A.) | 1,500 | 887 18 10 |
| Sums collected under Section 13 (1) of the Fisheries (Tidal Waters) Act, 1934 (No. 24 of 1934) "Supplementary" | 12 | 12 10 0 |
| Miscellaneous Receipts | 50 | 392 13 10 |
| Sale of contents of Meevagh Boatyard | — | 1,500 0 0 |
| | £19,501 | £23,124 7 3 |

Sales to the Sea Fisheries Association account for the increased receipts from sales of boats.

Tenants were found more readily than was expected and receipts from lettings of sporting rights were consequently greater than was estimated.

Changes in the staff on loan to the Sea Fisheries Association account for the reduction in the amount recouped to the Vote by the Association in respect of their salaries.

Appropriations in Aid were increased by the amount received from the Sea Fisheries Association in respect of the contents of Meevagh Boatyard. The Association paid this amount out of advances made from Subhead G.3.

NOTES.

Sums amounting to £5,559 17s. 2d. in respect of outstanding fishery loans were written off with the consent of the Minister for Finance (Minute S. 28/2/31, dated 31st July, 1935) under the Fisheries (Revision of Loans) Act, 1931.

The total arrears outstanding in respect of Fishery and Industrial loans on 31st March, 1935, was £47,209 10s. 10d.

Amounts totalling £2,345 4s. 3d. collected prior to 31st March, 1934, by the Sea Fisheries Association from members in respect of boats and gear were utilised to finance further similar transactions. To enable the Association to make repayment to the Department a corresponding sum was advanced from Subhead G.3. The amount is included in the repayments credited to Appropriations in Aid.

A claim of £50 balance of rent due in respect of the tenancy of a Sporting Lodge and Fisheries was waived with the approval of the Minister for Finance. (Minute S. 27/8/34 dated 31st August, 1934).

EXTRA REMUNERATION (exceeding £30).

One officer received an allowance of £125 from Vote 57 for acting as Railway Inspecting Officer.

One officer was on loan (part-time) to the Inland Fisheries Commission but continued to perform his duties in the Fisheries Branch of the Department without extra cost to this Vote.

D. TWOMEY,

Accounting Officer.

30th November, 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.

GAELTACHT SERVICES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF THE MINISTER FOR LANDS in connection with GAELTACHT SERVICES, including HOUSING GRANTS.

| 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 ... | 25,426 | 22,347 15 11 | 3,078 | 4 1 | — | |
| B.—Travelling Expenses ... | 5,400 | 4,207 16 0 | 1,192 | 4 0 | — | |
| C.—Incidental Expenses ... | 95 | 70 0 8 | 24 | 19 4 | — | |
| D.—Telegrams and Telephones | 220 | 223 16 3 | — | | 3 | 16 3 |
| INDUSTRIAL DEVELOPMENT. | | | | | | |
| RURAL INDUSTRIES. | | | | | | |
| E.1.—Salaries, Wages, and Allowances ... | 6,601 | 6,036 8 7 | 564 | 11 5 | — | |
| E.2.—Travelling Expenses ... | 300 | 168 19 5 | 131 | 0 7 | — | |
| E.3.—Machines and Plant ... | 1,000 | 1,008 1 9 | — | | 8 | 1 9 |
| E.4.—Materials ... | 15,000 | 13,422 15 1 | 1,577 | 4 11 | — | |
| E.5.—Exhibitions of Gaeltacht Products at Shows and Fairs ... | 250 | 188 15 8 | 61 | 4 4 | — | |
| E.6.—Advertising ... | 1,500 | 875 17 5 | 624 | 2 7 | — | |
| E.7.—General Expenses ... | 1,500 | 869 7 0 | 630 | 13 0 | — | |
| MARINE PRODUCTS INDUSTRIES. | | | | | | |
| F.1.—Salaries, Wages, and Allowances ... | 770 | 432 18 10 | 337 | 1 2 | — | |
| F.2.—Travelling and Incidental Expenses ... | 825 | 398 5 3 | 426 | 14 9 | — | |
| F.3.—Kelp Development ... | 12,850 | 12,412 5 1 | 437 | 14 11 | — | |

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | | | | | |
|---|------------|--------------|--|----|----|--------------------|----|----|
| | | | Less than Granted. | | | More than Granted. | | |
| | £ | £ s. d. | £ | s. | d. | £ | s. | d. |
| F.4.—Carrageen Development | 5,350 | 3,959 3 5 | 1,390 | 16 | 7 | — | | |
| F.5.—Purchase of Carrageen outside Saorstát Éireann | — | 539 0 2 | — | | | 539 | 0 | 2 |
| CENTRAL MARKETING DEPÔT. | | | | | | | | |
| G.1.—Salaries, Wages, and Allowances ... | 3,484 | 2,457 14 11 | 1,026 | 5 | 1 | — | | |
| G.2.—Travelling Expenses ... | 60 | 15 14 2 | 44 | 5 | 10 | — | | |
| G.3.—General Expenses ... | 950 | 1,016 17 1 | — | | | 66 | 17 | 1 |
| H.—Loans for Industrial Purposes ... | 210 | 66 7 6 | 143 | 12 | 6 | — | | |
| MISCELLANEOUS SERVICES. | | | | | | | | |
| I.—Minor Schemes for Development of the Gaeltacht ... | 189 | 196 7 1 | — | | | 7 | 7 | 1 |
| HOUSING GRANTS. | | | | | | | | |
| J.1.—Grants under the Housing (Gaeltacht) Acts, 1929 and 1931 ... | 45,000 | 30,806 2 11 | 14,193 | 17 | 1 | — | | |
| J.2.—Teachers' Residences in the Fíor-Ghaeltacht ... | 1,500 | 783 8 4 | 716 | 11 | 8 | — | | |
| GROSS TOTAL ...£ | 128,480 | 102,503 18 6 | 26,601 | 3 | 10 | 625 | 2 | 4 |
| | | | Surplus of Gross Estimate over Expenditure. £25,976 1 6 | | | | | |
| <i>Deduct :—</i> | Estimated. | Realized. | Surplus of Appropriations in Aid realized. £16,064 11 3 | | | | | |
| K.—Appropriations in Aid ... | 14,700 | 30,764 11 3 | Total Surplus to be surrendered. £42,040 12 9 | | | | | |
| NET TOTAL ...£ | 113,780 | 71,739 7 3 | | | | | | |

| | Estimated. | Realized. |
|---|------------|-----------|
| | £ | £ s. d. |
| Extra Receipts payable to Exchequer:— | | |
| Disposal of stock and machines at two Knitting Centres | — | 396 9 3 |
| Disposal of a secondhand loom and an old knitting machine ... | — | 13 11 0 |
| Miscellaneous ... | — | 7 14 9 |
| | | £417 15 0 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving of £3,078 due mainly to vacancies for Secretary (£340), one Higher Executive and two Junior Executive Officers (£1,330), and five Technical and Outdoor Officers (£712), also to replacements of senior officers by junior officers, and to the Bonus being calculated at a higher rate than was subsequently found to be necessary.
- B.—Saving of £1,192 due to limitation of activities consequent on vacancies in the Indoor and Outdoor staffs modified by charges approximating to £171 in respect of travelling in connection with kelp development which if performed by officers specially recruited for that purpose would have fallen as a charge to Subhead F.2.—Travelling (Marine Products Industries).
- C.—Saving due to over-estimation consequent on the difficulty of segregating previous years' comparable expenditure between the Vote for Fisheries and the Vote for Gaeltacht Services.
- D.—Casual excess due to increased expenditure on telephones modified by a small saving on telegrams.
- E.1.—Saving of £565 caused mainly by unfilled vacancies for ten Industrial employees as well as a small saving in the provision made for cost of living Bonus.
- E.2.—Saving due to a temporary suspension of the policy of bringing Manageresses to the Gaeltacht Industries Dépôt for instruction and to some extent also to the limitation of activities referred to in the note to Subhead B.
- E.3.—Casual excess.
- E.4.—Saving due to initiation of a policy of largely restricting production to actual orders from customers.
- E.5 and E.6.—The partial suspension of advertising pending preparation of a revised publicity plan resulted in the saving shown under each of these Subheads.
- E.7.—The initiation of the policy referred to at E.4. above explains the saving under this Subhead.
- F.1.—Saving due as to £307 to the temporary utilisation of the staff of other sections of the Department and consequent restriction of recruitment of temporary staff, and as to £30 to economy effected by the carrying out of analytical tests centrally at the State Laboratory rather than locally as heretofore.
- F.2.—As a result of the arrangements referred to in the note to the foregoing Subhead (F.1.) the travelling expenses of the staff of other sections utilised fell as a charge to Subhead B.
- F.3.—The saving of £438 was due to less kelp being available for purchase than was anticipated, modified by the incidence of transport and other charges resulting from the sale of stocks in hand from previous years' purchases.
- F.4.—Saving due to less carrageen being available for purchase by the Department than was anticipated.
- F.5.—Excess due to cause referred to in the explanation to the previous Subhead (F.4.) and also to the need for purchasing supplies to complete contracts entered into before shortage could have been foreseen.
- G.1.—The saving of £1,026 was due to vacancies for Manager and subordinate staff (£850), also to staff changes and to the Bonus provision being to a small extent in excess of requirements.
- G.2.—A change of policy regarding the sale of carrageen in the British market made it unnecessary for the Manager to undertake the travelling which was provided for under this Subhead.

G.3.—Excess caused by the incidence of transport and other charges on the realization of accumulated stocks modified by a saving in the provision made for stationery.

H.—Applications were not made for loans to the extent anticipated.

I.—Casual excess which included an amount of £3 6s. 6d. which was paid for the erection of two notice boards in connection with a Ferry Service and which should not in ordinary course have been borne by the Department.

J.1.—Saving of £14,194 due to curtailment of activities pending the passing of the Housing (Gaeltacht) Act, 1934, and to delay on the part of grantees in carrying out the work which would entitle them to instalments of the grants.

J.2.—The proposal to build two of the residences provided for under this Subhead did not materialise owing to postponement in one case and to decision of the teacher not to proceed with the erection in the other case.

K.—Appropriations in Aid :—

| | Corresponding Debit Subhead. | Estimated. £ | Realized. £ |
|--|------------------------------------|-----------------|----------------|
| (1) Sales of products of Rural Industrial Centres | E. | 9,000 | 18,690 |
| (2) Contributions by commercial firms towards the cost of exhibits ... | E.5. | 50 | 11 |
| (3) Sales of Kelp | F.3. | 100 | 5,707 |
| (4) Sales of Carrageen | F.4. | 5,000 | 5,982 |
| (5) Repayment of Industrial Loans ... | H. | 500 | 331 |
| (6) Miscellaneous Receipts | — | 50 | 20 |
| (7) Receipts from Rentals | J.2. | — | 24 |
| TOTALS | ... | £14,700 | £30,765 |

(1) Surplus due to disposal of portion of stocks carried over from previous years. The amount shown as realized represents the balance of the receipts from sales after deduction of (a) £6,906 in respect of wages paid to industrial workers in the Gaeltacht, and (b) £2,034 in respect of certain other expenses in connection with the industries.

(2) The deficit was attributable to the partial suspension of advertising referred to in the explanation to Subheads E.5. and E.6. with consequential reduction in the amount of contributions received from commercial firms.

(3) Surplus due to sales of Kelp which had been purchased in previous years but for which a market was not hitherto available. Included in the amount realized is the sum of £748 19s. 0d. recovered under a policy of Marine Insurance for kelp lost in transit.

(4) The surplus was caused by exceptionally heavy demands for carrageen which resulted in the disposal of all saleable stocks on hands.

(5) These loans were issued in the main for the purchase of chattels used in connection with the gathering of kelp and the collection of the relevant instalments was adversely affected by the depression in that industry.

(6) Deficit mainly due to difficulty in estimating receipts under this head. The receipts comprised (a) Recoveries in respect of charges to prior year's account (£13) and (b) Sundry small items (£7).

(7) Rentals in respect of Teachers' residences in the Fíor-Ghaeltacht.

NOTES.

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

| Reference. | Date. | Amount. | | | |
|---------------------------------|----------------------|---------|----|----|---|
| | | £ | s. | d. | |
| S. 29/5/34 | 21 Meán Fóir, 1934 | 28 | 10 | 7 | Sundry bad debts, Central Marketing Depôt. |
| S. 28/2/34 and S. 28/3/34 | 8 Mí na Nodlag, 1934 | 13 | 1 | 2 | Balances of 19s. 11d. and £12 1s. 3d. due on two loans in respect of looms supplied. |
| S. 29/5/34 | 20 Feabhra, 1935 | 47 | 18 | 4 | Sundry bad debts, Central Marketing Depôt. |
| S. 28/4/34 | 7 Márta, 1935 | 14 | 11 | 8 | Balance of a loan in respect of the purchase of a loom. |
| S. 29/22/34 | 8 Meitheamh, 1935 | 943 | 8 | 0 | Outstanding balance of a sum due by a firm in France in respect of purchases of kelp. |
| S. 29/25/34 | 29 Meitheamh, 1935 | 30 | 0 | 0 | Cost of unreturned empties used in connection with Rural Industries. |
| S. 29/14/35 | 2 Iúl, 1935 | 6 | 3 | 8 | Value of Kelp lost in transit. |

EXTRA REMUNERATION (exceeding £30).

One officer received fees totalling £47 5s. 0d. from the Vote for Wireless Broadcasting (No. 64).

The Accounts of other Departments include a sum of £1,707 12s. 9d. in respect of officers on loan to this Department.

M. DEEGAN,

Accounting Officer.

ROINN TAILTE,

(Seirbhísí na Gaeltachta),

28 Mí na Samhna, 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.

FORESTRY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935, 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, and No. 34 of 1928).

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|---|------------|--------------|---|--------------------|
| | | | Less than Granted. | More than Granted. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| A.—Salaries, Wages, and Allowances ... | 8,170 | 7,614 6 2 | 555 13 10 | — |
| B.—Travelling Expenses ... | 1,350 | 1,231 9 4 | 118 10 8 | — |
| C.1.—Acquisition of Land (Grant-in-Aid) ... | 50,000 | 50,000 0 0 | — | — |
| C.2.—Cultural operations, Maintenance, etc. ... | 66,725 | 63,896 16 0 | 2,828 4 0 | — |
| C.3.—Timber Conversion ... | 1,504 | 993 2 7 | 510 17 5 | — |
| D.—Grants and Advances for Afforestation Purposes... | 450 | 313 5 0 | 136 15 0 | — |
| E.—Forestry Education ... | 300 | 130 8 9 | 169 11 3 | — |
| F.—Agency and Advisory Services, and Special Services | 10 | — | 10 0 0 | — |
| G.—Incidental Expenses ... | 195 | 98 11 10 | 96 8 2 | — |
| GROSS TOTAL£ | 128,704 | 124,277 19 8 | 4,426 0 4 | — |
| | | | Surplus of Gross Estimate over Expenditure. £4,426 0 4 | |
| <i>Deduct :—</i> | | | | |
| | Estimated. | Realized. | Deficiency of Appropriations in Aid realized. | |
| H.—Appropriations in Aid ... | 6,900 | 5,812 12 5 | £1,087 7 7 | |
| | | | Net Surplus to be surrendered. | |
| NET TOTAL£ | 121,804 | 118,465 7 3 | £3,338 12 9 | |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to the fact that an anticipated rise in the cost of living Bonus did not occur, and to the delay in appointment of Director.
- B.—Saving is due to the fact that the special survey contemplated in Co. Wicklow could not be carried out.

C.2.—Vacancies for foresters and foremen were not filled. The programme was not realized in full, but expenditure on fencing materials was higher than anticipated.

C.3.—The proposed purchase of additional equipment was not carried out.

D.—Saving due to applications for Grants not being so heavy as was expected.

E.—The number of officers attending special courses was less than was anticipated.

F.—A token provision.

G.—Anticipated expenditure on survey equipment was not incurred.

H.—Appropriations in Aid :—

| | | | | | Estimated. | Realized. |
|-------------------------------------|-----|-----|-----|-----|------------|-------------|
| | | | | | £ | £ s. d. |
| Saw Mills | ... | ... | ... | ... | 1,800 | 1,316 5 9 |
| Large sales of Timber | ... | ... | ... | ... | 1,000 | 1,148 7 9 |
| Small sales of Timber and Thinnings | ... | ... | ... | ... | 3,000 | 2,450 8 9 |
| Grazing, Shooting and Cottage Rents | ... | ... | ... | ... | 800 | 752 18 6 |
| Miscellaneous | ... | ... | ... | ... | 300 | 144 11 8 |
| TOTALS | ... | ... | ... | ... | £6,900 | £5,812 12 5 |

The demand for sawn timber was less than anticipated, local demand for firewood failed to come up to expectation, and there were no receipts in respect of malicious injuries.

NOTE.

A sum of £15 4s. 1d. in respect of losses of material by theft at certain Forests during the year was written off as irrecoverable. Department of Finance letter S. 90/72/34 of 22nd November, 1935.

EXTRA REMUNERATION (exceeding £30).

A Messenger received £31 10s. 0d. as a Military Service Pension.

M. DEEGAN,

Accounting Officer.

DEPARTMENT OF LANDS,

30th November, 1935.

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, 1935.

| | | | | | £ s. d. | £ s. d. |
|---|-----|-----|-----|--------|---------|--------------|
| Cash Balance on 1st April, 1934 | ... | ... | ... | ... | ... | 27,601 11 0 |
| Grant-in-Aid, 1934-35 | ... | ... | ... | 50,000 | 0 0 | |
| Amounts received from various persons for purchase of lands | ... | ... | ... | 25 | 12 1 | |
| | | | | | | 50,025 12 1 |
| | | | | | | 77,627 3 1 |
| Expenditure, 1934-35 | ... | ... | ... | ... | | 38,047 7 11 |
| Cash Balance on 31st March, 1935 | ... | ... | ... | ... | | £39,579 15 2 |

LAND COMMISSION.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935, 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; 33 and 38 of 1933; and 11 of 1934).

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | | | |
|--|---------|---------------|----------------------------------|---------|--------------------|--|
| | | | Less than Granted. | | More than Granted. | |
| | £ | £ s. d. | £ s. d. | £ s. d. | £ s. d. | |
| A.—Salaries, Wages, and Allowances ... | 257,795 | 250,518 18 9 | 7,276 1 3 | — | — | |
| B.—Travelling Expenses ... | 27,000 | 25,619 3 6 | 1,380 16 6 | — | — | |
| C.—Incidental Expenses :— Original ... £1,100 Supplementary 300 | 1,400 | 1,360 9 1 | 39 10 11 | — | — | |
| D.—Office of Public Trustee | 870 | 704 3 8 | 165 16 4 | — | — | |
| E.—Solicitor's Branch, Salaries and Allowances ... | 7,359 | 6,391 2 7 | 967 17 5 | — | — | |
| F.—Solicitor's Branch, Incidental Expenses ... | 6,000 | 2,638 0 2 | 3,361 19 10 | — | — | |
| G.—Telegrams and Telephones :— Original ... £760 Supplementary 240 | 1,000 | 977 18 5 | 22 1 7 | — | — | |
| H.—Payments under Section 11 (7) of the Land Act, 1923 ... | 110,000 | 108,767 12 10 | 1,232 7 2 | — | — | |
| I.—Improvement of Estates, etc. :— Original ... £250,050 Supplementary 80,000 | 330,050 | 312,214 13 4 | 17,835 6 8 | — | — | |
| J.—Advance to meet Deficiency of Income from Untenanted Lands purchased under the Land Acts, 1923-33 :— Original ... £10,000 Supplementary 2,000 | 12,000 | 10,673 5 8 | 1,326 14 4 | — | — | |

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | | | |
|---|---------|--------------|----------------------------------|-------|--------------------|-------|
| | | | Less than Granted. | | More than Granted. | |
| | £ | £ s. d. | £ | s. d. | £ | s. d. |
| K.—Payments under Sections 42 and 46 of the Land Act, 1927 ... | 17,140 | 17,036 2 8 | 103 | 17 4 | — | |
| 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 ... | 1,500 | 594 8 4 | 905 | 11 8 | — | |
| O.—Advances to meet Payments under Sections 13 (3), 15 (2), 18 (2), and 19 (1) of the Land Act, 1931 ... | 1,000 | — | 1,000 | 0 0 | — | |
| P.—Advances to Provide Funds for the Maintenance of Embankments or other Works | 2,000 | 328 15 0 | 1,671 | 5 0 | — | |
| Q.—Payments under Section 34 of the Land Act, 1931 ... | 100 | — | 100 | 0 0 | — | |
| R.—Payments under Section 27 (2) of the Land Act, 1933 ... | 555,000 | 547,520 3 3 | 7,479 | 16 9 | — | |
| S.—Amount required to complete Purchase Proceedings pending under Land Acts, 1903-1909 | 25,000 | 14,188 14 3 | 10,811 | 5 9 | — | |
| T.—Payments under Section 14 (4) of the Land Act, 1933 ... | 4,000 | 275 8 4 | 3,724 | 11 8 | — | |
| U.—Advance to meet payments under Section 17 (J) of the Land Act, 1933 ... | 1,000 | — | 1,000 | 0 0 | — | |
| V.—Payments under Section 18 (9) of the Land Act, 1933 ... | 100 | — | 100 | 0 0 | — | |
| W.—Fees payable in connection with proceedings under Section 28 of the Land Act, 1933 ... | 48,000 | 20,104 1 0 | 27,895 | 19 0 | — | |
| X.—Provision to meet Deficiencies in the Land Bond Fund arising under Section 37 (4) of the Land Act, 1933... | 1,000 | — | 1,000 | | — | |

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | | | |
|---|-----------------------|--------------------------|--|-------|--------------------|-------|
| | | | Less than Granted. | | More than Granted. | |
| | £ | £ s. d. | £ | s. d. | £ | s. d. |
| Z.—Assistance to Migrants from the Gaeltacht :— Original ... Nil Supplementary £300 | 300 | 83 9 11 | 216 10 1 | | — | |
| AA.—Purchase of Tolls and Customs :— Original ... Nil Supplementary £362 | 362 | 362 0 0 | — | | — | |
| | 1,410,176 | 1,320,358 10 9 | 89,817 9 3 | | — | |
| Deduct :— | | | | | | |
| Anticipated Savings on various Subheads. (See Supplementary Estimate) | 37,252 | — | 37,252 0 0 | | — | |
| GROSS TOTAL :— Original £1,326,974 Supplementary 45,950 | £ 1,372,924 | 1,320,358 10 9 | 52,565 9 3 | | — | |
| Deduct :— | | | | | | |
| Y.—Appropriations in Aid :— Original £130,400 Supplementary 7,800 | Estimated. 138,200 | Realized. 144,533 7 6 | Surplus of Gross Estimate over Expenditure. £52,565 9 3 | | | |
| | | | Surplus of Appropriations in Aid realised. £6,333 7 6 | | | |
| NET TOTAL :— Original £1,196,574 Supplementary 38,150 | £ 1,234,724 | 1,175,825 3 3 | Total Surplus to be surrendered. £58,898 16 9 | | | |

| | Estimated. | Realized. |
|---|------------|-----------|
| | £ | £ s. d. |
| Extra Receipts payable to Exchequer ... | — | 416 2 9 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to there being no rise in cost of living Bonus as anticipated, to changes of staff caused by retirements, death, etc., and to vacancies.
- B.—The amount of travelling was somewhat less than was expected.
- C.—Casual saving.
- D. and E.—Savings through changes of staff and vacancies.
- F.—Costs due to State Solicitors (to be recovered by Funding Annuities under Land Act, 1933) were less than anticipated, as were also costs of proceedings in respect of Sales of Defaulters' Holdings.
- G.—Casual saving.

H.—Estimated as closely as possible.

I.—The expenditure in the second half of year was not so great as anticipated.

J.—The charge is for the difference between the Expenditure and Receipts on Estates of Untenanted Land during the year :—

| | | | £ | s. | d. |
|-----------------|-----|-----|---------|----|----|
| Expenditure ... | ... | ... | 32,040 | 2 | 8 |
| Receipts ... | ... | ... | 21,366 | 17 | 0 |
| Deficiency ... | ... | ... | £10,673 | 5 | 8 |

It is not possible to estimate this charge with any degree of accuracy.

K.—Estimated as closely as possible.

L.—No charge was incurred in this year.

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

N.—Over-estimate—the amount of Advances for Tenanted Land being less than anticipated.

O.—No charge incurred in year.

P.—Arrangements for the future maintenance of certain Embankments, etc., were not advanced to the stage of setting aside capital sums for investment by the Public Trustee.

Q.—No charge incurred in year.

R.—The amount of new Advances being less than expected the deficiency in respect thereof was less than estimated.

S.—The estimate included all cases remaining to be advanced under Acts 1903 and 1909, but some cases did not mature for payment during the year.

T.—The amount required to meet payments of Landlords' Interest in lieu of Rent during the year was less than anticipated.

U.—No charges incurred in year.

V.—This is a token Vote. Provision made in Vote for 1935-36 for deficiencies occurring in 1934-35 and 1935-36—it being impossible to assess the charge when estimate was framed.

W.—The issue of Warrants to Under-Sheriffs and County Registrars was not so great as was anticipated.

X.—No charge incurred in year.

Z.—The number of actual migrations before the end of the year was less than was contemplated.

Y.—Appropriations in Aid :—

| | Estimated. | Realized. |
|---|------------|-----------|
| | £ | £ |
| Contribution for Cost of Management of Church Property Branch ... | 3,550 | 3,550 |
| Interest on Church Surplus Grant (Section 9 of Land Law (Commission) Act, 1923) ... | 41,250 | 41,250 |
| Costs recovered from Purchase Annuity defaulters | 700 | 998 |
| Contribution from Rent and Interest Accounts ... | 40,000 | 40,000 |
| Repayment of (late) Congested Districts Board's loans | 1,000 | 1,029 |

| | £ | £ |
|---|-----------------|-----------------|
| Excess Annuities (Section 7 (2) and (3) Land Bond Act, 1925) | 30,000 | 31,992 |
| Repayment of Advances in respect of Additional Sums (Section 51, Land Act, 1931) | 8,700 | 9,383 |
| Repayments in respect of fees paid in connection with proceedings under Section 28 of the Land Act, 1933 | 10,000 | 13,298 |
| Miscellaneous | 3,000 | 3,033 |
| | <u>£138,200</u> | <u>£144,533</u> |

EXTRA RECEIPTS PAYABLE TO EXCHEQUER:—

| | Realized. |
|---|-----------------|
| | £ s. d. |
| Contribution from Shannon Power Development Fund towards pensions of Established Officers engaged on work in connection with the Shannon Development in respect of the year ended 31st March, 1934 | 12 19 6 |
| Amount of present received by an outdoor Officer (Department of Finance letter F. 63/103/34 dated 23rd October, 1934) ... | 2 0 0 |
| Contribution towards pension of Established Officers attending Court as witnesses | 1 10 4 |
| Deposit Interest earned on Balances | 399 12 11 |
| | <u>£416 2 9</u> |

NOTES.

During the carrying out of certain Improvement Works in County Galway a mare, the property of a neighbouring farmer, sustained injuries which necessitated its being destroyed. The sum of £8 was paid to the owner as compensation from Subhead I (Improvement of Estates, etc.). (Department of Finance letter F. 63/94/34 of 19th September, 1934).

A sum of £164 4s. 11d. rent due out of an allotment on the Smith Barry Estate, Co. Cork, for the period to the 1st November, 1931, was written off as irrecoverable (Department of Finance letter F. 63/2/35 of 7th January, 1935).

An annuity of £2 3s. 0d. apportioned to part of a holding on the Estate of the Earl of Listowel, Co. Kerry, which has been permanently lost through erosion, was written off as irrecoverable (Department of Finance letter F. 63/18/34 of 22nd March, 1934).

A sum of £38 15s. 0d., rent due out of an allotment on the Strevens Estate, Co. Roscommon, for the period 1st June, 1933, to 1st December, 1933, was waived and the amount written off (Department of Finance letter F. 63/46/33 of 21st October, 1935).

Losses written off:—In respect of Orders made by the Commissioners up to 31st March, 1935, declaring sums due by allottees of Untenanted Land to be irrecoverable, the sum of £1,392 5s. 5d. has been written off under sanction of the Minister for Finance. The sums were due from 55 allottees for Interest on Purchase Moneys, Rents under Temporary Convenience Agreements, Grazing Rents, etc., for amounts varying from 3s. 4d. to £218 2s. 4d. (Department of Finance letter F. 56/3/31 of 18th November, 1935).

EXTRA REMUNERATION (exceeding £30).

Officers of this Department received Military Service Pensions, viz., two Inspectors, £73 and £63, respectively; one Junior Executive Officer, £49; one Minor Staff Officer, £94; seven Clerical Officers, £64, £36 3s. 4d., £52 10s. 0d., £35, £80 10s. 0d., £72 and £52 10s. 0d., respectively; one Surveyor, £35 4s. 1d.; one Writing Clerk, £60; and one Paper Keeper, £74 5s. 0d.

From the Superannuation and Retired Allowance Vote (Subhead J.) a Writing Clerk received the sum of £38 15s. 8d.

An Inspector seconded to the Office of Public Works received an allowance of £90 out of the Vote for Office of Public Works, Vote 10.

An Inspector and three Surveyors seconded to the Office of the Minister for Lands (Gaeltacht Services) received £148 17s. 5d., £31 12s. 9d., £48 17s. 5d. and £75 14s. 6d., respectively, from the Vote for Gaeltacht Services.

Six Clerical Officers received in respect of Overtime the sums of £45 5s. 5d., £41 0s. 11d., £37 2s. 10d., £33 19s. 0d., £41 4s. 2d., and £45 15s. 7d., respectively.

This Account includes the sum of £2,177 8s. 2d. in respect of salaries, etc., of officers on loan to other Departments.

M. DEEGAN,

Accounting Officer.

IRISH LAND COMMISSION,
30th November, 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.

INDUSTRY AND COMMERCE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935, 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 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, Wages, and Allowances | 107,361 | 108,288 13 1 | — | | 927 13 1 | |
| B.—Travelling Expenses | 2,000 | 2,227 3 4 | — | | 227 3 4 | |
| C.—Incidental Expenses | 450 | 389 1 4 | 60 18 8 | | — | |
| D.—Telegrams and Telephones | 1,150 | 1,214 2 1 | — | | 64 2 1 | |
| E.—Fees to Certifying Surgeons, etc. | 25 | 1 4 0 | 23 16 0 | | — | |
| F.—Fees and Expenses of Medical Referees | 350 | 279 10 0 | 70 10 0 | | — | |
| G.—Subscriptions, etc., to International Organizations, Special Services, Enquiries, etc. | 1,310 | 1,506 8 9 | — | | 196 8 9 | |
| H.1.—Grant-in-Aid of the Expenses of the International Labour Organization (League of Nations) ... | 5,096 | 5,096 0 0 | — | | — | |
| H.1(a).—Additional Loss on Exchange | — | 246 0 0 | — | | 246 0 0 | |
| H.2.—Travelling and Incidental Expenses | 300 | 573 18 2 | — | | 273 18 2 | |
| H.3.—Contribution towards International Memorial at Geneva to the first Director of the International Labour Office | 60 | 65 7 2 | — | | 5 7 2 | |
| I.—Coal Freight Subsidy | 10,000 | 6,519 6 1 | 3,480 13 11 | | — | |
| J.—Mineral Exploration | 13,000 | 1,455 7 11 | 11,544 12 1 | | — | |

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|--|---------|--------------|----------------------------------|--------------------|
| | | | Less than Granted. | More than Granted. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| PRICES COMMISSION. | | | | |
| K.1.—Salaries, Wages, and Allowances | 4,309 | 4,109 18 1 | 199 1 11 | — |
| K.2.—Travelling Expenses | 750 | 118 9 9 | 631 10 3 | — |
| K.3.—Incidental Expenses | 450 | 156 14 5 | 293 5 7 | — |
| PEAT FUEL DEVELOPMENT. | | | | |
| L.1.—Salaries, Wages, and Allowances | 6,845 | 2,426 2 1 | 4,418 17 11 | — |
| L.2.—Travelling Expenses | 2,000 | 330 16 6 | 1,669 3 6 | — |
| L.3.—Incidental Expenses | 150 | 288 11 7 | — | 138 11 7 |
| L.4.—General Publicity and Organization Expenses ... | 20,000 | 23,567 4 3 | — | 3,567 4 3 |
| L.5.—Advances to Turf Co-operative Societies :— | | | | |
| <i>Original</i> ... Nil | | | | |
| <i>Supplementary</i> £34,000 | | | | |
| | 34,000 | — | 34,000 0 0 | — |
| INDUSTRIAL RESEARCH COUNCIL. | | | | |
| M.1.—Salaries, Wages, and Allowances | 600 | 118 17 1 | 481 2 11 | — |
| M.2.—Travelling Expenses | 500 | 118 12 10 | 381 7 2 | — |
| M.3.—Incidental Expenses | 1,000 | 76 16 2 | 923 3 10 | — |
| M.4.—Special Investigations | 2,500 | 587 7 9 | 1,912 12 3 | — |
| M.5.—Aids to Research Workers and Special Research Committees | 500 | — | 500 0 0 | — |
| N.—Production of Industrial Alcohol | 102,000 | 9,841 10 5 | 92,158 9 7 | — |
| N.N.—Expenses of Paris Fair, 1933 | — | 130 4 2 | — | 130 4 2 |
| P.—Compensation for damages by "Leonardo da Vinci" Aircraft | — | 32 10 0 | — | 32 10 0 |

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | | | |
|-----------------------------------|------------|--------------|--|---------|--------------------|---------|
| | | | Less than Granted. | | More than Granted. | |
| | £ | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. |
| Q.—Chicago World's Fair, 1933 ... | — | 539 1 7 | — | — | 539 1 7 | — |
| GROSS TOTAL :— | | | | | | |
| Original ... | £282,706 | | | | | |
| Supplementary 34,000 | — | | | | | |
| | £ 316,706 | 170,304 18 7 | 152,749 5 7 | | 6,348 4 2 | |
| | Estimated. | Realized. | Surplus of Gross Estimate over Expenditure. £146,401 1 5 | | | |
| Deduct :— | | | | | | |
| O.—Appropriations in Aid ... | 3,703 | 7,090 14 7 | | | | |
| | | | Surplus of Appropriations in Aid realized. £3,387 14 7 | | | |
| NET TOTAL :— | | | | | | |
| Original ... | £279,003 | | | | | |
| Supplementary 34,000 | — | | | | | |
| | £ 313,003 | 163,214 4 0 | | | | |
| | | | Total Surplus to be surrendered. £149,788 16 0 | | | |

Estimated. Realized.

Extra Receipts payable to Exchequer :—

| | £ | £ s. d. |
|---|--------|-------------|
| Contribution towards Pension Liability in respect of staff on loan to office of the Shannon Development Fund, Cómhlucht Siúicre Éireann, Teo., etc. ... | 93 | 228 6 4 |
| Fees under the Mines and Minerals Act, 1931 ... | 260 | 273 6 10 |
| Recovery on account of Pension Liability in respect of the staff of the Weights and Measures Office | 125 | 133 1 11 |
| Fees under the Road Transport Acts, 1932 and 1933 | 1,900 | 1,615 16 0 |
| Receipts under the Agricultural Produce (Cereals) Act, 1933 ... | 10 | 8,700 16 10 |
| Receipts in respect of Sales of "The Official Handbook of Saorstát Éireann" ... | 20 | 167 7 2 |
| Receipts under the Control of Manufactures Act, 1934 ... | — | 11 0 |
| Fees under Air Navigation (General) Regulations, 1930 ... | — | 117 9 2 |
| Receipt in connection with the issue of Import Licence ... | — | 550 0 0 |
| Fees in connection with applications for posts as Assistant Managers in Industrial Alcohol Distilleries ... | — | 25 10 0 |
| Medical Fees in connection with posts as Assistant Managers in Industrial Alcohol Distilleries ... | — | 2 0 0 |
| | £2,408 | £11,814 5 3 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Excess due to increased staff in the Trade and Industries Branch and to a fee to a Mining Expert not provided for, modified by a saving due to the rate of Bonus being less than was anticipated.
- B.—More travelling expenses than was anticipated were incurred by the inspecting officers of the Trade and Industries Branch.
- C.—Certain scientific apparatus provided for was not purchased.
- D.—Excess due to additional extensions and calls consequent on increases in staff.
- E. and F.—The estimates are necessarily of a conjectural nature.
- G.—Excess due to (a) an increase in the subscription to the International Air Navigation Commission and also to the subscriptions for two years, 1934 and 1935, becoming payable whereas only that for 1934 was provided for, and (b) the expenses of a delegate to a session of that Commission at Lisbon, which was not anticipated when the estimate was framed.
- H.1(a).—This Subhead was opened to meet extra expenditure due to the fall in value of the £. Department of Finance minute S. 71/20/34.
- H.2.—The delegation consisted of six persons instead of three as originally provided for.
- H.3.—Excess due to fluctuations in the rate of exchange.
- I.—The subsidy ceased on 28th February, 1935. Less coal was imported under the subsidy arrangement than was anticipated.
- J.—Protracted negotiations caused delay in starting operations and the preliminary borings needed to be continued for a longer period than was anticipated.
- K.1.—Saving due to changes in staff and to the rate of Bonus being less than was anticipated.
- K.2.—Anticipated sittings at provincial centres were not required.
- K.3.—The expenditure on reporting was small as official reporters proved to be available. Advertising and miscellaneous items were less than anticipated.
- L.1. and L.2.—Savings due to the transfer of certain functions of the Department to the Turf Development Board, Ltd., as from 1st August, 1934, the expenditure for which was borne on Subhead L.4.
- L.3.—Scientific apparatus was found necessary which had not been provided for. Sanctioned by Department of Finance letter S. 99/27/34, dated 3rd July, 1934.
- L.4.—See notes to L.1. and L.2. The consequent excess on L.4. is modified by savings due to the expenditure on publicity being less than was anticipated.
- L.5.—Following on the establishment of the Turf Development Board, Ltd., in August, 1934, it was found possible to dispose by sale towards the end of 1934 of larger quantities than anticipated of the 1933 season's crop, thereby avoiding the necessity for these advances.
- M.1.—The salary of the Secretary was borne on the Vote for the State Laboratory.
- M. 2., M. 3., M. 4. and M. 5.—The initial consideration by the Council of its programme occupied a longer period than was anticipated and its activities during the year were consequently more restricted than was contemplated when the estimate was prepared.
- N.—The localities not having been decided on, it was not possible for the erection of the factories to be started within the financial year.
- N.N.—The account for space at the Exhibition did not come in course of payment until June, 1934. Department of Finance authority S. 99/5/33, dated 8th November, 1934.

P.—Compensation in respect of damage to property incidental to the landing of the Italian aeroplane "Leonardo Da Vinci" at Clooneyogan, Co. Clare. Further payments are included in the Account for 1935-36. Department of Finance authority F. 200/41/34, dated 24th December, 1934.

Q.—Vouchers for these items are not available, and it was not possible to complete the examination of these charges for inclusion in the Account for the prior year. The amount includes a sum equivalent to \$45.90 for gramophone records in connection with the Exhibition which were presented as gifts, in acknowledgment of valuable assistance rendered to the Consul at Chicago who was in charge of the exhibit. Department of Finance authority S. 101/16/32, dated 30th October, 1935.

| O.—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 | 1,500 | | 1,561 | 5 11 |
| (b) Fees payable under Section 5 of the Trade Loans (Guarantee) Act, 1924 | 100 | | 1,636 | 15 0 |
| (c) Repayment by Shannon Power Development Fund, Cómhlucht Siúicire Éireann, Teo., etc., on account of salaries, etc., of officers on loan ... | 753 | | 1,851 | 10 9 |
| (d) Fees (Cash) paid to Registrar of Friendly Societies | 100 | | 173 | 9 4 |
| (e) Receipts from hire, etc., of sacks (Peat Fuel Office) | 1,000 | | 788 | 15 10 |
| (f) Miscellaneous Receipts, including Law Costs recovered, Charges for Statistical Information, etc. | 250 | | 78 | 17 9 |
| (g) Part repayment by Turf Development Board, Ltd., on account of stock of sacks provided by the Department | — | | 1,000 | 0 0 |
| | <u>£3,703</u> | | <u>£7,090</u> | <u>14 7</u> |

(a) No closer estimate was possible.

(b) The amount of the loans guaranteed was greater than was anticipated.

(c) Certain officers remained on loan to the Shannon Office longer than was anticipated. Another officer was lent to Cómhlucht Siúicire Éireann, Teo. The salaries of certain other officers were charged to and recovered from the Subhead for the Production of Industrial Alcohol (N.). No provision had been made for these under Appropriations in Aid.

(d) More Turf Co-operative Societies were registered than was anticipated.

(e) The arrangement for hireage and sale of sacks by the Department terminated on 31st July, 1934, on the setting up of the Turf Development Board, Ltd.

(f) Receipts under Air Navigation (General) Regulations, 1930, previously included have been treated as Extra Exchequer Receipts. Minor miscellaneous receipts were less than was anticipated.

NOTE.

Extra Receipts.— A sum of £150 was received in respect of the balance of the stock of the Irish Edition of the "Official Handbook of Saorstát Éireann."

EXTRA REMUNERATION (exceeding £30).

An officer of the Department received a gratuity of £40 out of the Vote for Commissions and Special Inquiries for acting as Secretary to the Donegal Railway Commission. Eight Clerical Officers received amounts varying from £31 10s. 7d. to £40 9s. 10d. from the Unemployment Insurance and Unemployment Assistance Vote in respect of overtime,

An Acting Principal Officer on loan to Cómhlucht Siúire Éireann, Teo., received remuneration at the rate of £500 per annum (inclusive) from that Company for acting as Vice-Chairman of the Board of Directors.

A Clerical Officer on loan to the Drumm Battery Co., Ltd., received an allowance at the rate of £1 per week from that Company for acting as Secretary.

This Account includes a sum of approximately £882 in respect of salaries, etc., of officers on loan to other Departments.

The Accounts of other Departments include the sum of approximately £314 in respect of salaries, etc., of officers on loan to this Department.

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
7th January, 1936.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1935, compared with the Sum Granted, for Payments under the RAILWAYS ACT, 1924, 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 :— Original ... £300 Supplementary ... 356 | 656 | 655 17 11 | 2 | 1 | — | |
| CC.—Payment to the Londonderry and Lough Swilly Railway Company in respect of the Letterkenny and Burtonport, Buncrana and Carndonagh and Letterkenny Railways :— Original ... Nil Supplementary £2,000 | 2,000 | 1,717 0 0 | 283 | 0 0 | — | |
| CCC.—Losses :— Original ... Nil Supplementary £106,689 | 106,689 | 106,688 0 8 | 19 | 4 | — | |
| GROSS TOTAL :— Original £47,598 Supplementary 109,045 | £ 156,643 | 156,348 18 7 | 294 | 1 5 | — | |
| Deduct :— | | | Surplus of Gross Estimate over Expenditure. £294 1 5 | | | |
| D.—Appropriations in Aid :— Original £26,704 Supplementary 106,689 | 133,393 | 133,392 6 9 | Deficiency of Appropriations in Aid realized. 13s. 3d. | | | |
| NET TOTAL :— Original £20,894 Supplementary 2,356 | £ 23,250 | 22,956 11 10 | Net Surplus to be surrendered. £293 8 2 | | | |

| | Estimated. | Realized. |
|---|------------|-----------|
| | £ | £ s. d. |
| Extra Receipts payable to Exchequer ... | ... | 3,178 1 0 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

B.—Provision was made in respect of outstanding claims, but in none of these cases has title yet been proved.

CC.—The net loss on working was less than anticipated.

CCC.—Remissions of :—

- (1) Moieties and percentages payable by the Londonderry and Lough Swilly Railway Company in connection with the working of the Carndonagh, Burtonport and Letterkenny lines (£52,497 0s. 8d.), and
- (2) Advances made in respect of losses in working during the years 1924-1934 (£54,191).

EXTRA RECEIPTS.—The amount realized represents the first payment in respect of the terminable annuities payable by the Cork Borough Council and the Electricity Supply Board under Section 15 of the Cork Tramways (Employees' Compensation) Act, 1933.

JOHN LEYDON,
Accounting Officer

DEPARTMENT OF INDUSTRY AND COMMERCE,
6th January, 1936.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1935, compared with the Sum Granted, for the Salaries and other Expenses of the RAILWAY TRIBUNAL (No. 29 of 1924 and No. 9 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 ... | 3,193 | 3,083 13 10 | 109 6 2 | — |
| B.—Travelling and Incidental Expenses ... | 32 | 69 16 10 | — | 37 16 10 |
| TOTAL | £ 3,225 | 3,153 10 8 | 109 6 2 | 37 16 10 |
| Surplus to be surrendered ... | | | £71 9 4 | |

| | Estimated. | Realized. |
|---|---------------|--------------------|
| Extra Receipts payable to Exchequer:— | £ | £ s. d. |
| Payment by the Amalgamated Company under Section 15 (4) of the Railways Act, 1924 ... | 1,445 | 1,467 13 2 |
| Sale of copies of Proceedings of Tribunal ... | — | 10 2 0 |
| | <u>£1,445</u> | <u>£1,477 15 2</u> |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to staff changes and to the rate of Bonus being less than that estimated for.
- B.—Excess due to expenses incurred in connection with the reporting of sittings of the Tribunal held under Section 11 of the Railways Act, 1933.

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
6th January, 1936.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1935, compared with the Sum Granted, for the Salaries and Expenses of the MARINE SERVICE (Merchant Shipping Acts, 1894 to 1933, and the Foreshore Act, 1933 (No. 12 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 ... | 6,336 | 6,018 15 0 | 317 5 0 | | — | |
| B.—Travelling Expenses ... | 120 | 76 14 7 | 43 5 5 | | — | |
| C.—Incidental Expenses ... | 70 | 56 5 3 | 13 14 9 | | — | |
| D.—Inquiries into Shipping Casualties ... | 10 | — | 10 0 0 | | — | |
| E.—Telegrams and Telephones ... | 80 | 81 17 7 | — | | 1 17 7 | |
| F.—Services in connection with Wreck and Salvage ... | 100 | 82 11 0 | 17 9 0 | | — | |
| G.—Relief of Distressed Seamen ... | 50 | 19 8 | 49 0 4 | | — | |
| COAST LIFE SAVING SERVICE. | | | | | | |
| H.1.—Salaries, etc. ... | 2,800 | 2,717 4 9 | 82 15 3 | | — | |
| H.2.—Travelling Expenses ... | 475 | 447 12 11 | 27 7 1 | | — | |
| H.3.—Coast Communication Telephone Service ... | 850 | 896 0 11 | — | | 46 0 11 | |
| H.4.—Incidental Expenses ... | 185 | 153 7 10 | 31 12 2 | | — | |
| GROSS TOTAL ...£ | 11,076 | 10,531 9 6 | 592 9 0 | | 47 18 6 | |
| | Estimated. | Realized. | Surplus of Gross Estimate over Expenditure. £544 10 6 | | | |
| Deduct :— | — | — | Surplus of Appropriations in Aid realized. £214 9 6 | | | |
| J.—Appropriations in Aid ... | 2,833 | 3,047 9 6 | Total Surplus to be surrendered. £759 0 0 | | | |
| NET TOTAL ...£ | 8,243 | 7,484 0 0 | | | | |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to (1) the rate of Bonus being less than that estimated for; (2) amounts due to a Medical Inspector not coming in course of payment, and (3) expenditure on special technical assistance being less than was anticipated.
- B.—Saving due to the amount of travelling being less than was anticipated.
- C.—Expenditure on minor miscellaneous items was less than was anticipated.

D.—No inquiries were necessary.

E.—Excess due to the number of telephone calls at Mercantile Marine Offices being greater than was anticipated.

F. and G.—These estimates are necessarily of a conjectural nature.

H.1.—Expenditure in connection with special watching during bad weather was less than was anticipated.

H.2.—The amount of travelling was slightly less than was anticipated.

H.3.—Excess due to certain telephone rentals in respect of the previous financial year which did not come in course of payment during that financial year.

H.4.—Expenditure was less than was anticipated.

J.—Surplus due to (1) survey, medical and Mercantile Marine Office fees being greater than was anticipated, and (2) increase in the number of applicants examined for certificates as Masters and Mates, Engineers, etc.

The amount realized, £3,047 9s. 6d., is made up as follows:—

| | £ | s. | d. | £ | s. | d. |
|---|-------|----|----|--------|----|----|
| (a) Fees for Surveys, etc. | 1,264 | 15 | 4 | | | |
| Fees for Examinations of Masters and Mates, Engineers, etc. | 150 | 15 | 0 | | | |
| Fees for Medical Inspection of Emigrant Ships | 336 | 0 | 0 | | | |
| Contributions from Commissioners of Irish Lights in respect of services of Senior Engineer Surveyor and Ship Surveyor ... | 600 | 0 | 0 | | | |
| | | | | 2,351 | 10 | 4 |
| (b) Miscellaneous Receipts:— | | | | | | |
| Mercantile Marine Office fees (overtime charges included) | 563 | 16 | 0 | | | |
| Wreck and Salvage:— | | | | | | |
| (1) Sale of articles salvaged | 69 | 11 | 0 | | | |
| (2) Deposition Fees and Commission | 12 | 15 | 3 | | | |
| Rent of Foreshores | 46 | 12 | 9 | | | |
| Miscellaneous | 3 | 4 | 2 | | | |
| | | | | 695 | 19 | 2 |
| TOTAL | | | | £3,047 | 9 | 6 |

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
6th January, 1936.

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

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935, compared with the Sum Granted, for the Salaries and Expenses in connection with UNEMPLOYMENT INSURANCE and EMPLOYMENT EXCHANGES (including Contributions to the Unemployment Fund) and UNEMPLOYMENT ASSISTANCE (9 Edw. 7, c. 7 ; 10 & 11 Geo. 5, c. 30 ; 11 Geo. 5, c. 1 ; 11 & 12 Geo. 5, c. 15 ; 12 Geo. 5, c. 7 ; No. 17 of 1923 ; Nos. 26 and 59 of 1924 ; No. 21 of 1926 ; No. 33 of 1930 ; and Nos. 44 and 46 of 1933), and certain services under the Slaughter of Cattle and Sheep Act, 1934 (No. 42 of 1934).

| 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> ... £198,840 <i>Supplementary</i> 10 | 198,850 | 206,430 10 2 | — | 7,580 10 2 |
| B.—Travelling Expenses ... | 3,350 | 1,946 0 5 | 1,403 19 7 | — |
| C.—Incidental Expenses ... | 3,600 | 10,582 1 5 | — | 6,982 1 5 |
| D.—Telegrams and Telephones ... | 1,300 | 1,930 16 4 | — | 630 16 4 |
| E.—Umpire and Courts of Referees, Salaries, etc. | 3,000 | 1,994 14 0 | 1,005 6 0 | — |
| F.—Umpire and Courts of Referees, Travelling, etc. ... | 350 | 255 0 2 | 94 19 10 | — |
| G.—Contribution to the Unemployment Fund ... | 240,000 | 236,773 11 5 | 3,226 8 7 | — |
| H.—Payments to Associations ... | 300 | 133 15 5 | 166 4 7 | — |
| I.—Advances to Workpeople for Fares ... | 50 | 44 8 0 | 5 12 0 | — |
| J.—Unemployment Assistance | 1,500,000 | 1,028,734 5 8 | 471,265 14 4 | — |
| J.J.—Losses and Compensation | — | 39 11 11 | — | 39 11 11 |
| GROSS TOTAL :— <i>Original</i> £1,950,790 <i>Supplementary</i> 10 | £ 1,950,800 | 1,488,864 14 11 | 477,168 4 11 | 15,232 19 10 |
| | Estimated. | Realized. | Surplus of Gross Estimate over Expenditure. £461,935 5 1 | |
| Deduct :— | | | Surplus of Appropriations in Aid realized. £6,188 9 9 | |
| K.—Appropriations in Aid... | 554,570 | 560,758 9 9 | | |
| NET TOTAL :— <i>Original</i> £1,396,220 <i>Supplementary</i> 10 | £ 1,396,230 | 928,106 5 2 | Total Surplus to be surrendered. £468,123 14 10 | |

| | Estimated. | Realized. |
|--|------------|-----------------|
| | £ | £ s. d. |
| Extra Receipts payable to Exchequer :— | | |
| Contribution towards Pension Liability in respect of an officer on loan to the Department of Education | — | 19 8 0 |
| Recovery from Superannuation and Retired Allowances Vote in respect of Workmen's Compensation | — | 3 5 6 |
| | | <u>£22 13 6</u> |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Excess due to the employment of additional temporary staff consequent on the work involved in dealing with applications for Qualification Certificates in connection with Unemployment Assistance being greater than was anticipated, modified by a saving due to the rate of Bonus being less than estimated.
- B.—Owing to pressure of work in connection with Unemployment Assistance it was necessary to reduce the number of inspections of Local Offices.
- C.—Excess due to :—
- (1) The number of payments of Unemployment Assistance made by post and involving poundage charges on Postal Orders was very much greater than was anticipated. This was due to the application of the Unemployment Assistance Act to workers in agriculture who reside to a large extent in districts remote from Local Offices of the Department. The number of such persons qualified to receive Unemployment Assistance considerably exceeded that upon which the estimate was based.
 - (2) Two annual accounts of the Revenue Commissioners for the printing of Unemployment Insurance Stamps falling for payment within the one financial year.
- D.—The transfer of the Employment Branch Headquarters to separate offices and the increase in staff involved a greater increase in telephone rentals and calls than was anticipated.
- E. and F.—The number of cases referred to the Courts was less than was anticipated.
- 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.—No more exact estimate was possible.
- J.—As it was anticipated that the Unemployment Assistance Act would come into operation in April, 1934, provision was made on the basis of substantially a full year's payments to the estimated number of claimants. In practice it was found impossible to cope immediately with the rush of applications for Qualification Certificates received in the initial stages, while enquiries as to means produced further delay in a large number of cases, with the result that for the greater part of the financial year the average amount paid was considerably less than was anticipated.

J.J.—Losses :—

| | £ | s. | d. |
|---|------------|-----------|-----------|
| (1) Cash shortages at Local Offices not exceeding £2 in any one case, and not involving suspicion of fraud or culpable negligence of officers of the Department | 11 | 1 | 9 |
| (2) Unrecovered balance of moneys misappropriated by a Branch Manager of a Branch Employment Office (Department of Finance letter S. 70/1/35, dated 9th November, 1935). This officer was prosecuted and sentenced to six months' imprisonment. The outstanding balance of salary amounting to £28 16s. 10d. has been withheld in respect of this deficiency | 28 | 10 | 2 |
| | <u>£39</u> | <u>11</u> | <u>11</u> |

| K.—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, Section 3 of the Unemployment Insurance Act, 1930, and Section 3 of the Unemployment Insurance Act, 1933 | 162,000 | 159,529 | 7 | 10 |
| (b) Repayment of Sums advanced to Workpeople... | 50 | 43 | 13 | 0 |
| (c) Contribution from the Unemployment Fund under Section 25 of the Unemployment Assistance Act, 1933 | 250,000 | 250,000 | 0 | 0 |
| (d) Receipts from County Borough and Urban Area Councils under Section 26 of the Unemployment Assistance Act, 1933 | 142,500 | 151,005 | 4 | 6 |
| (e) 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 | 180 | 4 | 5 |
| | <u>£554,570</u> | <u>£560,758</u> | <u>9</u> | <u>9</u> |

(a) This item varies with the contribution income of the Unemployment Fund.

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

(d) Surplus mainly due to the receipt in certain cases of instalments not anticipated before the following financial year.

(e) Surplus due to recoupment by the Department of Education of the salary, etc., of an officer on loan to that Department.

EXTRA REMUNERATION (exceeding £30).

An Employment Clerk received an amount of £93 from the Vote for Science and Art for translating a book under the scheme of the Department of Education for the production of works in Irish. Four Employment Clerks received amounts varying from £31 7s. 8d. to £39 in respect of overtime.

NOTES.

Owing to the destruction of records at Dundalk Employment Exchange by fire, Subheads C. and J. include unvouched payments amounting to £2 17s. 4d. and £351 2s. 9d. respectively. Department of Finance authority S. 70/3/35.

This Account includes a sum of approximately £7 in respect of the salary, etc., of an officer on loan to another Department.

The Account of another Department includes a sum of approximately £1,693 in respect of salaries, etc., of staff on loan to this Department.

JOHN LEYDON,

DEPARTMENT OF INDUSTRY AND COMMERCE,
10th January, 1936.

Accounting Officer.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

INDUSTRIAL AND COMMERCIAL PROPERTY

REGISTRATION OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935, compared with the Sum Granted, for the Salaries and Expenses of the INDUSTRIAL AND COMMERCIAL PROPERTY REGISTRATION OFFICE (No. 16 of 1927, and No. 13 of 1929).

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|---|----------|--------------|----------------------------------|--------------------|
| | | | Less than Granted. | More than Granted. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| A.—Salaries, Wages and Allowances | 14,547 | 14,330 17 6 | 216 2 6 | — |
| B.—Travelling and Incidental Expenses | 150 | 108 14 6 | 41 5 6 | — |
| C.—Expenses in connection with International Organizations | 410 | 412 6 8 | — | 2 6 8 |
| TOTAL | £ 15,107 | 14,851 18 8 | 257 8 0 | 2 6 8 |

Surplus to be surrendered ... £255 1 4

| | | | | Estimated. | Realized. |
|---------------------------------------|--------------------------------|-----|-----|----------------|---------------------|
| | | | | £ | £ s. d. |
| Extra Receipts payable to Exchequer:— | | | | | |
| Fees | Patents | ... | ... | 18,000 | 18,457 5 0 |
| | Trade Marks and Designs | ... | ... | 3,400 | 3,659 7 6 |
| | Miscellaneous Receipts | ... | ... | 600 | 473 4 2 |
| | | | | <u>£22,000</u> | <u>£22,589 16 8</u> |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to rate of Bonus being less than that estimated for.
- B.—Expenditure on travelling and minor miscellaneous items was less than was anticipated.
- C.—Excess due to the expenses of the International Union for the Protection of Industrial Property being greater than was anticipated.

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
6th January, 1936.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1935, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF THE MINISTER FOR POSTS AND TELEGRAPHS (45 and 46 Vict., c. 74; 8 Edw. 7, c. 48; 1 and 2 Geo. 5, c. 26; The Telegraphs Acts, 1863 to 1928; etc.) and of 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. | £ s. d. | |
| A.—Salaries, Wages, and Allowances | 1,226,261 | 1,197,351 18 2 | 28,909 1 10 | — | — | |
| AA.—Payment to other Administrations in respect of services rendered by Agency | 4,300 | 4,244 1 4 | 55 18 8 | — | — | |
| B.—Travelling Expenses ... | 8,880 | 8,539 5 5 | 340 14 7 | — | — | |
| BB.—International and other Conferences and Conventions | 990 | 1,224 12 3 | — | 234 12 3 | — | |
| C.—Rent, Office Fittings, etc. ... | 22,510 | 22,667 1 0 | — | 157 1 0 | — | |
| D.—Purchase of Sites, etc. (Postal and Telegraph Services only) | 2,010 | 44 6 0 | 1,965 14 0 | — | — | |
| E.—Conveyance of Mails ... | 310,475 | 310,234 6 2 | 240 13 10 | — | — | |
| F.—Railway Companies, etc., for services in connection with Telegrams | 130 | 85 13 8 | 44 6 4 | — | — | |
| G.—Stores other than Engineering Materials | 41,150 | 34,357 1 3 | 6,792 18 9 | — | — | |
| H.—Incidental Expenses, Law Charges, etc. | 2,430 | 1,653 6 9 | 776 13 3 | — | — | |
| I.—Engineering Establishment ... | 123,905 | 123,034 16 8 | 870 3 4 | — | — | |
| K.—Engineering Materials ... | 19,540 | 16,138 7 8 | 3,401 12 4 | — | — | |
| L.—Engineering Contract Work, Maintenance by Railway Companies, etc. ... | 18,385 | 12,522 13 0 | 5,862 7 0 | — | — | |
| M.—Telephone Capital Repayments | 95,127 | 95,126 17 4 | 2 8 | — | — | |
| N.—Superannuation and other non-effective Charges ... | 140,800 | 131,208 9 0 | 9,591 11 0 | — | — | |
| O.—Post Office Savings Bank ... | 14,042 | 13,780 11 10 | 261 8 2 | — | — | |

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|--|-------------|-----------------|---|--------------------|
| | | | Less than Granted. | More than Granted. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| 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 ... | 49,583 | 48,233 8 6 | 1,349 11 6 | — |
| GROSS TOTAL :— | £ 2,080,518 | 2,020,446 16 0 | 60,462 17 3 | 391 13 3 |
| | | | Surplus of Gross Estimate over Expenditure. £60,071 4 0 | |
| Deduct :— | Estimated. | Realized. | Deficiency of Appropriations in Aid realized. £197 19 10 | |
| Q.—Appropriations in Aid ... | 79,301 | 79,103 0 2 | Net Surplus to be surrendered. £59,873 4 2 | |
| NET TOTAL :— | £ 2,001,217 | 1,941,343 15 10 | | |

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 ... | 129,940 | 124,891 8 0 | 5,048 12 0 | — |
| A.2.—Metropolitan Offices ... | 304,808 | 296,151 10 3 | 8,656 9 9 | — |
| A. 3.—Provincial Offices ... | 742,115 | 726,441 1 4 | 15,673 18 8 | — |
| A.4.—Stores Branch ... | 49,398 | 49,867 18 7 | — | 469 18 7 |
| TOTAL ... | £ 1,226,261 | 1,197,351 18 2 | 29,379 0 5 | 469 18 7 |
| Surplus ... | | | £28,909 1 10 | |

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 (£774), to vacancies unfilled and changes in personnel in the Secretary's Office (£1,615), and in the Accountant's Branch (£2,440), and to anticipated expenditure not materializing (£220).

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 (£1,970), to economies following the enforcement of the general policy of retrenchment (£4,050), and to anticipated expenditure not materializing (£2,636).

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 (£5,400), and to general economies in administration (£10,274).

A.4.—The excess was due to the decrease in the amount chargeable against Telephone Capital for construction work, for which provision had been made, on account of urgent repairs of malicious damages (£495), and to unanticipated expenditure for statutory payments to Factory workers for Bank Holidays (£245), offset by the saving due to a lower cost of living Bonus figure operating during portion of the financial year than that estimated for (£270).

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. | £ 4,300 | £ s. d. 4,244 1 4 | £ s. d. 55 18 8 | | £ s. d. — | |

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A casual variation.

SUBHEAD B.

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | | | |
|----------------------------|------------|----------------------|----------------------------------|--|--------------------|--|
| | | | Less than Granted. | | More than Granted. | |
| Travelling Expenses | £ 8,880 | £ s. d. 8,539 5 5 | £ s. d. 340 14 7 | | £ 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, sick leave, and pressure at Headquarters (£590); to the expenditure on audit work and miscellaneous travelling in the Accountant's Branch being less than anticipated (£90); offset by the expenditure on travelling work by officers attached to provincial offices (£250), and in the Stores Branch (£90) being greater than anticipated.

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 ... | 990 | 1,224 12 3 | — | 234 12 3 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The excess was due to the subscription to the International Postal Union being more than anticipated (£320), owing mainly to the extraordinary expenditure of the International Bureau, Berne, in connection with the preliminary work carried out in preparation for the International Congress held in Cairo in February, 1934 (Department of Finance letter S. 75/10/28 of the 23rd November, 1934, refers). Expenditure in respect of travelling and subsistence was also slightly exceeded (£10), but an offset results from the subscription to the International Telegraph Union being less than anticipated (£95).

SUBHEAD C.

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|--------------------------------|--------|--------------|----------------------------------|--------------------|
| | | | Less than Granted. | More than Granted. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| Rent, Office Fittings, &c. ... | 22,510 | 22,667 1 0 | — | 157 1 0 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The excess was mainly due to the expenditure on electricity being greater than anticipated, and to rates on newly-acquired Post Office premises in Dublin.

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) ... | 2,010 | 44 6 0 | 1,965 14 0 | — |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The saving was mainly due to anticipated expenditure (£2,000) in respect of the purchase of certain sites not having materialized; offset by Surveyors' charges, etc., being more than anticipated (£34).

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 £166,020 Parcel Mails 71,500 | 237,520 | 238,042 7 5 | — | 522 7 5 |
| E.2.—Conveyance of Mails by Road ... | 43,100 | 42,276 17 2 | 823 2 10 | — |
| E.3.—Packet Services at Home | 755 | 715 1 4 | 39 18 8 | — |
| E.4.—Packet Services—British, Foreign, and Colonial ... | 26,500 | 26,252 2 8 | 247 17 4 | — |
| E.5.—Conveyance of Mails by Air (Foreign and Colonial) ... | 2,600 | 2,947 17 7 | — | 347 17 7 |
| TOTAL ... | 310,475 | 310,234 6 2 | 1,110 18 10 | 870 5 0 |
| Surplus ... | | | £240 13 10 | |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

E.1.—The excess was due to an unanticipated increase in the subsidy paid to the Sligo, Leitrim and Northern Counties Railway Company for portion of the financial year and to an increased payment to the Railway Companies for the conveyance of parcels consequent upon increased traffic.

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

E.3.—The saving was due to a reduction in the 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 the incidence of payment, whereby five quarterly accounts fell due for payment to the British Administration during the financial year.

SUBHEAD F.

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|--|----------|--------------------|----------------------------------|--------------------|
| | | | Less than Granted. | More than Granted. |
| Railway Companies, &c., for services in connection with Telegrams | £ 130 | £ s. d. 85 13 8 | £ s. d. 44 6 4 | £ s. d. — |

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The saving was due to the general decline in telegraph traffic transacted by Railway Companies.

SUBHEAD G.—STORES OTHER THAN ENGINEERING MATERIALS.

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|----------------------------------|-------------|------------------------|----------------------------------|--------------------|
| | | | Less than Granted. | More than Granted. |
| G.1.—Stores | £ 26,310 | £ s. d. 23,647 4 10 | £ s. d. 2,662 15 2 | £ s. d. — |
| G.2.—Uniform Clothing ... | 11,515 | 7,353 19 9 | 4,161 0 3 | — |
| G.3.—Manufacture of Stamps, etc. | 3,325 | 3,355 16 8 | — | 30 16 8 |
| TOTAL ...£ | 41,150 | 34,357 1 3 | 6,823 15 5 | 30 16 8 |

Surplus £6,792 18 9

The sale value of all materials of Postcards, Wrappers, Envelopes and Telegraph Books issued to Postmasters in the year was £2,717.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- G.1.—The saving was mainly due to delay in deliveries by contractors (£1,135), to an unanticipated reduction in the price of mail bags (£325), to the cancellation of a contract for the supply of cycles as the contractors were unable to supply a suitable article (£475), to the extended service of motor-cycle parts resulting in a reduction in purchases (£500), to an anticipated rise in the price of petrol not having materialized (£900), to abnormal issues from stock of material to other Government Departments (£700), and to the Saorstát proportion of the cost of mail bags used on Cross-Channel services being less than anticipated (£275); offset by larger purchases than anticipated of brushes, soap, and miscellaneous textiles, to meet the requirements of other Government Departments, for which credits had not come to hand in the financial year (£1,585), and to increased expenditure on miscellaneous items (£65).
- G.2.—The saving was mainly due to credits accruing from other Government Departments in the present financial year, which should normally have fallen into the Vote for the financial year 1933-34 (£4,050), and to abnormal issues from stock of material to other Government Departments (£100).
- G.3.—The excess was due to the unanticipated purchase of high value stamps from the British Post Office (£65), to the necessity of providing additional supplies of watermarked paper to meet demands for increased issues of Postal Orders in connection with the Unemployment Insurance Act (£335), and to the expenditure on watermarked paper for the manufacture of stamps being greater than anticipated (£40), offset by a saving due to the price of shapes for registered envelopes supplied for sale being less than anticipated (£410).

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

- (a) Under authority of the Secretary £270 16s. 9d. (441 cases). (314 cases of surpluses totalled £245 18s. 10d.).
- (b) Under authority of the Controller of Stores £16 6s. 6d. (218 cases). (177 cases of surpluses totalled £14 10s. 4d.).

Apart from ordinary stocktaking discrepancies, the losses of Postal Stores from stock amounted to £3 2s. 2d. 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 | 61 8 3 | 38 11 9 | — |
| H.2.—Losses by Default, Accident, etc. | 1,050 | 714 7 10 | 335 12 2 | — |
| H.3.—Incidental Expenses ... | 1,280 | 877 10 8 | 402 9 4 | — |
| TOTAL | £ 2,430 | 1,653 6 9 | 776 13 3 | — |
| Surplus ... | | | £776 13 3 | |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

H.1.—The saving was due to anticipated expenditure in respect of fees to Counsel not having materialized during the financial year.

H.2.—The expenditure under this heading is variable. A classified schedule of losses is appended. The loss to the public is reduced by £7 9s. 11d. on account of unpaid wages, etc., due to dismissed, etc., officers.

The following cases of loss involved no charge on Public Funds :—

A Post Office Assistant (male) employed in Dublin stole a registered parcel containing bank notes (£1,848), of which the majority were recovered and the balance made good. The offender was prosecuted and dismissed.

A shortage of £5 was reported in a remittance of cash to Celbridge Sub-Office, Dublin. An Assistant has been prohibited from being again employed in the Post Office service. The amount was made good.

An Assistant at Kilfenora Sub-Office, Ennis, misappropriated public funds amounting to £39 9s. 3d. The amount was made good and the offender was prosecuted and dismissed, the Sub-Postmaster being allowed to resign.

The Sub-Postmaster at Kilronan Sub-Office, Galway, misappropriated public funds amounting to £53 12s. 7½d. The amount was made good and the offender was prosecuted and dismissed.

The Sub-Postmaster of Newmills Sub-Office, Letterkenny, misappropriated public funds amounting to £17 10s. 0d. The amount was made good, and the offender was prosecuted and dismissed.

Cash shortages of £3 14s. 9d. and £15 3s. 7d. were discovered in the accounts of the Sub-Postmaster of Castlefin Sub-Office, Lifford. An Assistant has been prohibited from being again employed in the Post Office service. The amounts were made good.

An Assistant at Barnaderg Sub-Office, Tuam, fraudulently negotiated Old Age Pension Orders amounting to £1. The offender absconded and has been prohibited from being again employed in the Post Office service. The amount was made good.

A cash shortage of £14 5s. 8d. was discovered in the accounts of the Sub-Postmaster of Arthurstown Sub-Office, Waterford. An Assistant has been prohibited from being again employed in the Post Office service. The amount was made good.

A cash shortage of £4 1s. 9d. was discovered in the accounts of the Sub-Postmaster of Cappagh Sub-Office, Waterford. The Sub-Postmaster was relieved of office. The amount was made good.

Cash shortages of £10 10s. 11½d. and £8 11s. 0½d. were discovered in the accounts of the Sub-Postmaster of Mooncoin Sub-Office, Waterford. He was dismissed. The amounts were made good.

The Sub-Postmaster at Kilmore Sub-Office, Wexford, misappropriated public funds amounting to £100 9s. 2½d. The amount was made good, and the offender was prosecuted and dismissed.

A Postman at Port Laoighise was detected in delaying and interfering with registered letters and in the forging of receipts for their delivery. No loss to public funds was involved. The offender absconded, and was subsequently arrested, prosecuted and dismissed.

H.3.—The saving was due to the compensation paid in respect of accidents to persons and property (£290), to the expenditure on window cleaning (£40), sputum examinations (£20), and miscellaneous incidental expenses (£52) being less than anticipated.

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

| | | | | £ | s. | d. |
|--------------------------|---|-----|--|-----|-----|----------|
| Deficiency in Accounts.— | Due to burglary at Ballinalee Sub-Office, Longford, of cash (8s. 9d.) and unissued Postal Orders. Postal Orders value £41 5s. 0d., including poundage, cashed by the offender. Amount of £29 15s. 2d. recovered and the balance (£11 18s. 7d.) charged to the Default Subhead. (Department of Finance letter S. 41/15/34 of 3rd December, 1934) | ... | ... | 11 | 18 | 7 |
| " | " | " | Due to burglary at Claddaghduff Sub-Office, Galway, on 16th March, 1934. (Department of Finance letter, S. 37/1/34 of 7th September, 1934) | ... | ... | 31 12 8 |
| " | " | " | Due to burglary at Rahan Sub-Office, Tullamore, on 3rd–4th May, 1934. (Department of Finance letter S. 37/2/34 of 31st October, 1934) | ... | ... | 35 19 6½ |
| " | " | " | Due to armed raid at Lyracrompane Sub-Office, Tralee, on 16th November, 1934 | 12 | 0 | 0 |
| " | " | " | Due to armed raid at Hill of Down Sub-Office Mullingar, on 21st March, 1934 | 19 | 17 | 2 |
| " | " | " | Due to theft of £21 16s. 6d. by a Postman at Cavan on 15th February, 1934, of which £16 15s. 3½d. was recovered. The offender was prosecuted and dismissed. The loss to public funds was reduced by an amount of £2 0s. 11d. in respect of balance of wages withheld from the offender | 5 | 1 | 2½ |
| " | " | " | Due to shortage of £10 in a remittance letter from Killarney to Waterville Sub-Office | 10 | 0 | 0 |
| " | " | " | Due to loss of a remittance letter containing postage stamps in transit between Waterford and South Lodge on 31st August, 1934 | 17 | 6 | |
| " | " | " | Due to theft of a registered letter (£2 10s. 0d.) by a Postman at Castlemaine Sub-Office, Killarney, and embezzlement of other monies (£5 9s. 9d.) entrusted to him by members of the Public. The loss to public funds was reduced by an amount of £1 6s. 5d. in respect of the balance of wages withheld from the offender who was prosecuted and dismissed | 2 | 10 | 0 |
| " | " | " | Due to two counter shortages by a Post Office Assistant at Galway, amounting to £7 9s. 1½d., of which £2 15s. 7½d. was subsequently made good. The loss to public funds was further reduced by 17s. 1d. in respect of the balance of wages withheld from the offender, who was dismissed | 4 | 13 | 6 |

| | £ | s. | d. |
|---|----|----|----|
| Postage Stamps presented to National Museum, His Majesty the King, the Director-General Indian Postal Services, and the International Bureau, Berne. (Department of Finance letter S. 41/1/24 of 4th June, 1924) | 12 | 4 | 7 |

Miscellaneous losses not exceeding £20 and not involving suspicion of fraud or culpable negligence of Post Office Servants :—

| | £ | s. | d. |
|---|-----|----|-----|
| Counter losses | 155 | 10 | 11½ |
| Money Orders | | 7 | 6 |
| Postal Orders | | 2 | 6 |
| Irrecoverable amounts of Customs Charges uncollected | 3 | 11 | 7 |
| Miscellaneous | 1 | 10 | 10½ |
| | 161 | 3 | 5 |

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

| | £ | s. | d. |
|--|------|----|----|
| <i>Loss</i> :—Registered and Insured Parcels ... | 8 | 6 | 9 |
| Unregistered and Uninsured Parcels ... | 260 | 1 | 8 |
| Total (Parcels) | 268 | 8 | 5 |
| Registered and Insured Letters ... | 57 | 15 | 2 |
| Total (Loss) | 326 | 3 | 7 |
| <i>Damage</i> :—Registered and Insured Parcels ... | 7 | 0 | 3 |
| Unregistered and Uninsured Parcels ... | 72 | 7 | 4 |
| Total (Parcels) | 79 | 7 | 7 |
| Registered and Insured Letters ... | 18 | 6 | |
| Total (Damage) | 80 | 6 | 1 |
| TOTAL LOSS AND DAMAGE | 406 | 9 | 8 |
| TOTAL | £714 | 7 | 10 |

The total number of Money Orders and Postal Orders issued during the year was over 6,124,000, amounting to a total sum of £5,987,656. The total number of parcels dealt with was about 5,171,500. The total cash, etc., remittances dealt with by Postmasters, etc., during the year was £18,302,160.

SUBHEAD I.—ENGINEERING ESTABLISHMENT.

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | | | |
|--|---------|--------------|----------------------------------|--|--------------------|--|
| | | | Less than Granted. | | More than Granted. | |
| | £ | £ s. d. | £ s. d. | | £ s. d. | |
| I.1.—Salaries, Wages, and Allowances ... | 112,616 | 111,620 18 5 | 995 1 7 | | — | |
| I.2.—Travelling Expenses ... | 11,289 | 11,413 18 3 | — | | 124 18 3 | |
| TOTAL ...£ | 123,905 | 123,034 16 8 | 995 1 7 | | 124 18 3 | |
| Surplus ... | | | £870 3 4 | | | |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

I.1.—The saving was due to a lower cost of living Bonus figure operating during portion of the financial year than that estimated for.

I.2.—The excess was due to the decrease in the amount chargeable to Telephone Capital Account, owing to the restriction of Construction work.

SUBHEAD K.

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | | | |
|---------------------------|--------|--------------|----------------------------------|-------|--------------------|-------|
| | | | Less than Granted. | | More than Granted. | |
| | £ | £ s. d. | £ | s. d. | £ | s. d. |
| Engineering Materials ... | 19,540 | 16,138 7 8 | 3,401 | 12 4 | — | — |

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The saving was mainly due to the postponement of certain works, provision for which was made, but which could not be performed during the financial year owing to essential repair work consequent upon malicious damage to Departmental Plant, etc.

STATEMENT SHOWING LOSSES OF ENGINEERING STORES WRITTEN OFF CHARGE, 1934-35.

| | £ | s. | d. |
|--|-------------|-----------|----------|
| Flame-proof wire damaged in stock by moths and rendered un-serviceable. (Department of Finance letter S. 41/14/33 of 16th October, 1934, refers) ... | 222 | 3 | 5 |
| Losses of Stores written off under authority of the Secretary, Engineer-in-Chief, and Controller of Stores (21 cases) ... | 7 | 6 | 10 |
| TOTAL ... | £229 | 10 | 3 |

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

(a) Under authority of the Secretary, £613 17s. 10d. (738 cases). (606 cases of surpluses totalled £555 12s. 11d.).

(b) Under authority of the Engineer-in-Chief and the Controller of Stores, £22 9s. 9d. (282 cases). (285 cases of surpluses totalled £22 1s. 4d.)

Stores valued at £191 17s. 6d. were used during the financial year in the repair of plant consequent upon malicious damages.

The total value of stores handled during the year was £120,650.

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 | 4,720 0 6 | 279 | 19 6 | — | — |
| L.2.—Wayleaves ... | 220 | 163 5 10 | 56 | 14 2 | — | — |
| L.3.—Contract Work ... | 8,321 | 2,817 11 11 | 5,503 | 8 1 | — | — |
| L.4.—Rent, Rates on Wires, &c. ... | 4,660 | 4,601 6 6 | 58 | 13 6 | — | — |
| L.5.—Incidental Expenses ... | 184 | 220 8 3 | — | — | 36 | 8 3 |
| TOTAL ... | £ 18,385 | 12,522 13 0 | 5,898 | 15 3 | 36 | 8 3 |

Surplus ... £5,862 7 0

Repayment Services.

Expenditure in the year. £

Total outstanding. £

Works executed for Railway Companies and others ...

2,668

1,330

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 nine claims for Repayment Services amounting to £38 19s. 11d. were abandoned under the Secretary's authority.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

L.1.—A casual variation. This item provides for the Saorstát share of the cost of repairs to Anglo-Irish submarine cables, the precise extent of which cannot be accurately foreseen.

L.2.—The saving was due to the cessation of certain wayleaves, for which rentals were paid in previous years.

L.3.—The saving was due to the postponement, owing to urgent repairs, of construction work for which provision had been made.

L.4.—A casual variation.

L.5.—The excess was due to payments in respect of accidental damage being greater than were anticipated. Expenditure under this Subhead cannot be accurately foreseen.

SUBHEAD M.—TELEPHONE CAPITAL REPAYMENTS.

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|--|--------|--------------|----------------------------------|--------------------|
| | | | Less than Granted. | More than Granted. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| M.—Annuities in respect of debt created under the Telephone Capital Acts, 1924 to 1931 ... | 95,127 | 95,126 17 4 | 2 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 ... | 69,700 | 62,255 6 2 | 7,444 13 10 | — |
| N.2.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ... | 71,000 | 68,953 2 10 | 2,046 17 2 | — |
| N.3.—Agency Payments in respect of compensation allowances ... | 100 | — | 100 0 0 | — |
| TOTAL ...£ | 140,800 | 131,208 9 0 | 9,591 11 0 | — |
| Surplus ... | | | £9,591 11 0 | |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

N.1.—The expenditure under this Subhead is necessarily variable and is estimated as closely as possible. The saving was due to the incidence of encashment whereby all the payments due on the 31st March, 1935 (Sunday) fell into the financial year 1935-36 (£1,320); to Recurrent Charges (£1,825), Additional Allowances (£1,550), Death Gratuities (£1,330) and Marriage Gratuities (£1,420), being less than anticipated, and to a lower cost of living Bonus figure operating during portion of the financial year than that estimated for (£300); offset by payments under the Workmen's Compensation Acts being greater than was anticipated (£300).

N.2.—The saving was due to the incidence of encashment whereby all the payments due on the 31st March, 1935 (Sunday) fell into the financial year 1935-36 (£1,600), and to a lower cost of living Bonus figure operating during portion of the financial year than that estimated for (£445).

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 | 10,922 | 11,286 16 9 | — | 364 16 9 |
| O.2.—Travelling Expenses ... | 40 | 34 9 4 | 5 10 8 | — |
| O.3.—Buildings, Furniture, Light, Heating, etc. ... | 1,135 | 674 19 0 | 460 1 0 | — |
| O.4.—Stationery, etc. ... | 1,595 | 1,429 9 1 | 165 10 11 | — |
| O.5.—Law Charges ... | 10 | — | 10 0 0 | — |
| O.6.—Losses by Default, Accident, etc. | 100 | 115 15 0 | — | 15 15 0 |
| O.7.—Incidental Expenses ... | 10 | 8 16 4 | 1 3 8 | — |
| O.8.—Rates, etc. ... | 230 | 230 6 4 | — | 6 4 |
| TOTAL ... | £ 14,042 | 13,780 11 10 | 642 6 3 | 380 18 1 |
| Surplus ... | | | £261 8 2 | |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

O.1.—The excess was due to increases in establishment and changes in personnel (£440), offset by a lower cost of living Bonus figure operating during portion of the financial year than that estimated for (£75).

O.2.—A casual variation.

O.3.—The saving was mainly due 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); offset by an unanticipated expenditure on the purchase of steel desks (£340), (Department of Finance letters S. 41/38/32 of the 10th July, 1933, and 6th April, 1934, refer), and to the cost of maintenance, furniture, and fuel being greater than anticipated (£135).

O.4.—The saving was mainly due to provision having been made for the purchase of "Signal" cards, the expenditure for which did not materialize during the financial year (£150).

O.5.—The expenditure anticipated did not materialize.

O.6.—This is a variable item and the anticipated expenditure was slightly exceeded. A classified schedule of Losses is appended.

O.7.—A casual variation.

LOSSES BY DEFAULT—SAVINGS BANK.

| Particulars. | Amount. |
|---|----------|
| | £ s. d. |
| Losses not exceeding £1, due to fraudulent withdrawals on demand from Savings Bank accounts Nos. 568431 and 500695 by persons not in Post Office employment, and not involving suspicion of fraud or culpable negligence on the part of Post Office servants | |
| 2 cases | 1 0 0 |
| Fraudulent manipulation of various Savings Bank accounts at Midleton Street Sub-Office, Cobh. The Sub-postmistress was prosecuted and dismissed (Department of Finance letter S. 41/18/34 of 6th March, 1935, refers). | |
| 1 case | 114 15 0 |
| TOTAL | 115 15 0 |

The total number of Savings Bank deposits and withdrawals during the year was 814,933, and the total amount involved was approximately £3,161,250.

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

Three fraudulent withdrawals of £1 each from Savings Bank Account 531467 not involving suspicion of fraud or culpable negligence on the part of Post Office Servants. The person responsible was prosecuted and the amount was made good.

The Sub-Postmaster of Fербane Sub-Office, Athlone, embezzled sums amounting to £126 tendered for deposit. The defaulter was prosecuted and dismissed, and the amount was made good.

An Assistant at Bennettsbridge Sub-Office, Kilkenny, fraudulently manipulated various Savings Bank Accounts. The total amount involved was £285 10s. 0d. The defaulter was prosecuted and dismissed and the amount was made good.

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 ... | 49,583 | 48,233 8 6 | 1,349 11 6 | — |

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The saving was due to the amounts withheld being less than was anticipated.

SUBHEAD Q.—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 | 79,301 | 79,103 0 2 | 197 19 10 | — |

| NATURE OF RECEIPT. | Estimated. | Realized. |
|--|------------|------------|
| | £ | £ s. d. |
| Q.1.—Receipts for Agency Services performed on behalf of other Administrations | 21,400 | 18,431 2 3 |
| Q.2.—Void Money Orders | 650 | 719 8 11 |
| Q.3.—Void Postal Orders | 2,000 | 2,050 13 6 |
| Q.4.—Works for Railway Companies and others | 1,500 | 1,756 5 5 |
| Q.5.—Sale of Engineering Stores | 4,300 | 2,371 0 9 |
| Q.6.—Receipts from Savings Bank Funds | 23,612 | 24,439 5 0 |
| Q.7.—Sale of Sites | — | — |
| Q.8.—Rent of Post Office Premises sublet, including the premises occupied by the Post Office Savings Bank in the General Post Office, Dublin | 6,130 | 7,019 4 5 |
| Q.9.—Receipts from British Administration for Excess Parcels Traffic | 9,500 | 9,390 0 0 |
| Q.10.—Receipts from British Administration for Staffing of Wireless Stations | 5,800 | 5,716 2 8 |
| Q.11.—Repayment of sums advanced to officers under Subhead G.1. | 25 | 10 8 0 |
| Q.12.—Miscellaneous Receipts | 4,374 | 7,199 9 3 |
| Q.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 | 10 | — |
| TOTAL | 79,301 | 79,103 0 2 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN ESTIMATES AND RECEIPTS.

Q.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.

Q.2. and Q.3.—Casual variations.

Q.4.—The increase was due to a greater volume of repayment work than was anticipated.

Q.5.—This is a fluctuating item. The deficit was due to the sale of scrap stores being considerably less than was anticipated.

Q.6.—The variation was due to the expenditure under Subheads other than Subhead O. being greater than was anticipated on account of the increase in the number of Savings Bank transactions (£1,088) offset by a decrease in expenditure under Subhead O. (£261).

Q.8.—The excess was due to the receipt of a fine not estimated for in respect of premises sublet in the General Post Office building (£600) and to the amount received in respect of rent being greater than was anticipated (£289).

Q.9.—The deficit was due to the excess number of parcels received from Great Britain and Northern Ireland being less than anticipated.

Q.10.—The deficit was due to a lower cost of living Bonus figure operating during portion of the financial year than that estimated for (£50) and to casual variation (£34).

Q.11.—The advances for purchases of motor equipment were less than anticipated, and repayments were correspondingly reduced.

Q.12.—The receipts under this heading which are difficult to foresee include the following items:—

| | £ | s. | d. |
|---|-------|----|----|
| (a) Sale of Non-Engineering Stores | 4,158 | 19 | 7 |
| (b) Value found loose, cash in undelivered packets, proceeds from sale of perishable parcels and undisposible property ... | 98 | 16 | 1 |
| (c) Receipts in respect of damage to property; fines, prosecution costs, etc. | 174 | 12 | 5 |
| (d) Receipts for examination fees, repurchase of stamps, etc. ... | 378 | 0 | 2 |
| (e) Receipts for services rendered in respect of Meteorological Services, engineering work, etc., for Broadcasting Service, heating of Post Office premises sublet, etc. | 742 | 8 | 9 |
| (f) Profits on Exchange—Money Order Services | 925 | 0 | 0 |
| (g) Receipts in respect of special leave at cost of substitution, overpayments of wages, etc. | 368 | 2 | 9 |
| (h) Receipts in respect of services of Officers loaned to the Post Office Workers Union (Department of Finance letters E. 103/9/32 of 24th December, 1932, 22nd September, 1933, and 17th July, 1935, refer) | 211 | 14 | 0 |
| (i) Advertisement receipts, transport of waste paper, etc. ... | 125 | 0 | 0 |
| (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) | 4 | 10 | 0 |
| (k) Other miscellaneous receipts | 12 | 5 | 6 |

The excess was mainly due to the receipts in respect of the various services being greater than was anticipated, the principal variations being as follow:—

Sale of Stores (£1,750); indirect charges in respect of work performed for Wireless Broadcasting, etc., (£420); profits on foreign Exchange (£425); commissions on re-purchase of postage stamps, etc. (£150).

EXTRA REMUNERATION (exceeding £30).

For acting as Private Secretary to the Minister a Clerical Officer (£60-£200) in the Secretary's Office received a temporary and non-pensionable allowance of £50 per annum, plus Bonus.

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

The Chief Medical Officer received a gratuity of £100, inclusive, from Vote 13 in respect of additional services rendered to the Civil Service Commission.

Seventy-two Clerical Officers received extra remuneration varying between £31 3s. 10d. and £90 3s. 5d. in respect of extra attendance on week-days.

One Chief Superintendent, one Superintendent, four Assistant Superintendents, three Overseers, forty-two Post Office Assistants, Grade A, eighty-two Post Office Assistants, Grade B, one Postman, Grade A, one Postman, Grade B, five Doorkeepers, eleven skilled Workmen, and one Packer and Porter received extra remuneration varying between £30 0s. 1d. and £156 18s. 0d. 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 £4,817 for salaries, etc., of staff lent to other Departments.

2. The following claims in respect of damage to Departmental vehicles were abandoned :—

(a) as irrecoverable :—

| | £ | s. | d. |
|--|-------|----|----|
| Motor Van | 9 | 6 | 7 |
| Motor Van | 6 | 11 | 10 |
| Various (five cases, each under £2) | 4 | 12 | 1 |
| | <hr/> | | |
| | £20 | 10 | 6 |

(b) on a mutual forbearance basis :—

| | | | |
|---|-------|---|----|
| Motor Cycle Combination (Department of Finance letter S. 41/2/27 of 21adh Samhain, 1934, refers) | 37 | 1 | 6 |
| Motor Cycle (Department of Finance letter S. 41/2/27 of 14adh Mí na Nodlag, 1934, refers) | 5 | 8 | 5 |
| Bicycle (Department of Finance letter S. 41/2/27 of 28adh Feabhra, 1935, refers) | 15 | 0 | |
| | <hr/> | | |
| | £43 | 4 | 11 |

(c) on a halving basis :—

| | | | |
|---|-------|----|---|
| Bicycle (Department of Finance letter S. 41/2/27 of 26adh Abrán, 1934, refers) | 15 | 10 | |
| Motor Van (Department of Finance letter S. 41/2/27 of 6adh Mean Fomhair, 1934, refers) | 7 | 5 | 3 |
| | <hr/> | | |
| | £8 | 1 | 1 |

P. S. O'HEGARTY,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
DUBLIN, 1st November, 1935.

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, 1935.

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. | |
| £ | £ | £ | | £ | £ | £ | |
| 2,633 | * | 7,472 | Construction | 429 (<i>Cr.</i>) | * | 2,248 | |
| 11,606 | 24,001 | 1,330 | Renewals and Rearrangements of Plant | 9,424 | 30,945 | 715 | |
| 34,847 | 74,994 | 5,329 * | Maintenance | 33,196 | 76,879 | 5,189 | |
| 994 | 9,973 | 196 | Repair of Stores in Post Office Factory | 724 | 9,666 | 153 | |
| £173,375 | | | | £168,710 | | | |

* 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, 1935.

| | Estimate. £ | | Expenditure. £ |
|---|----------------|---|-------------------|
| Construction (Telegraphs) :— | | Construction (Telegraphs) :— | |
| Shore Wireless Stations | 65 | Shore Wireless Stations | ... |
| Sundry Works (including fast Telegraph Apparatus) | 2,568 | Sundry Works (including fast Telegraph Apparatus) | 429 (Cr.) |
| TOTAL COST OF TELEGRAPH CONSTRUCTION :— | | TOTAL COST OF TELEGRAPH CONSTRUCTION :— | |
| Cash | £1,646 | Cash | £ 48 (Cr.) |
| Materials | 987 | Materials | 381 (Cr.) |
| | 2,633 | | 429 (Cr.) (a) |
| Construction (Common Services) :— | | Construction (Common Services) :— | |
| Electric Light, Electric Power, Heating— | | Electric Light, Electric Power, Heating— | |
| New Works :— | | New Works :— | |
| Cash | £7,004 | Cash | £1,955 |
| Materials | 468 | Materials | 293 |
| | 7,472 | | 2,248 |
| TOTAL COST OF COMMON SERVICES CONSTRUCTION | ... | TOTAL COST OF COMMON SERVICES CONSTRUCTION | £2,248 (b) |

(a) The saving was due to the postponement owing to urgent repairs consequent upon malicious damages to plant of certain construction work for which provision had been made.

(b) The saving was due to the postponement of Electric Light, Power, and Heating Works for which provision had been made.

APPENDIX No. 1A.

ABSTRACT OF ENGINEERING EXPENDITURE, YEAR ENDED 31ST MARCH, 1935—continued.

| Estimate. | | | | Expenditure. | | | |
|----------------------|------------------|---------------------------|---------|----------------------|------------------|---------------------------|---|
| LINES AND APPARATUS. | | ELECTRIC LIGHT AND POWER. | | LINES AND APPARATUS. | | ELECTRIC LIGHT AND POWER. | |
| Telephone Services. | Common Services. | Common Services. | | Telephone Services. | Common Services. | Common Services. | |
| £ | £ | £ | £ | £ | £ | £ | £ |
| 9,144 | 19,651 | 820 | £29,615 | 7,463 | 24,286 | 594 | |
| 2,362 | 3,480 | 480 | 6,322 | 1,320 | 3,363 | 67 | |
| | | | | | | | |
| £11,506 | 23,131 | 1,300 | | 8,783 | 27,659 | 661 | |
| 100 | 870 | 30 | | 641 | 3,286 | 54 | |
| | | | | | | | |
| £11,606 | 24,001 | 1,330 | | 9,424 | 30,945 | 715 | |
| | | | | | | | |
| 28,943 | 69,337 | 4,428 | | 28,118 | 70,726 | 4,333 | |
| 1,712 | 4,629 | 901 | | 2,041 | 5,384 | 856 | |
| 22 | 198 | — | | 16 | 147 | — | |
| 4,170 | 830 | — | | 3,021 | 622 | — | |
| | | | | | | | |
| £34,847 | 74,994 | 5,329 | | 33,196 | 76,879 | 5,189 | |
| | | | | | | | |
| 994 | 9,973 | 196 | | 644 | 8,297 | 140 | |
| | | | | 80 | 1,369 | 13 | |
| £994 | 9,973 | 196 | | 724 | 9,666 | 153 | |

(a) RENEWALS AND REARRANGEMENTS, ETC.—The total expenditure on Renewals, etc., was approximately £4,000 in excess of the estimate owing to the value of stores written off being greater than anticipated (£3,000) and to an unforeseen excess in the amount of damage by wirecutting, etc. (£1,000).

(b) MAINTENANCE.—The total expenditure on Maintenance was £115,264 compared with the estimate of £115,170.

APPENDIX No. II.

STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES, YEAR ENDED 31ST MARCH, 1935.

| RECEIPTS. | | £ | £ |
|---|--|--------------|----------|
| Value of Stores in hand, 1st April, 1934 :— | | | |
| Stock at Rate Book Prices on 31st March, 1934 | | ... 111,916* | 34,349 |
| Stores in transit on 31st March, 1934 | | ... 525 | 933 |
| | | — | 112,441 |
| Engineering Materials Purchased | | ... 33,790 | 2,624 |
| Add Stores taken into Stock in 1934-35, but not paid for on 31st March, 1935 | | ... 1,341 | 6,398 |
| | | 35,131 | 44,304 |
| Deduct Stores taken into Stock prior to 1st April, 1934, and paid for in 1934-35 | | ... 1,783 | 381 |
| | | — | 105,923† |
| Manufactured Articles received from the Factory at cost | | ... 4,832 | 106,304 |
| Profit on Rate Book Prices | | ... 46 | 59 |
| | | — | £150,667 |
| ISSUES. | | | £ |
| Works and Maintenance | | ... 34,349 | 34,349 |
| Repayment Services | | ... 933 | 933 |
| Sales | | ... 2,624 | 2,624 |
| Factory for use in Manufacture, Plant, etc. | | ... 6,398 | 6,398 |
| Value of Stores in transit on 31st March, 1935 | | ... 381 | 381 |
| Value of Stores in hand on 31st March, 1935 | | ... 105,923† | 106,304 |
| (Including stores awaiting repair or condemnation £26,182; for sale, £2,213; held for storm emergency purposes, and poles and scantlings seasoning for creosoting, £1,598). | | | |
| Stocktaking adjustment | | ... 59 | 59 |
| | | — | £150,667 |

* Includes Stores valued £35,000 charged to Suspense Head of the Telephone Capital Account.

† Includes Stores valued £34,000 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 1934-35.

| 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) | ... | 41,619 | 3 4 |
| GRATUITIES AND OTHER NON-RECURRENT CHARGES. | | | |
| A.—Statutory. | | | |
| Additional Allowances granted under the Superannuation Act, 1909 (Sections 1 (2) and 3 (1)) | ... | 12,218 | 2 9 |
| Death Gratuities under the Superannuation Act of 1909 (Section 2 (1)), and the Act of 1914 (Section 2), and Supplementary Death Gratuities granted under the Act of 1909 (Section 2 (2)) | ... | 3,545 | 17 8 |
| Gratuities granted to Established Officers under the Superannuation Act of 1859 (Section 6) | ... | 285 | 15 8 |
| Gratuities granted to Unestablished Officers under the Superannuation Act of 1887 (Section 4) | ... | 464 | 15 0 |
| 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 | ... | 1,366 | 7 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 had been partly Allowance paid | ... | 198 | 5 5 |
| 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, 1919 and 1934 | ... | 2,556 | 19 4 |
| Grants under the Injuries in War (Compensation) Act, 1915 | ... | Nil | |
| | | £62,255 | 6 2 |
| Subhead N.2. | | | |
| | | £ | s. d. |
| Compensation Allowances and Gratuities under Article 10 of the Treaty of 6th December, 1921 | ... | 68,953 | 2 10 |
| Subhead N.3. | | | |
| | | £ | s. d. |
| Agency Payments made in respect of Compensation Allowances | ... | Nil | |
| TOTAL | ... | £131,208 | 9 0 |

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, 1935. | Total for the previously expired Period. | Total to 31st March, 1935. | Payments in the Year ended 31st March, 1935. | | Total for the previously expired Period. | Total to 31st March, 1935. |
|--|--|--|----------------------------------|--|---------------|--|----------------------------------|
| | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. |
| To Balance on 31st March, 1934 | — | 1,830 2 2 | — | 1,830 2 2 | — | — | — |
| " Stores held under Sus- pense Head now allocated | 1,000 0 0 | — | — | 51,060 8 9 | 1,798,688 2 2 | 1,849,748 10 11 | |
| " Advances from the Ex- chequer | 50,000 0 0 | 1,831,858 0 0 | 1,881,858 0 0 | — | 35,000 0 0 | 34,000 0 0 | |
| " Balance on 31st March, 1935 | 1,890 10 11 | — | 1,890 10 11 | — | — | — | |
| TOTAL ...£ | 52,890 10 11 | 1,833,688 2 2 | 1,883,748 10 11 | 52,890 10 11 | 1,833,688 2 2 | 1,883,748 10 11 | |

DEPARTMENT OF POSTS AND TELEGRAPHS, DUBLIN,
1st November, 1935.

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, 1935, compared with the Sum Granted, for the Salaries and other Expenses in connection with WIRELESS BROADCASTING (No. 45 of 1926).

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|--|---------------|-------------------|----------------------------------|--------------------|
| | | | Less than Granted. | More than Granted. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| A.—Salaries, Wages, Allowances, etc. ... | 14,131 | 13,226 1 9 | 904 18 3 | — |
| B.—Cost of Daily Programmes | 15,500 | 14,719 19 0 | 780 1 0 | — |
| C.—Travelling Expenses ... | 200 | 109 6 2 | 90 13 10 | — |
| D.—Light, Power, etc. ... | 4,360 | 3,591 15 5 | 768 4 7 | — |
| E.—Plant, Equipment, Renewals, Maintenance, etc. ... | 4,080 | 3,669 0 8 | 410 19 4 | — |
| F.—International and other Conferences and Conventions ... | 100 | 124 16 4 | — | 24 16 4 |
| G.—Telegrams and Telephones | 325 | 311 10 6 | 13 9 6 | — |
| H.—Incidental Expenses ... | 100 | 24 18 5 | 75 1 7 | — |
| TOTAL ...£ | 38,796 | 35,777 8 3 | 3,043 8 1 | 24 16 4 |

Surplus to be surrendered ... £3,018 11 9

| | Estimated. | Realized. |
|--|----------------|---------------------|
| Extra Receipts payable to Exchequer:— | £ | £ s. d. |
| Licence Fees ... | 30,000 | 33,422 0 0 |
| Refund of Customs Duties (charged to Vote 1932-33) | — | 422 5 0 |
| Advertisements, etc. ... | 10,000 | 13,228 5 2 |
| | <u>£40,000</u> | <u>£47,072 10 2</u> |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The saving is due mainly to the existence of Staff vacancies (£725), to a lower cost of living Bonus figure operating during portion of the financial year than that estimated for (£35), and to various savings on scales resulting from changes in personnel (£145).

- B.—The saving is due to general economies in programme costs (£884) ; offset by an excess in the rental charges for trunk lines for relays (£104).
- C.—The saving is due to less travelling being found necessary than was anticipated.
- D.—The saving is due to provision having been made for an extension of programme hours, which was not subsequently carried out.
- E.—The saving is due to provision for additional apparatus not being expended (£303) and to expenditure on valves, etc., being less than anticipated (£107).
- F.—The excess is due to the subscription to Union Internationale de Radiodiffusion being greater than anticipated (£9), and to travelling expenses in connection therewith being also greater than anticipated (£15).
- G.—A casual variation.
- H.—Expenditure under this Subhead is variable and cannot be accurately forecast.

P. S. O'HEGARTY,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
1st November, 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.

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, 1935, compared with the Sum Granted, for the cost of the ARMY, and the ARMY RESERVE (including certain Grants-in-Aid) under the Defence Forces (Temporary Provisions) Acts; certain administrative Expenses in connection therewith; 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 ... | 521,582 | 530,169 1 8 | — | | 8,587 | 1 8 |
| A.1.—Military Educational Courses Abroad for Specially Selected Officers | 2,000 | 523 11 7 | 1,476 | 8 5 | — | |
| A.2.—Resignation, Retirement and Discharge Gratuities ... | 4,200 | 3,281 14 7 | 918 | 5 5 | — | |
| A.3.—Expenses of Equitation Teams at Horse Shows | 2,950 | 1,675 6 3 | 1,274 | 13 9 | — | |
| B.—Marriage Allowance ... | 70,719 | 67,928 15 3 | 2,790 | 4 9 | — | |
| C.—Pay of Civilians attached to Units ... | 69,805 | 69,712 0 5 | 92 | 19 7 | — | |
| D.—Pay of Chaplains and Officiating Clergymen | 4,396 | 4,177 3 6 | 218 | 16 6 | — | |
| E.—Pay of Officers of Medical Service, etc. ... | 21,538 | 21,302 9 2 | 235 | 10 10 | — | |
| F.—Medicines and Instruments | 1,649 | 2,311 6 9 | — | | 662 | 6 9 |
| G.—Lodging, Subsistence, and Other Allowances ... | 49,767 | 47,664 7 3 | 2,102 | 12 9 | — | |
| H.—Transport of Troops ... | 17,255 | 15,364 14 2 | 1,890 | 5 10 | — | |
| I.—Conveyance of Stores, etc. | 1,380 | 1,068 5 9 | 311 | 14 3 | — | |
| J.—Mechanical Transport ... | 8,923 | 9,547 19 9 | — | | 624 | 19 9 |
| K.—Provisions and Allowances in lieu ... | 146,268 | 131,771 0 5 | 14,496 | 19 7 | — | |
| L.—Petrol and Oils ... | 8,921 | 8,268 7 11 | 652 | 12 1 | — | |
| M.—Clothing and Equipment | 140,238 | 137,957 3 0 | 2,280 | 17 0 | — | |
| N.—Animals and Forage ... | 7,812 | 8,530 14 8 | — | | 718 | 14 8 |

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | | | |
|---|-------------|----------------|--|------------|--------------------|---------|
| | | | Less than Granted. | | More than Granted. | |
| | £ | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. |
| O.—General Stores ... | 19,887 | 10,607 9 7 | 9,279 10 5 | — | — | — |
| O.1.—Assistance to Civil Aviation ... | 10 | — | 10 0 0 | — | — | — |
| P.—Warlike Stores ... | 104,380 | 67,322 19 2 | 37,057 0 10 | — | — | — |
| Q.—Engineer Stores ... | 4,610 | 2,536 7 0 | 2,073 13 0 | — | — | — |
| R.—Fuel, Light and Water in Kind and Fuel Oils ... | 35,203 | 35,944 6 4 | — | — | 741 6 4 | — |
| S.—Barrack Maintenance and Minor Works ... | 17,430 | 16,166 1 7 | 1,263 18 5 | — | — | — |
| T.—Military Lands ... | 1,793 | 1,643 16 6 | 149 3 6 | — | — | — |
| V.—Barrack Services ... | 19,000 | 14,244 16 8 | 4,755 3 4 | — | — | — |
| W.—Insurance ... | 4,872 | 4,880 5 7 | — | — | 8 5 7 | — |
| X.—Incidental Expenses ... | 9,795 | 5,693 16 11 | 4,101 3 1 | — | — | — |
| X.1.—Telegrams and Telephones ... | 2,925 | 3,656 4 6 | — | — | 731 4 6 | — |
| X.2.—Contributions to Hospitals for Treatment of Wives and Families of Soldiers ... | 545 | 645 9 6 | — | — | 100 9 6 | — |
| Y.—Office of Minister for Defence ... | 55,248 | 53,621 2 1 | 1,626 17 11 | — | — | — |
| Y.1.—Travelling Expenses of Office Inspection Staff | 300 | 467 1 6 | — | — | 167 1 6 | — |
| Y.2.—Army Reserve ... | 131,435 | 103,136 15 8 | 28,298 4 4 | — | — | — |
| Y.3.—Volunteer Force—Enlistment and Training Grants (Grants-in-Aid) | 11,000 | 6,076 12 6 | 4,923 7 6 | — | — | — |
| A.A.—Expenses in connection with the Constitution (Amendment No. 17) Act, 1931 ... | 6,000 | 6,865 14 11 | — | — | 865 14 11 | — |
| Balances Irrecoverable ... | — | 19 4 3 | — | — | 19 4 3 | — |
| GROSS TOTAL ... | 1,503,836 | 1,394,782 6 4 | 122,280 3 1 | 13,226 9 5 | — | — |
| | | | Surplus of Gross Estimate over Expenditure. £109,053 13 8 | | | |
| Deduct :— | | | | | | |
| | | | Surplus of Appropriations in Aid realized. £12,791 13 0 | | | |
| Z.—Appropriations in Aid ... | 27,105 | 39,896 13 0 | | | | |
| NET TOTAL :— | | | Total Surplus to be surrendered. £121,845 6 8 | | | |
| | £ 1,476,731 | 1,354,885 13 4 | | | | |

| | Estimated. | Realized. |
|---|------------|-----------------------|
| | £ | £ s. d. |
| Extra Receipts payable to Exchequer:— | | |
| Conscience Money | — | 3 10 10 |
| Fines by Military Tribunal, etc. | — | 29 8 0 |
| | | <hr/> £32 18 10 <hr/> |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The initial training period for the Volunteer Force was of longer duration than provided for.

A.1.—It was not possible to attend some of the Courses for which provision was made.

A.2.—The Gratuities payable were less than anticipated.

A.3.—Some Foreign Shows provided for were not held.

B.—The average rate of Allowance payable was lower than anticipated.

C.—A normal variation.

D.—The employment of Substitute Chaplains was not necessary to the extent anticipated.

E.—One appointment was vacant during a portion of the year.

F.—Instruments had to be renewed and Dental Requisites provided to a larger extent than anticipated.

G.—Mainly due to the fact that the number of Other Ranks to whom Subsistence Allowance was payable was less than anticipated.

H.—A slight saving was effected on each item of this Subhead.

I.—Stores were not moved by rail to the extent anticipated.

J.—Mainly due to an excess on Capital Expenditure.

K.—Mainly due to a decrease in the cost of the Ration.

L.—Aviation Spirit was not required to the extent anticipated.

M.—A normal variation.

N.—Due to increased cost of Forage Ration.

O.—Stores were not required to the extent anticipated.

P.—Certain stores provided for could not be purchased, and others ordered were not delivered within the financial year.

Q.—Technical and Instructional stores, etc., were not required to the extent anticipated.

R.—A slight variation.

S.—Mainly due to the saving on Painting Contracts.

- T.—There was a reduction in Rents and no claims fell to be paid in respect of compensation.
- V.—Purchases of furniture, etc., were not made to the extent provided for, and the cost of the Public Laundry was less than anticipated.
- W.—It is difficult to forecast the cost of Insurance of Other Ranks with any degree of accuracy.
- X.—Claims did not fall for payment during the year, to the extent anticipated. The expenditure under this Subhead cannot be accurately foreseen.
- X.1.—Excess due to certain claims (£127 9s. 4d.) in respect of arrears in Telephone Account made by the Post Office (Department of Finance letter S.53/13/34 of 14th September, 1934), and to the requirements of the Volunteer Force which were not provided for.
- X.2.—Portion of the Contribution to a hospital provided for in the previous year did not come in course of payment until this year.
- Y.—Due to (a) a saving in the cost of living Bonus for a portion of the year, and (b) 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.—The number of Reservists reporting for training was less than anticipated.
- Y.3.—The number of Enlistment and Training Grants that fell for payment during the year was less than that provided for.
- A.A.—The expenditure on certain Services, etc., was greater than anticipated.
- Balances Irrecoverable.—Special Subhead opened with 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 1934-35 Vote. | Cash Losses charged to Balances Irrecoverable, 1934-35. |
|--|---|---|
| | £ s. d. | £ s. d. |
| (1) A beast on being slaughtered was condemned as unfit for human consumption—the total loss amounted to £10 5s. 8d., but one-fourth was borne by the contractor ... Department of Finance authority, S. 4/10/34. | — | 7 14 3 |
| (2) Loss incurred by failure of a contractor to fulfil Contract for the supply of Provisions. Recovery was impracticable ... Department of Finance authority, S. 8/46/34. | — | 2 16 5 |
| (3) Debtor balances on non-effective soldiers' accounts. £7 6s. 0d. £1 3s. 11d. and 3s. 8d. ... Department of Finance authority, S. 4/116/35. | — | 8 13 7 |
| (4) Value of articles of Public Clothing found to be deficient on the desertion of soldiers ... Department of Finance authority, S. 4/116/35. | 11 13 0 | — |
| (5) Provisions condemned by responsible Military Authorities as unfit for human consumption... Department of Finance authority, S. 8/51/30. | 5 3 9 | — |
| (6) Deficiencies of kits among soldiers of the Volunteer Reserve, including clothing accidentally destroyed or lost ... Authorities D.F.R. 14/1934, paragraph 76 (ii), and D.F.R. 26/1934, paragraphs (IV.) and (V.). | 6 15 11 | — |
| (7) Cases of damage to Army vehicles in which Courts of Inquiry found negligence on the part of Military Drivers. Disciplinary action was taken in each case and sums amounting to £26 3s. 4d. were recovered ... Department of Finance authorities S. 6/52/34, S. 6/23/34, S. 6/54/34, S. 6/16/35, S. 6/23/35, S. 6/27/35, S. 6/14/35, S. 6/30/35. | 34 8 2 | — |
| (8) Cases of damage to Army vehicles in which Courts of Inquiry found no negligence on the part of Military Drivers. ... Department of Finance authorities, S. 6/2/35, S. 6/21/35, S. 6/42/34, S. 6/5/35, S. 6/35/34, S. 6/8/35, S. 6/7/35, S. 6/48/34, S. 6/20/35. | 57 14 6 | — |
| (9) Cases of Damage to Army vehicles in which Courts of Inquiry found civilians to be responsible, but in which recovery was not possible or was not deemed desirable ... Department of Finance authorities, S. 6/10/35, S. 6/3/35, S. 6/35/34, S. 6/12/35. | 15 8 8 | — |
| (10) Cases in which the clothing of Volunteers on leave was stolen. Police investigations were only partially successful ... Department of Finance authorities, S. 8/57/35, S. 8/46/35, S. 8/39/35, S. 8/44/35, S. 8/25/35. | 14 1 7 | — |

LOSSES STATEMENT—Continued.

| Particulars of cases with reference to Department of Finance authorities. | Deficiencies of Stores and other Losses not affecting the 1934-35 Vote. | Cash Losses charged to Balances Irrecoverable, 1934-35. |
|---|---|---|
| | £ s. d. | £ s. d. |
| (11) Loss of Clothing issued to a Volunteer. Responsibility was fixed on the Volunteer, but recovery for their value was impracticable ... Department of Finance authority, S. 8/35/35. | 5 14 10 | — |
| (12) Waiver of sundry small claims where recovery was not found possible. ... Department of Finance authorities, S. 8/38/34, S. 4/138/34, S. 4/23/35. | 3 7 2 | — |
| (13) Theft of revolver valued £2 10s. 0d. The Officer responsible for its safe custody was required to make good the amount involved ... Department of Finance authority, S. 8/47/34. | — | — |
| (14) Loss of grenade rifle valued £2 15s. 9d. A Court of Inquiry found negligence on the part of a Non-Commissioned Officer who was ordered to make good the amount involved ... Department of Finance authority, S. 8/28/35. | — | — |
| (15) Waiver of the balance of a claim in respect of the use of Army Transport. The total cost was £80 18s. 9d., but only £65 7s. 5d. was collected. It was not found possible to recover the balance. Department of Finance authority, S. 5/2/34. | 15 11 4 | — |
| (16) Cases of theft of sundry stores valued £1 8s. 5d. The individuals responsible for their safe custody were ordered to make good the amounts involved ... Department of Finance authorities, S. 8/22/35, S. 8/50/35, S. 8/43/35. | — | — |
| (17) Damage to Military property by fires. Courts of Inquiry found that no person was responsible through negligence ... Department of Finance authorities, S. 8/29/35, S. 7/23/35, S. 4/111/34, S. 4/134/34, S. 4/13/35, S. 7/26/35, S. 4/77/35, S. 7/28/35, S. 7/27/35. | 1,093 0 8 | — |
| (18) Loss or damage to sundry stores, etc., under circumstances in which responsibility could not be attributed to any person ... Department of Finance authority, S. 8/6/26. | 3 14 10 | — |
| (19) Loss or damage to sundry stores during Army Exercises in 1933, in circumstances in which responsibility could not be attributed to any person ... Department of Finance authorities, S. 4/149/34, S. 8/38/35. | 95 14 8 | — |
| (20) Waiver of a claim against a soldier in respect of overpayment of marriage allowance. Recovery was not deemed desirable. ... Department of Finance authority, S. 4/137/33. | 18 0 6 | — |

LOSSES STATEMENT—Continued.

| Particulars of cases with reference to Department of Finance authorities. | Deficiencies of Stores and other Losses not affecting the 1934-35 Vote. | Cash Losses charged to Balances Irrecoverable, 1934-35. |
|--|---|---|
| | £ s. d. | £ s. d. |
| (21) Waiver of a claim for the balance of the amount payable for purchase of a soldier's Army dis- charge Department of Finance authority, S. 4/32/35. | 4 17 7 | — |
| (22) Deficiencies of 30 tons of coal valued £54 8s. 2d. at a District Barrack Store, found on Stock- taking. The Officer responsible was ordered to contribute £20 towards making good the loss sustained Department of Finance authority, S. 4/78/35. | 34 8 2 | — |
| (23) Damage to an aeroplane. A Court of Inquiry fixed the responsibility on an officer who was ordered to make good the cost of the repairs, <i>i.e.</i> , £27 6s. 3d. Department of Finance authority, S. 8/55/35. | — | — |
| (24) Damage to an aeroplane through accident. A Court of Inquiry found that the occurrence was purely accidental Department of Finance authority, S. 8/58/35. | 293 2 2 | — |
| (25) Damage to an aeroplane in landing. A Court of Inquiry found the damage was due to an error of judgment, but negligence was not attribut- able to anyone concerned Department of Finance authority, S. 8/56/35. | 177 2 7 | — |
| (26) Loss through accident of an aeroplane. A Court of Inquiry found that the loss was not due to negligence Department of Finance authority, S. 8/60/35. | 1,088 2 0 | — |
| (27) Damage to aircraft in landing. No blame was attached to any person concerned Department of Finance authority, S. 4/141/34. | 12 15 0 | — |
| (28) Waiver of claim against grazing tenant for balance of rent. Recovery was impracticable Department of Finance authority, S. 55/12/30. | 370 12 4 | — |
| (29) Waiver of a claim against a civilian tenant for overholding. Legal proceedings were not con- sidered desirable Department of Finance authority, S. 55/1/33. | 6 16 1 | — |
| (30) Medical Stores condemned by Board of Survey as a result of deterioration in stores over a long period Department of Finance authority, S. 8/29/34. | 350 0 0 | — |
| (31) Purchases of Foodstuffs for Volunteer Reserve Camp in excess of Regulations. The Officer responsible was ordered to pay 12s. 9d. towards the amount involved (£4 5s. 8d.) Department of Finance authority, S. 4/82/33. | 3 12 11 | — |

LOSSES STATEMENT—Continued.

| Particulars of cases with reference to Department of Finance authorities. | Deficiencies of Stores and other Losses not affecting the 1934-35 Vote. | Cash Losses charged to Balances Irrecoverable, 1934-35. |
|---|---|---|
| | £ s. d. | £ s. d. |
| (32) Deficiencies of coal at Military Barrack due to deterioration and storage conditions ... Department of Finance authority, S. 8/17/32. | 18 6 0 | — |
| (33) Waiver of a claim in respect of the cost of Mili- tary transport. Recovery was not deemed desirable Department of Finance authority, S. 4/37/28. | 4 3 1 | — |
| (34) Losses due to incidents of the service Department of Finance authorities, S. 4/169/33, S. 6/49/34, S. 6/37/34, S. 6/53/34, S. 6/15/35. | 22 19 4 | — |
| (35) Abandonment of a claim for Poor Rate paid under a mistake in law. Recovery was not possible Department of Finance authority, F. 130/4/27. | 60 5 10 | — |
| TOTAL£ | 3,827 12 8 | 19 4 3 |

Z.—APPROPRIATIONS IN AID :—

| | Estimated. | Realized. |
|---|------------|--------------|
| | £ | £ s. d. |
| 1. Revenue from Lands | 3,726 | 3,445 0 9 |
| 2. Rents from Canteen Lettings | 250 | 65 6 6 |
| 3. Sale of Surplus and Unserviceable Clothing and Stores, etc. | 2,350 | 3,722 4 9 |
| 4. Receipts from Dental Workshops | 470 | 423 10 6 |
| 5. Receipts from Clothing issued on Repayment ... | 2,000 | 1,150 1 5 |
| 6. Sale of Manure, etc. | 120 | 10 16 7 |
| 7. Sale of Cast Horses | 200 | — |
| 8. Sale of Show Horses | 500 | 19 0 0 |
| 9. Sale of Hides and Offal | 2,250 | 2,922 14 6 |
| 10. Sales of Supplies on Repayment | 3,675 | 13,467 12 10 |
| 11. Revenue from Bands | 1,000 | 72 15 6 |
| 12. Receipts from Discharge by Purchase | 350 | 17 2 5 |
| 13. Refund from Army Pensions Vote—Treatment of Civilian Patients in Military Hospitals | 180 | 2,29 8 0 |
| 14. Receipts in respect of Soldiers' Washing, Parkgate Laundry | 1,000 | 94 19 5 |
| 15. Receipts in respect of Barrack Damages | 150 | 14 0 1 |
| 16. Receipts in respect of breakages of Utensils, etc. | 275 | 32 9 11 |
| 17. Receipts, Fuel, Light and Water and Barrack Services | 1,200 | 86 9 7 |
| 18. Shoemakers' Shops | 60 | 6 17 1 |
| 19. Show Prizes | 850 | 1,12 0 1 |
| 20. Mechanical Transport on Repayment | 500 | 1,54 14 5 |
| 21. Refunds in respect of Assistance to Civil Aviation | 100 | 27 2 6 |
| 22. Receipts in respect of Use of Horses by Officers ... | 400 | 30 6 8 |
| 23. Refunds for Warrants issued on Repayment ... | 1,200 | 1,57 12 1 |
| 24. Receipts from Stores issued on Repayment ... | 350 | 52 14 0 |
| 25. Engineer Services rendered on Repayment ... | 200 | 30 0 1 |
| 26. Revenue from occupation of Quarters | 664 | 72 6 4 |
| 27. Accommodation of Civilians | 200 | 29 8 6 |

| | Estimated. | Realized. | | |
|--|------------|-----------|----|----|
| | £ | £ | s. | d. |
| 28. Receipts for X-Ray and Aerial Photographs ... | 35 | 191 | 3 | 6 |
| 29. Receipts for use of Gymnasia ... | 100 | 63 | 1 | 0 |
| 30. Receipts for use of power for private Wireless Sets | 20 | 45 | 10 | 0 |
| 31. Repayment of advances for Motor Cars and Cycles | 2,380 | 1,177 | 4 | 0 |
| 32. Receipts for Hire of Tentage ... | | 15 | 9 | 2 |
| 33. Sale of Bakery Sweepings ... | | 4 | 10 | 0 |
| 34. Receipts for Services rendered by Army Fire Brigades ... | | 59 | 3 | 3 |
| 35. Petrol and Oils issued on Repayment ... | | 6 | 0 | |
| 36. Receipts in respect of Horses from Civilian sources | | 80 | 0 | 0 |
| 37. Fees from Contractors, etc. ... | 350 | 17 | 16 | 0 |
| 38. Examination Fee (Department of Finance authority, S. 4/7/34) ... | | 6 | 10 | 0 |
| 39. Services rendered to other Departments ... | | 5 | 17 | 6 |
| 40. Miscellaneous small items ... | | 4 | 0 | 10 |
| 41. Recoveries in respect of Charges to Vote Subheads in prior Accounts ... | | 199 | 7 | 3 |
| | £27,105 | £39,896 | 13 | 0 |

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.

From this Vote the Finance Officer received £54 17s. 10d. in respect of special duties as a member of the Advisory Committee set up under Section 6 (2) (c.) of the Military Service Pensions Act, 1934 (No. 43 of 1934). Department of Finance authority, E. 84/2/29.

One Military Medical Officer, whose pay and allowances were borne on this Vote was loaned for whole-time service as a member of the Army Pensions Board during the year.

This Account includes the salaries of the Finance Officer and Contracts Officer who were acting as Member and Secretary, respectively, of the Advisory Committee set up under the Military Service Pensions Act, 1934 (No. 43 of 1934).

GIFTS OF ARMY STORES, Etc.

1. The bayonet issued to a Soldier, who was subsequently killed in air crash, to his parents as a souvenir.
Department of Finance authority, S. 8/32/34.
2. The belt and cap of a deceased Volunteer to his mother.
Department of Finance authority, S. 8/10/35.
3. Certain articles of personal clothing as souvenirs to the relatives of three deceased Volunteers.
Department of Finance authority, S. 8/59/35.

NOTES.

(a) Included in Subhead X. (Incidental Expenses), is a sum of £47 8s. 0d., being payment to an ex-Officer in respect of medical expenses incurred in 1922. Department of Finance authority, S. 4/69/34.

(b) The following Subheads include expenditure in connection with the repairing of a foreign aircraft which crashed while engaged on a trans-Atlantic flight.

| | £ | s. | d. |
|---|------|----|----|
| A.—Pay of Officers, Cadets, N.C.O.'s. and Men ... | 114 | 16 | 0 |
| G.—Lodging, Subsistence and other Allowances ... | 39 | 2 | 1 |
| O.—General Stores ... | 38 | 6 | 1 |
| X.I.—Telegrams and Telephones ... | 3 | 3 | 6 |
| | £195 | 7 | 8 |

Army Transport was also provided at a cost of £38 5s. 1d. Department of Finance authority, F. 200/41/34.

(c) Surplus coal and firewood to the value of £71 was taken over by the Commissioners, Office of Public Works. Department of Finance authority, S. 8/17/34.

(d) Hut materials valued at £70, and surplus to Army requirements were taken over by the Commissioners, Office of Public Works, for use in connection with the erection of Egg Inspection Huts.

(e) Subhead D. (Pay of Chaplains, etc.), includes a sum of £5 12s. 6d. paid to the Revenue Commissioners in respect of an ex-Chaplain's arrears of Income Tax, 1923-24. Department of Finance authority, S. 4/103/33.

(f) The following Subheads include expenditure in connection with services rendered by Army Engineers in the attempted rescue of a person entombed in a Well at Kilquade.

| | £ | s. | d. |
|--|-----|-----|------|
| G.—Lodging, Subsistence and other allowances | ... | 18 | 7 0 |
| L.—Petrol and Oils | ... | ... | 17 6 |
| Q.—Engineer Stores | ... | 10 | 2 2 |
| | | £29 | 6 8 |

Army Transport was also provided at a cost of £83 10s. 7d. Department of Finance authority, S. 4/64/35.

(g) Included in Subhead X. (Incidental Expenses), is a sum of £31 3s. 0d., being payments made to Officers for expenses incurred in connection with the expected visit of the Italian Squadron to Valentia. Department of Finance authority, S. 71/9/33.

(h) Subhead G. (Lodging, Subsistence and other Allowances) includes expenses amounting to £1 19s. 0d. paid to Officers in connection with services rendered to Civil Aviation.

(i) Included in Subhead J. (Mechanical Transport), are sums amounting to £250, paid to two Area Administrative Officers as repayable advances for purchase of motor cars for use in performance of their duties. Department of Finance authority, S. 4/18/34.

PEADAR MACMATHGHAMHNA,

Accounting Officer.

DEPARTMENT OF DEFENCE,

PARKGATE, DUBLIN,

16th December, 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.

ARMY PENSIONS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935, 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 MILITARY SERVICE PENSIONS (No. 48 of 1924 and No. 43 of 1934), and for sundry Contributions and Expenses in respect thereof, 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 :— | | | | |
| <i>Original</i> ... £2,433 | | | | |
| <i>Supplementary</i> 272 | | | | |
| | 2,705 | 2,605 1 8 | 99 18 4 | — |
| B.—Travelling Expenses ... | 250 | 160 5 5 | 89 14 7 | — |
| MILITARY SERVICE REGISTRATION BOARD. | | | | |
| C.—Salaries, Wages, and Allowances ... | 3,598 | 3,449 7 7 | 148 12 5 | — |
| D.—Travelling Expenses ... | 200 | 186 15 2 | 13 4 10 | — |
| E.—Wound and Disability Pensions and Gratuities, etc. | 100,000 | 99,030 9 4 | 969 10 8 | — |
| F.—Allowances and Gratuities to Dependants, etc. ... | 39,000 | 25,777 6 11 | 13,222 13 1 | — |
| G.—Surgical and Medical Appliances ... | 700 | 300 18 6 | 399 1 6 | — |
| H.—Expenses of Applicants and of Witnesses attending for Examination, etc. :— | | | | |
| <i>Original</i> ... £1,000 | | | | |
| <i>Supplementary</i> 350 | | | | |
| | 1,350 | 1,059 7 9 | 290 12 3 | — |
| I.—Hospital Treatment :— | | | | |
| <i>Original</i> ... £1,000 | | | | |
| <i>Supplementary</i> 1,000 | | | | |
| | 2,000 | 2,147 11 11 | — | 147 11 11 |
| J.—Military Service Pensions :— | | | | |
| <i>Original</i> £140,000 | | | | |
| <i>Supplementary</i> 15,000 | | | | |
| | 155,000 | 142,969 9 4 | 12,030 10 8 | — |

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | | | |
|---|---------|--------------|----------------------------------|-------|--------------------|-------|
| | | | Less than Granted. | | More than Granted. | |
| | £ | £ s. d. | £ | s. d. | £ | s. d. |
| K.—Extra Statutory Grants :— | | | | | | |
| <i>Original</i> ... £150 | | | | | | |
| <i>Supplementary</i> 128 | | | | | | |
| | 278 | 230 8 5 | 47 | 11 7 | — | |
| L.—Incidental Expenses :— | | | | | | |
| <i>Original</i> ... £145 | | | | | | |
| <i>Supplementary</i> 150 | | | | | | |
| | 295 | 151 5 4 | 143 | 14 8 | — | |
| REFEREE AND ADVISORY COMMITTEE. | | | | | | |
| M.—Salaries, Wages, and Allowances :— | | | | | | |
| <i>Original</i> ... Nil | | | | | | |
| <i>Supplementary</i> £1,500 | | | | | | |
| | 1,500 | 1,348 13 6 | 151 | 6 6 | — | |
| N.—Travelling Expenses :— | | | | | | |
| <i>Original</i> ... Nil | | | | | | |
| <i>Supplementary</i> £200 | | | | | | |
| | 200 | — | 200 | 0 0 | — | |
| | 307,076 | 279,417 0 10 | 27,806 | 11 1 | 147 11 11 | |
| Deduct :— | | | | | | |
| Anticipated Savings on various Subheads. (See Supplementary Estimate) ... | 7,400 | — | 7,400 | 0 0 | — | |
| TOTAL :— | | | | | | |
| <i>Original</i> £288,476 | | | | | | |
| <i>Supplementary</i> 11,200 | | | | | | |
| £ | 299,676 | 279,417 0 10 | 20,406 | 11 1 | 147 11 11 | |
| Surplus to be surrendered ... | | | £20,258 19 2 | | | |

| | Estimated. | Realized. |
|---|------------|-----------|
| | £ | £ s. d. |
| Extra Receipts payable to Exchequer ... | — | 62 7 5 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—One appointment was vacant during a portion of the year.

B.—Travelling was not necessary to extent anticipated.

C.—Saving due to a re-arrangement of staff.

D.—A normal variation.

E.—A normal variation.

- F.—The number of allowances and gratuities, etc., which fell for payment during the year was less than anticipated.
- G.—It is not possible to estimate expenditure under this Subhead with accuracy.
- H.—The number of applicants called for examination was less than anticipated.
- I.—Hospital treatment was required to a slightly greater extent than was provided for.
- J.—Mainly due to the fact that the number of pensions granted under the 1934 Act which came in course of payment was less than anticipated.
- K.—Certain claims provided for were not made during the financial year.
- L.—Certain office accommodation provided for was not required during the year.
- M.—The Committee did not function as early as anticipated.
- N.—No local sittings of the Committee were held during the year.

EXTRA STATUTORY GRANTS.

| | | | | | | £ | s. | d. |
|--|-----|-----|-----|-----|-----|-------|----|----|
| Grants in exceptional circumstances to :— | | | | | | | | |
| (a) a person who, being the son of a Signatory to the Proclamation published on Easter Monday, 1916, has passed the statutory age limit for the receipt of allowances under the Army Pensions Acts | | | | | | | | |
| ... | ... | ... | ... | ... | ... | 169 | 16 | 8 |
| and | | | | | | | | |
| (b) a person who, being the daughter of the said Signatory, has passed the statutory age limit for the refund of educational fees under the Army Pensions Acts | | | | | | | | |
| ... | ... | ... | ... | ... | ... | 60 | 11 | 9 |
| | | | | | | <hr/> | | |
| | | | | | | £230 | 8 | 5 |

EXTRA REMUNERATION (exceeding £30).

Two Junior Executive Officers received gratuities amounting to £75 each, for services as Secretary to the Army Pensions Board and the Military Service Registration Board, respectively.

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.

The salary of the Referee appointed under Section 5 of the Military Service Pensions Act, 1934, was borne on the Central Fund, and the salaries of two members of the Advisory Committee set up under Section 6 of the Act were borne on the Vote of the Department of Finance and the Army Vote. Part of the salary of a third member of the Committee was borne on the Vote for Primary Education and the salary of the Secretary to the Committee was borne on the Army Vote.

NOTES.

In connection with Wound Pensions, etc., certain persons or their Dependants had already been paid certain moneys either from the Army Vote or the Personal Injuries Vote. In discharging the awards the moneys thus paid were taken, or will be taken into consideration, so that only the net amounts are charged to the Pensions Vote. The cases are as follows :—

- (a) A sum of £200 was paid in 1927 from the Army Vote to an ex-member of Óglaigh na h-Éireann in respect of a wound received whilst in military custody.

A temporary Pension of £75 per annum with effect from 1st April, 1932, was awarded under Section 10 of the Army Pensions Act, 1932. A sum of £170 has already been recovered from this award, and the balance of £30 will be recovered from any subsequent award. (Department of Finance authority P. 19/114/34 and S. 4/27/27).

- (b) A sum of £50 was paid in 1925 from the Army Vote to an ex-member of Óglaigh na h-Eireann in respect of personal injuries sustained whilst in military custody. A temporary Pension of £30 per annum with effect from 1st April, 1932, was awarded under Section 10 of the Army Pensions Act, 1932. The sum of £50 was recovered from the award. (Department of Finance authority P. 19/168/34 and S. 4/114/25).
- (c) The mother of a Volunteer was awarded a sum of £50 by the Personal Injuries Committee. A gratuity of £75 was subsequently awarded under the Army Pensions Act, 1932. The sum of £50 was recovered from this award. (Department of Finance authority P. 19/277/34 and 597/82).

PEADAR MACMATHGHAMHNA,

Accounting Officer.

DEPARTMENT OF DEFENCE,

PARKGATE, DUBLIN,

14th November, 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.

EXTERNAL AFFAIRS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935, 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 (No. 16 of 1924), including Grants-in-Aid.

| 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. ... | 13,642 | 11,691 9 4 | 1,950 10 8 | | — | |
| A.2.—Travelling Expenses ... | 500 | 248 14 7 | 251 5 5 | | — | |
| A.3.—Incidental Expenses ... | 300 | 224 13 1 | 75 6 11 | | — | |
| A.4.—Telegrams and Telephones | 800 | 805 13 1 | — | | 5 13 1 | |
| A.5.—Official Entertainment ... | 550 | 527 7 3 | 22 12 9 | | — | |
| A.6.—Purchase of Stamps ... | 5,000 | 5,000 0 0 | — | | — | |
| A.7.—Statistical Society of Ireland (Grant-in-Aid) :— | | | | | | |
| <i>Original</i> ... Nil | | | | | | |
| <i>Supplementary</i> £62 | | | | | | |
| | 62 | 62 0 0 | — | | — | |
| A.8.—Celtic Congress Entertainment Committee (Grant-in-Aid) :— | | | | | | |
| <i>Original</i> ... Nil | | | | | | |
| <i>Supplementary</i> £287 | | | | | | |
| | 287 | 286 8 7 | 11 5 | | — | |
| REPRESENTATIVES ABROAD. | | | | | | |
| B.1.—Salaries, Wages, Allowances, etc. ... | 53,151 | 49,425 11 4 | 3,725 8 8 | | — | |
| B.2.—Travelling and Subsistence Allowances ... | 2,179 | 1,894 6 11 | 284 13 1 | | — | |
| B.3.—Postage, Stationery, Telegrams, Telephones ... | 3,108 | 2,097 12 3 | 1,010 7 9 | | — | |
| B.4.—Incidental Expenses ... | 867 | 809 1 8 | 57 18 4 | | — | |
| B.5.—Repatriation of Destitute Subjects of Saorstát Éireann ... | 100 | 74 7 8 | 25 12 4 | | — | |
| TOTAL :— | | | | | | |
| <i>Original</i> ... £80,197 | | | | | | |
| <i>Supplementary</i> 349 | | | | | | |
| —£ | 80,546 | 73,147 5 9 | 7,404 7 4 | | 5 13 1 | |
| Surplus to be surrendered | | | £7,398 14 3 | | | |

EXTRA RECEIPTS PAYABLE TO EXCHEQUER.

| | | | | Estimated. | Realized. | | |
|-----------------------------|-----|-----|-----|------------|-----------|----|----|
| | | | | £ | £ | s. | d. |
| Fees for issue of Passports | ... | ... | ... | 1,000 | 2,301 | 3 | 6 |
| Miscellaneous Receipts | ... | ... | ... | — | 1,722 | 1 | 7 |
| | | | | £1,000 | £4,023 | 5 | 1 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Savings due to vacancies in staff and to the payment of cost of living Bonus at a lower rate than estimated.
- A.2.—The travelling of Headquarters staff was less than anticipated.
- A.3.—It is difficult to estimate closely the requirements under this Subhead.
- A.4., A.5. and A.8.—Casual variation.
- B.1.—Savings due to vacancies in staff, to reductions on account of fall in cost of living in countries abroad, and to more favourable rates of exchange than were anticipated at the time the Estimate was prepared.
- B.2.—Travelling expenses of officers abroad were not so great as anticipated.
- B.3. and B.4.—It is difficult to estimate closely the cost of the services provided for under these Subheads.
- B.5.—It is not possible to estimate with close accuracy the expenditure under this Subhead, which depends on the number of applications for repatriation approved during the year.

EXTRA RECEIPTS.—Miscellaneous Receipts were as follows:—

| | | | | £ | s. | d. |
|---|-----|-----|-----|--------|----|----|
| Passport, Visa, and Consular Fees—Profit on exchange of proceeds of stamps used | ... | ... | ... | 856 | 16 | 2 |
| Fees for Consular services rendered in connection with estates of deceased persons in U.S.A. | ... | ... | ... | 284 | 17 | 3 |
| Remuneration of Saorstát Éireann Representative on Imperial Communications Advisory Committee | ... | ... | ... | 500 | 0 | 0 |
| Repayments on foot of repatriation expenditure | ... | ... | ... | 19 | 12 | 11 |
| Bank Interest on Sub-Accountants' balances | ... | ... | ... | 4 | 0 | 6 |
| Miscellaneous | ... | ... | ... | 56 | 14 | 9 |
| | | | | £1,722 | 1 | 7 |

EXTRA REMUNERATION (exceeding £30).

From this Vote a Higher Executive Officer received £50 for acting as Accountant and Establishment Officer, and a Clerical Officer received £40 5s. 10d. in respect of overtime.

The Accounts of other Departments include a sum of approximately £906 in respect of salaries of staff on loan to this Department.

J. P. WALSHE,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
11th November, 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.

LEAGUE OF NATIONS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935, compared with the Sum Granted, for a Grant-in-Aid of the Expenses of the LEAGUE OF NATIONS, and for other Expenses in connection therewith.

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | | | |
|--|----------|--------------|----------------------------------|----------|--------------------|-------|
| | | | Less than Granted. | | More than Granted. | |
| | £ | £ s. d. | £ | s. d. | £ | s. d. |
| A.—Grant-in-Aid of the Expenses of the League of Nations ... | 13,927 | 13,927 0 0 | — | | — | |
| B.—Travelling and Incidental Expenses ... | 2,070 | 622 8 6 | 1,447 11 6 | | — | |
| C.—Additional Loss on Exchange ... | — | 673 9 1 | — | | 673 9 1 | |
| TOTAL ... | £ 15,997 | 15,222 17 7 | 1,447 11 6 | | 673 9 1 | |
| Surplus to be surrendered | | | ... | £774 2 5 | | |

| | Estimated. | Realized. |
|---|------------|-----------|
| | £ | £ s. d. |
| Extra Receipts payable to Exchequer ... | — | 1 10 0 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

B.—Saving due to the fact that the Special Assembly of the League, and a Disarmament Conference, for which provision was made in the Estimate were not held.

C.—This Subhead was opened to meet extra expenditure due to the fall in value of the £. Department of Finance minute S. 71/20/34 of 23rd January, 1936.

J. P. WALSHÉ,

Accounting Officer.

11th November, 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.

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

RELIEF SCHEMES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935,
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 ... £350,000 | | | | |
| Supplementary 150,000 | | | | |
| | 500,000 | 353,316 3 10 | 146,683 16 2 | — |
| TOTAL ... | ...£ 500,000 | 353,316 3 10 | | — |
| Surplus to be surrendered | | ... £ | 146,683 16 2 | |

| | Estimated. | Realized. |
|--|------------|-------------|
| | £ | £ s. d. |
| Extra Receipts payable to Exchequer :— | | |
| Repayments in respect of Loans, etc., | ... — | 10,149 16 4 |

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. A sum of £100,000 has been re-voted in 1935-36 for the carrying out of non-completed schemes.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
12 Mí na Nodlag, 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.

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, 1935, compared with the Sum Granted, for EXPORT BOUNTIES AND SUBSIDIES, etc.

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|----------------------------------|-----------|----------------|----------------------------------|--------------------|
| | | | Less than Granted. | More than Granted. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| Export Bounties and Subsidies :— | | | | |
| Original ... £2,250,000 | | | | |
| Supplementary 763,000 | | | | |
| Do. ... 130,000 | | | | |
| | 3,143,000 | 3,061,000 11 8 | 81,999 8 4 | — |
| TOTAL£ | 3,143,000 | 3,061,000 11 8 | | — |
| Surplus to be surrendered | | ... £ | 81,999 8 4 | |

Estimated. Realized.

| | £ | £ s. d. |
|--|---|-------------|
| Extra Receipts payable to Exchequer | — | 19,037 12 3 |

ANALYSIS OF EXPENDITURE AND RECEIPTS.

| | Expenditure. | | Receipts. | |
|--|--------------|-------|-----------|-------|
| | £ | s. d. | £ | s. d. |
| Bounties on Exports of Live Stock | 697,188 | 9 4 | — | |
| “ “ Live Stock Products | 646,623 | 11 6 | — | |
| “ “ Dairy Produce | 803,523 | 2 0 | — | |
| “ “ Poultry and Eggs | 799,397 | 16 2 | — | |
| “ “ Other Agricultural Products | 14,502 | 10 5 | — | |
| “ “ Fish | 3,984 | 19 3 | — | |
| “ “ Industrial Products | 79,139 | 6 11 | — | |
| Trial Consignments of Agricultural, etc., Products to Foreign Markets | 16,640 | 16 1 | 19,037 | 12 3 |
| TOTAL£ | 3,061,000 | 11 8 | 19,037 | 12 3 |

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The provision required could not be more closely estimated.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

7 Mí na Nodlag, 1935.

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.

REPAYMENT OF DÁIL ÉIREANN EXTERNAL LOANS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935, 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 ... | 12,000 | 6,740 9 5 | 5,259 | 10 7 | — | |
| TOTAL ... | ...£ 12,000 | 6,740 9 5 | | | — | |
| Surplus to be surrendered ... | | | £ 5,259 | 10 7 | | |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The margin provided for variation in the U.S.A. Exchange rate was excessive and was not drawn upon. Further, owing to the distribution of repayment warrants not commencing in the year, the provision for postage proved to be considerably more than was required.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
23 Eanáir, 1936.

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

ADVANCE TO GUARANTEE FUND.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935,
compared with the Sum Granted, for an ADVANCE TO THE
GUARANTEE FUND.

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|------------------------------|---------|--------------|-------------------------------------|-----------------------|
| | | | Less than Granted. | More than Granted. |
| | £ | £ | £ | £ |
| Advance to Guarantee Fund :— | | | | |
| Original ... £300,000 | | | | |
| Supplementary 250,000 | | | | |
| | 550,000 | 550,000 | — | — |
| TOTAL£ | 550,000 | 550,000 | — | — |

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
3 Deire Fomhair, 1935.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

COMPENSATION BOUNTIES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935, compared with the Sum Granted, for Bounties on sugar made from home-grown beet, on tobacco manufactured from home-grown leaf, and on home-made mineral hydrocarbon light oils, on which drawback is paid.

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|--|--------|--------------|----------------------------------|--------------------|
| | | | Less than Granted. | More than Granted. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| A.—Bounties on Sugar made from home-grown Beet ... | 5,000 | — | 5,000 0 0 | — |
| B.—Bounties on Tobacco manufactured from home-grown Leaf ... | 10 | — | 10 0 0 | — |
| C.—Bounties on home-made Mineral Hydrocarbon Light Oils ... | 10 | — | 10 0 0 | — |
| TOTAL£ | 5,020 | — | | — |
| (Supplementary) | | | | |
| Surplus to be surrendered | | ... £ | 5,020 0 0 | |

The Finance (Miscellaneous Provisions) Act, 1935 (No. 7 of 1935) did not become law until 28th March, 1935. No claims for payment of Bounties were received before the close of the financial year 1934-35.

W. O'BRIEN,

Accounting Officer.

Oifig na gCoimisinéirí Ioncúim,
Caisleán Bhaile Átha Cliath,
9adh Samhain, 1935.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

REPAYMENTS TO CONTINGENCY FUND.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1935,
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) | 841 | 840 14 6 | 5 6 | — |
| TOTAL£ | 841 | 840 14 6 | | — |
| Surplus to be surrendered | | ... £ | 5 6 | |

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
24 Deire Fomhair, 1935.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

GENERAL INDEX

TO THE

APPROPRIATION ACCOUNTS OF PUBLIC SERVICES, 1934-1935,
AND REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL.

(Titles of Votes are shown in Clarendon Type).

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| 2. Oireachtas | — | none | 36. Supreme Court and High Court of Justice | — | none |
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| 4. Comptroller and Auditor-General | — | none | 38. Circuit Court | viii. | 21 |
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| 17. Rates on Government Property | — | none | 51. National Gallery | — | none |
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| | | | 72. Advance to Guarantee Fund | — | none |
| | | | 73. Compensation Bounties | — | none |
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