

J. MAHER



SAORSTÁT ÉIREANN.

APPROPRIATION ACCOUNTS, 1935-36.

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED
BY THE OIREACHTAS FOR PUBLIC SERVICES FOR
THE YEAR ENDED 31ST MARCH, 1936, TOGETHER
WITH THE REPORT OF THE COMPTROLLER
AND AUDITOR-GENERAL THEREON, AND HIS
REPORTS ON CERTAIN STORE ACCOUNTS.

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

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SAORSTÁT ÉIREANN.

ACCOUNTS OF THE PUBLIC SERVICES, 1935-36.

REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL.

GENERAL.

Out-turn of the Year.

1. The gross estimates for public services for the financial year 1935-36, as shown by the summary on page xlv, amounted to £30,577,013, and the gross expenditure to £28,412,703 10s. 11d. Appropriations in aid were estimated at £2,238,424 and the amount realized was £2,362,686 12s. 1d., but on some votes the estimated receipts were not realized and the actual amount applied in aid of expenditure was £2,230,774 5s. 4d., the balance falling to be surrendered.

The total of the amounts to be surrendered is £2,288,572 1s. 2d., which is arrived at as follows:—

Gross Expenditure:—		£	s.	d.	£	s.	d.
Estimated ...	...	30,577,013	0	0			
Actual ...	...	28,412,703	10	11			
Saving on Gross Estimates ...					2,164,309	9	1
Appropriations in Aid:—							
Estimated ...	...	2,238,424	0	0			
Realized ...	...	2,362,686	12	1			
Surplus ...	...				124,262	12	1
Amount to be surrendered ...					£2,288,572	1	2

In no case has the provision made by Dáil Éireann been exceeded, nor is an excess vote necessary.

Stock and Store Accounts.

2. The stock and store accounts of the departments have been examined. The results are satisfactory with some exceptions which are referred to in the paragraphs relating to the votes of the departments concerned.

Adjustment of Balances on 1933-34 and 1934-35 Votes.

3. The balances to be surrendered out of votes for the public services for 1934-35 amounted to £5,648,048 2s. 11d. I hereby certify that these balances have been duly surrendered to the Exchequer.

The deficits of £900 9s. 11d. and £546 17s. 5d., respectively, on the votes for Law Charges for the years 1933-34 and 1934-35, referred to in paragraph 4 of my report on the accounts for 1933-34 and paragraphs 1, 3 and 18 of last year's report, have been made good by votes of the Oireachtas, £10 having been provided in each case by way of supply grant, and the balance being authorized to be appropriated in aid out of departmental receipts.

VOTE 6.—OFFICE OF THE REVENUE
COMMISSIONERS.

Revenue Account.

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

Remissions.

5. I have been furnished with a schedule of the several cases involving a loss of £50 and upwards in which claims for duty or interest receivable under the Revenue Acts were remitted during the year ended 31st March, 1936, 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 £9,587 8s. 0d. as compared with £12,340 5s. 7d. in the preceding year. Of the total, £8,002 17s. 5d. has been remitted in respect of Income Tax. £56 12s. 10d. related to a case in which the assessed party died insolvent and recovery was impossible; £50 related to a case in which a company went into liquidation and there were no assets to meet the claim; £7,896 4s. 7d. related to 9 cases in which assessments were raised but subsequent evidence revealed no net liability to tax. The remissions also include interest on Estate and Succession duties amounting to £676 3s. 11d., Customs duties £700, and Stamp duties £208 6s. 8d.

VOTE 9.—COMMISSIONS AND SPECIAL INQUIRIES.

6. In paragraph 8 of their report dated February, 1928, the Public Accounts Committee commented on the payment of an honorarium to the Chairman of a Commission, for which there was no provision in the Estimate, and expressed the view that, when any payment is made to an individual for what purports to be unpaid and voluntary work, the matter should be brought to the notice of the Dáil.

A sum of 250 guineas, charged to the subhead for salaries, was paid during the year to each of two members of a Commission for what appears to have been voluntary work. As no provision was made in the Estimate for this purpose, I have asked the Accounting Officer for explanation of the charge against the vote.

VOTE 11.—PUBLIC WORKS AND BUILDINGS.

Subhead B.—New Works.

Grants for building National Schools.

7. As stated in a note appended to the account a grant of £100 was made during the year in respect of fees paid to a Quantity Surveyor for preparing Bills of Quantities for a proposed new all-Irish National School. It appears that plans of an experimental design were prepared and Quantities, including schedules of four alternative methods of constructing the new school, were taken out on the assumption that it was in order to proceed with the proposed erection of the building. Subsequently it was found that the Bills were not required as the Department of Finance was unable to give approval to the scheme.

Subhead C.—Maintenance.

8. The sum of £2,023 6s. 6d. was expended during the year on the overhaul and repair of a steam dredger. The work was carried out by contract approved by the Government Contracts Committee. This vessel was built over 30 years ago at a cost of about £9,300 and in recent years considerable sums have been expended for overhauls and renewals of equipment.

In view of the heavy outlay on the vessel I have inquired whether Department of Finance sanction was obtained for the expenditure charged in the year.

Subhead J.3.—Barrow Drainage.

9. The actual expenditure within the year on the Barrow Drainage scheme was £5,484 15s. 9d., offset by receipts from the disposal of plant, machinery and stores which made the net charge £26 15s. 10d. The total expenditure on the scheme to 31st March, 1936 (including £2,202 6s. 11d. expended on preliminary investigations in 1925-26) was £509,658 6s. 6d. Of the net expenditure of £507,455 19s. 7d. chargeable to the cost of the scheme under the Barrow Drainage Acts, 1927 and 1933, £253,755 19s. 7d. has been met out of voted moneys, the balance, £253,700, being provided out of Local Loans Advances. The total expenditure sanctioned under the Acts for carrying out the works is limited to £550,000, one half to be provided out of voted moneys and the other half to be advanced by the Commissioners of Public Works from the Local Loans Fund.

Subhead L.—Appropriations in Aid.

10. The receipts include a sum of £60 for a former Garda Síochána barrack, which was sold together with the site. The site was purchased in 1925-26 for £20. The barrack consisted of two semi-detached huts erected by the Commissioners at a cost of £1,462 10s. 9d. and was occupied by the Gardaí from April, 1926, to December, 1929. It was subsequently let for about four years prior to disposal.

VOTE 14.—PROPERTY LOSSES COMPENSATION.

11. I observed a case in which compensation was paid for destruction of property outside Saorstát Éireann on a scale not in accordance with the basis applied in assessing claims under the Damage to Property (Compensation) Acts.

VOTE 16.—SUPERANNUATION AND RETIRED ALLOWANCES.

Subhead A.—Superannuation Allowances.

12. A pension of £261 12s. 1d. per annum, together with a supplementary pension subject to an over-riding maximum of £33 1s. 9d. per annum, was awarded with effect from the 1st October, 1935, to a former representative abroad. The award also included an additional allowance of £697 12s. 3d. and a supplementary additional allowance of £66 3s. 7d. The representative had not reached the statutory age for retirement and I have inquired whether the award was by way of compensation for loss of office under section 6 of the Superannuation Act, 1909, and, if so, whether the conditions contemplated by that section were fulfilled.

I observed that in the calculation of the award account was taken of the value (assessed at £358 0s. 7d. per annum) of the residence, with fuel and light, with which the representative had been provided. In view of the fact that it had been stated in footnotes to the Estimates that these emoluments were non-pensionable I have asked for an explanation.

Subhead B.—Additional Allowances and Gratuities in respect of Established Officers.

13. The charge to this subhead includes a sum of £104 9s. 4d., being a gratuity paid to a female officer on her resignation on marriage. The award was calculated by reference to the officer's actual pay at the date of her resignation. As she had served for less than three years in the grade from which she resigned, and in view of the practice under which awards in these circumstances are calculated by reference to the officer's average annual salary over the last three years of service, I have communicated with the Accounting Officer on the matter.

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

14. In paragraph 15 of my report for the year 1933-34 I stated that I had asked for an explanation of an award of pension of £287 ls. 5d. per annum to an ex-Superintendent of the Gárda Síochána in the circumstances outlined. In reply to my inquiry I was informed that the original award had been cancelled and that a revised award had been authorized. The award of a revised pension of £279 8s. 6d., with effect from the original date, issued on the 12th June, 1935, and the Committee of Public Accounts was so informed at its meeting on the 13th June, 1935.

The amount of pension payable was governed by the ex-officer's annual pay as defined by the Gárda Síochána Pensions Order, 1930, and as he had been suspended from duty in the period prior to his retirement, paragraph 1 (b) of the Order applied. It subsequently appeared that the officer had been recalled to duty during the period of his suspension and as his suspension had not been expressly re-imposed he was held to be entitled to full pay from the date of his recall to duty to the date of his retirement. In these circumstances his annual pay for pension purposes fell to be determined by reference to paragraph 1 (a) of the Pensions Order and, accordingly, a further award authorizing a pension of the original amount of £287 ls. 5d. per annum issued on the 8th February, 1936.

VOTE 22.—STATIONERY AND PRINTING.

Government Publications Sale Office.

15. In my report last year I referred to the preparation of a trading and profit and loss account and balance sheet for the Government Publications Sale Office as directed by the Minister for Finance under section 5 of the Exchequer and Audit Departments Act, 1921. The audit of the accounts for the period 15th September, 1930, to 31st March, 1933, has been completed, but accounts in respect of the three years ended 31st March, 1936, have not yet been submitted for audit.

VOTE 29.—ELECTRICAL BATTERY DEVELOPMENT.

*Advances in respect of Electrical Battery Research
and Development.*

16. The total sum advanced up to 31st March, 1936, for Electrical Battery Research and Development was £87,913, in addition to which a grant of £1,800 was made from the Relief Schemes votes for the years 1932-33 and 1933-34. The conditions and terms of repayment of the advances have not, I understand, yet been determined.

VOTE 33.—GÁRDA SÍOCHÁNA.

Subhead B.—Allowances.

17. Rent allowance is payable to members of the Force for whom (or, if married, for whose families) suitable official quarters are not available. Paragraph 5 (b) of the *Gárda Síochána* (Designations, Appointments and Discipline) Regulations, 1924, provides, *inter alia*, that a candidate for appointment as a *Gárda* must (unless he has had previous service in a Police Force) be unmarried, and as I observed that rent allowances were paid to certain members of the Force who were still serving their probation at the *Depôt* I inquired whether these members complied, on appointment, with that Regulation. In reply I was informed that the *Gárdaí* in question did not comply on appointment with all the conditions prescribed in the paragraph referred to and that it was understood that steps were being taken to introduce legislation to rectify the position.

Subhead D.—Locomotion Expenses.

18. Inspectors necessarily using their own motor cars on duty are entitled to a mileage allowance, but where the distance travelled in any financial year exceeds a certain mileage payment of the allowance falls to be made at a reduced rate in respect of the excess. I have asked that the covering sanction of the Department of Finance may be obtained for certain payments for cars, hired by an Inspector, for journeys in respect of which the reduced rate would have applied if he had used his own car.

*Subhead H.—Transport and Carriage.**Subhead N.—Incidental Expenses.*

19. The expenditure charged to these subheads includes sums amounting to £50, approximately, in respect of the salvage and repair of a motor boat. In view of the circumstances in which the loss occurred I have addressed an inquiry to the Accounting Officer on the matter.

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. In paragraph 21 of my last report, I drew attention to payments totalling approximately £500 made to certain Court Messengers in respect of claims for journeys purporting to have been undertaken by rail and cycle, and for numerous absences from headquarters overnight. I mentioned that the claims had been prepared on a hypothetical basis, that the journeys had in fact been accomplished by a motor car owned by one of the Court Messengers, and that subsistence allowance had been paid which was not warranted by the actual periods of absence from headquarters. Payments of similar claims amounting to £100 7s. 6d. made during the following year are charged in this account. I am informed that this matter is still under inquiry.

VOTE 41.—LOCAL GOVERNMENT AND PUBLIC HEALTH.

Subhead F.2.—Expenses in connection with the Local Government (Dublin) Tribunal.

22. The expenditure under this subhead includes fees to the Chairman, fees for verbatim reporting, and hire of hall for public sittings of the Tribunal appointed under section 101 of the Local Government (Dublin) Act, 1930. This section provides that the costs and expenses of a Tribunal shall, to such amount as may be sanctioned by the Minister for Local Government and Public Health, be paid to the Minister by the local authorities concerned. With the authority of the Department of Finance, authorized expenditure is in the first instance charged to this vote, and the sums recovered from the local bodies will be credited to exchequer extra receipts.

There were no receipts from the local authorities during the year as the Tribunal had not completed its sittings.

Subhead S.—Grants under the Housing (Financial and Miscellaneous Provisions) Acts, 1932 and 1934.

23. A test examination was applied to the files and vouchers dealing with the payments. As regards the grants to private persons and public utility societies the results were satisfactory.

In connection with the contributions to annual loan charges it was observed that in one instance the contribution was based on a loan, the amount of which appeared to be in excess of that authorized by the regulations made under the 1932 Act, and I am in communication with the Accounting Officer on the matter.

Motor Tax Account.

24. 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 this audit had not been completed at the date of the test examination.

The gross proceeds of the Motor Vehicle, etc., duties in 1935-36, including £9,480 13s. 1d., attributable to fines, amounted to £1,015,924 16s. 11d. A statement of the gross and net receipts of the Motor Tax Account, and of the payments thereout to the Exchequer, appears on page 15 of the Finance Accounts, 1935-36.

With the approval of the Department of Finance, an extra-statutory refund of Motor Licence duty, amounting to £8, was made to a former Trade Commissioner.

The authority of the Department of Finance has been obtained for the write-off of the unrecovered balance, amounting to £118 16s. 0d., of the deficiencies referred to in paragraph 23 of my last report.

During the year under review, arrangements were made by the Department, with Department of Finance approval, for inspection and examination of the work in Motor Tax Offices throughout the country. It appears that the examinations carried out resulted in the reassessment of vehicles by which a considerable annual gain accrues to the Road Fund.

VOTE 43.—DUNDRUM ASYLUM.

Subhead A.—Salaries, Wages, and Allowances.

25. In the course of a local test examination of payments of lodging allowance made to married Attendants who are not provided with quarters, it was ascertained that the allowance was being irregularly paid to certain Attendants. The Accounting Officer, in reply to my inquiry, stated that payment of the allowance in the cases in question was being withheld and that the matter was under investigation. Until the inquiries have been completed the amount of the unauthorized payments charged to vote in this and previous years cannot be stated.

VOTE 46.—PRIMARY EDUCATION.

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

26. I stated in paragraph 24 of my last report that I had asked for particulars of the cases which fell to be dealt with under the agreed arrangements for the recovery of the cost of training where liability to repay had arisen. I have not yet been furnished with this information in respect of Training College ex-students as the procedure to be followed in certain cases is still under discussion with the Department of Finance.

Following upon reductions in the numbers admitted to Training Colleges for men I have asked that the sanction of the Department of Finance be obtained for the basis of payment of the fixed grants.

In my report last year I referred to the case of a student who was dismissed from training in 1930 and against whose guardian a claim for refund of £75 was made. The guardian having died legal advice was sought as to whether a claim could be sustained against the estate and I have been informed that the claim has become statute barred. I have asked that the sanction of the Department of Finance be obtained for the abandonment of the claim.

Subhead A.2.—Repayable Advances of Training College

Fees to Students.

27. Provision is made under this subhead for advances, in necessitous cases, of the fees payable by students to the Training Colleges and these advances are repayable when the students have qualified and have obtained appointments. The Department of Finance has agreed that liability to repay the advances shall be treated on the same lines as liability to repay the cost of training proper, and the action to be taken in certain cases will be dependent accordingly on the decision arrived at following the discussion mentioned at paragraph 26.

Subhead A.3.—Preparatory Colleges.

28. The boarding cost per head for the school year 1935-36 ranged from 7s. 1½d. per week to 8s. 4d. per week, showing increases in all cases.

Accounts have been furnished showing the receipts and expenditure in connection with the farms and gardens for the school year 1935-36, an excess of expenditure over receipts being disclosed in each case.

The average fee paid by the students for the school year 1935-36 was £8 14s. 4d.

Three students were admitted to the special Preliminary Course for Fíor-Ghaeltacht students conducted during the academic year 1935-36 and the expenditure on outfits, travelling expenses and school fees for these students in the financial years 1935-36 and 1936-37 was £232 10s. 0d. None of the students was successful in securing admission to a Preparatory College or in obtaining a Secondary Scholarship. The special Preliminary Course has been discontinued as from the end of the school year 1935-36.

Steps have now been taken towards the recovery of the cost of training of those students of Preparatory Colleges who failed to complete their courses in circumstances which rendered them liable to refund. Refunds of £36 13s. 4d. and £120, respectively, are being made by instalments in two cases and one case is still the subject of correspondence. I have been furnished with particulars of eight cases, involving claims amounting to £645 9s. 4d., in which, owing to lack of means, the question of recovery is not at present being pursued.

Subhead A.4.—Pupil Teachers.

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

Subhead C.1.—National Schools.

30. Reference was made in previous reports to overpayments to teachers due to falsification of school records or to the production or maintenance of averages of attendance by irregular enrolment of pupils. Correspondence and discussions have taken place between the Departments of Finance and Education with a view to reaching agreement on the action to be taken in these cases and the governing Rules are being revised in order to make specific provision for the method of determining averages where these have been improperly inflated. Further cases of irregularities have since come to notice but final action is being deferred pending agreement on the general question.

Reid Bequest.—Scheme "A."

31. Provision is made by this scheme for the distribution of the available income amongst selected schools in order to provide boys of limited means with books, clothes, etc. The distribution of the moneys is entrusted to the School Managers who are required each year to submit and vouch accounts for audit by the Department's Inspector. I have asked for further information in connection with the Inspectors' examination of these accounts.

Reid Bequest.—Scheme "B."

32. Owing to revision of the arrangements for the examinations for entrance to Training Colleges the scheme as formulated in 1919 had become inoperative. The scheme, as amended by an Order of the High Court of Justice dated 31st July, 1934, was applied to candidates admitted to Training Colleges in any year after the 1st July, 1931, and accordingly payment of prizes to students who entered Training Colleges in the years 1931 to 1935 inclusive fell to be made in the year under review.

VOTE 48.—TECHNICAL INSTRUCTION.

Subhead A.—Scholarships.

33. Under the scheme of scholarships at Secondary Schools for pupils from the Fíor-Ghaeltacht girls who have satisfactorily completed their Secondary School course, and have passed the Leaving Certificate Examination, are eligible to compete for free places at the Department's Training Schools of Domestic Economy, and the scholarships are renewed annually for the period of training. The provision at subhead D. of the vote for Secondary Education covers the cost of these scholarships to the completion of the Secondary School course and the cost incidental to the period at the Training Schools is charged to subhead A. of the Technical Instruction vote. Three of these scholarships were awarded in 1935 and the amount charged in the present year in respect of outfit grants, travelling expenses, etc., was £37 14s. 6d. It is a condition of the scheme that students will not be accepted for training as teachers of domestic economy unless they and their guardians sign undertakings in the form prescribed and as it appeared that the required undertakings were not obtained from the scholarship-holders referred to I have asked for an explanation.

With the sanction of the Department of Finance a special course for apprentices from the Carlow and Tuam factories of Cómhlucht Siúicre Éireann, Teo., was conducted by the City of Dublin Vocational Education Committee in the year 1935 and payments amounting to £393 2s. 7d. covering maintenance allowances to the apprentices and grants to the Vocational Education Committee were made in the financial years 1934-35 and 1935-36. Contributions amounting to £180 in respect of the cost of the course were payable by the Vocational Education Committees for the areas from which the apprentices came. A similar course for apprentices from Tuam was held in the year 1936 and I have asked that the covering sanction of the Department of Finance may be obtained for the second course.

Subhead C.—Miscellaneous Technical Instruction and Vocational Education Services.

34. I am in communication with the Accounting Officer in connection with the purchase of certain materials for the course for Teachers in Metal Work and Motor Car Engineering.

*Subhead I.—Appropriations in Aid.**Fees of Pupils at Irish Training School of Domestic Economy.*

35. Students in residence at the Irish Training School of

Domestic Economy are required to pay a fee of £40 per annum but, in necessitous cases, a reduction may be allowed provided that a fee of not less than £20 is paid. I have asked the Accounting Officer for further information regarding certain cases in which reduced fees were paid.

VOTE 49.—SCIENCE AND ART.

Subhead A.2.—Travelling Expenses.

36. The charge to this subhead includes £353 16s. 6d. for travelling and subsistence expenses incurred by an officer of the National Museum during a period of training abroad. The total expenditure in this connection was £400 19s. 2d.

Special Subhead.—B.10.

37. With the sanction of the Department of Finance this special subhead was opened to bring to account a payment of £27 expended on the acquisition, for re-publication, of 200 unsold copies of an Irish translation, which had previously been published privately.

Grant-in-Aid Account.—Publications in Irish.

38. It will be observed from the account of this Grant-in-Aid that the expenditure exceeded the amount available by £452 13s. 1d. The excess was due to the fact that payments falling to be made towards the end of the financial year were greater than had been anticipated.

The amount charged against this account includes a sum of £54 10s. 0d. for the translation of an Irish County History, provision for the production of which is made at subhead B.4.

VOTE 52.—AGRICULTURE.

Subhead H.—Grants to County Committees of Agriculture.

39. The charge to this subhead includes:—

	£	s.	d.
Grants to supplement the rate raised for local agricultural live stock and other approved schemes	80,845	16	4
Special Grants to provide lime for agricultural purposes	7,709	8	6
Special Grants to meet expenses incurred in connection with distribution of Cattle Export Licences	7,410	10	6
	<hr/>		
	£95,965	15	4
	<hr/>		

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

40. Provision of £186 was made in a supplementary estimate under this subhead to regularize payment made to the Irish Agricultural Organization Society in excess of the amount voted as Grant-in-Aid in 1933-34. The amount provided was surrendered to the Exchequer in March, 1936.

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

41. Including the expenditure of £59,884 10s. 5d. in the current year, the total vote expenditure to 31st March, 1936, from moneys provided for the improvement of the Creamery Industry amounts to £1,067,303 12s. 8d. Receipts amount to £162,478 13s. 1d., leaving a net charge on public funds of £904,824 19s. 7d.

The charge to the subhead includes £371 13s. 1d. being expenditure, in excess of the amount recovered in respect of insurance, incurred, with Department of Finance sanction, on the rebuilding and re-equipment of a mill, attached to a creamery, which was destroyed by fire.

The expenditure also includes a sum of £1,000 paid, with the sanction of the Department of Finance, to a bank as a contribution towards the balance due by the guarantors of a co-operative society, to enable the society to be wound up and to effect a re-organization of the creamery industry in the area covered by that society and surrounding areas.

A payment of £100 representing damages for breach of contract is charged in this account. The claim arose through the sale by the Dairy Disposal Co., Ltd., of a house, to which it was subsequently found that possession could not be given. I have asked that the covering sanction of the Department of Finance be sought for this expenditure.

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

42. I mentioned in paragraph 35 of my report on the accounts for 1933-34 that loans under the scheme are financed by the Agricultural Credit Corporation. As noted in this account the scheme ceased to operate from April, 1935. The expenditure charged to the subhead includes £126 7s. 6d., expenses in connection with the purchase and sale of heifers, and payments of £1,209 19s. 10d. to the Agricultural Credit Corporation being £1,183 7s. 9d. as a contribution towards the cost of administration of the scheme and £26 12s. 1d. in respect of a loan, including interest, written off as irrecoverable.

141
2700
1336

Subhead O.9.—Agricultural Produce (Cereals) Acts, 1933-1935.

43. A provision of £300,000 was made in the Estimates for the payment, under section 71 of the 1933 Act, of bounties on home grown millable wheat during the year under review but, owing to the operation of the Agricultural Produce (Cereals) Act, 1935, the actual expenditure amounted to only £41,860 9s. 4d. Under section 15 of the latter Act, no bounty was payable on home grown millable wheat sold after 31st July, 1935, as section 13 of the Act provided for the payment by millers, etc., of minimum prices for wheat sold after the date mentioned.

Including advances of £6,850 7s. 2d. during the year of account, the total advances to seed merchants to 31st March, 1936, under the scheme of credit for seed wheat, amounted to £19,972 2s. 6d. and the amounts recovered to £16,440 13s. 3d. The balance of advances outstanding at 31st March, 1936, was therefore £3,531 9s. 3d.

The expenditure charged to the subhead also includes £2,804 13s. 7d. for salaries, travelling and incidental expenses, etc.

*Subhead O.13.—Slaughter of Cattle and Sheep Acts,
1934 and 1935, etc.*

44. The expenditure charged to this subhead includes :—

Salaries, Travelling and Incidental Expenses, etc.	£	s.	d.
Purchase of Beef for distribution to recipients of Unemployment Assistance, Outdoor Relief or Home Assistance ...	43,646	8	2
Purchase of Cattle for export ...	301,200	19	10
Loans to Companies	324,556	13	7
Compensation for animals slaughtered ...	14,000	0	0
Purchase of Cattle for canning ...	50,362	10	0
	10,127	18	4
	£743,894	9	11

Purchase of Beef for Distribution.

45. The price payable for beef supplied under the Act, referred to in paragraph 33 of my last report, was reduced, by Order made by the Minister under section 45 of the 1934 Act, from five pence to four pence per pound as from 15th April, 1935.

Part IX of the 1934 Act was amended by section 19 of the 1935 Act to the extent that purchase on a contributory basis was substituted for free distribution. Under this arrangement recipients purchased the beef at a price (two pence per pound) fixed by the Minister with the consent of the Minister for Finance (S.R.O. No. 602 of 1935) and the Department paid the balance of two pence per pound to the victuallers. This arrangement came into force on 30th September, 1935.

As noted in the appropriation account a sum of £47 3s. 4d. was paid to a victualler, being half the amount claimed in respect of the supply of meat of a quality other than that prescribed by the regulations under the Act. In three other cases sums of £5 8s. 4d., £4 8s. 4d. and £2 1s. 8d., respectively, were paid with Department of Finance sanction, to victuallers in respect of beef stated to have been supplied under the Act but for which no vouchers are available.

Loans to Companies and Compensation for Animals slaughtered.

46. Under agreements entered into with a company formed for the purpose of operating a factory for the conversion of old and uneconomic cows into meat meal and kindred products, the Department undertook, under certain conditions

- (1) to advance £16,000 to be expended on buildings and equipment, the loan to be secured on approved debentures and to be repayable at the end of four years ;
- (2) to supply, free of cost to the company, for a period of four years, a number of cows varying from 500 per week in the initial weeks to 1,200 per week in the later periods.

The amount of £14,000 included in the analysis of expenditure under the heading "Loans to Companies" represents the portion of the loan of £16,000 advanced in the year under review.

The cows transferred to the company are those acquired under the scheme for the elimination of old and uneconomic cows in respect of which expenditure amounting to £50,362 10s. 0d. is charged to this subhead under the heading "Compensation for animals slaughtered."

Purchase of Cattle for Export.

47. Accounts for the purchase of cattle and their export to Germany and Belgium, required to be kept under section 39 of the Act, have recently been transmitted to me in respect of the period to 31st March, 1935, and are now in course of audit. The accounts for the year ended 31st March, 1936, have not yet been rendered.

Purchase of Cattle for Canning.

48. I referred in my last report to expenditure incurred in connection with an experiment in the use of Kerry cattle for meat canning purposes. The Department subsequently entered into an agreement with the firm concerned under which the latter undertook to build a factory and to supply all necessary working capital, etc., and the Department agreed to purchase suitable Kerry cattle and to supply them to the firm at a fixed price of 10s. per cwt. live weight. This scheme only operates during the winter months.

During the year under review 2,347 cattle were purchased under the agreement at a cost, including freight, etc., of £10,127 18s. 4d. A sum of £6,350 4s. 4d. is credited to appropriations in aid in respect of the sale of these cattle.

I understand that accounts of this business required to be rendered under section 39 of the Act are in course of preparation.

Subhead P.—Appropriations in Aid.

49. In the course of my examination of receipts in respect of licences, etc., under the Live Stock Breeding Act, 1925, I observed certain discrepancies in accounting for such receipts and I am in communication with the Accounting Officer on the matter.

I have asked for information regarding the circumstances in which fees prescribed under the Horse Breeding Act, 1934, were not collected in a number of cases, and also regarding the basis of assessment of fees payable on pigs and pork carcasses purchased by bacon curers.

Newmarket Dairy Company, Limited, Deposit Account.

50. The arrangement, referred to in paragraph 34 of my last report, under which the Department, acting as agent for the Newmarket Dairy Company, Ltd., exported eggs to Germany, was continued in the year under review and an account of the receipts and payments is appended to the appropriation account. The account includes considerable payments and receipts in respect of eggs purchased and consigned in the period ended 31st March, 1935.

Thirty-two consignments were exported during the year. The payments in connection with these exports totalled £113,068 19s. 11d. and the receipts amounted to £115,856 6s. 3d.

A provision of £100,000 is made in subhead O.10. of the vote for Agriculture for 1936-37 for the purchase, storage and sale of eggs for export, and the Newmarket Dairy Company, Ltd., Deposit Account was, therefore, closed on 31st March, 1936. Payments outstanding on this date in respect of eggs exported in 1935-36 will be charged to the subhead referred to and receipts will be credited to appropriations in aid.

Dairy Produce (Price Stabilisation) Acts, 1932 and 1935.

Butter Fund and Dairy Produce (Price Stabilisation) Fund.

51. The Dairy Produce (Price Stabilisation) Act, 1932, expired on 31st March, 1935, and payments of levies and bounties as from the 1st April, 1935, are governed by the Dairy Produce (Price Stabilisation) Act, 1935, which became law on the 13th June, 1935. The later Act provided for the winding up of the Butter Fund, for the establishment of the Dairy Produce (Price Stabilisation) Fund and for the transfer thereto of any available balance remaining in the Butter Fund. Provision was also made for the collection of levies and the payment of bounties which had become due before the expiration of the earlier Act and for the inclusion of these items in the account of the Butter Fund.

I observed that bounty at less than the statutory rate was paid from the Dairy Produce (Price Stabilisation) Fund on certain exports of creamery butter to the continent, and I have addressed an inquiry to the Accounting Officer on the matter.

A contribution of £1,633 1s. 0d., under section 41 (6) of the Act, was made to a Butter Marketing Committee established for the purpose of regulating the export of butter to the United Kingdom.

Temporary advances made to the Price Stabilisation Fund from subhead O.8. of the vote for Agriculture amounted to £180,000, of which £170,000 was repaid during the year. The balance of £10,000 was repaid in May, 1936.

VOTE 53.—FISHERIES.

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

52. Including the advances charged in this account the total advances made to the Sea Fisheries Association to 31st March, 1936, amount to £66,273 12s. 6d. The half-yearly instalments of the annuities set up to repay these advances, falling due up to 31st March, 1936, amount to £11,933 17s. 2d., whilst the sums collected by the Sea Fisheries Association from borrowers and transferred to the Department in payment of the annuity instalments amount to £7,779 17s. 2d. The annuity instalments were, therefore, in arrear at 31st March, 1936, to the extent of £4,154.

Fishery and Industrial Loans.

53. As noted in the account, the Minister for Agriculture, with the consent of the Minister for Finance, has made conditional remissions amounting to £6,511 15s. 10d. under section 2 of the Fisheries (Revision of Loans) Act, 1931, and has written off as irrecoverable under section 4 of the Act, sums amounting to £359 1s. 5d. The balance outstanding on these loans at 31st March, 1936, amounts to £41,025 12s. 4d., including arrears of £39,625 0s. 10d.

VOTE 54.—LANDS.

Repayable Exchequer Advance.

54. The position, referred to in previous reports, regarding the repayment to the Exchequer of £130,000, the balance of an advance of £200,000 made to the Land Commission in March, 1925, to enable payments in lieu of rent to be made as required by the Land Act, 1923, remains unaltered, no repayment having been effected in the year under review. I observed, however, that there has been charged to this advance an amount of £713 16s. 6d. being sums paid by the Land Commission for payments in lieu of rent under section 15 (3), Land Act, 1933.

*Land Act, 1933.**Sales for Cash.*

55. In paragraph 45 of my report last year I mentioned that in the case of sales for cash of certain holdings and parcels of land the Land Commission accepted 45 or 50 per cent. of the nominal purchase money but that the Land Act, 1933, did not appear to contemplate such reduction of the purchase consideration. The Land Act, 1936, section 15 (2) (b), has now given legislative sanction to the practice of the Land Commission regarding such cash sales.

Subhead I.—Improvement of Estates, etc.

56. I referred last year to expenditure out of the provision for the Improvement of Estates in cases in which such expenditure improved not only unvested but also vested lands and for which the approval of the Minister for Finance had not been sought, as required by sub-section 3 of section 22 of the Land Act, 1927. I also referred to certain payments made by way of contribution towards the cost of a sewerage scheme and a drainage scheme, respectively, for which I asked that the covering sanction of the Department of Finance be obtained. In paragraph 10 of the report of the Public Accounts Committee the view was expressed that the question at issue should form the subject of

a discussion between the Department of Finance and the Land Commission, with a view to arriving at an agreed basis. I have since been informed by the Accounting Officer that he is in communication with the Department of Finance on this matter.

I also referred to the basis of payment of Paymasters, whose duty it is to pay the wages of workers employed by the Land Commission, and to my inquiry as to whether, having regard to the increased expenditure on wages in connection with improvement works, the question of revising the scale of remuneration and the percentage payment for travelling expenses had been considered. In reply to a recent inquiry as to the present position, the Accounting Officer informed me that this matter was still the subject of correspondence with the Department of Finance.

Expenditure in connection with land reclamation schemes inaugurated by the Land Commission for the economic development of the Gaeltacht is charged to this subhead. Reclamation schemes were also operated by the Department of Agriculture out of moneys available from the Relief Schemes vote. The Department of Finance, however, considered that in the interest of economy and of uniformity in administration all such schemes should be administered by the Department of Agriculture. Accordingly schemes of land reclamation are now carried out under the directions of that Department, but the Land Commission vote bears in appropriate cases the cost of general preliminary improvement works which may be found necessary before the reclamation work proper can be begun under the Department of Agriculture scheme.

Subhead V.—Payments under section 18 (9) of the Land Act, 1933.

57. The charge to this subhead, £8,042 13s. 7d., represents the loss of income arising in the Church Temporalities Fund by reason of the operation of section 18 of the Land Act, 1933, during the two years ended 31st March, 1936. Of this sum, £3,421 4s. 0d. relates to the year ended 31st March, 1935, and the balance, £4,621 9s. 7d., to the year ended 31st March, 1936.

From an examination, however, of the accounts of the Church Temporalities Fund for the year 1934-35 it would appear that arrears discharged during that year under the provisions of section 18 amounted to £710 13s. 7d. and not £768 14s. 1d. as shown in those accounts, and that there has been, therefore, an overcharge to the vote of £58 0s. 6d. In reply to an inquiry I am informed that the overpayment will be repaid to the vote for 1936-37 by the Church Temporalities Fund. The accounts of the Church Temporalities Fund for the year 1935-36 have not yet been examined.

Subhead Y.—Assistance to Migrants from the Gaeltacht.

58. In connection with the scheme whereby certain lands in Co. Meath, available for the relief of congestion, were reserved for allottees from the Gaeltacht, there was, in addition to the charge under this subhead, expenditure out of subhead I.—Improvement of Estates, etc. The total expenditure borne on the vote of the Land Commission in connection with the scheme from its inception in 1934-35 to 31st March, 1936, was :—

	£	s.	d.
Subhead I.—Improvement of Estates, etc.	25,583	6	7
„ Y.—Assistance to Migrants ...	899	2	9
	£26,482	9	4

The expenditure under subhead I. is made up as follows :—

	£	s.	d.
Buildings, Roads, Fencing, etc. ...	20,181	7	1
Live Stock	2,267	18	5
Payments to Migrants for work done ...	1,357	10	0
Implements, etc.	699	11	10
Carts and Harness	383	1	11
Conveyance of Migrants	348	4	9
Seeds and Manures, etc.	345	12	7
	£25,583	6	7

There was also incurred from subhead I., Vote 52—Agriculture, a charge for the services of an Assistant Agricultural Overseer who was appointed to give the migrants practical instruction in the development of their holdings, and from subhead I., Vote 56—Gaeltacht Services, for the services of a Domestic Economy Instructress who paid periodical visits for the purpose of advising the migrants on matters of domestic economy. In addition expenditure amounting to £1,437 6s. 1d. was incurred in the erection of a schoolhouse. This amount was subsequently re-couped to the Land Commission by the Office of Public Works.

Subhead AA.—Losses.

59. As will be seen from a note appended to the account a sum of £69 10s. 6d. was, by the direction of the Department of Finance, charged to this subhead. It appears that the Land Commission included in a sale of land a piece which had never been vested in the Land Commission. The buyer instituted proceedings for trespass against the claimant to the land in question and, as it was recognised that the buyer could not succeed in his action, the case was settled by the Land Commission agreeing to pay the costs of both parties and in addition a sum of £25 as compensation.

VOTE 55.—FORESTRY.

Subhead C.2.—Cultural Operations, Maintenance, etc.

60. In the course of my audit I observed that payment of mileage allowance was made to Foresters for use of their own bicycles and motor cycles on official business. It would appear that the bicycles and motor cycles are used necessarily and constantly in the performance of official duty, and that, therefore, in accordance with the general regulations regarding travelling allowances the question of the payment of fixed allowances to these officers in lieu of mileage rates should have been considered. I understand that when certain investigations have been completed it is proposed to submit the matter to the Department of Finance with a view to having the position regularized.

VOTE 56.—GAELTACHT SERVICES.

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

61. The Department of Finance sanctioned the employment of a temporary forewoman at an industrial centre at a salary of £2 a week for a period of six months, to instruct and supervise outworkers in the making of lace gloves for a co-operative society operating in the Gaeltacht. I observed that in the submission to the Department of Finance it was represented that the acceptance of the proposals of the co-operative society for the appointment of such a forewoman would result in an expenditure in wages among the workers of about £30 a week for approximately nine months. It appears, however, that the wages actually distributed, during the six months that the forewoman was employed, amounted in all to £27.

Subhead F.3.—Kelp, etc.

62. I referred in previous reports to the payment of rent for the storage of kelp. Additional payments under this head were debited to the vote during the year of audit, £94 2s. 6d. being paid for storage in London and £372 12s. 0d. for storage in Galway. As stated in last year's report the stocks of kelp in respect of which the storage charges were incurred have been disposed of. I have requested that the terms of the sale of 188½ tons of the kelp held in store in London may be reported to the Department of Finance and covering sanction sought.

In paragraph 39 of my last report I referred to the fact that a considerable sum was due by a kelp buyer but that a large amount had been claimed by way of set off. I have now been informed that, with the sanction of the Department of Finance, the buyer has paid a sum in full settlement of all claims and counter claims.

Subhead F.4.—Carrageen.

63. With the sanction of the Department of Finance there has been included in the charge to this subhead a sum of £102 18s 10d. for carrageen purchased in 1932, and for which the vouchers are now missing. From an examination of the relevant documents I am satisfied that the expenditure was properly incurred and duly vouched in the first instance and I have accordingly admitted the charge to the vote.

Subhead J.I.—Housing Grants.

64. In my last report I referred to the grants and loans which may be made under the Housing (Gaeltacht) Acts, 1929 and 1934, and to the fact that the aggregate amount of such grants and loans which may be made is not to exceed the sum of £650,000.

I am informed that at the 31st March, 1936, the position regarding such grants and loans was as follows :—

	£	s.	d.
(i) Total amount of Grants sanctioned ...	334,941	0	0
Total amount of actual payments ...	224,016	6	0
(ii) Total amount of Loans sanctioned ...	132,939	0	0
Total amount of Loans for which certificates have been issued to the Commissioners of Public Works ...	99,226	0	0

In one case a grant was made in circumstances which did not appear to me to comply with the requirements of the Acts.

Subhead JJ.1.

65. The expenditure of £39 charged to this subhead, which has been opened with the approval of the Department of Finance, relates to extra-statutory grants made for the erection or improvement of poultry houses and piggeries where the provision in the Housing (Gaeltacht) (Amendment) Act, 1934, restricting such grants to cases where Irish is the habitual language of the household, was not complied with.

Rural Industries.

66. In paragraph 42 of my last report I referred to the preparation of certain accounts and balance sheets the form of which had been approved by the Minister for Finance under section 5 of the Exchequer and Audit Departments Act, 1921. The accounts for Rural Industries and the statement of account in respect of Industrial Loans have been recently submitted to me for audit, but I have not yet received the trading accounts and balance sheets for the Kelp and Carrageen Development schemes.

Industrial Loans.

67. I have been furnished with a schedule concerning the Industrial Loans from which it appears that advances made during the year ended 31st March, 1936, amounted to £176 16s. 6d. Of this £28 0s. 0d. relates to cash advances charged to subhead H. while £36 0s. 0d. represents the value of looms, machines, etc., issued on loan repayment terms. In addition looms valued at £112 16s. 6d. were issued to workers on hire purchase agreements. Exclusive of the amounts due under these hire purchase agreements the arrears due at 31st March, 1936, amounted to £9,519 5s. 9d. as compared with £9,513 6s. 6d. on 31st March, 1935.

VOTE 57.—INDUSTRY AND COMMERCE.

Subhead I.—Minerals Exploration.

68. The amount provided in the Estimates under this heading was £24,000 to cover expenditure on the exploration of the Arigna and Slieve Anierin area and of the Slieveardagh area. The expenditure for the year, however, amounted to £4,487 2s. 4d. only, for the reasons given in the account, and was made up of £1,496 1s. 9d. for the Arigna and Slieve Anierin area, and £2,991 0s. 7d. for the Slieveardagh area.

Subhead J.—Production of Industrial Alcohol.

69. With the approval of the Department of Finance, a contract has been placed for the supply and erection of the plant and equipment for five industrial alcohol distilleries. The payments which fell due during the year, under the terms of the contract, amounted to £28,164 and are charged in the account. I understand that the acceptance of the contractor's tender will involve the payment to another company of a fee for a licence to use that company's process in the operation of the distilleries.

Owing to delay in the erection of the distilleries it was not found possible to avail of the services of four candidates selected for training abroad as Assistant Managers of the distilleries on completion of their period of training. In these circumstances the Department of Finance sanctioned the payment to each trainee, in the event of his being unable to obtain other employment, of £3 per week, inclusive, as from the completion of training pending his appointment as Assistant Manager. As stated in a note to the account, the expenditure under this head amounted to £124 10s. 0d.

In addition to the expenditure of £28,164 and £124 10s. 0d. referred to above, the charge to the subhead also includes payments in respect of salaries (including salary of Managing Director), printing of Bills of Quantities in connection with the

building of the distilleries, travelling, subsistence and incidental expenses, and to the Office of Works for rent, rates, etc. I have asked that the authority of the Department of Finance be sought for expenditure of £14 5s. 5d., included in the sum recouped to the Office of Works, incurred on preliminary work carried out on an order subsequently cancelled.

Subhead L.—Turf Development Board, Ltd.

70. Provision was made in the Estimates for grants-in-aid to the Board for (a) administrative expenses and (b) general peat fuel development. During the year issues amounting to £17,500 in respect of (a) and £9,500 in respect of (b) were made with the consent of the Minister for Finance.

In addition, provision was made in subhead L.3. for repayable advances to the Board for purposes connected with general peat fuel development, and advances totalling £3,419 14s. 3d. were made during the year under conditions approved by the Department of Finance.

The total repayments by the Board amounted to £2,870 12s. 1d. which is credited to appropriations in aid. This sum includes £870 12s. 1d. received under the arrangement referred to in my last report, by which a levy of 1s. 2d. a ton is made on each ton of turf sold with the object of recovering for the Exchequer within a period of about three years the cost of the sacks taken over. I am in communication with the Accounting Officer regarding the present position of the collection of the levy.

Exchequer Extra Receipts.

71. The receipts of £72,911 14s. 11d. under the Cement Act, 1933, relate to fees at the rate of 5s. per ton on cement imported into the Saorstát under licences issued by the Minister for Industry and Commerce from 14th May, 1935, when the Act was brought into operation.

The receipts under the Agricultural Produce (Cereals) Act, 1933, during the year amounted to £6,909 3s. 3d. These receipts represent levies on holders of milling licences who mill in excess of quotas fixed by the Minister for Industry and Commerce.

VOTE 58.—TRANSPORT SERVICES.

Subhead A.—Payments in respect of Steamer Services.

72. The sum of £300 charged to this subhead was paid to the Galway Bay Steamboat Co., Ltd., with Department of Finance sanction, and represented the subsidy for the year ended 31st December, 1935, payable under the terms of the draft agreement referred to in paragraph 56 of last year's report. I understand that the agreement has not yet been completed.

VOTE 61.—UNEMPLOYMENT INSURANCE AND
UNEMPLOYMENT ASSISTANCE.*Subhead J.—Unemployment Assistance.*

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

Subhead K.—Appropriations in Aid.

74. The receipts during the year from certain local authorities under section 26 of the Unemployment Assistance Act, 1933, amounted to £192,796 6s. 2d. These receipts are based on the rateable value at the beginning of the immediately preceding financial year of each County Borough or Urban Area concerned. I have inquired as to the steps taken to verify that the amounts received were those properly payable under the terms of the section referred to.

VOTE 63.—POSTS AND TELEGRAPHS.

Losses by Default, etc.

75. The losses borne on the vote for the year ended 31st March, 1936, amounted to £911 8s. 3d. of which £887 14s. 5d. was charged to subhead H.2. and £23 13s. 10d. to subhead O.6. A classified schedule of the losses is appended to each of these subheads. Particulars are given also of eighteen cases in which cash shortages or misappropriations amounting in all to £716 3s. 10d. were discovered; the sums in question were made good and no charge to public funds was necessary.

Claims abandoned.

76. As shown in a note to the account claims amounting to £40 4s. 0d. in respect of damage to Post Office vehicles were abandoned during the year either as irrecoverable or as a result of compromise settlements with the insurance companies concerned. During the year there were also eight traffic accidents involving damage to official vehicles in which no claims against members of the public arose. The total amount of such damage was £38 13s. 10d.

*Civil Aviation.**Cost of Equipment of a Wireless Station.*

77. As stated in the relevant explanation in the account a sum of £1,266 6s. 0d. has been charged to subhead L.3. (Engineering Contract Work) in respect of the cost of equipment of a wireless station established for purposes of civil aviation. It is proposed to provide for expenditure of a similar nature in future years from a special subhead.

Superannuation Payments.

78. 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, continued to be charged to a suspense account. The total amount so charged up to 31st March, 1936, was £2,970 10s. 3d.

In paragraph 67 of my last report I referred to the case of a Clerical Officer who was in receipt of a pension the payment of which was being charged to a suspense account pending the passing of the required legislation. The amount charged to suspense at 31st March, 1936, was £93 12s. 7d.

The grant of the pensions referred to in the two preceding sections of this paragraph has been validated by the Superannuation Act, 1936, which came into operation on 14th August, 1936.

Stores.

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

In addition to the engineering stores shown in Appendix II as valued at £105,213 on 31st March, 1936, engineering stores to the value of £920 were held on behalf of other Government Departments. Stores other than engineering stores held at that date were valued at £60,001, included in this amount being a sum of £20,099 in respect of such stores held for other Government Departments.

Revenue.

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

Under authority of the Department of Finance claims for amounts of £69 15s. 0d. and £49 0s. 2d. due in respect of rentals of private telephone installations were written off as irrecoverable. In addition, various sums of less than £20 due for telephone services amounting in the aggregate to £314 10s. 0d. were written off during the year under the authority of the Secretary.

Post Office Savings Bank Accounts.

81. The accounts of the Post Office Savings Bank for the year ended 31st December, 1935, were submitted to a test examination with satisfactory results.

In previous reports I have referred to the absence from these accounts of a charge in respect of the pension liability of staff wholly engaged on Savings Bank work. Section 30 of the Superannuation Act, 1936, provides for the payment from the funds

of the Savings Bank of such sum as shall, in the opinion of the Minister for Finance, represent the pension liability. I have been informed that the amount due from the Bank for the period from 1st January, 1923, to 30th September, 1936, has been determined to be £19,048 ls. 10d., and that the necessary financial adjustments are being effected.

Post Office Factory.

82. A test examination was applied to the accounts of the Post Office Factory with satisfactory results. The expenditure on manufacturing jobs in the financial year, including work in progress on 31st March, 1936, amounted to £15,695; the expenditure on repair works (other than repairs to mechanical transport) amounted to £9,799, and the expenditure on mechanical transport repairs to £2,242.

VOTE 65.—ARMY.

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

83. With a view to promoting thrift it has been the practice to permit members of the Forces to draw only a part of their pay and to allow the balance to accumulate in their accounts. These credit balances have shown a tendency to increase as reflected in the amount of the undischarged liability in respect of pay at the end of each financial year. As their existence has led to some irregularities, I understand that it has been decided not to permit them in future. I also drew attention to various infringements of the regulations governing the issue of pay and allowances. It appeared to me that a more effective Departmental audit of the pay accounts would help to ensure a stricter observance of the regulations on the part of pay officers and I am informed that better arrangements have now been made to attain this object.

During the year a case came to light in which a non-commissioned officer who had charge of the pay rolls of his unit took advantage of some defects in the method of issuing and recording pay to appropriate certain sums and charge them to various members of the unit. When some of these members afterwards disputed the correctness of the credit balances shown in their pay accounts, the irregularities were revealed. Of the sum of £30 5s. 0d. involved, £13 15s. 0d. was recovered by withholding moneys payable to the non-commissioned officer concerned, leaving a sum of £16 10s. 0d. to be written off as a loss in the appropriation account for 1936-37.

Special leave for periods varying from two to sixteen days was granted to certain officers, N.C.Os. and men in consideration of services rendered by them in connection with the military tattoo and the emergency transport service provided during the Dublin transport strike. The grant of special leave with full pay to members of the Forces in exceptional circumstances, as in the case of death or serious illness in the family, is provided for by regulation. As the regulations do not authorize the grant of special leave in the circumstances cited above, I have communicated with the Accounting Officer on the matter.

Officers on full pay are entitled to treatment in hospital or sick leave or both combined up to a period of twelve months in any four consecutive calendar years ; and officers who contract tuberculosis are afforded treatment in approved sanatoria up to a maximum period of twelve months. In some cases which have come to my notice the authorized limits were exceeded, but where sanatorium treatment is afforded to officers in addition to hospital treatment or sick leave the regulations are somewhat ambiguous, and I have inquired whether it is proposed to clarify them.

Subheads B.—Marriage Allowance, and

*X.2.—Contributions to Hospitals for treatment of
Wives and Families of Soldiers.*

84. The State liability for the maintenance of the families of married soldiers is restricted by regulation to the payment of marriage allowance as provided for under subhead B. in respect of the wives and families of soldiers who have been admitted to the married establishment. The word "children" has been defined for the purpose of this regulation as including boys under the age of sixteen years and girls under the age of eighteen years. Medical treatment of the families of all married soldiers at public expense is authorized by Defence Force Regulation No. 1 of 1931 and is provided for under subhead X.2. but for this purpose the word "children" has not been defined, and some persons who had attained the ages of 22 and 23 years were maintained at public expense in civilian hospitals as soldiers' children. Also, continuous treatment was afforded to some children for prolonged periods and in addition to the payment of the hospital charges, marriage allowance was issued in respect of them. The payment of marriage allowance in the circumstances would appear to give rise to a double charge on public funds in respect of the maintenance of soldiers' dependants during periods of treatment. I have communicated with the Accounting Officer on those matters and also on the method of verifying the correctness of hospital claims, as it was not apparent that some individuals for whom treatment was provided were members of soldiers' families.

Subhead H.—Transport of Troops.

85. Though the cost of conveyance of members of the Reserve to and from training is provided for under subhead Y.2. a sum of £5,629 has been charged against this subhead in respect of the conveyance of members of the Volunteer Force, who were mobilized on two special occasions in the year of account.

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

86. During the period of the Dublin transport strike which lasted from March to May, 1935, emergency transport was provided free by the Department of Defence to assist the public. According to the statement supplied to me the cost of this service has been estimated at £1,585, the total mileage travelled being shown as 148,657 miles, and the number of passengers carried as 2,189,635. I have asked for a copy of the authority supporting the charges included in the appropriation account in respect of this service.

Subhead K.—Provisions and Allowances in lieu.

87. 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 are as follows :—

		1935-36.	1934-35.
<i>Bread.</i>			
Cost of production	...	1·6 pence per lb.	1·3 pence per lb.
Cost delivered Dublin	...	1·8 " " "	1·4 " " "
<i>Meat.</i>			
Dublin	...	4·5 " " "	4·6 " " "
Curragh	...	4·5 " " "	4·3 " " "

Fluctuations in the Departmental expenses, and the payment of levies amounting to £470, under the Slaughter of Cattle and Sheep Act, 1934, in respect of cattle slaughtered for the Dublin Area, are reflected in the unit cost of meat.

Actually 462 cattle purchased for the Dublin Area at a cost of £6,604 6s. 1d. produced 392,603 lbs. of beef, while 495 cattle purchased for the Curragh Area at a cost of £6,411 3s. 9d produced 368,965 lbs. of beef. These figures appear to suggest that the purchases for the Dublin Area were more economical.

Subhead X.1.—Telegrams and Telephones.

88. As it was noted that the expenditure incurred on telephone calls by Area Officers engaged on similar duties showed a very wide variation, and in some instances appeared to be unduly heavy, I have inquired regarding the method of controlling expenditure under this head.

Subhead Y.2.—Army Reserve.

89. The regulations pertaining to the issue of pay to members of the Reserve provide that pay shall be issued to a reservist only in respect of the days of his actual attendance when mobilized or undergoing additional voluntary training. This provision does not appear to have been strictly adhered to, as pay has been issued in excess of the amount to which reservists were entitled for the period from the recorded hour at which they reported to their unit headquarters to the recorded hour at which they left on termination of training. Also, reservists when being conveyed to and from their homes by military transport for training in week-end camps or for annual training are regarded as military personnel on duty. As the views expressed by the Department of Defence in reply to my inquiries on those matters do not appear to me to be consistent with the existing regulations, I think it desirable, for the purpose of pay and allowances, that the position should be clarified as regards the place and point of time at which mobilization and demobilization are actually effected.

The Officers' Training Corps which was disestablished as from November, 1935, had not been called out for training during the 1933-34 training year, but a proportion of half the annual grant of £8 was paid to its members in respect of weekly parades and overnight camps. Payment of those grants had not been completed by the 31st March, 1935, and no provision for them was included in the vote for 1935-36, but a sum of £798 disbursed during the year has been charged to this subhead with the sanction of the Department of Finance.

Special Subhead.—Vessels.

90. This subhead has been opened on the instructions of the Department of Finance to record the charge to the Army vote of a sum of £560 17s. 9d., being the amount of the payments made by the Department of Defence in 1922 in connection with the seizure of the S.S. "City of Dortmund."

Subhead Z.—Appropriations in Aid.

91. After protracted negotiations an agreement has been reached on the question of the rent payable in respect of two sites at the Curragh let under lease to the proprietors of the Soldiers' Institute. The non-receipt of rent from this property was the subject of comment in my reports on the accounts of previous years, and the accumulated arrears had amounted to £1,223 12s. 6d. on the 30th September, 1934. The Department of Defence with the approval of the Department of Finance has now accepted £532 in full discharge of this claim and has reduced the rents from £86 to £56 a year.

I noticed that certain sums, which have now been credited to this subhead, had been received by local Sluagh Committees in respect of unauthorized lettings of volunteer halls and a drill field, and that the provisions of the State Lands Act, 1924, had not been observed in connection with the letting of the drill field. I have made inquiries regarding the adequacy of the departmental action taken to prevent the recurrence of irregularities of this kind.

Stores.

92. With reference to the comments in my report on the accounts of the previous year regarding the method of accounting for technical stores at the Air Corps Headquarters, a complete stock-taking and survey of all technical stores and equipment was carried out during the year, and the results are reflected in the Statement of Losses appended to the appropriation account. In addition to the deficiencies of non-expendable stores brought to notice no expense vouchers were available to cover the expenditure of approximately £69 worth of consumable stores. All obsolete and surplus stores have now been set aside for disposal and regulations have recently been issued providing for better financial control and a definite accounting procedure in this service.

Regarding the reference of the Public Accounts Committee in its report on the accounts for 1933-34, to the surplus stocks held for barrack service purposes, I understand that the Committee which was set up to examine the position has completed its survey of all barrack service stores throughout the Army, and has arranged for the collection of all stocks which were found to be surplus to requirements. This Committee hopes to be in a position to make its final recommendations regarding the disposal of those stocks at an early date.

Statement of Losses.

93. 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	£	s.	d.
Department of Finance	29	12	8
Deficiencies of stores and other losses not affecting the 1935-36 vote	14,896	0	5

The latter figure includes £13,578 1s. 6d. in respect of loss of or damage to stores and equipment on charge to the Air Corps, reference to which is made in the preceding paragraph.

VOTE 66.—ARMY PENSIONS.

94. In the course of audit of the grants of pension made under the Army Pensions Act, 1932, it was noted that the Military Service Registration Board had in some instances amended its original certificate issued under section 8 of the Act. I am now informed that the Law Officers have advised that the Board is not empowered to amend its certificate, and that no further payment of pension will be made in the particular cases affected until the awards are regularized by amending legislation. Of the total amount involved (£808 12s. 3d.), a sum of £218 15s. 0d. was charged in the appropriation account for 1934-35.

Part II of the Army Pensions Act, 1932, contains no provision for the medical re-examination of applicants whose degree of disability has already been assessed, and awards refused. But in a case which came to notice the original medical examination of the applicant was carried out by a medical practitioner who had not been duly appointed a Pensions Medical Officer in accordance with the Army Pensions Board regulations. This defect in the procedure of the Army Pensions Board was held to invalidate its original report, and the applicant was re-examined and a pension awarded appropriate to 100 per cent. disability.

VOTE 67.—EXTERNAL AFFAIRS.

*Subhead B.5.—Repatriation of Destitute Subjects of
Saorstát Éireann.*

95. In each case of repatriation the person concerned signs an undertaking to repay the expenditure incurred by the State. A case came to notice where recovery had not been effected and in response to my request the sanction of the Department of Finance was obtained for the write-off of the loss. In other cases arising in previous years amounts due to the State appear to have been treated as irrecoverable and I have asked to be furnished with a statement of the expenditure involved and have requested that the authority of the Department of Finance should now be sought for the write-off of the amount in each case.

Irish Nationality and Citizenship Act, 1935.

96. This Act became law on the 10th April, 1935.

Fees for Registration and Certificates of Nationality amounting to £5 15s. 0d. were received in cash at Head Office and have been brought to credit as exchequer extra receipts. In addition, fees amounting to £17 2s. 6d. were collected during the year at Offices abroad by means of stamps.

VOTE 69.—RELIEF SCHEMES.

97. I observed that out of moneys allocated to the Office of Works for carrying out relief schemes a grant of £425 (of which £125 was charged in last year's account and £300 in the present year) was made towards the improvement of the Gaelic playing pitch in the grounds of University College, Cork. I inquired whether the approval of the Department of Finance was given for this expenditure and was informed that, although specific sanction was not sought by the Office of Works for the payment, covering sanction would not, in the circumstances, be withheld, but that steps have been taken to ensure that the Department of Finance would in future be consulted before allocating from money provided for the relief of unemployment any grants towards works which are not essentially of a public nature.

In the course of my audit I noticed that persons not employed in the public service were provided with imposts to defray expenses in carrying out work on Archæological excavations and peat development under schemes administered by the Office of Works. The Public Accounts Committee in paragraph 17 of their report dated July, 1936, commented on this practice and stated that they viewed with disfavour the issue of imposts out of public moneys to persons outside the public service. I am in communication with the Accounting Officer on this subject.

VOTE 70.—EXPORT BOUNTIES AND SUBSIDIES.

98. With the exception of bounties and subsidies on exports of industrial products administered by the Department of Industry and Commerce, all the expenditure borne on this vote was administered by the Department of Agriculture. An analysis of the expenditure is appended to the appropriation account, and further details, with my observations thereon, appear in the succeeding paragraphs.

*Subhead A.—Bounties and Subsidies on Exports of**Industrial Products.*

99. The total amount paid under this heading was £82,315 2s. 4d., of which £1,175 12s. 5d. related to a subsidy of 6d. per ton, in addition to bounty, on the exports of macadam and gravel. I am in communication with the Department of Industry and Commerce on certain matters arising out of my test examination of the bounties paid.

*Subhead B.—Bounties and Subsidies on Exports of
Fishery Products.*

100. The payments under this heading related to the following:—

	£	s.	d.
Lobsters	2,991	5	5
Other Shell Fish	2,148	17	6
Fresh Water Eels	189	14	4
Fresh Herrings		16	7
Pickled Mackerel	952	9	6
	£6,283	3	4

The rates of bounty authorized were as follows:—

Lobsters ...	75 per cent. of the British Import Duty paid.
Other Shell Fish—	
Periwinkles and	
Mussels ...	100 per cent. „ „ „ „ „ „
Escallops ...	50 per cent. „ „ „ „ „ „
Fresh Water Eels	50 per cent. „ „ „ „ „ „
Fresh Herrings ...	100 per cent. „ „ „ „ „ „
Pickled Mackerel	25 per cent. of the price per barrel f.o.b. Irish Ports, received by exporters on consignments to places outside Great Britain and Northern Ireland.

*Subhead C.—Bounties and Subsidies on Exports of
Agricultural Products.*

Bounties on Exports of Live Stock.

101. The bounties paid on exports of Live Stock amounted to £445,514 16s. 10d., viz.:—

	£	s.	d.
Cattle	296,809	0	0
Live Pigs	99,684	16	0
Horses	48,921	13	4
Sheep and Lambs	99	7	6
	£445,514	16	10

The rates of bounty authorized were :—

Cattle.

From 1st January, 1935, to 18th February, 1936 :—

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

Live Pigs.

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 to Great Britain with quota certificates :—

From 3rd December, 1934, to 27th October, 1935 :—
28 per cent. *ad valorem*.

From 28th October, 1935, to 9th February, 1936 :—
 $33\frac{1}{3}$ per cent. *ad valorem*.

From 10th February, 1936 :—
25 per cent. *ad valorem*.

Live pigs exported through Saorstát Ports to Great Britain without quota certificates :—

From 3rd December, 1934, to 4th August, 1935 :—
 $22\frac{1}{2}$ per cent. *ad valorem*.

From 5th August, 1935, to 6th October, 1935 :—
25 per cent. *ad valorem*.

From 7th October, 1935, to 27th October, 1935 :—
28 per cent. *ad valorem*.

From 28th October, 1935, to 30th November, 1935 :—
32 per cent. *ad valorem*.

From 1st December, 1935, to 9th February, 1936 :—
30 per cent. *ad valorem*.

From 10th February, 1936 :—
20 per cent. *ad valorem*.

Live pigs exported *via* Northern Ireland to Great Britain with or without quota certificates, and live pigs exported to countries other than Great Britain or Northern Ireland :—

From 4th November, 1935, to 30th November, 1935 :—
32 per cent. *ad valorem*.

From 1st December, 1935, to 9th February, 1936 :—
30 per cent. *ad valorem*.

From 10th February, 1936 :—
20 per cent. *ad valorem*.

Horses.

From 1st August, 1934, to 18th February, 1936 :—

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.

Sheep and Lambs.

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

2s. 6d. per head.

The discontinuance of the bounties on cattle and horses exported to the United Kingdom followed on the reduction in the British import duties imposed by the Irish Free State (Special Duties) Act, 1932.

Bounties on Exports of Live Stock Products.

102. The total amount paid in respect of bounties on exports of live stock products was £652,536 16s. 5d., made up as follows :—

		£	s.	d.
Pig Products	...	473,575	6	9
Calf Skins	...	138,316	5	0
Mutton and Lamb	...	40,574	12	11
Beef and Veal	...	70	11	9
		<hr/>		
		£652,536	16	5
		<hr/>		

The rates of bounty payable were :—

Pig Products.

Bacon, Hams, and other cured pigs' meat.

All Exports.

From 3rd December, 1934, to 9th June, 1935 :—

20s. per cwt.

Exported for consumption in Great Britain and Northern Ireland, and to countries other than Great Britain, Northern Ireland, or the Isle of Man :—

From 10th June, 1935, to 4th August, 1935 :—

20s. per cwt.

From 5th August, 1935, to 20th October, 1935 :—

15s. per cwt.

Exported to Great Britain and Northern Ireland for ships' stores, and to the Isle of Man direct or through Great Britain or Northern Ireland :—

From 10th June, 1935, to 20th October, 1935 :—

10s. per cwt.

All Exports.

From 21st October, 1935, to 2nd February, 1936 :—

12s. per cwt.

From 3rd February, 1936 :—

15s. per cwt.

Pork.

From 3rd December, 1934, to 4th August, 1935—12s. per cwt.

From 5th August, 1935, to 2nd February, 1936—10s. per cwt.

From 3rd February, 1936 ... 12s. per cwt.

Plucks.

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

Calf Skins.

From 1st April, 1935, to 31st May, 1935 ... 12s. 6d. per skin.

Mutton and Lamb.

From 11th June, 1934, to 30th November,

1935 ... 16s. per cwt.

Beef and Veal.

From 20th September, 1935 ... 5s. per cwt.

The prohibition of the import of beef and veal into the United Kingdom, referred to in paragraph 90 of my last report, remained in force. The payments made were in respect of consignments to the Channel Islands.

Bounties on Exports of Dairy Produce.

103. The expenditure under this heading amounted to £636,342 2s. 2d., viz. :—

		£	s.	d.
Creamery Butter	...	542,499	7	2
Non-Creamery Butter	...	57,191	5	8
Cream ...	...	25,376	19	2
Other Milk Products	...	11,274	10	2
		£636,342	2	2

The authorized rate of subsidy on exports of creamery butter was the sum necessary to bring the average price received by exporters to any market, plus the statutory bounty payable under the Dairy Produce (Price Stabilisation) Act, 1935, up to the net return obtainable on the home market, provided that the average rate of subsidy on all exports over the season did not exceed 27s. per cwt.

The rates of subsidy paid on exports of creamery butter to the United Kingdom were :—

<i>Month.</i>	<i>Per Cwt.</i>	<i>Month.</i>	<i>Per Cwt.</i>
April, 1935	... 22s. 9d.	October, 1935	... 27s. 0d.
May, 1935	... 22s. 6d.	November, 1935	... 37s. 0d.
June, 1935	... 19s. 0d.	December, 1935	... 43s. 4d.
July, 1935	... 24s. 0d.	January, 1936	... 49s. 7d.
August, 1935	... 20s. 0d.	February, 1936	... 47s. 10d.
September, 1935	... 25s. 0d.	March, 1936	... 48s. 1d.

The average rate of subsidy paid on all exports during the season 1935-36 was 23s. 1d. per cwt.

In connection with the continental trade, an official scheme for the purchase and sale of butter was administered by the Dairy Disposal Company, Ltd., which was, as in previous years, indemnified against loss. A total quantity of 17,763 cwts. of butter was purchased, at a cost of £127,031 0s. 1d. Belgium imported 11,065½ cwts., Germany 6,182½ cwts., and Northern Ireland 417½ cwts., while 97½ cwts. were sold on the home market. The net receipts from sales amounted to £75,237 13s. 0d., and payments of bounty from the Dairy Produce (Price Stabilisation) Fund totalling £16,196 7s. 4d. were made to the Company. The sum necessary to recoup the cost of the butter purchased was £35,596 19s. 9d., of which £30,407 3s. 8d. is charged in this account. Included in the expenses charged against the scheme are sums of £838 17s. 0d. and £408 2s. 2d. for interest on overdraft and commission on sales, respectively.

This account also includes payments amounting to £7,337 4s. 2d. in respect of claims relating to the official scheme in operation during the previous year.

The subsidy payable on exports of non-creamery butter was subject to the proviso that the average rate on all exports over the season should not exceed 23s. per cwt. Varying rates were paid, the average on all exports being 22s. 3d. per cwt.

As in previous years the rates of subsidy paid on exports of 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 used for the production of creamery butter.

Bounties on Exports of Poultry and Eggs.

104. The payments amounted to £419,432 4s. 6d., viz. :—

	£	s.	d.
Eggs	236,930	8	6
Dead Poultry	152,659	2	0
Live Turkeys	29,842	14	0
	£419,432	4	6

The rates of bounty sanctioned were :—

	<i>From 1st January, 1935, to 31st March, 1935.</i>		<i>From 1st April, 1935.</i>	
<i>Eggs (in shell).</i>	<i>Per Great Hundred.</i>		<i>Per Great Hundred.</i>	
	s.	d.	s.	d.
Extra selected	2	0	2	0
Selected	2	0	2	0
Medium	1	7	1	7
Duck	1	7	1	7
Preserved	3	0	2	0

Eggs (not in shell).

From 1st May, 1933, to 31st December, 1934, and from 1st April, 1935 :—

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

Dead Poultry.

From 1st January, 1935 :—

Turkeys ... ..	...	3d. per lb.
Other Poultry ... ..	...	3½d. per lb.

Live Turkeys.

From 25th September, 1935, to 31st January, 1936 :—
Equivalent of the British duty.

In paragraph 92 of my last report, I mentioned that as from 8th April, 1935, reduced rates had been prescribed for dead poultry and eggs (in shell) exported under bond, in respect of which satisfactory evidence of payment of British Customs duty was not forthcoming, and also for eggs (in shell) exported to the Isle of Man. The rates were :—

Eggs (in shell) exported under bond ... 3d. per gt. hundred.

Eggs (in shell) exported to the Isle
of Man 1s. per gt. hundred.

Dead Poultry exported under bond ... 2d. per lb.

The expenditure under the heading of eggs includes sums amounting to £18,500 14s. 8d. paid in respect of exports to Spain. The rates of bounty in force from 1st April, 1935, were payable on these exports up to 1st July, 1935, when a reduction of 3d. per great hundred in each grade was made.

Bounties on Exports of other Agricultural Products.

105. The payments under this heading totalled £36,938 13s. 7d., viz. :—

			£	s.	d.
Potatoes	...	...	26,477	8	4
Dead Rabbits	...	...	10,461	5	3
			<hr/>		
			£36,938	13	7
			<hr/>		

The following rates of bounty were authorized :—

Potatoes.

Exports from Scheduled Districts.

To the United Kingdom :—

From 22nd February, 1934, to 30th June, 1935 ... 25s. per ton.

From 1st July, 1935, to 31st August, 1935 ... £2 per ton.

From 1st September, 1935, to 25th March, 1936 ... 25s. per ton.

From 26th March, 1936 5s. per ton.

To other countries :—

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

Exports from other Districts.

To the United Kingdom :—

From 22nd February, 1934, to 30th June, 1935...17s. 6d. per ton.

From 1st July, 1935, to 31st August, 1935...37s. 6d. per ton.

From 1st September, 1935, to 25th March, 1936...17s. 6d. per ton.

To France :—

From 1st March, 1934 ... 25s. per ton.

To other countries :—

From 22nd February, 1934 ... 20s. per ton.

*New Potatoes.**Exports to the United Kingdom from all Districts :—*

From 25th May, 1935, to 30th June, 1935 ... £4 per ton.

Dead Rabbits.

From 10th June, 1935 ... 3d. per head.

Extra Receipts payable to Exchequer.

These receipts relate to the recovery of amounts paid in previous years.

VOTE 73.—WIDOWS' AND ORPHANS' PENSIONS.

106. This appropriation account records the first contribution from votes on account of Widows' and Orphans' Pensions.

Part V of the Widows' and Orphans' Pensions Act, 1935, contains provision for the setting up of a Pensions Fund into which shall be paid all contributions under the Act, and out of which shall be met all pensions payable under the Act; for the opening of a Pensions Investment Account to which shall be transferred any sums standing to the credit of the Pensions Fund which are not required to meet current expenditure; and for vote contributions to the Pensions Investment Account in respect of the financial year ending 31st March, 1936, and in respect of the next nine succeeding financial years of the annual sum of £250,000, and thereafter of such sums as the Oireachtas may determine.

SEÓIRSE MAG CRAITH,

*Comptroller and Auditor-General.**(Árd Scrùdóir).*

EXCHEQUER AND AUDIT DEPARTMENT

DUBLIN, 30th January, 1937.

APPROPRIATION ACCOUNTS, 1935-36.

SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Expenditure (Gross).	Estimated Appropriations in Aid.	Net Supply Grant.	Actual Expenditure (Gross).	Appropriations in Aid Realized.	Net Expenditure.	Expenditure (Gross) compared with Estimate.		Appropriations in Aid compared with Estimate.		Amount to be surrendered.	Exchequer Extra Receipts.		No. of Vote.
									Surplus.	Deficit.	More than Estimated.	Less than Estimated.		Estimated.	Realized.	
			£	£	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£	£ s. d.	
2	1	GOVERNOR-GENERAL'S ESTABLISHMENT ...	2,000	—	2,000	1,921 9 10	—	1,921 9 10	78 10 2	—	—	—	78 10 2	—	—	1
3	2	OIREACHTAS ...	113,631	—	113,631	111,011 10 9	—	111,011 10 9	2,619 9 3	—	—	—	2,619 9 3	—	—	2
5	3	DEPARTMENT OF THE PRESIDENT OF THE EXECUTIVE COUNCIL ...	11,431	—	11,431	10,820 15 3	—	10,820 15 3	610 4 9	—	—	—	610 4 9	—	—	3
7	4	COMPTROLLER AND AUDITOR-GENERAL ...	16,105	—	16,105	15,051 9 7	—	15,051 9 7	1,053 10 5	—	—	—	1,053 10 5	80	80 0 0	4
9	5	OFFICE OF THE MINISTER FOR FINANCE ...	63,019	—	63,019	60,939 6 10	—	60,939 6 10	2,079 13 2	—	—	—	2,079 13 2	500	1,575 14 0	5
11	6	OFFICE OF THE REVENUE COMMISSIONERS ...	744,783	19,080	725,703	724,726 6 9	32,583 4 4	692,143 2 5	20,056 13 3	—	13,503 4 4	—	33,559 17 7	—	—	6
15	7	OLD AGE PENSIONS ...	3,457,300	600	3,456,700	3,441,385 13 0	696 8 0	3,440,689 5 0	15,914 7 0	—	96 8 0	—	16,010 15 0	—	—	7
—	8	LOCAL LOANS*	—	—	—	—	—	—	—	—	—	—	—	—	—	8
17	9	COMMISSIONS AND SPECIAL INQUIRIES ...	11,471	—	11,471	10,470 9 7	—	10,470 9 7	1,000 10 5	—	—	—	1,000 10 5	—	1 8	9
22	10	OFFICE OF PUBLIC WORKS ...	113,373	13,820	99,553	106,621 2 9	14,167 8 10	92,453 13 11	6,751 17 3	—	347 8 10	—	7,099 6 1	—	628 0 0	10
25	11	PUBLIC WORKS AND BUILDINGS ...	954,476	65,260	889,216	610,061 15 9	61,539 5 5	548,522 10 4	344,414 4 3	—	—	3,720 14 7	340,693 9 8	—	44 16 8	11
55	12	STATE LABORATORY ...	7,379	—	7,379	6,521 16 0	—	6,521 16 0	857 4 0	—	—	—	857 4 0	150	431 0 6	12
56	13	CIVIL SERVICE COMMISSION ...	19,940	—	19,940	19,928 4 8	—	19,928 4 8	11 15 4	—	—	—	11 15 4	4,396	4,399 1 2	13
58	14	PROPERTY LOSSES COMPENSATION ...	109,750	—	109,750	48,658 15 9	—	48,658 15 9	61,091 4 3	—	—	—	61,091 4 3	—	—	14
59	15	PERSONAL INJURIES COMPENSATION ...	1,607	—	1,607	1,451 17 0	—	1,451 17 0	155 3 0	—	—	—	155 3 0	—	—	15
60	16	SUPERANNUATION AND RETIRED ALLOWANCES ...	452,045	955	451,090	424,618 13 6	503 3 11	424,115 9 7	27,426 6 6	—	—	451 16 1	26,974 10 5	—	—	16
63	17	RATES ON GOVERNMENT PROPERTY ...	92,470	2,870	89,600	91,419 5 4	2,842 1 5	88,577 3 11	1,050 14 8	—	—	27 18 7	1,022 16 1	—	—	17
64	18	SECRET SERVICE ...	20,000	—	20,000	7,611 6 1	—	7,611 6 1	12,388 13 11	—	—	—	12,388 13 11	—	—	18
65	19	TARIFF COMMISSION ...	5,324	—	5,324	4,507 5 9	—	4,507 5 9	816 14 3	—	—	—	816 14 3	—	780 14 5	19
66	20	EXPENSES UNDER THE ELECTORAL ACT AND THE JURIES ACT ...	17,500	—	17,500	17,095 8 0	—	17,095 8 0	404 12 0	—	—	—	404 12 0	—	—	20
67	21	MISCELLANEOUS EXPENSES ...	9,255	—	9,255	8,764 19 9	—	8,764 19 9	490 0 3	—	—	—	490 0 3	—	—	21
68	22	STATIONERY AND PRINTING ...	178,739	32,470	146,269	177,356 16 5	33,636 16 6	143,719 19 11	1,382 3 7	—	1,166 16 6	—	2,549 0 1	—	4 14 8	22
73	23	VALUATION AND BOUNDARY SURVEY ...	36,684	6,970	29,714	36,303 9 10	6,863 6 0	29,440 3 10	380 10 2	—	—	106 14 0	273 16 2	—	—	23
75	24	ORDNANCE SURVEY ...	38,779	4,180	34,599	35,334 2 2	4,130 5 9	31,203 16 5	3,444 17 10	—	—	49 14 3	3,395 3 7	—	144 19 1	24
77	25	SUPPLEMENTARY AGRICULTURAL GRANTS ...	1,270,989	—	1,270,989	1,270,989 0 0	—	1,270,989 0 0	—	—	—	—	—	—	—	25
78	26	LAW CHARGES ...	74,889	2,900	71,989	71,167 6 0	3,904 2 4	67,263 3 8	3,721 14 0	—	1,004 2 4	—	4,725 16 4	550	550 0 0	26
80	27	HAULBOWLINE DOCKYARD ...	7,585	—	7,585	5,488 9 11	—	5,488 9 11	2,096 10 1	—	—	—	2,096 10 1	3,000	3,831 9 6	27
82	28	UNIVERSITIES AND COLLEGES ...	173,800	—	173,800	173,530 10 2	—	173,530 10 2	269 9 10	—	—	—	269 9 10	—	—	28
83	29	ELECTRICAL BATTERY DEVELOPMENT ...	16,000	—	16,000	16,000 0 0	—	16,000 0 0	—	—	—	—	—	—	—	29
84	30	QUIT RENT OFFICE ...	3,451	—	3,451	3,332 9 0	—	3,332 9 0	118 11 0	—	—	—	118 11 0	—	—	30
85	31	REMUNERATION FOR MANAGEMENT OF GOVERNMENT STOCKS ...	15,445	—	15,445	15,091 7 9	—	15,091 7 9	353 12 3	—	—	—	353 12 3	—	—	31
86	32	OFFICE OF THE MINISTER FOR JUSTICE ...	34,157	—	34,157	32,673 13 11	—	32,673 13 11	1,483 6 1	—	—	—	1,483 6 1	—	147 17 6	32
88	33	GÁRDA SÍOCHÁNA ...	1,888,548	9,070	1,879,478	1,862,835 9 1	23,137 4 11	1,839,698 4 2	25,712 10 11	—	14,067 4 11	—	39,779 15 10	3,975	4,382 15 4	33
92	34	PRISONS ...	79,993	7,742	72,251	79,804 19 4	8,452 10 9	71,352 8 7	188 0 8	—	710 10 9	—	898 11 5	—	—	34
95	35	DISTRICT COURT ...	38,653	—	38,653	36,631 3 7	—	36,631 3 7	2,021 16 5	—	—	—	2,021 16 5	9,200	8,911 15 6	35
96	36	SUPREME COURT AND HIGH COURT OF JUSTICE ...	51,521	2,010	49,511	48,641 16 1	1,788 8 9	46,853 7 4	2,879 3 11	—	—	221 11 3	2,657 12 8	2,000	2,793 3 10	36
98	37	LAND REGISTRY AND REGISTRY OF DEEDS ...	47,102	—	47,102	44,810 14 0	—	44,810 14 0	2,291 6 0	—	—	—	2,291 6 0	—	104 9 2	37
100	38	CIRCUIT COURT ...	81,405	26,100	55,305	77,231 13 2	35,352 9 6	41,879 3 8	4,173 6 10	—	9,252 9 6	—	13,425 16 4	—	—	38
102	39	PUBLIC RECORD OFFICE ...	5,104	—	5,104	4,871 11 11	—	4,871 11 11	232 8 1	—	—	—	232 8 1	—	—	39
103	40	CHARITABLE DONATIONS AND BEQUESTS ...	3,003	48	2,955	2,018 3 11	47 14 8	1,970 9 3	984 16 1	—	—	5 4	984 10 9	5	2 9 6	40
104	41	LOCAL GOVERNMENT AND PUBLIC HEALTH ...	1,113,463	13,795	1,099,668	1,066,041 17 10	16,684 10 1	1,049,357 7 9	47,421 2 2	—	2,889 10 1	—	50,310 12 3	5,183	6,167 6 10	41
109	42	GENERAL REGISTER OFFICE ...	15,825	3,600	12,225	15,369 6 9</										

APPROPRIATION ACCOUNTS—
PUBLIC SERVICES,
1935-36.

GOVERNOR-GENERAL'S ESTABLISHMENT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, 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 ...	375	372 2 8	2 17 4	—
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	49 7 2	12 10	—
E.—Allowance to Governor-General for Motor Car ...	300	300 0 0	—	—
TOTAL£	2,000	1,921 9 10		—
Surplus to be surrendered £			78 10 2	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

21st July, 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.

OIREACHTAS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, 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	50,957 10 0	392 10 0	—
B.—Travelling Expenses of Teachtaí	8,000	6,760 13 1	1,239 6 11	—
SEANAD ÉIREANN.				
C.—Salaries and Allowances of Seanadóirí	22,470	22,306 7 10	163 12 2	—
D.—Travelling Expenses of Seanadóirí	1,000	1,151 8 11	—	151 8 11
OIREACHTAS.				
E.—Salaries, Wages and Allowances of Officers and Staff of the Oireachtas ...	29,379	28,434 4 1	944 15 11	—
F.—Travelling and Incidental Expenses of Officers and Staff of the Oireachtas	282	260 9 5	21 10 7	—
G.—Telegrams and Telephones	500	515 17 5	—	15 17 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 ...	500	500 0 0	—	—
TOTAL£	113,631	111,011 10 9	2,786 15 7	167 6 4

Surplus to be surrendered ... £2,619 9 3

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to vacancies, to over-estimation of Income Tax liability, and to the non-encashment of an Order (£30).
- B., D., F. and G.—Expenditure cannot be accurately estimated.
- C.—Savings due to vacancies.
- E.—Savings due mainly to vacancies on the establishment, and the amount payable in respect of cost of living Bonus being less than was anticipated.
- H.—No claim came in course of payment in the period covered by this Account.

EXTRA REMUNERATION (exceeding £30).

From this Vote (Subhead E.) a Clerical Officer and a Junior Library Assistant received £40 4s. 1d. and £30 8s. 5d., respectively, for overtime; and from Vote 49 (Science and Art) a Translator received £70 in respect of Publications in Irish.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
11 Mí na Samhna, 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.

DEPARTMENT OF THE PRESIDENT OF THE EXECUTIVE COUNCIL.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936,
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 ...	10,366	10,094 18 1	271 1 11	—
B.—Travelling Expenses ...	400	11 2 6	388 17 6	—
C.—Incidental Expenses ...	85	156 0 4	—	71 0 4
D.—Telegrams and Telephones	230	208 14 4	21 5 8	—
E.—Allowance to President for Motor Car ...	350	350 0 0	—	—
TOTAL ...£	11,431	10,820 15 3	681 5 1	71 0 4
Surplus to be surrendered ...			£610 4 9	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due mainly to the amounts payable in respect of Income Tax liability and cost of living Bonus being less than was anticipated.
- 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 is variable and uncertain.

EXTRA REMUNERATION (exceeding £30).

From the Vote for Science and Art (No. 49) the Director of the Government Information Bureau received £32 under the schemes for assisting the publication of works in Irish.

The Accounts of other Departments include £83 13s. 3d. in respect of salary, etc., of officers on loan to this Department.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
10 Deire Fomhair, 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.

COMPTROLLER AND AUDITOR-GENERAL.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936 compared with the Sum Granted, for the Salaries and Expenses of the OFFICE of the COMPTROLLER AND AUDITOR-GENERAL (No. 1 of 1923), including the NATIONAL INSURANCE AUDIT OFFICE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
EXCHEQUER AND AUDIT.				
A.—Salaries, Wages and Allowances	12,147	11,924 0 9	222 19 3	—
B.—Travelling Expenses ...	50	28 8 9	21 11 3	—
C.—Incidental Expenses ...	90	80 11 0	9 9 0	—
NATIONAL INSURANCE AUDIT.				
D.—Salaries	3,708	3,018 0 0	690 0 0	—
E.—Travelling Expenses ...	100	—	100 0 0	—
F.—Incidental Expenses ...	10	9 1	9 10 11	—
TOTAL ...£	16,105	15,051 9 7		—
Surplus to be surrendered ...		£	1,053 10 5	

	Estimated.	Realized.
	£	£ s. d.
EXTRA RECEIPTS PAYABLE TO EXCHEQUER :—		
Audit Fees	80	80 0 0

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 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 decrease in staff, 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, no expenditure became necessary.
- F.—The expenditure on carriage and other petty expenses was less than anticipated.

J. MAHER,

Accounting Officer.

Exchequer and Audit Department,
10th November, 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.

OFFICE OF THE MINISTER FOR FINANCE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF THE MINISTER FOR FINANCE, including the PAYMASTER-GENERAL'S OFFICE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
OFFICE OF THE MINISTER FOR FINANCE.				
A.—Salaries, Wages, and Allowances	54,232	52,653 19 3	1,578 0 9	—
B.—Travelling Expenses ...	200	115 18 7	84 1 5	—
C.—Incidental Expenses ...	250	332 4 4	—	82 4 4
D.—Telegrams and Telephones	530	497 17 6	32 2 6	—
PAYMASTER-GENERAL'S OFFICE (including TEACHERS' PENSION OFFICE).				
E.—Salaries, Wages, and Allowances	7,722	7,258 9 9	463 10 3	—
F.—Travelling and Incidental Expenses	85	80 17 5	4 2 7	—
TOTAL ... £	63,019	60,939 6 10	2,161 17 6	82 4 4
Surplus to be surrendered			£2,079 13 2	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	500	1,575 14 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A. and E.—Savings due to (a) vacancies in the establishment; (b) the provisions 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 a revision of the establishment.

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

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, and from Cómhlucht Siúicre 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 sum of £112 10s. 0d. From this Vote (Subhead A.) two Junior Executive Officers received £60 and £44 17s. 3d., respectively, in respect of gratuities for special services.

The amount charged against Subhead A. includes the sum of £1,388 11s. 8d. 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 the sum of £1,619 5s. 9d. in respect of salary, etc., of officers on loan to this Department.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
25 Mí na Samhna, 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.

OFFICE OF THE REVENUE COMMISSIONERS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, compared with the Sum Granted, for the Salaries and Expenses of the Office of the REVENUE COMMISSIONERS, including certain other Services administered by that Office.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages and Allowances, etc. ...	653,918	638,109 10 3	15,808	9 9	—	
B.—Travelling Expenses ...	28,000	21,010 19 9	6,989	0 3	—	
C.—Removal Expenses ...	2,400	1,434 18 6	965	1 6	—	
D.—Poundage to Distributor of Stamps ...	340	354 4 5	—		14	4 5
E.—Remuneration, etc., to Collectors and Assessors of Taxes, etc. ...	44,750	44,891 10 7	—		141	10 7
F.—Carriage of Parcels, Advertisements, etc. ...	725	604 2 1	120	17 11	—	
G.—Machinery and Repairs in Stamping Branch; Dies, Plates, etc. ...	1,700	5,761 8 11	—		4,061	8 11
H.—Telegrams and Telephones ...	3,000	3,559 4 8	—		559	4 8
I.—Uniform Clothing ...	1,400	1,507 19 1	—		107	19 1
J.—Boat Hire, Cycles and other Conveyances ...	500	467 5 8	32	14 4	—	
JJ.—Motor Cars for Frontier Patrols ...	2,100	1,745 18 10	354	1 2	—	
K.—Revenue Instruments, etc. ...	330	236 18 5	93	1 7	—	
L.—Law Charges, Expenses of Prosecutions, Fees, Rewards, etc. ...	4,500	4,115 12 2	384	7 10	—	
M.—Incidental Expenses ...	370	485 11 5	—		115	11 5
N.—Provision of Rooms for Official Purposes ...	650	388 16 0	261	4 0	—	

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	52 6 0	47 14 0	—
GROSS TOTAL ...£	744,783	724,726 6 9	25,056 12 4	4,999 19 1
			Surplus of Gross Estimate over Expenditure. £20,056 13 3	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized.	
P.—Appropriations in Aid ...	19,080	32,583 4 4	£13,503 4 4	
			Total Surplus to be surrendered.	
NET TOTAL ...£	725,703	692,143 2 5	£33,559 17 7	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving arose mainly from : (1) cost of living Bonus, approximately £3,700, (2) the fact that the provision of £1,200 for work in connection with Unemployment Assistance was not used and (3) posts unfilled for the whole or part of the year, and vacancies through deaths, resignations, dismissals, etc.
- B.—During the course of the year, the work of investigating Old Age Pensions claims and of claims under the Unemployment Assistance Act was transferred from Customs and Excise Officers and from the Gardaí, respectively, to the new grade of Investigation Officers. The provision made in the Estimate for the additional travelling expenses which would fall to be borne upon this Vote when the work of investigating claims under the Unemployment Assistance scheme was taken over from the Gardaí was not fully utilized as the Investigation Officers were not appointed as early as was anticipated. Previously the expenditure in this connection was borne upon the Vote for the Garda Síochána.
- In addition, the expenditure on travelling in Customs and Excise Stations and Districts during the transition period was less than anticipated.
- C.—The saving is due to the fact that many normal transfers were held in abeyance pending the general re-scheming of Customs and Excise Stations.
- D.—The estimate of £340 was based on the sale of approximately £50,000 worth of stamps. The actual sales, however, amounted to £55,599.
- E.—The excess is due to the fact that a special payment of £212 6s. 0d. was made to a Collector of Taxes in respect of the collection of outstanding arrears in another Collection (Department of Finance letter E. 3/5/34 dated 8th August, 1935.)
- F.—The expenditure on carriage of stores, etc., was less than anticipated.
- G.—The excess is due to unforeseen expenditure on new machinery for printing, etc., in connection with the Widows' and Orphans' Pensions Scheme. Sanction for this expenditure was given by Department of Finance letters S. 51/2/35 of 29th June, 1935, and 13th September, 1935.
- H.—New telephones and additional extensions were authorized subsequent to the preparation of the Estimate.
- I.—The excess is due to the supply of waterproof coats and uniforms to newly recruited members of the Preventive Staff not provided for in the Estimate.
- J.—Expenditure in respect of boat hire and on the purchase of new bicycles was less than the provision made in the Estimate.
- JJ.—The estimate under this Subhead was of a provisional nature. A sum of £180 was included in respect of the cost of training of drivers and inspection of the motor cars by the Department of Posts and Telegraphs but this service was subsequently rendered by that Department on a non-repayment basis.
- K.—The saving is mainly due to the fact that only a small part of the sum provided for repairs to revenue instruments was actually required.

L.—The expenditure on legal costs was not as high as expected as certain cases did not mature during the financial year.

M.—It was anticipated that a sum not exceeding £150 would fall due for payment before 31st March, 1936, to Local Authorities for copies of Poor Law Ratings in connection with the Quinquennial Valuation for Income Tax purposes. The actual amount claimed and paid within the financial year was over £260.

N.—The emergency provision made for the use of private rooms as offices by members of the Investigation Staff was not required and, in addition, there was a reduction in the number of existing allowances during the year.

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

£37 10s. 0d.—Balance required to make up the difference between the nominal value and the market value of £750 3½% Compensation Stock issued to the Revenue Commissioners for arrears of Income Tax and taken over by the Minister for Finance on 1st November, 1935 (Department of Finance letter F. 18/10/35 dated 9th October, 1935); £7 16s. 0d.—Underpayment of Publicans' Licence Duty from 30th September, 1923, to 30th September, 1935 (Department of Finance letter S. 47/4/35 dated 5th December, 1935); £5—Letter stated to contain £5 in notes lost after delivery at this office (Department of Finance letter S. 47/3/35 dated 7th December, 1935); £2—Minor cash discrepancies not involving fraud or culpable negligence (Department of Finance letters S. 47/7/34 dated 24th July, 1935, and 14th April, 1936).

P.—The variations between the estimated and actual receipts are indicated below with the reasons therefor :—

SOURCE OF RECEIPT.	Estimated.	Realized.
	£	£ s. d.
Charge for manufacture of Stamps for National Health Insurance Office	150	175 0 0 (a)
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	290	285 0 0
Moneys received from Merchants, etc., for Special attendance of Officers	10,600	12,299 3 8 (b)
Fines, Forfeitures, Law Costs recovered, etc. ...	6,000	7,735 10 0 (c)
Registry of Business Names	300	327 6 6
Proceeds of Customs Sales (Seizures, etc.)	800	913 1 8 (d)
Charges for collecting Local Dues, etc.	200	324 9 8 (b)
Charge for manufacture of Motor Vehicle Licences for the Road Fund	135	135 0 0
Administrative Expenses under the Widows' and Orphans' Pensions Act, 1935, recoverable from the Pensions Fund	—	9,600 0 0 (e)
Miscellaneous Items	415	598 12 10 (f)
	£19,080	£32,583 4 4

(a) The estimate was subsequently increased in view of the additional expense arising out of the changes in the stamps involved under the Widows' and Orphans' Pensions Act, 1935.

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

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

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

(e) Charge raised, subsequent to the preparation of the Estimate, in respect of administrative expenses in accordance with Regulation 4 of the Widows' and Orphans' Pensions (Administrative Expenses) Regulations, 1935.

(f) The miscellaneous items comprised the following :—

	£	s.	d.
Fees under Merchant Shipping Acts ... ..	...	30	15 6
Bill of Entry Receipts ... ..	...	239	16 6
Refund of sundry Vote payments made in prior years ...	...	7	8 8
Minor unclassified items, e.g., surpluses in cash, rent of goods in State Warehouses, etc. ... ..	...	320	12 2
		£598	12 10

EXTRA REMUNERATION (exceeding £30).

A gratuity of £150 was paid from the Vote for Commissions and Special Inquiries to a Principal Clerk in respect of his services 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 £75 per annum inclusive while employed on Special Inquiry duty.

Sixty-four Officers of Customs and Excise received amounts varying from £30 9s. 6d. to £135 13s. 10d.; one Chief Preventive Officer received £42 10s. 8d.; seventeen Preventive Officers received amounts varying from £30 14s. 9d. to £134 15s. 11d.; forty-six Preventive Men received amounts varying from £30 4s. 5d. to £114 19s. 7d.; thirty-one Temporary Preventive Men received amounts varying from £31 18s. 0d. to £77 10s. 0d.; twenty-three Watchers received amounts varying from £30 0s. 9d. to £50 10s. 9d.; three Extra men received £32 16s. 6d., £36 3s. 4d. and £36 13s. 5d., respectively; six Tax Officers received amounts varying from £30 8s. 0d. to £52 17s. 9d.; sixteen Tax Clerks received amounts varying from £30 0s. 6d. to £55 1s. 4d.; sixteen Clerical Officers received amounts varying from £31 3s. 2d. to £61 18s. 6d.; one Superintendent (Stamping Branch) received £70 6s. 5d.; one Assistant Superintendent (Stamping Branch) received £57 12s. 0d.; one Stamper received £35 9s. 6d.; one Engineer (Stamping Branch) received £45 11s. 4d.; five Printers received amounts varying from £40 7s. 0d. to £45 12s. 8d.; and twenty-five Clerks (Departmental Class) received amounts varying from £32 6s. 6d. to £73 16s. 4d. 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 £147 from the Vote of the Department of Education for teaching in the Metropolitan School of Art and £7 17s. 6d. for designing Book Wrappers on "Irish Texts"; and one Investigation Officer received £85 10s. 0d. for literary work from the Vote of the Department of Education.

NOTES.

This Account includes amounts of £140 9s. 0d. in respect of salary and Bonus of one Junior Executive Officer on loan to the Department of Local Government and Public Health; £150 9s. 1d. in respect of salary and Bonus of one Officer of Customs and Excise on loan to the Department of Local Government and Public Health; £145 2s. 0d. in respect of salary and Bonus to one Shorthand-Typist and £145 9s. 3d. in respect of salary and Bonus to one Junior Executive Officer, both on loan to the Office of the Minister for Finance; £355 7s. 0d. in respect of salary and Bonus of two Officers of Customs and Excise seconded to the State Laboratory; and £211 16s. 9d. in respect of salary and Bonus of one Officer of Customs and Excise on loan to the Office of Public Works.

W. O'BRIEN,
Accounting Officer.

OIFIG NA gCOMISINÉIRÍ IONCUIM,
CAISLEÁN BHAILE ÁTHA CLIATH,
24adh Samhain, 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.

OLD AGE PENSIONS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, 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 for Blind Persons (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	3,434,074 9 0	15,925 11 0	—
B.—Expenses of Pension Committees ...	7,300	7,223 3 0	76 17 0	—
D.—Sums Irrecoverable ...	—	9 4 0	—	9 4 0
E.—Extra Statutory Grants	—	78 17 0	—	78 17 0
GROSS TOTAL ...£	3,457,300	3,441,385 13 0	16,002 8 0	88 1 0
			Surplus of Gross Estimate over Expenditure. £15,914 7 0	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized.	
C.—Appropriations in Aid ...	600	696 8 0	£96 8 0	
NET TOTAL£	3,456,700	3,440,689 5 0	Total Surplus to be surrendered. £16,010 15 0	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Casual saving.

B.—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 12th February, 1936, 26th March, 1936, and 20th June, 1936).

E.—Grants made on grounds of equity amounted to £78 17s. 0d., made up as follows :—

£44 13s. 0d. in cases where the provisions of Section 5(b) of the Old Age Pensions Act, 1911, precluded Statutory payment; £12 10s. 0d., and £4, respectively, in cases where grant of pension was delayed owing to the fact that the official records as to the dates of birth were subsequently found to be incorrect; and £17 14s. 0d. in a case where grant of pension was delayed owing to Pension Officer's neglect.

In every case the sanction of the Department of Finance has been obtained (Department of Finance letters S. 88/1/35 dated 30th April, 1935, S. 88/2/35 dated 11th July, 1935, and S. 88/2/30 dated 12th February, 1936, 26th March, 1936, 20th June, 1936, and 4th November, 1936).

C.—The realizations under this Subhead depend upon the actual amounts recovered in cash during the year under Section 9 (2) of the Old Age Pensions Act, 1908. Receipts fluctuate considerably from year to year.

NOTES.

(1) In addition to the cash recoveries under Subhead C. further recoveries amounting to £1,480 9s. 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 12th February, 1936, 26th March, 1936, and 20th June, 1936) :—

£	s.	d.	
888	3	0	Cases in which, there being no fraud or concealment, recovery was waived.
1,275	10	0	Cases in which there was fraud or concealment, but as complete recovery was impracticable, the amounts were either finally written off owing to the death of the pensioners, or provisionally written off by reason of extreme poverty or 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,
12adh Samhain, 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.

COMMISSIONS AND SPECIAL INQUIRIES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, 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. ...	2,796	2,786 7 3	9 12 9	—
2.—Travelling and Incidental Expenses ...	1,300	1,265 3 5	34 16 7	—
3.—Advertising and Publicity Expenses ...	1,000	960 4 5	39 15 7	—
4.—Expenses of County Committees (including Grants to Secretaries) ...	150	85 14 4	64 5 8	—
TOTAL FOR CENTRAL SAVINGS COMMITTEE ...£	5,246	5,097 9 5	148 10 7	—
CIVIL SERVICE (COMPENSATION) BOARD.				
B.1.—Salaries, etc. ...	5	30 0 0	—	25 0 0
2.—Travelling and Incidental Expenses ...	10	—	10 0 0	—
TOTAL FOR CIVIL SERVICE (COMPENSATION) BOARD ...£	15	30 0 0	10 0 0	25 0 0
COMMISSION OF INQUIRY INTO CIVIL SERVICE.				
C.1.—Salaries, etc. ...	35	182 16 2	—	147 16 2
2.—Travelling and Incidental Expenses ...	125	51 19 8	73 0 4	—
TOTAL FOR COMMISSION OF INQUIRY INTO CIVIL SERVICE ...£	160	234 15 10	73 0 4	147 16 2

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.	950	1,056 13 10	—	106 13 10
2.—Preparation of Manuscripts, etc., for Publication ...	1,000	771 6 7	228 13 5	—
3.—Travelling and Incidental Expenses	90	82 12 7	7 7 5	—
TOTAL FOR IRISH MANUSCRIPTS COMMISSION£	2,040	1,910 13 0	236 0 10	106 13 10
COMMISSION OF INQUIRY INTO BANKING, CURRENCY AND CREDIT.				
E.1.—Salaries, etc.	300	830 4 2	—	530 4 2
2.—Travelling and Incidental Expenses	1,600	1,029 19 6	570 0 6	—
TOTAL FOR COMMISSION OF INQUIRY INTO BANKING, CURRENCY AND CREDIT£	1,900	1,860 3 8	570 0 6	530 4 2
COMMISSION OF INQUIRY INTO THE REFORMATORY AND INDUSTRIAL SCHOOLS SYSTEM.				
F.1.—Salaries, etc.	35	—	35 0 0	—
2.—Travelling and Incidental Expenses	40	7 13 9	32 6 3	—
TOTAL FOR COMMISSION OF INQUIRY INTO THE REFORMATORY AND INDUSTRIAL SCHOOLS SYSTEM £	75	7 13 9	67 6 3	—
INTER-DEPARTMENTAL COMMITTEE ON PUBLIC WORKS.				
G.1.—Salaries, etc.	10	346 16 3	—	336 16 3
2.—Travelling and Incidental Expenses	75	34 7 1	40 12 11	—
TOTAL FOR INTER-DEPARTMENTAL COMMITTEE ON PUBLIC WORKS£	85	381 3 4	40 12 11	336 16 3

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
TRIBUNAL OF INQUIRY INTO THE MARKETING OF FRUIT AND VEGETABLES.				
H.1.—Salaries, etc.	160	72 7 6	87 12 6	—
2.—Travelling and Incidental Expenses	90	384 17 4	—	294 17 4
TOTAL FOR TRIBUNAL OF INQUIRY INTO THE MARKETING OF FRUIT AND VEGETABLES	250	457 4 10	87 12 6	294 17 4
I.—COMMISSIONS AND INQUIRIES NOT SPECIFICALLY PROVIDED FOR	1,700	491 5 9	1,208 14 3	—
TOTAL	11,471	10,470 9 7	2,441 18 2	1,441 7 9

Surplus to be surrendered ... £1,000 10 5

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	1 8

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 and officials 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.

B.1. and C.1.—Excess due to the payment of gratuities to Secretaries.

B.2., C.2., E.2., F., G.2. and H.—See general explanation above.

D.1.—Excess due to change in personnel and to the employment of additional staff.

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

E.1.—Excess due mainly to the payment of fees to two members of the Commission.

G.1.—It was found necessary to assign whole-time staff to the offices of the Committee.

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

TOTAL EXPENDITURE.

EXPENDITURE from the Vote for Commissions and Special Inquiries on Commissions and Committees appointed before the year 1935-36 on account of which payments were made in the year 1935-36.

COMMISSION OR COMMITTEE.	Year of Appointment.	Expenditure to 31st March, 1936.		
		£	s.	d.
Central Savings Committee	1923-24	79,570	10	2
Civil Service Committee (Compensation) and Civil Service (Compensation) Board	1922-23	433	19	7
Commission of Inquiry into Civil Service	1932-33	955	8	8
Irish Manuscripts Commission	1928-29	9,028	16	5
Commission of Inquiry into Banking, Currency and Credit	1934-35	2,501	3	11
Commission of Inquiry into the Reformatory and Industrial Schools system	1934-35	80	10	11
Inter-Departmental Committee on Public Works ...	1934-35	510	8	8
Committee on Reinstatement of Civil Servants ...	1932-33	125	19	0
Anthracite Coal Committee	1933-34	52	17	0
Inland Fisheries Commission	1933-34	1,029	16	10
		£94,289	11	2

COMMISSIONS AND INQUIRIES NOT SPECIFICALLY PROVIDED FOR.

SUBHEAD I.—EXPENDITURE, 1935-36.

COMMISSION OR INQUIRY.	Salaries, Wages, etc., including Reporting.	Travelling and Incidental Expenses.	Total.
	£ s. d.	£ s. d.	£ s. d.
Commission of Inquiry into Horse Breeding Industry	64 9 9	202 4 5	266 14 2
Committee on Reinstatement of Civil Servants	33 1 6	4 8 9	37 10 3
Anthracite Coal Committee	—	16 3 8	16 3 8
Committee of Inquiry into Patent, Design and Trade Mark Law	31 14 0	21 9 5	53 3 5
Inland Fisheries Commission	61 14 6	28 11 8	90 6 2
Committee on Irish in the Civil Service ...	15 0 0	—	15 0 0
Town Tenants (Occupation Tenancies) Tribunal	—	12 8 1	12 8 1
£	205 19 9	285 6 0	491 5 9

EXTRA REMUNERATION (exceeding £30).

From this Vote a Principal Officer of the Office of the Revenue Commissioners received £150 in respect of a gratuity as Secretary to the Committee of Inquiry into the Civil Service, an Assistant Principal Officer of the Department of Local Government and Public Health received £50 in respect of a gratuity as Secretary to the Committee on Public Works, and a Higher Executive Officer of the Department of Agriculture received £50 in respect of a gratuity as Secretary of the Inland Fisheries Commission.

The Accounts of other Departments include the sum of £1,576, approximately, in respect of salary, etc., of staff lent to Commissions, etc., viz. :—

	£
Commission of Inquiry into Civil Service	630
Inter-Departmental Committee on Public Works	361
Commission of Inquiry into Banking, Currency and Credit	329
Commission of Inquiry into Horse Breeding Industry	256

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
24 Mí na Samhna, 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.

OFFICE OF PUBLIC WORKS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF PUBLIC WORKS (1 & 2 Will. 4, c. 33, secs. 5 and 6; 5 & 6 Vict., c. 89, secs. 1 and 2; 9 & 10 Vict., c. 86, secs. 2, 7 and 9 &c.).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages and Allowances ...	100,102	94,897 19 9	5,204	0 3	—	—
B.—Travelling Expenses ...	10,000	8,724 3 9	1,275	16 3	—	—
C.—Incidental Expenses ...	750	766 13 2	—	—	16	13 2
CC.—Competition for Design of New Public Offices ...	790	801 14 11	—	—	11	14 11
D.—Telegrams and Telephones	900	964 17 3	—	—	64	17 3
LAND IMPROVEMENT ACTS, AND LAND ACT, 1881, LOANS.						
E.1.—Salaries ...	581	326 12 1	254	7 11	—	—
E.2.—Travelling Expenses ...	200	110 0 11	89	19 1	—	—
E.3.—Advertisements ...	50	29 0 11	20	19 1	—	—
GROSS TOTAL ...£	113,373	106,621 2 9	6,845	2 7	93	5 4
			Surplus of Gross Estimate over Expenditure. £6,751 17 3			
<i>Deduct :—</i>						
			Surplus of Appropriations in Aid realized. £347 8 10			
F.—Appropriations in Aid ...	Estimated. 13,820	Realized. 14,167 8 10				
			Total Surplus to be surrendered. £7,099 6 1			
NET TOTAL ...£	99,553	92,453 13 11				

	Estimated.	Realized.
	£	£
Extra Receipts payable to Exchequer ...	—	628

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to vacancies unfilled in the establishment and to variations in the cost of living Bonus as compared with the estimate.
- B.—Savings due principally to the fact that the travelling expenses of the Engineers engaged on Arterial Drainage work were less than anticipated.

C. and CC.—Casual variations.

D.—Excess due to general pressure of work and the consequent increased use of the telephone.

E.1.—Saving due to the death of the Inspector whose salary was provided for in the Subhead for the full year, to delay in filling the vacancy, and the payment of a lower rate of remuneration to his successor.

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

F.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
(1) Deductions for Preliminary Expenses from Loans, Advances, etc.	50	30 2 6
(2) Penal Interest on overdue Loans repayments	1,150	1,845 11 4
(3) Services performed for the British Government, etc.	1,600	2,881 13 3
(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	11,000	9,369 13 8
5) Miscellaneous	20	40 8 1
	<u>£13,820</u>	<u>£14,167 8 10</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) These receipts represent a percentage charge to cover "overhead expenses," based on the actual expenditure incurred by the Commissioners as agents for the parties concerned.

(4) This is a variable item depending on the progress made with Drainage works. The amounts recovered for Engineers' expenses include the following :—Arterial Drainage, £8,037 ; Barrow Drainage, £1,260.

(5) Sundry receipts including principally (1) deposits for plans (£19 1s.); (2) Witnesses' expenses (£13 11s. 10d.).

EXTRA REMUNERATION (exceeding £30).

Three temporary Architectural Assistants received extra remuneration varying between £37 13s. 4d. and £51 6s. 8d. while acting as temporary Assistant Architects ; a temporary Drainage Surveyor received £71 1s. 8d. while acting as temporary Land Loans Inspector ; an Assistant Architect received £99 16s. 3d., while acting as Architect ; and an Engineering Draughtsman received £56 11s. 0d. for extra attendance on week-days.

NOTES.

(1) The Account includes a sum of £458 16s. 3d. for salaries, etc., of officers on loan to other Departments. Subhead A.

(2) The Accounts of the Votes for Land Commission, Valuation and Boundary Survey, Office of the Revenue Commissioners, and Quit Rent Office, include the sums of £757 10s.; £53 4s. 1d.; £211 16s. 9d.; and £66 9s. 4d., respectively, for salaries, etc., of officers on loan to this Department.

(3) A claim of 4s. 6d. for copies of plans of leased property supplied to the lessee was abandoned under the authority of the Commissioners.

(4) Map copying work was carried out for the Land Commission without repayment. The value of these services in the year was £3 10s.

J. CONNOLLY,
Chairman and Accounting Officer.

GEO. P. FAGAN, *Accountant*,
Office of Public Works, Dublin,
5th November, 1936.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

STATEMENT OF RECEIPTS AND PAYMENTS BY THE COMMISSIONERS OF PUBLIC WORKS ON
THE UNDERMENTIONED NON-VOTED SERVICES IN THE YEAR ENDED 31ST MARCH, 1936.

SERVICE.	Balances, 1st April, 1935.	Receipts, 1935-36.	Payments, 1935-36.	Balances, 31st March, 1936.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Irish Church Fund, Loans Repayments ...	—	9 10 9	9 10 9	—
Sea Fisheries Act, 1883	588 12 5	—	—	588 12 5
Shannon Navigation ...	Dr. 1,205 6 9	(a) 7,966 8 3	5,082 2 11	1,678 18 7
Linen Hall ...	29 16 8	164 0 10	175 11 6	18 6 0
Letterkenny Railway ...	Dr. 4 5 4	8 10 8	8 10 8	Dr. 4 5 4
Light Railways Surplus Revenue ...	(b) 628 0 0	—	628 0 0	—
Marine Works Act, 1902, Maintenance Fund	1,937 1 5	728 14 11	1,792 12 1	(c) 873 4 3

(a) Receipts include a sum of £3,500 compensation for losses incurred as a result of the Electric Power Scheme Constructional Work.

In two cases, arrears of rent for mooring spaces on the Navigation amounting to £39 10s. 0d. in all, were waived with the sanction of the Minister for Finance (Department of Finance letter S. 55/5/31 of 25th August, 1936).

(b) Amount of Scotter award. Paid over to the Exchequer during the year as an Extra Receipt.

(c) 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; £975 10s. 3d. Irish Free State 4½ per cent. Third National Loan, 1950-70; and £1,550 Irish Free State 3½ per cent. Fourth National Loan, 1950-70.

J. CONNOLLY,
Chairman and Accounting Officer.

GEO. P. FAGAN, *Accountant*,
5th November, 1936.

PUBLIC WORKS AND BUILDINGS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, compared with the Sum Granted, for Expenditure in respect of PUBLIC BUILDINGS; for the Maintenance of certain PARKS and PUBLIC WORKS; and for the Execution and Maintenance of DRAINAGE WORKS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Purchase of Sites and Buildings ...	39,000	9,569 10 0	29,430	10 0	—	
B.—New Works, Alterations and Additions ...	521,013	259,539 12 0	261,473	8 0	—	
C.—Maintenance and Supplies	199,251	167,039 17 11	32,211	2 1	—	
CC.—Compensation in lieu of Restoration of Lands taken over under Emergency Powers ...	10	122 16 5	—		112	16 5
D.—Furniture, Fittings, and Utensils ...	22,495	22,907 19 9	—		412	19 9
E.—Rents, etc. ...	71,600	71,554 16 8	45	3 4	—	
EE.—Compensation for premises commandeered by the Army ...	500	137 10 0	362	10 0	—	
F.—Fuel, Light, Water and Cleaning, etc. ...	49,975	49,534 7 2	440	12 10	—	
G.—Phoenix Park National School ...	157	144 0 3	12	19 9	—	
H.—River Shannon Works ...	145	99 4 11	45	15 1	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
I.—Linen Hall, Dublin ...	10	—	10 0 0	—
J.1.—Drainage Maintenance	10	500 0 0	—	490 0 0
J.2.—Arterial Drainage ...	40,000	22,488 9 10	17,511 10 2	—
J.3.—Barrow Drainage ...	7,000	26 15 10	6,973 4 2	—
J.4.—Arterial Drainage—Purchase of Machinery ...	10	1,354 0 0	—	1,344 0 0
J.5.—Arterial Drainage—Maintenance of Machinery ...	2,500	2,358 17 9	141 2 3	—
J.6.—Arterial Drainage—Central Repair Workshop and Stores ...	500	2,357 16 10	—	1,857 16 10
K.—Telegrams and Telephones ...	300	326 0 5	—	26 0 5
GROSS TOTAL ...£	954,476	610,061 15 9	348,657 17 8	4,243 13 5
			Surplus of Gross Estimate over Expenditure. £344,414 4 3	
			Deficiency of Appropriations in Aid realized. £3,720 14 7	
Deduct :—	Estimated.	Realized.		
L.—Appropriations in Aid ...	65,260	61,539 5 5		
NET TOTAL ...£	889,216	548,522 10 4	Net Surplus to be surrendered. £340,693 9 8	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	44 16 8

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings are due principally to the fact that sites for Sluagh Halls and the Reversionary Interest in the Dublin Custom House site, for which provisions were included in the estimate, were not acquired within the year.

The following payments were made in the year :—

<u>SERVICE.</u>		<u>AMOUNT.</u>		<u>DEPARTMENT OF</u> <u>FINANCE</u> <u>AUTHORITY.</u>
DEPARTMENT OF JUSTICE :		£	s. d.	
Gárda Síochána.				
Co. Cavan : Carrigallen	7 7 0	S. 14/18/31.
Co. Clare : New Quay	37 2 0	S. 14/6/24.
Co. Dublin : Rathcoole	120 0 0	S. 14/25/33.
Co. Galway : Ballinasloe	1,400 0 0	S. 14/24/30.
Salthill	2,000 0 0	S. 14/9/35.
Co. Kilkenny : Inistioge	64 15 5	S. 14/11/35.
Co. Mayo : Ballintubber	68 2 0	S. 14/2/34.
Lahardane	60 0 0	S. 14/57/25.
Co. Roscommon : Carrowreagh	69 1 0	S. 14/27/34.
Creggs	53 3 0	S. 14/3/32.

DEPARTMENT OF LOCAL GOVERNMENT
AND PUBLIC HEALTH :

73 Merrion Square, Dublin	400 0 0	S. 2/28/35.
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DEPARTMENT OF LANDS :

64-65 Merrion Square, Dublin	3,296 0 6	S. 1/1/34.
83 Merrion Square, Dublin	1,550 16 1	S. 2/35/34.

DEPARTMENT OF DEFENCE :

Volunteer Force—Instructional Halls.

Co. Clare : Lahinch	80 0 0	S. 7/26/34.
Co. Cork : Middleton	93 3 0	S. 7/26/34.
Co. Kerry : Killarney	120 0 0	S. 7/26/34.
Co. Monaghan : Castleblayney	150 0 0	S. 7/26/34.

TOTAL	£9,569 10 0	
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B.—The staff available was insufficient to deal adequately with the enlarged New Works programme for the year, and delay was experienced in connection with work preliminary to the placing of contracts. A saving of £162,993 resulted from the postponement of the construction of Sluagh Halls pending the adoption by the Department of Defence of a standard plan, and progress with the National Schools programme was not as rapid as had been anticipated and resulted in a saving of £73,033.

See detailed statement of New Works pages 33 to 43.

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

CC.—The payments made within the year related to Fermoy Military Sports Field (Department of Finance letter S. 55/48/34 of 19th September, 1935).

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

E.—A casual variation.

EE.—Certain claims for payment were not finally disposed of within the year.

F. and G.—Casual variations.

H.—Some maintenance work for which provision had been made was not carried out during the year.

I.—The receipts on the property during the year were £164 0s. 10d., and the expenditure £145 14s. 10d., leaving a surplus of £18 6s. 0d., which is payable to the Exchequer as an Extra Receipt.

J.1.—Excess due to payment of an additional grant of £500 in respect of works of restoration on the River Lerr Drainage District.

J.2.—Saving due principally to the fact that certain anticipated schemes did not reach the stage at which operations could be commenced.

J.3.—The actual expenditure within the year was £5,484 15s. 9d., offset by receipts from the disposal of plant, machinery and stores. The total expenditure on the scheme to 31st March, 1936, was £507,455 19s. 7d. of which £253,700 was charged to Local Loans Advances.

J.4.—The expenditure represents the value of certain items of machinery, etc., originally acquired for the Barrow Scheme which were taken over for use in connection with other Arterial Drainage Schemes (Department of Finance letter S. 59/8/33 of 24th August, 1936).

J.5.—A casual variation.

J.6.—Quantities of plant and stores were taken over from the Barrow Drainage Scheme during the year. The approximate value of stores on hands at 31st March, 1936, was £3,000.

K.—Excess due to increased use of the telephone consequent on general pressure of work due to new legislation, Relief Works, etc.

L.—Appropriations in Aid :—

	Estimated.			Realized.		
	£			£	s.	d.
1. Rents and Fines	22,000			23,421	9	7
2. Harbour Tolls, Dues, etc.	19,000			19,361	11	6
3. Sales of old materials and stores	1,200			2,003	12	11
4. Hire of Excavators to Drainage Districts	5,000			4,248	10	11
5. Hire of Dredgers and other Plant	1,200			746	12	5
6. Sales of Farm and Garden Produce	1,200			1,733	17	10
7. Admission Tickets at Parks, Piers, etc.	2,000			2,130	2	5
8. Lettings of Sporting, Fishing Rights, etc.	500			363	7	5
9. Contribution from Post Office Savings Bank Fund	160			155	0	0
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	12,000			2,864	11	4
11. Miscellaneous	1,000			2,310	9	1
— Contribution from Widows' and Orphans' Pensions Fund	—			2,200	0	0
	£65,260			£61,539	5	5

1. Surplus due to collection within the year of arrears of rents due from previous years.
 2. A casual variation.
 3. An uncertain item. The receipts included :—Auction at Dublin Castle, £670 12s. 6d. ; Auction at Lusk Farm, £289 14s. 0d. ; Sundry sales of Miscellaneous Stores, £1,043 6s. 5d.
 4. The machines were not occupied to as great an extent as anticipated owing to certain drainage schemes not having been commenced. The receipts included (a) Drainage Districts, £3,055 14s. 7d. ; (b) other hirings, £1,192 16s. 4d.
 5. Hirings were less prolonged than anticipated.
 6. The receipts which were higher than anticipated included :—Bourn-Vincent Memorial Park, £623 8s. 8d. ; Former Chief Secretary's Lodge, Phoenix Park, £423 11s. 3d. ; Royal Hospital Gardens, £403 7s. 1d. ; Lusk Government Farm, £230 0s. 11d.
 7. A casual variation.
 8. Included under this head are the following sums realized at the Bourn-Vincent Memorial Park :—Fishing, £208 7s. 5d. ; Deer-stalking, £105 ; Shooting, £50.
 9. The Post Office Savings Bank Contribution is based on the actual expenditure within the year.
 10. Expenditure on the reconstruction of damaged Government Property was less than anticipated.
 11. The principal items included are :—Fire Insurance claim, Dundalk Employment Exchange, £851 7s. 9d. ; College of Science, arrears of contribution towards cost of fire patrol, £675 ; Services rendered in connection with Medical Practitioners' Scheme for British ex-service men, £126 11s. 8d.
- The Widows' and Orphans' Pensions Department, which was not included when the estimate was framed, also contributed on the basis of anticipated actual expenditure on behalf of that Department.

EXTRA REMUNERATION (exceeding £30).

The Superintendent of Haulbowline Dockyard received £50 extra remuneration while acting as Engineer in charge of the Central Heating Station, Dublin.

NOTES.

In respect of a genuine error in his tender for improvement works at a National School, a contractor received an *ex gratia* payment of £20 14s. 0d. Subhead B. (Department of Finance letter S. 22/11/35 of 15th November, 1935).

In consideration of the completion of his contract in advance of the due date a bonus of £50 was paid to the contractor for the erection of Claremorris Gárda Síochána Barracks. Subhead B. (Department of Finance letter S. 9/2/36 of 11th February, 1936). See New Works No. 34.

A sum of £100 was paid in respect of Bills of Quantities for a proposed National School which was not subsequently erected. Subhead B. (Department of Finance letter S. 22/5/33 of 23rd August, 1935).

Accommodation provided at Fermoy Aerodrome at a cost of £266 4s. 6d. for the Gárda Síochána Special Unit was not utilized for the intended purpose. Subhead B. (Department of Finance letter S. 13/85/34 of 27th May, 1935). See New Works No. 46.

The sum of £12 was paid to a contractor for work done towards the provision of improved sanitary accommodation at the Revenue Offices, Westport, under a contract which was abandoned owing to objections by an adjoining owner. Subhead B. (Department of Finance letter S. 102/10/35 of 27th April, 1935). See also No. 119, Minor New Works.

Following the surrender of the property to the landlord the sum of £800 was paid in lieu of restoration of damage caused by fire in the year 1920 at Pullendiva former Coastguard Station. Subhead C. (Department of Finance letters S. 55/2/33 of 8th May, 1935, and 5th October, 1936).

An *ex gratia* payment of £50 was made to the Executive of Coláiste Mhicil as a contribution towards the cost of repair and maintenance works carried out at Ballinskelligs former Cable Station. Subhead C. (Department of Finance letter S. 55/48/27 of 26th November, 1935).

On the surrender of premises which had been occupied by the Military and Gárda Síochána in Castlebar the sum of £470 was paid in respect of dilapidations. Subhead C. (Department of Finance letter S. 14/21/31 of 22nd May, 1935).

A claim for £1 15s. 6d., the unrecovered balance of the cost of repairing a gate in the Phoenix Park damaged by a motor car, was abandoned under the authority of the Minister for Finance. Subhead C. (Department of Finance letter S. 102/20/35 of 14th November, 1935).

A claim for £45 12s., being the cost of caretaking Youghal former Military Barracks between the date on which a lease of the premises to the South Cork County Board of Public Assistance began to run and the date on which the County Board took possession, was waived and the amount written off with the sanction of the Minister for Finance. Subhead C. (Department of Finance letters S. 55/38/31 of 18th November, 1935, and 12th October, 1936).

A claim for 9s., being the cost of repairing a water pipe at Pearse Street Sorting Office damaged by a runaway horse, was abandoned under the authority of the Commissioners. Subhead C.

The sum of £79 19s. 0d. was charged in the year 1934-35 to Subhead C. in respect of the restoration of damage caused by fire at Coláiste Mhuire, Tourmakeady.

The sum of £554, was expended during the year in part restoration of the damage done by fire at Knockclarig National School, Co. Cork, in November, 1933. The total cost of actual restoration is £831 4s. 8d. Subhead C.

Arising out of damage by fire to premises in Cappawhite occupied temporarily by the Gárda Síochána, the sum of £120 was paid as compensation to the landlord. Subhead C. (Department of Finance letter S. 4/2/35 of 5th October, 1935).

In respect of an employee who had not previously been regarded as insurable, the sum of £6 11s. 6d. was paid as the employee's share of Unemployment Insurance Contributions. Subhead C. (Department of Finance letter E. 8/7/36 of 12th October, 1936).

Sums of £5 15s. 0d., and 10s. 6d. Solicitor's costs, were paid in respect of loss of Unemployment Insurance Benefit by a carting contractor who had not been regarded as insurable while in the Commissioners' employment. Subhead C. (Department of Finance letter E. 8/15/35 of 26th August, 1935).

Expenditure on part restoration of damage by fire was incurred within the year on buildings occupied by (1) Department of Education, £13 10s. 5d.; (2) Department of Agriculture, £120 16s. 9d.; (3) Land Commission, £208 6s. 6d.; (4) Department of Industry and Commerce, £178 17s. 0d.; (5) Department of Posts and Telegraphs, £526 15s. 11d.

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

	£	s.	d.
Department of Education, Talbot House	435	0	0
Land Commission, 88 Merrion Square	50	0	0
Department of Industry and Commerce, Ship Street	131	0	0
Do. Do. 44-45 Merrion Square	194	0	0
Athlone Employment Exchange	10	0	0

Services to the value of £6 were rendered in connection with the reconstruction of the Naval Jetty at Haulbowline by the loan of a crane from Dún Laoghaire Harbour. See also Vote for Haulbowline Dockyard, No. 27.

An office safe valued at £10 surplus to requirements at Haulbowline was transferred to Dún Laoghaire Harbour. See also Vote for Haulbowline Dockyard, No. 27.

Sums of £400 and £25 legal costs were paid to the owner of the Castletownshend former Coastguard Station in consideration of acceptance by him of a sublease cancelling all liabilities of the Commissioners under the original agreement. Subhead E. (Department of Finance letter S. 2/13/30 of 11th January, 1935).

On the surrender by the Commissioners of premises formerly occupied by the Garda Síochána at Aughrim, Co. Galway, the sum of £100 was paid in consideration of the release of the Commissioners from their obligations under the unexpired agreement with the landlord. Subhead E. (Department of Finance letter S. 14/1/35 of 8th May, 1935).

Stores and premises valued at £56 15s. 7d. destroyed in a fire at the Erne Drainage Works, Belturbet, Co. Cavan, were written off under the authority of the Minister for Finance. Subhead J.2. (Department of Finance letter S. 102/20/36 of 5th November, 1936).

Subhead L.—In seven cases of lettings of surplus properties arrears of rent amounting to £89 12s. 10d. were written off as irrecoverable (Department of Finance letter S. 102/2/31 of 12th November, 1936).

The sum of £61 4s. 5d. rent and mesne rates due by the tenant of a cottage at Crosshaven former Coastguard Station was written off as irrecoverable under the authority of the Minister for Finance (Department of Finance letter S. 55/51/34 of 13th August, 1936).

A claim for £3 10s. 9d. mesne rates in respect of a cottage at a former Coastguard Station was abandoned under the authority of the Minister for Finance (Department of Finance letter S. 55/29/33 of 3rd December, 1935).

A claim for £2 10s. 0d., against a tenderer for grazing at Coláiste Caoimhin who failed to complete his contract, was abandoned with the sanction of the Minister for Finance (Department of Finance letter S. 55/15/34 of 15th January, 1936).

The sum of £851 7s. 9d. was received from an Insurance Company on foot of a policy covering part of the Dundalk Employment Exchange which was accidentally destroyed by fire in the previous year.

The receipts include a sum of £20 received for a site purchased in Drumconrath, Co. Meath, in the year 1931-32 for £40 for a proposed Garda Barrack (Department of Finance letter S. 14/22/30 of 28th September, 1935).

Telephone Capital Account.—The net expenditure during the year on Post Office buildings charged to the Telephone Capital Account amounted to £1,347 17s. 6d.

The following sums were expended out of the Relief Schemes Vote, 1935-36, for the benefit of properties in the Commissioners' charge :—

	£	s.	d.
St. Stephen's Green Park—Concreting	928 4 11

UNAPPROPRIATED BUILDINGS, ETC.

Newbridge Military Barracks—Partial demolition	...	...	7 1 5
			<hr/> £935 6 4 <hr/>

The following sums allocated out of the funds provided under the Unemployment Relief Act, 1931, were expended in the year 1935-36 for the benefit of similar properties :—

	Expenditure, 1935-36.	Expenditure in previous years.	Total Expenditure to 31st March, 1936.
	£ s. d.	£ s. d.	£ s. d.
Inchicore and Longmeadows Estate— Conversion into Park	341 17 3	36,124 19 1	36,466 16 4

JOSEPH CONNOLLY,

Chairman and Accounting Officer.

GEO. P. FAGAN,

Accountant,

OFFICE OF PUBLIC WORKS,

9th November, 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.

STATEMENT OF EXPENDITURE ON NEW WORKS, ETC., 1935-36.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
OIREACHTAS:						
1.—Improvement of Main Staircase (Revote) ...	650	—	650	0 0	—	
2.—Improvement of Entrance	10	—	10	0 0	—	
3.—Preparation of Busts of Pádraig Pearse and other National leaders ...	1,500	—	1,500	0 0	—	
DEPARTMENT OF FINANCE:						
4.—Dublin Custom House: Additional Reconstruction Work (Revote) ...	10	—	10	0 0	—	
5.—Dublin Custom House: Renewal of Statues (Revote) ...	10	—	10	0 0	—	
6.—Athlone: New Public Offices (Revote £6,000)	13,000	4,915 16 3	8,084	3 9	—	
7.—Galway Custom House: Extension ...	1,000	1 5 0	998	15 0	—	
8.—Customs Frontier Posts: Provision of Garages (Revote £400) ...	540	—	540	0 0	—	
9.—Customs Frontier Posts: Provision of Married Quarters and Office Accommodation ...	10,000	—	10,000	0 0	—	
10.—Office of Public Works: Extension (Revote) ...	4,300	3,857 16 3	442	3 9	—	
11.—Civil Service Commission: 45 Upper O'Connell St.: Extension ...	3,000	22 11 11	2,977	8 1	—	

OBSERVATIONS.

1. No. 108 of 1933-34. 11s. 4d. expended on preliminary work in 1933-34. Work abandoned.
2. Postponed.
3. Postponed.
4. Postponed.
5. No. 4 of 1934-35. Postponed. £3 6s. 1d. expended in 1931-32 on preliminary work.
6. No. 5 of 1934-35. D.F. letter S. 55/9/31 of 26th April, 1935, sanctions expenditure of £7,347. Expended £4,924 4s. 3d. In progress.
7. Preliminary work.
8. Postponed.
9. Postponed.
10. No. 8 of 1934-35. D.F. letters S. 1/2/33 of 7th June, 1934, and 16th February, 1935, sanction expenditure of £4,800. Expended £4,616 0s. 4d. 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. Completed. Further payment to be made.
11. Preliminary work.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF JUSTICE :						
12.—Dublin, Four Courts : Improvement of catering accommodation ...	350	—	350	0 0	—	
GÁRDA SÍOCHÁNA BARRACKS : DUBLIN METROPOLITAN AREA :						
13.—Drumcondra : New Bar- rack (Revote £1,700) ...	3,000	1,701 11 8	1,298	8 4	—	
Co. CAVAN.						
14.—Mullagh : Adaptation ...	300	94 2 6	205	17 6	—	
Co. CLARE.						
15.—Miltown Malbay : New Barrack (Revote) ...	1,000	1,450 17 0	—		450	17 0
16.—Scarriff : New Barrack (Revote) ...	10	—	10	0 0	—	
Co. CORK.						
17.—Tarleton : New Barrack (Revote £500) ...	1,000	817 13 11	182	6 1	—	
18.—Whitegate : New Barrack (Revote) ...	10	—	10	0 0	—	
Co. DONEGAL.						
19.—Dunkineely Ex-R.I.C. Barrack : Restoration ...	200	—	200	0 0	—	
Co. DUBLIN.						
20.—Blanchardstown : New Barrack (Revote £500) ...	1,000	1,619 1 0	—		619	1 0
21.—Lusk : New Barrack ...	1,000	1,322 3 6	—		322	3 6
22.—Rathcoole : New Barrack	10	—	10	0 0	—	

OBSERVATIONS—continued.

12. Postponed.
13. No. 9 of 1934–35. D.F. letters S. 14/7/30 of 6th February, and 28th March, 1934, sanction expenditure of £14,500. Expended £13,419 14s. 5d. of which £549 9s. 7d. was borne on Votes for Relief Schemes, 1932–33 and 1933–34. Completed. Further payment to be made.
14. No. 49 of 1934–35. D.F. letter S. 14/4/33 of 21st November, 1934, sanctions expenditure of £300. Expended £214 2s. 6d. Completed.
15. No. 12 of 1934–35. D.F. letter S. 14/10/32 of 16th January, 1934, sanctions expenditure of £1,850. Expended £1,460 1s. 11d. Completed. Further payment to be made.
16. Postponed.
17. No. 14 of 1934–35. D.F. letter S. 14/4/32 of 23rd January, 1934, sanctions expenditure of £1,500. Expended £1,294 3s. 2d. Completed. Further payment to be made.
18. Postponed.
19. Postponed.
20. No. 17 of 1934–35. D.F. letter S. 14/13/29 of 9th February, 1935, sanctions expenditure of £1,650. Expended £1,620 17s. 8d. Completed.
21. No. 49 of 1934–35. D.F. letter S. 14/9/33 of 8th February, 1935, sanctions expenditure of £1,475. Expended £1,324 3s. 9d. Completed. Further payment to be made.
22. Postponed.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF JUSTICE						
—continued.						
Co. GALWAY.						
23.—Ballinasloe: New Barrack (Revote) ...	10	—	10	0 0	—	—
24.—Creggs: New Barrack (Revote £10) ...	500	—	500	0 0	—	—
25.—Gort: Adaptation of part of ex-Military Barrack ...	800	150 0 0	650	0 0	—	—
26.—Kiltormer: New Barrack	1,000	3 13 7	996	6 5	—	—
27.—Recess: New Barrack ...	500	269 7 11	230	12 1	—	—
28.—Shanaglish: New Barrack	500	—	500	0 0	—	—
Co. KERRY.						
29.—Rathmore: New Barrack (Revote) ...	10	10 11	9	9 1	—	—
Co. KILKENNY.						
30.—Inistogie: New Barrack (Revote £10) ...	1,000	—	1,000	0 0	—	—
Co. LEITRIM.						
31.—Carrick-on-Shannon: Adaptation (Revote) ...	300	—	300	0 0	—	—
LEIX.						
32.—Clonaslee: New Barrack (Revote £10) ...	1,000	327 17 6	672	2 6	—	—
Co. MAYO.						
33.—Castlebar: Adaptation (Revote) ...	300	879 9 11	—	—	579	9 11
34.—Claremorris: New Barrack (Revote £600) ...	1,800	1,138 17 3	661	2 9	—	—
35.—Crossmolina: New Barrack (Revote £500) ...	1,000	435 3 9	564	16 3	—	—

OBSERVATIONS—continued.

23. No. 18 of 1934-35. Postponed. £1 6s. 7d. expended on preliminary work in 1933-34 and prior years.
24. No. 20 of 1934-35. Postponed. £8 16s. 0d. expended on preliminary work in 1933-34 and prior years.
25. No. 21 of 1934-35. D.F. letter S. 14/130/25 of 7th December, 1933, sanctions expenditure of £2,450. Expended £1,976 0s. 4d. Completed. Further payment to be made.
26. Preliminary work.
27. No. 22 of 1934-35. D.F. letter S. 14/23/31 of 23rd January, 1934, sanctions expenditure of £1,500. Expended £1,578 13s. 9d. Completed.
28. Postponed.
29. Preliminary work.
30. Postponed.
31. Postponed.
32. No. 33 of 1934-35. D.F. letter S. 14/1/33 of 5th November, 1934, sanctions expenditure of £1,550. Expended £1,452 10s. 4d. Completed.
33. No. 36 of 1934-35. D.F. letter S. 14/21/31 of 8th December, 1933, sanctions expenditure of £2,850. Expended £3,071 19s. 9d. Completed.
34. No. 37 of 1934-35. D.F. letter S. 14/77/24 of 13th October, 1933, sanctions expenditure of £3,500. Expended £3,609 5s. 1d. Completed. See Notes.
35. No. 38 of 1934-35. D.F. letter S. 14/13/33 of 26th June, 1933, sanctions expenditure of £1,007 19s. 1d. Expended £436 12s. 0d. In progress.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF JUSTICE —continued.						
Co. MAYO—continued.						
36.—Foxford: New Barrack	10	—	10	0 0	—	
37.—Louisburgh: New Barrack	500	6 7	499	13 5	—	
OFFALY.						
38.—Daingean: New Barrack (Revote) 	100	—	100	0 0	—	
39.—Tullamore: New Barrack	1,000	56 15 5	943	4 7	—	
Co. ROSCOMMON.						
40.—Ballintubber: New Barrack	10	—	10	0 0	—	
Co. SLIGO.						
41.—Dromore West: New Barrack (Revote £10) ...	500	362 10 4	137	9 8	—	
42.—Rosses Point: New Bar- rack (Revote £10) ...	1,800	801 7 6	998	12 6	—	
Co. WATERFORD.						
43.—Kill: New Barrack (Revote) 	1,000	1,252 16 2	—		252	16 2
Co. WESTMEATH.						
44.—Athlone: New Barrack (Revote) 	10	—	10	0 0	—	
Co. WEXFORD.						
45.—Coolgreany: Adaptation (Revote) 	10	—	10	0 0	—	
46.—NEW WORKS, ALTERA- TIONS AND ADDITIONS AT OTHER GÁRDA SÍOCHÁNA BARRACKS 	5,000	1,353 6 11	3,646	13 1	—	
47.—ELECTRIC LIGHTING ...	1,000	585 16 10	414	3 2	—	

OBSERVATIONS—continued.

36. Postponed.

37. Preliminary work.

38. No. 41 of 1934-35. D.F. letter S. 14/6/27 of 31st December, 1932, sanctions expenditure of £1,550. Expended £1,000 8s. 5d. Completed. Further payment to be made.

39. Preliminary work.

40. Postponed.

41. D.F. letter S. 14/25/30 of 17th June, 1933, sanctions expenditure of £1,500. In progress.

42. No. 44 of 1934-35. D.F. letter S. 14/22/28 of 23rd August, 1934, sanctions expenditure of £2,000. Expended £805 15s. 6d. In progress.

43. No. 45 of 1934-35. D.F. letter S. 14/13/32 of 9th February, 1935, sanctions expenditure of £1,500. Expended £1,413 3s. 1d. Completed. Further payment to be made.

44. Postponed.

45. No. 48 of 1934-35. Postponed. £6 5s. 9d. expended on preliminary work in 1934-35.

46. See details on page 44.

47. See details on pages 44-45.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE —continued.				
48.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BAR- RACKS ...	3,000	1,796 10 0	1,203 10 0	—
49.—BOATHOUSES ...	10	—	10 0 0	—
DEPARTMENT OF EDUCATION :				
50.—National Education Buildings: Heating installation ...	4,000	2,713 15 10	1,286 4 2	—
51.—NATIONAL SCHOOLS. Grants for Building, Enlarging, Enclosing, etc.	200,000	126,967 2 5	73,032 17 7	—
MODEL SCHOOLS.				
52.—Kilkenny New Model School and Teacher's Residence (Revote £1,850) ...	3,000	5 4 9	2,994 15 3	—
53.—Alterations ...	500		474 1 5	—
(a) Athy ...		1 0 1		
(b) Cork ...		3 12 6		
(c) Monaghan ...		21 6 0		
PREPARATORY COLLEGES.				
54.—Coláiste Brighde, Bally- connell: Gardener's Resi- dence (Revote) ...	400	1 0 5	398 19 7	—
55.—Coláiste Brighde, Bally- connell: Improvement of Cattleman's Residence (Revote) ...	250	16 1	249 3 11	—
56.—Coláiste Einne, Co. Gal- way: Erection and Equipment (Revote £3,000) ...	33,000	25,322 19 3	7,677 0 9	—

OBSERVATIONS—continued.

48. See details on page 45.

49. Postponed.

50. D.F. letter S. 2/1/32 of 18th November, 1936, sanctions expenditure of £3,500. In progress.

51. Sufficient grants did not mature for payment to require the expenditure of the entire provision.

52. No. 56 of 1934-35. Expended £13 17s. 8d. Preliminary work.

53. (a) and (b), Preliminary work. (c) No. 57(b) 1934-35, Removal of gallery, etc. Expended £156 6s. 0d. Completed.

54. No. 58 of 1934-35. Expended £5 2s. 7d. Preliminary work.

55. Preliminary work.

56. No. 60 of 1934-35. D.F. letter S. 22/4/34 of 14th May, 1934, sanctions expenditure. Estimated cost £125,000. Expended £69,481 17s. 10d. In progress.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF EDUCATION—continued.						
57.—Coláiste na Mumhan, Ballyvourney: Erection and Equipment (Revote £15,000) ...	30,000	15,298 6 9	14,701 13 3		—	
58.—Secondary School, 25 and 26 Parnell Square: Adaptation (Revote £1,500) ...	9,000	2 7	8,999 17 5		—	
INSTITUTIONS OF SCIENCE AND ART.						
59.—National Gallery: Extension (Revote) ...	10	—	10 0 0		—	
60.—National Gallery: Improved Storage Accommodation ...	475	35 13 3	439 6 9		—	
61.—National Library: Vacuum cleaning installation ...	300	—	300 0 0		—	
62.—National Library and National Museum: Renewal of defective stonework ...	10	—	10 0 0		—	
63.—National Museum: Additional Accommodation, Ex-Viceregal Lodge (Revote £10) ...	10,000	—	10,000 0 0		—	
64.—National Museum: Extension of Natural History Section ...	10	—	10 0 0		—	
DEPARTMENT OF AGRICULTURE:						
65.—Athenry Agricultural Station: Science Laboratory	350	150 0 0	200 0 0		—	
66.—Ballyhaise Agricultural Station: Reconstruction of Sheds ...	248	286 0 0	—		38 0 0	

OBSERVATIONS—continued.

57. No. 61 of 1934-35. D.F. letter S. 25/1/29 of 24th July, 1929, sanctions expenditure. Estimated cost £84,000. Expended £26,457 4s. 11d. In progress.
58. Preliminary work.
59. Postponed.
60. No. 65 of 1934-35. D.F. letter S. 2/11/33 of 14th May, 1935, sanctions expenditure of £925. Expended £435 13s. 3d. In progress.
61. Postponed.
62. Postponed.
63. No. 66 of 1934-35. Postponed. £44 19s. 1d. expended on preliminary work in previous years.
64. Postponed.
65. D.F. letter S. 90/3/33 of 31st August, 1935, sanctions expenditure of £350. In progress.
66. D.F. letter S. 90/39/34 of 2nd November, 1936, sanctions expenditure of £286. Completed.

Service.	Vote	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF AGRICULTURE—contd.						
67.—Clonakilty Agricultural Station : Heating Installation	250	—	250	0 0	—	
68.—Clonakilty Agricultural Station : Installation of Electricity	1,100	359 13 10	740	6 2	—	
69.—Munster Institute : Heating Installation	10	—	10	0 0	—	
70.—Botanic Gardens : Improvements	500	353 18 11	146	1 1	—	
FISHERY HARBOURS.						
71.—Dredging Operations—Arklow	400	300 0 0	100	0 0	—	
72.—Minor Works of Economic Development—... ..	1,000		814	5 8	—	
(a) Arranmore Beacons		19 19 11				
(b) Ballinglanna Slip		51 19 11				
(c) Tooreen Pier		113 14 6				
DEPARTMENT OF LANDS :						
73.—Land Commission : Storage Accommodation for Estate Maps, 23 Upper Merrion Street (Revote)	1,200	—	1,200	0 0	—	
74.—Land Commission, 93 Merrion Square : Heating Installation	350	—	350	0 0	—	
75.—Gaeltacht Services, 64 and 65 Merrion Square : Improvements	490	64 11 9	425	8 3	—	
76.—Depôts for Kelp, Carrageen and Rural Industries (Revote)	150	17 2	149	2 10	—	

OBSERVATIONS—continued.

67. Postponed.
68. D.F. letter S. 90/2/33 of 7th August, 1935, sanctions expenditure of £1,100. In progress.
69. Postponed.
70. D.F. letter S. 2/10/34 of 17th May, 1935, sanctions expenditure of £390. In progress.
71. D.F. letters S. 31/1/35 of 4th October, 12th December, 1935, and 31st January, 1936, sanction grants of one-half cost with a limit of £300. Completed.
72. (a) Arranmore, Co. Donegal. Erection of Beacons. D.F. letter S. 30/6/32 of 25th August, 1933, sanctions grant of half cost, limited to £80. In progress.
- (b) Ballinglanna, Co. Cork. Provision of landing facilities. D.F. letter S. 30/15/28 of 14th September, 1928, sanctions grant of half cost, limited to £75. Completed.
- (c) Tooreen, Co. Galway. Improvement of landing facilities. D.F. letter S. 30/1/34 of 23rd November, 1935, sanctions expenditure of £125. Completed.
73. No. 73 of 1934-35. D.F. letter S. 2/5/32 of 2nd August, 1933, sanctions expenditure. Expended £40 6s. 7d. in 1933-34. Further work postponed.
74. Postponed.
75. D.F. letter S. 1/1/34 of 8th November, 1935, sanctions expenditure of £915. In progress.
76. Preliminary work. Geesala Knitting Industry.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF INDUSTRY AND COMMERCE:						
77.—New Headquarters, Kildare St. (Revote £10,000)	13,000	3 11	12,999	16 1	—	—
78.—Liscannor Coast Life Saving Service: New Station ...	700	—	700	0 0	—	—
79.—Dundalk Employment Exchange: Restoration	500	—	500	0 0	—	—
80.—Limerick Employment Exchange, Cecil Street: Adaptation ...	4,500	3,252 7 0	1,247	13 0	—	—
81.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER EMPLOYMENT EXCHANGES ...	5,500	1,569 18 9	3,930	1 3	—	—
DEPARTMENT OF POSTS AND TELEGRAPHS:						
82.—Dublin, General Post Office: Reconstruction...	2,000	196 0 9	1,803	19 3	—	—
83.—Dublin, College Green Post Office: Alterations (Revote £10) ...	12,000	—	12,000	0 0	—	—
84.—Dublin, New Sorting Office, Pearse St. ...	10,000	—	10,000	0 0	—	—
85.—Dublin Parcels Branch, Amiens Street: Adaptation (Revote) ...	10	—	10	0 0	—	—
86.—Dublin, Central Garage (Revote £9,500) ...	10,000	5 1 10	9,994	18 2	—	—
87.—Cashel New Post Office ...	1,000	1,454 2 3	—	—	454	2 3
88.—Cork Post Office: New Sorting Office (Revote £3,500) ...	4,500	3,783 17 10	716	2 2	—	—

OBSERVATIONS—continued.

77. No. 77 of 1934-35. Estimated cost £135,000. Expended £5 7s. 10d. Preliminary work.
78. Postponed.
79. Postponed.
80. No. 78 of 1934-35. D.F. letter S. 2/5/27 of 14th August, 1934, sanctions expenditure of £5,000. Expended £3,922 11s. 1d. In progress.
81. See details on page 46.
82. No. 80 of 1934-35. D.F. letter S. 38/17/24 of 6th March, 1930, sanctions estimate of £300,000. Expended £276,825 16s. 7d. In progress.
83. Postponed.
84. No. 82 of 1934-35. Expended £1,151 17s. 6d. D.F. letter S. 38/4/34 of 6th January, 1936.
85. Postponed.
86. No. 84 of 1934-35. D.F. letter S. 38/2/24 of 6th April, 1934, sanctions expenditure of £500 on clearance of site. Expended £442 5s. 1d.
87. No. 85 of 1934-35. D.F. letter S. 38/2/34 of 19th February, 1934, sanctions expenditure of £5,100. Expended £4,991 1s. 4d. Completed.
88. No. 86 of 1934-35. D.F. letter S. 38/26/25 of 19th February, 1934, sanctions expenditure of £10,000. Expended £3,890 7s. 11d. In progress.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF POSTS AND TELEGRAPHS— <i>continued.</i>				
89.—Rathmines: New Post Office and Telephone Exchange ...	625	941 10 8	—	316 10 8
90.—Thurles Post Office: Adaptation (Revote) ...	1,000	—	1,000 0 0	—
91.—Garages at Provincial Post Offices ...	200	—	200 0 0	—
DEPARTMENT OF DEFENCE:				
92.—Dublin General Headquarters: Additional accommodation (Revote £10) ...	6,000	14 11 8	5,985 8 4	—
93.—Islandbridge Barracks: Electric Lighting (Revote £2,150) ...	2,500	2,846 13 3	—	346 13 3
94.—Portobello Barracks: Electric Lighting (Revote £2,650) ...	3,000	2,880 0 9	119 19 3	—
95.—Portobello Barracks: New Dining Hall, etc. (Revote £2,500) ...	3,000	1,927 2 6	1,072 17 6	—
96.—Athlone, Custume Barrack: Electric Lighting	2,500	25 8 2	2,474 11 10	—
97.—Athlone, Custume Barrack: Ordnance Depot	3,500	—	3,500 0 0	—
98.—Baldonnell Aerodrome: Reconstruction of Upper Camp ...	16,000	5 7 0	15,994 13 0	—
99.—Baldonnell Aerodrome: Re-roofing of Hangars (Revote £9,500) ...	18,000	9,789 9 4	8,210 10 8	—
100.—Cork, Michael Collins Barracks: Ordnance Stores ...	4,000	5 16 4	3,994 3 8	—

OBSERVATIONS—continued.

89. No. 87 of 1934-35. D.F. letter S. 38/15/28 of 4th November, 1933, sanctions expenditure of £18,062 10s. 0d. Expended £16,732 15s. 10d. Completed. Further payment to be made.
90. Postponed. 4s. 0d. expended on preliminary work in 1933-34.
91. Postponed.
92. Preliminary work.
93. No. 91 of 1934-35. D.F. letter S. 7/27/34 of 26th June, 1935, sanctions expenditure of £2,900. Expended £2,933 9s. 0d. Completed.
94. No. 92 of 1934-35. D.F. letter S. 8/77/30 of 4th December, 1934, sanctions expenditure of £5,000. Expended £4,761 5s. 3d. Completed.
95. No. 93 of 1934-35. D.F. letter S. 7/21/32 of 21st September, 1934, sanctions expenditure of £4,750. Expended £4,343 5s. 0d. Completed. Further payment to be made.
96. Preliminary work.
97. Postponed.
98. Preliminary work.
99. No. 94 of 1934-35. D.F. letters S. 7/12/32 of 3rd February, 1933, 26th May, 1934, and 2nd May, 1935, sanction expenditure of £23,000. Expended £13,186 0s. 11d. In progress.
100. Preliminary work.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF DEFENCE —continued.				
101.—Cork, Michael Collins Barracks: Reconstruc- tion of District Offices, Sergeants' Mess and Canteen (Revote) ...	1,000	2,580 18 7	—	1,580 18 7
102.—Cork, Michael Collins Barracks: Reconstruc- tion of East Block ...	5,000	—	5,000 0 0	—
103.—Curragh Camp: Exten- sion of School ...	2,600	929 6 1	1,670 13 11	—
104.—Curragh Camp: Intro- duction of Shannon Electric Power (Revote)	5,355	—	5,355 0 0	—
105.—Curragh Camp: New Married Quarters (Revote £4,000) ...	9,000	144 0 7	8,855 19 5	—
106.—Kilbride Rifle Range: Canteen and Store Block (Revote) ...	3,000	3,598 14 9	—	598 14 9
107.—Kilbride Rifle Range: Drill Hall ...	1,500	5 7 10	1,494 12 2	—
108.—Kildare Barracks: Re- construction of Men's Quarters and Messes ...	5,000	—	5,000 0 0	—
109.—Kilworth Rifle Range: Canteen and Store Block (Revote) ...	5,000	3,159 15 3	1,840 4 9	—
110.—Kilworth Rifle Range: Drill Hall ...	1,500	—	1,500 0 0	—
111.—Limerick, Sarsfield Bar- racks: Ordnance Dépôt	3,500	—	3,500 0 0	—
112.—Renmore Barracks: Elec- tric Lighting ...	1,200	32 4 10	1,167 15 2	—
113.—Renmore Barracks: Re- construction of Officers' Block (Revote £3,500)...	7,500	105 4 6	7,394 15 6	—
114.—Volunteer Force: Pro- vision of Instructional Halls (Revote £50,000) ...	163,000	6 12 0	162,993 8 0	—

OBSERVATIONS—continued.

101. No. 95 of 1934-35. D.F. letter S. 7/4/26 of 25th October, 1932, sanctions expenditure of £21,000. Expended £18,565 14s. 3d. In progress.
102. Postponed.
103. D.F. letter S. 7/16/34 of 3rd December, 1935, sanctions expenditure of £2,025. In progress.
104. Postponed.
105. No. 97 of 1934-35. Expended £148 13s. 7d. Preliminary work.
106. No. 98 of 1934-35. D.F. letter S. 7/6/33 of 5th October, 1934, sanctions expenditure of £5,500. Expended £5,318 6s. 4d. Completed. Further payment to be made.
107. Preliminary work.
108. Postponed.
109. No. 99 of 1934-35. D.F. letter S. 7/6/33 of 15th April, 1935, sanctions expenditure of £4,900. Expended £3,201 3s. 6d. In progress.
110. Postponed.
111. Postponed.
112. Preliminary work.
113. No. 100 of 1934-35. Expended £113 15s. 2d. Preliminary work.
114. Preliminary work.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF EXTERNAL AFFAIRS :						
115.—Residence of High Commissioner, London : Adaptation and Furnishing	2,500	1,703 0 9	796	19 3	—	
PHENIX PARK :						
116.—New Gateway : Park-gate St. (Revote £1,050)	1,400	—	1,400	0 0	—	
HARBOURS :						
117.—Dún Laoghaire : Improvement of Mail Boat Pier...	450	398 19 5	51	0 7	—	
BRITISH MILITARY GRAVES :						
118.—Erection of Headstones (Revote)	1,400	976 11 2	423	8 10	—	
119.—MINOR NEW WORKS NOT EXCEEDING £200 EACH	3,500	3,235 15 2	264	4 10	—	
120.—URGENT AND UNFORESEEN WORKS	7,000	7,177 17 11	—		177	17 11
121.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1ST APRIL, 1935 ...	5,000	9,498 5 8	—		4,498	5 8
	£ 721,013	259,539 12 0	471,708	18 8	10,235	10 8
<i>Deduct for works which may not be carried out during the year</i>	200,000	—	200,000	0 0	—	
	£ 521,013	259,539 12 0	271,708	18 8	10,235	10 8
Net saving ...			<u>£261,473 8 0</u>			

OBSERVATIONS—continued.

115. No. 103 (a) of 1934-35. D.F. letter S. 2/36/34 of 29th November, 1934, sanctions expenditure of £2,820. Expended £1,704 5s. 9d. In addition, surplus furniture to the value of £532 7s. 9d. was supplied in connection with this work from (a) ex-Viceregal Lodge (£499 7s. 9d.); (b) Royal Hospital, Kilmainham (£25); and (c) Central Furniture Stores (£8). In progress.
116. Postponed.
117. D.F. letter S. 2/25/27 of 24th August, 1935, sanctions expenditure of £450. Completed. Further payment to be made.
118. No. 107 of 1934-35. D.F. letter S. 200/12/27 of 10th December, 1928. Estimated cost £25,000. Expended £9,193 9s. 0d. In progress.
119. See details on pages 46-48.
120. See details on pages 48-49.
121. See details on pages 50-54.

No. 46.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER GÁRDA
SÍOCHÁNA BARRACKS.

£ s. d.

Co. CORK.

Fermoy.—Aerodrome Adaptations. D.F. letter S. 13/85/34 of 3rd November, 1936, sanctions expenditure of £266 4s. 6d. Completed. 266 4 6
See Notes.

Fermoy.—Military Barracks Adaptations. D.F. letters, S. 13/85/34 of 27th May, 1935, and 3rd November, 1936, sanction expenditure of £366. In progress 292 2 6

Co. GALWAY.

Milltown.—Adaptations. D.F. letter S. 14/8/35 of 19th June, 1935, sanctions expenditure of £300. In progress 130 0 0

Co. KERRY.

Killorglin.—Adaptations and Improvements. D.F. letter S. 14/17/34 of 12th September, 1934, sanctions expenditure of £530. In progress 417 5 5

Co. MAYO.

Keel.—Adaptations at Keel former Coastguard Station for Married Quarters. D.F. letter S. 14/11/34 of 30th June, 1934, sanctions expenditure of £250. Completed 247 14 6

TOTAL.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER
GÁRDA SÍOCHÁNA BARRACKS £1,353 6 11

No. 47.—GÁRDA SÍOCHÁNA BARRACKS—ELECTRIC LIGHTING.

£ s. d.

METROPOLITAN AREA.

Newmarket—Preliminary work 3 11
Rathmines—Completed 78 0 1
Terenure—In progress 9 2 5

Co. CARLOW.

Tullow—Completed 32 12 6

Co. CAVAN.

Belturbet—Completed 41 10 0

Co. CORK.

Boherbue—Completed 27 18 3
Castlemartyr—Completed 35 5 0

Co. DONEGAL.

Letterkenny—Completed 62 0 0

Co. DUBLIN.

Howth—Expended £62 19s.—Completed 8 19 0
Santry—Preliminary work 13 7

Co. KERRY.

Ballybunion—Completed 27 4 10

Co. KILDARE.

Naas—Completed 71 9 1
Newbridge—Completed 60 0 11

Co. MEATH.

Navan—Preliminary work 1 16 11

No. 47.—GÁRDA SÍOCHÁNA BARRACKS—ELECTRIC LIGHTING—continued.

						£	s.	d.
Co. MONAGHAN.								
Carrickmacross—Completed	...	...	...	...	...	39	4	10
Monaghan—In progress	...	...	...	...	...	50	0	0
Co. WEXFORD.								
Rosslare Strand—Completed	...	...	...	...	...	39	15	6
TOTAL.—ELECTRIC LIGHTING AT GÁRDA SÍOCHÁNA BARRACKS						£585	16	10

No. 48.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS.

						£	s.	d.
METROPOLITAN AREA.								
Clontarf—Extension of hand-ball alley. Completed	...	...	...	...	...	187	8	2
Terenure—Erection of boundary wall. Completed	...	...	...	...	...	80	16	0
Co. CAVAN.								
Swanlinbar—Water supply. Completed	...	...	...	...	...	54	19	6
Co. CORK.								
Drimoleague—Provision of sanitary accommodation. Completed	...	...	...	...	...	105	7	0
Glentane—Boundary wall. Expenditure £90 ls. 8d. of which								
£45 6s. 4d. was contributed by adjoining owner. Completed.	...	...	...	...	...	44	15	4
See No. 26 of 1932-33.								
Killeagh—Adaptations. In progress	...	...	...	...	...	14	9	9
Co. DONEGAL.								
Ballybofey—Drainage work. Completed	...	...	...	...	...	201	13	0
Co. DUBLIN.								
Rush—Extension, including fuel store. Completed	...	...	...	...	...	179	12	6
Co. KERRY.								
Dingle—Clearance of Site. Completed	...	...	...	...	...	50	10	0
Sneem—General alterations. Completed	...	...	...	...	...	51	0	0
Co. KILKENNY.								
Callan—Reconstruction work. Completed	...	...	...	...	...	103	15	0
Graiguenamanagh—Additional sanitary accommodation. Completed	...	...	...	...	...	190	5	10
Co. MAYO.								
Balla—Improvement of water supply. Completed	...	...	...	...	...	50	7	0
Co. MEATH.								
Navan—Sanitary and plumbing work at Married Quarters. Completed	...	...	...	...	...	58	0	0
Co. SLIGO.								
Sligo—Provision of hot water supply. Completed	...	...	...	...	...	172	3	5
Co. TIPPERARY.								
Rathgormack—Erection of wall. Completed	...	...	...	...	...	52	6	6
Co. WATERFORD.								
Kilmaethomas—Adaptations and Improvements. Completed	...	...	...	...	...	199	0	4
Co. WICKLOW.								
Bray—Parade Ground. Preliminary work	...	...	...	...	...			8
TOTAL.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS						£1,796	10	0

No. 81.—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 11th November, 1936, sanctions expenditure.

	£	s.	d.
(a) Dublin (Trinity House). Expended £2,526 13s. 10d. ...	55	9	2
(b) Dungloe. Adaptations. In progress ...	223	1	7
(c) Kilkenny (ex-Military Barracks). Expended £1,429 1s. 9d. ...	21	18	0
(d) Mullingar (Gymnasium of ex-Military Barracks). Expended £554 15s. 3d. ...	33	6	6
(e) Waterford (old Bank premises). Expended £317 9s. 4d....	43	3	6

DUBLIN.—Adaptation of Northumberland House. D.F. letter S. 99/38/33 of 1st June, 1934, sanctions expenditure of £3,500. Expended £3,540 1s. 9d. Completed. Further payment to be made ... 689 0 5

GALWAY.—Adaptation of former Piscatorial School. D.F. letter S. 99/38/33 of 4th September, 1934, sanctions expenditure of £1,600. Expended £1,681 14s. 9d. Completed. Further payment to be made ... 422 1 7

LONGFORD.—Adaptations of ex-Military Barracks. D.F. letter S. 2/19/35 of 21st December, 1935, sanctions expenditure of £380. In progress 81 18 0

TOTAL.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER EMPLOYMENT EXCHANGES	£1,569	18	9
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No. 119.—MINOR NEW WORKS NOT EXCEEDING £200 EACH.

DEPARTMENT OF FINANCE.

	£	s.	d.
DEPARTMENT OF FINANCE.—Storage accommodation for Accounts Branch.			
In progress ...	66	19	6
REVENUE DEPARTMENT.—Storage accommodation for Stamping Department, Dublin Castle. In progress ...	112	14	8
Custom House, Long Room.—Alterations. In progress ...	159	7	3
Dogheda Custom House.—Electric Lighting. Completed ...	50	2	0
Minorhamilton Customs and Excise Hut.—Improvements. Completed ...	71	0	7
Westport Quay Custom House.—Sanitary accommodation. Completed. See Notes.	114	6	0

OFFICE OF PUBLIC WORKS.

(a) Alterations to Workshops at Beggar's Bush Barracks. In progress	27	18	10
(b) Stores accommodation at Central Heating Station. In progress ...	25	4	0

ORDNANCE SURVEY.—Power wiring of Assistant Director's quarters. In progress ... 33 8 6

DEPARTMENT OF JUSTICE.

GÁRDA SÍOCHÁNA HEADQUARTERS, ROYAL HOSPITAL.

(a) Provision of armoured look-outs. Completed ...	78	10	0
(b) Provision of shooting range. In progress ...	106	19	3

HIGH COURTS, DUBLIN.—Additional windows in Chief Justice's Court. In progress ... 1 9

REGISTRY OF DEEDS.—Additional shelving. In progress ... 100 1 10

No. 119.—MINOR NEW WORKS NOT EXCEEDING £200 EACH—continued.

DEPARTMENT OF EDUCATION.

	£	s.	d.
COLÁISTE MHUIRE.			
(a) Provision of greenhouse. In progress	70	0	0
(b) Raising chimney stacks. Completed	111	10	0

DEPARTMENT OF AGRICULTURE.

BALLSBRIDGE VETERINARY COLLEGE.—Provision of urinal. In progress ...	23	19	9
BALLYHAISE AGRICULTURAL STATION.—Conversion of byre into a calf-shed. Completed	195	0	0
CLONAKILTY AGRICULTURAL STATION.			
(a) Reconstruction of loft in food barn. Completed ...	128	9	1
(b) Provision of greenhouse. Completed	143	0	0
CHANTILLY STUD FARM.—Fitting up hayracks and provision of fencing. Completed	100	15	0
MUNSTER INSTITUTE.—Erection of hen-coops. Completed	139	5	3

DEPARTMENT OF LANDS.

LAND COMMISSION.			
(a) Alterations in Cashier's office at 24 Upper Merrion St. In progress	68	1	10
(b) Shelving for strong room at 23 Upper Merrion St. Preliminary work	30	17	10
(c) Alterations and electric light at Limerick Office. Completed	57	5	5
GAELTACHT SERVICES, BEGGAR'S BUSH, DUBLIN.—Adaptations. Completed	82	12	11

DEPARTMENT OF INDUSTRY AND COMMERCE.

FINANCE AND ESTABLISHMENT BRANCH, DUBLIN CASTLE.—Partitions, etc. In progress	38	18	6
GRIFFITH BARRACKS.—Adaptations for Census Staff. In progress	100	0	6

DEPARTMENT OF POSTS AND TELEGRAPHS.

CASTLEBAR POST OFFICE.—Fuel Store. Completed	69	0	0
KILKENNY POST OFFICE.—Conversion of bedroom into kitchen. Completed	83	2	0

DEPARTMENT OF DEFENCE.

HEADQUARTERS OFFICES.			
(a) Shelving. Completed	82	18	8
(b) Erection of partitions. Preliminary work	4	12	2
(c) Adaptations for printing machine. In progress	60	14	3
(d) Accommodation for personal records. In progress	88	15	4
ARBOUR HILL BARRACKS.—Construction of gateways. In progress	2	9	0
ISOLATION HOSPITAL, DUBLIN.—Adaptation of bathrooms and storage accommodation. In progress	174	17	8
NEWBRIDGE MILITARY BARRACKS.—Sanitary accommodation. Completed	95	2	0

No. 119.—MINOR NEW WORKS NOT EXCEEDING £200 EACH—continued.

PARKS AND HARBOURS.

£ s. d.

PHOENIX PARK.—Work in connection with water supply. Completed ... 100 5 2

BUILDINGS NOT APPROPRIATED TO PUBLIC DEPARTMENTS.

STATE APARTMENTS, DUBLIN CASTLE.

(a) Provision for electric cleaning and heating. In progress 70 11 10
 (b) Electric lighting of Upper and Lower Castle Yards. In progress ... 95 8 3
 (c) General improvements. In progress ... 48 8 0

CHAPEL ROYAL, DUBLIN CASTLE.—Electric Lighting. In progress ... 23 0 7

TOTAL.—MINOR NEW WORKS NOT EXCEEDING £200 EACH ... £3,235 15 2

No. 120.—URGENT AND UNFORESEEN WORKS.

£ s. d.

OIREACHTAS.—Installation of emergency lighting system. D.F. letter S. 1/1/35 of 21st November, 1935, sanctions expenditure of £250. In progress ... 102 16 0

DEPARTMENT OF FINANCE.

REVENUE DEPARTMENT.

(a) Stamping Department, Dublin Castle.—Alterations in connection with installation of additional machine. D.F. letter S. 2/40/35 of 14th May, 1936, sanctions expenditure of £245. In progress ... 62 5 4
 (b) Investigation Office, St. Andrew St.—Adaptations and furniture. D.F. letter S. 2/29/35 of 9th November, 1936, sanctions expenditure of £295 10s. Completed ... 295 10 0

OFFICE OF PUBLIC WORKS, Headquarters.—Alterations to Engineers' Branch. D.F. letters S. 1/2/33 of 22nd March, 1935, and 30th November, 1936, sanction expenditure of £1,566 18s. 9d. Expended £1,549 18s. 2d. Completed. Further payment to be made ... 1,549 18 2

DEPARTMENT OF JUSTICE.

GÁRDA SÍOCHÁNA DEPÔT.—Installation of power meters at quarters of an Assistant Commissioner and the Surgeon to the Force. Preliminary work ... 7 9

GÁRDA SÍOCHÁNA HEADQUARTERS, ROYAL HOSPITAL.—Electric light installation in premises to be used as Crime School. D.F. letter S. 2/34/34 of 28th May, 1935, sanctions expenditure of £210. Completed ... 192 15 1

DETECTIVE HEADQUARTERS, DUBLIN CASTLE.—Concreting of floors. D.F. letter S. 2/2/36 of 16th January, 1936, sanctions expenditure of £270. In progress ... 73 3 10

FOUR COURTS.—Provision of fire-fighting appliances. D.F. letter S. 102/11/35 of 26th June, 1935, sanctions expenditure of £375. Completed. Further payment to be made ... 300 0 0

No. 120.—URGENT AND UNFORESEEN WORKS—continued.

£ s. d.

DEPARTMENT OF LOCAL GOVERNMENT AND PUBLIC HEALTH.

WIDOWS' AND ORPHANS' PENSIONS OFFICE.—Adapting and furnishing premises in D'Olier House, Dublin. D.F. letters S. 2/23/35 of 26th October, 1935, and 6th June and 10th August, 1936, sanction expenditure of £1,784 8s. 0d. In progress ... 1,664 12 9

73 MERRION SQUARE.—Initial adaptation works. D.F. letter S. 2/38/35 of 18th April, 1936, sanctions expenditure of £285. Preliminary work 3 0

DEPARTMENT OF LANDS.

LAND COMMISSION, 83 MERRION SQUARE.—Adaptation works. D.F. letter S. 2/35/34 of 6th August, 1935, sanctions expenditure of £800. In progress ... 734 15 3

DEPARTMENT OF INDUSTRY AND COMMERCE.

BALDONNEL CROSS-CHANNEL AIR TRANSPORT.—Construction of huts and road improvements. D.F. letters S. 99/4/36 of 29th January, and 8th and 21st February, 1936, sanction expenditure of £1,000 of which £170 is to be borne on the Vote for the Army (65). In progress ... 749 11 6

DEPARTMENT OF POSTS AND TELEGRAPHS.

GENERAL POST OFFICE, DUBLIN.—Staging, etc., in connection with the unveiling of the Easter Week Memorial. D.F. letters S. 41/11/34 of 6th and 12th April, 1935, sanction expenditure of £450. Completed. See also No. 121, Balances of Prior Years' Expenditure ... 404 14 11

POST OFFICE HEADQUARTERS BUILDINGS, DUBLIN.—Adaptations to provide extra requirements for Widows' and Orphans' Pensions Act. D.F. letter S. 38/6/35 of 19th December, 1935, sanctions expenditure of £260. Completed. Further payment to be made ... 230 7 5

DEPARTMENT OF EXTERNAL AFFAIRS.

BERLIN LEGATION.—Renovation of new premises, provision of carpet and adaptations to blinds, etc. D.F. letters S. 2/1/35 of 22nd November and 19th December, 1935, sanction expenditure of £559. In progress ... 350 13 0

MADRID LEGATION.—Office and household equipment. D.F. letter S. 2/22/35 of 12th November, 1935, sanctions expenditure of £500. Completed. Further payment to be made ... 463 7 6

BUILDINGS NOT APPROPRIATED TO PUBLIC DEPARTMENTS.

PHENIX PARK, former PRIVATE SECRETARY'S LODGE.—Installation of electric cable and provision of electric lighting. Preliminary work 2 16 5

TOTAL.—URGENT AND UNFORESEEN WORKS ... £7,177 17 11

No. 121.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1st APRIL, 1935.

No.		£	s.	d.
2 of 1934-35	OIREACHTAS.—Reconstruction of staircase to Speaker's and other rooms. D.F. letters S. 1/6/29 of 18th May, 1933, and S. 1/1/35 of 31st October, 1936, sanction expenditure of £1,289 17s. 4d. Expended £1,289 17s. 4d. Completed	260	7	7
109 of 1934-35	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 4th November, 1935, sanctions expenditure of £269 2s. 11d. Expended £269 2s. 11d. Completed	20	13	0
109 of 1934-35	OIREACHTAS.—Provision of additional accommodation for Library in Museum Annexe and removal of books thereto. D.F. letter S. 1/1/35 of 14th February, 1935, sanctions expenditure of £255. Expended £257 13s. 8d. Completed	3	15	7

DEPARTMENT OF FINANCE.

109 of 1934-35	DUBLIN CUSTOM HOUSE.—Improvements in ventilation of Long Room. D.F. letter S. 1/3/34 of 16th July, 1934, sanctions expenditure of £300. Expended £313. Completed	23	0	0
109 of 1934-35	REVENUE DEPARTMENT.—Adaptation of Offices for Claims Branch in Hammam Buildings, Nos. 11 to 13 Upper O'Connell Street. D.F. letters S. 1/4/32 of 14th November, 1934, and 4th September, 1936, sanction expenditure of £739 12s. 2d. Expended £721 10s. 10d. Completed	505	16	2
108 of 1934-35	OFFICE OF PUBLIC WORKS. (a) Adaptation and furnishing of District Office at Portlaoighise Military Barracks. Expended £66 12s. 5d. Completed	4	11	3
	(b) Adaptation of District Workshops at No. 25 Church Street. D.F. letter S. 2/45/35 of 18th December, 1935, sanctions expenditure of £233 3s. 9d. Expended £233 3s. 9d. Completed	11	0	10
108 of 1934-35	CIVIL SERVICE COMMISSION.—Provision of additional accommodation at 24 Upper O'Connell Street, Dublin. Expended £56 8s. 8d. Completed	17	4	0

DEPARTMENT OF JUSTICE.

108 of 1934-35	FOUR COURTS, DUBLIN.—Electric Clocks. D.F. letter S. 2/8/34 of 27th April, 1935, sanctions expenditure of £248. Expended £215 11s. 7d. Completed	87	15	1
109 of 1934-35	GÁRDA SÍOCHÁNA DEPÔT.—Extended garage and motor workshop accommodation. D.F. letters S. 13/6/34 of 27th July and 16th October, 1934, sanction expenditure of £3,700. Expended £3,530 5s. 11d. Completed	329	18	6

GÁRDA SÍOCHÁNA BARRACKS :

METROPOLITAN AREA.

49 of 1934-35	Cabinteely.—Improved sanitary accommodation, baths and wash-hand basins and separate entrance in Married Quarters. D.F. letter S. 14/18/33 of 20th December, 1933, sanctions expenditure of £330. Expended £306 12s. 6d. Completed	20	2	9
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No. 121.—MINOR BALANCES OF EXPENDITURE ON WORKS OF
PRIOR YEARS, Etc.—continued.

GÁRDA SÍOCHÁNA BARRACKS.—continued.

METROPOLITAN AREA.—continued.

No.		£	s.	d.
108 of 1934-35	Crumlin.—Provision of indoor, sanitary accommodation. Ex- pended £170 6s. 3d. Completed	80	6	3
110 of 1934-35	Donnybrook.—New Barrack. D.F. letters S. 14/114/26 of 12th April and 10th June, 1930, sanction expenditure of £15,000. Expended £15,033 4s. 3d. Completed	6	16	3
Co. CARLOW.				
10 of 1934-35	Glynn (St. Mullins).—New Barrack. D.F. letter S. 14/18/30 of 14th November, 1933, sanctions expenditure of £1,575. Ex- pended £1,499 18s. 3d. Completed	283	10	0
Co. CAVAN.				
49 of 1934-35	Bailieboro'.—Improvements. D.F. letters S. 14/14/34 of 26th July, 1934, and 26th February, 1936, sanction expenditure of £316 4s. 8d. Expended £316 4s. 8d. Completed	166	4	8
Co. CLARE.				
51 of 1934-35	Ardnacrusha.—Adaptations. Expended £124 2s. 3d. Completed	40	0	3
Co. CORK.				
49 of 1934-35	Cork (47 Lower Road).—Adaptations. D.F. letter S. 14/15/29 of 8th August, 1934, sanctions expenditure of £270. Expended £305 9s. 6d. Completed	94	9	4
Co. DONEGAL.				
16 of 1934-35	Letterkenny (No. 1 Barrack).—Adaptation. D.F. letter S. 14/22/31 of 11th October, 1932, sanctions expenditure of £1,350. Expended £1,358 17s. 1d. Completed	47	15	0
Co. GALWAY.				
19 of 1934-35	Craughwell.—Adaptation. D.F. letter S. 14/6/33 of 22nd February, 1934, sanctions expenditure of £250. Expended £187 12s. 0d. Completed	4	0	0
Co. KERRY.				
24 of 1934-35	Glenbeigh.—New Barrack. D.F. letter S. 14/11/32 of 11th August, 1933, sanctions expenditure of £1,500. Expended £1,327 18s. 3d. Completed	208	11	6
26 of 1934-35	Lixnaw.—New Barrack. D.F. letter S. 14/21/30 of 11th October, 1932, sanctions expenditure of £1,600. Expended £1,496 0s. 1d. Completed	226	16	8
27 of 1934-35	Milltown (Castlemaine).—New Barrack. D.F. letter S. 14/19/31 of 30th August, 1933, sanctions expenditure of £1,450. Ex- pended £1,288 19s. 6d. Completed	150	0	0

No. 121.—MINOR BALANCES OF EXPENDITURE ON WORKS OF
PRIOR YEARS, ETC.—*continued.*

GÁRDA SÍOCHÁNA BARRACKS.—*continued.*

Co. LEITRIM.

No.		£	s.	d.
32 of 1934-35	Carrigallen.—New Barrack. D.F. letter S. 14/18/31 of 14th September, 1933, sanctions expenditure of £1,400. Expended £1,308 4s. 1d. Completed	85	3	7
136 of 1932-33	Keshcarrigan.—Adaptations to provide Married Quarters, etc. D.F. letter S. 14/81/26 of 23rd July, 1931, sanctions expenditure of £500. Expended £458 19s. 0d. Completed ...	43	0	0

LEIX.

34 of 1934-35	Portlaoighise.—Adaptation. D.F. letter S. 14/26/31 of 2nd December, 1933, sanctions expenditure of £2,000. Expended £1,987 4s. 10d. Completed	200	0	0
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Co. MAYO.

40 of 1934-35	Westport.—Adaptation. D.F. letters S. 14/15/32 of 2nd December, 1933, and 30th November, 1935, sanction expenditure of £712 1s. 2d. Expended £712 1s. 2d. Completed ...	38	4	0
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Co. MEATH.

51 of 1934-35	Navan.—Improvement of Married Quarters. Expended £99 13s. 3d. Completed	29	13	3
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Co. ROSCOMMON.

42 of 1934-35	Boyle.—Adaptation. D.F. letters S. 14/17/32 of 17th June, 1933, and 30th November, 1935, sanction expenditure of £1,643 17s. 3d. Expended £1,616 17s. 3d. Completed ...	7	5	
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DEPARTMENT OF LOCAL GOVERNMENT AND PUBLIC
HEALTH.

108 of 1934-35	MINISTER'S OFFICE, DUBLIN.—Custom House.—Communicating door to dressing room and improvement of ventilation. Expended £64 19s. 6d. Completed	24	0	0
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DEPARTMENT OF EDUCATION.

NATIONAL SCHOOLS.

54 of 1934-35	PHENIX PARK NATIONAL SCHOOL.—Improvement of sanitary accommodation. D.F. letter S. 22/2/34 of 21st December, 1934, sanctions expenditure of £250. Expended £234 12s. 4d. Completed	26	6	10
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MODEL SCHOOLS.

55 of 1934-35	CENTRAL MODEL SCHOOLS.—Reconstruction of Schoil Mhuire. D.F. letters S. 22/7/28 of 31st January, 1934, and S. 22/8/34 of 27th July, 1934, 21st December, 1934, and 13th March, 1935, sanction expenditure of £1,233 10s. 6d. Expended £1,275 7s. 10d. Completed	401	9	10
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No. 121.—MINOR BALANCES OF EXPENDITURE ON WORKS OF
PRIOR YEARS, ETC.—continued.

DEPARTMENT OF EDUCATION.—continued.

PREPARATORY COLLEGES.

No.		£	s.	d.
110 of 1934-35	COLÁISTE BRIGHDE, Ballyconnell.—Adaptation, extension and equipment. D.F. letter S. 22/2/27 of 16th December, 1932, sanctions expenditure of £59,835 19s. 9d. Expended £59,886 13s. 6d. Completed	27	8	0
62 of 1934-35	HIBERNIAN MILITARY SCHOOL.—Adaptation of portion as a Preparatory College. D.F. letter S. 22/2/29 of 6th February, 1936, sanctions expenditure of £44,318 8s. 3d. Expended £44,303 0s. 11d. of which £3,349 11s. 3d. was borne on Votes for Relief Schemes, 1932-33 and 1933-34. Completed ...	2,107	7	7

DEPARTMENT OF AGRICULTURE.

108 of 1934-35	HEADQUARTERS.—Additional sanitary accommodation for female staff. Expended £203 12s. 5d. Completed	191	7	8
109 of 1934-35	No. 24 UPPER O'CONNELL STREET.—Adaptation and furnishing. D.F. letters S. 2/33/34 of 24th October, 1934, and 17th May, 1935, sanction expenditure of £1,930. Expended £2,133 3s. 7d. Completed	1,730	3	4
110 of 1934-35	MONAGHAN EGG INSPECTION HUT.—Erection. Expended £209 16s. 8d. Completed	19	5	9

DEPARTMENT OF LANDS.

74 of 1934-35	LAND COMMISSION AND FORESTRY BRANCH, 88 and 89 Merrion Square.—Heating installation. D.F. letter S. 2/24/33 of 28th July, 1934, sanctions expenditure of £500. Expended £405 19s. 7d. Completed	51	18	1
108 of 1934-35	LAND COMMISSION, 7 and 8 Hume Street, Dublin. Adaptations. Expended £85 0s. 11d. Completed	50	3	1
76 of 1934-35	GAELTACHT SERVICES, Elly Bay Carrageen Station.—Reconstruction of Coastguard Station. D.F. letters S. 29/5/30 of 1st April and 30th September, 1932, sanction expenditure of £980. Expended £1,020 12s. 11d. Completed	196	0	6

DEPARTMENT OF INDUSTRY AND COMMERCE.

110 of 1934-35	EMPLOYMENT BRANCH HEADQUARTERS.—Provision of accommodation in Upper Castle Yard and La Touche's Bank. D.F. letters S. 1/13/33 of 8th July, 1933, and 15th November, 1934, and S. 99/38/33 of 11th December, 1933, sanction expenditure of £2,413 13s. 10d. Expended £2,480 15s. 1d. Completed ...	2	2	8
109 of 1934-35	DUBLIN CASTLE.—Birmingham Tower.—Strengthening of floors. D.F. letters S. 1/13/33 of 15th November, 1934, and 5th February, 1935, sanction expenditure of £300. Expended £331 15s. 4d. Completed	290	9	6
109 of 1934-35	51 DAWSON STREET, DUBLIN.—Adaptation and furnishing. D.F. letter S. 2/29/34 of 27th November, 1935, sanctions expenditure of £853 12s. 11d. Expended £850 12s. 6d. Completed	52	6	1

No. 121.—MINOR BALANCES OF EXPENDITURE ON WORKS OF
PRIOR YEARS, ETC.—continued.

DEPARTMENT OF INDUSTRY AND COMMERCE.—continued.

No.		£	s.	d.
108 of 1934-35	TRANSPORT AND MARINE BRANCH, 14 St. Stephen's Green.— Additional sanitary accommodation and minor alterations. D.F. letter S. 2/1/36 of 9th January, 1936, sanctions expenditure of £147 4s. 10d. Expended £148 13s. 8d. Completed	1	8	10
109 of 1934-35	DUNDALK EMPLOYMENT EXCHANGE.—Provision of temporary accommodation at the Skating Rink. D.F. letter S. 2/36/35 of 31st December, 1935, sanctions expenditure of £425 13s. 11d. Expended £455 13s. 11d. Completed	42	1	2

DEPARTMENT OF POSTS AND TELEGRAPHS.

80A of 1934-35	GENERAL POST OFFICE, DUBLIN.—Provision of Easter Week, 1916, Memorial. D.F. letters S. 41/11/34 of 25th July, 1934, and 3rd April, 1935, sanction expenditure of £1,032 10s. 0d. Expended £858 10s. 1d. Completed	519	14	11
See also No. 120, Urgent and Unforeseen Works.				

WIRELESS BROADCASTING.

110 of 1934-35	ATHLONE HIGH POWER STATION.—D.F. letters S. 41/12/26 of 27th August, 1930, 11th November, 1931, and 12th April, 1932, sanction expenditure. Estimated cost £17,100. Expended £16,210 5s. 5d. Completed	139	1	9
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DEPARTMENT OF DEFENCE.

109 of 1934-35	ARBOUR HILL.—Drill ground. D.F. letter S. 55/52/31 of 8th October, 1934, sanctions expenditure of £350. Expended £331 10s. 3d. Completed	83	3	1
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PARKS.

110 of 1934-35	PHOENIX PARK.—Improvement in sewage disposal of buildings. D.F. letter S. 102/2/33 of 6th March, 1933, sanctions expenditure of £1,600. Expended £1,439 13s. 9d. Completed	20	0	0
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CURRAGH.

106 of 1934-35	CURRAGH MILITARY CEMETERY.—Reconstruction of Lych Gate. D.F. letter S. 55/11/27 of 24th November, 1934, sanctions expenditure of £254. Expended £259. Completed	159	0	0
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BUILDINGS NOT APPROPRIATED TO PUBLIC DEPARTMENTS.

108 of 1934-35	RESIDENCE OF PAPAL NUNCIO, Phoenix Park.—Parquetry floor in reception room, etc. D.F. letter S. 55/35/29 of 1st January, 1936, sanctions expenditure of £200. Expended £161 1s. 7d. Completed	149	4	1
109 of 1934-35	WATERFORD INFANTRY BARRACKS.—Erection of division walls and segregation of light and water services, etc. D.F. letter S. 55/43/31 of 13th October, 1934, sanctions expenditure of £250. Expended £284 6s. 2d. Completed	225	0	0

TOTAL.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS, ETC.	£9,498	5	8
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STATE LABORATORY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, compared with the Sum Granted, for the Salaries and Expenses of the STATE LABORATORY.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances	6,939	6,162 13 2	776 6 10	—
B.—Travelling and Incidental Expenses	80	98 18 9	—	18 18 9
C.—Apparatus and Chemical Equipment	360	260 4 1	99 15 11	—
TOTAL	7,379	6,521 16 0	876 2 9	18 18 9

Surplus to be surrendered ... £857 4 0

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	150	431 0 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings due to (a) vacancies; (b) the amount payable in respect of cost of living Bonus being less than was anticipated; and (c) the provision for extra assistance proving excessive.

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

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

EXTRA REMUNERATION (exceeding £30).

From Vote 57 a Chemist (Class I.) received £75 for services rendered as Secretary to the Industrial Research Council.

The Account of the Vote (No. 6) for the Revenue Department includes the sum of £355 7s. 0d. in respect of the salaries, etc., of officers seconded to the State Laboratory.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

25 Mí na Samhna, 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.

CIVIL SERVICE COMMISSION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, 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> ...	£13,760					
<i>Less Supplementary</i> ...	470					
	13,290	13,195 2 5	94 17 7		—	
A.2.—Examiners, etc. :—						
<i>Original</i> ...	£3,070					
<i>Supplementary</i> ...	1,040					
	4,110	4,216 15 1	—		106 15 1	
B.—Travelling Expenses :—						
<i>Original</i> ...	£330					
<i>Supplementary</i> ...	70					
	400	433 4 11	—		33 4 11	
C.—Examinations :—						
<i>Original</i> ...	£1,450					
<i>Supplementary</i> ...	190					
	1,640	1,580 5 0	59 15 0		—	
D.—Incidental Expenses :—						
<i>Original</i> ...	£430					
<i>Supplementary</i> ...	70					
	500	502 17 3	—		2 17 3	
TOTAL :—						
<i>Original</i> ...	£19,040					
<i>Supplementary</i> ...	900					
	£ 19,940	19,928 4 8	154 12 7		142 17 3	
Surplus to be surrendered			...	£11 15 4		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	4,396	4,399 1 2

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Expenditure under each of the Subheads could not be estimated with any greater degree of accuracy.

EXTRA REMUNERATION (exceeding £30).

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

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
11 Mí na Samhna, 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.

PROPERTY LOSSES COMPENSATION.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, 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 Property Losses ...	109,000	47,788 8 7	61,211 11 5	—
B.—Expenses in connection with the Investigation, Defence, and Discharge of Claims	750	870 7 2	—	120 7 2
TOTAL ...	109,750	48,658 15 9	61,211 11 5	120 7 2
Surplus to be surrendered ...			£61,091 4 3	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

B.—Expenditure cannot be estimated with accuracy.

NOTE.

The amount charged against Subhead B. includes an *ex gratia* payment of £83 9s. 6d. made to a trader in recoupment of expenditure incurred by him in connection with the purchase of chattels for which compensation had been paid to the owner under the Damage to Property (Compensation) Act, 1923. Articles to the estimated value of £1,100 were recovered, and are being disposed of in accordance with the provisions of Section 12 of the Damage to Property (Compensation) (Amendment) Act, 1933.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
4 Mí na Nodlag, 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.

PERSONAL INJURIES COMPENSATION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, 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 ...	1,510	1,343 2 8	166 17 4	—
B.— <i>Ex Gratia</i> Payments formerly sanctioned by the British Government in respect of Injuries sustained by certain Non-combatants in Easter Week, 1916 ...	97	108 14 4	—	11 14 4
TOTAL ... £	1,607	1,451 17 0	166 17 4	11 14 4
Surplus to be surrendered ...			£155 3 0	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—No claims for the re-issue of uncashed Orders of previous years materialized and savings arose from deaths.

B.—Expenditure cannot be accurately estimated.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
14 Mí na Samhna, 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.

SUPERANNUATION AND RETIRED ALLOWANCES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, 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 ; 9 & 10 Geo. 5, c. 67 ; 9 & 10 Geo. 5, c. 68 ; 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 ; No. 9 of 1934 ; 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 ...	71,750	66,008 4 3	5,741 15 9	—
B.—Additional Allowances and Gratuities in respect of Established Officers ...	39,000	36,693 1 3	2,306 18 9	—
C.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ...	229,500	212,858 0 10	16,641 19 2	—
D.—Agency Payments in respect of Compensation Allowances ...	600	207 15 2	392 4 10	—
E.—Gratuities in respect of Unestablished Officers	2,400	2,471 1 3	—	71 1 3
F.—Extra-Statutory Grants ...	80	—	80 0 0	—
G.—Injury Grants ...	1,100	712 9 7	387 10 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	51,500	50,689	6 1	810 13 11	—
K.—Pensions, Gratuities, etc., to Members of the <i>Gárda Síochána</i> (including Members of the late Dublin Metropolitan Police Force) and to the Widows, Children, and Dependants of such Members	56,000	54,873	12 6	1,126 7 6	—
GROSS TOTAL ... £	452,045	424,618	13 6	27,497 7 9	71 1 3
Deduct :—		Estimated	Realized	Surplus of Gross Estimate over Expenditure. £27,426 6 6	
L.—Appropriations in Aid ...	955	503	3 11	Deficiency of Appropriations in Aid realized. £451 16 1	
NET TOTAL £	451,090	424,115	9 7	Net Surplus to be surrendered. £26,974 10 5	

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. The estimate for each Subhead was based on expenditure in previous years.

C. and D.—The number of retirements involving payments under Article 10 of the Treaty was less than was anticipated.

H.—No claim in respect of Occasional Fees to Doctors arose during the year.

J.—Saving due to a pension remaining unclaimed. The charge against the Subhead has been abated by the sum of £24, being the amount of the instalments deducted in the year in repayment of issues of a pension awarded under a misapprehension in 1924 and referred to in the notes to the Accounts of this Vote for the years 1924-25 and 1925-26.

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	600	81 8 5

	Estimated.	Realized.
	£	£ s. d.
(2) Repayment by the Government of Northern Ireland of its share of the pensions paid to former Officers of the Petty Sessions Clerks' Department who retired prior to 1st January, 1922	350	347 16 6
(3) Miscellaneous	5	73 19 0
	<u>£955</u>	<u>£503 3 11</u>

(1) See explanation regarding Subhead D. The amount recovered represents payments made in the year ended 31st December, 1935, only.

EXTRA REMUNERATION.

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), in addition to a pension chargeable against this Vote.

From the Church Temporalities Fund an ex-officer of the Irish Land Commission received a pension of £287 19s. 0d. in addition to his pension chargeable against this Vote.

From the Road Fund a retired officer of the Department of Local Government and Public Health received a pension of £137 1s. 0d. in addition to his pension from this Vote.

From the Vote for Army Pensions (No. 66) three ex-members of the Royal Irish Constabulary received, respectively, £114, £53 16s. 8d., and £49 1s. 8d., and a retired Higher Executive Officer received £324 6s. 5d. in respect of pensions under the Military Service Pensions Acts, in addition to pensions chargeable against this Vote.

During the year 27 pensioners received from Public Funds amounts varying from £34 to £742 as remuneration for services rendered.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
19 Mí na Nodlag, 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.

RATES ON GOVERNMENT PROPERTY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, 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. ...	92,470	91,337 1 9	1,132 18 3	—
AA.—Contribution towards Rates on Buildings occupied by Representatives of External Governments	—	82 3 7	—	82 3 7
GROSS TOTAL ...£	92,470	91,419 5 4	1,132 18 3	82 3 7
			Surplus of Gross Estimate over Expenditure. £1,050 14 8	
<i>Deduct :—</i>	<i>Estimated.</i>	<i>Realized.</i>	<i>Deficiency of Appropriations in Aid realized.</i>	
B.—Appropriations in Aid ...	2,870	2,842 1 5	£27 18 7	
NET TOTAL ...£	89,600	88,577 3 11	Net Surplus to be surrendered. £1,022 16 1	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Casual variation.

AA.—This Subhead was opened by authority of the Minister for Finance (F.104/12/35) for the purpose of making a refund, on the basis of reciprocity, to the Representative of an External Government, of the non-beneficial portion of the rates paid on premises occupied by him.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
7 Deire Fomhair, 1936.

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, 1936,
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	...	...	20,000	7,611 6 1	12,388	13 11	—	
TOTAL ...£			20,000	7,611 6 1			—	
Surplus to be surrendered ... £					12,388	13 11		

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,
21 Iúil, 1936.

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, 1936, 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	4,639	4,427 7 9	211 12 3	—
B.—Travelling Expenses ...	400	26 6 9	373 13 3	—
C.—Incidental Expenses ...	285	53 11 3	231 8 9	—
TOTAL ...	£ 5,324	4,507 5 9		—
Surplus to be surrendered ...		£	816 14 3	

	Estimated.	Realized.
	£	£ s. d.

EXTRA RECEIPTS PAYABLE TO EXCHEQUER :—

Recovered from Vote for Agriculture in respect of portion of salary, etc., of the Chairman as Chairman of Dairy Disposal Co., Ltd. ...	—	780 14 5
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The provisions for Fees to Expert Advisers and for additional clerical assistance were not availed of, and savings accrued in respect of cost of living Bonus.
- B. and C.—Expenditure from these Subheads cannot be estimated with any degree of accuracy.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
1 Deire Fomhair, 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.

EXPENSES UNDER THE ELECTORAL ACT AND THE JURIES ACT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, compared with the Sum Granted, for Expenses under the ELECTORAL ACT, 1923, and the JURIES ACT, 1927.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Expenses under the Electoral Act, 1923, and the Juries Act, 1927 ...	17,500	17,095 8 0	404 12 0		—	
TOTAL ... £	17,500	17,095 8 0			—	
Surplus to be surrendered		... £	404 12 0			

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,
21st July, 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.

MISCELLANEOUS EXPENSES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, compared with the Sum Granted, for certain MISCELLANEOUS EXPENSES including certain GRANTS-IN-AID.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—The Incorporated Law Society of Ireland (Grant-in-Aid) ...	250	250 0 0	—	—
B.—The National Theatre Society, Limited (Grant-in-Aid) ...	1,000	1,000 0 0	—	—
C.—Scientific Investigation, etc. (Grants-in-Aid) ...	4,800	4,800 0 0	—	—
D.—The Saorstát Plate ...	105	105 0 0	—	—
ESTATE DUTY AND ACQUISITION OF LAND (ASSESSMENT OF COMPENSATION) APPEALS.				
E.—Salaries, Wages and Allowances ...	2,450	2,198 3 0	251 17 0	—
F.—Travelling and Incidental Expenses ...	650	411 16 9	238 3 3	—
TOTAL ...	9,255	8,764 19 9		—
Surplus to be surrendered ...£			490 0 3	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

E. and F.—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.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
7 Deire Fomhair, 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.

STATIONERY AND PRINTING.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, compared with the Sum Granted, for STATIONERY, PRINTING, PAPER, BINDING, and PRINTED BOOKS for the Public Service; for the Salaries and Expenses of the STATIONERY OFFICE; and for sundry miscellaneous Services, including REPORTS of OIREACHTAS DEBATES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances	23,202	23,418 2 10	—	—	216 2 10	—
B.—Travelling Expenses ...	40	36 2 6	3 17 6	—	—	—
C.—Carriage and Transit :— Original ... £570 Supplementary 380	950	981 16 10	—	—	31 16 10	—
D.—Incidental Expenses ...	310	337 3 7	—	—	27 3 7	—
E.—Telegrams and Telephones	230	237 17 8	—	—	7 17 8	—
F.1.—Printing, Paper, and Binding for the Oireachtas :— Original ... £7,500 Supplementary 1,150	8,650	8,403 4 6	246 15 6	—	—	—
F.2.—Oireachtas Debates :— Original ... £5,000 Supplementary 850	5,850	6,003 7 3	—	—	153 7 3	—
F.3.—Printing, Paper and Binding for <i>Iris Oifigiúil</i> :— Original ... £2,730 Supplementary 670	3,400	3,531 8 1	—	—	131 8 1	—
F.4.—Editing, Printing, Paper, and Binding for certain Irish Texts	315	142 19 11	172 0 1	—	—	—
F.5.—Printing, etc. (Nos. 12 of 1923, 7 of 1924 and 23 of 1927)	37,120	32,281 18 6	4,838 1 6	—	—	—
F.6.—Production of a Volume Illustrating Early Christian Art in Ireland	125	3 11 11	121 8 1	—	—	—
F.7.—Publication of Irish Translation of the New Testament	855	131 0 0	724 0 0	—	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
F.8.—Printing, Paper and Binding for an English-Irish Dictionary :— Original ... £630 Supplementary 1,000	1,630	1,454 1 2	175 18 10	—
G.—Grants to Newspapers and Periodicals Published in Irish or Publishing Current News in Irish ...	650	636 12 6	13 7 6	—
FOR PUBLIC DEPARTMENTS.				
H.—Printing :— Original ... £33,750 Supplementary 2,750	36,500	35,792 18 9	707 1 3	—
I.—Paper :— Original ... £27,500 Supplementary 10,500	38,000	39,351 7 2	—	1,351 7 2
J.—Miscellaneous Office Supplies :— Original ... £7,500 Supplementary 3,000	10,500	10,755 12 3	—	255 12 3
K.—Binding ...	8,925	9,657 6 5	—	732 6 5
L.—Books and Maps ...	3,900	4,200 4 7	—	300 4 7
	181,152	177,356 16 5	7,002 10 3	3,207 6 8
Deduct :— Anticipated Savings on various Subheads (See Supplementary Estimate) ...	2,413	—	2,413 0 0	—
GROSS TOTAL :— Original ... £160,852 Supplementary 17,887	£ 178,739	177,356 16 5	4,589 10 3	3,207 6 8
			Surplus of Gross Estimate over Expenditure. £1,382 3 7	
Deduct :— M.—Appropriations in Aid :— Original ... £29,210 Supplementary 3,260	Estimated. 32,470	Realized. 33,636 16 6	Surplus of Appropriations in Aid realized. £1,166 16 6	
NET TOTAL :— Original ... £131,642 Supplementary 14,627	£ 146,269	143,719 19 11	Total Surplus to be surrendered. £2,549 0 1	

Extra Receipts payable to Exchequer :—

Sales and Royalties on "The Soldier's Song"

Estimated.	Realized.
—	£ s. d.
—	4 14 8

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The excess is mainly due to the necessary increased cost for extra attendance throughout the year, which was in part attributable to the absence of a Higher Executive Officer seconded to a Temporary Commission, and to Employers' contributions payable under the Widows' and Orphans' Pensions Act, 1935, modified by savings on the cost of living Bonus.
- B.—Provincial journeys were less frequent than had been anticipated.
- C.—Casual variation.
- D.—Excess mainly due to increased cost of necessary advertising modified by savings in the year on purchases of uniforms.
- E.—Excess due to increase in telephone calls, local and trunk.
- F.1.—Casual variation.
- F.2.—Casual variation.
- F.3.—The extent of Statutory Notices in respect of Land Purchase was greater than had been anticipated.
- F.4.—The texts in the hands of printers had not been advanced sufficiently to permit of payment of certain accounts within the year.
- F.5.—The charges here include payments under new printing contracts under the Electoral Acts. The costs under these new contracts were more favourable than were foreseen at the time the estimate was framed. The form of the Registers had also been altered with favourable effect on the estimate.
- F.6.—Volume II of this publication for which provision was made had not been advanced to publication within the year.
- F.7.—The work of publication was interrupted owing to the prolonged illness of the Editor. The payments made represent certain costs incurred in printing and Editorial fees appropriate to the work in so far as it had been advanced.
- F.8.—Certain charges which were anticipated in 1935-36 fall for inclusion in the expenditure of the following year.
- H.—Provision had been made for certain adjustments in contract rates following on an Award of increased wages in the Dublin Printing Trade. It was not, however, practicable to effect settlement by the close of the year.
- I.—The excess is due to unavoidable purchases towards the close of the year to meet increase in Printing requirements for the Public Service.
- J.—Requirements were somewhat greater than had been anticipated.
- K.—The great increase in services throughout the year affected expenditure to a much greater extent than had been anticipated.
- L.—Excess is due to the increased provision of published books necessary to new and expanded services.

M.—APPROPRIATIONS IN AID.

				Estimated.	Realized.		
				£	£	s.	d.
(a)	Sale of Ordnance Survey Maps	...	...	1,150	1,223	13	6
(b)	Sales of Stationery Office Publications and Parliamentary Papers (including Dáil and Seanad Debates)	...	...	4,750	4,391	3	5
(c)	Sales of Reprinted Irish Texts...	...	...	25	24	17	5

	Estimated. £	Realized. £ s. d.
(d) Advertisements in Official Publications ...	4,200	4,143 11 9
(e) Sales of Waste	200	209 8 7
(f) Sales of Parchments and other Revenue Forms ...	3,750	4,435 7 10
(g) Miscellaneous Sales (Sales of old Typewriters, Duplicators and other old stores) ...	145	187 4 0
(h) <i>Iris Oifigiúil</i>	1,900	1,841 13 3
(i) Supplies to Repaying Departments ...	4,250	4,319 15 1
(j) Supplies to Local Authorities for Registration purposes	11,000	11,007 16 9
(k) Commission on Supplies to Repaying Departments	1,100	1,851 4 11
(l) Miscellaneous	—	1 0 0
TOTAL FOR APPROPRIATIONS IN AID ...	£32,470	£33,636 16 6

(a) Sales of Ordnance Maps were somewhat greater than were anticipated.

(b) The estimate, which was based on sales of a previous year, was not quite realized.

(d) Casual variation.

(e) Casual variation.

(f) The increase in dutiable articles occasioned a much greater demand for Customs Sale Forms than had been anticipated.

(g) The number of old Typewriters coming forward for sale somewhat exceeded anticipations and the prices quoted were favourable.

(h) Anticipations as to advertisements—the principal source of revenue—were somewhat in excess of the sums realized.

(i) Casual variation.

(k) The commission brought to credit here includes not only that on issues from Stationery Office stock, but on Printing, Binding, and special purchases for repayment services. There is here a marked increase over the sums realized in previous years, the volume of the Agency work in the year being particularly heavy.

VALUE OF STOCK IN HAND ON 31ST MARCH, 1936.

	£	s.	d.
Paper	12,442	10	4
Miscellaneous Small Stores (including Books for use of the Public Service, Typewriters and Duplicators) ...	3,464	2	5
	£15,906	12	9

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

NOTES.

Forms to the value of £21 4s. 0d. which had become obsolete were written off. (Department of Finance letter S. 46/24/35 of 13th December, 1935).

The sum of £236, representing this Department's proportion of the loss arising out of the default of a Contractor for Wastepaper was written off as irrecoverable. (Department of Finance letter S. 41/7/35 of 10th March, 1936).

Fruitless expenditure amounting to £7 11s. 9d. incurred in connection with the printing of the French version of the Draft Convention of the International Labour Conference was written off. This will, however, be modified by a recovery of £2 which is being effected. (Department of Finance letters S. 46/22/35 of 20th February, 1936, and 21st October, 1936).

Arising out of an adjustment in the wages paid to printing operatives, *ex gratia* payments to Dublin Contractors were conceded. These payments had partial effect from 10th August, 1934, and were to the full extent approved from 4th January, 1935. Only a small number of claims came in course of payment within the year. (Department of Finance letter S. 92/1/35 of 11th March, 1936).

An Elliott Fisher Machine, which was accidentally damaged in the Accountant-General's Branch of the Revenue Commissioners, was repaired at a cost of £102 16s. 9d. (Department of Finance letter S. 49/18/35 of 20th August, 1935).

Subhead L. includes the cost of maps purchased from Ordnance Survey for sale to the public to the amount of £1,133 4s. 2d. See also Appropriations in Aid.

Issue was made within the year of one copy of eight specified works of General Literature in Irish, published by the Department of Education, to each member of a panel of ten paid readers at a total cost of £4 16s. 8d., borne on Subhead L. of the Vote. (Department of Finance letter S. 18/11/34 of 11th February, 1936, refers).

EXTRA REMUNERATION (exceeding £30).

The Tariff Commission Account includes a payment of £100 made to the Controller.

Payments for overtime totalling £84 7s. 5d. were made to a Clerical Officer for additional duties as Customs Clearance Officer.

Payments for overtime amounting to £32 18s. 0d., £34 7s. 0d., £36 1s. 0d and £33 3s. 0d., respectively, were made to four Printing and Binding Clerks in connection with arrears of work in the Printing and Binding Branch.

Payments for overtime amounting to £38 0s. 8d., £34 5s. 5d., £42 9s. 9d. and £38 11s. 5d., respectively, were made to four Clerical Officers in the Accounts Branch arising out of arrears of work generally, and necessary extra attendance during the absence of a Higher Executive Officer on loan to a Temporary Commission.

Payments amounting to £40 13s. 0d. and £30 13s. 11d., respectively, were made to two Clerical Officers who were employed on overtime in the Supplies Branch during a period of exceptional pressure.

S. B. Ó FAOILLEACHÁIN,

Accounting Officer.

STATIONERY OFFICE,

30th November, 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.

VALUATION AND BOUNDARY SURVEY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, 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; No. 27 of 1930; Nos. 27, 47 & 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	32,503	32,055 18 11	447 1 1	—
B.—Travelling Expenses ...	4,000	4,084 0 8	—	84 0 8
C.—Incidental Expenses ...	61	50 5 5	10 14 7	—
D.—Telegrams and Telephones	120	113 4 10	6 15 2	—
GROSS TOTAL £	36,684	36,303 9 10	464 10 10	84 0 8
			Surplus of Gross Estimate over Expenditure. £380 10 2	
<i>Deduct ;—</i>	<i>Estimated.</i>	<i>Realized.</i>	Deficiency of Appropriations in Aid realized. £106 14 0	
E.—Appropriations in Aid ...	6,970	6,863 6 0		
NET TOTAL £	29,714	29,440 3 10	Net Surplus to be surrendered. £273 16 2	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The savings are chiefly due to cost of living figure being less than provided for (£174), two retirements (£143 2s. 1d.), one death (£63 18s. 11d.) and deferred appointments (£56 14s. 9d.).

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.

C.—The saving was effected in transmission of parcels by making greater use of the Parcel Post.

D.—Casual variation.

E.—Appropriations in Aid. All amounts payable by County Councils during the year were duly received. Other receipts depend upon a fluctuating public demand for extracts and copies of valuation documents and this year did not realize the estimate.

	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	675	568	6	0
	<u>£6,970</u>	<u>£6,863</u>	<u>6</u>	<u>0</u>

NOTE.—Salary totalling £856 5s. 6d. was paid from the Vote to an officer seconded for the whole year to the Department of Lands (Gaeltacht Services). Salary totalling £53 4s. 1d. was paid from the Vote to a draughtsman seconded for part of the year to the Office of Public Works.

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

VALUATION OFFICE, DUBLIN,
 4th November, 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.

ORDNANCE SURVEY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, 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 ...	34,310	31,848 8 0	2,461 12 0	—
B.—Travelling Expenses ...	2,450	1,850 17 10	599 2 2	—
B.2.—Conference of Surveyors, London, 1935 ...	40	21 4 3	18 15 9	—
C.—Stores, etc. ...	1,250	1,268 18 9	—	18 18 9
D.—Photographic and Printing Equipment ...	500	31 10 0	468 10 0	—
E.—Materials for Facsimile Reproduction of Ancient Manuscripts ...	100	132 11 4	—	32 11 4
F.—Incidental Expenses ...	129	180 12 0	—	51 12 0
GROSS TOTAL ...	£ 38,779	35,334 2 2	3,547 19 11	103 2 1
			Surplus of Gross Estimate over Expenditure. £3,444 17 10	
Deduct :—	Estimated.	Realized.	Deficiency of Appropriations in Aid realized, £49 14 3	
G.—Appropriations in Aid ...	4,180	4,130 5 9	Net Surplus to be surrendered. £3,395 3 7	
NET TOTAL ...	£ 34,599	31,203 16 5		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	144 19 1

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The savings are chiefly from five unforeseen retirements (£1,331), three deaths (£522), delay in filling vacancies (£321) and cost of living Bonus being less than provided in the Estimate (£226).
- B.—The saving is mainly attributable to the fact that the greater part of the field staff was employed during the second half of the year in the Dublin City area, in which the military were housed in barracks with a consequential non-issue of field allowances.
- B.2.—The duration of the Conference and amount of travelling involved were less than anticipated when the Estimate was framed.
- C.—Casual variation.
- D.—Delivery of machinery ordered during the year was not completed in time to enable the cost to be charged against the Vote.
- E.—A close estimate is difficult. Plates and other photographic materials in excess of anticipations had to be purchased.
- F.—The excess was occasioned by breakdown of motor van.
- G.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
Receipts from Sales of Maps	2,900	3,514 8 6
Repayment by Stationery Office for Facsimile Reproduction of Ancient Manuscripts ...	1,280	615 17 3
	£4,180	£4,130 5 9

Receipts from Map Sales. The estimate is based on the average receipts of preceding years and demand exceeded anticipation. Demands from the Manuscripts Commission for reproduction work were less than anticipated.

Salaries paid out of this Vote to two officers on loan to the Land Registry during part of the year amounted to £358 11s. 0d.

Special work done for other Public Departments during the year cost £2,461 9s. 2d., while the value of maps supplied to various Departments was £5,472 10s. 4d., 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 £1,076 14s. 6d.

EXTRA RECEIPTS.—These consisted of £142 2s. 6d. proceeds of sale of old stores, £2 9s. 8d. for surveying instruments sold, and 6s. 11d. paid by employees in respect of lost or damaged instruments.

J. HERLIHY,

Director,

Accounting Officer.

VALUATION OFFICE, DUBLIN,
5th November, 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.

SUPPLEMENTARY AGRICULTURAL GRANTS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, compared with the Sum Granted, for the increase of the AGRICULTURAL GRANT (No. 35 of 1925 ; No. 28 of 1931 and No. 30 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 £370,000	370,000	370,000	—	—
TOTAL :—				
Original ... £900,989				
Supplementary 370,000	1,270,989	1,270,989	—	—

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
20 Meitheamh, 1936.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

LAW CHARGES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, 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	9,209	8,929 0 4	279 19 8	—
A.2.—State Solicitors	30,425	28,824 7 10	1,600 12 2	—
A.3.—Editing of Statutory Rules and Orders	105	105 0 0	—	—
B.—Under Sheriffs	2,900	2,621 0 0	279 0 0	—
C.—Witnesses' Expenses, etc. :— Original ... £8,700 Supplementary 2,700	11,400	10,245 8 3	1,154 11 9	—
D.—Fees to Counsel :— Original ... £9,500 Supplementary 2,500	12,000	12,097 1 0	—	97 1 0
E.—General Law Expenses :— Original ... £3,200 Supplementary 4,700	7,900	6,894 3 2	1,005 16 10	—
F.—Defence of Public Officials :— Original ... £400 Supplementary 1,400	1,800	1,451 5 5	348 14 7	—
	75,739	71,167 6 0	4,668 15 0	97 1 0
Deduct :— Anticipated Savings on various Subheads. (See Supplementary Estimate)	850	—	850 0 0	—
GROSS TOTAL :— Original ... £64,439 Supplementary 10,450	£ 74,889	71,167 6 0	3,818 15 0	97 1 0
Deduct :—			Surplus of Gross Estimate over Expenditure. £3,721 14 0	
G.—Appropriations in Aid :— Original ... £1,200 Supplementary 1,700	Estimated. — 2,900	Realized. — 3,904 2 4	Surplus of Appropriations in Aid realized. £1,004 2 4	
NET TOTAL :— Original ... £63,239 Supplementary 8,750	£ 71,989	67,263 3 8	Total Surplus to be surrendered. £4,725 16 4	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	550	550 0 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—The provision made for additional legal assistance in the Attorney-General's Department was not fully expended and there were minor savings under the heads of cost of living Bonus and Income Tax.

A.2.—Savings mainly due to vacancies and to payments in respect of cost of living Bonus having been less than was anticipated.

B.—Saving due to the deaths of two Under Sheriffs.

C., D. and E.—Expenditure cannot be closely estimated.

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

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

EXTRA REMUNERATION (exceeding £30).

A Clerical officer (£57—£237 10s.) in the Attorney-General's Department received £35 16s. 6d. 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 £30 8s. 7d. for scrivenerly work done out of office hours and from the Vote for Army Pensions £58 5s. 10d. 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 :—

	£	s.	d.
County Dublin	299	9	0
County Leitrim-Sligo	559	0	0

NOTES.

By authority of the Minister for Finance claims for costs awarded in the following cases were waived :—

- (1) £16 12s. 3d. in a case under the Damage to Property (Compensation) (Amendment) Act, 1933, (390/89 (4)) (F. 18/1/36).
- (2) An estimated amount of £135 in a Valuation Appeal (The Franciscan Friars, Killarney) (F. 130/4/24).
- (3) A balance of £808 6s. 3d. in the case of the State (Jeremiah Ryan and Others) v. The Governor of Arbour Hill Barracks and the Constitution (Special Powers) Tribunal (F. 14/238/35).

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
19 Mi na Nodlag, 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.

HAULBOWLINE DOCKYARD.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, 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 ...	2,385	1,860 4 7	524	15 5	—	
AA.1.—Renewal of Submarine Water-Main (Revote £1,310)	2,000	168 10 6	1,831	9 6	(—	
AA.2.—Reconstruction of Naval Jetty	2,650	3,220 8 10	—		570	8 10
B.—Fuel, Light and Water ...	250	215 12 9	34	7 3	—	
C.—Alterations to Plant and Buildings, etc.	200	—	200	0 0	—	
D.—Rents and Rates	100	23 13 3	76	6 9	—	
TOTAL£	7,585	5,488 9 11	2,666	18 11	570	8 10

Surplus to be surrendered ... £2,096 10 1

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	3,000	3,831 9 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to curtailment of staff and to the postponement of certain works for which provision had been made in the estimate.

AA.1.—Work postponed. Certain equipment was purchased during the year.

AA.2.—In the course of the work it became necessary to incur expenditure which had not been provided for in the estimate.

B.—Certain lighting for which provision had been made was found to be unnecessary.

C.—The works provided for were not undertaken during the year.

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

EXTRA RECEIPTS.

£2,789 18s. 11d. was received for rents of properties sublet, and £205 6s. 9d. for hire of plant and sales of surplus plant, stores, etc., and for the sale of electric light to residents. The sum of £836 3s. 10d. was received under a Court Judgment in respect of damage to the Submarine Water-main by a steamship.

EXTRA REMUNERATION (exceeding £30).

A temporary Inspector (Relief Schemes) Grade B. received extra remuneration amounting to £33 15s. 0d. while acting as Clerk of Works in connection with the reconstruction of the Naval Jetty.

NOTES.

(1) The sum of £1 1s. 0d., medical fees, was paid in connection with an injury sustained by an employee while on duty. Subhead A. (Department of Finance letter E. 9/1/35 of 8th October, 1935).

(2) Stores on hands and surplus to requirements at Haulbowline to the value of £15 17s. 9d. which had been purchased in previous years were used in the reconstruction of the Naval Jetty. Subhead AA.2.

(3) Services to the value of £6 were rendered in connection with the reconstruction of the Naval Jetty by the loan of a crane from Dún Laoghaire Harbour. Subhead AA.2. See also Vote for Public Works and Buildings, No. 11, Subhead C.

(4) An office safe valued at £10 surplus to requirements at Haulbowline was transferred to Dún Laoghaire Harbour. See also Vote for Public Works and Buildings, No. 11, Subhead C.

(5) A sum of 5s. due for electric light which had been supplied to a resident subsequently deported from the country was written off as irrecoverable under the authority of the Commissioners.

J. CONNOLLY,

Accounting Officer.

OFFICE OF PUBLIC WORKS,
5th November, 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.

UNIVERSITIES AND COLLEGES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, 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 Grants under Section 7 (7) of the Irish Universities Act, 1908 :—				
<i>Original</i> £1,300				
<i>Supplementary</i> 15,000	16,300	16,300 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	3,000	2,730 10 2	269 9 10	—
TOTAL :—				
<i>Original</i> £158,800				
<i>Supplementary</i> 15,000	£ 173,800	173,530 10 2		—
Surplus to be surrendered ...		£ 269 9 10		

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,
3 Iúil, 1936.

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, 1936, 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,
21st July, 1936.

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, 1936, 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	3,421	3,298 18 0	122 2 0	—
B.—Travelling and Incidental Expenses	30	33 11 0	—	3 11 0
TOTAL	£ 3,451	3,332 9 0	122 2 0	3 11 0
Surplus to be surrendered			£118	11 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

B.—Expenditure is variable and uncertain.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
21st July, 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.

REMUNERATION FOR MANAGEMENT OF GOVERNMENT STOCKS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, compared with the Sum Granted, for the REMUNERATION FOR MANAGEMENT OF GOVERNMENT STOCKS OF SAORSTÁT ÉIREANN.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Remuneration of Banks for the Management of Government Stocks inscribed on their Books	15,445	15,091 7 9	353 12 3	—
TOTAL ...£	15,445	15,091 7 9		—
Surplus to be surrendered ...		... £	353 12 3	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The saving arose almost entirely on the provision for the Fourth National Loan which was excessive.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
21st July, 1936.

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, 1936, 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.	£ s. d.	£ s. d.
SALARIES, WAGES, AND ALLOWANCES :						
A.1.—Headquarters Staff ...	30,821	29,553 11 1	1,267 8 11		—	
A.2.—Film Censorship ...	1,627	1,683 13 6	—		56 13 6	
A.3.—Censorship of Publications ...	258	280 4 10	—		22 4 10	
A.4.—Drafting of Rules of Court	100	100 0 0	—		—	
TOTAL FOR SALARIES, etc....	32,806	31,617 9 5	1,267 8 11		78 18 4	
B.—Travelling Expenses ...	700	494 14 5	205 5 7		—	
C.—Incidental Expenses ...	140	121 3 8	18 16 4		—	
D.—Telegrams and Telephones ...	511	440 6 5	70 13 7		—	
TOTAL FOR SUBHEADS B., C. AND D. ...	1,351	1,056 4 6	294 15 6		—	
TOTAL£	34,157	32,673 13 11	1,562 4 5		78 18 4	

Surplus to be surrendered ... £1,483 6 1

EXTRA RECEIPTS PAYABLE TO EXCHEQUER :—	Estimated.		Realized.	
	£	£ s. d.	£	s. d.
Licences for Dangerous Drugs ...	—	145 7 6	—	
Miscellaneous ...	—	2 10 0	—	
		£147 17 6		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—Savings are due to vacancies caused by death, transfer and retirement, not being filled immediately; offset in part by additional staff and promotions. There was a slight saving on the provision for cost of living Bonus.

Included in the expenditure under this Subhead is a sum of £94 15s. 7d. paid to an Officer of the National Army in respect of his duties as Inspector of Explosives (Explosives Act, 1875)—Department of Finance sanction S. 4/58/33, dated 12th February, 1936.

- A.2.—Excess expenditure due to increased remuneration of Film Censor.
- A.3.—Excess expenditure due to increased remuneration for Secretary of the Board for Censorship of Publications.
- B.—There was less travelling than anticipated.
- C.—The Subhead is difficult to estimate accurately. The saving is mainly due to the provision for expenses of Deportation Orders not being fully required.
The expenditure under this Subhead includes a sum of 10s. Court Deposit refunded under Section 17 of the Dail Éireann Courts (Winding-Up) Act, 1923—Department of Finance sanction S. 64/1/33, dated 12th April, 1935.
- D.—Expenditure is of a variable nature.

EXTRA REMUNERATION (exceeding £30).

From the Vote for Army Pensions a Junior Executive Officer received £32 10s. 0d., a Minor Staff Officer £35, and two Clerical Officers £94 10s. 0d. and £35, respectively, in respect of Military Service Pensions.

This Account includes a sum of approximately £151 in respect of officers on loan to other Departments.

S. A. ROCHE,
Accounting Officer.

31st October, 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

GÁRDA SÍOCHÁNA.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, 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	1,614,821	1,588,774 19 4	26,046	0 8	—	
B.—Allowances	119,053	124,407 6 8	—		5,354	6 8
C.—Subsistence Allowances ...	11,000	9,964 15 8	1,035	4 4	—	
D.—Locomotion Expenses ...	43,750	44,262 19 2	—		512	19 2
E.—Clothing and Equipment	27,489	22,266 3 0	5,222	17 0	—	
F.—Furniture, Barrack Bedding and Bedsteads ...	3,459	3,185 19 2	273	0 10	—	
G.—Barrack Maintenance ...	550	592 2 5	—		42	2 5
H.—Transport and Carriage ...	22,288	23,188 12 6	—		900	12 6
HH.—Garage and Workshop	—	280 3 10	—		280	3 10
I.—Fuel, Light and Water ...	17,627	17,553 13 6	73	6 6	—	
J.—Medical Expenses ...	7,315	7,545 3 1	—		230	3 1
K.—Escort and Conveyance of Children to Industrial Schools and Places of Detention	325	258 0 10	66	19 2	—	
L.—Telegrams and Telephones	18,000	18,509 11 6	—		509	11 6
M.—Compensation	1,010	661 16 0	348	4 0	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
N.—Incidental Expenses ...	1,861	1,359 2 5	501 17 7	—
NN.—Losses ...	—	25 0 0	—	25 0 0
GROSS TOTAL ...£	1,888,548	1,862,835 9 1	33,567 10 1	7,854 19 2
			Surplus of Gross Estimate over Expenditure. £25,712 10 11	
<i>Deduct :—</i>				
O.—Appropriations in Aid ...	9,070	23,137 4 11	Surplus of Appropriations in Aid realized. £14,067 4 11	
NET TOTAL ...£	1,879,478	1,839,698 4 2	Total Surplus to be surrendered. £39,779 15 10	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	3,975	4,382 15 4

Details of receipts are as follows :—

1. Special Fees under the Weights and Measures Acts ...	1,735 7 0
2. Sums received for services of Gardaí under Electoral and Juries Acts ...	647 13 6
3. Fees received for accident reports supplied by Gardaí ...	961 5 0
4. Fees for Pedlars' and Chimney Sweepers' Certificates ...	233 13 0
5. Fees for Street Traders' Certificates ...	156 15 0
6. Compensation for damage to Garda Transport ...	46 13 0
7. Pension deductions refunded by rejoinders to Force ...	123 2 10
8. Receipts from sale of stray dogs ...	54 16 0
9. Unclaimed Moneys, etc., found by Gardaí ...	33 18 0
10. Sale of confiscated gear, fish, etc. (illegal fishing) ...	11 6 0
11. Sale of old cars ...	234 15 0
12. Miscellaneous ...	143 11 0
	<u>£4,382 15 4</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The Force was throughout the year below the strength provided for and recruiting was practically suspended.
- B.—Excess due to (1) £3,615 for Rent Allowances for Sergeants and Guards owing to a conservative estimate of the number of marriages; (2) £855 for Plain Clothes Allowances, a variable item; (3) £1,450 for Gaeltacht Allowances due to the extension of payment to additional Garda districts. The excess was in part offset by savings on Detective and Transport Allowances.
- C.—Saving due to the variable nature of the duty.
- D.—Transfer expenses were more costly because of the increasing number of married men serving and locomotion expenses of Officers and Inspectors were greater than anticipated.
- E.—The Force was below the strength for which clothing provision was made and cloth to the value of £2,500, approximately, was not delivered in time to be paid for in the year and will become a charge on the Vote for the financial year 1936–37.
- F.—The provision for barrack bedding was not fully utilized.
- G.—Expenditure is increasing because of more frequent cleansing work in the interests of public health.
- H.—The running expenses of motor transport cannot be calculated accurately in advance.
- HH.—Certain accounts for which provision had been made in the 1934–35 Vote were not ready for payment in that year and this fact necessitated the opening of a special Subhead. (Department of Finance minute S. 13/68/35 of the 9th November, 1935).
- J.—The cost of the fee-per-visit system of medical attendance was high because of the prevalence of seasonal illness.
- K.—The expenditure being dependent on the number of committals cannot be estimated accurately.
- L.—The system of furnishing accounts by the Post Office has been accelerated.
- M.—Estimate of expenditure on compensation is necessarily conjectural.
- N.—The provision for miscellaneous contingency expenditure was not fully required and other items are variable.
- NN.—Fees amounting to £25 for firearms certificates were due by and not recovered from an Officer of the Garda Síochána on his discharge from the Force. A sum of £22 13s. 8d. due to the Officer concerned in respect of locomotion expenses, etc., has been withheld as an offset against the loss. (Department of Finance minute S. 13/16/35 of the 13th November, 1935).

O.—Appropriations in Aid:—

	Estimated.	Realized.		
	£	£	s.	d.
(1) Repayments of sums advanced to Officers under Sub-head H.	3,300	2,506	6	3
(2) Payments for services rendered by the Garda Síochána	2,300	3,172	8	8
(3) Repayments in respect of loss of property or damage to stores, etc.	100	47	7	1
(4) Proceeds of sale of Forfeited Property and Cast Uniforms	1,385	2,003	11	4
(5) Hackney Car and Carriage, etc., Licences (Dublin Metropolitan Area)	1,585	1,817	5	6
(6) Publicans' Fees (Dublin Metropolitan Area) and Fees for Aliens' Certificates	400	381	6	0
(7) Payment from Road Fund in respect of expenses of Garda Síochána in the execution of the Roads Act, 1920, and Road Traffic Act, 1933	—	13,209	0	1
	<u>£9,070</u>	<u>£23,137</u>	<u>4</u>	<u>11</u>

(1) Receipts depend upon the number and date of advances made under Subhead H.

(2) The sum includes £857 special fees recovered for use of Garda Síochána transport as required in connection with the execution of Court Orders and Land Commission Warrants.

(3) Estimate is conjectural.

(4) The market for old stores is uncertain and variable at all times and better prices were realized than anticipated.

(5) Estimate was too conservative.

(7) The sum is in respect of expenses in the period 1st November, 1933, to 31st March, 1935.

STATEMENT OF LOSSES (Stores, etc.)

(1) The cost, £19 13s. 10d., of repairing the damage to a Garda Síochána car resulting from collision with another vehicle was written off under Department of Finance authority S. 13/61/36 dated 12th November, 1936. Disciplinary action was taken against the Garda driver and sums amounting to £7 were recovered from him.

(2) The cost, £5 5s. 4d., of repairing a Garda Síochána motor car involved in a collision was written off under Department of Finance authority S. 13/61/36 dated 12th November, 1936. Disciplinary action was taken against the Garda driver and he was deprived of seventeen days pay.

GÁRDA SÍOCHÁNA REWARD FUND, 1935-36.

The appended Statement shows the total receipts proper to the Fund in the Year 1935-36; the amount of the payments in that period, and the balance to the credit of the Fund at the 31st March, 1936.

	£	s.	d.		£	s.	d.
Balance from previous year	8,182	9	10	Payments during the year			
				1935-36	15,910	15	11
Total amount credited in the							
year 1st April, 1935, to				Balance on 31st March, 1936	*1,705	0	6
31st March, 1936	9,433	6	7				
	<u>£17,615</u>	<u>16</u>	<u>5</u>		<u>£17,615</u>	<u>16</u>	<u>5</u>

* In addition there were on 31st March, 1936, sums held in Suspense Accounts payable to the Reward Fund amounting to £449 13s. 10d.

S. A. ROCHE,

Accounting Officer.

13th November, 1936.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General,

PRISONS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, 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... ..	49,664	47,988 6 11	1,675	13 1	—	—
B.—Victualling	5,000	4,868 11 6	131	8 6	—	—
C.—Clothing, Bedding, Furniture, etc.	1,000	1,087 2 0	—	—	87	2 0
D.—Medicines, Surgical Instruments, etc.	290	256 5 1	33	14 11	—	—
E.—Fuel, Light, Water, Cleaning Articles, etc.	5,895	5,968 19 8	—	—	73	19 8
F.—Rent, etc.	204	203 1 10	18	2	—	—
G.—Escort and Conveyance ...	3,500	4,773 17 10	—	—	1,273	17 10
H.—Ordinary Repairs of Buildings	730	965 13 3	—	—	235	13 3
I.—Fine Fund	10	9 5 0	15	0	—	—
J.—Travelling Expenses	280	208 14 3	71	5 9	—	—
K.—Incidental Expenses	300	232 9 1	67	10 11	—	—
L.—Telegrams and Telephones	305	273 2 3	31	17 9	—	—
M.—Maintenance of Children of Female Prisoners	5	—	5	0 0	—	—
N.—Maintenance of Criminal Lunatics in District Mental Hospitals	6,900	6,883 4 1	16	15 11	—	—
O.—Gratuities to Prisoners ...	325	268 6 11	56	13 1	—	—
P.—Contributions to Discharged Prisoners' Aid Societies	85	85 0 0	—	—	—	—
Q.—Manufacturing Department and Farms	5,500	5,732 19 8	—	—	232	19 8
GROSS TOTAL £	79,993	79,804 19 4	2,091	13 1	1,903	12 5
			Surplus of Gross Estimate over Expenditure. £188 0 8			
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £710 10 9			
R.—Appropriations in Aid ...	7,742	8,452 10 9				
NET TOTAL £	72,251	71,352 8 7	Total Surplus to be surrendered. £898 11 5			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Estimated daily average number of prisoners	...	625
Actual daily average number of prisoners	...	581

- A.—Saving due to vacancies, change in the personnel of the staff, and to variation in the cost of living Bonus as compared with the Estimate.
- B.—Saving due to the number of prisoners being less than the estimated provision.
- C.—Excess due to an anticipated saving on clothing not being realized.
- E.—Excess due to coal having to be purchased at a higher price than provided for in the Estimate.
- G.—Expenditure under this Subhead is necessarily variable and was abnormal during the year.
- H.—Excess due to urgent and necessary repairs and provision of fire fighting appliances at a prison.
- J.—Transfers of officers were fewer and subsistence allowances paid to officers on prolonged temporary duty were less than anticipated.
- K.—Saving due to a reduction in the number of prisoners for treatment in extern hospitals.
- O.—Saving due to the number of prisoners discharged during the year being less than anticipated.
- Q.—Excess due to a greater demand for prison made articles.
- R.—Receipts are of a variable nature and cannot be estimated with any great degree of accuracy.

R.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
Receipts from Manufacturing Department (including value of articles supplied for use in the Prisons) ...	6,900	7,634	2	5
Receipts from Farms and Gardens (including value of produce used in the Prisons) ...	500	552	17	10
Rents ...	222	128	2	2
Sales of Old Stores and Miscellaneous Receipts ...	120	137	8	4
	<u>£7,742</u>	<u>£8,452</u>	<u>10</u>	<u>9</u>

S. A. ROCHE,
Oifigeach Cuntasaíochta.

27th October, 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.

Dr. ABSTRACT STATEMENT of the MANUFACTURING ACCOUNTS of the PRISONS and BORSTAL INSTITUTION in AN SAORSTÁT, for the Year ended 31st March, 1936. Cr.

—	Agriculture.			Other Industries.			TOTAL.		
	£	s.	d.	£	s.	d.	£	s.	d.
Stock in hand, 1st April, 1935	482	2	0	4,597	7	7	5,079	9	7
Purchases, 1935-36	159	17	8	5,587	16	2	5,747	13	10
Profit ...	402	8	8	1,362	16	9	1,765	5	5
£	1,044	8	4	11,548	0	6	12,592	8	10

*Viz.—Manufactory Materials, £2,681 2s. 8d.; Manufactured Goods, £1,010 18s. 4d.; Tools, £1,157 11s. 1d.

RECONCILIATION WITH CASH ACCOUNT.

To Decrease of outstanding Debts due by Manufacturing Department :—	£ s. d.	£ s. d.
From ...	543 15 9	
+To ...	191 14 7	
	352 1 2	
„ Excess of Receipts over Expenditure	2,454 0 7	
	£2,806 1 9	
By Decrease of outstanding Debts due to Manufacturing Department :—		£ s. d.
From ...	1,910 1 1	
+To ...	1,099 2 3	
	810 18 10	
„ Decrease of Stock ...	...	229 17 6
„ Profit ...	...	1,765 5 5
		£2,806 1 9

†Viz.—Public Departments, £8 13s. 9d.; Other Persons, £183 0s. 10d.

†Viz.—Public Departments, £1,009 11s. 11d.; Other Persons £89 10s. 4d.

S. A. ROCHE, *Oifigeach Cuntasáiochta.*

DISTRICT COURT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, 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	33,163	31,347 6 1	1,815 13 11	—
B.—Travelling Expenses	5,430	5,216 7 10	213 12 2	—
C.—Incidental Expenses	60	67 9 8	—	7 9 8
TOTAL	£ 38,653	36,631 3 7	2,029 6 1	7 9 8
Surplus to be surrendered			£2,021 16 5	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Fees received in the Dublin Metropolitan District Courts	1,200	1,411 15 6
Fines received by District Court Clerks	8,000	7,500 0 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to posts not being immediately filled on the occurrence of vacancies.
 B.—Saving due to the variable nature of the Subhead.
 C.—The expenditure on poundage was greater than anticipated.

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 Cuntasaiochta.

30th October, 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.

SUPREME COURT AND HIGH COURT OF JUSTICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, 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	50,173	47,303 8 3	2,869 11 9	—
B.—Travelling and Incidental Expenses	125	124 2 4	17 8	—
C.—Telegrams and Telephones	440	416 12 4	23 7 8	—
D.—Compensation to a District Probate Registrar ...	83	83 0 0	—	—
E.—Stenography (Central Criminal Court)	300	314 7 11	—	14 7 11
F.—Costs and Expenses of Services under Section 55 of the Court Officers Act, 1926	400	400 5 3	—	5 3
GROSS TOTAL ...£	51,521	48,641 16 1	2,893 17 1	14 13 2
			Surplus of Gross Estimate over Expenditure. £2,879 3 11	
Deduct :—	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £221 11 3	
G.—Appropriations in Aid ...	2,010	1,788 8 9		
NET TOTAL ...£	49,511	46,853 7 4	Net Surplus to be surrendered. £2,657 12 8	

						Estimated.	Realized.		
Extra Receipts payable to Exchequer :—						£	£	s.	d.
Lunacy Percentages	...	...	...	...	2,000	2,363	13	8	
Miscellaneous (Admiralty Court Fees, Cork)	...	...	...	...	—	2	2	0	
Do. (District Probate Registry, Cavan—Correspondence Fees)	...	...	...	...	—	427	8	2	
						<u>£2,000</u>	<u>£2,793</u>	<u>3</u>	<u>10</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings mainly due to retirement, death and resignations.

C.—The expenditure under this Subhead is of a variable nature.

E.—Excess due to employment of outside stenographers in the High Courts.

G.—Appropriations in Aid:—

					Estimated.	Realized.		
					£	£	s.	d.
Bankruptcy Percentages	...	...	...	...	2,000	1,788	8	9
Duty on Estates	...	...	...	...	10	—		
					<u>£2,010</u>	<u>£1,788</u>	<u>8</u>	<u>9</u>

EXTRA REMUNERATION (exceeding £30).

The Stenographer to the Central Criminal Court received £104 13s. 9d. from the Vote for the Circuit Court.

S. A. ROCHE,
Oifigeach Cuntasaiochta.

2nd November, 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.

LAND REGISTRY AND REGISTRY OF DEEDS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936,
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.
	£	£ s. d.	£ s. d.	£ s. d.
LAND REGISTRY.				
A.—Salaries, Wages and Allowances	25,017	23,929 11 4	1,087 8 8	—
B.—Replacement of Maps ...	1,520	1,200 19 6	319 0 6	—
C.—Travelling and Incidental Expenses	650	650 2 1	—	2 1
REGISTRY OF DEEDS.				
D.—Salaries, Wages, and Allowances	18,488	17,973 19 1	514 0 11	—
E.—Incidental Expenses ...	100	72 4 0	27 16 0	—
F.—Transcription of Memorials	1,327	983 18 0	343 2 0	—
TOTAL£	47,102	44,810 14 0	2,291 8 1	2 1

Surplus to be surrendered ... £2,291 6 0

	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 ...	—	103 7 6
Miscellaneous	—	1 1 8
		<u>£104 9 2</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving mainly due to changes of personnel arising from transfer and retirements. There was a slight saving on provision for cost of living Bonus.
- B.—Saving due to employment of a Temporary Surveyor whose remuneration and travelling expenses are charged to Subheads A. and C. (E. 32/1/35 of 28th September, 1935).
- D.—Saving due to vacancies remaining unfilled for portion of the year. There was a slight saving on provision for cost of living Bonus.
- E.—Expenditure is of a variable nature.
- F.—Saving due to provision for certain vacancies not being required.

This Account includes a sum of £10 in respect of an officer on loan to another Department.

The Accounts of other Departments include sums amounting to approximately £350 in respect of officers on loan to the Land Registry.

S. A. ROCHE,
Accounting Officer.

3rd November, 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.

CIRCUIT COURT.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, compared with the Sum Granted, for the Salaries, Allowances and Expenses of CIRCUIT COURT OFFICERS, DEPUTY CIRCUIT JUDGES, and certain LOCAL REGISTERING AUTHORITIES; the Travelling Expenses of Circuit Judges; 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 ...	73,995	70,534 7 3	3,460 12 9	—
B.—Travelling Expenses ...	4,980	3,929 5 8	1,050 14 4	—
C.—Incidental Expenses ...	1,900	2,165 1 4	—	265 1 4
D.—Telegrams and Telephones	530	445 16 11	84 3 1	—
DD.—Losses ...	—	157 2 0	—	157 2 0
GROSS TOTAL ...£	81,405	77,231 13 2	4,595 10 2	422 3 4
			Surplus of Gross Estimate over Expenditure. £4,173 6 10	
<i>Deduct :—</i>			Surplus of Appropriations in Aid realized.	
E.—Appropriations in Aid ...	26,100	35,352 9 6	£9,252 9 6	
NET TOTAL ...£	55,305	41,879 3 8	Total Surplus to be surrendered. £13,425 16 4	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The cost of living Bonus payable was less than provided for in the Estimate; the provision made for Deputies for a Circuit Court Judge and County Registrars was not required; special Court Messengers were not all employed for the whole of the year, and certain posts remained unfilled.
- B.—Travelling expenses of Judges and County Registrars were not as high as anticipated.
- C.—The excess expenditure was incurred in providing extra assistance for Court Messengers in executing Land Commission Warrants.

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

DD.—Losses caused by defalcations of a former Court Messenger. A sum of £25 7s. 9d. due to him for salary and travelling expenses was not issued. (Department of Finance minute E. 20/12/34, dated 28th January, 1936).

E.—Appropriations in Aid:—

					Estimated.	Realized.		
					£	£	s.	d.
Jurors Lists	...	...	...	...	2,500	2,847	14	0 (a)
Voters Lists	...	...	...	...	9,300	9,590	8	0 (a)
Bankruptcy Fees	...	...	...	...	100	74	6	1
Publicans' Licences—Fees	...	...	...	...	1,600	1,580	0	0
Execution of Court Orders	...	...	...	...	12,590	21,260	1	5 (b)
Miscellaneous	...	...	...	...	10	—		
					<u>£26,100</u>	<u>£35,352</u>	<u>9</u>	<u>6</u>

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

(b) The increase in receipts was due to the increased activities of County Registrars acting as Under-Sheriffs in execution of Land Commission Warrants under Section 28 of the Land Act, 1933.

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

A Typist was paid £121 16s. 9d. from the Vote for the Office of the Minister for Justice for the period that she was on loan to the Circuit Court.

NOTES.

A Court Messenger in Wexford was prosecuted for retaining sums amounting to £5 7s. 6d. collected by him on foot of decrees. The amount was made good and the defaulter dismissed.

A Temporary Clerical Assistant in Carlow was prosecuted for embezzling the sum of £58 9s. 5d. which was subsequently repaid and the defaulter dismissed.

S. A. ROCHE,

Oifigeach Cuntasáíochta.

6th November, 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 ORAITH,

Comptroller and Auditor-General.

PUBLIC RECORD OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, 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.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances :—						
<i>Original</i> ... £4,614						
<i>Less Supplementary</i> 20						
	4,594	4,389 12 5	204 7 7		—	
B.—Incidental Expenses :—						
<i>Original</i> ... £140						
<i>Supplementary</i> 370						
	510	481 19 6	28 0 6		—	
TOTAL :—						
<i>Original</i> ... £4,754						
<i>Supplementary</i> 350						
	£ 5,104	4,871 11 11			—	
Surplus to be surrendered ... £			232 8 1			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings due to death of Assistant Keeper (£162 12s. 9d. plus Bonus thereon), cost of living Bonus being less than provided for, and casual savings.

B.—Casual savings on miscellaneous items.

JAMES F. MORRISSEY,
Accounting Officer.

13th October, 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.

CHARITABLE DONATIONS AND BEQUESTS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, compared with the Sum Granted, for the Salaries and Expenses of the CHARITABLE DONATIONS AND BEQUESTS OFFICE (7 & 8 Vict., c. 97, secs. 7 & 8; 30 & 31 Vict., c. 54, sec. 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 ...	2,943	1,981 14 9	961 5 3	—
B.—Law Costs ...	25	4 15 7	20 4 5	—
C.—Travelling and Incidental Expenses ...	35	31 13 7	3 6 5	—
GROSS TOTAL ...£	3,003	2,018 3 11	984 16 1	—
			Surplus of Gross Estimate over Expenditure. £984 16 1	
<i>Deduct :—</i>			Deficiency of Appropriations in Aid realized. 5s. 4d.	
D.—Appropriations in Aid ...	Estimated. 48	Realized. 47 14 8		
NET TOTAL ...£	2,955	1,970 9 3	Net Surplus to be surrendered. £984 10 9	
			Estimated.	Realized.
Extra Receipts payable to Exchequer ...			£ 5	£ s. d. 2 9 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to filling the vacancy for Secretary at a lower scale of salary than hitherto; to the abolition of the post of Assistant Secretary and to the substitution therefor of a post of Legal Assistant, which remained vacant during the year; and to the cost of living Bonus payable being less than was provided for in the Estimate.
- B.—Only one case occurred during the year in which it was necessary to pay the Solicitor's expenses from Public funds.
- C.—There was a small saving in incidental expenses.

W. SMYTH,
Accounting Officer.

19th September, 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.

LOCAL GOVERNMENT AND PUBLIC HEALTH.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, 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.	£	s. d.
A.—Salaries, Wages, and Allowances ...	99,401	98,143	0 1	1,257	19 11	—			
B.—Travelling Expenses of Inspectors ...	12,000	11,598	16 2	401	3 10	—			
C.—Salaries of Auditors ...	10,927	11,623	9 11	—		696	9 11		
D.—Travelling Expenses of Auditors ...	2,300	2,021	19 4	278	0 8	—			
E.—Expenses in connection with International and other Congresses ...	216	370	16 9	—		154	16 9		
F.1.—Inquiries ...	1,800	1,785	11 11	14	8 1	—			
F.2.—Expenses in connection with the Local Government (Dublin) Tribunal :— Original ... Nil Supplementary £700	700	773	10 10	—		73	10 10		
G.1.—Vaccine Lymph Supply ...	1,520	1,518	14 11	1	5 1	—			
G.2.—Expenses in connection with the Therapeutic Substances Act, 1932 :— Original ... Nil Supplementary £200	200	67	7 1	132	12 11	—			
H.1.—Travelling and Incidental Expenses ...	940	978	13 6	—		38	13 6		
H.2.—Telegrams and Telephones	820	818	12 4	1	7 8	—			
I.—Charge under Irish Land Act, 1909, Section 11 (2) (Grant-in-Aid) ...	24,640	24,639	9 8	10	4	—			

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
MISCELLANEOUS GRANTS.						
J.1.—Child Welfare, Schools for Mothers, etc. ...	22,800	23,250 18 5	—		450 18 5	
J.2.—Grants for the Supply of Milk to Necessitous Children ...	90,000	88,583 9 11	1,416 10 1		—	
K.—Medical Treatment, etc., of School Children ...	29,000	24,349 18 9	4,650 1 3		—	
L.1.—Grants under the Education (Provision of Meals) Acts, 1914 to 1930 ...	10,000	9,440 5 10	559 14 2		—	
L.2.—Grants under the School Meals (Gaeltacht) Acts, 1930 and 1933 ...	10,000	9,103 4 4	896 15 8		—	
M.—Welfare of the Blind ...	7,800	7,499 10 4	300 9 8		—	
N.—Treatment of Tuberculosis	122,750	125,244 14 7	—		2,494 14 7	
O.—Treatment of Venereal Diseases ...	8,200	8,385 11 8	—		185 11 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 ...	200	45 16 5	154 3 7		—	
R.—Grants to Local Authorities, etc., under Housing (Ireland) Act, 1919 ...	1,684	1,679 0 7	4 19 5		—	
S.—Grants under the Housing (Financial and Miscellaneous Provisions) Acts, 1932 and 1934 ...	650,000	609,170 19 10	40,829 0 2		—	
T.—Grants to County Councils in respect of Minor Drainage Schemes ...	2,500	349 16 8	2,150 3 4		—	
TT.—Extra-Statutory Grants in respect of Minor Drainage Schemes ...	—	142 3 6	—		142 3 6	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
U.—Acquisition of Land (Allotments) (Amendment) Act, 1934 ...	1,200	1,706 4 6	—	506 4 6
<i>Deduct :—</i>	1,114,353	1,066,041 17 10	53,054 5 10	4,743 3 8
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	890	—	890 0 0	—
GROSS TOTAL :— Original ... £1,113,453 Supplementary 10	£ 1,113,463	1,066,041 17 10	52,164 5 10	4,743 3 8
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £47,421 2 2	
V.—Appropriations in Aid ...	13,795	16,684 10 1	Surplus of Appropriations in Aid realized. £2,889 10 1	
NET TOTAL :— Original ... £1,099,658 Supplementary 10	£ 1,099,668	1,049,357 7 9	Total Surplus to be surrendered. £50,310 12 3	

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	4,600 7 1
Contributions towards Pension Liability in respect of staff of the Roads Department and of the officer acting as Chairman of the Provisional Committee of Management of the Unified Society under the National Health Insurance Act, 1933 (No. 13 of 1933) ...	683	843 0 9
Miscellaneous ...	—	723 19 0
	£5,183	£6,167 6 10

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Fairly close estimate. Saving is mainly due to vacancies in certain posts and to a lower Bonus rate than was anticipated for part of the year.
- B.—There were vacancies in the posts of Temporary Housing Inspector for part of the year.
- C.—Excess is due to the appointment of three additional Auditors and payment to temporary Auditors of an amount greater than that estimated.

- D.—A number of Auditors were engaged for long periods at places where audits were in arrear and in these cases subsistence was payable only at reduced rates.
- E.—Excess is due to expenses of delegations to the International Housing Congress at Prague and the Public Works, Roads and Transport Congress in London, for which provision was not made in the Estimate.
- F.2.—The Tribunal held a greater number of meetings than was anticipated.
- G.2.—A new service for which only an approximate estimate could be made.
- H.1., H.2., I., J.1. and J.2.—Expenditure was estimated as closely as practicable on the data available.
- K.—There was a fall in expenditure in three of the County Boroughs and in four Counties, chiefly as a result of sickness, death, or transfer of local officers. New schemes in four other Counties failed to reach the stage of development anticipated.
- L.1.—Provision was made for two new schemes which did not come into operation and for another scheme which was discontinued. In the case of some schemes estimates were furnished by Local Authorities which proved somewhat excessive.
- L.2.—Saving is due to failure in respect of some of the schools in four Counties to make arrangements for the provision of meals, and to undue limitation in some areas of the amount provided from the local rates.
- M.—Saving is due to the numbers of employees and inmates of institutions sharing in the Grant having been over-estimated by the Authorities of the institutions.
- N.—Excess is due chiefly to under-estimation by the Local Authorities of Dublin City and Kerry County in respect of expenditure on their schemes.
- O.—Excess is mainly due to the amount of the claim in respect of Dublin County scheme being greater than anticipated.
- P.1.—Saving is in respect of incidental expenses.
- 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.
- S.—The saving is mainly in the amount provided for contributions to loan charges of Local Authorities. Their building schemes in a number of cases did not progress as rapidly as had been expected.
- 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.—The information available when the estimate was made indicated that 19 Local Authorities were preparing schemes, but during the year more than twice that number actually carried out schemes.

V.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
(1) Auditors' Salaries to be repaid by Local Bodies	4,200	5,417 2 0
(2) Expenses of Inquiries to be repaid by Local Bodies	1,600	1,766 12 8
(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	5,431	5,990 6 2

	Estimated.	Realized.
(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	2,290	3,112 19 3
(6) Fees for Licences under the Therapeutic Substances Act, 1932	—	123 10 0
	<u>£13,795</u>	<u>£16,684 10 1</u>

(1) Surplus is due to arrears of audits overtaken.

(2) Surplus represents additional amounts recovered owing to expenses of Inquiries in the previous year having been greater than anticipated.

(4) Surplus is due to cost of additional staff and expenses of travelling of two Clerical Officers employed on inspection duties.

(5) Surplus is due to an additional appointment of an Inspector to act as Commissioner in place of a Local Body.

(6) *See* explanation under Subhead G.2.

The Miscellaneous Extra Receipts payable to the Exchequer include sums recovered of £604 14s. 10d. in respect of a Public Health Grant and £102 10s. 0d. in respect of Housing Grants, together with various small items amounting to £16 14s. 2d.

EXTRA REMUNERATION (exceeding £30).

From this Vote the Intelligence Officer received a gratuity of £100 for acting as Head of Section, a Clerical Officer received a gratuity of £50 for special duties, three Auditors received gratuities of £193 16s. 11d., £154 16s. 6d., and £141 17s. 1d., respectively, for previous service as temporary Auditors, two Clerical Officers received for part of the year allowances at the rate of £75 and Bonus and £60 and Bonus, respectively, for special duties, and four Clerical Officers received sums varying from £33 8s. 3d. to £49 18s. 8d. for overtime duty. A Junior Administrative Officer received from the Vote for Commissions and Special Inquiries a gratuity of £50 for acting as Secretary to the Inter-Departmental Committee on Public Works, and a General Inspector received an allowance of £200 from the National Health Insurance Society for acting as Chairman of the Provisional Committee of Management of the Society.

This Account includes a sum of approximately £236 in respect of staff on loan to other Departments. The Accounts of other Departments include sums amounting to approximately £511 in respect of staff on loan to this Department.

E. P. McCARRON,
Accounting Officer.

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

GENERAL REGISTER OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, 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 ...	10,929	10,483 7 9	445 12 3	—
B.—Travelling Expenses	300	323 10 6	—	23 10 6
C.—Superintendent and District Registrars ...	4,480	4,444 1 1	35 18 11	—
D.—Incidental Expenses ...	116	118 7 5	—	2 7 5
GROSS TOTAL ...£	15,825	15,369 6 9	481 11 2	25 17 11
<div> <div>Surplus of Gross Estimate over Expenditure. £455 13 3</div> <div>Surplus of Appropriations in Aid realized. £451 12 6</div> <div>Total Surplus to be surrendered. £907 5 9</div> </div>				
Deduct :—	Estimated.	Realized.		
E.—Appropriations in Aid ...	3,600	4,051 12 6		
NET TOTAL ...£	12,225	11,317 14 3		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving is due to (a) vacancies having been filled by officers on lower salaries than those held by the officers replaced; (b) delay in filling the vacancies; (c) the provision made for extra clerical assistance was not required during the last three months of the financial year, and (d) the rate of cost of living Bonus payable was less than that estimated for.
- B.—The amount of the estimate was expected to cover the probable expenses of the officer carrying out the duties of the Inspector during the latter's secondment as Commissioner but was found to be insufficient.
- C.—Casual variation.
- D.—The excess is due chiefly to the cost of postage on replies to foreign inquiries.
- E.—The surplus represents an unexpected increase in fees for searches and certificates.

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

21st September, 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.

DUNDRUM ASYLUM.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, 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 ...	10,627	10,490 6 7	136 13 5	—
B.—Victualling Patients and Rations for Attendants ...	2,176	1,846 0 2	329 19 10	—
C.—Uniforms, Clothing for Patients, etc. ...	394	408 12 9	—	14 12 9
D.—Medicines, Surgical Instruments, etc. ...	50	25 18 6	24 1 6	—
E.—Escort and Conveyance of Patients ...	12	1 18 10	10 1 2	—
F.—Allowances to Patients and Gratuities on Discharge	28	27 5 10	14 2	—
G.—Travelling and Incidental Expenses ...	224	202 12 3	21 7 9	—
H.—Telegrams and Telephones ...	150	147 4 11	2 15 1	—
I.—Farm and Garden ...	340	301 1 7	38 18 5	—
GROSS TOTAL ...£	14,001	13,451 1 5	564 11 4	14 12 9
			Surplus of Gross Estimate over Expenditure. £549 18 7	
<i>Deduct :—</i>	<i>Estimated.</i>	<i>Realized.</i>	Deficiency of Appropriations in Aid realized. £69 0 6	
J.—Appropriations in Aid ...	700	630 19 6	Net Surplus to be surrendered. £480 18 1	
NET TOTAL ...£	13,301	12,820 1 11		
			Estimated.	Realized.
Extra Receipts payable to Exchequer ...			£ 8	£ 6
Number of Criminal Lunatics estimated for ...			112	
Daily Average number of Criminal Lunatics maintained			107	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving was due to the rate of Bonus payable being less than estimated, and to the retirement in August, 1935, of a Female Attendant who was on her maximum salary.
- B.—Saving due to the daily average number of patients maintained being five less than estimated. Also to cost of rations being less than anticipated.
- C.—Excess due to under-estimation of the cost of clothing materials.
- D.—Saving due to the death of one of the two patients who were receiving special treatment.
- E.—Saving due to the number of patients transferred to District Mental Hospitals being less than anticipated.
- F., G., H. and I.—Estimated as closely as possible.
- J.—Receipts under this Subhead cannot be accurately estimated.

APPROPRIATIONS IN AID.

	Estimated.	Realized.
	£	£ s. d.
Receipts from Attendants for rations	288	223 11 8
Receipts from Farm and Garden (including value of Produce used in the Asylum)	412	407 7 10
	<u>£700</u>	<u>£630 19 6</u>

G. W. SCROOPE,
Accounting Officer.

21st July, 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

NATIONAL HEALTH INSURANCE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, 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 of the WIDOWS' AND ORPHANS' PENSIONS ACT, 1935, and for sundry Contributions and Grants, including certain Grants-in-Aid in respect of the cost of Benefits and Expenses of Administration under the National Health Insurance 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 :—				
Original ...	£65,061			
Supplementary	10,150			
	75,211	71,516 1 1	3,694 18 11	—
AA.—Actuary ...	50	41 0 0	9 0 0	—
B.—Travelling Expenses ...	6,320	6,210 13 7	109 6 5	—
C.—Insurance and Pension Stamps :—				
Original ...	£150			
Supplementary	25			
	175	175 0 0	—	—
D.—Incidental Expenses :—				
Original ...	£150			
Supplementary	90			
	240	294 1 3	—	54 1 3
E.—Telegrams and Telephones :—				
Original ...	£320			
Supplementary	80			
	400	341 9 0	58 11 0	—
CONTRIBUTIONS, BENEFITS, ETC., UNDER THE NATIONAL HEALTH INSURANCE ACTS, 1911 TO 1934.				
I. Statutory Contributions.				
F.I.—Medical Benefits (Grants-in-Aid) ...	35,500	35,500 0 0	—	—

Service,	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
F.2.—Sickness, Disablement, Marriage, Maternity and Additional Benefits (Grants-in-Aid) ...	212,000	200,330 8 11	11,669 11 1	—
<i>II. Special Grants.</i>				
G.—District Medical Referee Service ...	1,100	1,397 7 5	—	297 7 5
GROSS TOTAL :—				
Original ... £320,651				
Supplementary 10,345	£ 330,996	315,806 1 3	15,541 7 5	351 8 8
Deduct :—			Surplus of Gross Estimate over Expenditure. £15,189 18 9	
H.—Appropriations in Aid :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £5,991 10 11	
Original ... £3,810	—	—		
Supplementary 10,335	14,145	20,136 10 11		
NET TOTAL :—			Total Surplus to be surrendered. £21,181 9 8	
Original ... £316,841				
Supplementary 10	£ 316,851	295,669 10 4		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	650	812 2 2

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings due to vacancies in staff remaining unfilled, 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.

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

D.—Excess due to fact that expenditure incurred in advertising in connection with the operation of the Widows' and Orphans' Pensions Act, in the employment of shorthand note-takers at oral hearings under Section 66 of the National Insurance Act, 1911, and in the hiring of rooms at provincial hotels for hearing appeals, was greater than anticipated.

E.—Expenditure not so great as anticipated.

F.2.—The estimate was based on the benefit experience available at the date of preparation. Shortly after that date the unification of Approved Societies was completed and the expenditure on benefits began to fall, the total expenditure in the year being considerably less than had been anticipated.

G.—Excess due to the large increase in the number of insured persons referred by Cumann an Árachais Náisiúnta ar Shláinte to the District Medical Referees for second medical examination, and the consequent increase in travelling expenses of these persons.

H.—Appropriations in Aid:—

	Estimated.	Realized.
	£	£ s. d.
(a) Repayment in respect of agency services performed by the Department on behalf of the British Ministry of Pensions	1,152	1,145 7 2
(b) Repayment out of the Medical Certification Fund of part of the cost of administering the Medical Certification Scheme in pursuance of Section 26 (c) of the National Health Insurance Act, 1929 ...	800	800 0 0
(c) Repayment of cost of administration of:—		
(a) Military Forces (International Arrangements) Insurance Fund (Salaries and Travelling Expenses)	1,419	1,423 7 10
(b) Approved Societies (Officers) Guarantee Fund	25	25 14 5
(d) Repayment by Cumann an Árachais Náisiúnta ar Shláinte of part of the salaries of two Officers acting as members of the Committee of Management	414	128 11 9
(e) Repayment in accordance with Section 43 (2) of the Widows' and Orphans' Pensions Act, 1935, from the Widows' and Orphans' Pensions Fund for expenses incurred in the administration of the Act, in the year ending 31st March, 1936 ...	10,335	16,613 9 9
	<u>£14,145</u>	<u>£20,136 10 11</u>

(d) The proportion of their time spent by Officers of the Department on the work of Cumann an Árachais Náisiúnta ar Shláinte was not so great as anticipated.

(e) When the Supplementary Estimate was being prepared in consequence of the passing of the Widows' and Orphans' Pensions Act, 1935, it was difficult to estimate the receipts under this Head.

EXTRA RECEIPTS.

	£ s. d.
Contribution by Cumann an Árachais Náisiúnta ar Shláinte towards pension liability of Officers acting as members of the Committee of Management	19 5 9
Repayment of certain costs of administration of Military Forces (International Arrangements) Insurance Fund	297 1 6
Contribution towards pension liability of staff engaged on administration of Military Forces (International Arrangements) Insurance Fund ...	164 17 3
Contribution by British Government towards pension liability of staff engaged on General Practitioner Treatment Scheme for Ex-Servicemen	138 2 10
Transfer to Exchequer of balance of Interest due on amount of State Grant in the Insurance Committees (Abolition) Adjustment Account referred to in Article 2 (4) of the National Health Insurance (Termination of Sanatorium Benefit and Abolition of Insurance Committees) Regulations, 1934	192 14 10
TOTAL	<u>£812 2 2</u>

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 £50 from Cumann an Árachais Náisiúnta ar Shláinte in respect of his services as a member of the Provisional Committee of Management.

The Account of another Department includes a sum of £193 15s. 3d. in respect of an Officer on loan to this Department.

E. P. McCARRON,
Accounting Officer.

NATIONAL HEALTH INSURANCE,
30th November, 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,

OFFICE OF THE MINISTER FOR EDUCATION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, 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.				
	£	£ s. d.	£ s. d.	£ s. d.
A.1.—Salaries, Wages and Allowances ...	79,134	76,799 16 6	2,334 3 6	—
A.2.—Travelling Expenses ...	141	72 0 7	68 19 5	—
A.3.—Rents ...	166	165 8 6	11 6	—
A.4.—Incidental Expenses ...	500	472 4 0	27 16 0	—
A.5.—Telegrams and Telephones ...	660	610 1 8	49 18 4	—
INSPECTION, ORGANIZATION, Etc.				
B.1.—Salaries ...	62,408	60,421 8 3	1,986 11 9	—
B.2.—Travelling and Incidental Expenses ...	19,135	18,601 5 1	533 14 11	—
C.—PREPARATION OF IRISH VOCABULARIES ...	150	—	150 0 0	—
GROSS TOTAL ...£	162,294	157,142 4 7	5,151 15 5	—
			Surplus of Gross Estimate over Expenditure. £5,151 15 5	
Deduct :—			Surplus of Appropriations in Aid realized. £6 6 8	
D.—Appropriations in Aid	75	81 6 8		
NET TOTAL ...£	162,219	157,060 17 11	Total Surplus to be surrendered. £5,158 2 1	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	4 14 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

A.2. and A.4.—Expenditure variable and uncertain.

A.5.—Casual variation.

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

B.2.—Casual variation.

C.—It was not found necessary to call the Committee together during the year.

APPROPRIATIONS IN AID.

	Estimated.	Realized.		
	£	£	s.	d.
Contribution from Registration Council Account in respect of Salary of Officer acting as Secretary to the Council	65	65	0	0
Miscellaneous Receipts	10	16	6	8
	£75	£81	6	8

EXTRA RECEIPTS.—These comprise £4 14s. 0d. received by officers of the Department as witnesses' fees in Court cases.

EXTRA REMUNERATION (exceeding £30).

From this Vote one Superintendent received a gratuity of £70 for acting as Senior Staff Clerk.

From the Vote for Primary Education one Clerical Officer received £27 10s. 0d. as a part-time teacher of dancing in a Preparatory College, and in addition the same officer received from this Vote £16 4s. 0d. for extra attendance.

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

From the Vote for Secondary Education and the Vote for Science and Art, one Inspector of Secondary Schools received £30 and £7, respectively, under the schemes for assisting the publications of works in Irish. From the Vote for Science and Art, one Assistant Editor received £59 6s. 0d. under the scheme for assisting the publication of works in Irish, and the same officer received from the Vote for Wireless Broadcasting the sum of £4 for Broadcasting services.

From the Vote for Secondary Education and from the Vote for Technical Instruction, one Class I Inspector received £25 2s. 0d. and £29 4s. 0d., respectively, for acting as Examiner.

From the Army Vote, one Junior Executive Officer received £26 as Army Reserve pay, and from the Vote for Army Pensions the same officer received £21 as Military Service Pension.

This Account includes the sum of £566 17s. 9d. in respect of salaries of officers on loan to other Departments.

The Accounts of other Departments include sums amounting to £636 6s. 1d. in respect of salaries of officers on loan to this Department.

SEÓSAMH Ó NÉILL,

Accounting Officer.

ROINN OIDEACHAIS,

28 Deire Foghmuir, 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.

PRIMARY EDUCATION.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, compared with the Sum Granted, for the Expenses of PRIMARY EDUCATION, including NATIONAL SCHOOL TEACHERS' SUPERANNUATION and a Grant-in-Aid, 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 ...	54,995	53,098 14 9	1,896 5 3	—
A.2.—Repayable Advances of Training College Fees to Students ...	6,300	4,728 18 1	1,571 1 11	—
A.3.—Preparatory Colleges, including Contributions to Pension Fund ...	40,506	40,284 7 7	221 12 5	—
A.4.—Pupil Teachers ...	2,220	1,862 10 8	357 9 4	—
B.—EXAMINATIONS ...	2,250	1,691 19 8	558 0 4	—
NATIONAL SCHOOLS.				
C.1.—Principals, Assistants, etc., in Ordinary and Model Schools and Teachers of Schools paid by Capitation ...	3,181,124	3,146,078 1 3	35,045 18 9	—
C.2.—Model Schools—(Miscellaneous Expenses)	2,695	2,680 7 9	14 12 3	—
C.3.—Van and Boat Services ...	5,100	4,886 0 7	213 19 5	—
C.4.—Incidental Expenses ...	385	177 8 2	207 11 10	—
C.5.—Free Grants of School Requisites ...	200	253 14 6	—	53 14 6
C.6.—Grants towards the cost of Heating, etc., of Schools and Cleansing of Out-Offices ...	14,400	14,307 6 9	92 13 3	—
C.7.—Equipment Grants, etc.	20	58 8 5	—	38 8 5
C.8.—Teachers' Residences ..	1,700	1,572 19 1	127 0 11	—
C.9.—Bonus to Parents or Guardians of certain Pupils in the Gaeltacht and Breac-Ghaeltacht ...	20,000	20,400 0 0	—	400 0 0

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
C.10.—Holiday Scholarships in Gaeltacht (Grant-in-Aid)	300	300 0 0	—	—
D.—SUPERANNUATION, ETC., OF TEACHERS	370,000	368,910 9 8	1,089 10 4	—
GROSS TOTAL ...£	3,702,195	3,661,291 6 11	41,395 16 0	492 2 11
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £40,903 13 1	
Deduct :—	—	—	Surplus of Appropriations in Aid realized. £1,488 8 9	
E.—Appropriations in Aid ...	85,586	87,074 8 9	Total Surplus to be surrendered. £42,392 1 10	
NET TOTAL ...£	3,616,609	3,574,216 18 2		
			Estimated.	Realized.
			£	£ s. d.
Extra Receipts payable to Exchequer ...			—	4 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—The number of students actually in residence in 1935-36 was 682, as against the estimated figure of 718.
- A.2.—The number of students in whose case an entitlement to the advance of Training College fees was established was much smaller than anticipated.
- A.3.—Casual variation.
- A.4.—The number of pupil-teachers appointed in 1935 was only 53, compared with 118 contemplated at the time the Estimate was framed, due to a change of policy in regard to the pupil-teacher system.
- B.—There was a saving of £157 on the estimated cost of marking papers in the case of the examination for Scholarships in Secondary and Vocational Schools. In the case of the other examinations, the fees and expenses payable to superintendents and examiners were less than anticipated.
- C.1., C.2. and C.3.—Casual variations.
- C.4.—Saving mainly due to the fact that the Dublin Orchestral Concerts for pupils of National Schools and for students of Preparatory Colleges and Training Colleges were not given.
- C.5.—These grants are payable in the case of schools newly built or reconstructed. Owing to increased activity in this direction, the provision in the Estimate proved insufficient.
- C.6.—Casual variation.
- C.7.—Two years' supply of seeds for school gardens were paid for within the financial year.
- C.8.—Saving due to number of cases in which the conditions for payment of the moiety of the rent-charge were not fulfilled.
- C.9.—In this year—the second year of the operation of the Scheme—the number of pupils qualifying for the grant rose from 8,934 to 10,182, which was a much larger increase than was estimated.

D.—Casual variation.

E.—Refunds of cost of training and of Training College Fees depend on factors which make it difficult to estimate closely.

APPROPRIATIONS IN AID.

	Estimated.	Realized.	
	£	£	s. d.
TRAINING OF TEACHERS :—			
(1) Training College Entrance Examination Fees ...	65	60	0 0
(2) Refund of Cost of Training ...	950	1,519	14 10
(3) Recovery of Training College Fees advanced to necessitous students ...	600	1,220	19 2
PREPARATORY COLLEGES :—			
(4) Fees from Students ...	5,500	5,522	11 6
(5) Book Fees from Students ...	360	370	5 10
(6) Sale of Live Stock, Farm Produce, etc. ...	400	478	5 5
(7) Miscellaneous ...	10	1	11 6
SUPERANNUATION, ETC., OF TEACHERS :—			
(8) Income from Securities formerly part of the National School Teachers' Pension Fund ...	50,053	50,053	9 8
(9) Receipts from Church Temporalities Fund ...	26,598	26,598	0 0
— Refunds under Paragraph 7 of the National School Teachers' Superannuation Scheme, 1934, etc. ...	—	294	1 2
MISCELLANEOUS :—			
(10) Miscellaneous receipts, including repayments by County and County Borough Councils of part of the expenses of examinations conducted on their behalf ...	1,050	955	9 8
	£85,586	£87,074	8 9

Extra Receipt.—Payment for a set of stamped Teachers' Agreement Forms.

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, 1934 ...	608	1 4
Amount of Fees received in respect of year ended 31st December, 1935 ...	385	2 0
	£993	3 4
Paid to teachers in respect of the year ended 31st December, 1935 ...	346	2 11
Surplus of Fees on hands as at 31st December, 1935 ...	£647	0 5

NOTE.

This Account includes sums of £3 7s. 3d. and £1 3s. 5d., respectively, paid *ex gratia* to contractors for the supply of fresh eggs to certain Preparatory Colleges during the period from 1st May, 1934, to 31st October, 1934. These payments were made, with the consent of the Minister for Finance, in consideration of the increased export bounty on fresh eggs as from 14th May, 1934.

SEÓSAMH Ó NÉILL,

Accounting Officer.

ROINN OIDEACHAIS,
28 Deire Foghmhair, 1936.

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, 1936.

CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1935 :—		Balance on 31st March, 1936 :—	
4½ per cent. Third National Loan, 1950/1970 ...	2,580 0 0	4½ per cent. Third National Loan, 1950/1970 ...	2,580 0 0

INCOME ACCOUNT.

	£ s. d.		£ s. d.
Balance on 1st April, 1935 ...	66 2 8	Payment of Prizes ...	117 12 0
Dividends on 4½ per cent. Third National Loan, 1950/1970 ...	116 2 0	Balance on 31st March, 1936	64 12 8
	£182 4 8		£182 4 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, 1936.

CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1935 :—		Balance on 31st March, 1936 :—	
4½ per cent. Third National Loan, 1950/1970 ...	760 0 0	4½ per cent. Third National Loan, 1950/1970 ...	760 0 0

INCOME ACCOUNT.

	£ s. d.		£ s. d.
Balance on 1st April, 1935 ...	338 15 1	Expenditure on repairs to Killury Boys' and Girls' National Schools ...	53 0 0
Dividends on 4½ per cent. Third National Loan, 1950/1970 ...	34 4 0	Balance on 31st March, 1936	319 19 1
	£372 19 1		£372 19 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, 1936.

CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1935 :—		Balance on 31st March, 1936 :—	
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, 1935 ...	7 18 0	Payment to Principal Teacher of Liss National School for year 1935 ...	7 11 2
Dividends on 5 per cent. Second National Loan	7 11 2	Balance on 31st March, 1936	7 18 0
	£15 9 2		£15 9 2

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 an Order of the High Court of Justice dated 31st July, 1934, No. 277 of 1932. 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, 1936.

CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1935 :—		Balance on 31st March, 1936 :—	
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, 1935 ...	184 19 0	Stationery and Printing ...	19 11
Dividends on 4½ per cent. Third National Loan, 1950/70 ...	123 6 0	Payments to managers of six National Schools in Co. Kerry ...	110 8 1
	£308 5 0	Balance on 31st March, 1936	196 17 0
			£308 5 0

REID BEQUEST—SCHEME “B.”

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1936.

CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1935 :—		Balance on 31st March, 1936 :—	
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, 1935	498 8 11	Prizes awarded to candidates admitted to Training Colleges	450 0 0
Dividends on 4½ per cent. Third National Loan, 1950/70 ...	137 5 0	Stationery and Printing ...	1 3 1
	<u>£635 13 11</u>	Balance on 31st March, 1936	<u>184 10 10</u>
			<u>£635 13 11</u>

REID BEQUEST—SCHEME “C.”

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1936.

CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1935 :—		Balance on 31st March, 1936 :—	
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, 1935 ...	126 1 4	Payment of exhibitions to 3 University students ...	120 0 0
Dividends on 4½ per cent. Third National Loan, 1950/70 ...	197 6 6	Stationery and Printing ...	1 3 1
	<u>£323 7 10</u>	Balance on 31st March, 1936	<u>202 4 9</u>
			<u>£323 7 10</u>

SEÓSAMH Ó NÉILL,
Accounting Officer.

SECONDARY EDUCATION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, 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) ...	199,200	198,770 4 3	429 15 9	—
A.2.—Laboratory Grants ...	15,500	15,588 7 0	—	88 7 0
A.3.—Grant for Irish and Bilingual Schools ...	15,250	16,310 8 6	—	1,060 8 6
A.4.—Bonus for Choirs and Orchestras ...	1,100	1,100 0 0	—	—
B.—Incremental Salary Grant ...	174,000	174,909 0 7	—	909 0 7
C.—Examinations ...	10,120	10,765 7 8	—	645 7 8
D.—Scholarships and Prizes for Irish ...	10,725	10,259 3 2	465 16 10	—
E.—Grant towards Publication of Irish Text Books ...	3,500	1,212 1 1	2,287 18 11	—
GROSS TOTAL ...£	429,395	428,914 12 3	3,183 11 6	2,703 3 9
<i>Deduct :—</i>	<i>Estimated.</i>	<i>Realized.</i>	Surplus of Gross Estimate over Expenditure. £480 7 9	
F.—Appropriations in Aid ...	37,100	37,283 7 10	Surplus of Appropriations in Aid realized. £183 7 10	
NET TOTAL ...£	392,295	391,631 4 5	Total Surplus to be surrendered. £663 15 7	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	1,200	731 9 10

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1. and A.2.—Casual variations.

A.3.—The number of pupils qualifying for grant in Irish and Bilingual Schools was underestimated.

B.—Casual variation.

C.—The increase in the number of pupils who entered for the Certificate Examinations was greater than anticipated.

D.—Casual variation.

E.—Owing to unexpected difficulties and delays it was not found possible to carry out the full programme of work for the year.

APPROPRIATIONS IN AID.

	Estimated. £	Realized. £ s. d.
Examination Fees of Students, etc. ...	1,710	1,892 13 0
Sum payable out of Local Taxation (Customs and Excise) Duties	35,390	35,390 14 10
	<u>£37,100</u>	<u>£37,283 7 10</u>

EXTRA RECEIPTS.—£731 9s. 10d. received from Stationery Office for sales of Irish Text Books (*see* Subhead E).

SEÓSAMH Ó NÉILL,

Accounting Officer.

ROINN OIDEACHAIS,

28 Deire Foghmhair, 1936.

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, 1936.

CAPITAL ACCOUNT.

		<i>Securities.</i>				<i>Securities.</i>	
		£	s. d.			£	s. d.
Balance on 1st April, 1935 :—				Balance on 31st March, 1936 :—			
4½ per cent. Third National Loan	... ..	1,160	0 0	4½ per cent. Third National Loan	... ..	1,160	0 0

INCOME ACCOUNT.

		£	s. d.			£	s. d.
Dividends on 4½ per cent. Third National Loan				Payment of Scholarships for the year 1935			
...	...	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, 1936.

CAPITAL ACCOUNT.

		<i>Securities.</i>				<i>Securities.</i>	
		£	s. d.			£	s. d.
Balance on 1st April, 1935 :—				Balance on 31st March, 1936 :—			
Guaranteed 2½ per cent. Stock	... ..	1,316	5 4	Guaranteed 2½ per cent. Stock	... ..	1,316	5 4

INCOME ACCOUNT.

	£	s.	d.		£	s.	d.
Balance on 1st April, 1935 ...	18	2	0	Payments to Secondary Schools in Charleville, Co. Cork, for year 1935	36	4	0
Dividends on Guaranteed 2½ per cent. Stock ...	36	4	0	Balance on 31st March, 1936...	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, 1936.

CAPITAL ACCOUNT.

<i>Securities.</i>				<i>Securities.</i>			
£ s. d.				£ s. d.			
Balance on 1st April, 1935 :—				Balance on 31st March, 1936 :—			
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, 1935 ...				Payment of Prizes for year 1935 ...			
Dividends on 2½ per cent. Consolidated Stock ...				Balance on 31st March, 1936			
21 4 4				5 6 1			
£26 10 5				£26 10 5			

SEÓSAMH Ó NÉILL,
Accounting Officer.

REGISTRATION COUNCIL.

STATEMENT OF SECURITIES HELD BY THE MINISTER FOR EDUCATION ON BEHALF OF THE REGISTRATION COUNCIL ON 31st MARCH, 1936.

<i>Securities.</i>	<i>Amount.</i>
	£ 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, 1936, compared with the Sum Granted, for Payments under the Vocational Education Act, 1930 (No. 29 of 1930), and for other purposes 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.—Scholarships ...	1,480	418 0 9	1,061 19 3	—
B.—Annual Grants to Vocational Education Committees ...	225,564	223,176 0 0	2,388 0 0	—
C.—Miscellaneous Technical Instruction and Vocational Education Services ...	10,622	8,558 2 2	2,063 17 10	—
D.—Grants to Schools providing Continuation Education or Technical Instruction ...	16,655	14,942 18 4	1,712 1 8	—
E.—Grants for Drawing and Manual Instruction in Miscellaneous Schools	343	315 18 8	27 1 4	—
F.—Examinations ...	1,560	1,611 2 9	—	51 2 9
G.—Payments under Section 25 (3) of the Vocational Education Act, 1930...	2,300	2,053 1 0	246 19 0	—
H.—Payments under Section 51 (6) of the Vocational Education Act, 1930	5,300	3,924 18 9	1,375 1 3	—
GROSS TOTAL ...£	263,824	255,000 2 5	8,875 0 4	51 2 9
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £8,823 17 7	
Deduct :—			Deficiency of Appropriations in Aid realized. £19 2 8	
I.—Appropriations in Aid ...	32,202	32,182 17 4	Net Surplus to be surrendered. £8,804 14 11	
NET TOTAL ... £	231,622	222,817 5 1		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving was due to a special arrangement under which Cómhlucht Siúicire Éireann, Teo., defrayed the travelling expenses and the major portion of the maintenance grants payable in connection with the Sugar Beet Apprentices Scholarships.
- B.—Of the £1,925 provided for Special Grants to the Gaeltacht areas, only £850 fell to be paid, owing to delay in certain cases in the erection of proposed new schools.
- C.—The postponement of the date originally contemplated for the starting of the Special Courses for Teachers resulted in a saving of £1,140. The balance of the saving was due to a vacancy in the staff of the Irish Training School of Domestic Economy and to the fact that the Killarney School of Housewifery was inoperative for a considerable portion of the year.
- D. and E.—The grants provided for in these Subheads depend on the number of students in attendance and other factors which cannot always be accurately forecast.
- F.—Casual variation.
- G. and H.—The claims received from Local Authorities for grants towards cost of pensions and repayment of loans were less than anticipated.
- I.—Grants amounting to £50 overpaid to an Irish College in a prior year were recovered and brought to account. A sum of £90 was paid by a Vocational Education Committee in respect of a course of training attended by apprentices in Sugar Beet Factories. These unforeseen appropriations were offset by a falling off in fees received from students of the Department's schools at Kilmacud and Killarney.

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 (£132)	1,372	1,210 4 0
Fees of Candidates for Examinations (Technical School examinations, £620; other examinations, £200)	820	824 10 9
Receipts from Church Temporalities Fund ...	30,000	30,000 0 0
Miscellaneous Receipts	10	148 2 7
	<u>£32,202</u>	<u>£32,182 17 4</u>

SEÓSAMH Ó NÉILL,

Accounting Officer.

ROINN OIDEACHAIS,

23 Deire Foghchair, 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.

SCIENCE AND ART.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, 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 ...	25,745	24,007 12 9	1,737 7 3	—
A.2.—Travelling Expenses ...	620	469 17 10	150 2 2	—
A.3.—Incidental Expenses ...	175	233 10 4	—	58 10 4
A.4.—Telegrams and Telephones ...	175	171 4 2	3 15 10	—
NATIONAL MUSEUM.				
A.5.—Purchase of Specimens (Grant-in-Aid) ...	1,500	1,500 0 0	—	—
A.6.—Fittings, Materials, etc.	160	194 12 9	—	34 12 9
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	311 4 2	58 15 10	—
A.9.—Scholarships and Prizes	338	312 16 0	25 4 0	—
TOTAL FOR INSTITUTIONS OF SCIENCE AND ART ...£	31,683	29,800 18 0	1,975 5 1	93 3 1
B.1.—Publications in Irish (Grant-in-Aid) ...	6,000	6,000 0 0	—	—
B.2.—Production of Plays in Irish (Grant-in-Aid) ...	1,400	1,344 2 4	55 17 8	—
B.3.—Production of an English-Irish Dictionary...	100	93 13 9	6 6 3	—
B.4.—Production of Irish County Histories ...	755	734 5 0	20 15 0	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
B.5.—The Irish Folklore Commission (Grant-in-Aid) ...	3,250	3,250 0 0	—	—	—	—
B.6.—Quaternary Research in Ireland (Grant-in-Aid) ...	200	200 0 0	—	—	—	—
B.7.—Scholarships to Gael-tacht Students ...	1,800	1,729 5 4	70	14 8	—	—
B.8.—Production of Sound Film in Irish ...	10	60 15 0	—	—	50	15 0
B.9.—Racial Survey of Ireland (Grant-in-Aid):— Original ... Nil Supplementary £75	75	59 8 0	15	12 0	—	—
B.10.—Acquisition and re-publication of copies of an Irish Translation ...	—	27 0 0	—	—	27	0 0
C.—Aids to Arts and Crafts Exhibitions ...	100	50 0 0	50	0 0	—	—
GROSS TOTAL:— Original £45,298 Supplementary 75 £	45,373	43,349 7 5	2,194	10 8	170	18 1
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £2,023 12 7			
Deduct:—	—	—	Surplus of Appropriations in Aid realized. £58 15 1			
D.—Appropriations in Aid ...	500	558 15 1	Total Surplus to be surrendered. £2,082 7 8			
NET TOTAL:— Original £44,798 Supplementary 75 £	44,873	42,790 12 4				

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	1,935	1,828 12 7

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Saving due to vacancies in staff and to over-estimate of cost of living Bonus.
- A.2.—The expenditure on travelling is variable and uncertain.
- A.3.—The excess was due to unforeseen expenditure of £27 4s. 6d. on removal of old newspapers from the National Library, and other miscellaneous items.

A.6.—The requirements under this head were under-estimated.

A.8.—The saving was mainly on the wages of Models.

B.8.—The payment of £60 15s. 0d. represents commission charged by the agents for the letting of the film. At the time the Estimate was framed, it was not possible to forecast the extent of the demand for the film.

B.10.—This special Subhead was opened, with the sanction of the Department of Finance, to provide for the cost of the acquisition and re-publication of 200 copies of an Irish translation of Mitchel's "Jail Journal."

C.—The Cork Industrial Exhibition was the only one in respect of which an application for a grant was received.

D.—The number of students in the School of Art increased from 444 in 1934-35 to 484 in 1935-36, with a consequent increase in the fees paid.

APPROPRIATIONS IN AID.

				Estimated.	Realized.		
				£	£	s.	d.
Fees for tuition in School of Art	...	...	...	480	546	16	0
Sundry Receipts	...	...	...	20	11	19	1
				£500	£558	15	1

EXTRA RECEIPTS PAYABLE TO EXCHEQUER.

				Estimated.	Realized.		
				£	£	s.	d.
Sales of Publications in Irish	...	...	...	1,875	1,322	6	0
Rental of Sound Film in Irish	...	...	...	30	182	5	0
Sale of copy of Sound Film in Irish	...	...	...	—	20	0	0
Sales of Photostat Prints	...	...	...	30	38	14	0
Sale of surplus files of old British newspapers	...	...	...	—	200	0	0
Sale of "Strangford Lough Hoard" of forged gold ornaments	...	...	...	—	65	7	7
				£1,935	£1,828	12	7

NOTE.

In connection with the showing of the film "Oidhche Sheanchais" (see Subhead B.8. and Exchequer Extra Receipts), certain hirers of the film applied for a reduction of the hiring fee originally agreed upon, owing to the failure of the public to patronise the showing. It is the usual practice in the film trade to make remissions in such circumstances, and the Department, with the consent of the Department of Finance, agreed to reductions in three cases, as follows:—

Amount payable under original Agreement.	Reduced to
£	£ s. d.
100	50 0 0
15	7 10 0
10	5 0 0

The Distributing Agents made a corresponding reduction in the commission claimed by them from the Department.

EXTRA REMUNERATION (exceeding £30).

From the Vote for Technical Instruction, the Headmaster, Metropolitan School of Art, received as remuneration for acting as Examiner in connection with Technical School examinations and as Instructor in connection with a short summer course, the sums of £27 16s. 0d. and £30, respectively. This officer also received £8 13s. 0d. from the Ministry of Education, Northern Ireland, for acting as Examiner.

One Assistant Teacher, Metropolitan School of Art, received £34 1s. 0d. from the Vote for Technical Instruction, for acting as Examiner.

SEÓSAMH Ó NÉILL,

Accounting Officer.

ROINN OIDEACHAIS,

23 Deire Foghchair, 1936.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

GRANTS-IN-AID.

STATEMENT OF EXPENDITURE, &c., out of GRANTS-IN-AID,
1935-36.

	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, 1935 ...	—	81 0 9	3,342 14 8
Grants-in-Aid, 1935-36 ...	1,500 0 0	2,600 0 0	6,000 0 0
Sundry Receipts ...	—	—	77 2 0
	1,500 0 0	2,681 0 9	9,419 16 8
Expenditure, 1935-36 ...	1,382 18 11	2,584 7 11	9,872 9 9
Credit Balances on 31st March, 1936 £	117 1 1	96 12 10	—
Debit Balance on 31st March, 1936 £	—	—	452 13 1

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, 1936.

CAPITAL ACCOUNT.

	<i>Securities.</i>				<i>Securities.</i>		
	£	s.	d.		£	s.	d.
Balance on 1st April, 1935 :—				Balance on 31st March, 1936 :—			
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, 1935	161	4	0	Field work of an Archaeological Nature ...	102	19	11
Dividends on 4 per cent. Funding Stock ...	26	0	0	Purchase of Books for Library of Irish Antiquities Division ...	57	14	0
Dividends on 4½ per cent. Third National Loan ...	335	5	0	Archaeologia Hibernica	56	18	3
				Balance on 31st March, 1936 ...	304	16	10
£	522	9	0	£	522	9	0

SEÓSAMH Ó NÉILL,
Accounting Officer.

REFORMATORY AND INDUSTRIAL SCHOOLS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, compared with the Sum Granted, for Expenses in connection with 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.
A.—Reformatory Schools ...	1,794	1,914 2 8	—	120 2 8
B.—Industrial Schools ...	117,407	112,982 6 3	4,424 13 9	—
C.—Places of Detention ...	475	549 12 5	—	74 12 5
D.—Conveyance Expenses ...	42	62 16 4	—	20 16 4
E.—Parental Moneys—Collection Expenses ...	475	451 3 11	23 16 1	—
GROSS TOTAL ...£	120,193	115,960 1 7	4,448 9 10	215 11 5
			Surplus of Gross Estimate over Expenditure. £4,232 18 5	
<i>Deduct :—</i>			Surplus of Appropriations in Aid realized.	
F.—Appropriations in Aid ...	2,030	2,056 15 1	£26 15 1	
NET TOTAL ...£	118,163	113,903 6 6	Total Surplus to be surrendered. £4,259 13 6	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The number of committals to Reformatory Schools was slightly in excess of the Estimate.
- B.—The number of Industrial School Children chargeable on the Vote fell from 5,894 in September, 1934, to 5,724 in September, 1935. This decrease was larger than anticipated when the Estimate was prepared.
- C.—The number of children under detention in Summerhill was larger than expected.
- D.—See Subhead A.
- E. and F.—Casual variations.

ROINN OIDEACHAIS,
28 Deire Fogmhair, 1936.

SEÓSAMH Ó NÉILL,
Accounting Officer.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

NATIONAL GALLERY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, 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 :—				
<i>Original</i> £2,287				
<i>Supplementary</i> 200				
	2,487	2,447 4 8	39 15 4	—
B.—Purchase of Pictures (Grant-in-Aid) ...	1,000	1,000 0 0	—	—
C.—Travelling Expenses ...	150	76 0 3	73 19 9	—
D.—Incidental Expenses ...	325	227 13 8	97 6 4	—
TOTAL :—				
<i>Original</i> £3,762				
<i>Supplementary</i> 200				
—£	3,962	3,750 18 7		—
Surplus to be surrendered ... £			211 1 5	
			Estimated.	Realized.
			£	£ s. d.
Extra Receipts payable to Exchequer ...	...	...	3	1 17 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to (1) vacancy on staff remaining unfilled, (2) rate of Bonus payable being less than was provided for in the Estimate.
- C.—Travelling expenses were only incurred in the second half of the year.
- D.—Certain accounts did not mature in time to become a charge, and will be a charge for 1936-37.

GEORGE J. FURLONG,
Director and Accounting Officer.

NATIONAL GALLERY,
27th November, 1936.

GRANT-IN-AID ACCOUNT.

	£	s.	d.
Balance from 1934-35 ...	...	...	...
Grant-in-Aid, 1935-36 ...	...	1,000	0 0
		1,000	0 0
Expended, 1935-36 ...	...	874	1 7
Balance to 1936-37 ...	...	£125	18 5

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

AGRICULTURE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, 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> ...	£161,233							
<i>Supplementary</i> ...	10							
<i>Do.</i> ...	3,782							
	165,025	162,300 6 7	2,724	13	5	—		
B.—Travelling Expenses ...	13,300	10,933 14 7	2,366	5	5	—		
C.—Incidental Expenses ...	280	324 7 6	—			44	7	6
D.—Telegrams and Telephones	2,000	2,310 11 2	—			310	11	2
RESEARCH WORK.								
E.1.—Technical and Advisory Work in Agriculture ...	5,247	5,402 8 4	—			155	8	4
E.2.—Veterinary Research ...	3,916	3,376 14 2	539	5	10	—		
E.3.—Subscriptions, etc., to International and other Research Organizations	1,671	1,577 10 2	93	9	10	—		
E.4.—Special Investigations, Inquiries and Reports ...	135	176 8 3	—			41	8	3
AGRICULTURAL EDUCATION AND DEVELOPMENT.								
F.1.—Agricultural Schools and Farms ...	25,506	25,865 9 5	—			359	9	5
F.2.—Grants to Private Agricultural Schools, etc. ...	12,135	11,436 15 2	698	4	10	—		
F.3.—Veterinary College ...	5,435	5,759 19 11	—			324	19	11
F.4.—Scholarships in Agriculture, etc. ...	1,225	1,273 8 7	—			48	8	7

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	24,984	24,984 0 0	—			—		
F.6.—University College, Cork: Faculty of Dairy Science	13,000	13,000 0 0	—			—		
F.7.—Research Grant to University College, Dublin ...	554	563 0 5	—			9	0	5
F.8.—Educational Tours for Agricultural Instructors	120	—	120	0	0	—		
G.1.—Improvement of Flax Growing	10	—	10	0	0	—		
G.2.—Improvement of Milk Production	23,095	24,002 7 3	—			907	7	3
G.3.—Improvement of Live Stock	7,535	5,988 2 10	1,546	17	2	—		
H.—Grants to County Committees of Agriculture :— Original ... £80,370 Supplementary 24,500	104,870	95,965 15 4	8,904	4	8	—		
I.1.—Special Agricultural, etc., Schemes in Congested Districts :— Original ... £38,652 Supplementary 2,500	41,152	35,178 14 0	5,973	6	0	—		
I.2.—Special Agricultural Schemes in Congested Areas in North-West Cavan	185	323 8 8	—			138	8	8
I.3.—Instruction in connection with Special Land Settlement Schemes ...	185	218 4 6	—			33	4	6
J.—National Stud	5	—	5	0	0	—		
K.1.—Agricultural Societies and Shows including Miscellaneous Grants-in-Aid ...	1,203	1,133 0 8	69	19	4	—		
K.2.—Contribution to Irish Agricultural Organization Society (Grant-in-Aid) :— Original ... £7,260 Supplementary 186	7,446	7,047 10 2	398	9	10	—		
K.3.—Grant to Bloodstock Breeders' Association of Ireland	800	733 0 0	67	0	0	—		

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
L.—Botanic Gardens, Glasnevin	9,340	9,076 13 7	263	6	5	—		
M.1.—Miscellaneous Work ...	16,509	13,578 15 1	2,930	4	11	—		
M.2.—Fees for Reports on Agricultural Conditions ...	740	704 0 0	36	0	0	—		
M.3.—Printing of Special Departmental Publications	1,650	653 19 3	996	0	9	—		
M.4.—Loans for Agricultural Purposes, etc. ...	22,000	20,827 5 7	1,172	14	5	—		
M.5.—Improvement of the Creamery Industry ...	60,000	59,884 10 5	115	9	7	—		
M.6.—Scheme of Loans for the Purchase of Heifers ...	2,700	1,336 7 4	1,363	12	8	—		
M.7.—Oats Purchase Scheme ...	5	—	5	0	0	—		
M.8.—Butter Purchase Scheme : Original ... £5 Supplementary 1,805	1,810	—	1,810	0	0	—		
M.9.—Purchase and Export of Eggs ...	5	—	5	0	0	—		
M.10.—Grant in respect of Additional Sugar Beet grown in the Cooley District :— Original ... £10 Supplementary 840	850	636 13 5	213	6	7	—		
ADMINISTRATION OF ACTS AND STATUTORY ORDERS.								
N.1.—Diseases of Animals (Ireland) Acts, 1894 to 1932	8,117	7,130 6 8	986	13	4	—		
N.2.—Bovine Tuberculosis Order, 1926 ...	5,800	5,231 13 7	568	6	5	—		
N.3.—Horse Breeding Act, 1934	670	547 17 8	122	2	4	—		
N.4.—Live Stock Breeding Act, 1925 ...	3,055	3,768 2 4	—			713	2	4
O.1.—Agricultural Produce (Eggs) Acts, 1924 and 1930, etc. ...	7,019	6,324 18 9	694	1	3	—		

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
O.2.—Dairy Produce Acts, 1924 to 1934, etc. ...	16,529	15,424 3 6	1,104	16 6	—	—
O.3.—Destructive Insects and Pests Acts, Black Scab in Potatoes Orders, etc. ...	8,934	8,817 10 2	116	9 10	—	—
O.4.—Weeds and Agricultural Seeds (Ireland) Act ...	1,050	1,039 15 2	10	4 10	—	—
O.5.—Sale of Food and Drugs Acts, etc. ...	567	579 1 9	—	—	12	1 9
O.6.—Fertilisers and Feeding Stuffs Act ...	10	—	10	0 0	—	—
O.7.—Agricultural Produce (Fresh Meat) Acts, 1930 and 1931 ...	14,686	14,228 6 6	457	13 6	—	—
O.8.—Dairy Produce (Price Stabilisation) Acts, 1932 to 1935 :— Original ... £150,060 Supplementary 30,322	180,382	180,218 7 8	163	12 4	—	—
O.9.—Agricultural Produce (Cereals) Acts, 1933 to 1935 :— Original ... £314,943 Supplementary 1,000	315,943	51,515 10 1	264,427	9 11	—	—
O.10.—Agricultural Products (Regulation of Export) Act, 1933 ...	315	23 14 10	291	5 2	—	—
O.11.—Musk Rats Act, 1933 ...	765	219 11 6	545	8 6	—	—
O.12.—Acquisition of Land (Allotments) (Amendment) Act, 1934 :— Original ... £3,600 Supplementary 1,210	4,810	3,917 17 2	892	2 10	—	—
O.13.—Slaughter of Cattle and Sheep Acts, 1934 and 1935, etc. :— Original ... £636,426 Supplementary 224,600	861,026	743,894 9 11	117,131	10 1	—	—
O.14.—Tobacco Act, 1934 ...	65	62 6 2	2	13 10	—	—

Estimated.	Realized.		
£	£	s.	d.
20,300	32,103	14	3

E.1.—The increased acreage under oats propagated for seed purposes necessitated additional outlay.

- E.2.—It was not found possible during the year to recruit staff for which provision was made. Expenditure on animal diseases investigations was lower than was anticipated.
- E.3.—The saving was principally on the provision for contingencies, only portion of which was needed.
- E.4.—An account for sugar beet seed which could not be discharged in 1934-35 was paid this year and the expenditure on hop experiments was slightly higher than was estimated.
- F.1.—More labour was employed on the farms than was anticipated.
- F.2.—There were vacancies for two teachers for part of the year and another teacher's place was filled by an appointment at a lower commencing rate of salary. Savings were also due to the lower rate payable for scholarship holders and to students leaving before the end of the session.
- F.3.—The four years' course was extended to a five years' course, embracing two additional subjects. Additional expenditure on equipment and materials had consequently to be incurred.
- F.4.—One scholarship was awarded in excess of the number provided for.
- F.7.—The remuneration of the research worker exceeded the amount provided and a corresponding increase in the grant was necessary.
- F.8.—It was not found practicable to arrange for tours this year.
- G.2.—The excess expenditure was mainly due to the increased number of cows entered for test, which made the grants to Cow-Testing Associations and the allowances to Supervisors more than was expected.
- G.3.—It was not found possible to procure suitable stallions for re-sale at reduced prices. Additional expenditure was incurred on the purchase of stock bulls and stock pigs.
- H.—The full amount available for lime subsidies was not earned. The sum provided for recoupment of the expenses of Committees in connection with the distribution of cattle export licences proved to be more than was needed.
- I.1.—The principal saving was in connection with live stock schemes owing to the number of applicants for bulls and rams being lower than was expected and to the fact that the full number of premiums available for bulls was not taken up. Vacancies on the staff account for a saving on salaries. Expenditure on demonstration plots was lower than was contemplated.
- I.2.—The accounts in respect of the bulls located in both the 1935 season and the 1936 season came in course of payment during the financial year 1935-36. Normally the cost of bulls located in only one season falls as a charge on the vote for a financial year.
- I.3.—The Assistant Agricultural Overseer assigned to the working of this scheme was in receipt of a higher salary than was provided for.
- K.2.—The amount of the grant for this year was not fixed until after the estimate was framed.
- K.3.—The sum provided was a maximum grant.
- L.—The saving was mainly on salaries, wages and allowances.
- M.1.—The additional staff in connection with the Farm Costings scheme, for which provision was made, was not recruited. The full amount of advertising and publicity estimated for was not necessary.
- M.3.—The number of new leaflets issued and old leaflets revised was smaller than was anticipated.

- M.4.—The number of thoroughbred stallions located on loan terms was smaller than anticipated. There was an increase in the sum advanced under the scheme of loans for the purchase of Agricultural Implements.
- M.6.—The estimate was based on the assumption that the scheme would remain in operation during the year but no sales were held after the beginning of April, 1935. A sum of £26 12s. 1d., including interest due on a loan, was written off as irrecoverable and was recouped to the Agricultural Credit Corporation from this Subhead with the approval of the Department of Finance. (S. 90/30/35 of 31st October, 1935).
- M.8.—It was found after payment of bounty and subsidy that there was no charge on this Subhead.
- M.10.—The tonnage of beet dealt with was lower than estimated.
- N.1.—The amount required for payment of compensation arising out of disease outbreaks was less than anticipated.
- N.2.—The provision was based on expenditure in previous years. The actual expenditure was slightly lower this year.
- N.3.—It was not found necessary to employ temporary inspectors or referees to the extent anticipated.
- N.4.—The excess expenditure was mainly due to an increased number of prosecutions which involved the expense of sending witnesses to the Courts, and to the fact that the amount provided for cost of inspections was not adequate.
- O.1.—There was a vacancy for one Inspector for the whole year and for another during part of the year. Casual labour in connection with the inspection of eggs at ports was not required to the extent anticipated. Small savings also accrued on other items.
- O.2.—The saving was mainly due to vacancies on the staff during part of the year.
- O.3.—The principal saving was on salaries, wages and allowances and was due to vacancies on the staff during part of the year. Travelling and incidental expenses were more than was expected.
- O.5.—Travelling and incidental expenses were a little more than was estimated.
- O.7.—The saving was mainly due to the non-appointment by a Local Authority of a Veterinary Inspector for whom provision had been made and to the resignation of two Local Authority Veterinary Inspectors during the year.
- O.8.—Some of the inspectorships provided for were not filled until after the close of the financial year.
- O.9.—Saving due to the coming into operation of the Agricultural Produce (Cereals) Act, 1935.
- O.10.—No meetings of the Agricultural Products (Bacon and Pig Carcases) Consultative Council or the Agricultural Products (Bacon Pigs) Consultative Council were necessary.
- O.11.—It was found possible to dispense with the services of the three trappers, only the foreman trapper being retained.
- O.12.—Provision was made for the salary and travelling expenses of an Inspector whom it was not found necessary to appoint this year. There was also a saving on instructors' wages and expenses due to the fact that they worked for a shorter period than was provided for.
- O.13.—The Roscrea factory commenced operations later than was expected. Recipients presenting vouchers in exchange for beef were fewer than was anticipated. The full quota allotted by Belgium in respect of exports of cattle was not availed of. A payment of £47 3s. 4d., being one-half of the amount claimed, was made to a victualler in respect of cow-beef supplied. (Department of Finance minute S. 90/39/35 of 19th December, 1935).
- O.15.—The Act was not in full operation and the staff for which provision was made was not appointed.

P.—APPROPRIATIONS IN AID.

	Corresponding Debit Subhead.	Estimated.	Realized.
		£	£ s. d.
Receipts from seed testing fees, sale of pure line seed, etc. ...	E.1.	1,500	1,556 19 7
Receipts from sale of vaccines, grazing rents, etc., at Veterinary Research Laboratory ...	E.2.	500	647 8 8
Receipts from students' fees, sale of live-stock, farm produce, rents, etc., viz :—	F.1.		
Albert Agricultural College ...		746	745 12 2
Athenry Agricultural Station ...		3,375	3,687 12 11
Ballyhaise Agricultural Station ...		2,690	2,976 5 11
Chantilly Stud Farm ...		190	128 18 5
Clonakilty Agricultural Station ...		2,370	2,979 5 9
Munster Institute ...		2,240	2,611 1 9
Receipts from students' and other fees : Veterinary College ...	F.3.	1,900	2,272 10 7
Receipts from sale of dairy bulls at reduced prices, fees for leasing of such bulls and registration fees ...	G.2.	1,150	1,132 17 3
Receipts from sale of half-bred colts, sale and leasing of bulls, etc. ...	G.3.	950	932 16 0
Receipts from sale of seeds, manure, live-stock, etc. ...	I.1.	4,745	4,006 5 4
Receipts from sale of fencing materials, including fencing loans ...	I.1.	800	327 9 9
Refund of portion of the cost of certain schemes in North-West Cavan ...	I.2.	100	110 14 9
Receipts from sale of Saorstát agricultural products at Exhibitions and Fairs ...	M.1.	500	836 5 2
Repayments of Agricultural Loans (excluding fencing loans) ...	M.4.	20,000	22,132 15 4
Receipts from the sale of oats ...	M.7.	5	—
Repayments of loans advanced to Co-operative Creamery Societies ...	—	5,000	8,703 14 2
Horse Breeding Act: Receipts from licences, etc. ...	N.3.	1,000	1,360 1 8
Live Stock Breeding Act, 1925: Receipts from licences, etc. ...	N.4.	3,000	4,000 16 2
Agricultural Produce (Eggs) Act, 1924: Receipts from fees, etc. ...	O.1.	5,000	4,815 15 5
Dairy Produce Acts: Receipts from fees in respect of butter exported, etc. ...	O.2.	6,700	8,809 8 8
Receipts from fees for inspection of potatoes, etc. ...	O.3.	810	1,340 19 3

	Corresponding Debit Subhead.	Estimated.	Realized.
		£	£ s. d.
Agricultural Produce (Fresh Meat) Acts : Receipts from Licences, etc. ...	O.7.	7,750	8,137 5 2
Dairy Produce (Price Stabilisation) Acts, 1932 to 1935 :—	O.8.		
Repayment from Dairy Produce (Price Stabilisation) Fund of amounts temporarily advanced to that Fund ...		150,000	170,000 0 0
Recoupment from Dairy Produce (Price Stabilisation) Fund in respect of salaries and expenses of Inspectors employed for the purposes of Part II of the Dairy Produce (Price Stabilisation) Act, 1935 (<i>Supplementary</i>) ...		322	176 14 11
Agricultural Produce (Cereals) Acts, 1933 to 1935 :—	O.9.		
Receipts from Registration Fees, etc. ...		100	79 0 0
Repayments of sums advanced to seed merchants :— <i>Original</i> ... £6,000 <i>Supplementary</i> ... 1,000		7,000	11,791 2 10
Levy on certificated Wheat sold for seed ...		—	455 1 9
Receipts in connection with the administra- tion of the Slaughter of Cattle and Sheep Acts, 1934 and 1935, etc. :—	O.13.		
Registration fees ...		50	249 12 0
Levy on the slaughter of cattle and sheep ...		285,000	264,699 18 8
Sales of cattle for export :— <i>Original</i> ... £147,500 <i>Supplementary</i> ... 217,000		364,500	346,660 9 1
Sale of cattle for canning (<i>Supplementary</i>) ...		6,470	6,350 4 4
Recoupment of part cost of Veterinary Inspection of old and uneconomic cows ...		—	498 3 6
Pigs and Bacon Act, 1935: Receipts from licences, etc. ...	O.15.	—	4,639 1 1
Miscellaneous Receipts ...	—	300	779 15 1
Local Taxation (Customs and Excise Duties) Grant ...	—	40,650	40,650 0 0
Receipts from Church Temporalities Fund	—	10,000	10,000 0 0
Estate Duty Grant ...	—	4,000	4,000 0 0
TOTAL :— <i>Original</i> ... £716,621 <i>Supplementary</i> ... 224,792		£941,413	£945,282 3 1

The estimate of receipts from sales of vaccines, etc., at the Veterinary Research Laboratory, which was based on actual receipts in the previous year, proved to be too low. (Subhead E.2.).

Receipts from sales of live stock and produce are affected by variations in the numbers and quantities available for disposal, and by fluctuations in prices, and are difficult to estimate (Subhead F.1.).

Receipts from students' fees, etc., at Veterinary College were greater than anticipated (Subhead F.3.).

The shortage in receipts from sales of seeds, manures, and live stock was mainly due to reduced expenditure (Subhead I.1.).

The anticipated increase in receipts from sales of fencing materials did not materialize (Subhead I.1.).

Receipts from sales of Saorstát agricultural products exhibited at Exhibitions and Fairs in Great Britain increased owing to a larger quantity being available for disposal than was expected (Subhead M.1. (D)).

The increase in receipts from loans was due to repayments of arrears (Subhead M.4.).

The additional receipts on account of repayments of loans advanced to Co-operative Creamery Societies were due to a Society repaying the full capital sum outstanding.

Receipts from licences under the Horse Breeding Act increased to a greater extent than was anticipated when the estimate was framed (Subhead N.3.).

The larger number of applications for licences for bulls was mainly responsible for the increase in fees received under the Live Stock Breeding Act (Subhead N.4.).

The exports of butter were greater than was anticipated and receipts from export fees exceeded the estimate (Subhead O.2.).

The increased receipts from fees for inspection of potatoes, etc., were due to an improved volume of trade (Subhead O.3.).

Receipts from licences, etc., under the Agricultural Produce (Fresh Meat) Act, were greater than anticipated (Subhead O.7.).

It was not expected that the Dairy Produce (Price Stabilisation) Fund would be in a position to repay so much of the temporary advances made from the Vote before the end of the year. The amount recouped to this Vote in respect of the salaries and expenses of inspectors was lower than was estimated mainly owing to some of the posts not being filled until after the close of the year and to part of the recoupment being payable to Vote 53 in respect of an officer seconded from the Fisheries Branch (Subhead O.8.).

The increase in repayments of sums advanced to seed merchants was due to the coming into operation of the Agricultural Produce (Cereals) Act, 1935, which enabled advances to be recovered sooner. Levy amounting to £455 ls. 9d. was received on wheat sold for seed (Subhead O.9.).

Receipts in connection with the administration of the Slaughter of Cattle and Sheep Act, 1934, etc. (Subhead O.13.):—

It was not expected that there would be so many applications for registration this year.

The shortage in the amount realized from the levy on the slaughter of cattle and sheep is mainly due to delay in payment.

The full number of cattle was not exported and receipts were consequently lower than was estimated.

It was arranged that the Company would contribute towards the cost of Veterinary Inspection of cows sent to the Factory.

Pigs and Bacon Act, 1935—Receipts from licences realized £616. It was not expected that levies collected by licensed curers would be received this year (Subhead O.15.).

The additional miscellaneous receipts included £93 13s. 4d. repaid in respect of loans advanced in the Cooley area of Co. Louth for the purchase of fertilisers, etc., and £348 3s. 5d. recouped to the Department in respect of the salary of an officer seconded to the Pigs Marketing Board.

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

(a) Receipts in connection with the disposal of creamery properties, viz. :—					£	s.	d.
	For transferred creameries and milk supplies	...			17,308	7	10
	Proceeds of sale of creamery properties	...			2,624	10	3
	Miscellaneous	...	...	...	161	3	7
(b) Contribution from Subhead M.5. towards pension liability in respect of staff on loan to Dairy Disposal Co., Ltd.					279	1	9
(c) Repayments of loans advanced to Agricultural Credit Societies :—							
	Advances repaid	...	...	...	1,394	10	2
	Interest	...	...	...	793	14	9
(d) 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					9,541	3	10
(e) Miscellaneous					1	2	1

EXTRA REMUNERATION (exceeding £30).

Six officers received allowances of £238 6s. 8d., £150, £100, £100, £91 7s. 9d. and £63 7s. 0d., respectively, for services rendered to the Dairy Disposal Company, Limited, as Directors, Secretary, etc. 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 a gratuity of £50 for extra attendance.

An Acting Assistant Principal Officer received an allowance of £108 from the Pigs Marketing Board as Secretary to that Board.

One Clerical Officer received £32 17s. 9d. in respect of overtime. One Clerical Officer received £50 for acting as Clerk in Waiting at his residence.

The Keeper at Botanic Gardens received an allowance of £50 in respect of lectures in Botany delivered at the Gardens. Three Foremen, two Assistant Foremen, three Firemen, four Gardeners and two Carters at the Gardens received sums varying from £30 3s. 0d. to £46 16s. 0d. in respect of overtime, Sunday duty, etc.

The Literary Teacher at Clonakilty Agricultural School received £30 for clerical work and £11 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 £21 12s. 10d. for overtime from Vote 52.

NOTES.

This Account includes £212 15s. 3d. in respect of salaries of staff on loan to other Departments. It also includes £4,048 15s. 3d. in respect of salaries, etc., of staff of this and other Departments on loan to the Dairy Disposal Company, Ltd.

The Accounts of other Departments include £45 10s. 2d. in respect of salaries, etc., of staff on loan to this Department.

Seed Testing fees amounting to £5 2s. 11d. were misappropriated by a Clerical Officer. A sum of £5 was recovered. The officer was dismissed the Service. (Department of Finance minute E. 61/21/35 of 24th July, 1935).

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

Reference.	Date.	Amount.	
		£ s. d.	
S. 91/1/35 ...	17th April, 1935	49 16 8	Balance (including interest) due on loan advanced for the purchase of a stallion.
S. 90/10/35 ...	17th May, 1935	3 3 0	Amount due in respect of the castration of a bull under Section 13 (2) of the Live Stock Breeding Act, 1925.
S. 90/6/32 ...	5th June, 1935	211 2 11	Balance (including interest) due on loan advanced for the purchase of a threshing mill.
S. 91/3/30 ...	30th September, 1935	12 15 0	Balance due in respect of a bull sold in a congested district on special terms.
S. 90/32/35 ...	9th October, 1935	2 7 0	Amount due in respect of the castration of a bull under Section 13 (2) of the Live Stock Breeding Act, 1925.
S. 90/36/35 ...	31st October, 1935	4 19 0	Do.
S. 90/37/35 ...	8th November, 1935	4 0 0	Value of honey sold at the termination of an exhibit of Saorstát produce in Great Britain.
S. 90/42/35 ...	19th December, 1935	10 0 0	Leasing fee due in respect of a bull.
S. 90/10/35 ...	24th January, 1936.	3 14 0	Amount due in respect of the castration of two bulls under Section 13 (2) of the Live Stock Breeding Act, 1925.
S. 90/4/36 ...	17th February, 1936	50 0 0	Fee payable under Section 13 of the Agricultural Produce (Fresh Meat) Act, 1930, by the holder of a beef exporter's licence which was revoked.
F. 145/1/26 ...	21st June, 1935, and 23rd March, 1936.	1,247 2 2	Interest accrued on a loan advanced to a Co-operative Creamery Society. The full capital sum advanced was repaid by the Society.
S. 91/3/30 ...	9th August, 1935, 22nd November, 1935, 17th February, 1936, 15th June, 1936.	128 2 0	Balances varying from £1 to £8 due by twenty-five persons in respect of bulls sold in congested districts on special terms; amounts varying from £2 4s. 0d. to £6 due by four persons in respect of boars sold; and £2 due in respect of a ram sold.

D. TWOMEY,

30th November, 1936.

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, 1936 (Capital amounts only).

	£	s.	d.
For the purchase of Agricultural Implements, etc.	22,057	1	4
For the purchase of Bulls	19,056	6	1
For the purchase of Stallions	1,254	16	6
For the purchase of Manures and Fertilisers (Cooley District) ...	187	17	11
For the purchase of Sheep (Co. Wicklow)	1,530	6	10
For the erection of Fencing in Congested Districts	588	1	2
For the erection of Glasshouses for growing tomatoes in the Gaeltacht	1,304	0	0
Loans to Co-operative Creamery Societies	13,159	4	4
For the erection and equipment of Mills	362	5	0
Loans to Agricultural Credit Societies	20,676	18	4
Transferred Milk supplies and sales of Creamery properties ...	69,460	0	0
For the erection of a Factory for the manufacture of meat meal, etc.	14,000	0	0
Loans to Co-operative Creamery Societies for special buildings and equipment, etc.	16,385	18	9
Advances to the Agricultural Credit Corporation, Ltd., for the issue of loans for the purchase of heifers	4,359	3	2
Advances to Seed Merchants in respect of seed supplied to farmers under Scheme of Credit for Seed Wheat	3,531	9	3
Sundry purchases of bulls under special scheme for Congested Districts (maximum sum payable)	16,600	12	6
Miscellaneous	88	12	0
	<u>£204,602</u>	<u>13</u>	<u>2</u>

(a) Repayments are treated as Exchequer Extra Receipts (Vote: Agriculture).

(b) Vote for Relief Schemes, £13,414 6s. 6d.: Unemployment Relief Act, 1931, (Deposit Account) £2,971 12s. 3d.

(c) Reducible, if certain conditions are complied with, to £5,397 10s. 5d. (inclusive of £87 in respect of bulls purchased out of moneys provided from 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, 1936.

	RECEIPTS.			PAYMENTS.			AMOUNT.		
	AMOUNT.								
	£	s.	d.	£	s.	d.	£	s.	d.
Balance on 1st April, 1935	17,289	2	2	...	...	...
Assessments on Local Authorities (57 & 58 Vict., c. 57, s. 71) 14,902	2	0	0	...	...	...	...	...	...
Proportion of Fines	94	13	1	...	...	...
Transfer from Oireachtas Vote 52, Subhead N.2. in respect of part compensation for slaughter of tuberculous cattle	1,749	12	6	...	...	...
Total	£34,035	9	9	...	...	...
Total
Total	£34,035	9	9	...	...	...

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, 1936.

RECEIPTS.		PAYMENTS.	
	£ s. d.		£ s. d.
Balance on 1st April, 1935 ...	... 44,599 10 1	Advances repaid to Newmarket Dairy Company, Ltd. ...	51,088 11 1
Advances received from Newmarket Dairy Company, Ltd. ...	22,000 0 0	Purchase of Eggs for Export to Germany, interest on advances, etc. ...	143,682 6 8
Sale of Eggs Exported to Germany ...	... 128,171 7 8	Balance on 31st March, 1936 ...	—
TOTAL	... £194,770 17 9	TOTAL	... £194,770 17 9

D. TWOMEY,
Accounting Officer.

BUTTER FUND—continued.

ACCOUNT OF RECEIPTS AND EXPENDITURE DURING THE YEAR ENDED 31ST MARCH, 1936 (No. 10 of 1932, SECTION 44)—continued.

FACTORY BUTTER ACCOUNT.

	£	s.	d.		£	s.	d.
Levies ... ..	...	...	...	Deficiency on 1st April, 1935	...	...	11,628 1 1
Deficiency at closing of Butter Fund Account	...	13,061	8 1	Bounties ... ..	...	...	1,670 7 2
TOTAL	...	£13,298	8 3	TOTAL	...	£13,298	8 3

MISCELLANEOUS BUTTER ACCOUNT.

	£	s.	d.		£	s.	d.
Surplus on 1st April, 1935	...	14,626	8 4	Bounties ... ..	...	...	...
Levies ... ..	...	...	...	Surplus at closing of Butter Fund Account	...	...	15,088 6 8
TOTAL	...	£15,088	6 8	TOTAL	...	£15,088	6 8

D. TWOMEY, *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.

DAIRY PRODUCE (PRICE STABILISATION) FUND.
(DAIRY PRODUCE (PRICE STABILISATION) ACT, 1935).

See also Report of Comptroller and Auditor-General.

ACCOUNT OF RECEIPTS AND PAYMENTS IN RESPECT OF THE DAIRY PRODUCE (PRICE STABILISATION) FUND DURING THE
YEAR ENDED 31ST MARCH, 1936.

RECEIPTS.		PAYMENTS.	
	£ s. d.		£ s. d.
Transfer from Butter Fund Account to close that Account (Section 41 (2))	... .. 3 16 2	Bounties ... ..	... .. 564,792 3 10
Registration Fees ... ..	... .. 3,493 4 8	Contribution in respect of salaries and expenses of inspectors (Section 41 (5))	... ..
Levies ... ..	... .. 555,442 6 9	Contribution towards approved schemes for the regulation of the sale of butter (Section 41 (6))	... .. 316 3 8
Temporary Advances received from Vote 52, Subhead O.8.	180,000 0 0	Repayment of Temporary Advances from Vote 52, Subhead O.8. ... ..	... .. 1,633 1 0
		Balance at 31st March, 1936	... .. 170,000 0 0
			... .. 2,197 19 1
TOTAL ...	£738,939 7 7	TOTAL ...	£738,939 7 7

D. TWOMEY, *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 GRAITH,
Comptroller and Auditor-General.

FISHERIES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, 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 ...	10,082	9,677 6 4	404	13 8	—	—
B.—Travelling Expenses ...	600	307 11 6	292	8 6	—	—
C.—Incidental Expenses ...	100	126 11 0	—	—	26	11 0
D.—Telegrams and Telephones	120	98 9 9	21	10 3	—	—
SEA FISHERIES.						
E.1.—Scientific Investigations, etc. ...	270	266 1 3	3	18 9	—	—
E.2.—International Council for the Study of the Sea ...	260	252 4 7	7	15 5	—	—
E.3.—Sea Fisheries Protection	8,000	7,605 10 6	394	9 6	—	—
E.4.—Miscellaneous ...	85	36 1 7	48	18 5	—	—
INLAND FISHERIES.						
F.1.—Grants to Boards of Conservators and Local Authorities, etc. ...	4,650	4,924 19 1	—	—	274	19 1
F.2.—Fish Hatcheries ...	700	836 12 7	—	—	136	12 7
F.3.—State Fisheries ...	875	873 6 8	1	13 4	—	—
F.4.—Scientific Investigations, etc. ...	50	14 19 0	35	1 0	—	—
SEA FISHERIES ASSOCIATION OF SAORSTÁT ÉIREANN.						
G.1.—Cost of Administration (Grant-in-Aid) ...	11,000	9,700 0 0	1,300	0 0	—	—
G.2.—General Development (Grant-in-Aid) ...	12,000	10,000 0 0	2,000	0 0	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
G.3.—Advances for Boats and Gear	12,000	12,000 0 0	—	—
G.4.—Advances for General Development	5,000	100 0 0	4,900 0 0	—
GROSS TOTAL ...£	65,792	56,819 13 10	9,410 8 10	438 2 8
			Surplus of Gross Estimate over Expenditure. £8,972 6 2	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £3,032 0 3	
H.—Appropriations in Aid ...	16,425	19,457 0 3	Total Surplus to be surrendered. £12,004 6 5	
NET TOTAL ...£	49,367	37,362 13 7		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	119	135 3 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving mainly due to vacancies caused by deaths, etc., and to changes in staff.
- B.—Travelling in connection with the holding of Public Inquiries, etc., was less extensive than was expected.
- C.—The additional expenditure was incurred on the advertising of Export Bounty Schemes.
- D.—Expenditure on telegrams and telephones did not increase to the extent anticipated.
- E.3.—The saving accrued on the provision made to meet the general expenses of enforcing the fishery laws. This item cannot at present be closely estimated.
- E.4.—No herrings were presented for brand. Miscellaneous expenditure was below the normal.
- F.1.—It is difficult to estimate accurately the amount required to meet the statutory claims of local authorities under Section 13 of the Fisheries Act, 1925, and the amount provided proved to be insufficient. Payments to Boards of Conservators under Section 14 of the Fisheries (Tidal Waters) Act, 1934, were a little lower than was estimated.
- F.2.—The excess expenditure was mainly due to (1) payment of an additional half-year's rent in respect of Lismore this year and (2) to the purchase of fish hatchery boxes for Glenties.
- F.4.—It was not found possible to utilize the full amount provided owing to pressure of other work.

G.1.—It was not found necessary to issue the whole of the provision.

G.2.—Some of the contemplated development schemes of the Sea Fisheries Association did not come into operation and portion of the provision was consequently saved.

G.4.—The scheme for the erection of a purification plant for mussels is in abeyance until there is reasonable certainty of access to the desired markets in Great Britain.

H.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
(1) Local Taxation (Customs and Excise Duties) Grant	10,650	10,650	0	0
(2) Repayment of Fishery Loans	800	1,444	7	1
(3) Sales of Boats	25	53	17	6
(4) Lettings of Sporting Rights, sales of fish, etc. (Subhead F.3.)	500	890	0	6
(5) Repayment of Advances by the Sea Fisheries Association (Subheads G.3. and G.4.) ...	3,000	3,981	16	11
(6) Repayment of Salaries of Officers seconded for service with the Sea Fisheries Association (Subhead A.)	950	822	7	5
(7) Receipts under Section 13 of Fisheries (Tidal Waters) Act, 1934 (No. 24 of 1934) ...	450	1,199	0	0
(8) Miscellaneous Receipts	50	415	10	10
	<u>£16,425</u>	<u>£19,457</u>	<u>0</u>	<u>3</u>

(2) Repayments in respect of Fishery Loans were more satisfactory than was anticipated.

(3) Additional receipts from sales of boats were due to small sales effected.

(4) Receipts from lettings of sporting rights, etc., increased mainly owing to an upward trend in rent offers (Subhead F.3.).

(5) The Sea Fisheries Association were in a position to repay the Department more in respect of advances than was expected (Subheads G.3. and G.4.).

(6) One of the officers seconded for service with the Sea Fisheries Association was recalled by the Department for work under the Dairy Produce (Price Stabilisation) Act and the recoupment due by the Association was consequently less than the estimate (Subhead A.).

(7) Receipts under Section 13 of Fisheries (Tidal Waters) Act, 1934, are difficult to estimate and proved to be greater than was expected.

(8) Miscellaneous receipts included £121 5s. 0d. recouped from the Dairy Produce (Price Stabilisation) Fund in respect of the services of a Fishery Officer and £73 0s. 4d. balance payable by the Sea Fisheries Association in connection with the transfer of Meevagh Boat Yard.

NOTES.

Sums amounting to £6,870 17s. 3d. in respect of outstanding loans were written off with the consent of the Minister for Finance under the Fisheries (Revision of Loans) Act, 1931. The total arrears outstanding in respect of Fishery and Industrial loans on 31st March, 1936, was £39,625 0s. 10d.

Sums of £20 and £12 were accepted with the approval of Department of Finance (S. 27/11/26 of 15th October, 1935) in full discharge of arrears of rent amounting to £55 7s. 0d. and £32 3s. 9d., respectively, on State property at West Cove, Co. Kerry.

A sum of £10 was accepted, with the approval of Department of Finance (S. 27/3/36 of 18th February, 1936), in satisfaction of a debt of £18 15s. 0d. in respect of salmon ova supplied to an Anglers' Association.

The remains of a windmill pumping plant at Cleggan, Co. Galway, were transferred by way of free gift to the Sea Fisheries Association with the approval of Department of Finance (S. 27/12/34 of 8th June, 1935).

EXTRA REMUNERATION (exceeding £30).

One officer received a gratuity of £50 from Vote 9 for his services as Secretary to the Commission on Inland Fisheries and another officer received an allowance of £125 from Vote 57 for acting as Railway Inspecting Officer.

D. TWOMEY,
Accounting Officer.

30th November, 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.

LANDS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, compared with the Sum Granted, for the Salaries and Expenses of the Offices of the MINISTER FOR LANDS and of the IRISH LAND COMMISSION (44 & 45 Vict., c. 49, sec. 46, and c. 71, sec. 4; 48 & 49 Vict., c. 73, secs. 17, 18 and 20; 53 & 54 Vict., c. 49, sec. 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.
A.—Salaries, Wages and Allowances ...	279,832	273,020 1 10	6,811 18 2		—	
B.—Travelling Expenses ...	30,000	27,463 3 1	2,536 16 11		—	
C.—Incidental Expenses :— Original ... £1,220 Supplementary 1,300	2,520	2,805 12 6	—		285 12 6	
D.—Office of Public Trustee	818	761 8 1	56 11 11		—	
E.—Solicitor's Branch, Salaries and Allowances ...	7,054	6,494 4 10	559 15 2		—	
F.—Solicitor's Branch, Incidental Expenses :— Original ... £5,000 Supplementary 2,500	7,500	8,134 19 8	—		634 19 8	
G.—Telegrams and Telephones ...	860	902 7 5	—		42 7 5	
H.—Payments under Section 11 (7) of the Land Act, 1923 ...	111,000	109,342 13 5	1,657 6 7		—	
I.—Improvement of Estates, etc. :— Original ... £410,050 Supplementary 120,000	530,050	484,589 6 7	45,460 13 5		—	
J.—Advance to meet Deficiency of Income from Untenanted Lands purchased under the Land Acts, 1923-33 ...	12,000	2,101 17 5	9,898 2 7		—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
K.—Payments under Sections 42 and 46 of the Land Act, 1927 ...	17,140	16,609 3 11	530 16 1		—	
L.—Deficiencies on Realization by Government Departments of Land Bonds ...	100	6 11 11	93 8 1		—	
M.—Loss on Unoccupied Holdings ...	100	31 6 10	68 13 2		—	
N.—Advances in respect of Additional Sums payable by Purchasers ...	1,000	460 7 11	539 12 1		—	
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	1,500	—	1,500 0 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 ...	560,000	559,628 5 7	371 14 5		—	
S.—Amount required to complete Purchase Proceedings pending under Land Acts, 1903-1909	15,000	3,053 1 6	11,946 18 6		—	
T.—Payments under Section 14 (4) of the Land Act, 1933 ...	2,000	34 4 9	1,965 15 3		—	
U.—Advance to meet Payments under Section 17 (J) of the Land Act, 1933 ...	500	—	500 0 0		—	
V.—Payments under Section 18 (9) of the Land Act, 1933 ...	11,200	8,042 13 7	3,157 6 5		—	
W.—Fees payable in connection with proceedings under Section 28 of the Land Act, 1933 ...	30,000	9,262 5 6	20,737 14 6		—	
X.—Provision to meet Deficiencies in the Land Bond Fund arising under Section 37 (4) of the Land Act, 1933...	1,000	108 13 8	891 6 4		—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Y.—Assistance to Migrants from the Gaeltacht :— Original ... £300 Supplementary 450	750	472 10 1	277 9 11	—
AA.—Losses, etc. :— Original ... Nil Supplementary £50	50	123 0 3	—	73 0 3
	1,623,074	1,513,448 0 4	110,661 19 6	1,035 19 10
Deduct :—				
Anticipated Savings on various Subheads. (See Supplementary Estimate)	48,374	—	48,374 0 0	—
GROSS TOTAL :— Original £1,498,774 Supplementary 75,926	£ 1,574,700	1,513,448 0 4	62,287 19 6	1,035 19 10
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £61,251 19 8	
Z.—Appropriations in Aid ...	129,300	131,505 8 8	Surplus of Appropriations in Aid realized. £2,205 8 8	
NET TOTAL :— Original £1,369,474 Supplementary 75,926	£ 1,445,400	1,381,942 11 8	Total Surplus to be surrendered. £63,457 8 4	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	333 13 10

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to variation in cost of living Bonus as compared with estimate and to changes of staff caused by retirements, death, etc.
- B.—The amount of travelling was less than anticipated.
- C.—The excess was due to increased cost of advertising, expenses of Inspectors (Chainmen, etc.) and miscellaneous expenses consequent on general pressure in the division of untenanted lands, etc.
- D. and E.—Savings on cost of living Bonus, and changes of staff.
- F.—The excess was due to cost of appeals before Appeal Tribunal and Counsels' fees being greater than anticipated.

G.—The excess was due to the increased cost of Telegrams and Telephones consequent on general pressure in the division of untenanted lands, etc.

H.—Estimated as closely as possible.

I.—Expenditure, particularly in second half year, was not so great as anticipated.

J.—The charge is for the difference between the Expenditure and Receipts in Estates of Untenanted Land during the year :—

			£	s.	d.
Expenditure	...	...	37,843	15	0
Receipts	...	...	35,741	17	7
Deficiency	...	...	£2,101	17	5

It is not possible to estimate this charge accurately.

K.—Estimated as closely as possible.

L.—Small charge only during the year.

M.—Three accounts of Unoccupied Holdings were closed at a loss during the year.

N.—The amount of Advances for Tenanted Land was less than anticipated.

O.—No charge during the 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 during the year.

R.—Estimated as closely as possible.

S.—Estimate made for all cases remaining to be advanced under Acts 1903 and 1909, some of which did not mature for payment during the year.

T.—The amount required to meet payments of Landlords' Interest in lieu of Rent was less than anticipated.

U.—No charges incurred during the year.

V.—The Church Temporalities Fund, after meeting Statutory charges, was deficient owing to the funding of arrears, etc., but this deficiency was less than anticipated.

W.—The charges in the year were less than anticipated owing to a Court decision in the matter.

X. and Y.—Expenditure was less than anticipated.

A.A.—A further payment of £4 became necessary after Supplementary Grant, compensation for loss of a heifer which was choked by entanglement in a gate on the Resumed Holding of Kennedy, Co. Tipperary (Department of Finance minute F. 63/9/36 of 9th March, 1936). In addition payments amounting to £69 10s. 6d. in respect of Costs and Compensation in a lawsuit arising out of allotment of a piece of Land to which it was subsequently found the Land Commission had no proper title were by direction of Department of Finance charged to this Subhead (Department of Finance minute F. 63/52/36 of 3rd December, 1936).

Z.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£
1. Contribution for Cost of Management of Church Property Branch	3,550	3,550
2. Interest on Church Surplus Grant (Section 9 of Land Law (Commission) Act, 1923)	41,250	41,250

	Estimated.	Realized.
	£	£
3. Costs recovered from Purchase Annuity Defaulters	500	971
4. Contribution from Receipts of Rent and Interest Accounts	40,000	40,000
5. Repayment of (late) Congested Districts Board's Loans	1,000	407
6. Excess Annuities (Section 7 (2) and (3) Land Bond Act, 1925)	31,000	32,725
7. Repayment of Advances in respect of Additional Sums (Section 51, Land Act, 1931)	500	560
8. Repayments in respect of Fees paid in connection with proceedings under Section 28 of the Land Act, 1933	10,000	7,415
9. Miscellaneous	1,500	4,627
	<u>£129,300</u>	<u>£131,505</u>

EXTRA RECEIPTS PAYABLE TO EXCHEQUER :—

	Realized.
	£ s. d.
Contribution from Office of Public Works towards pension of Land Commission Inspector during his secondment to that Department for the period 9th-14th December, 1935	13 5
Contribution from Shannon Power Development Fund towards pensions of Established Officers engaged on work in connection with Shannon Development in respect of the year ended 31st March, 1935	5 16 5
Contribution towards pensions of Established Officers attending Court as witnesses	1 14 6
Deposit Interest earned on Balances	325 9 6
	<u>£333 13 10</u>

NOTES.

Under the provisions of Section 37 of the Land Act, 1933 :—

- (a) Land Purchase Annuities amounting to £122 2s. 10d. were written off as irrecoverable being the apportioned amounts on lands submerged on the Estate of Lady Annaly, Co. Kilkenny. (Department of Finance minute F. 56/28/24 of 10th September, 1934).
- (b) Land Purchase Annuity of 14s. 0d. was written off as irrecoverable, being the apportioned annuity on lands submerged on Estate of O'Connell, C.D.B., Co. Kerry. (Department of Finance minute F. 63/59/34 of 28th September, 1935).
- (c) An Advance of £21 was written off as irrecoverable, the lands having been submerged, on Estate of Crowe, Co. Clare. (Department of Finance minute F. 63/50/35 of 31st December, 1935).

Arrears of grazing rent due out of an allotment on the H. D. Knox Estate, Co. Mayo, amounting to £7 8s. 0d. were written off as irrecoverable. (Department of Finance minute F. 63/60/35 of 15th November, 1935).

Losses written off:—In respect of Orders made by the Commissioners up to 31st March, 1936, declaring sums due by five allottees of untenanted lands to be irrecoverable, the sum of £71 3s. 11d. has been written off under sanction of the Minister for Finance. (Department of Finance minutes F. 56/3/31 of 30th November, 1935, F. 56/3/31 of 4th February, 1936, and F. 56/3/31 of 26th May, 1936).

EXTRA REMUNERATION (exceeding £30).

Officers of this Department received Military Service Pensions, viz., two Inspectors, £65 14s. 4d. and £52 10s. 0d., respectively; one Junior Executive Officer, £49; one Minor Staff Officer, £84; eight Clerical Officers, £43 15s. 10d., £36 3s. 4d., £52 10s. 0d., £35, £80 10s. 0d., £63, £52 10s. 0d. and £42 18s. 5d., respectively; one Surveyor £35 4s. 0d.; one Writing Clerk £60; one Paper Keeper £82 10s. 0d.; two Messengers £49 11s. 2d. and £43 15s. 10d., respectively.

From the Superannuation and Retired Allowance Vote (Subhead J) a Writing Clerk received the sum of £37 12s. 0d.

An Inspector seconded to the Office of Public Works received an allowance of £90 out of the Vote for Office of Public Works.

One Surveyor seconded to the Office of the Minister for Lands (Gaeltacht Services) received £53 11s. 2d. from the Vote for Gaeltacht Services.

Eighteen Clerical Officers received in respect of overtime the sums of £68 8s. 8d., £38 10s. 8d., £37 15s. 2d., £30 1s. 7d., £35 3s. 9d., £45 19s. 0d., £43 6s. 9d., £42 16s. 10d., £41 10s. 8d., £31 8s. 3d., £32 12s. 6d., £37 12s. 6d., £34 12s. 0d., £31 13s. 0d., £34 4s. 0d., £34 2s. 0d., £31 3s. 4d., £33 12s. 0d., respectively; five Writing Clerks received £33 3s. 2d., £34 2s. 4d., £31 18s. 3d., £33 3s. 2d., £31 10s. 4d., respectively.

This Account includes the sum of £1,964 4s. 4d. in respect of salaries, etc., of officers on loan to other Departments.

M. DEEGAN,
Accounting Officer.

30th November, 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.

FORESTRY.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, 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 ...	10,804	9,198 5 0	1,605	15 0	—	—
B.—Travelling Expenses ...	1,982	1,666 16 0	315	4 0	—	—
C.1.—Acquisition of Land (Grant-in-Aid) ...	109,500	109,500 0 0	—	—	—	—
C.2.—Cultural operations, Maintenance, etc. ...	109,714	92,004 18 11	17,709	1 1	—	—
C.3.—Timber Conversion ...	3,500	988 16 0	2,511	4 0	—	—
D.1.—Grants and Advances for Afforestation Purposes...	600	474 15 0	125	5 0	—	—
D.2.—Arbor Day ...	1,400	294 12 7	1,105	7 5	—	—
E.—Forestry Education ...	1,000	1,455 15 8	—	—	455	15 8
F.—Agency and Advisory Services, and Special Services	10	43 11 9	—	—	33	11 9
G.—Incidental Expenses ...	200	206 12 8	—	—	6	12 8
I.—Forestry Exhibits at Shows and Fairs ...	—	43 14 5	—	—	43	14 5
GROSS TOTAL ...	£ 238,710	215,877 18 0	23,371	16 6	539	14 6
			Surplus of Gross Estimate over Expenditure. £22,832 2 0			
<i>Deduct :—</i>						
	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £1,403 17 1			
H.—Appropriations in Aid ...	8,200	6,796 2 11				
			Net Surplus to be surrendered. £21,428 4 11			
NET TOTAL ...	£ 230,510	209,081 15 1				

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving is due to delay in appointment of new Director, delay in appointing additional staff, and saving on Bonus.

B.—Travelling and Subsistence cost less than was anticipated.

C.2.—Saving is due to (1) failure to secure additional foresters (2) failure to complete as large a planting programme as had been anticipated, due mainly to shortage of plants to be obtained from outside sources.

C.3.—Saving is due to the non-purchase of additional sawmilling machinery for which provision had been made.

D.1.—Applications for grants did not reach the total anticipated.

D.2.—The saving on this Subhead is due to the fact that the demands from the Schools did not come up to expectations, and that it was not possible to pay within the financial year for the bulk of the supplies obtained.

E.—There has been a saving on one item of this Subhead owing to the fact that no scholarship was awarded.

The excess expenditure is due to the fact that considerably more alterations and renovations were necessary to Avondale House than had been foreseen.

F.—Excess is due to payment of expenses of candidates for post of Director of Forestry.

G.—Excess is due to increased advertising and telegraph expenses.

I.—This Subhead was opened with the authority of the Department of Finance (S. 86/2/35 of 4th May, 1935).

H.—Appropriations in Aid :—

					Estimated.	Realized.		
					£	£	s.	d.
Saw Mills	...	...	...	...	1,800	1,166	14	4
Large sales of Timber	...	...	...	...	2,000	1,841	3	3
Small sales of Timber and Thinnings	...	...	...	...	3,300	2,177	7	9
Grazing, Shooting and Cottage Rents	...	...	...	...	800	1,115	18	9
Miscellaneous	...	...	...	...	300	478	11	4
Forestry Exhibits at Shows and Fairs	...	...	...	...	—	16	7	6
TOTALS	...	...	...	...	£8,200	£6,796	2	11

The deficiency is due to a diminution in the local demands for sawn timber and round timber in small lots.

NOTE.

An officer employed as a Forester was found guilty of defalcations amounting to £16 18s. 6d. He was prosecuted and convicted, but paid the amount of the defalcations into Court. (Department of Finance letter E. 35/4/35 of 11th May, 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, 1936.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

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

ACCOUNT OF RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST MARCH, 1936.

					£	s.	d.
Cash Balance on 1st April, 1935	...	...	...	...	39,579	15	2
Grant-in-Aid, 1935-36	...	...	...	...	109,500	0	0
Amounts received from various persons for purchase of Lands, etc.					312	13	11
					149,392	9	1
Expenditure, 1935-36	...	...	...	...	30,329	10	4
Cash Balance on 31st March, 1936	...	...	...	...	£119,062	18	9

GAELTACHT SERVICES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, 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 ...	19,846	17,409 11 0	2,436 9 0	—
B.—Travelling Expenses ...	4,200	3,416 6 10	783 13 2	—
C.—Incidental Expenses ...	75	51 10 7	23 9 5	—
D.—Telegrams and Telephones	250	169 9 11	80 10 1	—
RURAL INDUSTRIES.				
E.1.—Salaries, Wages and Allowances ...	5,248	4,317 0 8	930 19 4	—
E.2.—Travelling Expenses ...	400	299 8 1	100 11 11	—
E.3.—Machines and Plant ...	750	1,390 6 7	—	640 6 7
E.4.—Materials ...	15,000	23,989 0 9	—	8,989 0 9
E.5.—Exhibitions and Prizes at Shows and Fairs ...	200	239 18 8	—	39 18 8
E.6.—Advertising and Publicity	500	297 10 8	202 9 4	—
E.7.—General Expenses ...	1,400	1,356 19 6	43 0 6	—
MARINE PRODUCTS INDUSTRIES.				
F.1.—Salaries, Wages and Allowances ...	749	399 1 0	349 19 0	—
F.2.—Travelling Expenses ...	600	281 12 9	318 7 3	—
F.3.—Kelp, etc. ...	9,750	6,568 8 2	3,181 11 10	—
F.4.—Carrageen	2,375	1,560 4 7	814 15 5	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
CENTRAL MARKETING DEPÔT.						
G.1.—Salaries, Wages and Allowances ...	3,232	2,609 7 8	622	12 4	—	—
G.2.—Travelling Expenses ...	50	47 0 1	2	19 11	—	—
G.3.—General Expenses ...	900	1,171 13 10	—	—	271	13 10
H.—Loans for Industrial Purposes ...	1,000	28 0 0	972	0 0	—	—
I.—Domestic Instruction ...	201	246 12 9	—	—	45	12 9
HOUSING GRANTS.						
J.1.—Grants under the Housing (Gaeltacht) Acts, 1929 and 1934 ...	45,000	43,705 15 6	1,294	4 6	—	—
JJ.1.—Extra-Statutory Grants in respect of poultry houses and piggeries in the Gaeltacht ...	—	39 0 0	—	—	39	0 0
J.2.—Teachers' Residences in the Fíor-Ghaeltacht ...	550	485 9 6	64	10 6	—	—
L.—Losses ...	—	31 15 8	—	—	31	15 8
GROSS TOTAL ...£	112,276	110,111 4 9	12,222	3 6	10,057	8 3
<i>Deduct :—</i>			Surplus of Gross Estimate over Expenditure. £2,164 15 3			
K.—Appropriations in Aid ...	29,395	40,468 16 3	Surplus of Appropriations in Aid realized. £11,073 16 3			
NET TOTAL ...£	82,881	69,642 8 6	Total Surplus to be surrendered. £13,238 11 6			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer:—	—	—
Sale of old stores, etc. ...	—	16 2 10

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due mainly to vacancies remaining unfilled as follows for all or part of the financial year:—Three Junior Executive Officers (£415), one Minor Staff Officer (£163), five Clerical Officers (£632), five Writing Assistants (£425), and two Shorthand Typists (£300). In addition there was a saving in the provision made for (1) the outdoor housing staff owing to its not having been maintained at full strength throughout the year, and (2) cost of living Bonus which was calculated at a higher rate than was subsequently found to be necessary.

- B.—Saving due to (1) less travelling by headquarters staff than was provided for, (2) vacancies on outdoor housing staff, and (3) the introduction of a system of fixed allowances for travelling in lieu of mileage rates. (Department of Finance minute E. 105/38/34 of 7th November, 1935).
- C.—Saving mainly due to a larger provision having been made for miscellaneous advertisements than was subsequently found to be necessary.
- D.—Saving on this service was due to a great extent to a modification of the policy of the Department in relation to Marine Products.
- E.1.—Saving due to (1) vacancy for Organiser for Production of Tweeds, (2) partial utilization only of the provision made for additional staff, (3) unfilled vacancies for Rural Industries Instructresses, (4) abolition of post of Instructress at one of the Convent Centres, and (5) cost of living Bonus which was calculated at a higher rate than was subsequently found to be necessary.
- E.2.—Saving due to vacancies on staff.
- E.3.—Excess due to replacement of obsolescent knitting machines by machines of a more modern type. (Department of Finance minute S. 29/2/29 of 23rd November, 1935).
- E.4.—Excess due to an unforeseen increase in sales of finished goods which necessitated purchases of raw materials to a much greater extent than was anticipated. Other factors which contributed to the excess were the advance in the cost price of wool yarn and the necessity for the creation of a reserve of materials to facilitate more expeditious production.
- E.5.—Excess due to the cost of displays of the Department's goods at two exhibitions which had not been foreseen when the Estimate was being framed.
- E.6.—Saving due in part to the non-presentation within the financial year of accounts for services rendered within that year and also to a modification of the programme contemplated when provision was being made in the Estimate.
- E.7.—Savings were effected in the cost of designs, models, and pattern bunches, but these were to some extent offset by heavier expenditure on freight consequent on increased output.
- F.1.—Saving due to (1) non-employment of Temporary District Officers following the decision not to purchase kelp from kelpmakers, and (2) cost of living Bonus which was calculated at a higher rate than was subsequently found to be necessary.
- F.2.—Saving mainly due to non-employment of Temporary District Officers for the reason set out in note to previous Subhead (F.1.).
- F.3.—Saving due to decision not to purchase kelp from kelpmakers during 1935 season owing to the absence of a suitable market. Payment for 300 tons of kelp which was specially ground to the order of an English firm is included in this Subhead. (See note to K. (3)). (Department of Finance minute S. 29/22/24 of 12th February, 1936).
- F.4.—Saving mainly due to the non-eventuation of proposals for the marketing of carrageen products in a form which would have necessitated expenditure on special equipment and research.
- The Subhead bears a charge of £102 18s. 10d. in respect of carrageen purchased and duly delivered to the Department in previous years, but in connection with which the relevant vouchers were lost. (Department of Finance minute S. 29/25/35 of 8th July, 1936).
- G.1.—Saving due to delay in filling vacancies for Manager, Minor Staff Officer and subordinate staff (£460), also to staff reorganisation and to cost of living Bonus which was calculated at a higher rate than was subsequently found to be necessary.
- G.2.—Casual variation.

G.3.—Excess due to expenditure on freight, packing and incidental services being heavier than anticipated consequent on sales being in excess of anticipations.

H.—As suitable applications for the grant of loans were not forthcoming, the provision was utilized only to a very limited extent.

I.—Excess due to an increase in the remuneration of the Domestic Teacher and to her travelling expenses being heavier than anticipated owing to visits to Rathcarn Gaeltacht Colony for the purpose of giving domestic instruction to settlers transferred from Connemara.

J.1.—It is difficult to estimate with precision the amount which will come in course of payment in any one year by way of grants under the Housing (Gaeltacht) Acts, 1929 and 1934.

JJ.1.—A new Subhead to cover grants made towards the erection or improvement of poultry houses and piggeries in certain cases where Irish was not the habitual language of the home and where accordingly such grants were not specifically covered by the Housing (Gaeltacht) Acts, 1929 and 1934. Department of Finance minute S. 32/1/37.

J.2.—The expenditure under this Subhead could not be more closely estimated.

L.—A loss of £16 1s. 4d. resulted from the failure of a Fisheries Loan Borrower to repay the balance of a cash advance made by the Ministry of Fisheries in the year 1926. On the separation of the Fisheries Vote from the Vote for Fisheries and Gaeltacht Services the amount remained in the Gaeltacht Services books as an asset, but as the debt eventually proved to be bad it had to be written off. (Department of Finance minute S. 27/69/24 of 9th July, 1936).

A sum of £13 10s. 4d. alleged to be due to loss in the weight of carrageen purchased in previous years by an Agent of the Department had to be written off as irrecoverable. (Department of Finance minute S. 29/25/35 of 8th July, 1936).

The collection of a sum of £2 4s. 0d. in respect of the balance of a cash advance of £20 made to an Agent of the Department and for the recovery of which a decree with costs was obtained had eventually to be abandoned as irrecoverable. (Department of Finance minute S. 28/5/34 of 5th March, 1936).

K.—Appropriations in Aid:—

		Corresponding Debit Subhead.	Estimated.	Realized.
			£	£
(1) Net Sales of products of Rural Industrial Centres ...	...	E.	17,000	24,318
(2) Contributions by commercial firms towards the cost of exhibits ...	...	E.5.	30	3
(3) Sales of Kelp, etc. ...	...	F.3.	10,000	13,381
(4) Sales of Carrageen ...	...	F.4.	2,150	1,899
(5) Repayment of Industrial Loans ...	...	H.	100	724
(6) Receipts from Rentals ...	...	J.2.	65	48
(7) Miscellaneous Receipts ...	...	—	50	96
TOTALS ...	...	...	£29,395	£40,469

(1) Surplus due to increased sales partly represented by the disposal of stocks in non-current ranges of goods. The amount shown as realized represents the balance of receipts after deduction of (a) £11,622 in respect of wages and State insurance of the industrial workers in the Gaeltacht, and (b) £2,114 in respect of commission and certain other charges on the sales. The amount deducted in respect of State insurance of industrial workers includes payments totalling £138 17s. 5d. made to the Irish National Health Insurance Fund on account of arrears of National Health and Unemployment Insurance (Employer's and Employees' contributions). (Department of Finance minutes S. 70/2/35 of 12th December, 1935, 5th March, 1936, and 26th March, 1936).

There has also been deducted a sum of £2 18s. 8d. in respect of arrears of Employees' share of State insurance contributions which, if paid in proper course, would have been deducted from the employees' wages. (Department of Finance minute S. 70/2/36 of 8th December, 1936).

(2) The deficiency is attributable to the suspension of this method of financing window displays in commercial houses.

(3) The amount realized includes receipts from the sale of finely ground kelp to order of purchaser. (*See* Note to F.3.).

(4) The receipts in respect of sales of carrageen were less than anticipated.

(5) Surplus due to a concentrated effort to collect amounts outstanding by a system of instalments varied to suit the financial position of the borrowers.

(6) Deficiency due to unavoidable delay in the completion and occupation of two residences for Teachers in the Fíor-Ghaeltacht.

(7) Excess due to difficulty in estimating receipts under this sub-division.

NOTES.

Sundry bad debts of Central Marketing Depôt totalling £24 6s. 9d. were written off as irrecoverable. (Department of Finance minute S. 29/5/34 of 22nd August, 1935).

Two old knitting machines and fourteen poplin looms that could not be disposed of by sale were broken up for scrap purposes. (Department of Finance minutes S. 29/7/36 of 17th June, 1936, and S. 29/2/35 of 17th June, 1936).

EXTRA REMUNERATION (exceeding £30).

One officer received a sum of £75 for special services in connection with the management of the Central Marketing Depôt.

The Accounts of other Departments include sums amounting to approximately £2,738 in respect of the salaries of officers on loan to this Department. This Account includes a sum of approximately £248 in respect of the salaries of officers on loan to other Departments.

MICHEÁL Ó DUIBHGAIN,
Accounting Officer.

ROINN TAILTE,
(SEIRBHÍSI NA GAELTACHTA),
30adh Mí na Samhna, 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.

INDUSTRY AND COMMERCE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF THE MINISTER FOR INDUSTRY AND COMMERCE, including the RATES ADVISORY COMMITTEE, and sundry Grants-in-Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages and Allowances	127,057	128,703 3 3	—		1,646	3 3
B.—Travelling Expenses ...	2,700	2,668 11 2	31	8 10	—	
C.—Incidental Expenses ...	450	611 4 2	—		161	4 2
D.—Telegrams and Telephones ...	1,300	1,505 17 0	—		205	17 0
E.—Fees to Certifying Surgeons, etc.	25	1 5 0	23	15 0	—	
F.—Fees and Expenses of Medical Referees	350	266 1 0	83	19 0	—	
G.—Subscriptions, etc., to International Organizations, Special Services, Enquiries, etc.	1,210	1,194 18 9	15	1 3	—	
H.1.—Grant-in-Aid of the Expenses of the International Labour Organization (League of Nations) ...	6,135	5,677 10 11	457	9 1	—	
H.2.—Travelling and Incidental Expenses	400	531 16 9	—		131	16 9
I.—Minerals Exploration ...	24,000	4,487 2 4	19,512	17 8	—	
J.—Production of Industrial Alcohol	120,000	33,539 15 5	86,460	4 7	—	
PRICES COMMISSION.						
K.1.—Salaries, Wages and Allowances	4,461	4,389 16 4	71	3 8	—	
K.2.—Travelling Expenses ...	750	211 2 5	538	17 7	—	
K.3.—Incidental Expenses ...	400	201 10 2	198	9 10	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
TURF DEVELOPMENT BOARD, LTD.				
L.1.—Cost of Administration (Grant-in-Aid):—				
Original ... £14,760				
Supplementary ... 2,740				
	17,500	17,500 0 0	—	—
L.2. — General Development (Grant-in-Aid):—				
Original ... £3,000				
Supplementary ... 17,500				
	20,500	9,500 0 0	11,000 0 0	—
L.3.—Advances for General Development:—				
Original ... £5,000				
Supplementary ... 2,000				
	7,000	3,419 14 3	3,580 5 9	—
INDUSTRIAL RESEARCH COUNCIL.				
M.1.—Salaries, Wages and Allowances ...	1,201	1,255 16 1	—	54 16 1
M.2.—Travelling Expenses ...	500	113 4 0	386 16 0	—
M.3.—Incidental Expenses ...	1,000	252 15 5	747 4 7	—
M.4.—Special Investigations ...	5,000	1,073 1 6	3,926 18 6	—
M.5.—Aids to Research Workers and Special Research Committees ...	500	—	500 0 0	—
M.6.—Research Grants to Students	1,000	715 0 0	285 0 0	—
O.—Compensation for damages by "Leonardo da Vinci" Aircraft ...	—	40 0 0	—	40 0 0
P.—Chicago World's Fair, 1933 ...	—	61 12 1	—	61 12 1
GROSS TOTAL:—				
Original ... £321,199				
Supplementary ... 22,240				
	£ 343,439	217,920 18 0	127,819 11 4	2,301 9 4
Deduct:—				
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £125,518 2 0	
N.—Appropriations in Aid ...	5,650	8,924 3 0	Surplus of Appropriations in Aid realized. £3,274 3 0	
NET TOTAL:—				
Original ... £315,549			Total Surplus to be surrendered. £128,792 5 0	
Supplementary ... 22,240				
	£ 337,789	208,996 15 0		

	Estimated.	Realized.	
	£	£ s. d.	
Extra Receipts payable to Exchequer :—			
Contribution towards Pension Liability in respect of staff on loan, etc., to office of the Shannon Power Development Fund, Cómhlucht Siúicire Éireann, Teo., Turf Development Board, Ltd., etc.	214	460 19 8	
Fees under Mines and Minerals Act, 1931 ...	200	599 4 1	
Recovery on account of Pension Liability in respect of the staff of the Weights and Measures Office	125	187 9 10	
Fees under the Road Transport Acts, 1932 and 1933	2,200	2,976 0 0	
Receipts under the Agricultural Produce (Cereals) Act, 1933	5	6,909 3 3	
Receipts in respect of sales of "The Official Handbook of Saorstát Éireann"	10	4 5 7	
Fees under the Air Navigation (General) Regulations, 1930	125	174 0 0	
Fees under the Control of Manufactures Act, 1934	5	14 0	
Fees under Cement Act, 1933	—	72,911 14 11	
Fee for medical examination of applicant for post in Industrial Alcohol Section ...	—	10 0	
Receipt in connection with the issue of Import Licence	—	191 14 0	
Sale of barge by Turf Development Board, Ltd.	—	400 0 0	
	<u>£2,884</u>	<u>£84,815 15 4</u>	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Excess due to the employment of an Insurance Expert, allowances totalling £200 in connection with the Census of Population, 1926, and changes of staff, modified by savings due to rate of Bonus paid being less than was provided for.

B.—Estimated as closely as possible.

C.—Excess is due to increase in (a) advertising; (b) verbatim reporting of proceedings of the Mining Board, and (c) to an investigation in connection with accident to Drumm Battery train. This Subhead includes an *ex-gratia* payment of £2 10s. 0d. in connection with an injury sustained by an officer of the Department. Department of Finance minute E. 72/5/35, dated 7th May, 1935.

D.—Excess is mainly due to rentals for new telephone extensions in additional premises.

E. and F.—These estimates are necessarily of a conjectural nature.

G.—No more exact estimate was possible.

H.1.—The rate of exchange was more favourable than was anticipated.

H.2.—The delegation to the International Labour Organization conference consisted of five persons. Only three were provided for as it was not anticipated that advisers to the Employers' and Workers' representatives would be required.

I.—Expenditure at Arigna and Slieve Anierin was less than was anticipated owing to the circumstances that (a) the final report by the contractors, which it had been anticipated would be available before the 31st March, 1936, was not presented until after that date. Consequently the amount which became due under the contract on the presentation of the final report was not paid within the financial year; (b) fewer borings were found necessary than was originally estimated.

It was anticipated that the shaft sinking operations at Slieveardagh which are being carried out by direct labour would be commenced, and have made considerable progress, before the end of the financial year. For technical reasons it was not found possible to commence sinking the shaft until a later date so that the direct labour charges which fell to be met within the financial year were much less than the provision made. Expenditure under this Subhead includes salary, travelling, etc., expenses of the Resident Mining Engineer.

J.—Saving due to the delay which took place in the placing of the contracts for the erection and equipment of the factories following special measures which were necessary to enable Irish contractors to investigate fully the possibility of submitting tenders.

K.1.—Saving is due to changes in staff and to the rate of Bonus being less than was provided for.

K.2.—The Commission anticipated sittings at Cork and other provincial centres in connection with the inquiry into the cost of building materials—but these were not found necessary.

K.3.—Official reporters being available, it was unnecessary in certain cases to employ outside reporters. It is not, however, possible to anticipate this with accuracy as the availability of official reporters depends on unforeseen circumstances. No necessity arose for advertising, and expenditure on minor miscellaneous items was less than was anticipated.

L.2.—The disposal of stocks of turf did not involve publicity to the extent anticipated and a change in the Board's policy made it unnecessary to provide storage grounds, etc., in many areas where it was originally anticipated they would be necessary.

L.3.—The Board did not find it necessary to purchase sacks, and money which was provided for this purpose in the original estimate was not required.

M.1.—Excess due to payment of a gratuity to the Secretary, modified by savings due to rate of Bonus paid being less than was provided for.

M.2.—The provision for travelling by members of the Council was not required in full.

M.3.—Purchases of books for a technical library were fewer than was anticipated.

M.4.—Certain investigations which were provided for did not materialize in the financial year.

M.5.—No grants were finally approved during the year.

M.6.—Saving due to reductions in the amounts of grants in view of emoluments received by students from other sources.

O.—Balance of compensation payable which did not come in course of payment in 1934-35 in respect of damage to property incidental to the landing of the Italian aeroplane "Leonardo da Vinci" at Clooneyogan, Co. Clare. Sanctioned by Department of Finance letter F. 200/41/34, dated 18th December, 1935.

P.—The charge to this Subhead is made up of:—

- (1) Expenditure on freight, insurance, etc., amounting to £56 2s. 1d., originally charged to a suspense account, as it was proposed to recover from exhibitors concerned. It was subsequently decided to forego the claims (Department of Finance letter S. 101/16/32 of 7th March, 1936).
- (2) £5 10s. 0d., being half cost of a subscription paid by the Consul at Chicago (Department of Finance letter S. 101/16/32 of 16th October, 1936). The balance of the subscription was charged against the Consul's representation allowance.

N.—Appropriations in Aid :—	Estimated.		Realized.	
	—		—	
	£		£	s. d.
(1) Contributions and fees payable under Section 7 of the Gas Regulation Act, 1920 (10 & 11 Geo. 5, c. 28) and the Weights and Measures Acts, 1878 to 1928	1,600		1,682	4 10
(2) Fees payable under Section 5 of the Trade Loans (Guarantee) Act, 1924	500		903	10 0
(3) Repayment by Shannon Power Development Fund, Cómhlucht Siúicire Éireann, Teo., Turf Development Board, Ltd., etc., on account of salaries, etc., of officers on loan (Subhead A.) ...	1,575		3,282	17 10
(4) Fees (cash) paid to Registrar of Friendly Societies	100		65	16 1
(5) Repayment of Advances by the Turf Development Board, Ltd. (Subhead L.3.)	1,750		2,870	12 1
(6) Miscellaneous Receipts, including Law Costs recovered, Charges for Statistical Information, etc.	125		104	2 6
(7) Receipts from hire, etc., of turf sacks	—		14	19 8
	£5,650		£8,924	3 0

(1) The expenses of administering these Acts were greater than was anticipated with a consequent increase in the amounts to be recovered.

(2) The amount of the loans guaranteed was greater than was anticipated.

(3) Certain officers remained on loan to the Shannon Office and Cómhlucht Siúicire Éireann, Teo., longer than was anticipated. An amount equivalent to the salaries of officers serving with the Industrial Alcohol undertaking has been charged under Subhead J. and a corresponding credit is included in this item. At the time of the preparation of the Estimate no conclusion had been arrived at on this point.

(4) No closer estimate was possible.

(5) Certain repayments of advances were made which were not anticipated.

(6) No closer estimate was possible.

(7) Receipts in respect of periods prior to the incorporation of the Turf Development Board, Ltd.

EXTRA REMUNERATION (exceeding £30).

From this Vote a Higher Executive Officer received a gratuity of £100 in respect of services in connection with the 1926 Census of Population, and a Class I. Chemist whose salary is borne on the Vote for the State Laboratory, received a gratuity of £75 in respect of his services as Secretary of the Industrial Research Council.

Two Clerical Officers received sums of £33 4s. 3d. and £34 2s. 3d. in respect of overtime.

An Acting Principal Officer of this Department on loan to Cómhlucht Siúicre Éireann, Teo., received £500 per annum (inclusive) from that Company in respect of his services as Vice-Chairman of the Board of Directors.

A Clerical Officer on loan to the Drumm Battery Company, Ltd., received an allowance at the rate of £1 per week from that Company for acting as Secretary.

NOTES.

This Account includes the sum of approximately £1,011 in respect of salaries, etc., of officers on loan to other Departments.

The Accounts of other Departments include the sum of approximately £16 in respect of the salaries, etc., of officers on loan to this Department.

Four Assistant Managers of Industrial Alcohol Factories received sums totalling £124 10s. 0d. during periods of unemployment intervening between the completion of their training and their taking up duty (Subhead J.). Department of Finance letters S. 99/7/35, dated 25th October, 1935, and 14th January, 1936.

Certain Stationery Office publications in Irish provided at a cost of £3 11s. 6d. in connection with the Saorstát exhibit at the Chicago World's Fair, 1933, were distributed by the Consul to educational and other institutions in the United States of America. Department of Finance letter S. 101/16/32, dated 24th April, 1936.

JOHN LEYDON,

Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,

19th December, 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.

TRANSPORT SERVICES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936,
compared with the Sum Granted, for Payments connected
with TRANSPORT SERVICES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Payments in respect of Steamer Services ...	300	300 0 0	—		—	
B.—Payment to the Londonderry and Lough Swilly Railway Company in respect of the Letterkenny and Burtonport, Buncrana and Carnadonagh, and Letterkenny Railways ...	1,500	1,500 0 0	—		—	
D 1.—Expenses in connection with Commercial Air Transport :— Original ... Nil Supplementary ... £10	10	—	10	0 0	—	
D 2.—Wireless Installation :— Original ... Nil Supplementary ... £3,490	3,490	—	3,490	0 0	—	
GROSS TOTAL :— Original ... £1,800 Supplementary ... 3,500	5,300	1,800 0 0	3,500	0 0	—	
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £3,500 0 0			
Deduct :—			Surplus of Appropriations in Aid realized. 6s. 6d.			
C.—Appropriations in Aid ...	2	2 6 6				
NET TOTAL :— Original ... £1,798 Supplementary ... 3,500	5,298	1,797 13 6	Total Surplus to be surrendered. £3,500 6 6			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Repayments by the Cork Borough Corporation and the Electricity Supply Board under Section 15 of the Cork Tramways (Employees' Compensation) Act, 1933	3,178	3,178 1 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

D 1.—No expenses were incurred in this connection.

D 2.—The expenditure in connection with this service was borne on Vote 63 (Department of Finance letter S. 99/14/36, dated 5th August, 1936).

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
27th October, 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, 1936, 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 ...	2,727	2,737 4 9	—	10 4 9
B.—Travelling and Incidental Expenses ...	32	21 15 2	10 4 10	—
TOTAL	£ 2,759	2,758 19 11	10 4 10	10 4 9
Surplus to be surrendered ...			...	<u>1d.</u>

	Estimated.	Realized.
Extra Receipts payable to Exchequer:—	£	£ s. d.
Payment by the Amalgamated Company under Section 15 (4) of the Railways Act, 1924 ...	1,640	1,599 10 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Estimated as closely as practicable.

B.—No travelling expenses were incurred and telephone calls were fewer than was anticipated.

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
27th October, 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, 1936, 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 ...	6,101	5,812 14 3	288 5 9	—
B.—Travelling Expenses ...	70	78 17 4	—	8 17 4
C.—Incidental Expenses ...	70	41 16 6	28 3 6	—
D.—Inquiries into Shipping Casualties ...	10	—	10 0 0	—
E.—Telegrams and Telephones ...	80	89 18 9	—	9 18 9
F.—Services in connection with Wreck and Salvage ...	100	62 8 6	37 11 6	—
G.—Relief of Distressed Seamen ...	50	21 8 0	28 12 0	—
COAST LIFE SAVING SERVICE.				
H.1.—Salaries, etc. ...	2,800	2,636 1 10	163 18 2	—
H.2.—Travelling Expenses ...	550	452 0 6	97 19 6	—
H.3.—Coast Communication Telephone Service ...	890	751 17 5	138 2 7	—
H.4.—Incidental Expenses ...	185	141 11 3	43 8 9	—
GROSS TOTAL ...£	10,906	10,088 14 4	836 1 9	18 16 1
Deduct :—		Estimated. Realized.	Surplus of Gross Estimate over Expenditure. £817 5 8	
J.—Appropriations in Aid ...	1,750	2,396 1 1	Surplus of Appropriations in Aid realized. £646 1 1	
NET TOTAL ...£	9,156	7,692 13 3	Total Surplus to be surrendered. £1,463 6 9	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings due to (1) certain amounts due for medical inspection not coming in course of payment during the financial year; (2) vacancy in staff; (3) special technical assistance being less than was anticipated, and (4) rate of cost of living Bonus being less than was estimated for.

B.—Estimated as closely as possible.

C.—Anticipated purchase of scientific apparatus was not made.

D.—No inquiries were held.

E.—Excess due to (1) expenses incurred in connection with the removal of a telephone, and (2) expenditure on telegrams being greater than was anticipated.

F. and G.—These estimates are necessarily of a conjectural nature.

H.1.—Savings due to (1) payments in connection with special watch during bad weather being less than was anticipated, and (2) vacancy in staff.

H.2.—Fewer inspections of stations were made than were expected.

H.3.—Savings due to (1) certain telephone accounts not coming in course of payment during the financial year, and (2) reduction in the number of calls made during the year.

H.4.—Expenditure on horse hire and carriage of stores was less than was anticipated. This Subhead includes a grant of £8 3s. 0d. in connection with an injury sustained by a member of a volunteer crew. (Department of Finance minute S. 80/1/34 dated 22nd July, 1935).

J.—Certain vessels remained liable to survey as emigrant ships to a later date than was anticipated, thus increasing the receipts from fees, other than those for the examination of Masters, Mates, Engineers, etc.

The amount realized, £2,396 ls. 1d., is made up as follows :—

	£	s.	d.	£	s.	d.
(a) Fees for Surveys, etc.	950	11	4			
Fees for Examinations of Masters and Mates, Engineers, etc.	142	5	6			
Fees for Medical Inspection of Emigrant Ships	169	0	0			
Contributions from Commissioners of Irish Lights in respect of services of Senior Engineer Surveyor and Ship Surveyor ...	600	0	0			
				1,861	16	10
(b) Miscellaneous Receipts :—						
Mercantile Marine Office fees (overtime charges included)	345	18	8			
Wreck and Salvage :—						
(1) Sale of articles salvaged	73	7	11			
(2) Deposition Fees and Commission	8	6	3			
Rent of Foreshores	104	13	3			
Miscellaneous	1	18	2			
				534	4	3
TOTAL				£2,396	1	1

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
1st December, 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, 1936, 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; Nos. 44 and 46 of 1933; and No. 38 of 1935), 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> ... £244,557 <i>Supplementary</i> 6,300	250,857	250,724 16 5	132	3 7	—	—
B.—Travelling Expenses ...	4,500	2,434 13 3	2,065	6 9	—	—
C.—Incidental Expenses ...	18,000	16,959 13 2	1,040	6 10	—	—
D.—Telegrams and Telephones :— <i>Original</i> £2,000 <i>Supplementary</i> 100	2,100	2,031 7 0	68	13 0	—	—
E.—Umpire and Courts of Referees, Salaries, etc.	3,000	2,721 16 0	278	4 0	—	—
F.—Umpire and Courts of Referees, Travelling, etc. ...	500	468 1 8	31	18 4	—	—
G.—Contribution to the Unemployment Fund ...	250,000	247,794 6 10	2,205	13 2	—	—
H.—Payments to Associations ...	200	152 1 10	47	18 2	—	—
I.—Advances to Workpeople for Fares ...	50	22 1 3	27	18 9	—	—
J.—Unemployment Assistance: <i>Original</i> ... £1,600,000 <i>Supplementary</i> 10,000	1,610,000	1,594,953 6 10	15,046	13 2	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
J.J.—Losses and Compensation	—	21 9 0	—		21 9 0	
	2,139,207	2,118,283 13 3	20,944 15 9		21 9 0	
<i>Deduct :—</i>						
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	5,350	—	5,350 0 0		—	
<i>GROSS TOTAL :—</i>						
Original £2,122,807						
Supplementary 11,050						
£	2,133,857	2,118,283 13 3	15,594 15 9		21 9 0	
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £15,573 6 9			
K.—Appropriations in Aid :—			Deficiency of Appropriations in Aid realized. £1,579 0 4			
Original £613,820						
Less Supplementary 2,330						
	611,490	609,910 19 8				
<i>NET TOTAL :—</i>			Net Surplus to be surrendered. £13,994 6 5			
Original £1,508,987						
Supplementary 13,380						
£	1,522,367	1,508,372 13 7				

	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 ...	—	5 13 3
Recovery from Unemployment Fund in respect of Contributions paid in error on behalf of an officer whilst in receipt of Workmen's Compensation ...	—	4 4
		£5 17 7

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—No more accurate estimate was possible.

B.—Owing to pressure of other work it was not found possible to carry out inspections of Local Offices to the extent contemplated.

C.—Saving principally due to reduction in payments for poundage on postal payments of Unemployment Assistance owing to the operation of Employment Periods.

D.—No more exact estimate was possible.

E. and F.—These items depend to a large extent on the number of cases which may require to be referred to the Courts. No more exact estimate was possible.

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

H.—The number of persons to whom Unemployment Benefit was paid through Associations was somewhat less than was estimated.

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

J.—Towards the end of the financial year it was observed that expenditure on Unemployment Assistance was likely to approximate very closely to the provision. A Supplementary Estimate was therefore put forward in order to provide a minimum margin of safety.

J.J.—(a) Cash shortages at Local Offices not exceeding £2 in any one case, and not involving suspicion of fraud or culpable negligence of officers of the Department	£	s.	d.
... ..	18	4	0
(b) <i>Ex-gratia</i> payment to an officer in respect of the loss of an overcoat (Department of Finance letter E. 70/1/36, dated 14th February, 1936)	3	5	0
	£21	9	0

K.—Appropriations in Aid :—	Estimated.	Realized.
	£	£ s. d.
(1) 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	167,400	166,466 16 8
(2) Repayment of sums advanced to Workpeople	30	25 2 11
(3) Contribution from the Unemployment Fund under Section 25 of the Unemployment Assistance Act, 1933	250,000	250,000 0 0
(4) Receipts from County Borough and Urban Area Councils under Section 26 of the Unemployment Assistance Act, 1933	194,000	192,796 6 2
(5) 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.	60	252 12 11
(6) Recoveries of Unemployment Assistance overpaid	—	370 1 0
	£611,490	£609,910 19 8

(1) This item varies with the contribution income of the Unemployment Fund.

(2) Deficiency follows variation in the amount of advances made (*See* Subhead I.).

(4) Anticipated instalments were not all received till after the close of the financial year.

(5) Surplus mainly due to recoveries in respect of cost of departmental assistance chargeable to Branch Managers.

(6) The decision to credit this item to Appropriations in Aid was made after the Estimates were prepared.

EXTRA REMUNERATION (exceeding £30).

Four Employment Staff Officers received amounts varying from £31 15s. 6d. to £31 16s. 0d. in respect of temporary duty as Appeals Officers, and two Clerical Officers received amounts of £33 7s. 10d. and £37 9s. 7d., respectively, in respect of overtime.

NOTES.

Owing to the destruction of records at Dundalk Employment Exchange by fire, Subhead J. includes a partially vouched payment amounting to £3 12s. 0d. Department of Finance authority S. 70/3/35, dated 6th January, 1936.

An amount of £1 17s. 11d. was incorrectly included in the charge to Subhead A. of the Appropriation Account for 1934-35 in respect of excess annual leave granted to an officer who was subsequently dismissed. The balance of salary outstanding amounting to £1 1s. 4d. was withheld. Department of Finance authority E. 70/4/35, dated 19th February, 1936.

In addition to cash recoveries under Subhead K. amounts totalling £218 5s. 5d. in respect of overpayments charged in the Account of the previous year were recovered by deduction from Unemployment Assistance to which applicants became entitled during the year 1935-36. Department of Finance authority S. 99/25/36, dated 1st October, 1936.

JOHN LEYDON,

Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,

22nd December, 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.

INDUSTRIAL AND COMMERCIAL PROPERTY

REGISTRATION OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, compared with the Sum Granted, for the Salaries and Expenses of the INDUSTRIAL AND COMMERCIAL PROPERTY REGISTRATION OFFICE (No. 16 of 1927, and No. 13 of 1929).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances	13,999	13,217 1 4	781 18 8	—	—	—
B.—Travelling and Incidental Expenses	140	145 4 10	—	—	5 4 10	—
C.—Expenses in connection with International Organizations	485	390 19 4	94 0 8	—	—	—
TOTAL	£ 14,624	13,753 5 6	875 19 4	—	5 4 10	—

Surplus to be surrendered ... £870 14 6

				Estimated.	Realized.
				£	£ s. d.
Extra Receipts payable to Exchequer:—					
Fees	{ Patents ... ..	...	...	17,220	17,277 2 6
	{ Trade Marks and Designs ... ..	...	...	3,250	3,528 9 6
	{ Miscellaneous Receipts ... ..	...	...	530	516 17 1
				£21,000	£21,322 9 1

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to changes and reductions in staff and to the rate of cost of living Bonus being lower than was provided for.
- B.—Estimated as closely as possible.
- C.—Saving due to (a) fluctuation in rates of exchange; (b) reduction in subscriptions owing to the expenses of the Unions being less than was anticipated, and (c) the postponement of an International Conference, so that the travelling expenses of a delegation were not incurred.

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
30th October, 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, 1936, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF THE MINISTER FOR POSTS AND TELEGRAPHS (45 & 46 Vict., c. 74; 8 Edw. 7, c. 48; 1 & 2 Geo. 5, c. 26; The Telegraph 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.	
A.—Salaries, Wages, and Allowances	1,219,508	1,215,451 7 9	4,056 12 3		—	
AA.—Payment to other Administrations in respect of services rendered by Agency	4,000	4,431 9 0	—		431 9 0	
B.—Travelling Expenses ...	8,700	8,300 10 0	399 10 0		—	
BB.—International and other Conferences and Conventions	600	418 9 4	181 10 8		—	
C.—Rent, Office Fittings, etc. ...	23,060	24,072 18 2	—		1,012 18 2	
D.—Purchase of Sites, etc. (Postal and Telegraph Services only)	5,150	24 1 9	5,125 18 3		—	
E.—Conveyance of Mails ...	311,075	310,788 2 0	286 18 0		—	
F.—Railway Companies, etc., for services in connection with Telegrams	100	86 0 0	14 0 0		—	
G.—Stores other than Engineering Materials	38,525	35,927 13 9	2,597 6 3		—	
H.—Incidental Expenses, Law Charges, etc.	2,345	2,131 19 4	213 0 8		—	
I.—Engineering Establishment ...	120,873	114,212 5 2	6,660 14 10		—	
K.—Engineering Materials ...	20,885	24,074 5 8	—		3,189 5 8	
L.—Engineering Contract Work, Maintenance by Railway Companies, etc.	24,373	15,124 16 2	9,248 3 10		—	
M.—Telephone Capital Repayments	97,718	97,717 10 4	9 8		—	
N.—Superannuation and other non-effective Charges ...	142,410	145,480 10 7	—		3,070 10 7	
O.—Post Office Savings Bank ...	13,741	14,955 17 0	—		1,214 17 0	

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 ...	43,254	41,532 10 3	1,721 9 9	—
GROSS TOTAL ...	£ 2,076,317	2,054,730 6 3	30,505 14 2	8,919 0 5
			Surplus of Gross Estimate over Expenditure. £21,586 13 9	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £48,108 7 11	
T.—Appropriations in Aid ...	75,803	123,911 7 11	Total Surplus to be surrendered. £69,695 1 8	
NET TOTAL ...	£ 2,000,514	1,930,818 18 4		

DETAILED ACCOUNT OF EXPENDITURE, COMPARED WITH GRANT.

SUBHEAD A.—SALARIES, WAGES, AND ALLOWANCES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.1.—Headquarters Offices ...	128,015	127,131 13 1	883 6 11	—
A.2.—Metropolitan Offices ...	300,480	298,924 2 4	1,555 17 8	—
A.3.—Provincial Offices ...	740,200	738,285 5 7	1,914 14 5	—
A.4.—Stores Branch ...	50,813	51,110 6 9	—	297 6 9
TOTAL ...	£ 1,219,508	1,215,451 7 9	4,353 19 0	297 6 9
			Surplus ... £4,056 12 3	

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.

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 (£2,000), and anticipated expenditure not materializing (£600); offset by provision for Widows' and Orphans' Pensions contributions (£350), and increases in wages consequent on the Post Office Revision of December, 1935 (£700).

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 (£4,700), and to general economies in Administration (£1,280); offset by provision for Widows' and Orphans' Pensions contributions (£1,200), and increases in wages consequent on the Post Office Revision of December, 1935 (£2,870).

A.4.—The excess was due to the amount chargeable to Telephone Capital being less than anticipated (£580), provision for Widows' and Orphans' Pensions contributions (£60), and increases in wages consequent on the Post Office Revision of December, 1935 (£270); offset by the saving due to a lower cost of living Bonus figure operating during portion of the financial year than that estimated for (£250) and to general economies (£360).

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.	£ 4,000	£ s. d. 4,431 9 0	£ s. d. —	£ s. d. 431 9 0

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The excess was due to an unanticipated increase in the volume of Postal Order business transacted with Great Britain and Northern Ireland.

SUBHEAD B.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Travelling Expenses	8,700	8,300 10 0	399 10 0	—

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 (£500), to a reorganization scheme, involving increased Travelling Staff, failing to materialize during the financial year (£200), to the expenditure on audit work and miscellaneous travelling in the Accountant's Branch being less than anticipated (£55) and to trip Allowances (£40) and Removal Expenses (£150) being less than the amount provided; offset by an unexpected increase in the travelling expenses of Officers attached to Metropolitan and Provincial Offices (£545).

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 ...	600	418 9 4	181 10 8	—

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The saving was due to the expenses of the International Postal Union falling due for payment in the financial year being less than anticipated (£131), and to an over-estimate of the subscription to the International Telegraph and Radio Telegraph Union due to be made on the reduced classification of An Saorstát (£51). No reliable basis as regards the calculation of the latter item was available.

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. ...	23,060	24,072 18 2	—	1,012 18 2

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The excess was mainly due to the consumption of electricity in the new Post Office, Rathmines, in new Telephone Kiosks, and in the General Post Office being greater than anticipated (£747), to the incidence of claim whereby two years' rent of certain premises fell due for payment in the financial year (£360), and to the increased cost of repairs in the Provinces (£81); offset by reductions in local rates (£70) and cessation of occupancy of premises (£105).

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) ...	5,150	24 1 9	5,125 18 3	—

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The saving was due to anticipated expenditure (£4,900) in respect of the purchase of certain sites not having materialized and to miscellaneous charges being less than anticipated (£226).

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 £166,120				
Parcel Mails 71,500				
	237,620	238,677 14 5	—	1,057 14 5
E.2.—Conveyance of Mails by Road ...	42,450	42,221 12 8	228 7 4	—
E.3.—Packet Services at Home	755	776 11 11	—	21 11 11
E.4.—Packet Services—British, Foreign, and Colonial ...	26,500	25,979 7 10	520 12 2	—
E.5.—Conveyance of Mails by Air (Foreign and Colonial) ...	3,750	3,132 15 2	617 4 10	—
TOTAL ...£	311,075	310,788 2 0	1,366 4 4	1,079 6 4
Surplus ...			£286 18 0	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

E.1.—The excess was due to increased payments to the Railway Clearing House for the conveyance of parcel mails consequent upon increased parcel traffic (£1,514); offset by a saving due to the suspension of payment to the Great Southern Railways Company in respect of services not performed during railway strikes (£457).

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

E.3.—The excess was due to extension of services and to increases in subsidies paid to contractors.

E.4.—The saving was mainly due to the cessation for part of the year of direct payments to the Hamburg-Amerika Line for the conveyance of letter mails, this service being now under direct contract with the German Administration.

E.5.—The saving was due to an anticipated increase in traffic on the London-Australia service not fully materializing.

SUBHEAD F.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
Railway Companies, &c., for services in connection with Telegrams ...	£ 100	£ s. d. 86 0 0	£ s. d. 14 0 0	£ 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 ...	£ 24,290	£ s. d. 21,963 12 10	£ s. d. 2,326 7 2	£ s. d. —
G.2.—Uniform Clothing ...	10,510	10,782 8 6	—	272 8 6
G.3.—Manufacture of Stamps, etc.	3,725	3,181 12 5	543 7 7	—
TOTAL ...£	38,525	35,927 13 9	2,869 14 9	272 8 6
Surplus ...			£2,597 6 3	

The sale value of all materials of Postcards, Wrappers, Envelopes and Telegraph Books issued to Postmasters in the year was £2,827.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

G.1.—The saving was due to delay by contractors in delivery of stores (£920), to anticipated expenditure on replacement of motor vans not being realized owing to prolonged service of vans in use (£1,383), to anticipated payment for maintenance of mail bags not having materialized (£300), and to an unforeseen reduction in motor cycle allowances (£400); offset by an increase in the number of cycles in the Provinces and the higher cost of repairs (£677).

G.2.—The excess was due to uniform clothing being completed by contractors more promptly than anticipated towards the close of the financial year.

G.3.—The saving was due to Customs delay in the delivery of paper under the gumming contract, whereby anticipated payments fell into the following financial year (£480), and to the expenditure on stamped stationery being less than anticipated (£83); offset by the expenditure on watermarked paper for stamps being greater than anticipated (£20).

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

(a) Under authority of the Secretary £301 1s. 3d. (487 cases). (326 cases of surpluses totalled £210 13s. 9d.).

(b) Under authority of the Controller of Stores £13 0s. 7d. (229 cases). (153 cases of surpluses totalled £11 7s. 3d.).

Apart from ordinary stocktaking discrepancies, the losses of Postal Stores from stock amounted to £7 7s. 6d. during the financial year.

SUBHEAD H.—INCIDENTAL EXPENSES, LAW CHARGES, &c.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
H.1.—Law Charges	150	136 10 11	13 9 1	—
H.2.—Losses by Default, Accident, etc.	930	887 14 5	42 5 7	—
H.3.—Incidental Expenses ...	1,265	1,107 14 0	157 6 0	—
TOTAL	£ 2,345	2,131 19 4	213 0 8	—
Surplus ...			£213 0 8	

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 £14 4s. 1d., on account of unpaid wages, etc., due to dismissed, etc., officers.

The following cases of loss involved no charge on Public Funds :—

A shortage of £2 7s. 1d. was discovered in the accounts of the Sub-Postmaster of Arthurstown Sub-Office, Waterford. The amount was made good, and the Sub-Postmaster was dismissed.

A shortage of £18 3s. 6½d. was discovered in the accounts of the Sub-Postmaster of Ballyhahill Sub-Office, Limerick. The amount was made good, and the Sub-Postmaster was allowed to resign.

A sum of £10 17s. 3d. was stolen in a burglary at Blackrock Sub-Office, Dundalk. The amount was made good by the Sub-Postmaster.

A shortage of £141 5s. 0d. was discovered in the accounts of the Sub-Postmaster of Broad Street Sub-Office, Waterford. The amount was made good, an Assistant was prosecuted and the Sub-Postmaster was allowed to resign.

Official cash amounting to £86 3s. 4d. was misappropriated by a Post Office Assistant at Carlow Head Office. The amount was made good and the offender was prosecuted and dismissed.

A shortage of £4 7s. 11d. was discovered in the accounts of the Sub-Postmaster of Dysart Sub-Office, Mullingar. The amount was made good and the Sub-Postmaster was dismissed.

An Auxiliary Postman at Eyeries Sub-Office, Bantry, misappropriated £4 9s. 0d., the contents of postal packets. The amount was made good, and the offender was prosecuted and dismissed.

A shortage of £2 13s. 10d. was discovered in the accounts of the Sub-Postmaster of Horse-and-Jockey Sub-Office, Thurles. The amount was made good, and the Sub-Postmaster was dismissed.

A shortage of £19 0s. 5d. was discovered in the accounts of the Sub-Postmaster of Inver Sub-Office, Donegal. The amount was made good and the Sub-Postmaster was dismissed.

A Postman at James's Street Sub-Office, Dublin, interfered with postal packets and misappropriated Postal Orders value £2 18s. 6d. He was prosecuted and dismissed. There was no loss to public funds.

A shortage of £24 was discovered in the accounts of the Sub-Postmaster at Kilmore Sub-Office, Carrick-on-Shannon. The amount was made good, and the Sub-Postmaster was dismissed.

A shortage of £5 4s. 4d. was discovered in the accounts of the Sub-Postmaster of Kiskeam Sub-Office, Mallow. The amount was made good, and the Sub-Postmaster and an Assistant were dismissed.

A shortage of £2 17s. 8½d. was discovered in the accounts of the Sub-Postmaster of Marshalstown Sub-Office, Enniscorthy, and was alleged to be due to a burglary. Prosecution of the Sub-Postmaster was decided on, but he died before the date fixed for the trial. The amount was made good.

A shortage of £26 2s. 7½d. was discovered in the accounts of the Sub-Postmaster of Mount Benet Sub-Office, Gorey. The amount was made good and the Sub-Postmaster was dismissed.

A shortage of £84 13s. 0d. was discovered in the accounts of the Sub-Postmaster of Murroe Sub-Office, Limerick. The amount was made good, and the Sub-Postmaster was prosecuted and dismissed.

A sum of £39 4s. 2½d. was stolen in a burglary at North King Street Sub-Office, Dublin. The amount was made good by the Sub-Postmaster.

A shortage of £241 12s. 9d. was discovered in the accounts of the Sub-Postmaster of Rathdrum Sub-Office, Wicklow. The amount was made good and the Sub-Postmaster was prosecuted and dismissed.

A Postman at Tinahely Sub-Office, Gorey, delayed and interfered with postal packets and embezzled a sum of 3s. 4d. He was prosecuted and dismissed. There was no loss to public funds.

H.3.—The saving is mainly due to payments of compensation to the public in respect of accidents to persons or property (£205) and to the cost of laundry work (£40) being less than anticipated; offset by unforeseen expenditure incurred in the defence of a Postman in a civil action (£88). (Department of Finance letters S. 48/4/32 of 21st November, 1933, S. 48/4/33 of 8th February, 1934, and 20th February, 1934, and S. 84/4/33 of 21st July, 1934, refer.)

A gratuity of £7 0s. 9d. was paid to a Sub-Postmaster on his resignation following the introduction of Telephone Exchange work at his Sub-Office.

An *ex-gratia* award of £5 was made to a postman (Tullamore) in recognition of his courageous resistance to an armed robber.

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

				£	s.	d.
Deficiency in	Accounts.—	Due to burglary at Ballygawley Sub-Office, Sligo, on 8th May, 1935		...	...	1 5 3
"	"	"	Due to raid at Clogher Sub-Office, Westport, on 14th December, 1934 (Department of Finance letter S. 37/1/35 of 2nd November, 1935)	...	...	23 18 0
"	"	"	Due to destruction by fire of Cash, Stocks, Paid Postal Orders, etc., at Bere Island Sub-Office, Bantry, on 16th May, 1935	...	...	21 7 6½
"	"	"	Due to shortage of £340 in accounts at Lifford on 22nd March, 1935. The loss to Public Funds was reduced by the lodgment in Court of £100. (Department of Finance letters E. 82/10/35 of 5th April, 1935, 1st July, 1935, and 11th March, 1936)	...	...	240 0 0
"	"	"	Due to loss of a remittance of £20 in transit between Waterford and Ballytruckle Temporary Sub-Office on 7th-8th May, 1935. (Department of Finance letter E. 82/14/35 of 24th July, 1935)	...	...	20 0 0
"	"	"	Due to armed hold-up of the Tullamore-Rahan Sub-Office Allowance Messenger on 17th January, 1936. Amount of £28 2s. 10d. in cash taken. The loss to Public Funds was reduced by the subsequent recovery of an amount of £18 6s. 7d. by Gardaí	...	...	9 16 3
Loss of legal tender notes, etc., from "Test" letters				...	...	4 10 0
Postage Stamps presented to His Majesty the King, the National Museum, the Director-General Indian Postal Services, and the Chinese Postal Administration (Department of Finance letters S. 41/1/24 of 4th June, 1924, and S. 41/18/32 of 25th June, 1935)				...	...	8 14 0
Miscellaneous losses not exceeding £20 and not involving suspicion of fraud or culpable negligence of Post Office Servants:—						
				£	s.	d.
Counter losses	...	...	...	122	19	3½
Irrecoverable amounts of Customs Charges uncollected	...	...	...	...	5	3
Irrecoverable amounts of Unemployment Insurance Contributions	...	...	...	...	5	13 6
Miscellaneous	...	...	...	...	1	15 0½
				130 13 1		

	£ s. d.		
Compensation for Loss of or Damage to Parcels and Insured Letters :—	£ s. d.		
Loss :—Registered and Insured Parcels ...	3	9	
Unregistered and Uninsured Parcels	304	12	11
Total (Parcels) ...	304	16	8
Registered and Insured Letters ...	55	7	1
Total (Loss) ...	360	3	9
Damage :—Registered and Insured Parcels ...	4	18	4
Unregistered and Uninsured Parcels	60	13	9
Total (Parcels) ...	65	12	1
Registered and Insured Letters ...	1	14	6
Total (Damage) ...	67	6	7
TOTAL LOSS AND DAMAGE ...			427 10 4
TOTAL ...			£887 14 5½

The total number of Money Orders and Postal Orders issued during the year was over 7,750,000, amounting to a sum of £6,521,888. The total number of parcels dealt with was 5,342,700. The total cash, etc., remittances dealt with by Postmasters, etc., during the year was £19,836,425.

SUBHEAD I.—ENGINEERING ESTABLISHMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
I.1.—Salaries, Wages, and Allowances ...	£ 110,092	£ s. d. 103,999 16 4	£ s. d. 6,092 3 8	£ s. d. —
I.2.—Travelling Expenses ...	10,781	10,212 8 10	568 11 2	—
TOTAL ...£	120,873	114,212 5 2	6,660 14 10	—
Surplus ...			£6,660	14 10

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

I.1.—The saving was mainly due to a lower cost of living Bonus figure operating during portion of the financial year than that estimated for (£700), to changes in personnel, savings in substitution pay, sick pay, etc., (£1,800) and to unforeseen employment of staff on Telephone construction instead of Maintenance Works (£3,500).

I.2.—The saving was due to the Department's motor vehicles being used for the conveyance of staff to a greater extent than was anticipated.

SUBHEAD K.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
Engineering Materials ...	20,885	24,074 5 8	—		3,189	5 8

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The excess was due to the relief from Telephone Capital funds being less than anticipated (£7,700); offset by a decrease in the total value of Engineering stores purchased, as compared with the Estimate (£4,500).

STATEMENT SHOWING LOSSES OF ENGINEERING STORES WRITTEN OFF CHARGE, 1935-36.

	£	s.	d.
Losses of Stores written off under authority of the Secretary, Engineer-in-Chief, and Controller of Stores (14 cases) ...	5	15	2

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

(a) Under authority of the Secretary, £1,102 7s. 7d. (908 cases). (660 cases of surpluses totalled £1,005 8s. 9d.).

(b) Under authority of the Engineer-in-Chief and the Controller of Stores, £36 2s. 7d. (487 cases). (309 cases of surpluses totalled £24 9s. 11d.).

Stores valued at £52 10s. 3d. were used during the financial year in the repair of plant consequent upon malicious damage.

The total value of stores handled during the year was £138,172.

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. ...	10,000	6,546 13 10	3,453	6 2	—	
L.2.—Wayleaves ...	190	158 16 2	31	3 10	—	
L.3.—Contract Work ...	9,224	2,958 1 0	6,265	19 0	—	
L.4.—Rent, Rates on Wires, &c.	4,751	5,334 13 8	—		583	13 8
L.5.—Incidental Expenses ...	208	126 11 6	81	8 6	—	
TOTAL ...£	24,373	15,124 16 2	9,831	17 6	583	13 8
Surplus ...			£9,248 3 10			

Repayment Services.

Expenditure
in the year.
£

Total
outstanding.
£

Works executed for Railway Companies and others ...

2,548

1,307

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 twelve claims for Repayment Services amounting to £66 2s. 10d. were abandoned under the Secretary's authority.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- L.1.—The expenditure was less than anticipated. 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.—Additional wayleave expenditure anticipated in connection with telephone development did not materialize.
- L.3.—The saving was due to the postponement of electric lighting, heating, etc., installations at various Offices and to unforeseen delay in the completion of other electric lighting, etc., works (£7,530); offset by a sum of £1,266 6s. 0d. charged to this Subhead in respect of equipment for a Wireless Station established at Baldonnel, Co. Dublin, in connection with Cross-Channel Air Services. This expenditure of £1,266 6s. 0d. was originally provided for in a Supplementary Vote for Transport Services, 1935-36 (Vote 58), but the Department of Finance subsequently decided that it should be borne finally on the Vote of the Department of Posts and Telegraphs. (Department of Finance letter S. 99/14/36 of the 5th August, 1936, refers.)
- L.4.—The excess was mainly due to payment within the financial year of rents which formerly would not have been paid until after its expiry.
- L.5.—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.	£ s. d.	£ s. d.
M.—Annuities in respect of debt created under the Telephone Capital Acts, 1924 to 1931 ...	97,718	97,717 10 4	9 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.	£ s. d.	£ s. d.
N.1.—Superannuation Allowances and other Non-effective Charges, exclusive of Allowances granted under the Treaty of 6th December, 1921 ...	72,400	75,254 18 0	—		2,854 18 0	
N.2.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ...	70,000	70,225 12 7	—		225 12 7	
N.3.—Agency Payments in respect of compensation allowances ...	10	—	10 0 0		—	
TOTAL ...	£ 142,410	145,480 10 7	10 0 0		3,080 10 7	
		Deficit ...			£3,070 10 7	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- N.1.—The excess was due to the number of retirements being greater than anticipated (£4,115), and to a higher cost of living Bonus figure operating during portion of the financial year than that estimated for (£210); offset by Death Gratuities (£665), Gratuities under the Act of 1859 (£180), Compassionate Gratuities (£220), Marriage Gratuities (£160), Minister's Fund Awards (£120), and payments under the Workmen's Compensation Acts (£125), being less than anticipated.
- N.2.—The excess was mainly due to a higher cost of living Bonus figure operating during portion of the year than that estimated for (£500); offset by a saving due to the number of deaths being greater than anticipated (£274).
- N.3.—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	11,646	12,114 14 3	—	468 14 3
O.2.—Travelling Expenses ...	40	42 19 9	—	2 19 9
O.3.—Maintenance of Buildings, Furniture, Light, Heating, etc.	400	589 1 2	—	189 1 2
O.4.—Stationery, etc. ...	1,420	2,061 17 0	—	641 17 0
O.5.—Law Charges ...	10	—	10 0 0	—
O.6.—Losses by Default, Accident, etc.	100	23 13 10	76 6 2	—
O.7.—Incidental Expenses ...	10	8 12 8	1 7 4	—
O.8.—Rates, etc. ...	115	114 18 4	1 8	—
TOTAL ...	£ 13,741	14,955 17 0	87 15 2	1,302 12 2
Deficit ...			£1,214	17 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- O.1.—The excess was due to increases in establishment (£424) and unanticipated growth of work (£123); offset by a saving effected by a lower cost of living Bonus figure operating during portion of the financial year than that estimated for (£78).
- O.2.—A casual variation.
- O.3.—The excess was mainly due to unforeseen expenditure on extension of accommodation (£127), uneven incidence of claim (£170), and to the cost of maintenance being greater than anticipated (£33); offset by the expenditure on light, heating, and furniture being less than anticipated (£140).
- O.4.—The excess was due to the cost of common stocks and printing being greater than was anticipated (£111), to payment for a machine the cost of which had not been provided for (£257), and to the unanticipated replacement of another machine (£325) and two typewriters (£40); offset by discount allowances and reduction in prices (£92). (Department of Finance letters S. 49/25/25 of the 31st October, 1934, and S. 41/26/24 of the 2nd February, 1935, refer).
- O.5.—The expenditure anticipated did not materialize.
- O.6.—This is a variable item and only £23 13s. 10d. of the anticipated expenditure was found to be necessary. 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. 517,740 and 520,043 by persons not in Post Office employment, and not involving suspicion of fraud or culpable negligence on the part of Post Office servants. The offender in one case was prosecuted and sentenced to imprisonment. In the remaining case there was insufficient evidence to sustain a prosecution.	
2 cases	2 0 0
Fraudulent withdrawals from Savings Bank Account No. 58,694 by a person not in Post Office employment and not involving fraud or culpable negligence on the part of Post Office servants. The offender was prosecuted and sentenced	21 13 10
TOTAL	23 13 10

The total number of Savings Bank deposits and withdrawals during the year was 853,773, and the total amount involved was approximately £3,526,800.

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

The Sub-Postmistress of Balla Sub-Office, Castlebar, embezzled sums amounting to £35 tendered as deposits. The defaulter was prosecuted and dismissed, and the amount was made good.

A Post Office Assistant at Carlow embezzled £10 tendered as a deposit. The amount was made good. The defaulter had already been prosecuted and dismissed upon other charges.

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 ...	43,254	41,532 10 3	1,721 9 9	—

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The number of deaths that occurred among the Pre-Treaty pensioners paid direct from London was greater than anticipated, and consequently the amount withheld by the British Government in respect of Superannuation payments was correspondingly reduced.

SUBHEAD T.—APPROPRIATIONS IN AID.

Service.	Estimated.	Realized.	Receipts compared with Estimate.	
			Less than Estimated.	More than Estimated.
	£	£ s. d.	£ s. d.	£ s. d.
Appropriations in Aid	75,803	123,911 7 11	—	48,108 7 11

NATURE OF RECEIPT.	Estimated.	Realized.
	£	£ s. d.
T.1.—Receipts for Agency Services performed on behalf of other Administrations	18,000	16,702 4 5
T.2.—Void Money Orders	470	497 13 4
T.3.—Void Postal Orders	2,000	1,803 17 2
T.4.—Works for Railway Companies and others	1,500	2,239 10 11
T.5.—Sale of Engineering Stores	1,900	1,698 8 4
T.6.—Receipts from Savings Bank Funds	24,275	27,903 16 6
T.7.—Sale of Sites	—	—
T.8.—Rent of Post Office Premises sublet, including the premises occupied by the Post Office Savings Bank in the General Post Office, Dublin	6,150	6,394 11 9
T.9.—Receipts from British Administration for Excess Parcels Traffic	10,000	10,321 0 0
T.10.—Receipts from British Administration for Staffing of Wireless Stations	5,800	6,205 2 8
T.11.—Repayment of sums advanced to officers under Subhead G.1.	12	10 8 0
T.12.—Miscellaneous Receipts	5,686	19,009 14 10
T.13.—Repayment by the British Government of sums paid on their behalf under the Agreement dated 27th June, 1929, interpreting and supplementing Article 10 of the Treaty of 6th December, 1921	10	—
T.14.—Receipts from British Administration for Conveyance of Mails exchanged between Great Britain and Northern Ireland	—	31,125 0 0
TOTAL	75,803	123,911 7 11

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN ESTIMATES AND RECEIPTS.

T.1.—The deficit was due mainly to a greater reduction in payments of American and British Money Orders and British Postal Orders than was anticipated.

T.2. and T. 3.—Casual variations.

T.4.—The excess was due to receipts from the Wireless Broadcasting Service (£340) and the Great Southern Railways Company (£400) in respect of abnormal items which could not have been foreseen.

T.5.—This is a fluctuating item. The deficit was due to the sale of scrap stores being less than was anticipated.

T.6.—The excess was due to the expenditure under Subheads other than Subhead O. being greater than was anticipated, on account of the large increase in the number of Savings Bank transactions (£2,414) and to expenditure under Subhead O. being greater than anticipated (£1,215).

T.8.—The excess was due to the amount received in respect of rent being greater than was anticipated.

T.9.—The excess was due to an unanticipated increase in the number of parcels received from Great Britain and Northern Ireland.

T.10.—The excess was due to unanticipated expenditure on replacement and maintenance of plant (£450) and casual variation (£55); offset by a deficit due to replacement of established officers by temporary force and to a lower cost of living Bonus figure operating for portion of the financial year than that estimated for (£100).

T.11.—A casual variation.

T.12.—The receipts under this heading, which are difficult to foresee, include the following items :—

	£	s.	d.
(a) Sale of Non-Engineering Stores	10,666	10	8
(b) Value found loose, cash in undelivered packets, proceeds from sale of perishable parcels and undisposable property ...	148	10	1½
(c) Receipts in respect of damage to property; fines, prosecution costs, etc.	1,665	3	5
(d) Receipts for examination fees, repurchase of stamps, etc. ...	1,779	9	6½
(e) Receipts for services rendered in respect of Meteorological Services, engineering work, etc., for Broadcasting Service, heating of Post Office premises sublet, etc.	452	18	3
(f) Profits on Exchange—Money Order Services	870	0	0
(g) Receipts in respect of special leave at cost of substitution, overpayments of wages, etc.	567	5	10
(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)	217	15	3
(i) Advertisement receipts, transport of waste paper, etc. ...	112	0	0
(j) Widows' and Orphans' Pensions Act Administrative Expenses	2,392	13	7
(k) 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)	6	0	0
(l) Partial refundment of an amount charged to the H.2. Losses Subhead in respect of a deficiency in the accounts at Clonmel. (Department of Finance letter E. 82/13/33 of the 20th November, 1935, refers)	3	10	0
(m) Partial refundment of an advance to an Auxiliary Postman, Cork. (Department of Finance letter P. 7/36/35 of 2nd April, 1936, refers).	4	4	3
(n) Receipt in respect of amount due from Waste Paper Contractor. (Department of Finance letters S. 41/7/35 of the 13th August, 1935, and 10th March, 1936, refer). ...	32	11	5
(o) Other miscellaneous receipts	91	2	6½

(b) on a mutual forbearance basis :—

	£	s.	d.
Motor Van (Department of Finance letter S. 41/2/27 of 12th September, 1935, refers)	1	12	7
Motor Van (Department of Finance letter S. 41/2/27 of 31st March, 1936, refers)	2	16	10
	£4	9	5

(c) on a halving basis :—

	£	s.	d.
Motor Van (Department of Finance letters S. 41/2/27 of 23rd March, 1935, and 13th April, 1935, refer)	5	15	7
Motor Cycle (Department of Finance letter S. 41/2/27 of 14th August, 1935, refers)	11	5	
Motor Cycle (Department of Finance letter S. 41/2/27 of 14th March, 1936, refers)	10	0	0
	£16	7	0

3. An advertisement was provided in a stamp-cancelling machine at a cost of £22 11s. 11d. to the Department of Posts and Telegraphs. The undertaking which benefited by the advertisement afforded the State facilities that could be regarded as an offset to this expenditure, and on that account was not required to recoup the Department. (Department of Finance letter S. 41/5/35 of 18th April, 1935, refers).

4. A firm of Wastepaper Contractors which went into liquidation failed to account for bags the property of the Department of Posts and Telegraphs. A sum of £32 11s. 5d. (item (iv) under T.12) was recovered out of the following items, viz., a deposit held from the firm, a dividend declared on liquidation, and an amount guaranteed by a Surety, leaving an irrecoverable balance of £89 0s. 11d. due to the Department of Posts and Telegraphs (Department of Finance letter S. 41/7/35 of 10th March, 1936, refers).

5. Expenditure of £66 0s. 1d. was incurred in renewing wiring for electric light and telephones damaged by fire at College Green Post Office.

P. S. O'HEGARTY,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
DUBLIN, 3rd November, 1936.

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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

APPENDIX No. I.

ABSTRACT OF ENGINEERING EXPENDITURE FOR THE YEAR ENDED

31ST MARCH, 1936.

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.	
£	£	£	£	£	£	
1,813	*	9,244	957	*	1,900	
14,503	30,284	1,422	8,083	32,903	1,040	
36,392	73,283	5,534	31,639	70,857	5,821	
715	9,295	486	589	7,618	51	
		£182,971				£161,458

* 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, 1936.

		Estimate. £			Expenditure. £
Construction (Telegraphs):—			Construction (Telegraphs):—		
Shore Wireless Stations	...	65	Shore Wireless Stations	...	...
Sundry Works (including fast Telegraph Apparatus)	...	1,748	Sundry Works (including fast Telegraph Apparatus)		957
TOTAL COST OF TELEGRAPH CONSTRUCTION:—			TOTAL COST OF TELEGRAPH CONSTRUCTION:—		
Cash	...	£1,140	Cash	...	£749
Materials	...	673	Materials	...	208
		1,813			957 (a)
Construction (Common Services):—			Construction (Common Services):—		
Electric Light, Electric Power, Heating—			Electric Light, Electric Power, Heating—		
New Works:—			New Works:—		
Cash	...	£8,796	Cash	...	£1,532
Materials	...	448	Materials	...	368
		9,244			1,900
TOTAL COST OF COMMON SERVICES CONSTRUCTION		...	TOTAL COST OF COMMON SERVICES CONSTRUCTION		£1,900 (b)

(a) The saving was due to the debit to Construction being less than anticipated owing to the value of recovered stores being greater than anticipated.

(b) The saving was due to the postponement of Electric Light, Power, and Heating works for which provision had been made.

ABSTRACT OF ENGINEERING EXPENDITURE, YEAR ENDED 31ST MARCH, 1936—continued.

Estimate.			Expenditure.			
Lines and Apparatus.	Telephone Services.	Electric Light and Power.	TOTAL.	Lines and Apparatus.	Telephone Services.	Electric Light and Power.
		Common Services.		Telegraph Services.		Common Services.
£	£	£	£	£	£	£
8,798	21,440	933	29,634	5,415	23,511	708
2,705	4,484	289	5,284	1,206	3,761	317
2,200	360	—	1,825	1,339	486	—
£13,703	26,284	1,222	36,743	7,960	27,758	1,025
800	4,000	200	5,283	123	5,145	15
£14,503	30,284	1,422	42,026	8,083	32,903	1,040
28,322	65,662	4,563	95,448	25,692	64,895	4,861
2,251	5,810	971	7,988	1,772	5,256	960
19	171	—	159	16	143	—
5,800	1,640	—	4,722	4,159	563	—
£36,392	73,283	5,534	108,317	31,639	70,857	5,821
715	9,295	486	7,123	506	6,573	44
£715	9,295	486	1,135	83	1,045	7
			8,258	589	7,618	51

(a) The saving on Renewals was mainly due to the abandonment of Renewal Works in favour of urgent Storm Repairs, a lower cost of living Bonus figure operating during part of the financial year than was estimated for, and the cost of work carried out by the British Post Office on Cross-Channel Cables being less than anticipated.

(b) The saving on Maintenance was mainly due to the transfer of men from Maintenance works to Telephone Construction works, a lower cost of living Bonus figure operating during part of the financial year than was estimated for, and the cost of the work carried out by the British Post Office on Cross-Channel Cables being less than anticipated.

APPENDIX No. III.

STATEMENT OF PAYMENTS FOR NON-EFFECTIVE SERVICES, INJURY GRANTS, &C., FOR THE YEAR 1935-36.

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) ...	48,080	17	2

GRATUITIES AND OTHER NON-RECURRENT CHARGES.

A.—Statutory.

Additional Allowances granted under the Superannuation Act, 1909 (Sections 1 (2) and 3 (1)) ...	17,445	0	1
Death Gratuities under the Superannuation Act of 1909 (Section 2 (1)), and the Act of 1914 (Section 2), and Supplementary Death Gratuities granted under the Act of 1909 (Section 2 (2)) ...	4,234	7	9
Gratuities granted to Established Officers under the Superannuation Act of 1859 (Section 6) ...	70	16	7
Gratuities granted to Unestablished Officers under the Superannuation Act of 1887 (Section 4) ...	177	15	5
Gratuities granted to Dependants of Unestablished Officers under the Superannuation Act of 1887 (Section 4) as amended by the Act of 1914 (Section 3) ...	Nil		

B.—Non-Statutory.

Marriage Gratuities ...	2,338	1	1
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 ...	181	4	1

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 ...	2,726	15	10
Grants under the Injuries in War (Compensation) Act, 1915 ...	Nil		
	£75,254	18	0

Subhead N.2.

	£	s.	d.
Compensation Allowances and Gratuities under Article 10 of the Treaty of 6th December, 1921 ...	70,225	12	7

Subhead N.3.

	£	s.	d.
Agency Payments made in respect of Compensation Allowances ...	Nil		

TOTAL £145,480 10 7

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, 1936.	Total for the previously expired Period.		Total to 31st March, 1936.	
		£	s. d.		
To Balance on 31st March, 1935 ...	—	£	s. d.	£	s. d.
		1,890	10 11	—	—
Advances from the Ex- chequer ...	97,000 0 0	1,881,858	0 0	1,978,858	0 0
				84,478	9 1
				—	
				10,631	0 0
TOTAL ...£	97,000 0 0	1,883,748	10 11	1,883,748	10 11
				97,000	0 0
				1,978,858	0 0
				1,978,858	0 0

DEPARTMENT OF POSTS AND TELEGRAPHS, DUBLIN,
3rd November, 1936.

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.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936,
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. ...	14,438	14,487 8 2	—	49 8 2
B.—Cost of Daily Programmes	17,300	17,604 17 9	—	304 17 9
C.—Musical Instruments, Music, etc. ...	125	170 1 1	—	45 1 1
D.—Travelling Expenses ...	180	178 16 10	1 3 2	—
E.—Light, Power, etc. ...	4,075	3,615 14 4	459 5 8	—
F.—Plant, Equipment, Renewals, Maintenance, etc. ...	4,000	826 18 1	3,173 1 11	—
G.—International and other Conferences and Conventions ...	270	111 14 10	158 5 2	—
H.—Telegrams and Telephones	350	350 4 8	—	4 8
I.—Incidental Expenses ...	100	31 14 5	68 5 7	—
TOTAL ...£	40,838	37,377 10 2	3,860 1 6	399 11 8

Surplus to be surrendered ... £3,460 9 10

Extra Receipts payable to Exchequer:—	Estimated.	Realized.
	£	£ s. d.
Licence Fees ...	35,000	43,861 0 0
Advertisements, etc. ...	10,000	23,437 13 10
	<u>£45,000</u>	<u>£67,298 13 10</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The excess was mainly due to the addition of extra personnel, and to the payment of a gratuity to an officer of the Department of Posts and Telegraphs for acting for a time as Station Director; offset by the fact that the salary of the Station Director, for which provision was made, was borne on the Vote for the Department of External Affairs (Vote 67), only an allowance (£100 per annum) amounting to £91 13s. 4d. being charged to this Subhead, and also by a lower cost of living Bonus figure operating during portion of the year, than that estimated for.
- B.—The excess was due to additional payments in respect of Copyright Fees (£765), (five quarters' payments being made to the Performing Right Society during the financial year), and to increased number of provincial Broadcasts (£100); offset by savings on Artistes' fees (£560).
- C.—The excess was due to the cost of piano tunings and the purchases of music being greater than were anticipated.
- E.—The saving was mainly due to provision for increased programme hours which did not materialize.
- F.—The saving was due to deferment of expenditure proposed for the stabilisation of Dublin and Cork transmitters (£1,600), and for the replacement of equipment, valves, etc. (£1,570).
- G.—Provision of £100 was made for contribution to the general expenses of the International Conference on Broadcasting Wavelengths, and of £58 for expenses of delegates. This expenditure did not materialize, as the Conference was not held.
- I.—Expenditure under this Subhead is variable, and an accurate estimate is not practicable.

NOTE.

Expenditure of £9 17s. 1d. was incurred in keeping the Athlone Wireless Station open specially in connection with Air Navigation tests, and recovery of the amount from the promoters of the tests was waived. (Department of Finance letter S. 104/6/35 of the 10th January, 1936, refers.)

P. S. O'HEGARTY,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
3rd November, 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 ORAITH,
Comptroller and Auditor-General.

ARMY.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, 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.	£ s. d.	£ s. d.
A.—Pay of Officers, Cadets, N.C.Os. and Men ...	533,302	509,158 6 0	24,143 14 0		—	
A.1.—Military Educational Courses Abroad for Specially Selected Officers	1,000	886 15 5	113 4 7		—	
A.2.—Resignation, Retirement and Discharge Gratuities ...	4,000	6,618 7 2	—		2,618 7 2	
A.3.—Expenses of Equitation Teams at Horse Shows	3,150	2,799 1 4	350 18 8		—	
B.—Marriage Allowance ...	69,083	62,558 15 10	6,524 4 2		—	
C.—Pay of Civilians attached to Units ...	72,568	74,229 17 11	—		1,661 17 11	
D.—Pay of Chaplains and Officiating Clergymen	4,627	4,271 15 0	355 5 0		—	
E.—Pay of Officers of Medical Service, etc. ...	21,692	22,165 16 4	—		473 16 4	
F.—Medicines and Instruments	2,568	2,679 19 8	—		111 19 8	
G.—Lodging, Subsistence, and Other Allowances ...	51,411	49,783 13 9	1,627 6 3		—	
H.—Transport of Troops ...	13,425	18,909 7 10*	—		5,484 7 10	
I.—Conveyance of Stores, etc.	1,210	2,085 1 1	—		875 1 1	
J.—Mechanical Transport ...	16,258	15,652 16 9	605 3 3		—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
K.—Provisions and Allowances in lieu ...	149,982	129,833 13 6	20,148	6 6	—	—
L.—Petrol and Oils ...	10,232	9,854 9 3	377	10 9	—	—
M.—Clothing and Equipment	123,170	87,035 2 6	36,134	17 6	—	—
N.—Animals and Forage ...	12,695	9,755 10 5	2,939	9 7	—	—
O.—General Stores ...	39,697	26,184 3 6	13,512	16 6	—	—
O.1.—Assistance to Civil Aviation ...	10	—	10	0 0	—	—
P.—Warlike Stores ...	71,475	64,551 9 10	6,923	10 2	—	—
Q.—Engineer Stores ...	5,895	3,988 2 10	1,906	17 2	—	—
R.—Fuel, Light and Water in Kind and Fuel Oils ...	39,465	41,788 12 8	—	—	2,323	12 8
S.—Barrack Maintenance and Minor Works ...	25,320	20,090 3 11	5,229	16 1	—	—
T.—Military Lands ...	1,626	1,682 11 5	—	—	56	11 5
U.—Compensation ...	8,000	2,327 3 2	5,672	16 10	—	—
V.—Barrack Services ...	17,450	13,464 2 1	3,985	17 11	—	—
W.—Insurance ...	4,913	5,895 16 2	—	—	982	16 2
X.—Incidental Expenses ...	2,975	1,781 3 4	1,193	16 8	—	—
X.1.—Telegrams and Telephones ...	4,000	4,515 8 3	—	—	515	8 3
X.2.—Contributions to Hospitals for Treatment of Wives and Families of Soldiers ...	520	480 10 6	39	9 6	—	—
Y.—Office of Minister for Defence: Salaries, Wages, and Allowances ...	60,846	59,557 6 10	1,288	13 2	—	—
Y.1.—Travelling Expenses of Office Staff ...	500	480 15 1	19	4 11	—	—
Y.2.—Army Reserve ...	147,835	116,986 12 9	30,848	7 3	—	—
Y.3.—Volunteer Force :— Enlistment and Training Grants (Grants-in-Aid)	7,950	1,083 7 6	6,866	12 6	—	—
Y.4.—Payments to Secretaries of Sluaghte ...	2,210	1,045 7 1	1,164	12 11	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.A.—Expenses in connection with the Constitution (Amendment No. 17) Act, 1931 ...	7,496	8,008 8 11	—		512	8 11
Vessels ...	—	560 17 9	—		560	17 9
Balances Irrecoverable ...	—	29 12 8	—		29	12 8
GROSS TOTAL ...£	1,538,556	1,382,780 6 0	171,982	11 10	16,206	17 10
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £155,775 14 0			
Z.—Appropriations in Aid ...	35,188	43,646 7 11	Surplus of Appropriations in Aid realized. £8,458 7 11			
NET TOTAL :—	£ 1,503,368	1,339,133 18 1	Total Surplus to be surrendered. £164,234 1 11			

	Estimated.	Realized.
Extra Receipts payable to Exchequer :—	£	£ s. d.
Fines by Military Tribunal, etc. ...	—	43 16 8

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The average strength maintained was below that provided for.

A.1.—Expenditure was less than anticipated.

A.2.—The number of Resignations and Discharges was greater than anticipated.

A.3.—One Foreign Show provided for was not attended.

B.—The average rate of Allowance was less than anticipated.

C.—The average number of Civilians required for Maintenance Work was greater than that provided for.

D.—The number of Officiating and Substitute Clergymen required was less than anticipated.

E.—Due to an increase in Medical personnel for part of the year and to Consultants being required to a greater extent than anticipated.

F.—Certain articles of medical equipment were required to a greater extent than anticipated.

G.—Subsistence Allowance was less than anticipated.

H. and I.—Two Movements of Troops not provided for took place during the year.

J.—Maintenance lower than anticipated.

K.—Due partly to the lower strength of the Army and partly to the reduced cost of the Ration.

L.—Aviation Oil was not required to the extent anticipated.

M.—Owing to the lower strength of the Army and Reserve, clothing and equipment was not required to the extent provided for.

N.—The cost of Maintenance was less than anticipated owing to a fall in the cost of the Forage Ration.

O.—Maintenance stores were not required to the extent anticipated and certain items of Capital Expenditure had to be deferred.

P.—Certain stores ordered did not fall for payment within the financial year.

Q.—Certain items of Capital Expenditure had to be postponed.

R.—Requirements were slightly under-estimated.

S.—The cost of Maintenance was greater than anticipated but savings were effected on various other items of the Subhead.

T.—A normal variation.

U.—Claims in respect of Compensation for Property or Injury were less than provided for.

V.—Certain stores ordered were not delivered within the year.

W.—Mainly due to the operation of the Widows' and Orphans' Pensions Act for which no provision was made.

X.—Mainly due to the fact that the provision for Experiments and for Athletics was not necessary to the extent anticipated.

X.1.—The provision for Telephone charges was under-estimated.

X.2., Y. and Y.1.—A normal variation.

Y.2., Y.3. and Y.4.—Mainly due to the Volunteer Force not being up to the strength provided for.

A.A.—The expenditure on certain items of this Subhead was greater than anticipated.

Vessels.—Special Subhead—Department of Finance sanction F. 129/2/26.

Balances Irrecoverable.—Special Subhead opened with the Department of Finance authority—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 1935-36 Vote.	Cash Losses charged to Balances Irrecoverable, 1935-36.
	£ s. d.	£ s. d.
(1) A beast on being slaughtered was found to be unfit for human consumption. The total loss was £10 7s. 8d., but one-fourth was borne by the contractor Department of Finance authority S. 4/10/34.	—	7 15 9
(2) Excess cost of Military Transport for Band Engagement. Recovery was not deemed desirable Department of Finance authority S. 4/62/35.	—	4 9 0
(3) Claim for £3 3s. 8d. against contractors for damage to Stores in course of transit. Offer of contractors to bear half the loss was accepted Department of Finance authority S. 8/19/35.	—	1 11 10
(4) Loss on rate of Exchange in negotiation of refund Department of Finance authority S. 8/89/31.	—	1 13 6
(5) Debtor balances on non-effective soldiers' accounts Department of Finance authorities S. 4/48/36, S. 6/27/35, S. 4/102/36.	—	14 2 7
(6) Value of articles of Public Clothing, etc., found to be deficient on the desertion, etc., of Regular soldiers Department of Finance authorities S. 6/27/35, S. 4/102/36.	22 13 5	—
(7) Deficiencies of kits among soldiers of the Reserve including clothing accidentally destroyed or lost, etc. Authorities : D.F.R. 14/1934, paragraph 76 (ii); D.F.R. 26/1934, paragraphs 70 (iv) and (v); and Department of Finance, S. 8/21/36, S. 8/23/36, S. 8/65/35, S. 8/6/36, S. 8/50/36.	112 16 7	—
(8) Cases in which clothing of Volunteers was stolen. Police investigations were only partially successful Department of Finance authorities S. 8/21/36, S. 8/34/35.	10 8 4	—
(9) Cases of damage to Army vehicles, etc., in which Courts of Inquiry found negligence on the part of Army personnel. Disciplinary action was taken in certain cases and sums amounting to £26 6s. 10d. were recovered Department of Finance authorities S. 6/17/35, S. 6/9/36, S. 6/17/36, S. 6/34/35, S. 6/31/35, S. 4/126/35, S. 6/2/36, S. 6/45/35, S. 6/12/36, S. 6/6/36, S. 6/13/34, S. 6/13/36, S. 6/44/34, S. 6/5/36, S. 8/13/36, S. 4/169/33.	143 19 2	—
(10) Damage to Army vehicles for which responsibility was fixed on third parties. The amount involved was £106 3s. 9d., but sums amounting to £90 1s. 0d. were recovered Department of Finance authorities S. 6/7/36, S. 6/19/36, S. 6/40/35, S. 6/26/36, S. 6/8/36.	16 2 9	—

LOSSES STATEMENT—Continued.

Particulars of cases with reference to Department of Finance authorities.	Deficiencies of Stores and other Losses not affecting the 1935-36 Vote.	Cash Losses charged to Balances Irrecoverable, 1935-36.
	£ s. d.	£ s. d.
(11) Loss or damage to Public property where the responsibility was fixed on Military personnel. The amount involved was £46 10s. 11d. but sums amounting to £32 12s. 1d. were recovered Department of Finance authorities, S. 8/28/36, S. 8/40/36, S. 8/33/36, S. 8/22/36, S. 7/12/36, S. 6/6/35, S. 8/12/36.	13 18 10	—
(12) Loss of certain Signal Stores while in transit during 1931 and 1932 under circumstances in which the responsibility could not be attributed to any person Department of Finance authority S. 8/32/35.	14 17 0	—
(13) Loss or damage to sundry stores, etc., under circumstances in which responsibility could not be attributed to any person Department of Finance authorities, S. 8/45/35, S. 8/79/35, S. 8/29/36, S. 8/40/34, S. 7/37/35, S. 8/67/35.	8 18 11	—
(14) Damage to property and stores in Military Detention Barracks. Recovery was not possible or deemed desirable Department of Finance authority S. 7/5/35.	174 13 11	—
(15) Loss of horse. A Court of Inquiry failed to fix the responsibility for the loss Department of Finance authority S. 4/7/33.	28 0 0	—
(16) Damage to Military property by fires. No person was responsible through negligence Department of Finance authorities, S. 8/5/36, S. 7/11/36, S. 8/3/36, S. 8/10/36, S. 4/38/36.	19 16 7	—
(17) Loss of training material from Volunteer Hall. Police inquiries failed to trace the missing articles Department of Finance authority S. 8/73/35.	5 7 10	—
(18) Damage to Public property caused by explosion. A Court of Inquiry found that there was no culpable negligence on the part of the Officers responsible Department of Finance authority S. 7/20/33.	650 0 0	—
(19) Abandonment of balance of a claim against a Local Authority for bedding supplied for relief purposes in 1931. The amount involved was £39 2s. 8d., but a sum of £20 was recovered Department of Finance authority S. 8/27/32.	19 2 8	—
(20) Deficiencies in Ordnance Stores after completion of stocktaking. No individual could be held responsible. Surpluses amounting to £5 7s. 11d. were also disclosed Department of Finance authority S. 8/54/31.	7 7 9	—

LOSSES STATEMENT—Continued.

Particulars of cases with reference to Department of Finance authorities.	Deficiencies of Stores and other Losses not affecting the 1935-36 Vote.	Cash Losses charged to Balances Irrecoverable, 1935-36.
	£ s. d.	£ s. d.
(21) Deficiencies of Technical Stocks disclosed at stocktaking. Disciplinary action was taken against the Officer held responsible ... Department of Finance authority S. 8/49/30.	107 6 9	—
(22) Waiver of a claim for the balance of the amount payable for purchase of a soldier's Army discharge ... Department of Finance authority S. 4/22/36.	15 0 0	—
(23) Damages to aeroplanes, etc. Courts of Inquiry found that no person was responsible through negligence ... Department of Finance authorities, S. 8/53/36, S. 4/75/35, S. 4/19/36, S. 8/87/35, S. 8/88/35, S. 8/8/36, S. 8/90/35.	5,406 14 11	—
(24) Damages to aeroplanes, etc. Courts of Inquiry found the damages were due to error of judgment or want of care ... Department of Finance authorities, S. 8/72/35, S. 8/75/35, S. 8/31/36, S. 8/81/35, S. 4/109/35.	8,063 19 10	—
(25) Theft of clothing from Battalion stores. Pro- ceedings against the soldier responsible were stayed on compassionate grounds ... Department of Finance authority S. 8/46/30.	10 16 4	—
(26) Waiver of sundry small claims where recovery was not found possible ... Department of Finance authorities, S. 4/25/35, S. 8/4/36, S. 8/69/35, S. 8/68/35, S. 7/44/35, S. 4/66/31, S. 4/66/31, S. 4/78/35, S. 4/84/34, S. 4/23/35.	10 18 2	—
(27) Waiver of a claim against contractor to fulfil contract for supply of stores. Recovery was impracticable ... Department of Finance authority S. 9/4/35.	13 19 2	—
(28) Losses due to incidents of the service ... Department of Finance authority S. 4/169/33.	19 1 6	—
TOTAL£	14,896 0 5	29 12 8

Z.—APPROPRIATIONS IN AID :—

	Estimated.	Realized.
	£	£ s. d.
1. Revenue from Lands	3,622	3,866 8 6
2. Rents from Canteen Lettings	250	541 0 10
3. Sale of Surplus and Unserviceable Clothing and Stores, etc.	1,500	1,772 9 3
4. Receipts from Dental Workshops	300	317 5 9
5. Receipts from Clothing issued on Repayment	2,000	1,552 17 10
6. Sale of Manure, etc.	100	131 0 0
7. Sale of Cast Horses	500	404 10 0

	Estimated.	Realized.	
	£	£ s. d.	
8. Sale of Show Horses	500	170 0 0	
9. Sale of Hides and Offal	2,750	2,494 7 3	
10. Sales of Supplies on Repayment	12,600	16,424 16 1	
11. Revenue from Bands	1,000	1,295 1 8	
12. Receipts from Discharge by Purchase	150	97 10 0	
13. Refund from Army Pensions Vote— Treatment of Civilian Patients in Military Hospitals	500	2,939 15 3	
14. Receipts in respect of Soldiers' Washing, Park- gate Laundry	1,100	1,073 3 9	
15. Receipts in respect of Barrack Damages	120	150 6 10	
16. Receipts in respect of Breakages of Utensils, etc. 17. Receipts, Fuel, Light and Water and Barrack Services	200 } 1,030 }	1,458 19 4	
18. Shoemakers' Shops	60	39 17 1	
19. Show Prizes	750	2,030 14 9	
20. Mechanical Transport on Repayment	900	819 13 6	
21. Refunds in respect of Assistance to Civil Aviation	100	34 13 6	
22. Receipts in respect of use of horses by Officers	320	259 10 8	
23. Refunds for Warrants issued on Repayment	1,500	1,642 6 1	
24. Receipts from Stores issued on Repayment	350	304 16 1	
25. Engineer Services rendered on Repayment	75	124 15 11	
26. Revenue from occupation of Quarters	425	1,040 2 9	
27. Accommodation of Civilians	250	327 5 7	
28. Receipts for X-Ray and Aerial Photographs	30	230 0 0	
29. Receipts for use of Gymnasia	50	227 10 6	
30. Receipts for use of power for private Wireless Sets	36	58 18 8	
31. Repayment of Advances for Motor Cars and Cycles	1,127	1,051 19 0	
32. Receipts in respect of Landing and Accom- modation	150	224 8 8	
33. Sale of Stores to Garda Síochána	370	—	
34. Repayment in respect of Saddles	123	—	
35. Receipts for hire of Tentage	}	10 18 0	
36. Sale of Bakery Sweepings		4 10 0	
37. Receipts for Services rendered by Army Fire Brigades		70 3 7	
38. Petrol and Oil issued on Repayment		3 4 11	
39. Receipt as Compensation for loss of Horse	350	59 8 0	
40. Receipts from lettings of Volunteer Halls	}	35 11 3	
41. Refunds in respect of Telephones		190 8 8	
42. Miscellaneous Small Items		28 12 7	
43. Recoveries in respect of charges to Vote Sub- heads in Prior Accounts		137 5 10	
	<u>£35,188</u>	<u>£43,646 7 11</u>	

EXTRA REMUNERATION (exceeding £30).

From the Vote for Army Pensions nine officers received £63, £60, £41 3s. 7d., £31 2s. 9d., £32 3s. 3d., £35, £72 10s. 9d., £38 12s. 4d. and £48 2s. 4d., respectively; three Army Officers received £45, £42 12s. 6d. and £54 1s. 6d. respectively; the Judge Advocate General received £56; two civilian employees received £90 and £46 10s. 0d., respectively; and two temporary messengers received £45 and £63, respectively, in respect of Military Service Pensions.

One officer received an allowance of £157 6s. 5d. for special duties, and another received a gratuity of £39 5s. 9d. for services in connection with the Damage to Property (Compensation) (Amendment) Act, 1933.

This Account includes the salary of the Finance Officer and a sum of £341 15s. 3d. paid to the 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).

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,

GIFT OF ARMY STORES.

Certain articles of personal clothing as souvenirs to the relatives of a deceased Volunteer.

Department of Finance authority S. 8/59/35.

NOTES.

(a) Included in Subhead J. (Mechanical Transport) is a sum of £75 paid to an Area Administrative Officer as repayable advance for the purchase of motor car for use in performance of his duties.

Department of Finance authority S. 4/18/34.

(b) Subhead X. (Incidental Expenses) includes a sum of £78 0s. 6d. in respect of the use of Office of Public Works Motor Launch in connection with Anti-Aircraft Gun practice.

Department of Finance authority S. 4/65/34.

(c) The following Subheads include expenditure in connection with services rendered to Civil Aviation :—

	£	s.	d.
G.—Lodging, Subsistence, and Other Allowances ...	2	17	0
S.—Barrack Maintenance and Minor Works ...	170	0	0
	£172	17	0

(d) Army Transport was provided as assistance to the Public during the Transport Strike period—20th March, 1935 to 17th May, 1935—at an estimated cost of £1,585.

(e) Subhead X. (Incidental Expenses) includes a sum of £5 paid to a Civilian for clothes damaged while undertaking rescue work in Aeroplane crash.

Department of Finance authority S. 4/109/35.

PEADAR MACMATHGHAMHNA,

Accounting Officer.

DEPARTMENT OF DEFENCE,
PARKGATE, DUBLIN,
9th December, 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.

ARMY PENSIONS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, 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.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
ARMY PENSIONS BOARD.				
A.—Salaries, Wages and Allowances ...	2,774	2,455 10 2	318 9 10	—
B.—Travelling Expenses ...	200	151 18 1	48 1 11	—
MILITARY SERVICE REGISTRATION BOARD.				
C.—Salaries, Wages and Allowances ...	3,665	3,421 5 4	243 14 8	—
D.—Travelling Expenses ...	200	171 5 0	28 15 0	—
REFEREE AND ADVISORY COMMITTEE.				
E.—Salaries, Wages and Allowances ...	4,448	5,233 10 0	—	785 10 0
F.—Travelling Expenses ...	1,000	—	1,000 0 0	—
G.—Wound and Disability Pensions and Gratuities, etc.	105,000	106,384 19 0	—	1,384 19 0
H.—Allowances and Gratuities to Dependants, etc. ...	30,600	23,391 0 2	7,208 19 10	—
I.—Surgical and Medical Appliances ...	450	194 16 1	255 3 11	—
J.—Hospital Treatment ...	2,000	2,153 7 3	—	153 7 3
K.—Military Service Pensions ...	237,000	193,332 0 8	43,667 19 4	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
L.—Extra Statutory Grants ...	220	132 18 0	87 2 0	—
M.—Expenses of Applicants and of Witnesses attending for Examination, etc. ...	2,000	1,799 6 1	200 13 11	—
N.—Incidental Expenses ...	445	233 14 11	211 5 1	—
TOTAL ...	...£ 390,002	339,055 10 9	53,270 5 6	2,323 16 3
Surplus to be surrendered ...			...	<u>£50,946 9 3</u>

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	50 15 11

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The post of Secretary was vacant for part of the year.

B.—Travelling was not necessary to the extent anticipated.

C.—Mainly due to re-arrangement of staff.

D.—A normal variation.

E.—Due to extra staff being required and to the fact that provision was not made in the Estimate for this Vote for the Secretary's salary and for allowances to members of the Committee.

F.—The Committee did not find it necessary to travel.

G.—A normal variation.

H.—The number of allowances and gratuities falling for payment within the year was less than anticipated.

I.—Surgical and Medical Appliances were not required to the extent anticipated.

J.—The number of persons who were afforded hospital treatment was greater than anticipated.

K.—Mainly due to the fact that the number of pensions under the 1934 Act falling for payment within the year was less than anticipated.

L.—Educational fees were less than anticipated.

M.—The expenses of applicants called for examination were less than anticipated.

N.—Mainly due to the fact that office accommodation provided for was not required.

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	111	10	0
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	21	8	0
	£132	18	0

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 already paid were taken into consideration so that only the net amounts are charged to the Army Pensions Vote. The cases are as follows :—

- (a) The widow of a Volunteer was awarded a sum of £100 by the Personal Injuries Committee. A pension of £67 10s. 0d. per annum was subsequently awarded under Section 12 of the Army Pensions Act, 1932. The sum of £100 was recovered from the award. (Department of Finance authority P. 19/178/35).
- (b) A sum of £300 was paid in 1924 from the Army Vote to the widow of a member of Óglaigh na h-Éireann in respect of the death of her husband. An allowance of £67 10s. 0d. per annum was awarded under Section 12 of the Army Pensions Act, 1932, to the widow with an allowance of £18 per annum in respect of each of two children, with effect from the 1st April, 1932. The sum of £300 was recovered from the award. (Department of Finance authorities P. 19/83/34 and S. 4/205/24).
- (c) An ex-member of Óglaigh na h-Éireann was awarded a sum of £180 by the Personal Injuries Committee. A pension of £90 per annum with effect from the 1st April, 1932, was subsequently granted under Section 10 of the Army Pensions Act, 1932. The sum of £180 was recovered from the award. (Department of Finance authorities P. 19/196/35 and 597/291).
- (d) A Volunteer was awarded a sum of £400 by the Personal Injuries Committee. A temporary pension of £120 per annum with effect from the 1st April, 1932, was subsequently awarded under Section 10 of the Army Pensions Act, 1932. The sum of £400 was recovered from the award. (Department of Finance authorities P. 19/185/35 and 960/562).

Claims abandoned :—

Waiver on grounds of necessitous circumstances of gratuities paid in mistake of law to dependants of members of Óglaigh na h-Éireann under Section 12 (1) (a) and 12 (1) (b) of the Army Pensions Act, 1932 £750 0 0

Department of Finance authority P. 18/4/34.

Vide Paragraph 86 of the Comptroller and Auditor-General's Report on the Accounts for 1934-35.

EXTRA REMUNERATION (exceeding £30).

One officer received a gratuity amounting to £59 7s. 0d. for acting as Secretary to the Referee and Advisory Committee, and another received a gratuity of £50 for services as Secretary of the Military Service Registration Board.

Members of the Advisory Committee set up under Section 6 of the Military Service Pensions Act, 1934, received gratuities amounting to £100; £78 16s. 1d. and £50, respectively.

One Military 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.

A sum of £30 15s. 5d. was paid to a temporary member of the Army Pensions Board for services during the absence through illness of one of the members of the Board.

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 respectively. Part of the salary of the third member was, until his death, borne on the Vote for Primary Education.

The sum of £341 15s. 3d. was charged to the Army Vote in respect of the salary of the Secretary to the Advisory Committee and the balance (£259 19s. 2d.) to this Vote.

PEADAR MACMATHGHAMHNA,

Accounting Officer.

DEPARTMENT OF DEFENCE,

PARKGATE, DUBLIN,

10th November, 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.

EXTERNAL AFFAIRS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, 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).

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. :—						
<i>Original</i> ...	£13,573					
<i>Supplementary</i> ...	833					
	14,406	13,622 12 7	783	7 5	—	
A.2.—Travelling Expenses ...	500	501 16 9	—		1 16	9
A.3.—Incidental Expenses ...	300	257 18 10	42	1 2	—	
A.4.—Telegrams and Telephones	850	946 16 6	—		96 16	6
A.5.—Official Entertainment ...	550	707 19 2	—		157 19	2
REPRESENTATIVES ABROAD.						
B.1.—Salaries, Wages, Allowances, etc. :—						
<i>Original</i> ...	£57,424					
<i>Supplementary</i> ...	3,648					
	61,072	50,810 16 4	10,261	3 8	—	
B.2.—Travelling and Subsistence Allowances :—						
<i>Original</i> ...	£2,722					
<i>Supplementary</i> ...	300					
	3,022	2,174 0 11	847	19 1	—	
B.3.—Postage, Stationery, Telegrams and Telephones :—						
<i>Original</i> ...	£3,300					
<i>Supplementary</i> ...	235					
	3,535	2,323 18 11	1,211	1 1	—	
B.4.—Incidental Expenses :—						
<i>Original</i> ...	£872					
<i>Supplementary</i> ...	70					
	942	758 3 6	183	16 6	—	
B.5.—Repatriation of Destitute Subjects of Saorstát Éireann ...	100	26 15 3	73	4 9	—	
TOTAL :—						
<i>Original</i> ...	£80,191					
<i>Supplementary</i> ...	5,086					
	£ 85,277	72,130 18 9	13,402	13 8	256 12	5

Surplus to be surrendered ... £13,146 1 3

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Fees for issue of Passports	2,400	2,685 18 6
Fee from Imperial Communications Advisory Committee	500	500 0 0
Miscellaneous Receipts	300	1,131 15 10
	<u>£3,200</u>	<u>£4,317 14 4</u>

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.—Casual variation.

A.3.—It is difficult to estimate closely the requirements under this Subhead. The expenditure includes a sum of £7 17s. 6d., being the cost of a handmade Celtic Bowl presented to the Prime Minister of Australia on the occasion of his visit to this country. Department of Finance minute S. 71/7/35 of 19th July, 1935.

A.4.—Excess due to expenditure on telephones being greater than was anticipated.

A.5.—Excess due to the large number of distinguished foreign persons who visited this country during the year.

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 and removal expenses of officers abroad were not so great as anticipated.

B.3. and B.4.—It is difficult to estimate closely the cost of services provided under these Subheads in any particular year.

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. A sum of £36 7s. 8d. paid in the year 1934-35 in respect of repatriation has been written off as irrecoverable. Department of Finance minute S. 71/11/36 of 14th November, 1936.

EXTRA RECEIPTS.—Miscellaneous receipts were as follows :—

	£	s.	d.
Passport, Visa, and Consular Fees—Profit on exchange of proceeds of stamps used	562	7	4
Fees for Consular services rendered in connection with estates of deceased persons in U.S.A.	518	6	0
Repayments on foot of repatriation expenditure	14	17	6
Fees for Citizenship Registration and issue of Certificates of Nationality	5	15	0
Bank Interest on Sub-Accountants' balances	4	9	9
Miscellaneous	26	0	3
	<u>£1,131</u>	<u>15</u>	<u>10</u>

EXTRA REMUNERATION (exceeding £30).

From this Vote a Clerical Officer received £7 0s. 3d. for extra attendance. In addition he received £23 1s. 5d. from the Vote for Agriculture for extra attendance at Agricultural Exhibitions.

This Account includes a sum of £1,403, approximately, in respect of salaries of staff on loan to other Departments.

From the Vote for Wireless Broadcasting (No. 64) an officer of this Department received £91 13s. 4d. in respect of an allowance (£100 per annum) as Acting Station Director.

The Account for the Department of Industry and Commerce includes a sum of £133 18s. 7d. in respect of salary of an officer on loan to this Department.

J. P. WALSHE,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
24th November, 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.

LEAGUE OF NATIONS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, 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 ...	15,505	14,354 14 6	1,150	5 6	—	
B.—Travelling and Incidental Expenses ...	1,995	1,144 19 7	850	0 5	—	
TOTAL ...	£ 17,500	15,499 14 1			—	
Surplus to be surrendered ...			£ 2,000	5 11		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to a more favourable rate of exchange than was anticipated when the Estimate was being prepared.

B.—Saving due to the fact that certain Conferences for which provision was made in the Estimate were not held.

J. P. WALSHE,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
12th October, 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.

RELIEF SCHEMES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936,
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	327,754 16 8	172,245 3 4	—
TOTAL ...	...£ 500,000	327,754 16 8		—
Surplus to be surrendered		... £	172,245 3 4	

	Estimated.	Realized.
Extra Receipts payable to Exchequer :—	£	£ s. d.
Repayments in respect of Loans, etc.,	... —	8,993 10 5

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Saving due to the facts that certain authorized schemes did not reach completion in the year of account and that a number of other schemes were postponed or abandoned.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
19 Mí na Nodlag, 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.

EXPORT BOUNTIES AND SUBSIDIES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936,
compared with the Sum Granted, for EXPORT BOUNTIES
AND SUBSIDIES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Bounties and Subsidies on Exports of Industrial Products ...	100,000	82,315 2 4	17,684 17 8	—
B.—Bounties and Subsidies on Exports of Fishery Products ...	5,000	6,283 3 4	—	1,283 3 4
C.—Bounties and Subsidies on Exports of Agricultural Products ...	2,600,000	2,190,764 13 6	409,235 6 6	—
TOTAL ... £	2,705,000	2,279,362 19 2	426,920 4 2	1,283 3 4

Surplus to be surrendered ... £425,637 0 10

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	576 19 4

ANALYSIS OF EXPENDITURE.

Bounties and Subsidies on:—

	£	s. d.
Exports of Live Stock ...	445,514	16 10
“ “ Live Stock Products ...	652,536	16 5
“ “ Dairy Produce ...	636,342	2 2
“ “ Poultry and Eggs ...	419,432	4 6
“ “ Other Agricultural Products ...	36,938	13 7
“ “ Fishery Products ...	6,283	3 4
“ “ Industrial Products ...	82,315	2 4
TOTAL ...	£2,279,362	19 2

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The provision required could not be accurately estimated.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

5 Mí na Nodlag, 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.

REPAYMENT OF DÁIL ÉIREANN EXTERNAL LOANS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, 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 ...	7,500	6,663 3 7	836 16 5	—
TOTAL£	7,500	6,663 3 7		—
Surplus to be surrendered ... £			836 16 5	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer:—		
Notaries' fees	—	3 2 1

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Expenditure cannot be accurately estimated.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
11 Mí na Nodlag, 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.

COMPENSATION BOUNTIES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, 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 hydro-carbon 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 ...	50,000	2,095 14 9	47,904 5 3	—
B.—Bounties on Tobacco manufactured from home-grown leaf	2,100	142 6 9	1,957 13 3	—
C.—Bounties on home-made Mineral Hydrocarbon Light Oils	100	145 16 8	—	45 16 8
TOTAL	£ 52,200	2,383 18 2	49,861 18 6	45 16 8
Surplus to be surrendered ...			£49,816 1 10	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The estimate was framed on the assumption that sugar made from home-grown beet would be used mainly in the manufacture of sugar composite goods for export but the greater portion of such goods exported on drawback during the year was manufactured from imported sugar, and, consequently, did not qualify for payment of Compensation Bounty.
- B.—The quantity of home-grown leaf actually used in the manufacture of tobacco was less than that on which the estimate was originally based.
- C.—Exports of home-made mineral hydrocarbon light oils were greater than anticipated.

W. O'BRIEN,
Accounting Officer.

OIFIG NA gCOIMHSEINÉIRÍ, IONCUIM,
CAISLEÁN BHAILE ÁTHA CLIATH.
12adh Samhain, 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.

WIDOWS' AND ORPHANS' PENSIONS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1936, compared with the Sum Granted, for Payment to the Pensions Investment Account (Widows' and Orphans' Pensions Act, 1935 (No. 29 of 1935), sec. 42 (2)).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
WIDOWS' AND ORPHANS' PENSIONS :				
Payment to Pensions Investment Account (Supplementary) ...	250,000	250,000	—	—
TOTAL£	250,000	250,000	—	—

E. P. McCARRON,
Accounting Officer.

NATIONAL HEALTH INSURANCE,
30th November, 1936.

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, 1936,
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)	805	804 8 6	11 6	—
TOTAL	805	804 8 6		—
Surplus to be surrendered		... £	11 6	

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
29 Meitheamh, 1936.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

CONTINGENCY FUND DEPOSIT ACCOUNT.

AN ACCOUNT of the Receipts and Payments in the Year ended 31st March, 1936, in connection with the Contingency Fund.

RECEIPTS.		PAYMENTS.	
£	s. d.	£	s. d.
Balance forward from last Account—		Advances repayable from Vote for Repayments to Contingency Fund :—	
Capital ...	... 20,000 0 0	State Bounty in respect of birth of Triplets ...	9 0 0
Less Advance outstanding on 1st April, 1935 ...	4 10 0	In respect of Stamp Duties payable on Documents for Public Departments ...	795 8 6
		Refund of Stamp Duty paid by an officer attached to a Foreign Legation in Dublin ...	1 10 0
Repayment of Advances from Vote for Repayments to Contingency Fund :—			
State Bounty in respect of birth of Triplets ...	3 0 0	Balance at 31st March, 1936 :—	
Amounts remitted in respect of Stamp Duties payable on Documents for Public Departments ...	799 18 6	Capital of Fund ...	... 20,000 0 0
Refund of Stamp Duty paid by an officer attached to a Foreign Legation in Dublin ...	1 10 0	Less Advances outstanding ...	... 6 0 0
			19,994 0 0
	804 8 6		
	£ 20,799 18 6		£ 20,799 18 6

ROINN AIRGID,
22 Iúil, 1936.

J. J. McELLIGOTT,
Accounting Officer.

GENERAL INDEX

TO THE

APPROPRIATION ACCOUNTS OF PUBLIC SERVICES, 1935-1936,
AND REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL.

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Number and Title of Vote.	Report.		Number and Title of Vote.	Report.	
	Page.	Para.		Page.	Para.
1. Governor-General's Establishment	—	none	35. District Court	—	none
2. Oireachtas	—	none	36. Supreme Court and High Court of Justice	—	none
3. Department of the President of the Executive Council	—	none	37. Land Registry and Registry of Deeds	—	none
4. Comptroller and Auditor-General	—	none	38. Circuit Court	ix.	21
5. Office of the Minister for Finance	—	none	39. Public Record Office	—	none
6. Office of the Revenue Commissioners	iv.	4-5	40. Charitable Donations and Bequests	—	none
7. Old Age Pensions	—	none	41. Local Government and Public Health	ix.	22-24
9. Commissions and Special Inquiries	—	6	42. General Register Office	—	none
10. Office of Public Works	—	none	43. Dundrum Asylum	x	25
11. Public Works and Buildings	v.	7-10	44. National Health Insurance	—	none
12. State Laboratory	—	none	45. Office of the Minister for Education	—	none
13. Civil Service Commission	—	none	46. Primary Education	x.	26-32
14. Property Losses Compensation	vi.	11	47. Secondary Education	—	none
15. Personal Injuries Compensation	—	none	48. Technical Instruction	xiii.	33-35
16. Superannuation and Retired Allowances	vi.	12-14	49. Science and Art	xiv.	36-38
17. Rates on Government Property	—	none	50. Reformatory and Industrial Schools	—	none
18. Secret Service	—	none	51. National Gallery	—	none
19. Tariff Commission	—	none	52. Agriculture	xiv.	39-51
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25. Supplementary Agricultural Grants	—	none	58. Transport Services	xxvi.	72
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31. Remuneration for Management of Government Stocks	—	none	64. Wireless Broadcasting	—	none
32. Office of the Minister for Justice	—	none	65. Army	xxix.	83-93
33. Garda Síochána	viii.	17-19	66. Army Pensions	xxxiv.	94
34. Prisons	viii.	20	67. External Affairs	xxxiv.	95-96
			68. League of Nations	—	none
			69. Relief Schemes	xxxv.	97
			70. Export Bounties and Subsidies	xxxv	98-105
			71. Repayment of Dáil Éireann External Loans	—	none
			72. Compensation Bounties	—	none
			73. Widows' and Orphans' Pensions	xlii.	106
			74. Repayments to Contingency Fund	—	none

ANNUAL REPORT 1902-03

INVESTMENT AND AUDITOR GENERAL REPORT

ACCOUNTS AND FINANCIAL STATEMENTS

No.	Description	Amount	Date	Particulars	Amount	Date	Particulars
1	General Fund	100.00	1902-03	General Fund	100.00	1902-03	General Fund
2	Investment Fund	100.00	1902-03	Investment Fund	100.00	1902-03	Investment Fund
3	Public Works Fund	100.00	1902-03	Public Works Fund	100.00	1902-03	Public Works Fund
4	Education Fund	100.00	1902-03	Education Fund	100.00	1902-03	Education Fund
5	Health Fund	100.00	1902-03	Health Fund	100.00	1902-03	Health Fund
6	Police Fund	100.00	1902-03	Police Fund	100.00	1902-03	Police Fund
7	Fire Fund	100.00	1902-03	Fire Fund	100.00	1902-03	Fire Fund
8	Sanitation Fund	100.00	1902-03	Sanitation Fund	100.00	1902-03	Sanitation Fund
9	Public Buildings Fund	100.00	1902-03	Public Buildings Fund	100.00	1902-03	Public Buildings Fund
10	Public Works Fund	100.00	1902-03	Public Works Fund	100.00	1902-03	Public Works Fund
11	Education Fund	100.00	1902-03	Education Fund	100.00	1902-03	Education Fund
12	Health Fund	100.00	1902-03	Health Fund	100.00	1902-03	Health Fund
13	Police Fund	100.00	1902-03	Police Fund	100.00	1902-03	Police Fund
14	Fire Fund	100.00	1902-03	Fire Fund	100.00	1902-03	Fire Fund
15	Sanitation Fund	100.00	1902-03	Sanitation Fund	100.00	1902-03	Sanitation Fund
16	Public Buildings Fund	100.00	1902-03	Public Buildings Fund	100.00	1902-03	Public Buildings Fund
17	Public Works Fund	100.00	1902-03	Public Works Fund	100.00	1902-03	Public Works Fund
18	Education Fund	100.00	1902-03	Education Fund	100.00	1902-03	Education Fund
19	Health Fund	100.00	1902-03	Health Fund	100.00	1902-03	Health Fund
20	Police Fund	100.00	1902-03	Police Fund	100.00	1902-03	Police Fund
21	Fire Fund	100.00	1902-03	Fire Fund	100.00	1902-03	Fire Fund
22	Sanitation Fund	100.00	1902-03	Sanitation Fund	100.00	1902-03	Sanitation Fund
23	Public Buildings Fund	100.00	1902-03	Public Buildings Fund	100.00	1902-03	Public Buildings Fund
24	Public Works Fund	100.00	1902-03	Public Works Fund	100.00	1902-03	Public Works Fund
25	Education Fund	100.00	1902-03	Education Fund	100.00	1902-03	Education Fund
26	Health Fund	100.00	1902-03	Health Fund	100.00	1902-03	Health Fund
27	Police Fund	100.00	1902-03	Police Fund	100.00	1902-03	Police Fund
28	Fire Fund	100.00	1902-03	Fire Fund	100.00	1902-03	Fire Fund
29	Sanitation Fund	100.00	1902-03	Sanitation Fund	100.00	1902-03	Sanitation Fund
30	Public Buildings Fund	100.00	1902-03	Public Buildings Fund	100.00	1902-03	Public Buildings Fund
31	Public Works Fund	100.00	1902-03	Public Works Fund	100.00	1902-03	Public Works Fund
32	Education Fund	100.00	1902-03	Education Fund	100.00	1902-03	Education Fund
33	Health Fund	100.00	1902-03	Health Fund	100.00	1902-03	Health Fund
34	Police Fund	100.00	1902-03	Police Fund	100.00	1902-03	Police Fund
35	Fire Fund	100.00	1902-03	Fire Fund	100.00	1902-03	Fire Fund
36	Sanitation Fund	100.00	1902-03	Sanitation Fund	100.00	1902-03	Sanitation Fund
37	Public Buildings Fund	100.00	1902-03	Public Buildings Fund	100.00	1902-03	Public Buildings Fund
38	Public Works Fund	100.00	1902-03	Public Works Fund	100.00	1902-03	Public Works Fund
39	Education Fund	100.00	1902-03	Education Fund	100.00	1902-03	Education Fund
40	Health Fund	100.00	1902-03	Health Fund	100.00	1902-03	Health Fund
41	Police Fund	100.00	1902-03	Police Fund	100.00	1902-03	Police Fund
42	Fire Fund	100.00	1902-03	Fire Fund	100.00	1902-03	Fire Fund
43	Sanitation Fund	100.00	1902-03	Sanitation Fund	100.00	1902-03	Sanitation Fund
44	Public Buildings Fund	100.00	1902-03	Public Buildings Fund	100.00	1902-03	Public Buildings Fund
45	Public Works Fund	100.00	1902-03	Public Works Fund	100.00	1902-03	Public Works Fund
46	Education Fund	100.00	1902-03	Education Fund	100.00	1902-03	Education Fund
47	Health Fund	100.00	1902-03	Health Fund	100.00	1902-03	Health Fund
48	Police Fund	100.00	1902-03	Police Fund	100.00	1902-03	Police Fund
49	Fire Fund	100.00	1902-03	Fire Fund	100.00	1902-03	Fire Fund
50	Sanitation Fund	100.00	1902-03	Sanitation Fund	100.00	1902-03	Sanitation Fund



