

J. MAHER



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ÉIRE.



APPROPRIATION ACCOUNTS, 1936-37.

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED
BY THE OIREACHTAS FOR PUBLIC SERVICES FOR
THE YEAR ENDED 31st MARCH, 1937, 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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ÉIRE.

ACCOUNTS OF THE PUBLIC SERVICES, 1936-37.

REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL.

GENERAL.

Out-turn of the Year.

1. The gross estimates for public services for the financial year 1936-37, as shown by the summary on page xlvi, amounted to £31,773,792, and the gross expenditure to £28,835,887 13s. 0d. Appropriations in aid were estimated at £2,523,264 and the amount realized was £2,511,542 7s. 1d., but on some votes the estimated receipts were not realized and the actual amount applied in aid of expenditure was £2,446,296 3s. 2d., the balance falling to be surrendered.

The total of the amounts to be surrendered is £2,926,182 14s. 1d., which is arrived at as follows :—

Gross Expenditure :—			£	s.	d.	£	s.	d.
Estimated ...	...	31,773,792	0	0				
Actual ...	...	28,835,887	13	0				
Saving on Gross Estimates ...						2,937,904	7	0
Appropriations in Aid :—								
Estimated ...	...	2,523,264	0	0				
Realized ...	...	2,511,542	7	1				
Deficit ...	...	...				11,721	12	11
Amount to be surrendered ...						£2,926,182	14	1

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

Stock and Store Accounts.

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

Surrender of Balances on 1935-36 Votes.

3. The balances to be surrendered out of votes for the public services for 1935-36 amounted to £2,288,572 1s. 2d. I hereby certify that these balances have been duly surrendered to the Exchequer.

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, 1937, 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 £6,335 12s. 11d. as compared with £9,587 8s. 0d. in the preceding year. Of the total, £5,345 10s. 9d. has been remitted in respect of Income Tax and Sur Tax. £1,131 7s. 4d. related to 11 cases in which the assessed parties died insolvent or were destitute and recovery was impossible; £1,106 2s. 11d. related to 3 cases in which the assessed parties became bankrupt and there were no assets to meet the claims; £3,108 0s. 6d. related to 10 cases in which assessments were raised but subsequent evidence revealed no net liability to tax. The remissions also include sums in respect of Estate, Legacy, and Succession duties and interest on such duties amounting to £547 8s. 4d., and Customs duties £442 13s. 10d.

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

Extra-statutory Refund of Duty.

6. In the course of my examination I observed a case in which payment of drawback, amounting to £50 5s. 0d., on certain dutiable fuel was made, although the conditions set out in section 2 (1) (c) of the Finance (Special Drawback) Act, 1936, did not appear to have been fully complied with. The Department of Finance has given covering authority for the payment.

VOTE 11.—PUBLIC WORKS AND BUILDINGS.

Subhead E.—Rents, etc.

7. The Legation premises in Madrid were vacated in August, 1936, and have not since been re-occupied. These premises are held under lease terminable at one month's notice, at a monthly rent of 2,083.35 pesetas, which has been paid through a Bank in Madrid since the premises were vacated. The necessary funds are transferred to the Bank from time to time by the Department of External Affairs. The amount paid in the year in respect of the period subsequent to date of vacation was £299 6s. 0d. In addition, the sum of £69 6s. 1d. is charged to this subhead for cost of alternative accommodation taken at St. Jean de Luz.

The sum of £469 14s. 9d. was expended during 1935-36 and 1936-37 in providing office and household equipment at Madrid. In reply to an inquiry I am informed that the Department of External Affairs has been requested to furnish information regarding the position of State property in the Madrid Legation.

Subhead J.3.—Barrow Drainage.

8. The expenditure within the year on the Barrow Drainage scheme was £12,544 18s. 8d., offset by receipts from the disposal of plant and stores amounting to £516 12s. 11d. The total expenditure on the scheme to 31st March, 1937 (including £2,202 6s. 11d. expended on preliminary investigations in 1925-26) was £521,686 12s. 3d. Of the net expenditure of £519,484 5s. 4d. chargeable to the cost of the scheme under the Barrow Drainage Acts, 1927 and 1933, £259,884 5s. 4d. has been met out of voted moneys, the balance, £259,600, 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.

9. The amount of £23,279 2s. 0d. credited to appropriations in aid as Rents and Fines is made up of Rents £20,976 12s. 0d. and Fines £2,302 10s. 0d. The receipts include £150 recovered in respect of a period during which certain premises were irregularly entered and occupied without the cognisance or approval of the Commissioners of Public Works. I have inquired whether periodical surveys and perambulations of the properties administered by the Board are carried out.

A complete register and rental of all properties in charge of the Commissioners is not in existence but lists of such

properties are available in numerous records and files. I am informed that the question of systematising the records and of compiling a complete rental is under consideration.

Stores, etc.

10. As stated in the account the value of stocks held in the Central Furniture Stores at 31st March, 1937, was £3,460 and the approximate value of stores held for drainage and other works at the Central Repair Workshop and Stores, Athy, at that date was £3,600.

A complete inventory or register of plant, machinery and contents of buildings has not been compiled, but I am informed that the question of extending the inventory system to cover all plant, machinery and contents of buildings in the Board's charge is under consideration.

VOTE 16.—SUPERANNUATION AND RETIRED ALLOWANCES.

Superannuation Act, 1936.

11. Payments amounting to £2,934 18s. 5d. which had been made prior to the 1st April, 1936, and which had been charged to a suspense account pending legislation, have now been charged to subhead A. following the enactment of the Superannuation Act, 1936.

Payments similarly made and amounting to £3,178 8s. 0d. are now charged to subhead B.

The sum of £310 0s. 10d. shown as extra receipts payable to the exchequer includes £203 0s. 6d., being a refund of the amount of a gratuity awarded by the British Government to an officer who transferred from the British Civil Service in 1929 and to whom a pension based on aggregate service is payable by virtue of the Act.

Subhead A.—Superannuation Allowances.

12. A pension of £118 2s. 6d. per annum, with effect from the 14th August, 1936, together with an additional allowance of £315, was awarded pursuant to the provisions of section 11 of the Superannuation Act, 1936, to a former officer of the Civil Service of Dáil Éireann. The award was calculated by reference to the period of service as certified under the section, together with an addition of five years under section 28 of the Act. As I considered that there was some doubt whether section 28 could be regarded as applicable to the case of a person in whose favour a certificate had been issued under section 11, I have communicated with the Accounting Officer on the matter.

A compensation allowance at the rate of £800 per annum, together with a variable supplementary allowance subject to an overriding maximum of £117 0s. 8d. per annum, was awarded under section 7 of the Superannuation Act, 1859, with effect from the 1st December, 1936, to an officer who had been removed from office for the purpose of facilitating improvements in the organization of his department by which greater efficiency and economy could be effected.

Subhead K.—Pensions, Gratuities, &c., to members of the Gárda Síochána (including members of the late Dublin Metropolitan Police Force), &c.

13. An increase of pension of £26 6s. 11d. per annum which had been awarded under the Pensions (Increase) Act, 1920, was reduced to £14 per annum, with effect from the 1st April, 1934, following the re-determination of the amount of the pensioner's annual income. It appeared that the pensioner had been in receipt of the same income for a number of years and as awards of pension increase had been made during these years on the basis of the lower rate of income I have inquired as to the resulting overpayments.

An increase of pension of £24 19s. 2d. per annum under the Pensions (Increase) Act, 1920, was awarded to a pensioner with effect from 1st November, 1934. It subsequently appeared that the increase operated to bring the pensioner's total income beyond the statutory maximum and payment of pension was withheld from the 31st May, 1936. The pensioner died in December, 1936, and I have inquired regarding the final adjustment of the matter.

VOTE 27.—HAULBOWLINE DOCKYARD.

Exchequer Extra Receipts.

14. The receipts amounting to £5,946 15s. 3d. realized in connection with this service during the year include £2,500 which was accepted from outgoing tenants in settlement of a claim for dilapidations and repairs for which they were liable under the terms of their lease. A sum of £1,100 recovered from an Insurance Company for loss of plant and gear, the property of the Board, is lodged in the Bank of Ireland in the joint names of the former lessees and the Commissioners. A decision has not yet been reached as to the final disposal of this amount.

VOTE 29.—ELECTRICAL BATTERY DEVELOPMENT.

Advances in respect of Electrical Battery Research and Development.

15. Including £8,000 in 1936-37 the total amount provided for advances for Electrical Battery Research and Development to 31st March, 1937, was £105,300. The total advanced to that

date was £95,913, the balance of £9,387 not yet issued being retained in a deposit account. In addition, 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 C.—Subsistence Allowances.

16. The Garda Síochána Allowances Order, 1926, prescribes the rates of subsistence payable to members of the Force in respect of absence from their stations, and provides for a reduction of the amount otherwise payable if sleeping accommodation is provided in official quarters. I observed that, in certain cases, members of the Force on detached duty were not accommodated in barracks although beds issued to the stations were not occupied at the time. It appears that beds and bedding were formally allocated to individual members of the Force and were not regarded as available for other members when the men to whom they were issued were sleeping out of barracks. The governing regulations have since been modified to the extent that, except in the case of a member permanently residing in barracks, beds and bedding will no longer be allocated to individual members and will be available for the use of any member when required.

Subhead D.—Locomotion Expenses.

17. The regulations governing the payment of locomotion allowances provide for a deduction at the rate of £13 per annum where garage accommodation is officially provided. In certain cases, however, locomotion allowances were paid in full although official garages were available and I have asked for an explanation of the circumstances in which the official accommodation was not availed of.

Fees for verification of Weights and Measures.

18. In the course of my audit I observed that certain fees collected by an ex-officio Inspector of Weights and Measures were surrendered only after the Superintendent's examination of the accounts disclosed that all the fees had not been accounted for, and that further investigation indicated that sums amounting to £10, approximately, had not been brought to credit. I am in communication with the Accounting Officer on the matter.

A case of embezzlement of similar fees was referred to in my report on the appropriation accounts for the year 1933-34. Arising out of the present case, I inquired whether the Accounting Officer was satisfied that the system under which the fees are charged and collected by the ex-officio Inspector could be regarded as satisfactory and I was informed that the system had been specially examined in all its aspects, but that it did not appear that any better one could be devised.

VOTE 34.—PRISONS.

19. 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.

The price fixed for bread produced at the bakery in Mountjoy Prison was increased from 5½d. to 9d. per 4 lb. loaf in October, 1936, resulting in increased profit to the industry with a consequential increased charge to subhead B. It appeared that the increased price was determined on a revised basis as compared with previous years and I have asked for further information on the matter.

VOTE 38.—CIRCUIT COURT.

20. As stated in a note to the account three officials of a Circuit Court Office, of whom two were convicted and sentenced, were dismissed in connection with charges involving sums of £18 14s. 0d. and £156 13s. 6d. Further investigation has disclosed misappropriations amounting in all to £2,878 5s. 5d. of which £2,857 13s. 5d. related to Court Funds and the balance to Revenue. The total amount of the loss to Revenue cannot be definitely determined.

The defalcations had extended over a number of years and I understand that the circumstances in which they arose are still under consideration.

VOTE 41.—LOCAL GOVERNMENT AND PUBLIC HEALTH.

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

21. As mentioned in paragraph 22 of last year's report, section 101 of the Local Government (Dublin) Act, 1930, provides that the cost and expenses of a Tribunal set up under the section 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.

The total expenditure to 31st March, 1937, amounted to £1,291 12s. 10d., of which £518 2s. 0d. is charged in the present account.

Pending receipt of the report of the Tribunal no claim for recoupment of the costs and expenses has yet been made by the Department.

Subhead F.3.—Expenses of Tribunal of Inquiry into certain matters connected with an outbreak of fire at 164 Pearse Street, Dublin.

22. This Tribunal was appointed by the Minister for Local Government and Public Health in pursuance of a resolution of Dáil Éireann dated 25th November, 1936. Provision for expenditure in connection therewith was made by supplementary estimate and payments amounting to £479 0s. 10d. are charged in the present account. The charge includes fees to the Chairman, fees for verbatim reporting, hire of hall for public sittings, and expenses of certain persons who gave evidence on behalf of the State.

In addition to the expenditure charged to this subhead, fees amounting to £603 15s. 0d. were paid to Counsel representing the Attorney-General and are charged to subhead D. of the vote for Law Charges (No. 26).

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

23. Under these Acts the aggregate amount of grants to private persons, etc., authorized to be made was £1,400,000. By amending Acts, passed in 1936, the aggregate was raised to £2,800,000. Grants made by the Department to 31st March, 1937, totalled to approximately £1,624,000 and as it would appear that the payments made in 1936-37 under the authority of the amending Acts passed in 1936 should have been regularized by the introduction of a supplementary estimate, the observations of the Accounting Officer have been requested in the matter.

In addition to housing grants, the charge to the subhead includes contributions to annual loan charges of local authorities in connection with housing schemes.

I observed that the basis of calculation of contributions to annual loan charges was not uniform in all cases. I understand that steps have now been taken to ensure that the amounts payable will be calculated on a uniform basis in future and to adjust any over or under payments that may have been made.

I am in communication with the Accounting Officer on certain other matters which came under notice in the course of my test examination of these payments.

Subhead V.—Expenses in connection with the supply of beef to persons in receipt of Home Assistance and Unemployment Assistance.

24. The scheme for the distribution of beef administered by the Department of Agriculture under the Slaughter of Cattle and Sheep Acts, 1934 and 1936, terminated on 5th December, 1936. From that date the Department of Local Government

and Public Health operated a new non-statutory scheme under which vouchers were issued through employment exchanges, branch employment offices and local authorities, to recipients of unemployment assistance, outdoor relief or home assistance, enabling them to obtain beef to the value stated on each voucher. The victuallers supplying the beef submitted fortnightly accounts of the amounts due to them, forwarding the relative vouchers with each claim.

Provision for the expenditure on the scheme administered by the Department of Local Government and Public Health was made in a supplementary estimate. It is not clear that the ambit of the vote as defined in the supplementary estimate covers this service. I also noted that while in Part II of the estimate £40,000 is shown as provided for "Expenses in connection with the supply of beef to persons in receipt of home assistance and unemployment assistance," the narration in Part III describes the provision as for "Grants to public authorities for the purpose of providing supplies of beef to persons in receipt of home assistance and unemployment assistance."

In the course of my test examination of the payments I verified in a small number of cases from inspection of the records in the Department of Industry and Commerce that the selected vouchers were properly issued to recipients of unemployment assistance. It was not possible to carry out a similar test verification in connection with vouchers issued by local authorities.

The scheme ceased to operate at the end of the year under review.

Motor Tax Account.

25. 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 1936-37, including £10,435 0s. 4d. attributable to fines, amounted to £1,069,839 3s. 2d. A statement of the gross and net receipts of the Motor Tax Account, and of the payments thereout to the Exchequer, appears on page 16 of the Finance Accounts, 1936-37.

VOTE 43.—DUNDRUM ASYLUM.

Subhead A.—Salaries, Wages, and Allowances.

26. In paragraph 25 of my last report I referred to certain overpayments of lodging allowance made in 1935-36 and previous years to married attendants who are not provided with quarters. These irregular payments continued up to August, 1936, the total charged in this account being approximately £56.

VOTE 44.—NATIONAL HEALTH INSURANCE.

Subhead G.—District Medical Referee Service.

27. A limited test examination of the payments made from this subhead disclosed that certain small claims for expenses were supported by vouchers which, on investigation, proved to have been obtained irregularly. I am informed that the cases have been referred to the Chief State Solicitor for consideration of the question of prosecution.

VOTE 46.—PRIMARY EDUCATION.

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

28. I have referred in previous reports to the discussions which were proceeding between the Departments of Finance and Education on the procedure to be followed in cases where claims for the recovery of the cost of training arose. Agreement has now been reached on the points which were outstanding, and I have asked for particulars of the cases in which action falls to be taken.

Subhead A.2.—Repayable Advances of Training College Fees to Students.

29. Fees amounting to £45 were advanced to a student who, having completed his period of training, served as a National Teacher from October, 1934, to June, 1935. The teacher was convicted at the Circuit Court in January, 1936, and was subsequently declared ineligible for recognition as a National Teacher. I am informed that, in view of the form of agreement which the teacher had signed, the cost of his training was not recoverable and that, as the question of the recovery of fees advanced follows that of cost of training proper, no action was contemplated. Salary was not paid for the teacher's period of service.

Subhead A.3.—Preparatory Colleges, etc.

30. The boarding cost per head for the school year 1936-37 ranged from 7s. per week to 8s. 9d. per week, showing increases as compared with the previous year in four cases and decreases in the remaining three cases.

Accounts have been furnished showing the receipts and expenditure in connection with the farms and gardens for the school year 1936-37, an excess of expenditure over receipts being disclosed in each case,

The average fee paid by the students for the same school year was £7 13s. 6d.

The maximum fee payable by students of Preparatory Colleges is £40 per annum, and in cases where recovery of the cost of training falls to be made the amount to be recovered is assessed on the basis of a liability of £40 for each year of residence. The Department of Finance had agreed to this arrangement pending a decision as to whether the figure should be revised by reference to the actual expenditure incurred by the State in relation to the students. I have inquired whether the question of revising the basis of assessment of liability has yet been determined.

Subhead A.4.—Pupil Teachers.

31. In connection with certain cases in which liability to repay the cost of training arose, it was noted that legal opinion had been obtained that certain difficulties might be experienced in the enforcement of the undertakings. I am informed that directions have been sought from the Department of Finance on the question of the institution of proceedings.

Subhead C.1.—National Schools.

32. The charge to this subhead includes a sum of £1,246 2s. 5d., being the amount surrendered to the Exchequer in respect of certain illegal payments of salary and capitation grant made to a teacher in the years 1932-33 to 1935-36, and referred to in former reports. Provision for the charge was made in a supplementary estimate.

I have referred in previous reports to cases of overpayment of salary to teachers which arose through the falsification of school records or through the production or maintenance of averages of attendance by means of irregular enrolment of pupils. I understand that agreement has been reached with the Department of Finance on the penal action to be taken against teachers who are guilty of falsification of records or who otherwise act improperly within the meaning of the Rules, and on certain amendments of the governing Rules which are required to ensure that only the attendances of *bona fide* pupils shall be included in the determination of the averages governing the appointment and retention of teachers. The action to be taken in certain specific cases of irregularities which had already arisen is under consideration.

With the sanction of the Department of Finance a scheme has been introduced, with effect from the 1st January, 1937, under which the positions of Assistant Teachers, Lay Assistant Teachers and Junior Assistant Mistresses, and the salaries of Principal Teachers, are safeguarded notwithstanding a decline in the averages of attendances at the schools in which they are serving.

The scheme provides for the establishment, on a diocesan or other approved basis, of panels which shall contain particulars of those teachers whose salaries would fall to be reduced or withdrawn, owing to insufficiency of average attendances, under the former Rules. Vacancies occurring in National Schools are to be filled from the appropriate panels and, pending appointment to such vacancies, teachers may continue to be recognised in the schools in which they are serving, subject to the regulations other than those relating to average attendance.

Section 6 (4) of the School Attendance Act, 1926, prescribes the conditions under which a child may be transferred from one National School to another. In one case it appeared that attendances made in contravention of that section operated to secure additional payments of salaries to teachers, and I am in communication with the Accounting Officer on the general question of the recovery of additional payments made in such circumstances.

I have asked that the covering sanction of the Department of Finance may be obtained for payment of salary for a period of final vacation to a National School Teacher from whom recognition was withdrawn owing to inefficiency.

Subhead E.—Appropriations in Aid.

33. Sums brought to credit under this subhead include refunds of premiums which had been repaid out of the Pension Fund established by the National School Teachers' (Ireland) Act, 1879, and compound interest is chargeable on the sums so repaid. I observed that the amount of interest payable was determined by reference to the net amount refunded to the teacher, after deduction of income tax, and I was informed that whilst it had been the practice to calculate the interest on that basis in the past, interest would be calculated on gross amounts in the future. As no adjustment is contemplated in respect of past cases I have asked that the facts be reported to the Department of Finance.

VOTE 47.—SECONDARY EDUCATION.

Subhead D.—Scholarships and Prizes for Irish.

34. The regulations governing the award of Secondary School scholarships to pupils from the Fíor-Ghaeltacht provide that a scholarship shall not be renewed for more than three years unless the pupil has passed the Intermediate Certificate examination to the satisfaction of the Department. I observed that a scholarship which was awarded in 1933 had been renewed for more than three years and as it appeared that the holder had not passed the prescribed examination I have asked for an explanation.

*Subhead E.—Grant towards Publication of Irish
Text Books.*

35. Provision is made under this subhead for the publication of books in Irish suitable for use by pupils of Secondary Schools and payments to the authors are made in accordance with a general scheme approved by the Department of Finance. The charge to the subhead includes payments amounting to £250, being advances on account of the amount earned by an author, at the rate of £2 per 1,000 words, in respect of the completed portions of a work accepted for publication. The work in question is a glossary of words and phrases in use in a Gaeltacht area, and it appears that its completion will occupy a number of years. Having regard to the exceptional nature of the work I considered that the proposal to accept it under the general scheme should have been submitted for the specific approval of the Department of Finance, and I have asked that the covering sanction of that Department may now be sought.

VOTE 48.—TECHNICAL INSTRUCTION.

*Subhead B.—Annual Grants to Vocational Education
Committees.*

36. The Vocational Education (Special Additional Grants) Regulations, 1936, provide that where the local contribution paid by a rating authority to a Vocational Education Committee exceeds the minimum liability of such rating authority, special additional grants, within certain maxima, may be made under section 53 of the Vocational Education Act, 1930, to such Committee if the Committee requires additional funds by reason of special expenditure properly incurred, or other special circumstances. I observed that the maximum additional grant was allocated in every case in which an excess contribution was received from the local authority, and I have addressed a communication to the Accounting Officer on the matter.

*Subhead D.—Grants to Schools providing Continuation
Education or Technical Instruction.*

37. Payments from this subhead relate to schools and classes which are not established or maintained by Vocational Education Committees, and the grants are determined by reference to regulations which existed prior to the passing of the Vocational Education Act, 1930. Section 109 of the Act provides for the payment of grants to such classes in accordance with regulations to be made under the Act, and I understand that the question of framing regulations under that section has been receiving consideration for some time.

VOTE 49.—SCIENCE AND ART.

Grant-in-Aid Account—Publications in Irish.

38. The amount charged in this account includes £59 3s. 0d. in respect of the translation of Irish County Histories, provision for the production of which is made in subhead B.3.,

VOTE 52.—AGRICULTURE.

Subhead F.2.—Grants to Private Agricultural Schools, etc.

39. In addition to a maintenance grant of £137 5s. 4d. from this subhead a sum of £4,570 15s. 7d. was paid towards the cost of erection of a new school of Rural Domestic Economy from a balance of moneys remaining in the hands of the Department, derived from penalties imposed under the Corn Production Act, 1917. Paragraph 5 of the third schedule to this Act empowers the Department to apply such moneys for the purposes of agriculture and other rural industries within or in connection with the county or counties in which are situated the holdings in respect of which the penalties were paid.

Subheads H.—Grants to County Committees of Agriculture, and O.O.13.—Distribution of Cattle Export Licences.

40. The estimate for subhead H. included provision of £23,000 to meet expenses incurred by County Committees in connection with the distribution of cattle export licences. As stated in the account, inspections of cattle by officers of Committees were discontinued early in the year, and in consequence the recoupments to County Committees amounted to only £7,770 4s. 10d. The inspections were resumed in January, 1937, but were carried out by departmental officers, and the salaries and expenses of the additional staff required, amounting to £1,827 8s. 10d., are charged to subhead O.O.13.—Distribution of Cattle Export Licences.

As from 1st July, 1936, applicants were required to pay a fee of 1s. 6d. for each licence issued, and these receipts, amounting to £11,144 9s. 6d., are credited to appropriations in aid.

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

41. Including the expenditure of £33,342 7s. 11d. in the current year, the total vote expenditure to 31st March, 1937, from moneys provided for the improvement of the Creamery Industry amounts to £1,100,646 0s. 7d. Receipts amount to £180,754 4s. 11d., leaving a net charge on public funds of £919,891 15s. 8d.

Subhead M.7.—Oats and Barley Purchase Scheme.

42. This scheme was introduced in November, 1935, with the object of maintaining the prices of home-grown oats and barley. Under the scheme registered dealers in oats and barley undertook to purchase the 1935 crop at fixed prices, and were given a guarantee that the Minister for Agriculture would take over such stocks as remained unsold on the 30th June, 1936; 94,698 barrels remained unsold at that date, and arrangements were made by which the dealers concerned disposed of the stocks as agents for the Minister for Agriculture and were paid a commission on the sales effected and also allowances in respect of storage and interest on the capital involved. All stocks were disposed of by the 31st August, 1936, and the net cost of the scheme amounted to £2,149 1s. 2d.

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

43. The charge to the subhead includes £695 14s. 3d. advanced in connection with the scheme of credit for seed wheat referred to in previous reports. Repayments during the year, which are credited to appropriations in aid, amounted to £2,695 1s. 0d. The total of advances outstanding at 31st March, 1937, was £1,532 3s. 4d.

*Subhead O.10.—Agricultural Products (Regulation of Export)
Acts, 1933 and 1935.*

44. The amounts charged to this subhead in respect of the purchase, storage and export of butter and eggs were £286,918 9s. 7d. and £141,254 4s. 9d., respectively. The accounts and balance sheets relating to the trading in these commodities during the year have not yet been furnished to me.

As the subhead provided for the purchase of butter for export only, I am in communication with the Accounting Officer regarding the sale on the home market of approximately 4,000 cwts. of the quantity acquired during the year. This matter is also referred to in paragraph 100 of this report.

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

45. The expenditure charged to this subhead includes :—

	£	s.	d.
Salaries, Travelling and Incidental Expenses, etc.	27,211	17	0
Loans to Companies	8,000	0	0
Compensation for animals slaughtered ...	106,492	10	0
Purchase of cattle for canning ...	15,037	9	3

Compensation to canned beef manufacturers	1,410	0	0
Purchase of beef for distribution to recipients of unemployment assistance, outdoor relief or home assistance ...	70,930	17	10
Purchase of cattle for export	325,566	8	1
	£554,649	2	2

Loans to Companies.

46. The balance, £2,000, of the loan of £16,000 referred to in paragraph 46 of my last report, was issued during the year to the Company concerned.

A further advance of £6,000 was made to this Company towards the cost of erecting and equipping an extension to the Company's factory to deal with an increased supply of cattle. As stated in the account subsequent developments made it inadvisable for the Department to undertake delivery of the increased supplies agreed upon and, as a result, the question of payment of compensation to the Company for its expenditure on the extension to the factory is under consideration.

Compensation for animals slaughtered.

47. The animals supplied to the Company referred to in the previous paragraph are acquired under the scheme for the elimination of old and uneconomic cattle, in respect of which expenditure amounting to £106,492 10s. 0d. is charged to subhead O.13. as compensation for animals slaughtered. The number of animals acquired during the year was 45,028 of which 44,675 were transferred to the Company and 353 to other concerns engaged in a similar business.

Purchase of cattle for canning.

48. I have not yet been furnished with accounts of the purchase and sale of cattle for canning purposes required to be rendered under section 39 of the Slaughter of Cattle and Sheep Act, 1934.

The cost including freight, etc., of the cattle purchased during the year under the agreement referred to in my last report was £15,037 9s. 3d. Receipts from sales, which are credited to appropriations in aid, amounted to £6,815 5s. 5d.

Compensation to canned beef manufacturers.

49. The expenditure of £1,410, provided in a supplementary estimate, relates to *ex-gratia* payments of £860 and £550, respectively, made to two firms formerly engaged in the manufacture of canned beef, whose activities in that business were

terminated as the result of a monopoly granted to the firm purchasing the cattle for canning purposes under the agreement mentioned in the preceding paragraph.

Purchase of beef for distribution to recipients of unemployment assistance, outdoor relief or home assistance.

50. The Beef Supply (Price to Recipients) (Amendment) Regulations, 1936, increased the price payable by recipients to victuallers for the beef supplied, from 2d. per lb. to 3d. per lb. as from 6th April, 1936. The contribution by the Department remained unchanged at 2d. per lb.

Under the Slaughter of Cattle and Sheep Acts, 1934 and 1935 (Cesser) (No. 2) Order, 1936, the provisions of the Acts relating to the supply of beef ceased to be in force as from 6th December, 1936. The payments by the Department in respect of beef supplied to this date amounted to £70,930 17s. 10d. As noted in the account, this expenditure includes *ex-gratia* payments of £33 4s. 2d., £5 8s. 11d., £15 18s. 10d. and £10 8s. 1d. made with the sanction of the Minister for Finance to victuallers for beef supplied of a quality other than that prescribed by the regulations under the Acts, and also £2 8s. 4d. paid to a victualler for beef supplied for which no vouchers are available.

Claims by victuallers amounting to approximately £6,000 have not yet been passed for payment owing to contraventions on the part of the claimants of the provisions of the Acts or of the regulations thereunder.

The Department of Local Government and Public Health administered a new scheme for the distribution of beef as from the date of cessation of the statutory scheme and my comments on the expenditure thereunder will be found in paragraph 24 of this report.

Purchase of cattle for export.

51. The accounts for the year 1936-37 of the trade in cattle required to be rendered under section 39 of the Slaughter of Cattle and Sheep Act, 1934, have not yet been transmitted to me.

Subhead P.—Appropriations in Aid.

*Levy under the Slaughter of Cattle and Sheep Acts,
1934 and 1935.*

52. The provisions of the Slaughter of Cattle and Sheep Acts relating to the collection of levy on cattle and sheep slaughtered for human consumption ceased to be in force as from 1st August, 1936, under the Slaughter of Cattle and Sheep Acts, 1934 and 1935 (Cesser) Order, 1936.

Levy collected during the year totalled to £101,004 17s. 5d. and the amount due but still uncollected on 31st March, 1937, was £49,688 16s. 9d.

Dairy Produce (Price Stabilisation) Act, 1935.

Dairy Produce (Price Stabilisation) Fund.

53. Levy was collected throughout the year on butter, cheese and bulk cream sold on the home market and, from 1st May, 1936, on home sales of condensed milk. As will be seen from the account, these receipts amount to £512,309 1s. 6d. Bounties amounting to £412,509 18s. 0d. were paid at the prescribed rates on exports of the commodities mentioned and on exports of tinned cream and dried milk.

In view of the abolition of levy on non-creamery butter as from 1st May, 1937, it was decided not to enforce the provisions of Part II of the Dairy Produce (Price Stabilisation) Act, which relate to the registration of sellers of non-creamery butter. As a result only £1,351 8s. 6d. is shown as received on account of registration fees, as compared with £3,493 4s. 8d. in the previous year. I understand that it is the intention to introduce legislation revoking Part II of the Act, or enabling the operation of this part of the Act to be suspended from time to time.

In my last report I mentioned that bounty at less than the statutory rates had been paid from the Dairy Produce (Price Stabilisation) Fund on certain exports of creamery butter to the continent. Bounty at less than the statutory rates was paid in similar circumstances on certain exports of creamery butter during the season 1936–37.

No advances were received from the vote for Agriculture, but a sum of £10,000, representing the balance of moneys temporarily advanced in the previous year, was repaid to that vote.

VOTE 53.—FISHERIES.

Subhead F.1.—Grants to Boards of Conservators and Local Authorities, etc.

54. A grant of £100 was made to a Board of Conservators towards the costs incurred in a prosecution for illegal fishing, in which a conviction obtained in a District Court was quashed by the High Court on the ground that the order made in the District Court was irregular.

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

55. Including the advances charged in this account the total of advances for boats and gear to 31st March, 1937, amounted to

£79,000. The half-yearly instalments of the annuities set up to repay these advances falling due to 31st March, 1937, amounted to £17,764 1s. 10d., whilst the sums collected by the Sea Fisheries Association from borrowers and transferred to the Department in payment of the annuity instalments amounted to £13,369 14s. 2d. The annuity instalments were, therefore, in arrear at 31st March, 1937, to the extent of £4,394 7s. 8d.

Subhead G.4.—Advances for General Development.

56. As the existing arrangements for repayment of advances by the Sea Fisheries Association appear not to be applicable to advances made from this subhead, I am in communication with the Accounting Officer on the matter. The total of advances for General Development to 31st March, 1937, was £1,103 12s. 6d.

Fishery and Industrial Loans.

57. As noted in the account, the Minister for Agriculture, with the consent of the Minister for Finance, has made conditional remissions during the year amounting to £10,015 18s. 6d. 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 £345 18s. 8d. Repayments during the year, which are accounted for as appropriations in aid, amounted to £1,792 15s. 3d., and the balance outstanding on these loans at 31st March, 1937, was £28,960 19s. 9d., including arrears of £28,158 1s. 2d.

VOTE 54.—LANDS.

Subhead F.—Solicitor's Branch, Incidental Expenses.

58. Where proceedings for possession of land vested in the Land Commission have been taken under section 19 of the Land Act, 1927, and an order for possession obtained, the Land Commission are entitled to recover from the person in default all costs and expenses incurred by them in connection with the issue and execution of such order. I observed in one case that the claim by the Land Commission for costs and expenses and also for interest on the purchase money from the appointed day to the date of obtaining possession was disallowed by the Judicial Commissioner as a charge against the purchase money of the estate, and that no steps were taken to recover from the person in default the amounts so disallowed. In another case it was observed that the full amount of such costs and expenses was not recovered.

I have asked that the authority of the Department of Finance may be sought for writing off the amounts involved as irrecoverable.

Subhead I.—Improvement of Estates, etc.

59. In my report last year I referred to the view expressed in paragraph 10 of the report of the Public Accounts Committee on the accounts for the year 1934-35, that the question regarding the extent to which the sanction of the Department of Finance was necessary, under section 22, sub-section 3, of the Land Act, 1927, where expenditure improved vested as well as unvested lands, 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 now been informed that, as a result of conference and correspondence with representatives of the Department of Finance, it is proposed to insert an agreed clause dealing with this matter in a new Land Bill which will shortly be introduced.

With regard to advances made to certain tenant purchasers prior to February, 1935, in connection with a reclamation scheme, I observed that no repayments have yet been made and that there is some doubt as to the validity of the undertakings to repay such advances. I am informed that the question of arranging for the repayment of these advances is under investigation.

In connection with the improvement scheme whereby certain lands in Co. Meath, available for the relief of congestion, were reserved for allottees from the Gaeltacht, expenditure of £46,390 14s. 11d. incurred in providing the necessary roads, drains and water supply, the erection of dwelling houses and out-offices and for free grants for stock and implements, is charged to this subhead, and other payments amounting to £137 4s. 0d. are charged to subhead X.—Assistance to Migrants from the Gaeltacht. The total expenditure borne on the vote for Lands in connection with the scheme from its inception in 1934-35 to 31st March, 1937, amounts to £73,010 8s. 3d. In addition, expenditure during the year of £584 1s. 4d. on the erection of a school house was subsequently recouped to the Land Commission by the Office of Public Works. The total expenditure on this school house to 31st March, 1937, amounted to £2,021 7s. 5d.

The remuneration of a Domestic Economy Instructress who paid periodical visits for the purpose of advising the migrants on matters of domestic economy is charged to subhead D.3. of the vote for Gaeltacht Services (No. 56), and the salary of an Assistant Agricultural Overseer who was appointed to give the migrants practical instruction in the development of their new holdings is borne on subhead I.3. of the vote for Agriculture (No. 52).

I observed that two of the migrants who returned to their old holdings in the Gaeltacht sold the stock which had been provided for them by the Land Commission. In reply to an inquiry

I have been informed that steps have now been taken to prevent future migrants selling horses and implements so provided, but that it was not considered practicable to exercise a similar control over such stock as cattle and sheep.

In my reports on the appropriation accounts for the years 1934-35 and 1935-36 reference was made to paymasters whose duty it is to pay the wages of workers employed by the Land Commission, who are remunerated by way of a commission on the amount disbursed together with a percentage payment for travelling expenses, and to my inquiry as to whether, having regard to the increased expenditure on wages from this subhead, the question of revising the scale of remuneration and the percentage payment for travelling expenses had been considered. I have now been informed that it has been decided to reduce the rate of commission payable as remuneration.

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

60. The charge to this subhead, £5,099 11s. 6d., represents the loss of income certified as arising in the Church Temporalities Fund by reason of the operation of section 18 of the Land Act, 1933, during the year under review. The accounts of the Church Temporalities Fund for the year 1936-37 have not yet been submitted for audit.

VOTE 55.—FORESTRY.

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

61. In my report last year I referred to the payment of mileage allowance to Foresters for the use of their own bicycles and motor cycles on official business, in circumstances which would appear to require the payment of fixed allowances in accordance with general regulations. I stated that it was intended, after certain investigations had been completed, to submit the matter to the Department of Finance so that the position might be regularized. I have addressed a communication to the Accounting Officer asking to be informed of the present position.

I observed that labourers employed at a forest were paid a full day's wages, although only a half-day's work was performed on the day in question, and that such payment did not seem to have been made in accordance with the Forestry Service Regulations regarding the grant of a half-holiday with pay. I am in communication with the Accounting Officer on the matter.

The Forestry Service Regulations, which have been in operation for a number of years, provide, *inter alia*, for the payment of

wages for wet days or half-days in all cases where labourers attend for work at the appointed time and remain at the disposal of the Forester as long as they are required. The question of amending the Regulation regarding the payment of wages for time lost owing to weather conditions is the subject of discussion with the Department of Finance. It appears that, out of a total of £75,863 expended on labour during the year 1936-37, the sum of £5,483 represented wages paid to labourers during periods when, owing to weather conditions, no work was performed.

Grant-in-Aid Fund for the Acquisition of Land.

62. The expenditure from this Fund includes a payment of £10 to the seller of certain land after the deed of assignment had been executed, and the Department had taken possession of the land. This payment would appear to have been made as an act of grace and I have requested that the covering sanction of the Department of Finance may be sought for the expenditure. In another case it appears that a contract was entered into for the purchase of lands of a certain area, but the area actually assigned to the Department was less than that stipulated in the contract. As no claim for refund of a proportionate part of the purchase price was made I have also asked that this matter be referred to the Department of Finance for covering sanction.

VOTE 56.—GAELTACHT SERVICES.

Subhead E.3.—Kelp, etc.

63. I observed that a contract for the sale of ground kelp was entered into on the basis that the payment to be made would be regulated by the iodine content of the kelp. During the continuance of the contract the buyer expressed dissatisfaction with the grinding of the kelp, and also intimated that the iodine content, upon which the price was based, was too high for his purposes. After negotiations the Department agreed to allow the buyer 10s. per ton for the purpose of having the kelp re-ground by him, and also to reduce the price per ton when the iodine content of the kelp exceeded 0·8 per cent. The value of these allowances amounted to £361 10s. 0d. The Department of Finance was subsequently informed and covering sanction obtained.

Subhead H.3.—Grants under the Housing (Gaeltacht) Acts, 1929 and 1934.

64. In previous reports reference was made 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 is not to exceed the sum of £650,000.

I am informed that at the 31st March, 1937, the position regarding such grants and loans was as follows :—

	£	s.	d.
(i) Total amount of Grants sanctioned ...	376,580	16	5
Total amount of actual payments ...	267,284	8	5
(ii) Total amount of Loans sanctioned ...	145,593	10	0
Total amount of Loans for which certificates have been issued to the Commissioners of Public Works ...	122,658	10	0

Subhead I.—Appropriations in Aid.

65. Difficulty has been experienced by the Department in dealing with the question of insurance deductions from the wages paid to employees in Rural Industrial Centres, due mainly to the fact that both inworkers and outworkers are remunerated on the basis of piece-work rates. I observed that in many cases incorrect deductions had been made from the wages of the workers in respect of the contributions due by them, with the result that the vote has been called on to bear, in addition to the employer's contribution, portion of the employees' contribution. The Department of Finance has been informed of the position and its covering authority sought for the charge to the vote of sums under-deducted from the wages of insured workers. The charge has been offset by the retention of sums over-deducted but such over-deductions will, in accordance with the National Health and Unemployment Insurance Acts, fall to be repaid to the workers concerned.

Industrial Loans.

66. I have been furnished with a schedule concerning the Industrial Loans from which it appears that advances made during the year ended 31st March, 1937, amounted to £32. Of this sum, £12 represents the value of looms, machines, etc., issued on loan repayment terms, while looms valued at £20 were issued to workers on hire purchase agreements. The sums due under these hire purchase agreements are recoverable by deduction of a percentage of the earnings of the hirer in the production of goods for the Department. Exclusive of the amounts due under these agreements arrears due at 31st March, 1937, amounted to £9,547 18s. 5d., as compared with £9,519 5s. 9d. on 31st March, 1936. Included in the arrears outstanding at 31st March, 1937, is a sum of £9,383 10s. 6d. due by a company which ceased to exist in 1925. I understand, however, that negotiations are in progress for the realization of such security for the debt as the State holds.

VOTE 57.—INDUSTRY AND COMMERCE.

Subhead I.—Minerals Exploration.

67. The Estimate provides for expenditure on the investigation of the Arigna and Slieve Anierin and of the Slieveardagh areas.

The exploration of the Arigna and Slieve Anierin area was concluded during the year and a final payment of £4,496 19s. 7d. was made to the Company which had undertaken the investigation. The total cost of the exploration of this area was £7,753 8s. 8d.

Payments during the year in respect of the investigation of the Slieveardagh area amounted to £6,306 17s. 8d., and covered fees and expenses of the Mining Consultants, salary of the Resident Engineer, expenses of borings, etc. The total expenditure on this area to 31st March, 1937, was £9,297 18s. 3d. Sums amounting to £99 were received from the sale of coal raised during the operations and are accounted for as exchequer extra receipts.

Subhead J.—Production of Industrial Alcohol.

68. Payments charged to this subhead were made directly by the Department in the period 1st April to 31st December, 1936, and, from 1st January, 1937, mainly by the Managing Director of the undertaking, as Sub-Accountant, from imprests paid into a public bank account opened with the authority of the Department of Finance. I have not yet been furnished with the vouchers relating to payments amounting to £16,651 13s. 2d., including £16,124 5s. 2d. expended in the period subsequent to 31st December, 1936. I am, therefore, unable to comment on this expenditure, or to certify that it is properly chargeable against the vote.

The balance of the expenditure charged to the subhead is made up as follows :—

	£	s.	d.
Erection of distilleries	90,000	0	0
Bills of quantities	860	8	0
Fee for preparation of plans and specifications for supplementary works	834	15	0
Supply and erection of plant and equipment	16,033	13	8
Licence for use of patented process	5,500	0	0
Purchase of premises and sites	2,872	2	4
Cost of administration	5,159	18	1
Miscellaneous	1,959	7	9
	£123,220	4	10

The amount of £90,000 shown above was paid during the year under contracts entered into for the erection of the distilleries, and for supplemental works. The building of the distilleries was not completed in the time specified in the relative contract, and I understand that the question of whether the delay in completion renders the contractor liable for penalties under the terms of the contract is under consideration.

A claim for compensation was made by the Company supervising the establishment and equipment of the distilleries and rectifying plant against the Minister for Industry and Commerce, in respect of loss stated to have been incurred owing to delay in placing the building contract. Negotiations with the Company resulted in a settlement by which it was agreed to pay £1,000 forthwith, and £5,500 in instalments over a period of three years. The payment of £1,000 is included in the amount of £1,959 7s. 9d. shown under the heading "Miscellaneous."

Bills of quantities for the buildings were originally prepared in accordance with Continental practice, and the small number of tenders received from Irish firms was considered to be due to difficulty in interpreting the bills. It was, therefore, decided to have fresh bills of quantities, conforming to Irish practice, prepared, and to invite tenders a second time. The fee paid, with Department of Finance sanction, for each set of bills amounted to £430 4s. 0d.

The expenditure of £16,033 13s. 8d. in respect of supply and erection of plant and equipment was in accordance with the terms of the contract referred to in my last report. I stated last year that the acceptance of this contract would involve the payment of a fee for the use of a patented process in the manufacture of industrial alcohol. Under an agreement made with the Company concerned £5,500 was paid during the year.

Premises in Dublin were purchased during the year for use as a head office for the undertaking. The expenditure of £2,872 2s. 4d. on premises and sites includes also the cost of two factory sites.

The figure of £5,159 18s. 1d., cost of administration, includes salaries, etc., of officers of the Department on loan to the undertaking, payments to members of the Industrial Alcohol Advisory Board, salaries of the Managing Director and other employees, and travelling and subsistence expenses, etc.

In addition to the payment of £1,000 to the supervising Company, previously referred to, the expenditure of £1,959 7s. 9d. under the heading "Miscellaneous" includes payments to trainees pending appointment (£108); cost of training of Assistant Managers (£630 8s. 0d.); Office of Works supplies (£160 9s. 9d.); cost of distillers' licences (£50), and fee for preparation of an

approximate estimate of cost of building of the distilleries (£10 10s. 0d.).

The estimate for exchequer extra receipts provided for receipts of £80,000 from the sale of alcohol and wash, but, as the factories did not operate during the year, no sales were effected.

The total expenditure to 31st March, 1937, on this service amounted to £183,253 3s. 10d.

Turf Development Board, Ltd.

69. With the consent of the Minister for Finance, issues to the Board amounting to £16,300 and £1,500 were made from the Grants-in-Aid provided under subheads L.1. and L.2., respectively.

Advances from subhead L.3., totalling £1,508 3s. 1d., were made under repayment conditions approved by the Department of Finance.

Repayments by the Board amounted to £1,201 7s. 1d. which are credited to appropriations in aid. This sum is made up of £53 16s. 6d. interest on an advance of £2,000 repaid in 1935–36, and £1,147 10s. 7d. received under the arrangement referred to in previous reports 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 the cost of sacks taken over in 1934–35. Difficulties which have arisen regarding the collection of this levy are, I understand, the subject of discussion between the Department and the Department of Finance.

With Department of Finance approval, amounts totalling £155 1s. 9d. due from approved turf distributors in respect of hireage charges for standard peat sacks during the season 1933–34, were written off.

A supplementary estimate was taken for a Grant-in-Aid of £23,174 to the Turf Development Board, Ltd., for the development of Clonsast Bog, Leix-Offaly. It was stated in the estimate that the amount issued will be repayable at such times and on such terms and conditions as the Minister for Finance, after consultation with the Minister for Industry and Commerce, may determine at the date of the issue or subsequently. Issues out of this Grant-in-Aid amounted to £7,500 during the year. The arrangements approved by the Department of Finance provide for the issues to be repaid by the Board to the Exchequer, with interest at $4\frac{3}{4}$ per cent. per annum over a period of 25 years, interest to accrue on every amount advanced as from the date of such advance, and repayment to commence when the bog comes into production.

VOTE 58.—TRANSPORT AND METEOROLOGICAL SERVICES.

Subhead A.—Payments in respect of Steamer Services.

70. The charge to this subhead represents the amount payable to the Galway Bay Steamboat Co., Ltd., for the year ended 31st December, 1936, under the terms of the draft agreement referred to in previous reports.

The Aran Islands (Transport) Act, 1936, passed on 24th July, 1936, provides that the Minister for Industry and Commerce may, with the consent of the Minister for Finance, contract with any person for the carrying on by such person of a steamship service between Galway and the Aran Islands, and may, subject to the limitations imposed by the Act, pay a subsidy to the person maintaining the steamship service.

The draft agreement referred to above has not, I understand, yet been completed owing to certain difficulties which have arisen.

*Subheads C.—Civil Airport, and
D.—Meteorological Services.*

71. As stated in the supplementary estimate providing for these services, expenditure on the actual construction of the Airport is borne on the vote for Public Works and Buildings (No. 11), and expenditure on the provision of wireless services in connection with civil aviation and meteorological services is borne on the vote for Posts and Telegraphs (No. 63).

The charge of £440 13s. 9d. to subhead D.—Meteorological Services, relates to payments in respect of salaries, travelling expenses, telegrams and telephones.

VOTE 61.—UNEMPLOYMENT INSURANCE AND UNEMPLOYMENT ASSISTANCE.

Subhead J.—Unemployment Assistance.

72. A test examination of these payments has been carried out with satisfactory results.

The test audit includes a verification of the correctness of a small proportion of payments by reference (1) to the relative forms U.A. 28 and U.A. 30 which contain a combined unemployed register and receipt, and are held in the Claims and Record Office of the Department of Industry and Commerce, and (2) to the relative forms of application for unemployment assistance (U.A. 27 and U.A. 29) obtained from employment exchanges and branch employment offices.

A continuous audit of payments is carried out by the Claims and Record Office. This audit has not hitherto included an examination of forms of application for unemployment assistance, but I understand that it is intended ultimately to examine yearly a percentage of these applications.

Subhead L.—Appropriations in Aid.

73. The receipts during the year from certain local authorities under section 26 of the Unemployment Assistance Act, 1933, amounted to £197,282 0s. 8d. 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. In paragraph 74 of my last report I stated that I had inquired as to the steps taken to verify that the amounts received were those properly payable under the terms of the section referred to. This inquiry was made, as I observed that the sums received from the local bodies were based on the valuations under the Valuation Acts, less certain deductions. In reply to my inquiry I was informed that the Attorney-General had advised that the deductions claimed could properly be made. Similar deductions have been made by various local bodies in assessing the amounts due to the Department in the year under review.

Recoveries in cash of unemployment assistance overpaid amounted to £2,172 8s. 7d. Included in this figure are sums recovered under section 56 of the Widows' and Orphans' Pensions Act, 1935, from arrears of pension in cases where unemployment assistance had been paid to a person who although entitled to a pension was not at the time receiving payments on account thereof. The section provides that where the Minister for Industry and Commerce has, before the arrears of pension are paid to the recipient, certified to the Minister for Local Government and Public Health the amount of an excess payment of unemployment assistance, the Minister for Local Government and Public Health may reduce the arrears by an amount not exceeding the amount of the excess and shall in such case pay to the Minister for Industry and Commerce out of the Widows' and Orphans' Pensions Fund a sum equal to the amount by which the arrears are so reduced. In the course of my test examination I observed a case in which payment of unemployment assistance had been made for a period following the date from which a pension was awarded but no recovery was effected. In reply to my inquiry I was informed that arrears of pension had been paid by the Department of Local Government and Public Health before the certificate of the Minister for Industry and Commerce could be furnished, and also that the procedure has since been modified by extending the period during which arrears of pension are withheld and which is available for the issue of the certificate. I have further inquired as to the amounts

charged to vote in 1935-36 and 1936-37, respectively, in respect of unemployment assistance paid in cases where the recipients had been awarded pensions, but no recovery was effected from arrears of pension payable, and also whether, in view of the loss to public funds involved, the sanction of the Department of Finance for the write-off of these amounts has been obtained.

VOTE 63.—POSTS AND TELEGRAPHS.

Form of Appropriation Account.

74. With the approval of the Department of Finance certain changes have been made in the form of the appropriation account for Posts and Telegraphs with a view to bringing it into conformity with that generally used for other comparable votes.

Losses by Default, etc.

75. The losses borne on the vote for the year ended 31st March, 1937, amounted to £1,209 7s. 8d., of which £1,082 1s. 9d. was charged to subhead H.2. and £127 5s. 11d. to subhead O.6. Classified schedules of these losses are set out at pages 200 and 203. At pages 201 and 202 particulars are given of eighteen cases in which cash shortages or misappropriations amounting to £1,763 10s. 8d. were discovered ; the sums in question were made good and no charge to public funds was necessary.

Subhead H.3.—Incidental Expenses.

76. As stated in the account the charge to this subhead includes an *ex gratia* payment of £100 made with Department of Finance authority to a member of the public who was accidentally injured by a departmental motor van, and also £280 in respect of legal costs incurred in defending an action brought by the injured party. The total costs charged to the vote in this and earlier years in connection with this case amount to £388 2s. 10d. The action did not succeed, and in view of the necessitous circumstances of the plaintiff the claim in respect of the costs legally recoverable, amounting to £254, has been abandoned with Department of Finance sanction.

Subhead R.—Compensation for Destruction of Premises at 29 Henry Street, Dublin, in 1916.

77. During the financial year 1933-34 a supplementary estimate was passed providing a sum of £1,000 for an *ex gratia* payment to a former tenant of premises acquired in connection with an extension of the site for the new General Post Office. The payment was authorized subject to the former tenant effecting a satisfactory arrangement with mortgagees of her interest in the

premises. As this condition was not complied with only £250 was paid and charged to vote in 1933-34. In the year under review it was decided with Department of Finance sanction to pay to the mortgagees the amounts due to them, £560 9s. 7d., and also certain legal costs amounting to £34 8s. 0d., and to charge the payments to a special subhead to be opened in this account.

Stores.

78. 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 £96,933 on 31st March, 1937, engineering stores to the value of £1,068 were held on behalf of other Government Departments. Stores other than engineering stores held at that date were valued at £58,508, included in this amount being a sum of £19,328 in respect of stores held for other Government Departments.

Revenue.

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

With the authority of the Department of Finance sums amounting to £5,971 1s. 4d. due in respect of telephone rentals and fees, and apparatus destroyed, were written off during the year. Of the total, £5,824 related to rentals and fees due in respect of telephone exchange lines and private wires provided for lighthouses during the period 1st April, 1923, to 31st March, 1936.

In addition, various sums due for telephone services amounting in the aggregate to £204 14s. 0d. were written off during the year as irrecoverable under the authority of the Secretary.

Post Office Savings Bank Accounts.

80. The accounts of the Post Office Savings Bank for the year ended 31st December, 1936, were submitted to a test examination with satisfactory results.

Post Office Factory.

81. The accounts of the Post Office Factory for the year ended 31st March, 1937, have only recently been furnished to me and my audit of these accounts has not yet been completed. A copy of a report arising from a departmental examination of the Factory accounts has also been submitted to me. The examination disclosed certain irregularities which are still under inquiry.

The accounts show that expenditure on manufacturing jobs, including work in progress on 31st March, 1937, amounted

to £9,448, expenditure on repair works (other than repairs to mechanical transport) amounted to £15,918, and expenditure on mechanical transport repairs amounted to £2,149.

VOTE 65.—ARMY.

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

82. During the year under review a sum of over £1,000 was misappropriated by an officer of the Forces, who was convicted of the offence in the Civil Courts and sentenced to a term of imprisonment. The loss was largely attributable to the non-observance of the regulations pertaining to the duties of imprest-holders and pay officers. The officer concerned, though not a duly appointed imprest-holder, was allowed to operate a particular account and to retain custody of large sums of cash. He frequently obtained imprests in excess of the needs of the service, and the cash balance as shown in the account continued to increase until it exceeded £1,000 at the end of nine months, when the misappropriations were brought to light. Explanations had been obtained on a few occasions of the necessity for holding large cash balances, but they were accepted without verification apparently because of the prevailing uncertainty regarding the attendance of volunteers for training, and because it was deemed imperative that the pay officer should have in hand adequate funds to meet all claims for pay and allowances.

The necessity for the exercise of constant supervision in connection with all matters affecting the safe custody of public funds is also exemplified in two minor cases of fraud which are brought to notice in the Statement of Losses appended to the account. In one a reservist pay clerk, having access to both the cash and the pay-rolls, sought to conceal the theft of cash by increasing the sums shown as disbursed in the pay-roll by a corresponding amount. He was discharged nine months afterwards, the amount which had accrued to his credit being withheld to make good the loss. In the other case a clerk in a Quartermaster's Office was able to extract postal orders from the outgoing and incoming correspondence over a period of three months.

Subhead A.2.—Resignation, Retirement and Discharge Gratuities.

83. In the course of investigation of the misappropriation of motor tyres, which occurred over a period of six months at a mechanical transport dépôt, it became apparent that a systematic scheme of theft of mechanical transport stores had been operated for a considerable time previously, but the full extent of the losses could not be definitely ascertained. A member of the Forces who had charge of the store records admitted in evidence that on several occasions he falsified store documents and forged

various signatures, and no doubt of his complicity in the thefts existed. As the medical authorities certified that he was unfit to undergo trial by Courtmartial, he was discharged from the Forces as medically unfit after a period of treatment in hospital; and he was granted twenty-one days' pre-discharge leave with pay and a discharge gratuity. On inquiring whether it was the normal procedure to pay a gratuity in such circumstances, I was informed that the only cause for which a gratuity could be withheld is misconduct, and on considering this man's total service and general record, it was thought that discharge on such a ground would be inequitable.

I have communicated with the Accounting Officer regarding other cases in which the payment of discharge gratuities did not appear to be consistent with the regulations.

Subhead G.—Lodging, Subsistence, and other Allowances.

84. With reference to the comments of the Committee of Public Accounts in paragraph 7 of its report on the accounts for the year 1933-34, regarding the admissibility of payments made to an officer in respect of the period prior to the date of the Minister's Order determining him to be a "married" officer, the Department of Defence has since obtained legal advice to the effect that the regulations did not empower the Minister to give retrospective effect to his decision. The Department of Finance has now given its covering sanction for the charge to public funds of the irregular payments which amount to £127 10s. 0d.

Subheads H.—Transport of Troops; L.—Petrol and Oils, and Y.2.—Army Reserve.

85. It has been the practice to mobilize members of the Volunteer Force for participation in ceremonial parades held on two special occasions each year. In connection with the parades organized for one of those occasions in 1936, arrangements were made for the conveyance of a large number of volunteers, all available Army transport being utilized for this purpose and over £1,100 expended on the provision of public conveyance, but less than 40 per cent. of those called availed of the facilities afforded. A large proportion of the expenditure incurred in this instance could have been avoided if prior information regarding the numbers reporting had been available, as the arrangements based on the estimate of attendances resulted in duplication of travelling facilities, payment for services in excess of requirements, and the uneconomical use of Army transport. As somewhat similar conditions have obtained on other occasions, I have asked the Accounting Officer for his views regarding the possibility of devising means to secure more effective control over expenditure on this service.

Subhead K.—Provisions and Allowances in lieu.

86. 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 :—

<i>Bread.</i>	1936-37.	1935-36.
Cost of production ...	1·8 pence per lb.	1·6 pence per lb.
Cost delivered Dublin	2·0 „ „	1·8 „ „

Meat.

Dublin ...	... 5·1 „ „	4·5 „ „
Curragh ...	... 4·9 „ „	4·5 „ „

The increase in the unit cost of bread was mainly due to a rise in the price of flour.

The average price of cattle purchased for the Dublin and Curragh areas was £15 9s. 9d. and £13 8s. 6d. per head as compared with £14 5s. 11d. and £12 19s. 0d., respectively, in the previous year, while the average production of beef per head was 779 lbs. and 708 lbs., respectively, as compared with 850 lbs. and 745 lbs.

Subhead M.—Clothing and Equipment.

87. The system of purchase by competitive tender was departed from during the year with the approval of the Department of Finance in order to reserve to the Department of Lands (Gaeltacht Services) contracts for the supply of certain articles of clothing for the Army. With regard to shirting, it was decided to reserve contracts up to three-fifths of the requirements for a period of three years, and those placed in the year involved a preference of $37\frac{1}{2}$ per cent. over the lowest competitive tender, the actual amount of the preference paid on deliveries up to 31st March last being £640. With regard to socks, a contract to meet the greater part of the Army requirements for the year under review was placed at a price 43 per cent. in excess of the lowest competitive tender for socks of standard Army pattern, the amount of the preference payable on this contract being approximately £900.

Subhead S.—Barrack Maintenance and Minor Works

88. Sanction was obtained in 1933 for the expenditure of £1,700 on the purchase of materials for the re-construction of a rifle range at a Command Headquarters, and it was increased in

1936 to cover the total amount expended on materials, which was approximately £2,200. The construction of this range had been regarded as a matter of urgency, in view of the cost of transporting troops in training at this Centre to and from the available ranges in the adjoining Command, which was estimated to amount to more than £300 a year. These annual charges continue to be incurred as the range has not yet been made available, but I am informed that it is anticipated that the completion of the work will be undertaken during the present year.

Subhead T.—Military Lands.

89. The charge to this subhead includes an annual payment of £104 1s. 2d. in respect of the right granted in perpetuity under a deed dated 20th July, 1809, to exercise troops over an area of about 120 statute acres, and a further annual payment of £120, in pursuance of the occupation in 1918 of about 12 statute acres of the same lands by the British Air Council for the purpose of an Aerodrome. Though the Aerodrome lands are still used for the purpose of Military aviation, no written agreement exists, and the Department is not entitled to charge landing fees to civil aviators to whom the usual facilities are afforded, or to claim an abatement of the rent or other compensation in respect of certain encroachments. It is, I understand, at present merely in the position of a licensee of the Aerodrome, as the authority under which the use of these lands for aviation purposes was originally derived does not now apply in this country.

Subhead Z.—Appropriations in Aid.

90. With reference to the receipts from lettings of Army lands, which amounted to £3,569 9s. 9d. in the year of account, an inventory of lands and buildings in the charge of the Department showing the terms on which the properties are held, and the use to which they are put, is not at present available, but I am informed that it is in course of preparation. Arrangements are also being made to carry out a regular periodical survey of those properties as this work has so far been done only on a very limited scale. In this connection it is pointed out that, with the exception of the Curragh, the general control of Barrack premises and minor appurtenant lands is vested in the Office of Public Works which holds the title deeds and discharges any rent payable.

Assistance to Civil Aviation.

91. In addition to the technical duties pertaining to civil aviation performed by the Army Air Corps on behalf of the Department of Industry and Commerce under the arrangement

sanctioned in 1934, various services have been rendered in connection with the establishment of cross-channel and trans-Atlantic air services and public aerodromes. No decision has yet been come to regarding the manner of accounting for the cost of these services, and most of the expenditure so far incurred has been charged to a suspense account.

Stores.

92. With reference to the comments of the Committee of Public Accounts in paragraph 11 of its report on the accounts for the year 1933-34 regarding the control of articles of clothing and equipment on issue to members of the Volunteer Force, sums, amounting to approximately £160, are shown in the Statement of Losses as written off in respect of the loss of articles of clothing which could not be recovered from volunteers who had resigned or had been discharged.

Further loss is involved in the wearing of articles of uniform on unauthorized occasions, and the enforcement of the regulations which prohibit this practice gives rise to considerable difficulty. During the past few years it has been found necessary to issue articles of kit, particularly boots, to a large proportion of the volunteers who reported for parades, to replace similar articles which had been rendered unfit for service by irregular use. Charges are raised in respect of those replacement issues—they amounted to £433 in connection with the special parades held in 1937—and they are recoverable by deduction from the pay and allowances accruing to the credit of volunteers who attend annual training, but in the case of those who do not attend it is difficult to effect recovery.

In connection with the purchase of uniforms for the Army, quantities of articles were acquired from time to time in sizes for which there was very little demand. A large stock of these unserviceable sizes had accumulated in Central Stores, and it was decided to dispose of part of it, a sufficient supply being retained to meet possible demands for some years to come. The loss involved in the disposal of this stock was approximately £2,200, and in view of the possibility of further loss arising from the purchase of too large a supply of articles of clothing in sizes which are not in normal demand I have communicated with the Accounting Officer on the matter.

Final arrangements have not yet been made for the disposal of the surplus stocks of Barrack Service stores, which were the subject of comment in reports of previous years, but I understand that this matter is engaging the attention of the Department.

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—

	£	s.	d.
Cash losses charged to "Balances Irrecoverable" with the sanction of the Department of Finance	...	...	...
	116	17	9
Deficiencies of stores and other losses not affecting the 1936-37 vote	...	...	...
	1,001	1	8

The latter figure shows a very considerable reduction as compared with that of the previous year, which amounted to £14,896 0s. 5d.

VOTE 66.—ARMY PENSIONS.

94. Sections 8 (1) of the Military Service Pensions Act, 1924, and 20 (1) of the Military Service Pensions Act, 1934, provide for the abatement of pensions on a graduated scale while pensioners are in receipt of any remuneration, pension or allowance payable out of public moneys. In the case of pensioners to whom those sections applied, and who claimed adjustments in respect of travelling and other expenses necessarily incurred in earning the remuneration, it was the practice to abate the Military Service pensions by the percentage appropriate to the net profits of the office. This procedure was not in accord with a recent decision of the Supreme Court on the application of the above-mentioned sections, and it has been discontinued; but approximately £200 was overpaid in the financial year 1935-36, and £300 in the previous year. I am informed that it would be necessary to examine a very large number of payments to ascertain the total amount overpaid, and that the time and labour involved would not be justified as, in the opinion of the Law Advisers, the over-payments were made under a mistake of law and are not, therefore, recoverable. The Department proposes to seek the sanction of the Department of Finance to waive further consideration of this matter.

VOTE 67.—EXTERNAL AFFAIRS.

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

95. The charge to this subhead includes £75 paid to a representative abroad in respect of loss of personal equipment in the country to which he was accredited. This payment was sanctioned by the Department of Finance on condition that the amount would be refunded should the loss be made good by the Government of the country concerned, or otherwise.

Exchequer Extra Receipts.

96. Of the amount of £145 2s. 3d. repaid during the year on foot of repatriation expenditure, £138 16s. 3d. relates to recoveries of expenditure incurred in connection with repatriations from Spain. The total expenditure on repatriation from that country amounted, at 31st March, 1937, to £228 17s. 0d.

Fees collected abroad for passport, visa and consular services are utilized, to the extent required, to recoup the value of stamps affixed, any surplus being accounted for as exchequer extra receipts under the heading "Profit on exchange of proceeds of stamps used." Owing to a temporary shortage of stamps held in the United States of America in June, 1936, fees amounting to £656, approximately, were collected, but stamps were not affixed to the relative documents. This sum is included in the amount shown in the account as exchequer extra receipts realized during the year. If stamps had been available, only £45, approximately, would have been credited as profit.

I have asked for particulars of the local check imposed to secure the credit to public funds of all fees collected in the absence of the safeguard of the stamp system, and whether it is indicated on the face of documents on which fees are chargeable that they are invalid unless duly stamped.

VOTE 70.—EXPORT BOUNTIES AND SUBSIDIES.

97. As in the previous year, all the expenditure borne on this vote was administered by the Department of Agriculture, with the exception of bounties and subsidies on industrial products, which were administered by the Department of Industry and Commerce.

During the course of the year, bounty ceased to be paid on exports of agricultural products to the United States of America, as the Government of that country impose a countervailing duty equivalent to the amount of any bounty given.

Details of the expenditure, and my comments thereon, appear in the following paragraphs.

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

98. These bounties were continued on the same conditions as in previous years. The total amount paid in the year was £60,376 13s. 7d., of which £1,106 16s. 11d. was in respect of the subsidy of 6d. per ton, in addition to bounty, on exports of macadam and gravel.

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

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

	£	s.	d.
Lobsters ...	1,989	0	1
Other Shell Fish ...	2,687	18	5
Fresh Water Eels ...	68	17	5
Mackerel ...	99	0	2
	<hr/> £4,844 16 1 <hr/>		

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.	„ „ „ „

No bounty was payable on mackerel exported during the year ; the payments under that heading refer to exports prior to 1st April, 1936.

Subhead C.—Bounties and Subsidies on Exports of Dairy Produce.

100. The payments under this subhead totalled £718,691 2s. 0d., made up as follows :—

	£	s.	d.
Creamery Butter ...	590,872	12	0
Non-Creamery Butter ...	64,397	13	10
Cream ...	40,748	1	9
Other Milk Products ...	22,672	14	5
	<hr/> £718,691 2 0 <hr/>		

The authorized rates of subsidy on exports of creamery butter represented the sums necessary, with bounty payable from the Dairy Produce (Price Stabilisation) Fund, to bring the average price received by exporters up to the net return obtainable on the home market, provided the average rate on all exports over the season did not exceed 27s. per cwt. Subsidy calculated on the same basis was also payable on exports of other items of dairy produce.

The average rates paid on all exports of creamery and non-creamery butter during the season 1936-37 were 25s. per cwt. and 19s. 9d. per cwt., respectively.

The purchase of creamery butter for the continental trade was financed from subhead O.10. of the vote for Agriculture, and is referred to in paragraph 44 of this report. As in previous years, the net receipts from the sale of the butter were brought up to the purchase price by means of bounty paid from the Dairy Produce (Price Stabilisation) Fund and subsidy paid from this vote, the payments made from subhead C. amounting to £21,781 0s. 10d. I observed that £1,168 6s. 10d. of this sum related to the sale of approximately 4,000 cwts. of butter on the home market, and I have inquired into the circumstances in which this expenditure was borne on the vote for Export Bounties and Subsidies.

This account includes payments amounting to £5,184 12s. 8d. in respect of claims relating to the official scheme in operation during the previous year.

*Subhead D.—Bounties and Subsidies on Exports of
Pigs and Pig Products.*

101. The payments amounted to £543,904 0s. 4d., viz. :—

			£	s.	d.
Live Pigs	...	...	70,303	5	4
Pig Products	...	...	473,600	15	0
			<hr/>		
			£543,904	0	4
			<hr/>		

The rates of bounty authorized were :—

Live Pigs.

Live pigs exported over the land frontier into Northern Ireland :—

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

Live pigs shipped direct to Great Britain with quota certificates :—

From 10th February, 1936, to 14th March, 1937 :—

25 per cent. *ad valorem*.

From 15th March, 1937 :—

30 per cent. *ad valorem*.

Live pigs shipped direct to Great Britain without quota certificates, and live pigs exported via Northern Ireland to Great Britain with or without quota certificates :—

From 10th February, 1936, to 14th March, 1937 :—
20 per cent. *ad valorem*.

From 15th March, 1937 :—
25 per cent. *ad valorem*.

Live pigs exported to countries other than Great Britain or Northern Ireland :—

From 10th February, 1936, to 14th March, 1937 :—
20 per cent. *ad valorem*.

Pig Products.

<i>Bacon, Hams, and other cured pigs' meat.</i>	<i>Per cwt.</i>	
	s.	d.
From 3rd February, 1936, to 12th April, 1936 ...	15	0
From 13th April, 1936, to 31st July, 1936 ...	17	6
From 1st August, 1936, to 30th September, 1936 ...	16	0
From 1st October, 1936, to 14th March, 1937 ...	15	0
From 15th March, 1937	18	0

Pork.

From 3rd February, 1936, to 14th March, 1937 ...	12	0
From 15th March, 1937	14	0

Plucks.

From 26th September, 1932	5	0
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Subhead E.—Bounties and Subsidies on Exports of Calfskins.

102. The expenditure borne on this subhead amounted to £81,171 and related to the payment of bounty at 10s. per skin in respect of exports during the period 1st April to 30th May, 1936.

Subhead F.—Bounties and Subsidies on Exports of Eggs and Poultry.

103. The payments totalled £505,344 13s. 5d., viz. :—

	£	s.	d.
Eggs	305,621	14	10
Dead Poultry	161,282	10	10
Live Poultry	38,440	7	9
	£505,344	13	5

The following were the maximum rates of bounty payable :—

Eggs (in shell). *Per Great Hundred.*

From 1st April, 1936 :— s. d.

Extra Selected 2 9

Selected 2 9

Medium 2 0

Duck 2 0

Eggs (not in shell).

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

From 1st April, 1936 17s. 6d. per cwt.

Dead Poultry.

From 1st April, 1936 :— Per lb.

Turkeys 3d.

Other Poultry 4d.

Live Poultry.

Turkeys.

From 1st April, 1936, to 6th December, 1936 :—

Equivalent of the British import duty.

From 7th December, 1936 :—

Equivalent of the British import duty or 3d. per lb.,
whichever was the less.

Other Poultry.

From 1st April, 1936 :—

Equivalent of the British import duty.

Other rates of bounty paid in respect of exports on and after
1st April, 1936, were :—

Eggs (in shell) exported under bond 1s. per great hundred.

Eggs (in shell) exported to the Isle of Man. Maximum rate for each
grade less 1s. per
great hundred.

Dead Poultry exported under bond 2d. per lb.

Subhead G.—Bounties and Subsidies on Exports of Potatoes and other Agricultural Products, and Expenditure on Trial Consignments to External Markets.

104. The expenditure under this subhead amounted to £68,688 19s. 7d., made up as follows :—

	£	s.	d.
Potatoes	30,053	15	1
Dead Rabbits	31,144	18	11
Cattle	1,917	12	6
Horses	2,866	13	3
Sheep and Lambs	4	7	6
Mutton and Lamb	13	1	5
Beef and Veal	193	2	7
Offals of Sheep and Lambs	2,495	8	4
	£68,688	19	7

The payments to exporters of cattle, horses, sheep and lambs, and mutton and lamb related to the discharge of claims in respect of exports in previous years. Bounty was not payable on exports made in the year under review.

In the case of potatoes, dead rabbits, beef and veal, and offals of sheep and lambs, the following rates of bounty were sanctioned :—

Potatoes (Main Crop).

Exports from Scheduled Districts.

To the United Kingdom :—	<i>Per ton.</i>
	s. d.
From 26th March, 1936, to 31st August, 1936	5 0
From 1st September, 1936	22 6
To other countries :—	
From 22nd February, 1934, to 31st August, 1936	25 0
From 1st September, 1936	22 6

Exports from other Districts.

To the United Kingdom :—	
From 1st September, 1935, to 25th March, 1936	17 6
From 26th March, 1936, to 31st August, 1936 ...	Nil.
From 1st September, 1936	17 6
To France :—	
From 1st March, 1934, to 31st August, 1936 ...	25 0
From 1st September, 1936	20 0
To other countries :—	
From 22nd February, 1934	20 0

New and Early Potatoes exported to the United Kingdom. Per ton.

New potatoes exported from all Districts :—	s.	d.
From 23rd May, 1936, to 30th June, 1936 ...	80	0

New and early potatoes exported during July and August, 1936 :—

From Scheduled Districts	40	0
From other Districts	37	6

Dead Rabbits.

From 10th June, 1935	3d. per head.
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Beef and Veal.

From 20th September, 1935	5s. per cwt.
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Offals of Sheep and Lambs.

From 1st June, 1936, to 4th October, 1936	20s. per cwt.
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VOTE 73.—EMPLOYMENT SCHEMES.

105. The charge to the vote includes expenditure on a scheme administered by the Department of Agriculture for the supply of agricultural seeds at reduced prices to necessitous small-holders in congested areas. The total cost of the seeds purchased during the year was £40,932 9s. 8d., of which £30,427 10s. 4d. is charged in this account, and the amount realized from sales was £18,165 19s. 6d., of which £17,478 18s. 6d. recovered in the year is included in the sum shown as exchequer extra receipts in this account.

I have inquired whether the approval of the Minister for Finance was obtained for the terms and conditions under which this scheme was operated.

VOTE 78.—PEAT FUEL DEVELOPMENT.

106. In accordance with the note to the Estimate the Grant-in-Aid of £35,000 provided for Peat Fuel Development was paid over during the year to a deposit account which was opened in the books of the Paymaster-General. No advances from the deposit account were made to the Peat Fuel Company, Ltd., during the year.

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.
(*Árd-Reachtaire Cúntas agus Ciste*).

EXCHEQUER AND AUDIT DEPARTMENT,

DUBLIN, 15th February, 1938.

PUBLIC SERVICES.

xlvi.

APPROPRIATION ACCOUNTS, 1936-37.

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.	
2	1	GOVERNOR-GENERAL'S ESTABLISHMENT ...	1,997	—	1,997	1,601 6 11	—	1,601 6 11	395 13 1	—	—	—	395 13 1	—	—	1
3	2	OIREACHTAS ...	114,051	—	114,051	88,897 6 7	—	88,897 6 7	25,153 13 5	—	—	—	25,153 13 5	—	—	2
5	3	DEPARTMENT OF THE PRESIDENT OF THE EXECUTIVE COUNCIL ...	11,667	—	11,667	11,133 15 7	—	11,133 15 7	533 4 5	—	—	—	533 4 5	—	—	3
6	4	COMPTROLLER AND AUDITOR-GENERAL ...	16,372	—	16,372	16,134 11 6	—	16,134 11 6	237 8 6	—	—	—	237 8 6	80	140 0 0	4
8	5	OFFICE OF THE MINISTER FOR FINANCE ...	67,622	—	67,622	64,050 11 1	—	64,050 11 1	3,571 8 11	—	—	—	3,571 8 11	500	2,127 18 9	5
10	6	OFFICE OF THE REVENUE COMMISSIONERS ...	793,121	35,285	757,836	772,543 6 9	34,044 16 2	738,498 10 7	20,577 13 3	—	—	1,240 3 10	19,337 9 5	—	—	6
14	7	OLD AGE PENSIONS ...	3,467,250	400	3,466,850	3,430,109 14 6	1,088 1 0	3,429,021 13 6	37,140 5 6	—	688 1 0	—	37,828 6 6	—	—	7
16	8	COMPENSATION BOUNTIES ...	32,800	—	32,800	7,554 10 11	—	7,554 10 11	25,245 9 1	—	—	—	25,245 9 1	—	14 8	8
17	9	COMMISSIONS AND SPECIAL INQUIRIES ...	12,928	—	12,928	8,958 7 1	—	8,958 7 1	3,969 12 11	—	—	—	3,969 12 11	—	—	9
22	10	OFFICE OF PUBLIC WORKS ...	126,161	12,820	113,341	118,538 5 6	22,509 0 7	96,029 4 11	7,622 14 6	—	9,689 0 7	—	17,311 15 1	—	14,739 0 0	10
25	11	PUBLIC WORKS AND BUILDINGS ...	907,678	75,278	832,400	687,643 8 6	70,499 3 4	617,144 5 2	220,034 11 6	—	—	4,778 16 8	215,255 14 10	—	18 6 0	11
55	12	STATE LABORATORY ...	7,360	—	7,360	6,684 10 9	—	6,684 10 9	675 9 3	—	—	—	675 9 3	280	374 5 4	12
56	13	CIVIL SERVICE COMMISSION ...	21,739	—	21,739	21,655 9 5	—	21,655 9 5	83 10 7	—	—	—	83 10 7	4,400	4,907 5 9	13
58	14	PROPERTY LOSSES COMPENSATION ...	106,700	—	106,700	58,228 5 10	—	58,228 5 10	48,471 14 2	—	—	—	48,471 14 2	—	37 11 8	14
59	15	PERSONAL INJURIES COMPENSATION ...	1,197	—	1,197	1,063 2 10	—	1,063 2 10	133 17 2	—	—	—	133 17 2	—	—	15
60	16	SUPERANNUATION AND RETIRED ALLOWANCES ...	461,535	995	460,540	444,981 2 5	821 12 9	444,159 9 8	16,553 17 7	—	—	173 7 3	16,380 10 4	65	310 0 10	16
63	17	RATES ON GOVERNMENT PROPERTY ...	99,170	3,000	96,170	98,319 2 2	3,029 19 2	95,289 3 0	850 17 10	—	29 19 2	—	880 17 0	—	—	17
64	18	SECRET SERVICE ...	20,000	—	20,000	4,273 4 10	—	4,273 4 10	15,726 15 2	—	—	—	15,726 15 2	—	—	18
65	19	TARIFF COMMISSION ...	5,267	—	5,267	4,568 12 5	—	4,568 12 5	698 7 7	—	—	—	698 7 7	840	840 19 0	19
66	20	EXPENSES UNDER THE ELECTORAL ACT AND THE JURIES ACT ...	17,750	—	17,750	16,969 4 8	—	16,969 4 8	780 15 4	—	—	—	780 15 4	—	—	20
67	21	MISCELLANEOUS EXPENSES ...	9,255	—	9,255	8,216 3 3	—	8,216 3 3	1,038 16 9	—	—	—	1,038 16 9	—	—	21
68	22	STATIONERY AND PRINTING ...	174,010	36,500	137,510	171,379 2 6	39,374 14 7	132,004 7 11	2,630 17 6	—	2,874 14 7	—	5,505 12 1	—	—	22
73	23	VALUATION AND BOUNDARY SURVEY ...	37,885	6,970	30,915	36,892 0 9	6,781 7 0	30,110 13 9	992 19 3	—	—	188 13 0	804 6 3	—	—	23
75	24	ORDNANCE SURVEY ...	36,956	4,045	32,911	35,305 16 10	4,845 19 2	30,459 17 8	1,650 3 2	—	800 19 2	—	2,451 2 4	—	34 15 10	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 ...	68,750	3,200	65,550	68,393 11 0	4,336 9 3	64,057 1 9	356 9 0	—	1,136 9 3	—	1,492 18 3	500	2,815 12 9	26
80	27	HAULBOWLINE DOCKYARD ...	4,725	—	4,725	2,613 5 6	—	2,613 5 6	2,111 14 6	—	—	—	2,111 14 6	3,000	5,946 15 3	27
82	28	UNIVERSITIES AND COLLEGES ...	158,800	—	158,800	158,580 10 2	—	158,580 10 2	219 9 10	—	—	—	219 9 10	—	—	28
83	29	ELECTRICAL BATTERY DEVELOPMENT ...	8,000	—	8,000	8,000 0 0	—	8,000 0 0	—	—	—	—	—	—	—	29
84	30	QUIT RENT OFFICE ...	3,498	—	3,498	3,439 1 4	—	3,439 1 4	58 18 8	—	—	—	58 18 8	—	—	30
85	31	MANAGEMENT OF GOVERNMENT STOCKS ...	15,450	—	15,450	15,391 9 4	—	15,391 9 4	58 10 8	—	—	—	58 10 8	—	—	31
86	32	OFFICE OF THE MINISTER FOR JUSTICE ...	36,021	—	36,021	34,566 4 7	—	34,566 4 7	1,454 15 5	—	—	—	1,454 15 5	—	584 15 3	32
88	33	GÁRDA SÍOCHÁNA ...	1,883,814	18,685	1,865,129	1,849,642 0 2	19,663 8 0	1,829,978 12 2	34,171 19 10	—	978 8 0	—	35,150 7 10	4,315	5,071 0 7	33
92	34	PRISONS ...	82,724	7,700	75,024	80,828 3 9	7,982 4 8	72,845 19 1	1,895 16 3	—	282 4 8	—	2,178 0 11	—	—	34
95	35	DISTRICT COURT ...	38,736	—	38,736	36,903 3 8	—	36,903 3 8	1,832 16 4	—	—	—	1,832 16 4	6,700	9,888 4 7	35
96	36	SUPREME COURT AND HIGH COURT OF JUSTICE ...	49,700	2,010	47,690	47,391 14 3	1,523 4 9	45,868 9 6	2,308 5 9	—	—	486 15 3	1,821 10 6	3,290	3,515 14 6	36
98	37	LAND REGISTRY AND REGISTRY OF DEEDS ...	46,996	—	46,996	45,463 7 4	—	45,463 7 4	1,532 12 8	—	—	—	1,532 12 8	—	52 2 0	37
100	38	CIRCUIT COURT ...	83,521	32,510	51,011	76,012 10 6	35,725 6 7	40,287 3 11	7,508 9 6	—	3,215 6 7	—	10,723 16 1	—	—	38
102	39	PUBLIC RECORD OFFICE ...	4,758	—	4,758	4,384 10 8	—	4,384 10 8	373 9 4	—	—	—	373 9 4	—	—	39
103	40	CHARITABLE DONATIONS AND BEQUESTS ...	2,458	48	2,410	2,340 16 1	47 14 8	2,293 1 5	117 3 11	—	—	5 4	116 18 7	5	—	40
104	41	LOCAL GOVERNMENT AND PUBLIC HEALTH ...	1,241,329	14,327	1,227,002	1,129,137 19 0	16,039 17 2	1,113,098 1 10	112,191 1 0	—	1,712 17 2	—	113,903 18 2	5,453	5,451 6 7</	

APPROPRIATION ACCOUNTS— PUBLIC SERVICES, 1936-37.

GOVERNOR-GENERAL'S ESTABLISHMENT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1937, 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 ...	387	306 10 10	80	9 2	—	
B.—Allowance to Governor-General for Expenses ...	1,200	1,045 15 2	154	4 10	—	
C.—Travelling Expenses ...	60	1 18 2	58	1 10	—	
D.—Telegrams and Telephones	50	39 5 2	10	14 10	—	
E.—Allowance to Governor-General for Motor Car ...	300	207 17 7	92	2 5	—	
TOTAL	£ 1,997	1,601 6 11			—	
Surplus to be surrendered £			395	13 1		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A., B., C., D. and E.—Savings due generally to the operation of the Constitution (Amendment No. 27) Act, 1936.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

20 Bealtaine, 1937.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1937, 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.	£ s. d.	
DÁIL ÉIREANN.						
A.—Salaries and Allowances of Teachtaí	51,350	50,440 5 4	909 14 8		—	
B.—Travelling Expenses of Teachtaí	8,000	6,287 6 1	1,712 13 11		—	
SEANAD ÉIREANN.						
C.—Salaries and Allowances of Seanadóirí	22,470	3,451 4 4	19,018 15 8		—	
D.—Travelling Expenses of Seanadóirí	1,000	339 0 4	660 19 8		—	
OIREACHTAS.						
E.—Salaries, Wages and Allowances of Officers and Staff of the Oireachtas ...	30,041	27,471 18 10	2,569 1 2		—	
F.—Travelling and Incidental Expenses of Officers and Staff of the Oireachtas	340	241 14 0	98 6 0		—	
G.—Telegrams and Telephones	550	497 10 9	52 9 3		—	
H.—Witnesses' Expenses ...	25	1 2 10	23 17 2		—	
I.—Inter-Parliamentary Union (Saorstát Éireann Group) Grant-in-Aid	125	93 5 0	31 15 0		—	
J.—Oireachtas Restaurant—Contribution in respect of Catering Expenses ...	150	73 19 1	76 0 11		—	
TOTAL	£ 114,051	88,897 6 7			—	
Surplus to be surrendered ...£			25,153 13 5			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to deaths, appointments to Ministerial office and over-estimation of Income Tax liability.
- B., F. and G.—Expenditure cannot be accurately estimated.
- C. and D.—Savings due to the operation of the Constitution (Amendment No. 24) Act, 1936.
- E.—Saving due to the abolition of posts in consequence of that Act, to vacancies, and to the revision of salary scales on the filling of certain vacancies.
- H.—Only one claim came in course of payment.
- I.—The requisite contribution of the Group to the Central Body of the Union was less than anticipated.
- J.—The contribution payable was less than expected.

EXTRA REMUNERATION (exceeding £30).

From this Vote (Subhead E.) a Clerical Officer received £36 12s. 8d. for overtime; from Vote 9 (Commissions and Special Inquiries) a Principal Clerk received £50 for his services as Secretary to the Second House of the Oireachtas Commission; and from Vote 49 (Science and Art) two Translators received £100 and £53, respectively, in connection with Publications in Irish.

The amount charged against Subhead E. includes the sum of £187 5s. 10d. in respect of an officer on loan to another Department.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
27 Mí na Samhna, 1937.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1937, 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 ...	10,587	10,461 4 7	125 15 5	—
B.—Travelling Expenses ...	400	—	400 0 0	—
C.—Incidental Expenses ...	100	115 13 11	—	15 13 11
D.—Telegrams and Telephones	230	206 17 1	23 2 11	—
E.—Allowance to President for Motor Car ...	350	350 0 0	—	—
TOTAL ...£	11,667	11,133 15 7	548 18 4	15 13 11
Surplus to be surrendered ...			£533 4 5	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The amounts payable in respect of Income Tax liability were less than anticipated.
 B.—The estimate, which includes provision for expenditure in connection with International, etc., Conferences, is necessarily conjectural.
 C. and D.—Expenditure is variable and uncertain.

The Account of the Vote for Office of the Minister for Finance includes £711 4s. 11d. in respect of the salary, etc., of an officer on loan to the President's Department.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,
 19 Mí na Samhna, 1937.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1937, 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	13,045	13,119 4 11	—	74 4 11
B.—Travelling Expenses ...	50	26 14 0	23 6 0	—
C.—Incidental Expenses ...	90	84 6 10	5 13 2	—
NATIONAL INSURANCE AUDIT.				
D.—Salaries	3,132	2,904 2 7	227 17 5	—
E.—Travelling Expenses ...	50	—	50 0 0	—
F.—Incidental Expenses ...	5	3 2	4 16 10	—
TOTAL ...£	16,372	16,134 11 6	311 13 5	74 4 11

Surplus to be surrendered ... £237 8 6

	Estimated.	Realized.
	£	£ s. d.
EXTRA RECEIPTS PAYABLE TO EXCHEQUER :—		
Audit Fees	80	140 0 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Excess due to a reorganization of staff which was carried out during the year (Department of Finance minute E.11/2/36 of 4th June, 1936).
- B.—Audits involving travelling expenses were not carried out to the extent anticipated.
- C.—The expenditure on carriage and messenger's uniform was less than anticipated.
- D.—Savings due to vacancies remaining unfilled for the greater part of the year.
- 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.

EXTRA RECEIPTS.—Excess due to receipt of £60 in respect of audit carried out under section 8 of Local Loans Fund Act, 1935.

J. MAHER,

Accounting Officer.

EXCHEQUER AND AUDIT DEPARTMENT,

28th October, 1937.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1937, 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.	£ s. d.	
OFFICE OF THE MINISTER FOR FINANCE.						
A.—Salaries, Wages, and Allowances	59,323	56,645 16 3	2,677 3 9		—	
A.A.—Actuary	350	—	350 0 0		—	
B.—Travelling Expenses ...	200	77 7 9	122 12 3		—	
C.—Incidental Expenses ...	300	328 12 9	—		28 12 9	
D.—Telegrams and Telephones	530	522 19 6	7 0 6		—	
PAYMASTER-GENERAL'S OFFICE.						
E.—Salaries, Wages, and Allowances	6,834	6,396 15 2	437 4 10		—	
F.—Travelling and Incidental Expenses	85	78 19 8	6 0 4		—	
TOTAL ... £	67,622	64,050 11 1	3,600 1 8		28 12 9	
Surplus to be surrendered			...	£3,571 8 11		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	500	2,127 18 9

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings mainly due to vacancies and to the provision for temporary clerical assistance proving excessive.
- A.A.—No claim came in course of payment in the year.
- B.—Expenditure is variable and cannot be closely estimated.
- C.—Casual variation.
- E.—Savings due to revision of the establishment.

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

EXTRA REMUNERATION (exceeding £30).

From the Currency Commission the Secretary of the Department of Finance received £500 remuneration as a member of the Commission; from the Vote for Industry and Commerce, a Principal received £200 as a Member of the Industrial Alcohol Advisory Board; from Cómhlucht Siúicre Éireann, Teo., an Assistant Principal received £412 10s. 0d. 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 the Vote for Army Pensions an Assistant Principal received £100 as a Member of the Military Service Pensions Advisory Committee; and from the Vote for Commissions and Special Inquiries a Junior Administrative Officer received £75 as Secretary to the Inter-Departmental Committee on Public Works. From this Vote (Subhead A.) two Junior Executive Officers received £50 and £35 6s. 0d., respectively, for special services.

The amount charged against Subhead A. includes the sum of £1,811 9s. 6d. 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 £1,437 0s. 5d. in respect of salaries, etc., of officers on loan to this Department.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
27 Mí na Samhna, 1937.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1937, 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. ...	699,096	685,113 18 1	13,982	1 11	—	
B.—Travelling Expenses ...	28,000	22,756 10 11	5,243	9 1	—	
C.—Removal Expenses ...	3,500	2,010 9 3	1,489	10 9	—	
D.—Poundage to Distributor of Stamps ...	340	389 7 6	—		49	7 6
E.—Remuneration, etc., to Collectors and Assessors of Taxes, etc. ...	45,740	45,453 4 3	286	15 9	—	
F.—Carriage of Parcels, Advertisements, etc. ...	725	916 2 8	—		191	2 8
G.—Machinery and Repairs in Stamping Branch; Dies, Plates, etc. ...	1,900	1,874 2 0	25	18 0	—	
H.—Telegrams and Telephones ...	3,650	3,628 13 9	21	6 3	—	
I.—Uniform Clothing ...	1,200	1,263 6 10	—		63	6 10
J.—Boat Hire, Cycles and other Conveyances ...	510	503 0 9	6	19 3	—	
JJ.—Motor Cars for Frontier Patrols ...	2,050	2,019 3 2	30	16 10	—	
K.—Revenue Instruments, etc. ...	320	290 10 2	29	9 10	—	
L.—Law Charges, Expenses of Prosecutions, Fees, Rewards, etc. ...	4,500	5,166 10 3	—		666	10 3
M.—Incidental Expenses ...	920	822 7 10	97	12 2	—	
N.—Provision of Rooms for Official Purposes ...	570	320 17 4	249	2 8	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
O.—Losses by Default, Fraud and Accident ...	100	15 2 0	84 18 0	—	—	—
GROSS TOTAL ...£	793,121	772,543 6 9	21,548 0 6	970 7 3	—	—
			Surplus of Gross Estimate over Expenditure. £20,577 13 3			
Deduct :—	Estimated.	Realized.	Deficiency of Appropriations in Aid realized.			
P.—Appropriations in Aid ...	35,285	34,044 16 2	£1,240 3 10	—	—	—
NET TOTAL ...£	757,836	738,498 10 7	£19,337 9 5	—	—	—

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving arose mainly from (1) posts unfilled for the whole or part of the year and vacancies through deaths, resignations, dismissals, etc., and (2) the fact that none of the sum of £5,000 provided as special remuneration to Officers of Customs and Excise for work in connection with the Widows' and Orphans' Pensions Acts, the Unemployment Assistance Act, etc., was paid during the financial year.
- B.—The estimate under this Subhead was to a certain extent provisional owing to the transfer of the work of investigating Old Age Pension claims and claims under the Unemployment Assistance Act to the new grade of Investigation Officer, and the consequent re-scheming of Customs and Excise General Stations.
- C.—The saving is in the main due to the fact that removal claims from Officers of Customs and Excise rendered redundant through the general re-scheming of Stations were not received, in many instances, in time to be paid within the financial year.
- D.—The estimate of £340 was based on the sale of approximately £50,000 worth of stamps. The actual sales, however, amounted to £60,376.
- E.—The saving is partly due to a decrease in the amount paid to Banks, Stockbrokers, etc., for work performed under Section 6 of the Finance Act, 1924.
- F.—The excess is due to the fact that in consequence of the re-scheming of Excise General Stations and of the filling of the new Investigation Stations, heavy expenditure on carriage of stores fell to be met within the financial year.
- G.—A sum of £500 was included in the estimate for the production of Higher Value Postage Stamps but, with the exception of a small sum, this provision was not utilized. A new Recording Press, costing £425, was purchased with the sanction of the Department of Finance. (Department of Finance letter S. 49/20/36, dated 8th December, 1936).
- H.—A casual saving.
- I.—The excess is due to the provision of uniform equipment for new entrants not provided for in the estimate.
- J.—A casual variation.
- JJ.—The estimate was provisional.
- K.—The cost of repairs and renewals of revenue instruments was less than anticipated.
- L.—The excess is due to heavy expenditure on rewards.

M.—The provision made for copies of Poor Law Ratings was not fully required.

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:—

£10 0s. 0d.—Balance required to make up the difference between the nominal value and the market value of £200 3½% Compensation Stock issued to the Revenue Commissioners for arrears of Income Tax and taken over by the Minister for Finance on 1st May, 1936, and £4 10s. 0d.—Balance of £150 3½% Compensation Stock taken over on 1st November, 1936 (Department of Finance letter F. 18/10/35 dated 9th October, 1935); 12s. 0d.—Minor cash discrepancies not involving fraud or culpable negligence (Department of Finance letters S. 47/7/34 dated 23rd December, 1936, and 22nd April, 1937).

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 Health and Pensions Stamps for Department of Local Government and Public Health	175	175 0 0
Charge for manufacture of Unemployment Insurance Stamps for Department of Industry and Commerce	190	190 0 0
Clerical services and incidental expenses on account of General Lighthouse Fund	290	290 0 0
Moneys received from Merchants, etc., for special attendance of Officers	11,000	12,533 3 0 (a)
Fines, Forfeitures, Law Costs recovered, etc.	6,000	7,895 19 2 (b)
Registry of Business Names	300	297 1 0
Proceeds of Customs Sales (Seizures, etc.)	800	1,127 16 1 (c)
Charges for collecting Local Dues, etc.	200	359 5 4 (a)
Charge for manufacture of Motor Vehicle Licences for the Road Fund	135	135 0 0
Charge for production of Widows' and Orphans' Pension Orders	620	620 0 0
Administrative Expenses under the Widows' and Orphans' Pensions Acts, recoverable from the Pensions Fund	15,150	9,190 0 0 (d)
Miscellaneous Items	425	1,226 11 7 (e)
	<u>£35,285</u>	<u>£34,044 16 2</u>

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

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

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

(d) The difference is, in the main, due to the fact that the lump sum provision for additional remuneration to Officers of Customs and Excise in respect of additional work performed in connection with the Widows' and Orphans' Pension Acts was not utilized during the financial year. Certain adjustments were also made in respect of amounts recovered from the Pensions Fund in the preceding year.

(e) The miscellaneous items comprised the following:—

	£ s. d.
Fees under Merchant Shipping Acts	108 4 4
Bill of Entry Receipts	407 11 6
Refund of salary and Bonus of one Officer of Customs and Excise on loan to the Office of Public Works on Unemployment Relief Schemes	324 12 10
Refund of sundry Vote payments made in prior years	4 9 5
Minor unclassified items, e.g., surpluses in cash, rent of goods in State Warehouses, etc.	381 13 6
	<u>£1,226 11 7</u>

EXTRA REMUNERATION (exceeding £30).

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 of £92 9s. 7d. each while employed on Special Inquiry duty.

Forty-seven Officers of Customs and Excise received amounts varying from £31 12s. 1d. to £118 19s. 2d.; two Chief Preventive Officers received £40 9s. 9d. and £48 5s. 10d., respectively; twenty-eight Preventive Officers received amounts varying from £34 10s. 0d. to £132 5s. 8d.; fifty-seven Preventive Men received amounts varying from £30 6s. 5d. to £117 17s. 4d.; forty-three Temporary Preventive Men received amounts varying from £31 2s. 6d. to £72 3s. 2d.; twenty-six Watchers received amounts varying from £30 16s. 5d. to £51 16s. 7d.; thirty-nine Tax Officers received amounts varying from £30 3s. 8d. to £61 18s. 10d.; six Tax Clerks received amounts varying from £30 4s. 5d. to £44 6s. 3d.; twenty-four Clerical Officers received amounts varying from £32 4s. 6d. to £67 11s. 2d.; one Unestablished Messenger received £30 3s. 6d.; one Unestablished Paper Keeper received £32 18s. 0d.; eighteen Clerks (Departmental Class) received amounts varying from £39 12s. 10d. to £49 18s. 8d. 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 £153 from the Vote for the Department of Education for teaching in the Metropolitan School of Art and £40 19s. 0d. for designing Book Wrappers on "Irish Texts"; one Investigation Officer received £68 15s. 0d. for literary work from the Vote for the Department of Education; one Inspector of Taxes received £30 9s. 0d. and one Printer (Stamping Branch) received £62 7s. 0d. from the Vote for Wireless Broadcasting; one Investigation Officer received £52 10s. 0d. while acting as temporary Draughtsman, from the Vote for the Department of Lands; and one Officer of Customs and Excise, on loan to the Office of the High Commissioner in London, received an allowance of £75 from the Vote for the Department of External Affairs.

NOTES.

This Account includes amounts of £406 19s. 2d. in respect of salary and Bonus of two Junior Executive Officers and £156 8s. 8d. salary and Bonus of one Shorthand-Typist on loan to the Office of the Minister for Finance; £387 19s. 11d. salary and Bonus of two Officers of Customs and Excise on loan to the State Laboratory; £251 9s. 1d. salary and Bonus of one Officer of Customs and Excise on loan to the Department of Local Government and Public Health; £442 2s. 0d. salary and Bonus of one Officer of Customs and Excise on loan to the Office of Public Works (£324 12s. 10d. of which was refunded and brought to account as an Appropriation in Aid); and £531 16s. 9d., salary and Bonus of the Officer of Customs and Excise on loan to the Office of the High Commissioner in London.

The following claims in respect of damage to Departmental vehicles were abandoned:—

(a) as irrecoverable—	£	s.	d.
Frontier Patrol Car	...	...	...
Frontier Patrol Car	...	...	...
(Department of Finance letter S. 48/1/38 of 20th January, 1938, refers)			
	£6	1	3
(b) on a mutual forbearance basis—			
Frontier Patrol Car (Department of Finance letter S. 48/2/36 of 7th April, 1936, refers)	£24	13	1

W. O'BRIEN,

Accounting Officer.

OIFIG NA GCOIMISINÉIRÍ IONCUIM,
CAISLEÁN BHAILE ÁTHA CLIATH,
29adh Samhain, 1937.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1937, compared with the Sum Granted, for OLD AGE PENSIONS (8 Edw. 7, c. 40 ; 1 and 2 Geo. 5, c. 16 ; 9 and 10 Geo. 5, c. 102 ; No. 19 of 1924 ; No. 1 of 1928, and No. 18 of 1932) ; for PENSIONS to 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	3,460,000	3,422,626 10 0	37,373 10 0		—	
B.—Expenses of Pension Committees ...	7,250	7,284 0 6	—		34 0 6	
D.—Sums Irrecoverable ...	—	1 19 0	—		1 19 0	
E.—Extra Statutory Grants	—	197 5 0	—		197 5 0	
GROSS TOTAL ...£	3,467,250	3,430,109 14 6	37,373 10 0		233 4 6	
			Surplus of Gross Estimate over Expenditure. £37,140 5 6			
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £688 1 0			
C.—Appropriations in Aid ...	400	1,088 1 0	Total Surplus to be surrendered. £37,828 6 6			
NET TOTAL ...£	3,466,850	3,429,021 13 6				

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving, which is 1·08 per cent. of the estimate, is due to the fact that the number of pensioners was less than anticipated.
- B.—The excess is mainly due to the fact that a number of claims for expenses in connection with the hire, etc., of rooms for meetings of Pension Committees held during prior years was received and paid during the year 1936-37.
- 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 to show 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 26th October, 1936, and 9th April, 1937).

E.—Grants made on grounds of equity amounted to £197 5s. 0d., made up as follows :—

£147 5s. 0d. in cases where the provisions of Section 5 (b) of the Old Age Pensions Act, 1911, precluded statutory payment, and £50 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. 88/2/30 dated 20th June, 1936, 26th October, 1936, 4th November, 1936, 9th April, 1937, and 26th July, 1937; and S. 88/2/36 dated 27th 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 £1,083 19s. 0d. were effected under Section 7 (3) of the Old Age Pensions Act, 1911, by withholding payment of Pension Orders.

(2) The undermentioned sums, repayable under Section 9 (2) of the Old Age Pensions Act, 1908, were written off as irrecoverable, either finally or provisionally (Department of Finance letters S. 88/2/30 dated 26th October, 1936, 4th November, 1936, 9th April, 1937, and 26th July, 1937) :—

£	s.	d.	
197	5	0	Cases in which, there being no fraud or concealment, recovery was waived.
1,295	12	6	Cases in which there was fraud or concealment, but as complete recovery was impracticable, the amounts were either finally written off owing to the death of the pensioners, or provisionally written off by reason of extreme poverty or 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,
16adh Samhain, 1937.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1937, compared with the Sum Granted, for Bounties on Sugar made from home-grown beet, on tobacco manufactured from home-grown leaf, and on home-made mineral hydrocarbon light oils, on which drawback is paid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Bounties on Sugar made from home-grown Beet ...	30,000	3,308 15 10	26,691 4 2	—
B.—Bounties on Tobacco manufactured from home-grown leaf	2,500	3,466 8 3	—	966 8 3
C.—Bounties on home-made Mineral Hydrocarbon Light Oils	300	779 6 10	—	479 6 10
TOTAL£	32,800	7,554 10 11	26,691 4 2	1,445 15 1
Surplus to be surrendered ...			£25,245 9 1	
			Estimated.	Realized.
			£	£ s. d.
Extra Receipts payable to Exchequer ...			—	14 8

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 extensively 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 proportion of stalks thrown off from home-grown leaf in the course of manufacture of tobacco was much higher than in the case of imported leaf. The quantity of stalks deposited for drawback during the year was in consequence greater than was anticipated.
- C.—There was a considerable increase in the exports of home-made mineral hydrocarbon light oils as compared with prior years.

W. O'BRIEN,

Accounting Officer.

OÍFÍG NA gCOIMISINÉIRÍ IONCUIM,
CAISLEÁN BHAILE ÁTHA CLIATH.
16adh Samhain, 1937.

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

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1937, 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.	2,850	2,850 14 3	—	14 3
2.—Travelling and Incidental Expenses	1,300	1,378 16 9	—	78 16 9
3.—Advertising and Publicity Expenses	1,000	656 0 1	343 19 11	—
4.—Expenses of County Committees (including Grants to Secretaries)	150	72 14 6	77 5 6	—
TOTAL FOR CENTRAL SAVINGS COMMITTEE£	5,300	4,958 5 7	421 5 5	79 11 0
CIVIL SERVICE (COMPENSATION) BOARD.				
B.1.—Salaries, etc.	5	—	5 0 0	—
2.—Travelling and Incidental Expenses	10	—	10 0 0	—
TOTAL FOR CIVIL SERVICE (COMPENSATION) BOARD ...£	15	—	15 0 0	—
IRISH MANUSCRIPTS COMMISSION.				
C.1.—Salaries, etc.	1,108	1,032 5 3	75 14 9	—
2.—Preparation of Manuscripts, etc., for Publication ...	900	512 12 10	387 7 2	—
3.—Travelling and Incidental Expenses	90	98 12 5	—	8 12 5
TOTAL FOR IRISH MANUSCRIPTS COMMISSION£	2,098	1,643 10 6	463 1 11	8 12 5

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
COMMISSION OF INQUIRY INTO BANKING, CURRENCY AND CREDIT.				
D.1.—Salaries, etc.	810	174 18 1	635 1 11	—
2.—Travelling and Incidental Expenses	1,390	1,222 2 1	167 17 11	—
TOTAL FOR COMMISSION OF INQUIRY INTO BANKING, CURRENCY AND CREDIT£	2,200	1,397 0 2	802 49 10	—
INTER-DEPARTMENTAL COMMITTEE ON PUBLIC WORKS.				
E.1.—Salaries, etc.	175	197 6 9	—	22 6 9
2.—Travelling and Incidental Expenses	40	20 3 11	19 16 1	—
TOTAL FOR INTER-DEPARTMENTAL COMMITTEE ON PUBLIC WORKS£	215	217 10 8	19 16 1	22 6 9
TRIBUNAL OF INQUIRY INTO THE MARKETING OF FRUIT AND VEGETABLES.				
F.1.—Salaries, etc.	110	144 13 6	—	34 13 6
2.—Travelling and Incidental Expenses	180	41 9 3	138 10 9	—
TOTAL FOR TRIBUNAL OF INQUIRY INTO THE MARKETING OF FRUIT AND VEGETABLES£	290	186 2 9	138 10 9	34 13 6
COMMITTEE OF INQUIRY INTO PATENT, DESIGN AND TRADE MARK LAW.				
G.1.—Salaries, etc.	40	60 13 4	—	20 13 4
2.—Travelling and Incidental Expenses	110	5 9 6	104 10 6	—
TOTAL FOR COMMITTEE OF INQUIRY INTO PATENT, DESIGN AND TRADE MARK LAW£	150	66 2 10	104 10 6	20 13 4

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
TOWN TENANTS (OCCUPATION TENANCIES) TRIBUNAL.				
H.1.—Salaries, etc.	110	50 4 4	59 15 8	—
2.—Travelling and Incidental Expenses	350	7 8 6	342 11 6	—
TOTAL FOR TOWN TENANTS (OCCUPATION TENANCIES) TRIBUNAL ...£	460	57 12 10	402 7 2	—
I.—COMMISSIONS AND INQUIRIES NOT SPECIFICALLY PROVIDED FOR	2,200	432 1 9	1,767 18 3	—
TOTAL£	12,928	8,958 7 1	4,135 9 11	165 17 0
Surplus to be surrendered ...			£3,969 12 11	

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.2.—The amount of travelling undertaken by the State Savings Officers was greater than was anticipated.

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

A.4.—Expenditure depends largely on the incidence of claims and can only be roughly estimated. The full amount of Grants was not claimed in some cases.

B.1., B.2., D.2., E.2., F.2., G.2., H.1. and H.2.—See general explanation above.

C.1.—Saving due to employment of a Typist at lower salary than expected, and to an overestimate in the provision for Bonus.

C.2.—The progress of examination and editorial work was below expectation.

D.1.—A provision of £525 made for Fees to Experts was not used in the year and has been re-voted in 1937-38. In addition, outside reporters were employed to a less extent than expected.

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

F.1. and G.1.—The cost of special reporters was greater than anticipated.

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

TOTAL EXPENDITURE.

EXPENDITURE from the Vote for Commissions and Special Inquiries on Commissions and Committees appointed before the year 1936-37 on account of which payments were made in the year 1936-37.

COMMISSION OR COMMITTEE.	Year of Appointment.	Expenditure to 31st March, 1937.
		£ s. d.
Central Savings Committee	1923-24	84,528 15 9
Irish Manuscripts Commission	1928-29	10,672 6 11
Commission of Inquiry into Banking, Currency and Credit	1934-35	3,898 4 1
Inter-Departmental Committee on Public Works	1934-35	727 19 4
Tribunal of Inquiry into the Marketing of Fruit and Vegetables	1934-35	643 7 7
Committee of Inquiry into Patent, Design and Trade Mark Law	1935-36	119 6 3
Town Tenants (Occupation Tenancies) Tribunal	1935-36	70 0 11
Coal Imports Committee	1935-36	103 10 9
Committee of Inquiry into claims of certain ex-Connaught Rangers	1924-25	40 7 1
Commission of Inquiry into Horse Breeding Industry	1934-35	286 14 2
Commission of Inquiry into Civil Service	1932-33	957 14 10
Commission of Inquiry into the Reformatory and Industrial Schools system	1934-35	140 10 11
Inland Fisheries Commission	1933-34	1,051 16 7
		£ 103,240 15 2

COMMISSIONS AND INQUIRIES NOT SPECIFICALLY PROVIDED FOR.

SUBHEAD I.—EXPENDITURE, 1936-37.

COMMISSION OR INQUIRY.	Salaries, Wages, etc., including Reporting.	Travelling and Incidental Expenses.	Total.
	£ s. d.	£ s. d.	£ s. d.
Coal Imports Committee	—	103 10 9	103 10 9
Committee of Inquiry into claims of certain ex-Connaught Rangers	40 0 0	—	40 0 0
Commission of Inquiry into Horse Breeding Industry	20 0 0	—	20 0 0
Commission of Inquiry into Civil Service	—	2 6 2	2 6 2
Second House of the Oireachtas Commission	57 1 10	57 18 11	115 0 9
Committee of Inquiry on Nitrogen Fertilising Industry	—	3 14 3	3 14 3
Commission of Inquiry into the Reformatory and Industrial Schools system	60 0 0	—	60 0 0
Inland Fisheries Commission	—	21 19 9	21 19 9
Commission on Irish in the Civil Service	65 10 1	—	65 10 1
	£ 242 11 11	189 9 10	432 1 9

EXTRA REMUNERATION (exceeding £30).

From this Vote a Principal Clerk of the Oireachtas received £50 as Secretary to the Second House of the Oireachtas Commission; a Junior Administrative Officer of the Office of the Minister for Finance received £75 as Secretary to the Inter-Departmental Committee on Public Works; a Staff Officer of the Office of the Minister for Education received £60 as Secretary to the Commission of Inquiry into the Reformatory and Industrial Schools system; and a Higher Executive Officer of the Office of the Minister for Defence received £40 as Secretary of the Committee of Inquiry into claims of ex-Connaught Rangers.

The Accounts of other Departments include the sum of £1,048, approximately, in respect of salary, etc., of staff lent to Commissions, etc., viz.:—

	£
Commission of Inquiry into Banking, Currency and Credit ...	317
Committee of Inquiry into Patent, Design and Trade Mark Law	73
Town Tenants (Occupation Tenancies) Tribunal ...	392
Coal Imports Committee ...	48
Commission on Irish in the Civil Service ...	218

During the year the time of the members of the Tariff Commission, whose salaries are charged to Vote 19, was mainly given to their work as a Tribunal of Inquiry into the Marketing of Fruit and Vegetables.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
11 Mí na Nodlag, 1937.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

OFFICE OF PUBLIC WORKS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1937, 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; etc.).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
ADMINISTRATION.						
A.—Salaries, Wages, and Allowances ...	113,875	107,184 2 1	6,690 17 11	—		
B.—Travelling Expenses ...	10,250	9,436 15 10	813 4 2	—		
C.—Incidental Expenses ...	800	856 16 4	—	56 16 4		
D.—Telegrams and Telephones	900	744 15 6	155 4 6	—		
LAND IMPROVEMENT ACTS, AND LAND ACT, 1881, LOANS.						
E.1.—Salaries, Wages, and Allowances ...	86	158 15 0	—	72 15 0		
E.2.—Travelling Expenses ...	200	125 13 11	74 6 1	—		
E.3.—Advertisements ...	50	31 6 10	18 13 2	—		
GROSS TOTAL ...£	126,161	118,538 5 6	7,752 5 10	129 11 4		
			Surplus of Gross Estimate over Expenditure. £7,622 14 6			
Deduct :—			Surplus of Appropriations in Aid realized. £9,689 0 7			
F.—Appropriations in Aid ...	Estimated. 12,820	Realized. 22,509 0 7				
			Total Surplus to be surrendered. £17,311 15 1			
NET TOTAL ...£	113,341	96,029 4 11				

Estimated. Realized.

Extra Receipts payable to Exchequer ... £ 14,739

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to vacancies unfilled in the establishment and to less expenditure on fees to Land Valuers, etc., than had been anticipated.
- B.—The travelling expenses incurred by Architects were less than anticipated as it was not found possible to complete the Works programme within the year.

C.—Excess due mainly to increased advertising consequent on enlarged Works programme.

D.—The accounts for the full year's transactions did not come in course of payment within the year.

E.1.—Excess due to payment of arrears in respect of work done in the previous year.

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	43 15 0
(2) Penal Interest on overdue Loans repayments	1,150	2,383 14 10
(3) Repayments in respect of Agency Services, including Services performed for the British Government	1,600	3,024 14 8
(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	10,000	7,228 2 5
(5) Amount recovered as Administrative Expenses in connection with Employment Schemes	—	9,570 19 11
(6) Miscellaneous	20	257 13 9
	<u>£12,820</u>	<u>£22,509 0 7</u>

(1) A casual variation.

(2) Surplus due to receipt of Penal Interest in excess of expectations, and to the recovery within the year of sums which had been the subject of litigation and were not included in the estimate.

(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. Surplus receipts are partly attributable to an increase in the overhead charge percentage as compared with the figure current when the estimate was framed.

(4) These receipts depend on the progress made with drainage works. The deficit was due to the fact that certain anticipated schemes did not reach the progress stage within the year. The amounts recovered for Engineers' expenses include the following :—Arterial Drainage, £4,506 0s. 3d.; Barrow Drainage, £2,578 4s. 3d.

(5) The receipts are based on the actual expenditure borne on this Vote as administrative expenses in connection with schemes for the provision of employment and the relief of distress.

(6) Sundry receipts including principally (1) refund of overpayments on telephone accounts in previous years (£151 12s. 1d.); (2) refund of administrative expenses in connection with Industrial Alcohol Advisory Board (£72 9s. 8d.); (3) refund of allowance paid in previous year to the confidential Shorthand-Typist to the Parliamentary Secretary to the Minister for Finance (£13); (4) mapping fees (£8 11s. 0d.).

EXTRA REMUNERATION (exceeding £30).

Two Clerical Officers received extra remuneration of £31 4s. 3d. and £37 5s. 11d., respectively, while acting on special duties and for extra attendance on week-days. Three temporary Architectural Assistants received sums varying between £30 0s. 10d. and £52 while acting as temporary Assistant Architects; an Assistant Architect received £35 19s. 0d. while acting as Architect; a local Architect abroad received £31 12s. 5d. for extra duties in connection with the transfer of a Legation to alternative premises; and a Land Commission Inspector, Grade I, received £150 for special work in relation to the Draft Award for the Barrow Drainage District.

NOTES.

(1) The Account includes a sum of £488 14s. 7d. for salaries, etc., of officers on loan to other Departments. Subhead A.

(2) The Accounts of the Votes for the Office of the Minister for Finance, the Office of the Revenue Commissioners, and Lands, include the sums of £287 10s. 6d., £442 2s. and £925 10s. 5d., respectively, for salaries, etc., of officers on loan to this Department.

(3) The sum of 15s. stamp duty on an Endorsement of Surrender of a lease by a tenant was paid with the sanction of the Minister for Finance. Subhead C. (Department of Finance letter S. 2/19/35 of 13th October, 1936).

(4) Map copying work was carried out for the Land Commission without repayment. The value of these services in the year was £17 9s.

J. CONNOLLY,

Chairman and Accounting Officer.

D. Ó DONNCHADHA, *Accountant,*
Office of Public Works, Dublin,
23rd November, 1937.

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, 1937.

SERVICE.	Balances, 1st April, 1936.	Receipts, 1936-37.	Payments, 1936-37.	Balances, 31st March, 1937.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Irish Church Fund, Loans Repayments ...	—	16 10 9	16 10 9	—
Sea Fisheries Act, 1883	588 12 5	—	—	588 12 5
Shannon Navigation ...	1,678 18 7	6,403 1 7	6,960 14 11	1,121 5 3
Linen Hall ...	18 6 0	145 14 10	164 0 10	— (a)
Letterkenny Railway ...	Dr. 4 5 4	12 16 0	8 10 8	—
Marine Works Act, 1902, Maintenance Fund	873 4 3	758 3 0	280 6 8	(b) 1,351 0 7

(a) A deficiency of £2 7s. 2d. in this Account during the year was met by transfer of that amount, which was charged to the Public Works and Buildings Vote, No. 11 (Subhead I.).

(b) In addition there are held to the credit of the Fund the following stocks:—£7,106 5s. 11d. Irish Free State 5% Second National Loan, 1950-60; £975 10s. 3d. Irish Free State 4½% Third National Loan, 1950-70; and £1,550 Irish Free State 3½% Fourth National Loan, 1950-70.

J. CONNOLLY,

Chairman and Accounting Officer.

D. Ó DONNCHADHA, *Accountant,*
23rd November, 1937.

PUBLIC WORKS AND BUILDINGS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1937, compared with the Sum Granted, for Expenditure in respect of PUBLIC BUILDINGS; for the Maintenance of certain PARKS and PUBLIC WORKS; for the Execution and Maintenance of DRAINAGE WORKS; and for a Grant-in-Aid of the River Shannon Navigation.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Purchase of Sites and Buildings ...	38,000	13,453 16 2	24,546	3 10	—	
B.—New Works, Alterations and Additions :— Original ... £473,480 Supplementary ... 10	473,490	302,393 11 4	171,096	8 8	—	
C.—Maintenance and Supplies	195,000	177,346 6 4	17,653	13 8	—	
CC.—Compensation in lieu of Restoration of Lands taken over under Emergency Powers ...	10	—	10	0 0	—	
D.1.—Furniture, Fittings, and Utensils ...	24,918	22,397 18 0	2,520	2 0	—	
D.2.—Central Furniture Stores	500	505 18 6	—		5 18 6	
E.—Rents, etc. ...	74,675	74,603 18 7	71	1 5	—	
EE.1.—Compensation for premises commandeered by the Army ...	500	295 5 0	204	15 0	—	
EE.2.—Compensation on Resumption of Leased Premises ...	—	1,303 0 0	—		1,303	0 0
F.—Fuel, Light, Water and Cleaning, etc. ...	50,000	52,939 8 5	—		2,939	8 5
G.—Phoenix Park National School ...	100	82 1 3	17	18 9	—	
H.1.—River Shannon Works	145	189 13 4	—		44	13 4
H.2.—River Shannon Navigation—Grant-in-Aid ...	1,000	—	1,000	0 0	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
I.—Linen Hall, Dublin ...	10	2 7 2	7 12 10	—
J.1.—Drainage Maintenance	10	—	10 0 0	—
J.2.—Arterial Drainage ...	40,000	33,066 7 5	6,933 12 7	—
J.3.—Barrow Drainage ...	7,000	6,128 5 9	871 14 3	—
J.4.—Arterial Drainage—Purchase of Machinery ...	10	231 17 6	—	221 17 6
J.5.—Arterial Drainage—Maintenance of Machinery ...	2,000	2,454 17 4	—	454 17 4
J.6.—Arterial Drainage—Central Repair Workshop and Stores ...	10	—	10 0 0	—
K.—Telegrams and Telephones ...	300	248 16 5	51 3 7	—
GROSS TOTAL :— Original ... £907,668 Supplementary 10	£ 907,678	687,643 8 6	225,004 6 7	4,969 15 1
<p>Surplus of Gross Estimate over Expenditure. £220,034 11 6</p>				
Deduct :—	Estimated.	Realized.	Deficiency of Appropriations in Aid realized.	
L.—Appropriations in Aid ...	75,278	70,499 3 4	£4,778 16 8	
NET TOTAL :— Original ... £832,390 Supplementary 10	£ 832,400	617,144 5 2	Net Surplus to be surrendered. £215,255 14 10	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	18 6 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings due principally to the fact that the Reversionary Interest in the Dublin Custom House site was not acquired within the year, and certain sites, etc., were purchased for prices lower than was anticipated when the estimate was framed.

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 FINANCE :		£	s. d.	
Bridgend, Co. Donegal : Customs Hut ...		63	18 10	S. 2/25/34.
DEPARTMENT OF JUSTICE :				
Gárda Síochána.				
Co. Clare : Searriff ...	...	100	0 0	S. 14/19/32.
Co. Cork : Carrigaline ...	...	115	0 0	S. 14/13/35.
Timoleague ...	...	45	0 0	S. 14/12/35.
Co. Donegal : Dungloe ...	...	1,050	0 0	S. 14/94/25.
Co. Galway : Shanaglish ...	...	101	19 0	S. 14/9/34.
Co. Kerry : Rathmore ...	...	155	19 10	S. 14/18/32.
Co. Kildare : Kileullen ...	...	65	13 0	S. 14/4/36.
Co. Kilkenny : Johnstown ...	...	124	18 10	S. 14/13/31.
Co. Mayo : Louisburgh ...	...	121	3 0	S. 14/21/34.
DEPARTMENT OF LOCAL GOVERNMENT AND PUBLIC HEALTH :				
73 Merrion Square, Dublin ...	...	1,200	2 0	S. 2/28/35.
DEPARTMENT OF LANDS :				
Kilcar Carpet Factory ...	...	900	0 0	S. 29/29/35.
DEPARTMENT OF INDUSTRY AND COMMERCE :				
Employment Exchanges.				
Co. Sligo : Sligo ...	...	2,750	0 0	S. 2/10/35.
DEPARTMENT OF DEFENCE :				
Volunteer Force—Instructional Halls.				
Co. Donegal : Letterkenny ...	...	1,704	18 0	S. 7/11/35.
Co. Dublin : Swords ...	...	110	0 0	S. 7/26/34.
Co. Kerry : Listowel ...	...	507	5 0	S. 102/8/35.
Co. Limerick : Abbeyfeale ...	...	125	0 0	S. 7/26/34.
Newcastle West ...	...	73	10 0	S. 7/26/34.
Co. Louth : Drogheda ...	...	80	0 0	S. 7/26/34.
Magazine—Cullane, Co. Clare ...	...	3,999	18 0	S. 7/15/34.
DEPARTMENT OF EXTERNAL AFFAIRS :				
Rome Legation ...	...	14	10 8	S. 2/22/29.
BUILDINGS NOT APPROPRIATED TO GOVERNMENT DEPARTMENTS :				
16 and 17 Parliament Street, Dublin ...	...	45	0 0	S. 55/47/27.
TOTAL		£13,453	16 2	

B.—Sufficient staff was not available to deal with the entire programme within the year and certain works did not proceed as rapidly as anticipated :—Department of Industry and Commerce New Headquarters (£23,000); National Schools (£68,000); Volunteer Instructional Halls (£75,000).

See detailed statement of New Works, pages 33 to 46.

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.—No claims came in course of payment within the year.

D.1.—Requisitions for furniture, etc., received from Government Departments proved less than anticipated.

D.2.—A casual variation. The value of stocks held in the Central Furniture Stores at 31st March, 1937, was £3,460.

E.—A casual variation.

EE.1.—Certain claims did not mature for payment within the year.

EE.2.—To this Subhead, which was opened with the sanction of the Minister for Finance, were charged the following payments made on the resumption of possession of premises, which had been leased as surplus to requirements :—

	£
No. 126 Pembroke Road, Dublin	303
Site in Kildare Street, Dublin	1,000

(Department of Finance letters S. 2/12/36 of 30th October, 1936, and S. 2/15/35 of 11th March, 1937). See also Notes.

F.—Excess due to a higher price for coal than was anticipated and to the requirements of extra staffs in various Departments.

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

H.1.—Excess due to the execution of certain works postponed from previous years.

H.2.—The balance in the Shannon Navigation Fund remained in credit throughout the year and issues from the Grant-in-Aid were not required.

I.—The receipts on the property during the year were £143 7s. 8d. and the expenditure £145 14s. 10d., leaving a deficit of £2 7s. 2d., which was charged to this Subhead.

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

J.2.—The preliminary arrangements in connection with certain proposed schemes were not sufficiently advanced to enable works to be commenced within the year and the progress on other schemes was less than anticipated.

J.3.—The actual expenditure within the year was £12,544 18s. 8d. offset by receipts from the disposal of plant and stores amounting to £516 12s. 11d. The total expenditure on the scheme to 31st March, 1937, was £519,484 5s. 4d., of which £259,600 was charged to Local Loans Advances.

J.4.—Excess due to the purchase of a motor lorry for replacement purposes. (Department of Finance letter S. 59/13/28 of 10th August, 1936).

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

J.6.—The receipts from works, etc., the cost of which was transferred to Subhead J.5. (Arterial Drainage—Maintenance of Machinery) and to Arterial Drainage Schemes, etc., exceeded the expenditure by £256 12s. 3d., which was accounted for as an Appropriation in Aid of the Vote. (See Subhead L. (10) below). The approximate value of stores on hands at 31st March, 1937, was £3,600.

K.—Saving due to the fact that the accounts for the whole year's transactions did not come in course of payment within the year.

L.—Appropriations in Aid :—

	Estimated.		Realized.		
	£		£	s.	d.
1. Rents and Fines	22,000		23,279	2	0
2. Harbour Tolls, Dues, etc.	19,000		20,696	12	4
3. Sale of surplus and obsolete stores, old materials, etc.	1,000		1,676	15	2
4. Hire of Excavators to Drainage Districts, etc.	5,000		6,140	9	5
5. Hire of Dredgers and other Plant	1,000		1,865	15	6
6. Sales of Farm and Garden Produce	1,200		1,669	5	3
7. Admission Tickets at Parks, Piers, etc.	2,200		2,541	8	9
8. Lettings of Sporting, Fishing Rights, etc.	500		324	12	8
9. Recoveries from other Departments, etc., for services carried out on repayment terms. (See Subheads C., D.I., E. and F.)	1,178		1,897	0	0
10. Recoveries from Drainage Districts, etc., in connection with Central Repair Workshop and Stores. (See Subhead J.6.)	200		256	12	3
11. Contribution from the Vote for Property Losses Compensation in respect of expenditure out of Subhead B. New Works, on the restoration of damaged or destroyed Government buildings	21,000		9,311	17	1
12. Miscellaneous	1,000		839	12	11
	<u>£75,278</u>		<u>£70,499</u>	<u>3</u>	<u>4</u>

1. Surplus due mainly to the receipt during the year of unanticipated fines on lettings.

2. Surplus due to increased receipts at Dún Laoghaire and Dunmore East Harbours.

3. The receipts included :—Auction at Dublin Castle, £708 6s. 0d.; Sale of old Drainage Excavators, £140; Sundry sales of Miscellaneous Stores, £828 9s. 2d.

4. Surplus due to unanticipated hirings to outside bodies. The receipts include (a) Drainage Districts, £4,774 9s. 5d.; (b) other hirings, £1,366.

5. Hirings were more prolonged than anticipated.

6. The receipts, which were higher than anticipated, included :—Bourn-Vincent Memorial Park, £708 10s. 10d.; former Chief Secretary's Lodge, Phoenix Park, £440 12s. 6d.; Royal Hospital Gardens, £415 17s. 1d.

7. Surplus due to increased receipts at Dún Laoghaire Harbour and Bourn-Vincent Memorial Park.

8. The following sums were realized at Bourn-Vincent Memorial Park :—Fishing, £214 12s. 8d.; Woodcock Rough Shooting, £110.

9. The receipts were :—Widows' and Orphans' Pensions Department, £1,576 16s. 4d.; Post Office Savings Bank, £194 3s. 8d.; National University, £75; Electricity Supply Board, £51.

10. The amount appropriated under this head represents the excess of receipts over expenditure.

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

12. The principal items included are:—Sale of water to Shipping, £97 6s. 9d.; Medical Practitioners' Scheme for British ex-service men, £89; Refund of cost of repairs to Louisburgh, Co. Mayo, Gárda Síochána Barracks, £72 9s. 6d.; Contractors' Deposits unclaimed, £42 2s. 0d.

NOTES.

In respect of a genuine error in estimation in his tender for concreting work at an Agricultural School a contractor received an *ex gratia* payment of £85. Subhead B. (Department of Finance letter S. 9/3/36 of 20th March, 1936).

Included in the cost of the rebuilding of the premises, numbers 14 and 15 Upper O'Connell Street, Dublin, is the sum of £561 2s. 10d., being one moiety of the cost of a party wall in regard to which it was not found possible to impose legal liability on the adjoining owners. Subhead B. (Department of Finance letter S. 1/4/32 of 6th April, 1937).

An *ex gratia* payment of £1 10s. was made in connection with the finding of a winged finial in the vicinity of a National Monument. Subhead C. (Department of Finance letter S. 102/4/36 of 6th March, 1936).

In connection with repairs to the adjoining premises to prevent flooding at Ballyglass, Co. Mayo, Gárda Síochána Barracks, the sum of £7 was paid to the owner as a contribution towards the cost of the work. Subhead C. (Department of Finance letter S. 14/20/28 of 12th November, 1936).

The sum of £3 15s. 0d. was paid in respect of damage to adjoining premises through the falling of some gutters from buildings on the site of a proposed new Post Office Garage. Subhead C. (Department of Finance letter S. 102/13/36 of 11th June, 1936).

The sum of £34 2s. 9d. was paid to a firm of contractors in respect of wages for a Bank Holiday to give the employees the benefit of section 49 of the Conditions of Employment Act, 1936. Subhead C. (Department of Finance letter S. 9/9/36 of 6th October, 1936).

The sum of £3 6s. 6d. was paid in respect of the restoration of damage to the roof of a house by a tree in the yard of an adjacent Gárda Barrack. Subhead C. (Department of Finance letter S. 102/12/36 of 2nd June, 1936).

A claim for £6 2s. 5d., being the cost of repairing a wall of the Phoenix Park, damaged by a motor bus, was abandoned under the authority of the Commissioners on the advice of the Finance Solicitor. Subhead C.

On the transfer of the Berlin Legation to alternative premises the sum of £48 9s. 4d. was paid to the owner of the former Legation premises in settlement of his reinstatement claims. Subhead C.

On surrender of premises occupied by the Gárda Síochána at Rosses Point, Co. Sligo, the sum of £18 was paid in settlement of claims for dilapidations. Subhead C. (Department of Finance letter S. 14/22/28 of 30th January, 1937).

On surrender of premises at 64 O'Connell Street, Limerick, the sum of £420 was paid to the landlord in respect of dilapidations (Subhead C.) and the sum of £20 by way of compensation for the waiver of rent (Subhead E.). (Department of Finance letters S. 2/5/27 of 7th April and 28th October, 1936).

In respect of employees who had not previously been regarded as insurable the sum of £14 4s. 3d. was paid as the employees' share of Insurance Contributions. Subhead C. (Department of Finance letters E. 8/15/35 of 13th October, 1936, and E. 8/7/36 of 18th March, 1937).

A sum of £81 (recoverable from an Insurance Company) was expended on the restoration of damage caused by fire at Cornafulla National School, Co. Roscommon. Subhead C.

The sum of £80 10s. 8d. 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 was £831 4s. 8d. Subhead C.

Expenditure on restoration of damage by fire was incurred within the year on buildings occupied by (1) Department of Education, £4 6s. 8d.; (2) Department of Agriculture, £12 2s. 10d.; (3) Department of Lands, £10 18s. 11d.; (4) Department of Industry and Commerce, £33 2s. 3d.

Articles of plant valued at £13 3s. 4d. and surplus to requirements at Dún Laoghaire Harbour, were transferred to Dunmore East Harbour.

Furniture, valued at £132 18s. 9d. and surplus to requirements at (a) the Gárda Síochána Depôt (£129 18s. 9d.) and (b) Avondale Forestry centre (£3), was taken over by the Commissioners from the Departments of Justice and Agriculture for the use of the Public Services generally. (Department of Finance letter S. 102/2/37 of 4th February, 1937).

Furniture and other articles, etc., valued at £94 12s. 0d. and surplus to requirements at (a) Boyle Military Barracks, (£5); (b) the former Hibernian Military School, (£37 9s. 6d.); (c) Dublin Castle (£25); (d) Castlebar Military Barracks (£10 2s. 6d.); and (e) Droichead Nua Military Barracks (£17), were handed over by the Commissioners to the Department of Defence (Department of Finance letters S. 8/26/36 of 10th July, 1936, S. 8/38/36 of 27th August, 1936, and S. 102/5/37 of 6th March, 1937).

Losses of stores, etc., from stock, valued at £19 4s. 7d. were written off during the year under the authority of the Commissioners.

Rents amounting to £10 10s. 0d. were paid in respect of periods which elapsed between the due dates of surrender and the actual handing over of premises to the landlords. Subhead E. (Department of Finance letters E. 8/6/37 of 12th June and 15th July, 1937).

Articles of plant, valued at £38 5s. 0d. and surplus to requirements at Haulbowline Dockyard were transferred to the Central Drainage Repair Workshop and Stores, Athy. See also Vote for Haulbowline Dockyard, No. 27.

The sum of £11 18s. 0d. rent due by the tenants of premises at Droichead Nua Military Barracks was written off as irrecoverable under the authority of the Minister for Finance (Department of Finance letter S. 102/2/31 of 24th September, 1937).

On the resumption of possession of a leased site in Kildare Street, Dublin, required for State purposes, a claim for £1,250, rent due by the tenants, was waived under the authority of the Minister for Finance (Department of Finance letter S. 2/15/35 of 11th March, 1937).

On resumption of possession of leased premises required for State purposes the sanction of the Minister for Finance was obtained to forego a balance of rent amounting to £14 11s. 8d. (Department of Finance letter S. 2/86/35 of 7th January, 1937).

The sum of £55 10s. 9d. arrears of rent due by the tenants of property at West Cove, Co. Kerry, was written off as irrecoverable under the authority of the Minister for Finance (Department of Finance letter S. 27/11/26 of 1st August, 1936).

A claim for £6 13s. 4d. rent due by the tenant of a lodge in the Phoenix Park was waived under the authority of the Minister for Finance (Department of Finance letter S. 55/37/34 of 5th August, 1936).

The receipts include a sum of £60 received for a site with ruins thereon, purchased at Turloughmore, Co. Galway, in the year 1933-34 for £500 for a proposed Gárda Barrack (Department of Finance letter S. 14/8/27 of 2nd September, 1936).

A site at Moynalty, Co. Meath, acquired for the erection of a Gárda Barracks in 1932-33 at a cost of £167 9s. 4d. was sold during the year for the sum of £35 (Department of Finance letter S. 14/20/31 of 3rd January, 1936).

A Military Sports Field at Athlone, Co. Westmeath, containing 19 acres 3 roods and 6 perches, approximately, purchased in the year 1925-26 at a cost of £1,000 (borne on the Vote for the Army) was sold during the year for the sum of £750 (Department of Finance letter S. 55/71/28 of 20th April, 1936).

The sum of £20 was realized by the sale of huts surplus to requirements at Waterville, Co. Kerry, former Coastguard Station.

The receipts include an item of £5 being an instalment of the sum of £50 realized from the sale of a fishery store at Darby's Point, Co. Mayo (Department of Finance letter S. 27/21/34 of 26th May, 1934).

Telephone Capital Account.—The net expenditure during the year on Post Office buildings charged to the Telephone Capital Account amounted to £4,643 13s. 0d.

The following sum was expended out of the Relief Schemes Vote, 1936-37, for the benefit of properties in the Commissioners' charge :—

	£	s.	d.
Colaiste Moibhi	55	16	4

The following sums allocated out of the funds provided under the Unemployment Relief Act, 1931, were expended in the year 1936-37 for the benefit of similar properties :—

	Expenditure, 1936-37.	Expenditure in previous years.	Total Expenditure to 31st March, 1937.
	£ s. d.	£ s. d.	£ s. d.
Inchicore and Longmeadows Estate— Conversion into Park	1,165 3 5	36,466 16 4	37,631 19 9

J. CONNOLLY,

Chairman and Accounting Officer.

D. Ó DONNCHADHA,

Accountant,

OFFICE OF PUBLIC WORKS,

30th November, 1937.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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., 1936-37.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
OIREACHTAS :				
1.—Improvement of Entrance (Revote) ...	10	—	10 0 0	—
2.—Preparation of Busts of Pádraig Pearse and other National Leaders (Revote)	1,000	631 18 4	368 1 8	—
DEPARTMENT OF FINANCE :				
3.—Dublin Custom House : Additional Reconstruction Work (Revote) ...	10	—	10 0 0	—
4.—Dublin Custom House : Renewal of Statues (Revote) ...	10	—	10 0 0	—
5.—Athlone : New Public Offices (Revote £7,000)	10,500	1,840 5 9	8,659 14 3	—
6.—Galway Custom House : Extension (Revote £1,000)	3,000	—	3,000 0 0	—
7.—Customs Frontier Posts : Provision of Married Quarters and Office Accommodation (Revote)	8,000		7,835 5 10	—
(a) Inishammon ...		77 14 2		
(b) Glenfarne ...		87 0 0		
8.—Office of Public Works : Extension ...	400	960 17 0	—	560 17 0
9.—Office of Public Works : Further extension ...	4,250	8,003 17 4	—	3,753 17 4

OBSERVATIONS.

1. Postponed.
2. D.F. letters S. 102/18/35 of 26th October, and 23rd November, 1935, sanction expenditure of £1,500. In progress.
3. Postponed.
4. No. 5 of 1935-36. Postponed. £3 6s. 1d. expended in 1931-32 on preliminary work.
5. No. 6 of 1935-36. D.F. letter S. 55/9/31 of 26th April, 1935, sanctions expenditure of £7,347. Expended £6,764 10s. 0d. In progress.
6. No. 7 of 1935-36. £1 5s. 0d. expended in 1935-36 on preliminary work.
7. (a) Inishammon, Co. Monaghan. Erection and furnishing of new hut. D.F. letter S. 2/4/34 of 5th November, 1935, sanctions expenditure of £68 10s. 6d. on construction.
- (b) Glenfarne, Co. Sligo. Erection and furnishing of new hut.
8. No. 10 of 1935-36. D.F. letters S. 1/2/33 of 7th June, 1934, and 16th February, 1935, sanction expenditure of £4,800, and £750 from the Relief Schemes Vote. Expended £5,576 17s. 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. In progress.
9. D.F. letter S. 1/2/33 of 20th August, 1936, sanctions expenditure of £9,200. In progress.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF FINANCE —continued.						
10.—Civil Service Commission : 45 Upper O'Connell St. : Extension (Revote £3,000)	5,000	1,357 14 3	3,642	5 9	—	
11.—Stationery Office : Ad- ditional Storage Accom- modation	810	—	810	0 0	—	
DEPARTMENT OF JUSTICE :						
12.—Dublin, Four Courts : Improvement of catering accommodation (Revote £350)	400	262 11 2	137	8 10	—	
13.—Dublin, Four Courts : Improvement of Entrance Door	300	4 17 6	295	2 6	—	
GÁRDA SÍOCHÁNA BARRACKS : DUBLIN METROPOLITAN AREA :						
14.—Dublin Castle : Improve- ments in Detective Head- quarters	500	178 2 0	321	18 0	—	
15.—Drumcondra : New Bar- rack (Revote)	700	740 7 2	—		40	7 2
16.—Kilmainham : New Bar- rack	4,000	10 5 11	3,989	14 1	—	
CO. CLARE.						
17.—Miltown Malbay : New Barrack	400	202 15 10	197	4 2	—	
18.—Scarriff : New Barrack (Revote £10)	1,000	—	1,000	0 0	—	

OBSERVATIONS—continued.

10. No. 11 of 1935-36. D.F. letter S. 2/20/34 of 28th October, 1936, sanctions expenditure of £12,000. Expended £1,380 6s. 2d. In progress.
11. Postponed.
12. D.F. letter S. 1/8/31 of 20th October, 1937, sanctions expenditure of £262 19s. 11d. Completed. Further payment to be made.
13. Preliminary work.
14. No. 120 of 1935-36. D.F. letters S. 2/2/36 of 16th January, 29th July, and 29th October, 1936, sanction expenditure of £969. Expended £251 5s. 10d. In progress.
15. No. 13 of 1935-36. D.F. letters S. 14/7/30 of 6th February, 1934, and 28th March, 1934, sanction expenditure of £14,500. Expended £14,160 1s. 7d., of which £549 9s. 7d. was borne on Votes for Relief Schemes, 1932-33 and 1933-34. Completed.
16. Preliminary work.
17. No. 15 of 1935-36. D.F. letter S. 14/10/32 of 16th January, 1934, sanctions expenditure of £1,850. Expended £1,662 17s. 9d. Completed.
18. Postponed.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF JUSTICE —continued.						
Co. CORK.						
19.—Carrigaline: New Barrack	800	—	800	0 0	—	—
20.—Cobh: Adaptation ...	350	—	350	0 0	—	—
21.—Timoleague: New Barrack	1,000	12 8 1	987	11 11	—	—
22.—Whitegate: New Barrack (Revote) ...	10	—	10	0 0	—	—
Co. DONEGAL.						
23.—Dungloe: Adaptation ...	500	—	500	0 0	—	—
24.—Dunkineely, Ex-R.I.C. Barrack: Restoration (Revote £200) ...	1,400	2 16 3	1,397	3 9	—	—
Co. DUBLIN.						
25.—Lusk: New Barrack ...	100	68 6 8	31	13 4	—	—
26.—Rathcoole: New Barrack (Revote £10) ...	1,000	513 7 11	486	12 1	—	—
Co. GALWAY.						
27.—Ballinasloe: New Bar- rack (Revote £10) ...	300	—	300	0 0	—	—
28.—Creggs: New Barrack (Revote £500) ...	1,500	3 9 4	1,496	10 8	—	—
29.—Kiltormer: New Barrack (Revote £1,000) ...	1,200	1,083 12 0	116	8 0	—	—
30.—Salthill: Adaptation ...	500	11 4	499	8 8	—	—
31.—Shanaglish: New Barrack (Revote) ...	500	3 8 6	496	11 6	—	—
32.—Woodford: Adaptation	600	281 19 7	318	0 5	—	—
Co. KERRY.						
33.—Rathmore: New Barrack (Revote) ...	10	3 1 2	6	18 10	—	—

OBSERVATIONS—continued.

19. Postponed.
 20. Postponed.
 21. D.F. letter S. 14/12/35 of 14th November, 1935, sanctions expenditure of £1,850. In progress.
 22. Postponed.
 23. Postponed.
 24. Preliminary work.
 25. No. 21 of 1935-36. D.F. letter S. 14/9/33 of 8th February, 1935, sanctions expenditure of £1,475. Expended £1,392 10s. 5d. Completed. Further payment to be made.
 26. D.F. letter S. 14/25/33 of 9th September, 1936, sanctions expenditure of £1,575. In progress.
 27. No. 23 of 1935-36. Postponed. £1 6s. 7d. expended on preliminary work in 1933-34 and prior years.
 28. No. 24 of 1935-36. Postponed. £12 5s. 4d. expended on preliminary work.
 29. No. 26 of 1935-36. D.F. letter S. 14/16/31 of 29th October, 1935, sanctions expenditure of £1,450. Expended £1,087 5s. 7d. Completed. Further payment to be made.
 30. Preliminary work.
 31. Preliminary work.
 32. D.F. letter S. 14/5/33 of 27th September, 1935, sanctions expenditure of £600. In progress.
 33. No. 29 of 1935-36. £3 12s. 1d. expended on preliminary work.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF JUSTICE —continued.						
Co. KILKENNY.						
34.—Inistioge: New Barrack (Revote)	1,000	10	999	19 2	—	
35.—Johnstown: New Barrack	1,000	—	1,000	0 0	—	
Co. LEITRIM.						
36.—Carrick-on-Shannon: Ad- aptation (Revote) ...	300	—	300	0 0	—	
Co. MAYO.						
37.—Ballyhaunis: Adaptation	350	642 16 10	—		292	16 10
38.—Castlebar: Adaptation (Revote)	150	—	150	0 0	—	
39.—Crossmolina: New Barrack (Revote)	650	598 16 3	51	3 9	—	
40.—Foxford: New Barrack (Revote £10)	1,500	4 10 5	1,495	9 7	—	
41.—Louisburgh: New Bar- rack (Revote £500) ...	1,200	—	1,200	0 0	—	
OFFALY.						
42.—Daingean: New Barrack (Revote)	200	187 15 10	12	4 2	—	
43.—Tullamore: New Barrack (Revote £1,000). ...	3,000	2,901 19 4	98	0 8	—	
Co. ROSCOMMON.						
44.—Ballintubber: New Bar- rack (Revote £10) ...	1,200	6 7 2	1,193	12 10	—	
45.—Carrowreagh: New Bar- rack	1,000	6 14 3	993	5 9	—	
Co. SLIGO.						
46.—Dromore West: New Bar- rack	600	887 6 0	—		287	6 0
47.—Rosses Point: New Bar- rack	200	650 0 0	—		450	0 0

OBSERVATIONS—continued.

34. Preliminary work.
 35. Postponed.
 36. Postponed.
 37. D.F. letters S. 14/12/32 of 23rd November, 1935, and 14th July, 1937, sanction expenditure of £749 9s. 5d. In progress.
 38. No. 33 of 1935-36. D.F. letter S. 14/21/31 of 8th December, 1933, sanctions expenditure of £2,850. Expended £3,071 19s. 9d. Completed. Further payment to be made.
 39. No. 35 of 1935-36. D.F. letter S. 14/13/33 of 26th June, 1935, sanctions expenditure of £1,007 19s. 1d. Expended £1,035 8s. 3d. In progress.
 40. Preliminary work.
 41. No. 37 of 1935-36. 6s. 7d. expended on preliminary work.
 42. No. 38 of 1935-36. D.F. letter S. 14/6/27 of 31st December, 1932, sanctions expenditure of £1,550. Expended £1,188 4s. 3d. Completed. Further payment to be made.
 43. No. 39 of 1935-36. D.F. letters S. 14/50/26 of 15th September, 1934, and 22nd April, 1936, sanction expenditure of £4,700. Expended £2,958 14s. 9d. In progress.
 44. Preliminary work.
 45. Preliminary work.
 46. No. 41 of 1935-36. D.F. letter S. 14/25/30 of 17th June, 1933, sanctions expenditure of £1,500. Expended £1,249 16s. 4d. Completed.
 47. No. 42 of 1935-36. D.F. letter S. 14/22/28 of 23rd August, 1934, sanctions expenditure of £2,000. Expended £1,455 15s. 6d. Completed. Further payment to be made.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE —continued.				
Co. WATERFORD.				
48.—Kill: New Barrack ...	100	146 18 9	—	46 18 9
Co. WEXFORD.				
49.—Baldwinstown (Duncormick): New Barrack ...	10	—	10 0 0	—
50.—Coolgreany: Adaptation (Revote) ...	10	—	10 0 0	—
51.—Wexford: New Barrack	4,000	344 3 3	3,655 16 9	—
Co. WICKLOW.				
52.—Dunlavin: Adaptation ...	200	240 0 0	—	40 0 0
53.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER GÁRDA SÍOCHÁNA BARRACKS ...	5,000		4,910 0 0	—
Ballyduff ...		90 0 0		
54.—ELECTRIC LIGHTING ...	1,000	998 12 0	1 8 0	—
55.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS ...	3,000	871 4 9	2,128 15 3	—
56.—BOATHOUSES (Revote) ...	10	—	10 0 0	—
DEPARTMENT OF LOCAL GOVERNMENT AND PUBLIC HEALTH:				
57.—Combined Purchasing Branch, 73 Merrion Sq.: Adaptation ...	400	460 16 3	—	60 16 3

OBSERVATIONS—continued.

48. No. 43 of 1935-36. D.F. letter S. 14/13/32 of 9th February, 1935, sanctions expenditure of £1,500. Expended £1,560 ls. 10d. Completed.
49. Postponed.
50. No. 45 of 1935-36. Postponed. £6 5s. 9d. expended on preliminary work in 1934-35.
51. D.F. letter S. 14/14/33 of 22nd March, 1937, sanctions expenditure of £12,000. In progress.
52. D.F. letter S. 14/11/35 of 12th June, 1935, sanctions expenditure of £400. In progress.
53. Ballyduff, Co. Kerry. Extension and improvement of married quarters. D.F. letter S. 14/78/24 of 23rd March, 1936, sanctions expenditure of £300. In progress.
54. See details on page 47.
55. See details on pages 47-48.
56. Postponed.
57. No. 120 of 1935-36. D.F. letters S.2/38/35 of 18th April, 27th May, and 2nd November, 1936, sanction expenditure of £570. Expended £460 19s. 3d. In progress.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF EDUCATION :						
58.—National Education Buildings: Heating Installation ...	170	706 16 10	—		536 16 10	
59.—Technical Instruction Branch: Heating Installation ...	1,400	—	1,400	0 0	—	
NATIONAL SCHOOLS.						
60.—Grants for Building, Enlarging, Enclosing, etc. ...	200,000	132,122 3 2	67,877	16 10	—	
61.—Kilkenny New National School and Teacher's Residence (Revote) ...	3,000	1,508 14 9	1,491	5 3	—	
MODEL SCHOOLS.						
62.—Central Model Schools: Heating Installation (First Section) ...	1,100	—	1,100	0 0	—	
63.—Alterations ...	1,000		445	1 4	—	
(a) Athy ...		50 11 0				
(b) Scoil Mhuire ...		504 7 8				
PREPARATORY COLLEGES.						
64.—Coláiste Brighde, Ballyconnell: Fire Escape Staircases ...	500	—	500	0 0	—	
65.—Coláiste Brighde, Ballyconnell: Improvement of Cattleman's Residence (Revote £250) ...	375	—	375	0 0	—	
66.—Coláiste Einne, Co. Galway: Erection and Equipment (Revote £8,000) ...	33,000	32,530 8 10	469	11 2	—	

OBSERVATIONS—continued.

58. No. 50 of 1935-36. D.F. letter S. 2/1/32 of 18th November, 1936, sanctions expenditure of £3,500. Expended £3,420 12s. 8d. Completed. Further payment to be made.
59. Postponed.
60. Sufficient grants did not mature for payment to require the expenditure of the entire provision.
61. No. 52 of 1935-36. D.F. letter S. 55/33/32 of 27th June, 1936, sanctions expenditure of £3,000. Expended £1,522 12s. 5d. In progress. In connection with the provision of these premises the Co. Kilkenny Vocational Education Committee contracted to pay a fine of £3,000, of which one moiety was received in the year 1936-37 and accounted for as an Appropriation in Aid of the Vote.
62. Postponed.
63. (a) No. 53 of 1935-36. Electric lighting of Residence. Expended £51 11s. 1d. Completed.
- (b) Adaptation of laboratory building. D.F. letter S. 22/8/34 of 29th February, 1936, sanctions expenditure of £530. Completed.
64. Postponed.
65. No. 55 of 1935-36. Postponed. 16s. 1d. expended on preliminary work.
66. No. 56 of 1935-36. D.F. letter S. 22/4/34 of 14th May, 1934, sanctions expenditure. Estimated cost £125,000. Expended £102,012 6s. 8d. In progress.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
DEPARTMENT OF EDUCATION— <i>continued.</i>	£	£ s. d.	£ s. d.	£ s. d.
PREPARATORY COLLEGES — <i>continued.</i>				
67.—Coláiste Íde, Dingle : Water Treatment Plant	300	—	300 0 0	—
68.—Coláiste na Mumhan, Ballyvourney : Erection and Equipment (Revote £15,000) ...	20,000	13,149 17 2	6,850 2 10	—
69.—Secondary School, 25 and 26 Parnell Square : Grant for adaptation (Revote £7,350) ...	11,000	12,650 0 0	—	1,650 0 0
INSTITUTIONS OF SCIENCE AND ART.				
70.—National Gallery : Extension (Revote)...	10	—	10 0 0	—
71.—National Gallery : Improved Storage Accommodation (Revote) ...	475	329 18 0	145 2 0	—
72.—National Library : Vacuum Cleaning Installation (Revote)...	300	222 4 8	77 15 4	—
73.—National Library and National Museum : Renewal of Defective Stonework (Revote £10) ...	5,000	—	5,000 0 0	—
74.—National Museum : Additional Accommodation, Ex-Viceregal Lodge (Revote) ...	10,000	—	10,000 0 0	—
75.—National Museum : Improved Lighting ...	10	3 0	9 17 0	—
DEPARTMENT OF AGRICULTURE :				
76.—Clonakilty Agricultural Station : Heating Installation (Revote £175) ...	500	655 18 4	—	155 18 4

OBSERVATIONS—*continued.*

67. Postponed.
68. No. 57 of 1935-36. D.F. letter S. 25/1/29 of 24th July, 1929, sanctions expenditure. Revised estimated cost £85,200. Expended £39,607 2s. 1d. In progress.
69. No. 58 of 1935-36. D.F. letter S. 1/1/32 of 29th May, 1934, sanctions payment within a maximum of £12,750 for the establishment of this school with State aid.
70. Postponed.
71. No. 60 of 1935-36. D.F. letter S. 2/11/33 of 14th May, 1935, sanctions expenditure of £925. Expended £765 11s. 3d. In progress.
72. D.F. letter S. 22/1/35 of 9th October, 1937, sanctions expenditure of £246 18s. 6d. Completed. Further payment to be made.
73. Postponed.
74. No. 63 of 1935-36. Postponed. £44 19s. 1d. expended on preliminary work in previous years.
75. Preliminary work.
76. D.F. letter S. 90/2/33 of 30th December, 1935, sanctions expenditure of £650. Completed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF AGRICULTURE—contd.				
77.—Clonakilty Agricultural Station : Installation of Electricity (Revote) ...	500	984 18 3	—	484 18 3
78.—Munster Institute : Heating Installation (Revote £10) ...	2,000	4 14 4	1,995 5 8	—
79.—Botanic Gardens : Further Improvements ...	400	—	400 0 0	—
FISHERY HARBOURS.				
80.—Dredging Operations ...	400	—	300 0 0	—
Arklow ...		100 0 0		
81.—Minor Works of Economic Development ...	1,300	67 3 8	1,232 16 4	—
DEPARTMENT OF LANDS :				
82.—Land Commission : Storage Accommodation for Estate Maps, 23 Upper Merrion Street (Revote) ...	1,200	—	1,200 0 0	—
83.—Land Commission, 93 Merrion Square : Heating Installation (Revote £100)	200	355 10 0	—	155 10 0
DEPARTMENT OF INDUSTRY AND COMMERCE :				
84.—New Headquarters, Kildare St. (Revote £13,000)	25,000	1,753 14 0	23,246 6 0	—
85.—Census Branch : Adaptation and Furnishing ...	2,500	3,887 15 7	—	1,387 15 7

OBSERVATIONS—continued.

77. No. 68 of 1935-36. D.F. letters S. 90/2/33 of 7th August, 1935, and 27th May, 1936, sanction expenditure of £1,550. Expended £1,344 12s. 1d. In progress.
78. Preliminary work.
79. Postponed.
80. D.F. letter S. 31/1/35 of 7th January, 1935, sanctions grant of one-half cost with a limit of £100. Completed.
81. No. 72 (a) of 1935-36. Arranmore, Co. Donegal. Erection of Beacons. D.F. letter S. 30/6/32 of 25th August, 1933, sanctions payment of £80 as half the estimated total cost. Expended £87 3s. 7d. Total cost £174 7s. 1d. Completed.
82. No. 73 of 1935-36. D.F. letter S. 2/5/32 of 2nd August, 1933, sanctions expenditure. Revised estimate £1,300. Expended £40 6s. 7d. in 1933-34. Further work postponed.
83. D.F. letter S. 2/6/35 of 1st April, 1936, sanctions expenditure of £395. Completed. Further payment to be made.
84. No. 77 of 1935-36. D.F. letter S. 2/3/35 of 27th October, 1937, sanctions expenditure. Expended £1,759 1s. 10d. Estimated cost £135,000. In progress.
85. D.F. letters S. 2/8/36 of 12th August, 1936, and S. 2/35/35 of 15th May, and 10th June, 1936, sanction expenditure of £4,500. In progress. The second floor of this building has been allocated to the Accounts Branches of the Department of Justice and the Garda Síochána.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF INDUSTRY AND COMMERCE —continued.						
86.—Liscannor (Doolin Head) Coast Life Saving Ser- vice: New Station (Re- vote)	500	244 8 9	255 11 3		—	
87.—Dundalk Employment Ex- change: Restoration (Re- vote £500)	3,500	—	3,500 0 0		—	
88.—Limerick Employment Ex- change, Cecil Street: Adaptation (Re vote £1,200)	1,700	1,620 18 0	79 2 0		—	
89.—Wexford Employment Ex- change: Adaptation ...	1,500	—	1,500 0 0		—	
90.—NEW WORKS, ALTERA- TIONS AND ADDITIONS AT OTHER EMPLOYMENT EX- CHANGES	5,000	546 9 9	4,453 10 3		—	
91.—Cross-Channel Airport (a) Baldonnel	10	340 4 0	—		3,714 13 10	
(b) Collinstown		3,384 9 10				
91A.—Civil Airport for Trans- Atlantic and Other Air Services: Original ... Nil Supplementary £20,000	20,000	7,805 3 1	12,194 16 11		—	

OBSERVATIONS—continued.

86. D.F. letter S. 93/1/35 of 21st November, 1935, sanctions expenditure of £500. In progress.
87. Postponed.
88. No. 80 of 1936-37. D.F. letters S. 2/5/27 of 14th August, 1934, and S. 99/38/33 of 6th November, 1934, sanction expenditure of £5,394 16s. 5d. Expended £5,543 9s. 1d. Completed.
89. Postponed.
90. See details on page 48.
91. (a) No. 120 of 1935-36. D.F. letters S. 99/4/36 of 29th January, 8th and 21st February, 22nd July, 7th and 31st December, 1936, sanction expenditure of £1,203. Expended £1,259 15s. 6d. of which £170 was borne on the Vote for the Army.
- (b) D.F. letter S. 99/59/35 of 17th December, 1936, sanctions expenditure of £25,000. Services to the value of £139 10s. 5d. were rendered in connection with this work by the loan of Drainage Excavators.
- 91A. D.F. letter S. 102/22/36 of 7th December, 1937, sanctions expenditure. Surplus machinery and furniture purchased in previous years valued at £136 8s. 5d. were transferred to this work from (a) Phoenix Park (£65) and (b) Central Furniture Stores (£71 8s. 5d.). In addition, services to the value of £260 7s. 8d. were obtained by the use of Drainage Excavators.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF POSTS AND TELEGRAPHS:				
92.—Dublin, General Post Office: Reconstruction (Revote) ...	1,400	314 4 2	1,085 15 10	—
93.—Dublin, New Post Office, St. Andrew Street (Revote) ...	12,000	—	12,000 0 0	—
94.—Dublin New Sorting Office, Pearse St. (Revote) ...	10,000	288 0 0	9,712 0 0	—
95.—Dublin Parcels Branch, Amiens Street: Adaptation (Revote)...	10	—	10 0 0	—
96.—Dublin, Central Garage (Revote) ...	10,000	9,103 11 10	896 8 2	—
97.—Dublin, Post Office Stores Factory: Additional Accommodation ...	10	559 4 11	—	549 4 11
98.—Ballinasloe Post Office: Adaptation ...	350	180 0 0	170 0 0	—
99.—Cork Post Office: New Sorting Office ...	1,000	412 17 9	587 2 3	—
100.—Ennis Post Office: Improvements ...	250	—	250 0 0	—
101.—Thurles Post Office: Adaptation (Revote) ...	1,000	—	1,000 0 0	—
DEPARTMENT OF DEFENCE:				
102.—Dublin General Headquarters: Additional Accommodation (Revote £6,000) ...	10,000	16,586 7 4	—	6,586 7 4

OBSERVATIONS—continued.

92. No. 82 of 1935-36. D.F. letter S. 38/17/24 of 6th March, 1930, sanctions estimate of £300,000. Expended £277,140 0s. 9d. In progress.
93. Postponed.
94. No. 84 of 1935-36. D.F. letters S. 38/4/34 of 6th January, 20th July, and 11th December, 1936, sanction expenditure of £1,731 7s. 6d. Expended £1,439 17s. 6d. In progress.
95. Postponed.
96. No. 86 of 1935-36. D.F. letters S. 38/2/24 of 6th April, and 7th July, 1934, sanction expenditure of £12,900. Expended £9,545 16s. 11d. In progress.
97. D.F. letters S. 55/6/32 of 5th and 18th November, 1936, sanction expenditure of £9,950. In progress.
98. D.F. letter S. 38/1/34 of 12th November, 1936, sanctions expenditure of £430. In progress.
99. No. 88 of 1935-36. D.F. letter S. 38/26/25 of 19th February, 1934, sanctions expenditure of £10,000. Expended £4,303 5s. 8d. In progress.
100. Postponed.
101. No. 90 of 1935-36. Postponed. 4s. 0d. expended on preliminary work in 1933-34.
102. No. 92 of 1935-36. D.F. letters S. 7/2/33 of 3rd June, 1935, and 21st October, 1936, sanction expenditure of £18,189 8s. 2d. Expended £16,600 19s. 0d. In progress.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF DEFENCE						
—continued.						
103.—Dublin General Headquarters, Finance Section: Improved Sanitary accommodation ...	800	5 10 0	794 10 0		—	
104.—Dublin General Headquarters: Improvements in Annexe ...	300	—	300 0 0		—	
105.—Dublin General Headquarters: Wireless Station ...	2,550	6	2,549 19 6		—	
106.—Portobello Barracks: Electric Lighting (Revote) ...	500	509 9 11	—		9 9 11	
107.—Portobello Barracks: New Dining Hall, etc. ...	220	217 0 0	3 0 0		—	
108.—St. Bricin's Hospital: New Church ...	10	—	10 0 0		—	
109.—St. Bricin's Hospital: Nurses' Quarters ...	10	—	10 0 0		—	
110.—Athlone, Custume Barracks: Electric Lighting (Revote £2,500) ...	3,500	3,105 9 9	394 10 3		—	
111.—Athlone, Custume Barracks: Ordnance Depot (Revote £3,500) ...	4,000	—	4,000 0 0		—	
112.—Athlone, Custume Barracks: Riding School ...	4,175	126 17 0	4,048 3 0		—	
113.—Baldonnel Aerodrome: Reconstruction of Upper Camp (Revote £13,500) ...	14,000	2 0 0	13,998 0 0		—	
114.—Baldonnel Aerodrome Reroofing of Hangars (Revote £8,500) ...	10,000	9,727 11 2	272 8 10		—	
115.—Coolmoney Camp: Cookhouse, Dining Hall and Sergeants' Mess ...	10	—	10 0 0		—	
116.—Cork, Michael Collins Barracks: Junior Officers' Married Quarters ...	1,000	—	1,000 0 0		—	

OBSERVATIONS—continued.

103. Preliminary work.
 104. Postponed.
 105. Preliminary work.
 106. No. 94 of 1935-36. D.F. letters S. 8/77/30 of 4th December, 1934, and 10th February, 1937, sanction expenditure of £5,229 13s. 6d. Expended £5,270 15s. 2d. Completed.
 107. No. 95 of 1935-36. D.F. letter S. 7/21/32 of 21st September, 1934, sanctions expenditure of £4,750. Expended £4,560 5s. 0d. Completed.
 108. Postponed.
 109. Postponed.
 110. No. 96 of 1935-36. D.F. letter S. 7/4/35 of 27th April, 1936, sanctions expenditure of £3,660. Expended £3,130 17s. 11d. In progress.
 111. Postponed.
 112. Preliminary work.
 113. No. 98 of 1935-36. £7 7s. 0d. expended on preliminary work.
 114. No. 99 of 1935-36. D.F. letters S. 7/12/32 of 3rd February, 1933, 26th May, 1934, and 2nd May, 1935, sanction expenditure of £23,000. Expended £22,913 12s. 1d. Completed. Further payment to be made.
 115. Postponed.
 116. Postponed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF DEFENCE— <i>continued.</i>				
117.—Cork, Michael Collins Barracks : Ordnance Stores (Revote) ...	4,000	—	4,000 0 0	—
118.—Cork, Michael Collins Barracks : Reconstruction of District Offices, Sergeants' Mess and Canteen (Revote) ...	1,000	964 16 10	35 3 2	—
119.—Cork, Michael Collins Barracks : Reconstruction of East Block (Revote £5,000) ...	10,000	—	10,000 0 0	—
120.—Cork, Michael Collins Barracks : Riding School	4,175	65 10 0	4,109 10 0	—
121.—Curragh Camp : Dining Hall for MacDermott and Clarke Barracks ...	10	—	10 0 0	—
122.—Curragh Camp : Extension of School (Revote) ...	1,000	1,248 15 9	—	248 15 9
123.—Curragh Camp : Introduction of Shannon Electric Power (Revote £5,355) ...	5,950	—	5,950 0 0	—
124.—Curragh Camp : New Gymnasium ...	10	—	10 0 0	—
125.—Curragh Camp : New Married Quarters (Revote)	9,000	—	9,000 0 0	—
126.—Curragh Camp : Swimming Pool ...	10	—	10 0 0	—
127.—Kilbride Rifle Range : Canteen and Store Block (Revote) ...	260	268 11 4	—	8 11 4
128.—Kilbride Rifle Range : Drill Hall (Revote £1,300) ...	2,300	2,263 11 9	36 8 3	—
129.—Kilbride Rifle Range : Officers' Mess ...	10	—	10 0 0	—

OBSERVATIONS—continued.

117. No. 100 of 1935-36. Postponed. £5 16s. 4d. expended on preliminary work.
 118. No. 101 of 1935-36. D.F. letter S. 7/4/26 of 25th October, 1932, sanctions expenditure of £21,000. Expended £19,530 11s. 1d. Completed.
 119. Postponed.
 120. Preliminary work.
 121. Postponed.
 122. No. 103 of 1935-36. D.F. letter S. 7/16/34 of 3rd December, 1935, sanctions expenditure of £2,025. Expended £2,178 1s. 10d. Completed.
 123. Postponed.
 124. Postponed.
 125. No. 105 of 1935-36. £148 13s. 7d. expended on preliminary work.
 126. Postponed.
 127. No. 106 of 1935-36. D.F. letter S. 7/6/33 of 5th October, 1934, sanctions expenditure of £5,500. Expended £5,586 17s. 8d. Completed.
 128. No. 107 of 1935-36. D.F. letter S. 7/6/33 of 9th April, 1936, sanctions expenditure of £2,500. Expended £2,268 19s. 7d. In progress.
 129. Postponed.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF DEFENCE— <i>continued.</i>						
130.—Kildare Barracks: Reconstruction of Men's Quarters and Messes (Revote)	5,000	—	5,000	0 0	—	—
131.—Kilworth Rifle Range: Canteen and Store Block (Revote) ...	2,500	1,317 14 5	1,182	5 7	—	—
132.—Kilworth Rifle Range: Drill Hall (Revote £1,300)	2,300	1 8 2	2,298	11 10	—	—
133.—Kilworth Rifle Range: Officers' Mess ...	10	—	10	0 0	—	—
134.—Limerick, Sarsfield Barracks: Dining Hall and Cookhouse ...	1,000	—	1,000	0 0	—	—
135.—Limerick, Sarsfield Barracks: Ordnance Depot (Revote £3,500) ...	4,000	—	4,000	0 0	—	—
136.—Renmore Barracks: Electric Lighting (Revote) ...	1,200	7 8 8	1,192	11 4	—	—
137.—Renmore Barracks: Reconstruction of Officers' Block (Revote £7,500)	10,000	3,907 16 1	6,092	3 11	—	—
138.—Volunteer Force: Provision of Instructional Halls (Revote) ...	75,000	5 12 6	74,994	7 6	—	—
139.—Magazine ...	2,000	—	2,000	0 0	—	—
DEPARTMENT OF EXTERNAL AFFAIRS:						
140.—Madrid Legation: Adaptation and Furnishing ...	10	—	10	0 0	—	—
PHOENIX PARK:						
141.—New Gateway: Parkgate Street (Revote £1,400) ...	3,600	—	3,600	0 0	—	—
142.—U.S.A. Legation: Heating Installation ...	900	757 17 0	142	3 0	—	—

OBSERVATIONS—continued.

130. Postponed.
 131. No. 109 of 1935-36. D.F. letter S. 7/6/33 of 15th April, 1935, sanctions expenditure of £4,900. Expended £4,518 17s. 11d. In progress.
 132. Preliminary work.
 133. Postponed.
 134. Postponed.
 135. Postponed.
 136. No. 112 of 1935-36. £39 13s. 6d. expended on preliminary work.
 137. No. 113 of 1935-36. D.F. letter S. 7/24/34 of 14th May, 1936, sanctions expenditure of £11,000. Expended £4,021 11s. 3d. In progress.
 138. No. 114 of 1935-36. £12 4s. 6d. expended on preliminary work.
 139. Postponed.
 140. Postponed.
 141. Postponed.
 142. D.F. letters S. 2/43/35 of 3rd July, and 28th October, 1936, sanction expenditure of £833. Completed. Further payment to be made.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
BRITISH MILITARY GRAVES :				
143.—Erection of Headstones (Revote)	650	430 10 11	219 9 1	—
144.—MINOR NEW WORKS NOT EXCEEDING £200 EACH	3,500	2,870 13 9	629 6 3	—
145.—URGENT AND UNFORESEEN WORKS	7,000	774 7 10	6,225 12 2	—
146.—MINOR BALANCES OF EX- PENDITURE ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1ST APRIL, 1936 ...	5,000	5,474 10 2	—	474 10 2
<i>Original</i> ... £658,480 <i>Supplementary</i> 20,000 — £	678,480	302,393 11 4	397,582 0 3	21,495 11 7
<i>Deduct</i> for works which may not be carried out during the year : <i>Original</i> ... £185,000 <i>Supplementary</i> 19,990 — £	204,990	—	204,990 0 0	—
	£ 473,490	302,393 11 4	192,592 0 3	21,495 11 7
Net saving ...			£171,096	8 8

OBSERVATIONS—continued.

143. No. 118 of 1935-36. D.F. letter S. 200/12/27 of 10th December, 1928. Estimated cost £25,000. Expended £9,623 19s. 11d. In progress.
144. See details on pages 48-50.
145. See details on page 50.
146. See details on pages 51-54.

No. 54.—GÁRDA SÍOCHÁNA BARRACKS—ELECTRIC LIGHTING.

METROPOLITAN AREA.							£	s.	d.
Bridewell—D.F. letter S. 14/7/36 of 2nd April, 1936, sanctions expenditure of £280. Completed. Further payment to be made							271	9	1
Newmarket—Expended £37 13s. 9d.—Completed							37	9	10
Terenure—Expended £48 4s. 6d.—Completed.							39	2	1
Co. CLARE.									
Clarecastle—Completed							27	0	0
Co. DUBLIN.									
Santry—Expended £48 10s. 1d.—Completed							47	16	6
Co. GALWAY.									
Dunmore—D.F. letter S. 14/20/27 of 24th April, 1935, sanctions expenditure of £25.—Completed							17	17	6
Eyrecourt—Completed							53	2	6
Gort—Completed							63	0	0
Co. KERRY.									
Killorglin—D.F. letter S. 14/17/34 of 27th August, 1935, sanctions expenditure of £60—Completed							44	3	9
Co. KILDARE.									
Monasterevan—Completed							65	0	0
Co. KILKENNY.									
Callan—Completed							54	6	0
LAOIGHIS.									
Ballinakill—Completed							38	7	0
Borris-in-Ossory—Completed							25	15	0
Co. MAYO.									
Balla—Completed							40	7	3
Co. MEATH.									
Navan—Expended £85 11s. 5d.—Completed							83	14	6
Co. MONAGHAN.									
Monaghan—D.F. letter S. 14/15/35 of 19th August, 1935, sanctions expenditure of £80. Expended £81 6s. 6d.—Completed							31	6	6
OFFALY.									
Cloghan—Completed							29	18	6
Co. WATERFORD.									
Cappoquin—Completed							28	16	0
TOTAL.—ELECTRIC LIGHTING AT GÁRDA SÍOCHÁNA BARRACKS							£998	12	0

No. 55.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS.

METROPOLITAN AREA.							£	s.	d.	
Dublin Castle—Detective Branch. Provision of special record office.										
Completed	...	...	...	...	...	...	80	10	3
Co. CLARE.										
Kilkee—Provision of new porch, fuel store, etc. Completed							...	150	10	0
New Quay—Erection of new boundary wall. Completed							...	69	0	0
Co. CORK.										
Killeagh—Adaptations. D.F. letter S. 14/10/34 of 30th November, 1934, sanctions expenditure of £76. Expended £70 19s. 1d.										
Completed	...	...	...	...	...	...	56	9	4
Killeagh—Improvements and Renovations. D.F. letter S. 14/10/34 of 30th November, 1934, sanctions expenditure of £154. Completed							...	144	1	8

No. 55.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS—continued.

		£	s.	d.
Co. KILKENNY.				
Bennettsbridge—Improvement to sanitary accommodation.				
Completed	... ..	59	8	0
Co. MEATH.				
Duleek—Improvement to sanitary accommodation.	In progress	90	0	0
Co. WATERFORD.				
Kilmacthomas—Adaptations and Improvements.	Expended			
£199 8s. 10d. Completed.	... ..		8	6
Waterford (Barrack)—Heating facilities in drying room.	Completed	123	17	0
Co. WICKLOW.				
Bray—Parade Ground.	Expended £97 0s. 8d. Completed	97	0	0
TOTAL.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS	... ..	£871	4	9

No. 90.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER EMPLOYMENT EXCHANGES.

				£	s.	d.
DUBLIN.						
Northumberland House.—Adaptations. D.F. letters S. 99/38/33 of 1st June, 1934, and S. 2/16/35 of 18th April, 1935, sanction expenditure of £3,944. Expended £3,691 12s. 7d. In progress				151	10	10
Trinity House.—Additional accommodation and adaptations. D.F. letter S. 2/32/35 of 11th November, 1936, sanctions expenditure of £2,526 13s. 10d. Expended £2,654 6s. 10d. Completed ...				127	13	0
GALWAY.						
Adaptation of former Piscatorial School. D.F. letter S. 99/38/33 of 4th September, 1934, sanctions expenditure of £1,600. Expended £1,689 6s. 9d. Completed. Further payment to be made				7	12	0
LONGFORD.						
Adaptations of ex-Military Barracks. D.F. letter S. 2/19/35 of 21st December, 1935, sanctions expenditure of £380. Expended £341 11s. 11d. Completed				259	13	11
TOTAL.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER EMPLOYMENT EXCHANGES				£546	9	9

No. 144.—MINOR NEW WORKS NOT EXCEEDING £200 EACH.

DEPARTMENT OF FINANCE.

		£	s.	d.
REVENUE DEPARTMENT.—Gear improvements in Stamping Department.				
In progress	... ..	101	13	1
Dublin Castle.—Additional sanitary accommodation, Block M.				
Completed	... ..	63	12	9
Hammam Buildings.—Adaptations of offices.	D.F. letter S. 1/4/32 of 22nd November, 1935, sanctions expenditure of £110.	In progress	17	2 0
Dundalk Custom House.—Bath and w.c. in residential quarters.				
Completed	... ..	51	6	10
Waterford Customs and Excise Offices.—Adaptations.	Completed	128	15	0

STATIONERY OFFICE.

(a) Additional boiler room accommodation at Beggar's Bush.	Completed	112	7	3
(b) New hoist for paper to first floor at Beggar's Bush.	In progress	32	1	5

ORDNANCE SURVEY.

(a) Site for new printing machine.	Completed.	Further payment to be made	180	5	0
(b) Alterations in Library Clerks office and record room.	In progress		5	4	2

No. 144.—MINOR NEW WORKS NOT EXCEEDING £200 EACH—continued.

	£	s.	d.
DEPARTMENT OF JUSTICE.			
REGISTRY OF DEEDS.—Shelving. Completed	117 4 10
LAND REGISTRY.			
(a) Hot water supply to lavatories. Completed	86 12 6
(b) Shelving. Completed	52 18 6
DEPARTMENT OF LOCAL GOVERNMENT AND PUBLIC HEALTH.			
CUSTOM HOUSE, DUBLIN.—Alterations and partitions, etc. Rooms 44-50.			
In progress	155 4 2
DEPARTMENT OF EDUCATION.			
COLÁISTE BRIGHDE.—Provision of hot water supply and w.c. at Steward's Residence. D.F. letter S. 22/1/33 of 10th October, 1936, sanctions expenditure of £73 14s. 0d. Completed. Further payment to be made	65 0 0
COLÁISTE MHUIRE.			
(a) Fire escape ladders, etc. Completed	67 10 0
(b) Fencing of garden. D.F. letter S. 22/9/27 of 31st October, 1936, sanctions expenditure of £66. Completed	61 17 6
SUMMERHILL HOUSE OF DETENTION.			
(a) Provision of mechanically-operated grilles. Completed	56 2 7
(b) Electric lighting. Completed	85 0 0
NATIONAL GALLERY.—Lowering partitions. Completed	53 10 0
DEPARTMENT OF AGRICULTURE.			
BALLSBRIDGE VETERINARY COLLEGE.—Temporary benches for Pathology Section. In progress.	38 15 4
BALLYHAISE AGRICULTURAL STATION.—Improvements to water supply. D.F. letters S. 90/39/34 of 28th January, and 29th August, 1936, sanction expenditure of £159. In progress	9 0 0
MUNSTER INSTITUTE.—Erection of w.c., etc., in Poultry Department. Completed	72 6 6
DEPARTMENT OF LANDS.			
LAND COMMISSION.			
(a) Alterations to Post room and new entrance to Cash Office at 24 Upper Merrion Street. In progress	13 1
(b) New windows at 23 Upper Merrion Street. Completed	76 13 0
(c) Bicycle accommodation, shed and racks at 6 Hume Street. In progress...	174 19 2
CARRATIGUE KNITTING INDUSTRY.—Latrines, fireplace, windows, etc. In progress...	90 0 0
MUINGS KNITTING INDUSTRY.—Latrines, shelving, turf store, etc. Completed	131 8 0

No. 144.—MINOR NEW WORKS NOT EXCEEDING £200 EACH—continued.

	£	s.	d.
DEPARTMENT OF POSTS AND TELEGRAPHS.			
POST OFFICE STORES, INFIRMARY ROAD.—Shelving. Completed ...	72	15	0
KILLARNEY POST OFFICE.—Enclosure for overseer, and lighting improvements. Completed	51	10	0
LIMERICK POST OFFICE.—Accounting enclosure. Completed	72	17	6

DEPARTMENT OF DEFENCE.

HEADQUARTERS OFFICES.

(a) Supply of jib crane. Completed	56	13	0
(b) Provision of new turf-burning fireplaces. Completed	150	0	0

BUILDINGS NOT APPROPRIATED TO PUBLIC DEPARTMENTS.

STATE APARTMENTS, DUBLIN CASTLE.

(a) Electric lighting of St. George's Hall. Completed	70	11	2
(b) Electric lighting of St. Patrick's Hall. Completed	74	16	0

U.S.A. LEGATION, PHOENIX PARK.

(a) Installing electric light in Head Gardener's House. Completed	118	4	5
(b) Transfer of hot water boiler. Completed	116	4	0

TOTAL.—MINOR NEW WORKS NOT EXCEEDING £200 EACH ... £2,870 13 9

No. 145.—URGENT AND UNFORESEEN WORKS.

DEPARTMENT OF FINANCE.

	£	s.	d.
OFFICE OF PUBLIC WORKS, Coleraine House, Dublin.—Adaptation and extension for Furniture Store. D.F. letter S. 2/49/35 of 18th August, 1936, sanctions expenditure of £6,800. In progress ...	82	2	11

DEPARTMENT OF EDUCATION.

TYRONE HOUSE AND 29 MARLBORO' STREET, DUBLIN.—Improved sanitary accommodation and additional shelving. D.F. letters S. 2/6/36 of 15th April, 1936, and 26th May, 1937, sanction expenditure of £482 8s. 8d. Completed	488	11	8
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DEPARTMENT OF POSTS AND TELEGRAPHS.

LETTERKENNY POST OFFICE.—Adaptations. D.F. letter S. 38/1/35 of 26th November, 1935, sanctions expenditure of £220. Completed ...	203	14	3
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TOTAL.—URGENT AND UNFORESEEN WORKS £774 10

No. 146.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1ST APRIL, 1936.

No.		£	s.	d.
120 of 1935-36	OIREACHTAS.—Installation of emergency lighting system. D.F. letter S. 1/1/35 of 21st November, 1935, sanctions expenditure of £250. Expended £256 16s. 3d. Completed ...	154	0	3

DEPARTMENT OF FINANCE.

119 of 1935-36	DEPARTMENT OF FINANCE.—Storage accommodation for Accounts Branch. Expended £82 18s. 7d. Completed ...	15	19	1
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REVENUE DEPARTMENT.

119 of 1935-36	Storage accommodation for Stamping Department, Dublin Castle. Expended £116 19s. 1d. Completed ...	4	4	5
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120 of 1935-36	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. Expended £71 8s. 3d. In progress ...	9	2	11
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119 of 1935-36	Custom House, Long Room. Alterations. Expended £196 12s. 8d. Completed ...	37	5	5
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109 of 1933-34	New Income Tax Offices, 14 and 15 Upper O'Connell Street, Dublin. D.F. letter S. 1/4/32 of 6th April, 1937, sanctions expenditure. Expended £50,321 6s. 9d. Completed. See Notes ...	561	2	10
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120 of 1935-36	Investigation Office, St. Andrew Street. Adaptations and furniture. D.F. letter S. 2/29/35 of 9th November, 1936, sanctions expenditure of £295 10s. 0d. Expended £312 8s. 3d. Completed ...	16	18	3
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OFFICE OF PUBLIC WORKS.

119 of 1935-36	Stores accommodation at Central Heating Station. Expended £61 5s. 3d. Completed ...	36	1	3
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120 of 1935-36	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 £1,566 18s. 9d. Completed ...	17	0	7
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119 of 1935-36	ORDNANCE SURVEY.—Power wiring of Assistant Director's quarters. Expended £69 9s. 1d. Completed ...	36	0	7
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DEPARTMENT OF JUSTICE.

120 of 1935-36	FOUR COURTS.—Provision of fire-fighting appliances. D.F. letter S. 102/11/35 of 26th June, 1935, sanctions expenditure of £375. Expended £368 10s. 0d. Completed ...	68	10	0
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119 of 1935-36	GÁRDA SÍOCHÁNA HEADQUARTERS, ROYAL HOSPITAL.—Provision of shooting range. Expended £110 19s. 5d. Completed ...	4	0	2
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120 of 1935-36	DETECTIVE HEADQUARTERS, DUBLIN CASTLE.—Concreting of floors. D.F. letter S. 2/2/36 of 16th January, 1936, sanctions expenditure of £270. Expended £224 0s. 9d. Completed ...	150	16	11
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GÁRDA SÍOCHÁNA BARRACKS.

Co. CORK.

51 of 1934-35	Cork.—Provision of temporary quarters for Special Unit at Cork Military Detention Barracks. D.F. letters S. 13/85/34 of 2nd November, 1934, and 27th February, 1935, sanction expenditure of £250. Expended £229 13s. 10d. Completed ...	7	13	9
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No. 146.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS, ETC.—continued.

GÁRDA SÍOCHÁNA BARRACKS.—continued.

Co. CORK—continued.

No.		£	s.	d.
17 of 1935-36	Tarleton.—New Barrack. D.F. letter S. 14/4/32 of 23rd January, 1934, sanctions expenditure of £1,500. Expended £1,394 3s. 2d. Completed	100	0	0
46 of 1935-36	Fermoy.—Military Barracks, Adaptations. D.F. letters S. 13/85/34 of 27th May, 1935, and 3rd November, 1936, sanction expenditure of £366. Expended £348 0s. 0d. Completed ...	55	17	6

Co. GALWAY.

25 of 1935-36	Gort.—Adaptation of part of ex-Military Barracks. D.F. letter S. 14/130/25 of 7th December, 1933, sanctions expenditure of £2,450. Expended £2,155 10s. 11d. Completed ...	179	10	7
46 of 1935-36	Milltown.—Adaptations. D.F. letter S. 14/8/35 of 19th June, 1935, sanctions expenditure of £300. Expended £325 9s. 0d. Completed	195	9	0

Co. KERRY.

46 of 1935-36	Killorglin.—Adaptations and Improvements. D.F. letter S. 14/17/34 of 12th September, 1934, sanctions expenditure of £530. Expended £512 10s. 1d. Completed	95	4	8
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Co. MAYO.

34 of 1935-36	Claremorris.—New Barrack. D.F. letter S. 14/77/24 of 13th October, 1933, sanctions expenditure of £3,500. Expended £3,609 9s. 9d. Completed	4	8	
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DEPARTMENT OF LOCAL GOVERNMENT AND PUBLIC HEALTH.

120 of 1935-36	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, 6th June and 10th August, 1936, and 24th November, 1937, sanction net expenditure of £2,020 13s. 8d. Expended £2,020 13s. 8d. Completed ...	356	0	11
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DEPARTMENT OF EDUCATION.

119 of 1935-36	COLÁISTE MHUIRE.—Provision of greenhouse. Expended £93 2s. 0d. Completed	23	2	0
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DEPARTMENT OF AGRICULTURE.

121 of 1935-36	No. 24 UPPER O'CONNELL STREET.—Adaptation and furnishing. D.F. letters S. 2/33/34 of 24th October, 1934, 17th May, 1935, 28th January, and 2nd November, 1936, sanction expenditure of £2,267 12s. 7d. Expended £2,471 6s. 1d. Completed	338	2	6
70 of 1935-36	BOTANIC GARDENS.—Improvements. D.F. letter S. 2/10/34 of 17th May, 1935, sanctions expenditure of £390. Expended £410 2s. 0d. Completed	56	3	1
119 of 1935-36	BALLSBRIDGE VETERINARY COLLEGE.—Provision of urinal. Expended £52 11s. 9d. Completed	28	12	0
119 of 1935-36	MUNSTER INSTITUTE.—Erection of hen-coops. Expended £142 17s. 6d. Completed	3	12	3

No. 146.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS, Etc.—continued.

DEPARTMENT OF AGRICULTURE—continued.

No.		£	s.	d.
65 of 1935-36	ATHENRY AGRICULTURAL STATION.—Science Laboratory. D.F. letter S. 90/3/33 of 31st August, 1935, sanctions expenditure of £350. Expended £326 15s. 0d. Completed	176	15	0
67 of 1934-35	ATHENRY AGRICULTURAL STATION.—Resurfacing yard. D.F. letter S. 9/3/36 of 20th March, 1936, sanctions expenditure. Expended £338. Completed. See Notes	138	0	0

DEPARTMENT OF LANDS.

120 of 1935-36	LAND COMMISSION, 83 MERRION SQUARE.—Adaptation works. D.F. letters S. 2/35/34 of 6th August, 1935, and 26th May, 1937, sanctions expenditure of £1,198 14s. 1d. Expended £1,200 15s. 5d. Completed	466	0	2
119 of 1935-36	LAND COMMISSION, 24 UPPER MERRION STREET.—Alterations in Cashier's Office. Expended £75 16s. 3d. Completed	7	14	5
119 of 1935-36	LAND COMMISSION, LIMERICK.—Alterations and electric light. Expended £59 2s. 1d. Completed	1	16	8
75 of 1935-36	GAELTACHT SERVICES, 64 AND 65 MERRION SQUARE.—Improvements. D.F. letter S. 1/1/34 of 8th November, 1935, sanctions expenditure of £915. Expended £753 17s. 4d. Completed	689	5	7

DEPARTMENT OF INDUSTRY AND COMMERCE.

119 of 1935-36	FINANCE AND ESTABLISHMENT BRANCH, DUBLIN CASTLE.—Partitions, etc. Expended £126 11s. 3d. Completed	87	12	9
119 of 1935-36	GRIFFITH BARRACKS.—Adaptations for Census Staff. Expended £220 0s. 3d. Completed	119	19	9

DEPARTMENT OF POSTS AND TELEGRAPHS.

120 of 1935-36	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. Expended £254 16s. 4d. Completed	24	8	11
89 of 1935-36	RATHMINES.—New Post Office and Telephone Exchange. D.F. letter S. 38/15/28 of 4th November, 1933, sanctions expenditure of £18,062 10s. 0d. Expended £16,737 3s. 10d. Completed	4	8	0

WIRELESS BROADCASTING.

121 of 1935-36	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 £16,651 0s. 11d. In progress	440	15	6
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No. 146.—MINOR BALANCES OF EXPENDITURE ON WORKS OF
PRIOR YEARS, ETC.—continued.

DEPARTMENT OF DEFENCE.

No.		£	s.	d.
119 of 1935-36	HEADQUARTERS OFFICES.—Adaptations for printing machine. Expended £62 8s. 9d. Completed	1	14	6
119 of 1935-36	HEADQUARTERS OFFICES.—Accommodation for personal records. Expended £208 7s. 6d. Completed	119	12	2
119 of 1935-36	ARBOUR HILL BARRACKS.—Construction of gateways. Ex- pended £62. Completed	59	11	0
119 of 1935-36	ISOLATION HOSPITAL, DUBLIN.—Adaptation of bathrooms and storage accommodation. Expended £200 10s. 9d. Completed	25	13	1
93 of 1935-36	ISLANDBRIDGE BARRACKS.—Electric lighting. D.F. letter S. 7/27/34 of 26th June, 1935, sanctions expenditure of £2,900. Expended £2,934 11s. 2d. Completed	1	2	2

DEPARTMENT OF EXTERNAL AFFAIRS.

115 of 1935-36	RESIDENCE OF HIGH COMMISSIONER, LONDON.—Adaptation and furnishing. D.F. letters S. 2/36/34 of 29th November, 1934, and 23rd June, 1936, sanction expenditure of £2,859. Ex- pended £1,814 14s. 4d. 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). Completed	110	8	7
120 of 1935-36	BERLIN LEGATION.—Renovation of new premises, provision of carpet and adaptations. D.F. letters S. 2/1/35 of 22nd November, 19th December, 1935, and 19th November, 1937, sanction expenditure of £728 0s. 3d. Expended £728 0s. 3d. Completed	377	7	3
120 of 1935-36	MADRID LEGATION.—Office and household equipment. D.F. letter S. 2/22/35 of 12th November, 1935, sanctions expen- diture of £500. Expended £469 14s. 9d. Completed	6	7	3

HARBOURS.

117 of 1935-36	DÚN LAOGHAIRE.—Improvement of Mail Boat Pier. D.F. letter S. 2/25/27 of 24th August, 1935, sanctions expenditure of £450. Expended £420 17s. 5d. Completed	21	18	0
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BUILDINGS NOT APPROPRIATED TO PUBLIC DEPARTMENTS.

119 of 1935-36	STATE APARTMENTS, DUBLIN CASTLE.—Provision for electric cleaning and heating. Expended £70 13s. 7d. Completed	1	9	
119 of 1935-36	STATE APARTMENTS, DUBLIN CASTLE.—Electric lighting of Upper and Lower Castle Yards. Expended £117 15s. 4d. Completed	22	7	1
119 of 1935-36	CHAPEL ROYAL, DUBLIN CASTLE.—Electric lighting. Expended £43 15s. 7d. In progress	20	15	0

TOTAL.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS, ETC.	£5,474	10	2
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STATE LABORATORY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1937,
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	6,800	6,369 10 8	430 9 4	—
B.—Travelling and Incidental Expenses	80	80 10 9	—	10 9
C.—Apparatus and Chemical Equipment	480	234 9 4	245 10 8	—
TOTAL	7,360	6,684 10 9	676 0 0	10 9

Surplus to be surrendered ... £675 9 3

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	280	374 5 4

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving mainly due to disciplinary action taken involving withholding of an officer's salary, and to the provision for extra assistance proving excessive. Saving was offset by the gratuity payment noted below.
- C.—Saving due to delay in the supply of new apparatus and to the expenditure on chemicals and renewals, which depends on the number of analyses made, being less than was anticipated.

EXTRA REMUNERATION (exceeding £30).

From this Vote (Subhead A.) a Chemist (Class I.) received £70 as a gratuity for special services.

The Account of the Vote (No. 6) for the Revenue Department includes the sum of £387 19s. 11d. in respect of the salaries, etc., of officers seconded to the State Laboratory.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
19 Mí na Samhna, 1937.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1937, 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	14,999	15,013 9 1	—		14	9 1
A.2.—Examiners, etc. ...	4,110	3,998 19 6	111	0 6	—	
B.—Travelling Expenses ...	410	450 0 11	—		40	0 11
C.—Examinations ...	1,740	1,714 3 0	25	17 0	—	
D.—Incidental Expenses ...	480	478 16 11	1	3 1	—	
TOTAL ...	£ 21,739	21,655 9 5	138	0 7	54	10 0
Surplus to be surrendered			...	£83	10	7

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	4,400	4,907 5 9

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.

NOTE.—The expenditure under Subhead C. includes extra contractual payments for printing amounting to £3 3s. 0d. made with the authority of the Minister for Finance (S. 92/1/35).

EXTRA RECEIPTS.—Cannot be closely estimated.

EXTRA REMUNERATION (exceeding £30).

From this Vote a gratuity of £100 on foot of special services was paid to the Chief Medical Officer, whose salary is borne on Vote No. 63.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

19 Mí na Samhna, 1937.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

PROPERTY LOSSES COMPENSATION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1937, 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 ...	106,200	57,478 13 3	48,721 6 9	—
B.—Expenses in connection with the Investigation, Defence, and Discharge of Claims	500	749 12 7	—	249 12 7
TOTAL£	106,700	58,228 5 10	48,721 6 9	249 12 7
Surplus to be surrendered			£48,471 14 2	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	—	37 11 8

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.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
26 Deire Fomhair, 1937.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

PERSONAL INJURIES COMPENSATION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1937, 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 ...	1,100	976 18 6	123 1 6			—
B.— <i>Ex Gratia</i> Payments formerly sanctioned by the British Government in respect of Injuries sustained by certain Non-combatants in Easter Week, 1916 ...	97	86 4 4	10 15 8			—
TOTAL ... £	1,197	1,063 2 10				—
Surplus to be surrendered ... £			133 17 2			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

B.—Expenditure cannot be accurately estimated.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
20 Iúil, 1937.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1937, 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 and 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 and 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 :— Original ... £75,700 Supplementary ... 400	76,100	76,713 1 10	—	613 1 10
B.—Additional Allowances and Gratuities in respect of Established Officers ...	39,000	41,076 18 6	—	2,076 18 6
C.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ...	228,400	213,379 18 2	15,020 1 10	—
D.—Agency Payments in respect of Compensation Allowances ...	640	432 8 9	207 11 3	—
E.—Gratuities in respect of Unestablished Officers	2,400	2,358 19 9	41 0 3	—
F.—Extra-Statutory Grants ...	80	—	80 0 0	—
G.—Injury Grants ...	1,200	1,293 11 0	—	93 11 0
H.—Salary of Medical Referee and Occasional Fees to Doctors ...	110	107 2 0	2 18 0	—
I.—Payments to Local Registrars of Deaths, etc. ...	5	7 9	4 12 3	—

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 ...	56,400	53,672 19 6	2,727	0 6	—	
K.—Pensions, Gratuities, etc., to Members of the Garda Síochána (including Members of the late Dublin Metropolitan Police Force) and to the Widows, Children, and Dependants of such Members ...	54,800	53,545 15 2	1,254	4 10	—	
M.—Compensation to certain former Civil Servants :— Original ... Nil Supplementary £2,400	2,400	2,400 0 0	—		—	
GROSS TOTAL :— Original ... £458,735 Supplementary 2,800	£ 461,535	444,981 2 5	19,337	8 11	2,783	11 4
			Surplus of Gross Estimate over Expenditure. £16,553 17 7			
			Deficiency of Appropriations in Aid realized. £173 7 3			
Deduct :—						
L.—Appropriations in Aid ...	995	821 12 9				
NET TOTAL :— Original ... £457,740 Supplementary 2,800	£ 460,540	444,159 9 8	Net Surplus to be surrendered. £16,380 10 4			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	65	310 0 10

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A., B., E., G., J. and K.—Expenditure cannot be more closely estimated. 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.

NOTES.

The charge against Subhead B. includes an irrecoverable overpayment of £13 12s. 8d., being an overissue of a gratuity under Section 1 of the Superannuation Act, 1909, due to an error in calculating the supplementary gratuity on the full Bonus instead of on 75 per cent. only.

The charge against Subhead J. 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	640	470 19 3
(2) Repayment by the Government of Northern Ireland of its share of the pensions paid to former Officers of the Petty Sessions Clerks' Department who retired prior to 1st January, 1922	350	350 13 6
(3) Miscellaneous	5	—
	<u>£995</u>	<u>£821 12 9</u>

- (1) See explanation regarding Subhead D. The amount recovered represents payments made in the year ended 31st December, 1936.

EXTRA REMUNERATION (exceeding £30).

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 said Fund a payment of £901 14s. 4d. was made on foot of the revised pension (including arrears thereof) under Section 48 of Act No. 48 of 1936 awarded to an ex-District Justice, whose original pension at the rate of £125 per annum for the period to 31st October, 1936, is charged to this Vote.

From the Church Temporalities Fund an ex-officer of the Irish Land Commission received a pension of £292 11s. 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) four ex-members of the Royal Irish Constabulary received, respectively, £114, £53 16s. 8d., £49 1s. 8d. and £32 13s. 1d., 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 21 pensioners received from Public Funds amounts varying from £33 to £498 as remuneration for services rendered.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
30 Mí na Samhna, 1937.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1937, compared with the Sum Granted, for RATES and CONTRIBUTIONS in lieu of RATES, etc., in respect of GOVERNMENT PROPERTY, and for CONTRIBUTIONS towards RATES on PREMISES occupied by REPRESENTATIVES of EXTERNAL GOVERNMENTS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Rates and Contributions in lieu of Rates, etc. :—						
Original ... £95,000						
Supplementary 3,420						
	98,420	97,665 17 0	754	3 0	—	
C.—Contributions towards Rates on Premises occupied by Representatives of External Governments :—						
Original ... Nil						
Supplementary £750						
	750	653 5 2	96	14 10	—	
GROSS TOTAL :—						
Original ... £95,000						
Supplementary 4,170						
£	99,170	98,319 2 2	850	17 10	—	
			Surplus of Gross Estimate over Expenditure. £850 17 10			
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £29 19 2			
B.—Appropriations in Aid ...	3,000	3,029 19 2				
NET TOTAL :—			Total Surplus to be surrendered. £880 17 0			
Original ... £92,000						
Supplementary 4,170						
£	96,170	95,289 3 0				

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Claims in respect of certain lands acquired for forestry purposes were not received.

C.—One premises for which provision was made did not qualify.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
2 Mí na Samhna, 1937.

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, 1937,
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	4,273 4 10	15,726	15 2	—	
TOTAL			20,000	4,273 4 10			—	
Surplus to be surrendered					15,726	15 2		

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

An Estimate of this nature is necessarily conjectural.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
11 Bealtaine, 1937.

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, 1937, 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	4,617	4,520 4 7	96 15 5	—
B.—Travelling Expenses ...	400	3	399 19 9	—
C.—Incidental Expenses ...	250	48 7 7	201 12 5	—
TOTAL ...	5,267	4,568 12 5		—
Surplus to be surrendered ...		£	698 7 7	

Estimated. Realized.

EXTRA RECEIPTS PAYABLE TO EXCHEQUER :—

	£	£ s. d.
Portion of salary, etc., of Chairman of Commission acting as Chairman of the Dairy Disposal Co., Ltd., recovered from Vote for Agriculture ...	840	840 19 0

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 a small saving accrued in respect of cost of living Bonus.
- B. and C.—During the year the Commission functioned as a Tribunal of Inquiry into the Marketing of Fruit and Vegetables. The expenses of that Inquiry are charged to Vote 9, Subhead F.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

22 Mí na Samhna, 1937.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1937, compared with the Sum Granted, for Expenses under the ELECTORAL ACT, 1923, and the JURIES ACT, 1927 (No. 12 of 1923 and No. 23 of 1927).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Expenses under the Electoral Act, 1923, and the Juries Act, 1927	17,750	16,969 4 8	780 15 4	—
TOTAL ... £	17,750	16,969 4 8		—
Surplus to be surrendered		... £	780 15 4	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

11 Bealtaine, 1937.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1937, 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	1,851 13 0	598 7 0	—
F.—Travelling and Incidental Expenses ...	650	209 10 3	440 9 9	—
TOTAL ...	9,255	8,216 3 3		—
Surplus to be surrendered ...£			1,038 16 9	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

E. and F.—Expenditure cannot be estimated with any great degree of accuracy. Saving due to the employment of part-time Arbitrators to a less extent than was anticipated.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
8 Meitheamh, 1937.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

STATIONERY AND PRINTING.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1937, 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 :—						
<i>Original</i> ... £24,719						
<i>Supplementary</i> 941						
	25,660	25,213 1 4	446 18 8		—	
B.—Travelling Expenses ...	40	51 9 3	—		11 9 3	
C.—Carriage and Transit :—						
<i>Original</i> ... £810						
<i>Supplementary</i> 440						
	1,250	1,161 1 0	88 19 0		—	
D.—Incidental Expenses ...	350	315 13 1	34 6 11		—	
E.—Telegrams and Telephones	235	238 7 0	—		3 7 0	
F.1.—Printing, Paper, and Binding for the Oireachtas ...	9,000	8,708 14 2	291 5 10		—	
F.2.—Oireachtas Debates :—						
<i>Original</i> ... £4,500						
<i>Supplementary</i> 750						
	5,250	5,391 11 3	—		141 11 3	
F.3.—Printing, Paper, and Binding for <i>Iris Oifigiúil</i> :—						
<i>Original</i> ... £2,730						
<i>Supplementary</i> 770						
	3,500	3,501 7 10	—		1 7 10	
F.4.—Editing, Printing, Paper, and Binding for certain Irish Texts ...	200	167 2 1	32 17 11		—	
F.5.—Printing, etc. (Nos. 12 of 1923, 7 of 1924, and 23 of 1927) ...	20,700	17,563 14 11	3,136 5 1		—	
F.6.—Production of a Volume Illustrating Early Christian Art in Ireland ...	125	—	125 0 0		—	
F.7.—Publication of Irish Translation of the New Testament ...	650	—	650 0 0		—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
G.—Grants to Newspapers and Periodicals Published in Irish or Publishing Current News in Irish ...	800	724 16 3	75	3 9	—	
FOR PUBLIC DEPARTMENTS.						
H.—Printing :— Original ... £36,000 Supplementary 3,500	39,500	40,668 11 7	—		1,168	11
I.—Paper :— Original ... £32,250 Supplementary 8,750	41,000	40,074 13 9	925	6 3	—	
J.—Miscellaneous Office Supplies :— Original ... £8,500 Supplementary 4,000	12,500	12,411 3 3	88	16 9	—	
K.—Binding :— Original ... £9,600 Supplementary 1,200	10,800	11,523 14 0	—		723	14 0
L.—Books and Maps ...	4,200	3,664 1 9	535	18 3	—	
	175,760	171,379 2 6	6,430	18 5	2,050	0 11
Deduct :— Anticipated Savings on various Subheads (See Supplementary Estimate) ...	1,750	—	1,750	0 0	—	
GROSS TOTAL :— Original ... £155,409 Supplementary 18,601	174,010	171,379 2 6	4,680	18 5	2,050	0 11
Deduct :—			Surplus of Gross Estimate over Expenditure. £2,630 17 6			
M.—Appropriations in Aid :— Original ... £35,386 Supplementary 1,114	Estimated. 36,500	Realized. 39,374 14 7	Surplus of Appropriations in Aid realized. £2,874 14 7			
NET TOTAL :— Original ... £120,023 Supplementary 17,487	137,510	132,004 7 11	Total Surplus to be surrendered. £5,505 12 1			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Staff revision proposals approved during the year, and in respect of which provision was made in the Estimate, had not been given full effect by the termination of the financial year.

B.—Charges here include travelling expenses, etc., to and from the Printers' Exhibition.
Excess otherwise casual.

- C.—Accounts for the repair and overhaul to Stationery Office motors carried out in the year had not been discharged at its close.
- D.—Expenditure on advertising was less than was anticipated. The cost of uniforms provided did not fall for inclusion in the year. Other variations casual.
- E.—Casual variation.
- F.1. and F.2.—Casual variations.
- F.4.—Certain texts in course of printing were not completed by the close of the year.
- F.5.—Certain contractors' accounts for work proper to the year had not been submitted at its expiration. The general expenses of printing were also less than had been anticipated.
- F.6.—Provision was made in this Subhead for completing Volume II. It was not, however, released for publication in the year.
- F.7.—The death of the Editor responsible for this work and the delay in appointing a successor delayed progress. No expenses were incurred, as the work of the present Editor had not sufficiently advanced to permit of the release of copy.
- G.—Certain claims proper to the year had not been examined at its expiration. Variation otherwise casual.
- H.—The volume of printing and its cost, arising from new legislation and general growth in Departmental activities proved to be greater than had been anticipated. Balances of accounts for printing English-Irish Dictionary (on Subhead F.8. of previous year) amounting to £119 7s. 11d., were borne on this Subhead.
- I.—Requirements were somewhat less than had been anticipated.
- J.—Casual variation.
- K.—The volume of binding work in the year was particularly heavy and its cost was greater than had been anticipated.
- L.—Departmental requirements in published books and publications were much less than in the years immediately preceding 1936-37 and than had been anticipated.

M.—APPROPRIATIONS IN AID.

	Estimated.	Realized.			
			£	£	s. d.
(a) Sales of Ordnance Survey Maps	1,510	1,532	2	3	
(b) Sales of Stationery Office Publications and Oireachtas Papers (including Debates)	4,800	5,664	6	3	
(c) Sales of Reprinted Irish Texts	40	51	19	9	
(d) Advertisements in Official Publications	3,470	3,462	19	0	
(e) Sales of Waste	360	342	17	6	
(f) Sales of Parchments and other Revenue Forms	3,650	4,491	12	2	
(g) Miscellaneous Sales (Sales of old Typewriters, Duplicators, and other old stores)	250	249	14	10	
(h) <i>Iris Oifigiúil</i>	1,805	2,038	5	4	

						Estimated.	Realized.		
						£	£	s.	d.
(i)	Supplies to Repaying Departments	...	...	...	...	2,650	3,199	18	7
(j)	Supplies to Local Authorities for Registration purposes	...	...	...	...	16,920	17,085	2	11
(k)	Commission on Supplies to Repaying Departments					1,045	1,249	10	10
(l)	Miscellaneous	...	...	...	...	—		6	5 2
TOTAL FOR APPROPRIATIONS IN AID						£36,500	£39,374	14	7

(b) Receipts here were much greater than in the two previous years, on which receipts the estimate was largely based.

(c) Sales of these Publications depend to a great extent on demands from University students and vary from year to year.

(e) Casual variation.

(f) Sales were much greater than was anticipated.

(h) Statutory advertisements in *Iris Oifigiúil* form the principal source of revenue. These were greater than was anticipated and in excess of the return in the previous year.

(i) Receipts here represent the value of Stationery Office stocks supplied to the Repaying services. These vary from year to year. Anticipations were more than realized.

(k) See (i). This represents not only the commission on the value of stock supplied, but also the commission on special orders, printing, etc., and varies with the demands from Repaying Departments.

VALUE OF STOCK IN HAND ON 31ST MARCH, 1937.

						£	s.	d.
Paper	...	...	...	...	...	13,274	1	2
Miscellaneous Small Stores (including Books for use of the Public Service, Typewriters and Duplicators)	...	...	...	...	...	3,868	12	8
						£17,142	13	10

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

NOTES.

Subhead L. includes the cost of maps purchased from Ordnance Survey for sale to the public to the amount of £963 0s. 9d. See also Appropriations in Aid.

Issue was made in the year of copies of specified works of General Literature in Irish, published by the Department of Education, to members of the panel of paid readers at a total cost of £3 16s. 4d. borne on Subhead L. of the Vote. (Department of Finance letter S. 18/11/34 of 11th February, 1936, refers).

EXTRA REMUNERATION (exceeding £30).

Payments for overtime amounting to £32 10s. 6d., £35 2s. 0d. and £32 7s. 6d., respectively, were made to three Printing and Binding Clerks during a period of pressure in the Printing and Binding Branch.

Payments for overtime amounting to £30 6s. 5d., £40 13s. 2d. and £37 9s. 0d., respectively, were made to three Printing and Binding Clerks who were engaged on the examination of Printing and Binding Accounts during periods of pressure.

Two Clerical Officers received sums of £54 6s. 10d. and £53, respectively, in respect of overtime worked in connection with the preparation of the Commercial Accounts of the Government Publications Sale Office and other miscellaneous duties.

Payments for overtime totalling £85 5s. 10d. were made to a Clerical Officer for additional duties as Customs Clearance Officer.

Two Clerical Officers received payments of £59 15s. 1d. and £60 9s. 0d., respectively, in respect of overtime worked on the examination of Printers' claims which followed the granting of increased wages in the Trade and miscellaneous duties.

The following payments in respect of overtime were made in connection with additional duties arising chiefly from vacancies on the staff of the Government Publications Sale Office :—

					£	s.	d.
1 Clerical Officer	...	...	...	...	50	5	10
1 Assistant (Female)	...	...	...	...	46	1	3
1 Assistant Warehouseman	...	...	...	...	38	18	11
1 Packer	...	...	...	...	34	0	0

S. B. Ó FAOILLEACHÁIN,

Accounting Officer.

STATIONERY OFFICE,
30th November, 1937.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1937, 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 and 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	33,719	32,812 13 3	906 6 9	—
B.—Travelling Expenses ...	4,000	3,940 1 9	59 18 3	—
C.—Incidental Expenses ...	46	33 14 5	12 5 7	—
D.—Telegrams and Telephones	120	105 11 4	14 8 8	—
GROSS TOTAL £	37,885	36,892 0 9	992 19 3	—
			Surplus of Gross Estimate over Expenditure. £992 19 3	
Deduct :—	Estimated.	Realized.	Deficiency of Appropriations in Aid realized.	
E.—Appropriations in Aid ...	6,970	6,781 7 0	£188 13 0	
NET TOTAL £	30,915	30,110 13 9	Net Surplus to be surrendered. £804 6 3	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The savings are mainly due to a death (£343), a transfer (£317), unforeseen retirements (£123) and delayed appointments (£99).
- B.—Casual variation. Expenditure depends chiefly 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 Valuation Office in any year until between seven and nine months after preparation of the Estimate.
- C.—Savings were effected in transmission of parcels by making extended use of the Parcel Post and in miscellaneous smaller items.

D.—The saving was chiefly effected in call'fees.

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 again failed to 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	486	7	0
	<u>£6,970</u>	<u>£6,781</u>	<u>7</u>	<u>0</u>

NOTE.—Salary totalling £576 9s. 9d. was paid from the Vote to an officer seconded during part of the year to the Department of Lands (Gaeltacht Services).

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

VALUATION OFFICE, DUBLIN,
9th November, 1937.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1937, 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 ...	31,715	30,891 0 0	824	0 0	—	
B.—Travelling Expenses ...	2,250	2,132 7 7	117	12 5	—	
C.—Stores, etc. ...	1,500	894 2 11	605	17 1	—	
D.—Photographic and Printing Equipment ...	1,200	1,219 2 6	—		19	2 6
E.—Materials for Facsimile Reproduction of Ancient Manuscripts ...	150	40 17 4	109	2 8	—	
F.—Incidental Expenses ...	141	128 6 6	12	13 6	—	
GROSS TOTAL ...	£ 36,556	35,305 16 10	1,669	5 8	19	2 6
			Surplus of Gross Estimate over Expenditure. £1,650 3 2			
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £800 19 2			
G.—Appropriations in Aid ...	4,045	4,845 19 2	Total Surplus to be surrendered. £2,451 2 4			
NET TOTAL ...	£ 32,911	30,459 17 8				

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	34 15 10

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The savings arose from two unforeseen retirements (£255), a death (£237), delay in filling vacancies (£194) and miscellaneous smaller items.
- B.—The saving was effected in travelling expenses which are difficult to estimate closely.
- C.—The saving was secured mainly in the purchase of paper for printing maps.
- D.—The excess was incurred in purchase of a printing machine (Department of Finance minute S. 58/5/31 of 5th September, 1936).
- E.—Expenditure is contingent upon the programme of manuscript reproduction required by the Manuscripts Commission and provision was made for some new works which were not undertaken during the year.
- F.—The savings were effected mainly in telephone call fees.
- G.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
Receipts from Sales of Maps	3,100	3,778 8 10
Repayment by Stationery Office for Facsimile Reproduction of Ancient Manuscripts ...	945	1,067 10 4
	£4,045	£4,845 18 2

Receipts from Map Sales. The estimate is based on the average receipts of preceding years and demands exceeded anticipations. Approximately half the excess was due to special maps requisitioned.

A papercutting machine surplus to requirements and valued at £3 was transferred to the Department of Defence (Department of Finance authority S. 58/5/31 of 30 November, 1936).

Special work done for other Public Departments during the year cost £2,722 1s. 4d., while the value of maps supplied to various Departments was £5,414 17s. 6d., no repayment being made in either case. Copies of new or revised maps published in the year were 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 £831 13s. 6d.

EXTRA RECEIPTS.—These consisted of £33 2s. 6d. proceeds of sale of old stores, £1 3s. 11d. paid by employees in respect of lost or damaged instruments, and 9s. 5d. overpayment recovered.

J. HERLIHY,

Director,

Accounting Office.

VALUATION OFFICE, DUBLIN,

13th November, 1937.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1937, compared with the Sum Granted, for the increase of the Grant to Local Authorities in relief of rates on agricultural land (No. 35 of 1925 ; No. 28 of 1931 ; and No. 25 of 1936).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
A.—Supplementary Grant under Section 2 (1) of the Local Government (Rates on Agricultural Land) Act, 1925 ...	150,989	150,989	—	—
B.—Additional Supplementary Grant under Section 2 (1) of the Local Government (Rates on Agricultural Land) Act, 1931 ...	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 Bealtaine, 1937.

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, 1937, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF THE ATTORNEY-GENERAL, etc., and for the Expenses of CRIMINAL PROSECUTIONS and other LAW CHARGES, including a Grant in relief of certain Expenses payable by statute out of LOCAL RATES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.1.—Attorney-General and Staff :—				
<i>Original</i> ... £9,448				
<i>Supplementary</i> 250				
	9,698	9,561 9 7	136 10 5	—
A.2.—State Solicitors :—				
<i>Original</i> ... £27,802				
<i>Supplementary</i> 100				
	27,902	27,661 11 8	240 8 4	—
B.—Under Sheriffs ...	2,500	2,432 0 0	68 0 0	—
C.—Witnesses' Expenses, etc. :—				
<i>Original</i> ... £9,500				
<i>Supplementary</i> 300				
	9,800	11,008 6 2	—	1,208 6 2
D.—Fees to Counsel :—				
<i>Original</i> ... £11,000				
<i>Supplementary</i> 500				
	11,500	11,117 3 0	382 17 0	—
E.—General Law Expenses :—				
<i>Original</i> ... £5,500				
<i>Supplementary</i> 750				
	6,250	5,393 16 6	856 3 6	—
F.—Defence of Public Officials :—				
<i>Original</i> ... £600				
<i>Supplementary</i> 500				
	1,100	1,219 4 1	—	119 4 1
GROSS TOTAL :—				
<i>Original</i> ... £66,350				
<i>Supplementary</i> 2,400				
£	68,750	68,393 11 0	1,683 19 3	1,327 10 3
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £356 9 0	
G.—Appropriations in Aid :—			Surplus of Appropriations in Aid realized. £1,136 9 3	
<i>Original</i> ... £1,500				
<i>Supplementary</i> 1,700				
	3,200	4,336 9 3		
NET TOTAL :—			Total Surplus to be surrendered. £1,492 18 3	
<i>Original</i> ... £64,850				
<i>Supplementary</i> 700				
£	65,550	64,057 1 9		
			Estimated.	Realized.
			£	£ s. d.
Extra Receipts payable to Exchequer ...			500	2,815 12 9

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Vacancy on the establishment.
 A.2.—Saving mainly due to the death of a State Solicitor.
 B.—Saving due to the death of an Under Sheriff.
 C., D., E. and F.—Expenditure cannot be closely estimated.
 G.—The amount of these receipts is variable and uncertain.

EXTRA RECEIPTS PAYABLE TO EXCHEQUER.

	Estimated.	Realized.
	£	£ s. d.
Payment by Sailors' and Soldiers' Land Trust on foot of services rendered by Finance Solicitor in 1935-36	500	500 0 0
Expenses of loans administration (Finance Solicitor's Office) recovered from Local Loans Fund	—	1,953 0 0
Contribution levied on certain officers towards replacement of public funds misappropriated. (See 1934-35 Account)	—	360 0 0
Refund of overpayments	—	2 12 9
	<u>£500</u>	<u>£2,815 12 9</u>

EXTRA REMUNERATION (exceeding £30).

A Clerical Officer (£70-£200) in the Finance Solicitor's Office received from this Vote a sum of £27 5s. 10d. for scrivenery work done out of office hours and from the Vote for Army Pensions a sum of £65 12s. 4d. in respect of a Military Service Pension.

An Assistant Parliamentary Draftsman (£400-£600) in the Attorney-General's Department received a gratuity of £75 for special work.

An Assistant Solicitor (£175-£400) in the Chief State Solicitor's Office received a gratuity of £100 for special services.

An ex-Assistant Solicitor of the Finance Solicitor's Office who had retired in 1933 received £150 out of the £600 provided for gratuities for the Finance Solicitor and staff.

The State Solicitor for County Limerick (£600) received a gratuity of £75 for remuneration and expenses as Acting State Solicitor for County Clare during a period of vacancy in that office.

A Typist (20s.-30s.) in the Finance Solicitor's Office received £30 16s. 8d. in respect of scrivenery work done out of office hours.

NOTES.

This Account includes a sum of £293 0s. 6d. in respect of salary, etc., of an officer on loan to another Department.

By authority of the Minister for Finance, (397/2(4) and 397/38(4)), costs awarded to the Minister in connection with claims under the Damage to Property (Compensation) (Amendment) Act, 1933, were waived to the amount of £24 13s. 8d.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
29 Mí na Samhna, 1937.

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

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1937, 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 ...	2,250	2,338 14 2	—	88 14 2
AA.1.—Renewal of Submarine Water-Main (Revote £1,830)	2,000	7 12 3	1,992 7 9	—
AA.2.—Reconstruction of Naval Jetty ...	—	39 1 5	—	39 1 5
B.—Fuel, Light and Water ...	250	200 2 6	49 17 6	—
C.—Alterations to Plant and Buildings, etc. ...	175	2 9 6	172 10 6	—
D.—Rents and Rates ...	50	25 5 8	24 14 4	—
TOTAL ...	£ 4,725	2,613 5 6	2,239 10 1	127 15 7

Surplus to be surrendered ... £2,111 14 6

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	3,000	5,946 15 3

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Excess due to the execution of certain urgent works of repair not anticipated when the estimate was framed.

AA.1.—Work postponed.

AA.2.—This special Subhead was opened, with the sanction of the Department of Finance, to provide for certain remanets appertaining to the reconstruction of the Naval Jetty which was completed in 1935-36 (Department of Finance letter P. 7/1/36 of 8 Meitheamh, 1936).

B.—It was found advisable to postpone certain cleaning works for which provision had been made.

C.—Works postponed.

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

EXTRA RECEIPTS.

£3,176 5s. 8d. was received for rents of properties sublet (including £523 8s. 10d. lying-up charges for the Dockyard basin) and £147 14s. 4d. for hire of plant and sales of surplus plant, stores, etc., and for the sale of electric light to residents. The sum of £2,500 was received from outgoing tenants in lieu of restoration of leased premises; £107 5s. 3d. was contributed by tenants towards the cost of alterations to the Water-Main and £15 10s. 0d. was realized by the sale of water to shipping.

NOTES.

(1) The sum of £3 3s. medical fees was paid in connection with an injury sustained by an employee while on duty. Subhead AA.2. (Department of Finance letter P. 7/10/36 of 8 June, 1936).

(2) Articles of plant valued at £38 5s. and surplus to requirements at the Dockyard were transferred to the Central Drainage Repair Workshop and Stores, Athy. See also Vote for Public Works and Buildings, No. 11.

J. CONNOLLY,
Accounting Officer.

OFFICE OF PUBLIC WORKS,
23rd November, 1937.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1937, 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	1,300	1,300 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	2,780 10 2	219 9 10	—
TOTAL	158,800	158,580 10 2		—
Surplus to be surrendered		... £	219 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,
22 Bealtaine, 1937.

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, 1937,
compared with the Sum Granted, for a Grant-in-Aid for
ELECTRICAL BATTERY RESEARCH AND DEVELOP-
MENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
Electrical Battery Research and Development (Grant-in-Aid)	8,000	8,000	—	—
TOTAL ...£	8,000	8,000	—	—

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,
11 Bealtaine, 1937.

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, 1937, 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	3,468	3,426 8 9	41 11 3	—
B.—Travelling and Incidental Expenses	30	12 12 7	17 7 5	—
TOTAL	£ 3,498	3,439 1 4		—
Surplus to be surrendered ...			58 18 8	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving mainly due to the provision for temporary clerical assistance not being availed of.

B.—Expenditure is variable and uncertain.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

19 Mí na Samhna, 1937.

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

MANAGEMENT OF GOVERNMENT STOCKS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1937,
compared with the Sum Granted, for REMUNERATION FOR
THE MANAGEMENT OF GOVERNMENT STOCKS.

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	15,450	15,391 9 4	58	10 8	—	
TOTAL ...£	15,450	15,391 9 4			—	
Surplus to be surrendered ...		... £	58	10 8		

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
7 Bealtaine, 1937.

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, 1937,
compared with the Sum Granted, for the Salaries and Expenses of
the OFFICE of the MINISTER FOR JUSTICE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
SALARIES, WAGES, AND ALLOWANCES :	£	£ s. d.	£	s. d.	£	s. d.
A.1.—Headquarters Staff ...	32,493	31,380 11 2	1,112	8 10	—	
A.2.—Film Censorship ...	1,741	1,686 4 10	54	15 2	—	
A.3.—Censorship of Publications	347	406 18 2	—		59	18 2
A.4.—Drafting of Rules of Court	100	—	100	0 0	—	
TOTAL FOR SALARIES, etc....	34,681	33,473 14 2	1,267	4 0	59	18 2
B.—Travelling Expenses ...	700	517 18 1	182	1 11	—	
C.—Incidental Expenses ...	145	137 3 2	7	16 10	—	
D.—Telegrams and Telephones ...	495	437 9 2	57	10 10	—	
TOTAL FOR SUBHEADS B., C. AND D.	1,340	1,092 10 5	247	9 7	—	
TOTAL£	36,021	34,566 4 7	1,514	13 7	59	18 2
Surplus to be surrendered ...			£1,454 15 5			

EXTRA RECEIPTS PAYABLE TO EXCHEQUER :—	Estimated.	Realized.
	£	£ s. d.
Fees, Licences for Importation of Dangerous Drugs	—	160 10 0
Fees, Irish Nationality and Citizenship Act, 1935...	—	423 12 6
Miscellaneous	—	12 9
		£584 15 3

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—Saving due to changes in personnel, etc.

A.2.—The provision for substitution of Film Censor was not fully required.

A.3.—Excess due to creation of new post (Department of Finance authority E. 122/1/30, dated 5th November, 1936).

A.4.—The provision was not utilized.

B.—There was less travelling than anticipated.

C.—Expenditure is difficult to estimate accurately.

D.—Expenditure is variable.

EXTRA REMUNERATION (exceeding £30).

From the Vote for Army Pensions an Assistant Examiner received a Military Service Pension of £81 and a Clerical Officer one of £35.

This Account includes a sum of approximately £219 in respect of officers on loan to other Departments.

S. A. ROCHE,
Accounting Officer.

26th November, 1937.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1937, 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	1,597,287	1,568,726 13 4	28,560 6 8	—
B.—Allowances	129,351	133,809 4 0	—	4,458 4 0
C.—Subsistence Allowances ...	12,400	8,460 1 0	3,939 19 0	—
D.—Locomotion Expenses ...	45,000	40,398 14 5	4,601 5 7	—
E.—Clothing and Equipment	29,205	29,262 16 2	—	57 16 2
F.—Furniture, Barrack Bedding and Bedsteads ...	3,697	3,931 2 4	—	234 2 4
G.—Barrack Maintenance ...	535	540 14 4	—	5 14 4
H.—Transport and Carriage ...	20,155	17,300 4 1	2,854 15 11	—
I.—Fuel, Light and Water ...	17,627	17,676 12 1	—	49 12 1
J.—Medical Expenses ...	7,550	7,556 11 3	—	11 3
K.—Escort and Conveyance of Children to Industrial Schools and Places of Detention	300	271 14 9	28 5 3	—
L.—Telegrams and Telephones	18,000	19,022 4 5	—	1,022 4 5
M.—Compensation	1,010	1,400 19 11	—	390 19 11

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
N.—Incidental Expenses ...	1,697	1,281 18 1	415 1 11	—
NN.—Losses ...	—	8 10 0	—	8 10 0
GROSS TOTAL ...£	1,883,814	1,849,642 0 2	40,399 14 4	6,227 14 6
			Surplus of Gross Estimate over Expenditure. £34,171 19 10	
<i>Deduct :—</i>	Estimated.	Realized.		
O.—Appropriations in Aid ...	18,685	19,663 8 0	Surplus of Appropriations in Aid realized. £978 8 0	
NET TOTAL ...£	1,865,129	1,829,978 12 2	Total Surplus to be surrendered. £35,150 7 10	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	4,315	5,071 0 7

Details of receipts are as follows :—

1. Special Fees received under the Weights and Measures Acts ...	2,125 6 8
2. Sums received for services of Gardaí under Electoral and Juries Acts ...	643 6 0
3. Fees received for accident reports supplied by Gardaí ...	1,046 5 0
4. Fees for Pedlars' and Chimney Sweepers' Certificates ...	221 16 0
5. Fees for Street Traders' Certificates ...	177 18 0
6. Compensation for damage to Garda Transport ...	14 17 10
7. Receipts from sale of stray dogs ...	37 19 6
8. Unclaimed Moneys, etc., in possession of Gardaí ...	17 9 5
9. Sale of old cars ...	129 0 0
10. Proceeds of sale of stock found trespassing ...	551 1 5
11. Miscellaneous ...	106 0 9
	£5,071 0 7

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The strength of the Force on 1st April, 1936, was below that provided for in the Vote, the wastage by resignation, death, etc., was high and only two recruits were attested.
- B.—The excess is mainly due to Rent Allowances, which vary and are dependent upon the number of marriages.
- C.—Expenditure is necessarily fluctuating.
- D.—Expenditure varies from year to year.
- E.—The provision for recruits' clothing was not required, and the Force was below strength, and these factors mainly offset the settlement of the account for £2,500, which was not ready for payment in the financial year 1935-36.
- F.—Renewals and repairs to furniture were greater than anticipated.
- H.—Repayable advances to Officers for the purchase of cars were less by £1,036 than anticipated; there was a saving on running expenses and on the provision for tools, and the sum provided, £200, for a petrol pump did not become a charge on the Vote in the year.
- I.—The excess is due to additional expenditure on fuel and light at certain stations for which the ordinary allowances were inadequate.
- K.—The expenditure is governed by the number of committals, which cannot be forecast accurately.
- L.—The settlement of accounts with the Department of Posts and Telegraphs has been expedited.
- M.—Excess is due to the conjectural nature of the expenditure.
- N.—This Subhead covers a wide range of incidentals. There were savings on advertising, accessories for electric lamps, miscellaneous equipment and contingencies.
- NN.—A sum of £8 10s. 0d. is charged to this Head to make good a cash deficiency on an imprest account. In addition to the amount charged, sums of £6 due to be credited to Exchequer Extra Receipts and £1 4s. 0d. collected on behalf of the Army Vote were stolen from a Garda Barracks. A member of the Force was prosecuted and sentenced to three years penal servitude in connection with the robbery. Pay and allowances amounting to £7 1s. 2d. due to the member on discharge have been withheld. (Department of Finance authority S. 13/31/36, dated 2nd July, 1936).

O.—Appropriations in Aid:—

	Estimated.	Realized.
	£	£ s. d.
(1) Repayments of sums advanced to Officers under Sub-head H.	2,700	2,161 6 8
(2) Payments for services rendered by the Garda Síochána	2,700	3,134 4 9
(3) Repayments in respect of loss of property or damage to stores, etc.	100	32 10 8
(4) Proceeds of sale of Forfeited Property and Cast Uniforms	1,800	2,241 1 11
(5) Hackney Car and Carriage, etc., Licences (Dublin Metropolitan Area)	1,485	1,726 7 0
(6) Publicans' Fees (Dublin Metropolitan Area) and Fees for Aliens' Certificates	400	374 2 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 ...	9,500	9,993 15 0
	<u>£18,685</u>	<u>£19,663 8 0</u>

(1) Receipts fluctuate, being dependent upon the number of, and time when, the repayable advances are made.

(2) Variable service.

(3) Estimate conjectural.

(4) There were more stores and better prices than anticipated.

(5) Conservative estimate.

(7) The receipts are based on 1 per cent. of the amount paid from the Exchequer into the Road Fund.

STATEMENT OF LOSSES (Stores, etc.).

In five cases of damage to Garda vehicles Boards of Inquiry found negligence on the part of Garda personnel. The cost of making good the damage amounted to £48 3s. 2d. Disciplinary action was taken and in three cases the drivers of the cars were required to contribute sums amounting to £18 9s. 2d. Fines amounting to £2 were imposed on two drivers, and in one case a driver was cautioned (Department of Finance authorities S. 16/11/36, S. 16/13/36, S. 16/18/36, S. 16/22/36, S. 16/34/36).

NOTES.

(1) The expenditure under Subhead D. includes two items of nugatory expense of £1 6s. 0d. and £1, respectively, for car hire (Department of Finance authorities S. 13/60/36, dated 5th December, 1936, S. 13/69/36, dated 9th February, 1937).

(2) The expenditure under Subhead N. includes an *ex gratia* grant of £60 to a civilian injured in assisting a Guard to intercept a fugitive (Department of Finance authority S. 13/17/36, dated 11th June, 1936).

(3) Furniture surplus to the requirements of the Garda Síochána and valued at £129 18s. 9d. was taken over by the Office of Public Works (Department of Finance authority S. 102/2/37, dated 4th February, 1937).

GÁRDA SÍOCHÁNA REWARD FUND, 1936-37.

The appended Statement shows the total receipts proper to the Fund in the Year 1936-37; the amount of the payments in that period, and the balance to the credit of the Fund at the 31st March, 1937.

	£	s.	d.		£	s.	d.
Balance from previous year	1,705	0	6	Payments during the year			
				1936-37	...	...	8,655 17 0
Total amount credited in the				Balance on 31st March, 1937	*1,640	11	1
year 1st April, 1936, to							
31st March, 1937	...	8,591	7 7				
	<u>£10,296</u>	<u>8</u>	<u>1</u>		<u>£10,296</u>	<u>8</u>	<u>1</u>

* In addition there were on 31st March, 1937, sums held in Suspense Accounts payable to the Reward Fund amounting to £539 9s. 1d.

S. A. ROCHE,

Accounting Officer.

15th November, 1937.

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, 1937, 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. 30 ; 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... ..	51,150	49,642 11 2	1,507	8 10	—	—
B.—Victualling	4,750	5,516 14 9	—	—	766 12 9	—
C.—Clothing, Bedding, Furniture, etc.	1,070	1,341 12 5	—	—	271 12 5	—
D.—Medicines, Surgical Instruments, etc.	290	270 9 5	19	10 7	—	—
E.—Fuel, Light, Water, Cleaning Articles, etc.	6,000	5,625 19 5	374	0 7	—	—
F.—Rent, etc.	204	203 1 10	—	18 2	—	—
G.—Escort and Conveyance ...	4,500	3,797 1 6	702	18 6	—	—
H.—Ordinary Repairs of Buildings	775	877 12 2	—	—	102 12 2	—
H.1.—Electric Light Installation	200	163 15 10	36	4 2	—	—
I.—Fine Fund	10	7 0 0	3	0 0	—	—
J.—Travelling Expenses ...	280	256 19 1	23	0 11	—	—
K.—Incidental Expenses ...	275	238 11 6	36	8 6	—	—
L.—Telegrams and Telephones	305	251 15 1	53	4 11	—	—
M.—Maintenance of Children of Female Prisoners	5	—	5	0 0	—	—
N.—Maintenance of Criminal Lunatics in District Mental Hospitals ...	6,900	7,059 14 1	—	—	159 14 1	—
O.—Gratuities to Prisoners ...	325	324 8 0	12	0	—	—
P.—Contributions to Discharged Prisoners' Aid Societies	85	85 0 0	—	—	—	—
Q.—Manufacturing Department and Farms	5,600	5,165 17 6	434	2 6	—	—
GROSS TOTAL £	82,724	80,828 3 9	3,196	9 8	1,300 13 5	—
			Surplus of Gross Estimate over Expenditure. £1,895 16 3			
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £282 4 8			
R.—Appropriations in Aid ...	7,700	7,982 4 8	Total Surplus to be surrendered. £2,178 0 11			
NET TOTAL £	75,024	72,845 19 1				

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Estimated daily average number of prisoners ...	615
Actual daily average number of prisoners ...	598

A.—Saving due to vacancies, and changes in the personnel of the staffs.

B.—Excess due to (1) increase in the cost of food generally, and (2) an extra ration to convicts at Portlaoighise Prison (Department of Finance authority S. 44/8/36 dated 16th December, 1936). The expenditure includes *ex-gratia* payments of £2 16s. 0d. and £22 18s. 9d. to certain contractors (Department of Finance authorities S. 9/4/32 and S. 9/6/36 dated 29th May, 1936, and 4th March, 1937, respectively).

C.—Excess due to the increased cost of materials and a greater quantity of clothing purchased than estimated for. Civilian clothing to the value of £104 13s. 9d. was transferred from the Department of Defence (Army Vote) (Department of Finance authority S. 4/183/24 dated 24th July, 1936).

E.—Saving due to the fact that an anticipated increase in the contract price of coal did not materialize.

G.—Expenditure under this Subhead is necessarily variable, the saving is due to a considerable falling off in the numbers of prisoners conveyed under the Constitution (Amendment No. 17) Act, 1931.

H.—Excess due to renewals and repairs not anticipated when estimate was framed.

N.—Excess due to the increase in the cost of food generally.

Q.—The demand for prison made articles was less than anticipated. Expenditure under this Subhead is of a variable nature and difficult to estimate beforehand.

R.—Receipts under this Subhead are of a variable nature and cannot be estimated with any 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	7,145	3 8
Receipts from Farms and Gardens (including value of produce used in the Prisons) ...	500	519	17 1
Rents ...	125	127	12 3
Sales of Old Stores and Miscellaneous Receipts ...	175	189	11 8
	<u>£7,700</u>	<u>£7,982</u>	<u>4 8</u>

S. A. ROCHE,

Oifigeach Cuntasaíochta.

16th November, 1937.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

ABSTRACT STATEMENT of the MANUFACTURING ACCOUNTS of the PRISONS and BORSTAL INSTITUTION in AN SAORSTÁT,
Dr. for the Year ended 31st March, 1937. *Cr.*

—	Agriculture.		Other Industries.		TOTAL.		—	Agriculture.		Other Industries.		TOTAL.	
	£	s. d.	£	s. d.	£	s. d.		£	s. d.	£	s. d.	£	s. d.
Stock in hand, 1st April, 1936	492	4 0	4,357	8 1	4,849	12 1	Sales, 1936-37	514	14 3	7,232	2 2	7,746	16 5
Purchases, 1936-37	154	6 0	5,262	12 11	5,416	18 11	*Stock in hand, 31st March, 1937	547	5 7	4,003	10 5	4,550	16 0
Profit ...	415	9 10	1,615	11 7	2,031	1 5							
	£ 1,061	19 10	11,235	12 7	12,297	12 5		£ 1,061	19 10	11,235	12 7	12,297	12 5

*Viz.—Manufacture Materials, £2,221 8s. 9d.; Manufactured Goods, £1,194 9s. 7d.; Tools, £1,134 17s. 8d.

RECONCILIATION WITH CASH ACCOUNT.

To Increase of outstanding Debts due to Manufacturing Department :—		£	s. d.	£	s. d.	By Increase of outstanding Debts due by Manufacturing Department :—		£	s. d.	£	s. d.
From	...	1,099	2 3	From †To	...	Decrease of Stock	...	191	14 7	Profit	...
	*To	1,180	17 11		...		...	442	16 0		...
		81 15 8									
„ Excess of Receipts over Expenditure		2,499 3 3								251 1 5	
										298 16 1	
										2,031 1 5	
		£2,580 18 11								£2,580 18 11	

*Viz.—Public Departments, £1,130 19s. 0d.; Other Persons, £49 18s. 11d.

†Viz.—Public Departments, £75 16s. 2d.; Other Persons, £366 19s. 10d.

S. A. ROCHE, *Oifigeach Cuntasaliochta.*

DISTRICT COURT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1937, 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	33,136	31,746 0 10	1,389 19 2	—
B.—Travelling Expenses	5,520	5,082 15 6	437 4 6	—
C.—Incidental Expenses	80	74 7 4	5 12 8	—
TOTAL £	38,736	36,903 3 8		—
Surplus to be surrendered		...£	1,832 16 4	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer:—		
Fees received in the Dublin Metropolitan District		
Courts	1,200	1,380 5 0
District Court Fines	5,500	8,500 0 0
Miscellaneous	—	7 19 7
	£6,700	£9,888 4 7

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to vacancies and to posts remaining unfilled for part of the year.
 B.—Saving due to the variable nature of the duty.
 C.—This Subhead includes variable items.

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.

NOTE.

The expenditure under Subhead A. includes a sum of £60 3s. 7d. for duties as Probation Officer paid to the Agent for Discharged Prisoners whose salary is borne on the Vote for the Office of the Minister for Justice.

S. A. ROCHE,

Accounting Officer.

9th November, 1937.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1937, 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	48,352	45,930 12 10	2,421 7 2	—
B.—Travelling and Incidental Expenses	125	125 17 2	—	17 2
C.—Telegrams and Telephones	440	452 1 1	—	12 1 1
D.—Compensation to a District Probate Registrar ...	83	83 0 0	—	—
E.—Stenography (Central Criminal Court)	300	393 19 8	—	93 19 8
F.—Costs and Expenses of Services under Section 55 of the Court Officers Act, 1926 ...	400	406 3 6	—	6 3 6
GROSS TOTAL ...£	49,700	47,391 14 3	2,421 7 2	113 1 5
			Surplus of Gross Estimate over Expenditure. £2,308 5 9	
			Deficiency of Appropriations in Aid realized. £486 15 3	
Deduct :—	Estimated.	Realized.		
G.—Appropriations in Aid ...	2,010	1,523 4 9		
NET TOTAL ...£	47,690	45,868 9 6	Net Surplus to be surrendered. £1,821 10 6	

					Estimated.	Realized.		
					£	£	s.	d.
Extra Receipts payable to Exchequer:—								
Lunacy Percentages	...	...	...	...	3,290	3,496	13	9
Miscellaneous (Admiralty Court Fees, Cork)	...	...	...	...	—	2	5	6
Miscellaneous (District Probate Registry, Cavan—Correspondence Fees)	...	...	...	...	—	16	15	3
					£3,290	£3,515	14	6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings due to retirements and vacancies remaining unfilled.

B.—Excess due to variable nature of the Subhead.

C.—Excess due to additional extensions to telephones and to telephone calls being more numerous than anticipated.

E.—Excess due to the employment of outside stenographers for High Court trials.

F.—Expenditure is of a variable nature.

G.—Appropriations in Aid :—

					Estimated.	Realized.		
					£	£	s.	d.
Bankruptcy Percentages	...	...	...	...	2,000	1,518	4	9
Duty on Estates	...	...	...	...	10	5	0	0
					£2,010	£1,523	4	9

These receipts are variable and an accurate forecast is difficult.

EXTRA REMUNERATION (exceeding £30).

From the Vote for Army Pensions a Clerical Officer received £31 19s. 4d. and two Messengers £288 17s. 3d. and £49 7s. 11d., respectively, in respect of Military Service Pensions. The Stenographer to the Central Criminal Court received £106 5s. 0d. from the Vote for the Circuit Court. From Vote 26 (Law Charges) a Shorthand-Typist received £40.

The Account of another Department includes a sum of approximately £93 in respect of an officer on loan to the Supreme and High Courts of Justice.

S. A. ROCHE,

Accounting Officer.

24th November, 1937.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1937, compared with the Sum Granted, for the Salaries and Expenses of the LAND REGISTRY (54 & 55 Vict., c. 66 ; 40 & 41 Vict., c. 57, and No. 10 of 1924, sec. 102), and of the REGISTRY OF DEEDS (2 & 3 Will. 4, c. 87 ; 27 & 28 Vict., c. 76 ; 38 & 39 Vict., c. 5, and 46 & 47 Vict., c. 20).

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	25,265	24,780 0 1	484 19 11	—
B.—Replacement of Maps ...	200	206 5 6	—	6 5 6
C.—Travelling and Incidental Expenses	950	710 3 6	239 16 6	—
REGISTRY OF DEEDS.				
D.—Salaries, Wages, and Allowances	19,123	18,699 14 10	423 5 2	—
E.—Incidental Expenses ...	100	66 19 3	33 0 9	—
F.—Transcription of Memorials	1,358	1,000 4 2	357 15 10	—
TOTAL£	46,996	45,463 7 4	1,538 18 2	6 5 6

Surplus to be surrendered ... £1,532 12 8

	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 in the Land Registry and Registry of Deeds ...

— 52 2 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to changes of personnel and to vacancies not filled immediately.
- B.—Excess due to employment of outside Surveyors.
- C.—Saving due to adoption of free postage facilities in the Land Registry from 1st April, 1936. Expenditure is of a variable nature.
- D.—Saving due to retrenchment in temporary clerical assistance.
- E.—Expenditure is of a variable nature.
- F.—Saving due to unfilled vacancies.

EXTRA REMUNERATION (exceeding £30).

From the Vote for Army Pensions a messenger received £107 18s. 0d. under the Connaught Rangers (Pensions) Act, 1936.

S. A. ROCHE,

Accounting Officer.

15th November, 1937.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1917, 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	75,621	69,646 9 9	5,974	10 3	—	
B.—Travelling Expenses ...	5,000	4,381 13 9	618	6 3	—	
C.—Incidental Expenses ...	2,420	1,577 8 9	842	11 3	—	
D.—Telegrams and Telephones	480	406 18 3	73	1 9	—	
GROSS TOTAL ...£	83,521	76,012 10 6	7,508	9 6	—	
			Surplus of Gross Estimate over Expenditure. £7,508 9 6			
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized.			
E.—Appropriations in Aid ...	32,510	35,725 6 7	£3,215 6 7			
NET TOTAL ...£	51,011	40,287 3 11	Total Surplus to be surrendered. £10,723 16 1			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to the fact that the provision for the employment of Special Court Messengers for execution of Land Commission Warrants and for Deputies for Circuit Judges and County Registrars was not wholly required; and savings on vacant posts.
- B.—The travelling expenses of County Registrars in connection with execution of Court Orders and Land Commission Warrants were less than anticipated.
- C.—Savings due to decreased expenditure by County Registrars for assistance for Court Messengers in connection with execution of Court Orders and Land Commission Warrants.

D.—Savings due to a reduction in the cost of Rentals and calls during the period.

E.—Appropriations in Aid :—

					Estimated.	Realized.			
					£	£	s.	d.	
Jurors Lists	...	...	...	...	2,500	2,674	10	0	(a)
Voters Lists	...	...	...	...	9,300	9,578	13	6	(a)
Bankruptcy Fees	...	...	...	...	100	136	1	3	
Publicans' Licences—Fees	...	...	...	...	1,600	1,570	0	0	
Execution of Court Orders and Land Commis- sion Warrants ...	...	...	...	...	19,000	21,766	0	10	(a)
Miscellaneous	...	...	...	...	10		1	0	
					<u>£32,510</u>	<u>£35,725</u>	<u>6</u>	<u>7</u>	

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

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

A Typist was paid £125 14s. 7d. from the Vote for the Office of the Minister for Justice for the period that she was on loan to the Circuit Court.

NOTES.

Defalcations :—

Two Temporary Clerks in the Circuit Court Office, Cork, were prosecuted for embezzlement and misuse of Land Registry Fee Stamps to the value of £18 14s. 0d. One was found "Not Guilty" and the other was sentenced to six months' imprisonment. Both were dismissed.

One Temporary Clerk in the Circuit Court Office, Cork, was prosecuted for embezzlement of Land Registry, Bankruptcy and Circuit Court funds amounting to £156 13s. 6d. He was sentenced to three years' penal servitude and dismissed the service.

S. A. ROCHE,

Oifigeach Cuntasaiochta.

10th November, 1937.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

PUBLIC RECORD OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1937, compared with the Sum Granted, for the Salaries and Expenses of the PUBLIC RECORD OFFICE, and of the KEEPER OF STATE PAPERS, Dublin (30 & 31 Vict., c. 70 ; 38 & 39 Vict., c. 59 ; and 39 & 40 Vict., c. 58).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances ...	4,618	4,184 13 1	433 6 11	—
B.—Incidental Expenses ...	140	199 17 7	—	59 17 7
TOTAL ...£	4,758	4,384 10 8	433 6 11	59 17 7

Surplus to be surrendered ... £373 9 4

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to not filling post of Assistant Keeper till 1st October, 1936 (£350 plus Bonus thereon).
- B.—Deficit due to excess expenditure in purchase of Manuscripts of Historical Interest (£50 10s. 9d.) and on transfer of Records (£10 10s. 8d.) offset by casual savings on other items.

JAMES F. MORRISSEY,
Accounting Officer.

20th October, 1937.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1937, compared with the Sum Granted, for the Salaries and Expenses of the CHARITABLE DONATIONS AND BEQUESTS OFFICE (7 & 8 Vict., c. 97, secs. 7 and 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 ...	2,398	2,297 4 8	100 15 4	—
B.—Law Costs ...	25	16 2 7	8 17 5	—
C.—Travelling and Incidental Expenses ...	35	27 8 10	7 11 2	—
GROSS TOTAL ...£	2,458	2,340 16 1	117 3 11	—
			Surplus of Gross Estimate over Expenditure. £117 3 11	
<i>Deduct :—</i>			Deficiency of Appropriations in Aid realized. 5s. 4d.	
	Estimated.	Realized.		
D.—Appropriations in Aid ...	48	47 14 8		
			Net Surplus to be surrendered. £116 18 7	
NET TOTAL ...£	2,410	2,293 1 5		
			Estimated.	Realized.
			£	£
Extra Receipts payable to Exchequer ...			5	—

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to a vacancy remaining unfilled during a period of the year.
 B.—Expenditure of a variable nature.
 C.—There was a saving on the provision for travelling.

W. SMYTH,
Accounting Officer.

19th October, 1937.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1937, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF THE MINISTER FOR LOCAL GOVERNMENT AND PUBLIC HEALTH, including Grants and other Expenses in connection with Housing, Grants to Local Authorities, sundry Miscellaneous Grants and Grants-in-Aid, and certain charges connected with Hospitals.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages and Allowances :—						
Original ... £108,807						
Supplementary ... 2,000						
	110,807	101,988 11 5	8,818	8 7	—	
B.—Travelling Expenses of Inspectors ...	13,200	9,956 19 3	3,243	0 9	—	
C.—Salaries of Auditors ...	12,389	12,247 11 9	141	8 3	—	
D.—Travelling Expenses of Auditors ...	2,300	2,081 7 1	218	12 11	—	
E.—Expenses in connection with International and other Congresses ...	216	215 14 5	5	7	—	
F.1.—Inquiries ...	1,700	1,639 0 4	60	19 8	—	
F.2.—Expenses in connection with the Local Government (Dublin) Tribunal ...	590	518 2 0	71	18 0	—	
F.3.—Expenses of Tribunal of Inquiry into certain matters connected with an outbreak of fire at 164 Pearse Street, Dublin :—						
Original ... Nil						
Supplementary ... £350						
	350	479 0 10	—		129	0 10
G.1.—Vaccine Lymph Supply ...	1,520	1,518 5 8	1	14 4	—	
G.2.—Expenses in connection with the Therapeutic Substances Act, 1932 ...	350	—	350	0 0	—	
H.1.—Travelling and Incidental Expenses ...	927	1,229 12 6	—		302	12 6
H.2.—Telegrams and Telephones	870	861 10 3	8	9 9	—	
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. ...	23,400	24,935 4 5	—		1,535	4 5
J.2.—Grants for the Supply of Milk to Necessitous Children ...	90,000	87,452 4 4	2,547	15 8	—	
K.—Medical Treatment, etc., of School Children ...	29,800	27,611 9 4	2,188	10 8	—	
L.1.—Grants under the Education (Provision of Meals) Acts, 1914 to 1930 ...	10,250	9,340 9 0	909	11 0	—	
L.2.—Grants under the School Meals (Gaeltacht) Acts, 1930 and 1933 ...	10,000	9,861 19 5	138	0 7	—	
M.—Welfare of the Blind ...	7,600	7,852 0 10	—		252	0 10
N.—Treatment of Tuberculosis	127,250	127,238 15 2	11	4 10	—	
O.—Treatment of Venereal Diseases ...	8,650	8,527 18 6	122	1 6	—	
P.1.—Board of Superintendence, Dublin Hospitals ...	150	150 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 ...	175	98 16 8	76	3 4	—	
R.—Grants to Local Authorities, etc., under Housing (Ireland) Act, 1919 ...	1,595	1,519 16 9	75	3 3	—	
S.—Grants under the Housing (Financial and Miscellaneous Provisions) Acts, 1932 and 1934 ...	736,000	654,501 1 9	81,498	18 3	—	
T.—Acquisition of Land (Allotments) (Amendment) Act, 1934 ...	4,000	3,129 17 8	870	2 4	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
V.—Expenses in connection with the supply of Beef to Persons in receipt of Home Assistance and Unemployment Assistance :—				
Original ... Nil				
Supplementary ... £40,000	40,000	6,943 0 0	33,057 0 0	—
<i>Deduct :—</i>	1,261,329	1,129,137 19 0	134,409 19 7	2,218 18 7
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	20,000	—	20,000 0 0	—
GROSS TOTAL :—				
Original ... £1,218,979				
Supplementary 22,350	£ 1,241,329	1,129,137 19 0	114,409 19 7	2,218 18 7
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure £112,191 1 0	
U.—Appropriations in Aid ...	14,327	16,039 17 2	Surplus of Appropriations in Aid realized. £1,712 17 2	
NET TOTAL :—			Total Surplus to be surrendered. £113,903 18 2	
Original ... £1,204,652	£ 1,227,002	1,113,098 1 10		
Supplementary 22,350				
			Estimated.	Realized.
Extra Receipts payable to Exchequer :—			£	£ s. d.
Receipts from County and County Borough Councils in respect of Combined Purchasing Scheme (No. 20 of 1925, Section 10) ...			4,600	4,420 9 2
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) ...			853	897 7 5
Miscellaneous ...			—	133 10 0
			£5,453	£5,451 3 7

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving is due chiefly to the following causes—vacancies in posts of Inspector; vacancies in two higher administrative posts; prolonged absence on reduced pay of a member of the higher staff, and saving on the provision for staff employed for the purpose of the Beef Supply Scheme transferred to Department in December, 1936.

- B.—See explanation as to Inspection Staff under Subhead A.
- C.—Saving in the amount provided for temporary Auditors.
- D.—Some Auditors were engaged for long periods at the same centre and in these cases subsistence was payable at reduced rates.
- F.1. and F.2.—Expenditure was estimated as closely as practicable on the information available.
- F.3.—A close estimate was not possible in this case.
- G.2.—It was expected that journeys of inspection would be made to some continental firms from which therapeutic substances are obtained, but this was not found practicable. No expenditure was incurred on fresh apparatus for tests.
- H.1.—Excess is mainly due to the employment of a member of the Headquarters Staff on inspection duties in connection with motor registration and to increased cost of advertisements.
- J.1.—Excess is due to increased expenditure by Local Authorities and to extension of activities by Voluntary Agencies.
- J.2.—Saving is attributable to the desire of Local Authorities not to exceed their respective shares in the Grant. Individually the saving is small.
- K.—Development of schemes was slower than was anticipated in a number of counties.
- L.1.—Saving is mainly due to a fall in expenditure on school meals in Dublin City.
- L.2, N. and O.—Expenditure was estimated as closely as practicable on the data available.
- M.—Excess is due to an increase in numbers in some of the Institutions.
- Q.—Difficulty was experienced in getting suitable candidates for training.
- R.—Expenditure was estimated as closely as practicable on the information available.
- S.—Saving is in respect of Grants to Private Persons, etc., and is partly due to vacancies on the inspection staff during portion of the year.
- T.—The provision was based on the information available when the estimate was made, but the increase in the number of schemes then foreshadowed was not fully realized.
- V.—This service was only transferred to the Department in December, 1936. The provision was based on an expenditure at the rate of £100,000 for a financial year, and during the winter season it was estimated that the expenditure would be considerably above the average.

U.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
(1) Auditors' Salaries to be repaid by Local Bodies	4,200	4,829 14 6
(2) Expenses of Inquiries to be repaid by Local Bodies	1,500	2,097 3 3
(3) Fees for renewal of Licences to Private Mental Hospitals	274	276 0 0
(4) Fees under the Therapeutic Substances Act, 1932	60	24 0 0
(5) Expenses of Roads Department repayable out of Road Fund under Section 10 (1) of the Road Traffic Act, 1933	6,549	7,033 10 1

	Estimated.	Realized.
	£	£ s. d.
(6) Salaries of officers acting temporarily as Local Government Commissioners and as Chairman of the Provisional Committee of Management of the Unified Society under the National Health Insurance Act, 1933, and proportion of salary of Pharmacist	1,744	1,708 9 5
(7) Miscellaneous	—	70 19 11
	<u>£14,327</u>	<u>£16,039 17 2</u>

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

(2) In the case of some Local Bodies the expenses repaid cover a period in excess of a year.

(4) Receipts cannot be closely estimated.

(5) Surplus is due to cost of additional staff and expenses of travelling of a Clerical Officer engaged on inspection duties.

(7) This item represents cost of overtime recovered from the Employment Schemes Vote.

The Miscellaneous Extra Receipts payable to the Exchequer include sums recovered of £107 in respect of Housing Grants, £26 in respect of part cost of an Inquiry into the proposed sale of Edenderry Workhouse and 10s. received for expenses of a witness.

EXTRA REMUNERATION (exceeding £30).

A Clerical Officer received a sum of £51 3s. 8d. for overtime. A General Inspector received in the year an allowance of £206 10s. 0d. from the National Health Insurance Society for acting as Chairman of the Provisional Committee of Management of the Society up to 14th July, 1936.

The Senior Architectural Inspector and a Housing and Engineering Inspector received, respectively, sums of £82 16s. 4d. and £52 18s. 6d. by way of allowance within the limits of their salary scales.

This Account includes a sum of approximately £92 in respect of staff on loan to other Departments. The Accounts of other Departments include sums amounting to approximately £638 in respect of staff on loan to this Department.

Sums of £21 4s. 0d. and £21, respectively, being overpayments of subsistence allowance during the year 1935-36 to two Inspectors, one of whom resigned and the other retired from the service, were written off with the sanction of the Minister for Finance (E. 105/5/37, dated 7th May, 1937).

J. HURSON,

Accounting Officer.

DEPARTMENT OF LOCAL GOVERNMENT
AND PUBLIC HEALTH,
13th December, 1937.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1937, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE of the REGISTRAR-GENERAL of BIRTHS, etc. (7 & 8 Vict., c. 81, sec. 54; 26 Vict., c. 11, sec. 9, and c. 27; 26 & 27 Vict., c. 52, sec. 11, and c. 90, sec. 20; 42 & 43 Vict., c. 70; and 43 & 44 Vict., c. 13).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances ...	11,100	10,894 9 0	205 11 0	—
B.—Travelling Expenses ...	340	323 0 11	16 19 1	—
C.—Superintendent and District Registrars ...	4,530	4,396 3 6	133 16 6	—
D.—Incidental Expenses ...	120	123 7 0	—	3 7 0
GROSS TOTAL ...£	16,090	15,737 0 5	356 6 7	3 7 0
<div style="text-align: right;"> Surplus of Gross Estimate over Expenditure. £352 19 7 </div>				
Deduct :—	Estimated.	Realized.	<div style="text-align: right;"> Surplus of Appropriations in Aid realized. £86 11 10 </div>	
E.—Appropriations in Aid ...	4,050	4,136 11 10		
NET TOTAL ...£	12,040	11,600 8 7	<div style="text-align: right;"> Total Surplus to be surrendered. £439 11 5 </div>	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving is mainly due to changes in staff caused by vacancies.
- B.—The saving is due to the acting Inspector's absence on sick leave.
- C.—This Subhead makes provision for the fees and expenses of 642 Registrars and their Assistants, 34 Superintendent Registrars, and 128 Assistant Superintendent Registrars, as well as for allowances for Rent of Office payable to 100 District Registrars of non-Catholic Marriages, and it is difficult to make a more accurate forecast of these fees, expenses and allowances.
- D.—The excess expenditure is due to expenses of postage on replies to an increased number of foreign inquiries and to other unexpected petty charges.
- E.—The number of applications for searches and certificates was slightly in excess of the number received during the previous financial year.

J. HURSON,

Registrar-General, Accounting Officer.

21st October, 1937.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1937, compared with the Sum Granted, for the Expenses of the Maintenance of CRIMINAL LUNATICS in the DUNDRUM ASYLUM (8 & 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	10,993	10,785 5 7	207 14 5	—
B.—Victualling Patients and Rations for Attendants ...	2,205	2,033 18 8	171 1 4	—
C.—Uniforms, Clothing for Patients, etc.	388	478 0 0	—	90 0 0
D.—Medicines, Surgical Instruments, etc.	40	29 9 3	10 10 9	—
E.—Escort and Conveyance of Patients	12	4 0 4	7 19 8	—
F.—Allowances to Patients and Gratuities on Discharge	28	27 18 2	1 10	—
G.—Travelling and Incidental Expenses	224	223 16 10	3 2	—
H.—Telegrams and Telephones ...	150	145 15 9	4 4 3	—
I.—Farm and Garden ...	320	298 11 3	21 8 9	—
GROSS TOTAL ...£	14,360	14,026 15 10	423 4 2	90 0 0
			Surplus of Gross Estimate over Expenditure. £333 4 2	
Deduct:—	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £66 12 1	
J.—Appropriations in Aid ...	777	710 7 11	Net Surplus to be surrendered. £266 12 1	
NET TOTAL ...£	13,583	13,316 7 11		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Sale of old stores	8	6 10 6
Repayment of cost of <i>locum tenens</i> employed during secondment of Assistant Resident Medical Officer	—	17 2 0
	£8	£23 12 6
Number of Criminal Lunatics estimated for ...	108	
Daily average number of Criminal Lunatics maintained	109	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving was due to lodging allowance of five married Attendants being withheld from September to March, inclusive, also to vacancies remaining unfilled for part of the year.
- B.—Saving due to cost of rations being less than estimated.
- C.—Excess due to under-estimation of cost of clothing materials.
- D.—Saving due to there being no cases under special medical treatment during the year.¹
- E.—Saving due to the number of patients transferred to District Mental Hospitals being less than anticipated. Only one transfer took place during the year.
- 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	385	320 7 3
Receipts from Farm and Garden (including value of Produce used in the Asylum)	392	390 0 8
	£777	£710 7 11

G. W. SCROOPE,
Accounting Officer.

13th October, 1937.

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

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1937, compared with the Sum Granted, for Salaries and Expenses in connection with the Administration of the NATIONAL HEALTH INSURANCE ACTS, 1911 to 1934, and 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	82,614	82,139 12 0	474 8 0	—
AA.—Actuary :—				
Original £200				
Supplementary 88	288	287 14 3	5 9	—
B.—Travelling Expenses	6,320	6,263 7 5	56 12 7	—
C.—Insurance and Pension Stamps	175	175 0 0	—	—
D.—Incidental Expenses	234	197 9 7	36 10 5	—
E.—Telegrams and Telephones	430	384 8 10	45 11 2	—
CONTRIBUTIONS, BENEFITS, ETC., UNDER THE NATIONAL HEALTH INSURANCE ACTS, 1911 TO 1934.				
I. Statutory Contributions.				
F.1.—Medical Benefits (Grants-in-Aid)	39,000	39,000 0 0	—	—
F.2.—Sickness, Disablement, Marriage, Maternity and Additional Benefits (Grants-in-Aid) :—				
Original £198,000				
Supplementary 10,000	208,000	207,882 11 8	117 8 4	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
II. Special Grants.				
G.—District Medical Referee Service :—				
Original ... £1,200				
Supplementary 220				
	1,420	1,382 12 4	37 7 8	—
	338,481	337,712 16 1	768 3 11	—
Deduct :—				
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	200	—	200 0 0	—
GROSS TOTAL :—				
Original ... £328,173				
Supplementary 10,108	£ 338,281	337,712 16 1	568 3 11	—
Deduct :—			Surplus of Gross Estimate over Expenditure. £568 3 11	
H.—Appropriations in Aid :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £600 15 10	
Original ... £35,223	—	—		
Supplementary 3,879	39,102	39,702 15 10		
NET TOTAL :—			Total Surplus to be surrendered. £1,168 19 9	
Original ... £292,950				
Supplementary 6,229	£ 299,179	298,010 0 3		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	634	618 3 4

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings due to changes in personnel of staff and to vacancies in staff remaining unfilled.

B.—Estimated as closely as practicable.

D. and E.—Expenditure not so great as anticipated.

F.2. and G.—Estimated as closely as practicable.

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 ...	1,077	1,086 16 8

	Estimated.	Realized.
	£	£ s. d.
(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) ...	1,277	1,285 10 1
(b) Approved Societies (Officers) Guarantee Fund ...	26	26 6 9
(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 ...	76	50 13 4
(e) Repayment out of the Widows' and Orphans' Pensions Fund of expenses incurred in the administration of the Widows' and Orphans' Pensions Act, 1935 (Section 43 (2)) ...	35,846	36,453 9 0
	<u>£39,102</u>	<u>£39,702 15 10</u>
(e) The repayment under this head was greater than had been anticipated.		

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 ...	7 12 0
Repayment of certain costs of administration of Military Forces (International Arrangements) Insurance Fund ...	292 11 0
Contribution towards pension liability of staff engaged on administration of Military Forces (International Arrangements) Insurance Fund ...	177 11 2
Contribution by British Government towards pension liability of staff engaged on General Practitioner Treatment Scheme for Ex-Servicemen ...	139 16 4
Adjustment of overpayment of salaries of two officers in respect of the year 1935-36 ...	17 10
	<u>£618 8 4</u>

EXTRA REMUNERATION (exceeding £30).

The Appeals Officer received £43 5s. 1d. from Cumann an Árachais Náisiúnta ar Shláinte in respect of his services as a member of the Provisional Committee of Management.

Another officer received £52 14s. 4d. from the Army Pensions Vote for acting as Interviewing Officer to the Referee and Advisory Committee.

This Account includes a sum of £392 17s. 1d. in respect of salary of an officer on loan to another Department.

The Account of another Department includes a sum of £102 ls. 6d. in respect of an officer on loan to this Department.

J. HURSON,
Accounting Officer.

NATIONAL HEALTH INSURANCE,
29th October, 1937.

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

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1937, 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 ...	83,942	81,103 17 5	2,838 2 7	—
A.2.—Travelling Expenses ...	120	77 2 10	42 17 2	—
A.3.—Rents ...	166	165 8 6	11 6	—
A.4.—Incidental Expenses ...	530	640 16 9	—	110 16 9
A.5.—Telegrams and Telephones ...	700	640 10 6	59 9 6	—
INSPECTION, ORGANIZATION, ETC.				
B.1.—Salaries ...	64,794	61,422 7 9	3,371 12 3	—
B.2.—Travelling and Incidental Expenses ...	19,935	16,711 1 2	3,223 18 10	—
C.—PREPARATION OF IRISH VOCABULARIES ...	150	74 0 11	75 19 1	—
GROSS TOTAL ...£	170,337	160,835 5 10	9,612 10 11	110 16 9
			Surplus of Gross Estimate over Expenditure. £9,501 14 2	
Debit :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £2 5 0	
D.—Appropriations in Aid	75	77 5 0	Total Surplus to be surrendered. £9,503 19 2	
NET TOTAL ...£	170,262	160,758 0 10		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—Casual variation.

A.2.—Expenditure variable and uncertain.

A.4.—The excess expenditure was due to the fact that the amounts which came in course of payment during the year were greater than had been anticipated.

A.5.—The expenditure on telegrams was less than usual and the amalgamation of the telephone exchanges in Talbot House and Tyrone House, involving increased rental charges, was not completed as soon as anticipated.

B.1. and B.2.—Saving due to vacancies in staff and to delay in making the additional appointments for which provision was made in the Estimate.

C.—The Committee did not meet as often as anticipated.

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	12 5 0
	<u>£75</u>	<u>£77 5 0</u>

EXTRA REMUNERATION (exceeding £30).

From the Vote for Secondary Education the General Inspector and Chief Inspector of Secondary Schools received £200, the Assistant to the Chairman of the Terminology Committee £210, a Class II Inspector £66 10s. 0d., and an Inspector £63 in connection with the scheme for the publication of Text Books in Irish. The last mentioned officer received also £2 2s. 0d. from the Vote for Wireless Broadcasting for broadcasting services.

An Assistant Editor received £100 2s. 0d. from the Vote for Science and Art for services in connection with the publication of works in Irish, and £2 2s. 0d. from the Vote for Wireless Broadcasting for broadcasting services.

A Junior Executive Officer received £26 Army Reserve Pay from the Army Vote and £21 Military Service Pension from the Vote for Army Pensions.

A Staff Officer received £60 from the Vote for Commissions and Special Inquiries for acting as Secretary to the Committee of Inquiry into the Reformatory and Industrial Schools system.

A Clerical Officer received £35 Military Service Pension from the Vote for Army Pensions.

This Account includes the sum of £1,196 14s. 11d. in respect of salaries of officers on loan to other Departments.

The Accounts of other Departments include sums amounting to £572 10s. 9d. in respect of salaries of officers on loan to this Department.

SEÓSAMH Ó NEILL,

Accounting Officer.

ROINN OIDEACHAIS,

30 Mí na Samhna, 1937.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1937, 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 ...	53,102	52,258 6 2	843 13 10	—
A.2.—Repayable Advances of Training College Fees to Students ...	4,750	4,822 2 5	—	72 2 5
A.3.—Preparatory Colleges, including Contributions to Pension Fund ...	40,673	40,611 12 2	61 7 10	—
A.4.—Pupil Teachers ...	1,490	1,279 15 0	210 5 0	—
B.—EXAMINATIONS ...	2,250	1,787 2 3	462 17 9	—
NATIONAL SCHOOLS.				
C.1.—Principals, Assistants, etc., in Ordinary and Model Schools and Teachers of Schools paid by Capitation :— <i>Original</i> ... £3,159,292 <i>Supplementary</i> 10	3,159,302	3,128,869 18 6	30,432 1 6	—
C.2.—Model Schools— (Miscellaneous Expenses)	2,589	2,529 4 2	59 15 10	—
C.3.—Van and Boat Services ...	5,100	4,488 4 10	611 15 2	—
C.4.—Incidental Expenses ...	240	78 2 2	161 17 10	—
C.5.—Free Grants of School Requisites ...	250	445 7 11	—	195 7 11
C.6.—Grants towards the cost of Heating, etc., of Schools and Cleansing of Out-Offices ...	14,400	13,713 7 9	686 12 3	—
C.7.—Teachers' Residences ..	1,500	1,429 15 5	70 4 7	—
C.8.—Bonus to Parents or Guardians of certain Pupils in the Gaeltacht and Breac-Ghaeltacht ...	20,000	21,770 0 0	—	1,770 0 0

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
C.9.—Holiday Scholarships in Gaeltacht (Grant-in-Aid):—				
Original ... £600				
Supplementary 400				
	1,000	1,000 0 0	—	—
D.—SUPERANNUATION, ETC., OF TEACHERS	385,500	373,368 6 2	12,131 13 10	—
DD.—Losses ...	—	11 0 0	—	11 0 0
GROSS TOTAL :—				
Original ... £3,691,736				
Supplementary 400				
Do. 10				
	£ 3,692,146	3,648,462 4 11	45,732 5 5	2,048 10 4
			Surplus of Gross Estimate over Expenditure. £43,683 15 1	
Deduct :—	Estimated.	Realized.		
E.—Appropriations in Aid ...	86,450	88,490 15 5		
			Surplus of Appropriations in Aid realized. £2,040 15 5	
NET TOTAL :—				
Original ... £3,605,286				
Supplementary 400				
Do. 10				
	£ 3,605,696	3,559,971 9 6		
			Total Surplus to be surrendered. £45,724 10 6	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	15 0 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—Saving due to reduction in number of students.

A.2. and A.3.—Casual variations.

A.4.—The average grant per pupil teacher was estimated, on the basis of the experience of previous years, at £11. The actual figure for 1936-37 was £8 16s. 3d. The number of pupil teachers appointed in 1936 was 31, against the estimate of 35.

B.—There was a saving of £126 on the marking of papers for the Secondary Scholarship examinations, due to a falling off in the number of candidates. The examination for certificates of qualification in Irish was attended by only 1,371 teachers as against 2,031 in the previous year, resulting in a considerable saving on the travelling, etc., expenses of superintendents.

C.1. and C.2.—Casual variations.

- C.3.—Payment of £741 16s. 1d. under the scheme for the conveyance of Protestant children to school was unavoidably delayed until after 31st March, 1937. There was an expenditure of £92 15s. 0d. in respect of the conveyance of children from the Crumlin-Kimmage area, which was not foreseen when the Estimate was prepared.
- C.4.—There was no expenditure during the year on concerts for school children in Dublin. Maintenance of island pupils, for which £100 was provided, cost only £50. No charge for seeds for school gardens fell on the Vote for this year.
- C.5.—Owing to the considerable increase in the expenditure on school building, the provision for free grants of requisites for new schools proved inadequate.
- C.6.—Claims for the grant towards the cost of heating and cleaning of schools were not received in a large number of cases.
- C.7.—Casual variation.
- C.8.—The number of pupils qualifying for the grant was 11,018, as against 10,226 in the previous year.
- D.—£6,700 of the saving was in gratuities, the expenditure on which is governed mainly by the number of teachers who die in the service. The number of deaths in 1936-37 was below the estimate. The balance of the saving was due to the comparatively small number of teachers who retired on pension during the year.
- DD.—A sum of £14 was paid in error to an ex-National Teacher. A decree obtained against the ex-Teacher was not executed as she had left the country. Of the total amount paid, the sum of £3 is to be recovered from the officers responsible for the overpayment and the balance of £11 has been written off as irrecoverable. Department of Finance minutes of the 14th October, 1936 (E. 46/6/35) and 30th November, 1937 (S. 20/27/34).
- E.—Recovery of Training College fees was under-estimated by £736. Refunds under Paragraph 7 of the National School Teachers' Superannuation Scheme were £475 above the estimate. Such refunds are variable and uncertain.
- Miscellaneous receipts include an unforeseen item of £343 8s. 0d., being local contributions towards the cost of the transport service for school children in the Crumlin-Kimmage area.

APPROPRIATIONS IN AID.

	Estimated.	Realized.			
	£	£	s.	d.	
TRAINING OF TEACHERS:—					
(1) Training College Entrance Examination Fees ...	65	67	10	0	
(2) Refund of Cost of Training ...	1,650	1,766	19	4	
(3) Recovery of Training College Fees advanced to necessitous students ...	1,300	2,036	2	5	
PREPARATORY COLLEGES:—					
(4) Fees from Students ...	4,750	4,806	4	5	
(5) Book Fees from Students ...	350	365	3	0	
(6) Sale of Live Stock, Farm Produce, etc. ...	420	540	1	10	
(7) Miscellaneous ...	14	4	3	8	
SUPERANNUATION, ETC., OF TEACHERS:—					
(8) Income from Securities formerly part of the National School Teachers' Pension Fund ...	50,053	50,052	11	10	
(9) Receipts from Church Temporalities Fund ...	26,598	26,598	0	0	
(10) Refunds under Paragraph 7 of the National School Teachers' Superannuation Scheme, 1934, etc. ...	250	724	19	1	

	Estimated.	Realized.	
	£	£	s. d.
MISCELLANEOUS :—			
(11) Miscellaneous receipts, including repayments by County and County Borough Councils of part of the expenses of examinations conducted on their behalf	1,000	1,528	19 10
	<u>£86,450</u>	<u>£88,490</u>	<u>15 5</u>

Extra Receipt.—Payment for use of Central Model Schools for examinations.

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, 1935	647	0 5
Amount of Fees received in respect of year ended 31st December, 1936	285	14 10
	<u>£932</u>	<u>15 3</u>
Paid to teachers in respect of the year ended 31st December, 1936	245	10 1
Surplus of Fees on hands as at 31st December, 1936	<u>£687</u>	<u>5 2</u>

RECOVERY OF ADVANCE OF TRAINING COLLEGE FEES.

Statement of cases of non-recovery of fees advanced to Training College Students (*see* Subhead A.2.) under general authority of Department of Finance minute dated 3rd October, 1935, S. 25/4/30 :—

- (1) Cases of death, illness, etc., in which no claim has been made :—

No. of Cases.	Total amount.
	£ s. d.
7	199 7 6

- (2) Cases where, owing to obvious lack of means, it has been decided to take no further steps towards recovery :—

Nil.

- (3) Cases in which the Department and the Chief State Solicitor have endeavoured, without success, to effect recovery :—

Nil.

NOTE.

Employer's contributions under the Unemployment Insurance Acts, amounting to approximately £55, were paid in respect of two men employed as labourers in Model National Schools in the period from 1921 to 1937. It has been ruled that the men in question are not insurable under the Acts. £12 ls. 10d. has been recovered from the Department of Industry and Commerce. The balance has been written off as irrecoverable. Department of Finance minute of the 21st December, 1937 (S. 18/16/37).

SEÓSAMH Ó NÉILL,

ROINN OIDEACHAIS,
21 Mí na Nodlag, 1937.

Accounting Officer.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

CARLISLE AND BLAKE FUND.

Fund comprising donations left in trust by late Lord Carlisle, an ex-Chief Secretary for Ireland, Messrs. Blake and Corballis, formerly Commissioners of National Education (Ireland) and Reverend W. T. Worship, of Beeston, Norfolk. The Carlisle, Blake and Corballis Funds were amalgamated under the title of the Carlisle and Blake Fund by order of the Commissioners of National Education in 1874, and the Worship Fund was incorporated with the Carlisle and Blake Fund in 1934. The combined Fund is administered by the Department of Education.

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

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1937.

CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1936 :—		Balance on 31st March, 1937 :—	
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, 1936 ...	64 12 8	Balance on 31st March, 1937	180 14 8
Dividends on 4½ per cent. Third National Loan, 1950/1970 ...	116 2 0		
	£180 14 8		£180 14 8

KILLURY OR NELAN FUND.

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

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

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1937.

CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1936 :—		Balance on 31st March, 1937 :—	
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, 1936 ...	319 19 1	Balance on 31st March, 1937	354 3 1
Dividends on 4½ per cent. Third National Loan, 1950/1970 ...	34 4 0		
	£354 3 1		£354 3 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, 1937.

CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1936 :—		Balance on 31st March, 1937 :—	
5 per cent. Second National Loan, 1950/1960 ...	151 4 4	5 per cent. Second National Loan, 1950/1960 ...	151 4 4

INCOME ACCOUNT.

	£ s. d.		£ s. d.
Balance on 1st April, 1936 ...	7 18 0	Payment to Principal Teacher of Liss National School for year 1936 ...	7 11 2
Dividends on 5 per cent. Second National Loan, 1950/1960 ...	7 11 2	Balance on 31st March, 1937	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, 1937.

CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1936 :—		Balance on 31st March, 1937 :—	
4½ per cent. Third National Loan, 1950/1970 ...	2,740 0 0	4½ per cent. Third National Loan, 1950/1970 ...	2,740 0 0

INCOME ACCOUNT.

	£ s. d.		£ s. d.
Balance on 1st April, 1936 ...	196 17 0	Stationery and Printing ...	9
Dividends on 4½ per cent. Third National Loan, 1950/1970 ...	123 6 0	Payments to managers of six National Schools in Co. Kerry ...	119 16 2
	£320 3 0	Balance on 31st March, 1937	200 6 1
			£320 3 0

REID BEQUEST—SCHEME "B."

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1937.

CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1936 :—		Balance on 31st March, 1937 :—	
4½ per cent. Third National Loan, 1950/1970 ...	3,050 0 0	4½ per cent. Third National Loan, 1950/1970 ...	3,050 0 0

INCOME ACCOUNT.

	£ s. d.		£ s. d.
Balance on 1st April, 1936	184 10 10	Prizes awarded to candidates admitted to Training Colleges	100 0 0
Dividends on 4½ per cent. Third National Loan, 1950/1970 ...	137 5 0	Stationery and Printing ...	10
		Balance on 31st March, 1937	221 15 0
	£321 15 10		£321 15 10

REID BEQUEST—SCHEME "C."

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1937.

CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1936 :—		Balance on 31st March, 1937 :—	
4½ per cent. Third National Loan, 1950/1970 ...	4,385 0 0	4½ per cent. Third National Loan, 1950/1970 ...	4,385 0 0

INCOME ACCOUNT.

	£ s. d.		£ s. d.
Balance on 1st April, 1936 ...	202 4 9	Payment of exhibitions to University students ...	80 0 0
Dividends on 4½ per cent. Third National Loan, 1950/1970 ...	197 6 6	Stationery and Printing ...	12 9 5
		Balance on 31st March, 1937	307 1 10
	£399 11 3		£399 11 3

SEÓSAMH Ó NÉILL,
Accounting Officer.

SECONDARY EDUCATION.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1937, 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) ...	210,000	207,219 18 6	2,780	1 6	—	—
A.2.—Laboratory Grants ...	15,400	15,728 2 8	—	—	328	2 8
A.3.—Grant for Irish and Bilingual Schools ...	18,800	18,337 7 1	462	12 11	—	—
A.4.—Bonus for Choirs and Orchestras ...	1,100	1,152 0 0	—	—	52	0 0
B.—Incremental Salary Grant ...	185,500	185,471 17 9	28	2 3	—	—
C.—Examinations ...	11,675	11,671 11 8	3	8 4	—	—
D.—Scholarships and Prizes for Irish ...	11,565	10,924 15 4	640	4 8	—	—
E.—Grant towards Publication of Irish Text Books ...	3,500	3,124 19 3	375	0 9	—	—
F.—Summer Courses in Irish	150	130 5 1	19	14 11	—	—
GROSS TOTAL ...£	457,690	453,760 17 4	4,309	5 4	380	2 8
<i>Deduct :—</i>	<i>Estimated.</i>	<i>Realized.</i>	Surplus of Gross Estimate over Expenditure. £3,929 2 8			
G.—Appropriations in Aid ...	37,390	37,474 14 5	Surplus of Appropriations in Aid realized. £84 14 5			
NET TOTAL ...£	420,300	416,286 2 11	Total Surplus to be surrendered. £4,013 17 1			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	715	818 6 5

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.2.—The number of recognised pupils in respect of whom grant was payable was greater than was anticipated.
- A.4.—The excess expenditure was due to an improvement in the standard of performance of the Choirs and Orchestras as compared with previous years.
- D.—One scholarship for which provision was made in the Estimate was not awarded and five scholarships for which provision was made were not renewed. Further, a number of pupils who held County Council scholarships did not claim the full value of the Department's scholarships for which they qualified.
- E.—Progress with the production of School Texts in Irish was somewhat slower than had been anticipated.
- F.—The anticipated expenditure in respect of hire of lecture rooms and cleaning of rooms was not incurred.

APPROPRIATIONS IN AID.

	Estimated.	Realized.
	£	£ s. d.
Examination Fees of Students, etc. ...	1,850	1,933 19 7
Sum payable out-of Local Taxation (Customs and Excise) Duties	35,390	35,390 14 10
Fees payable by Teachers attending Summer Courses in Irish	150	150 0 0
	<u>£37,390</u>	<u>£37,474 14 5</u>

EXTRA RECEIPTS.—£818 6s. 5d. received from Stationery Office for sales of Irish Text Books (*see* Subhead E).

SEÓSAMH Ó NÉILL,
Accounting Officer.

ROINN OIDEACHAIS,
30 Mí na Samhna, 1937.

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.

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, 1937.

CAPITAL ACCOUNT.

					<i>Securities.</i>										
					£	s.	d.								
Balance on 1st April, 1936 :—										Balance on 31st March, 1937 :—					
4½ per cent. Third National Loan, 1950/70 ...					1,160	0	0	4½ per cent. Third National Loan, 1950/70 ...					1,160	0	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, 1937.

CAPITAL ACCOUNT.

		Securities.			Securities.
		£ s. d.			£ s. d.
Balance on 1st April, 1936 :—			Balance on 31st March, 1937 :—		
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, 1936 ...		5 6 1	Payment of Prizes for year 1936		21 4 4
Dividends on 2½ per cent. Consolidated Stock ...	21 4 4		Balance on 31st March, 1937		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, 1937.

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

TECHNICAL INSTRUCTION.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1937, 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 ...	1,462	814 3 9	647	16 3	—	
B.—Annual Grants to Vocational Education Committees ...	238,418	235,372 8 1	3,045	11 11	—	
C.—Miscellaneous Technical Instruction and Vocational Education Services ...	9,332	9,407 15 11	—		75	15 11
D.—Grants to Schools providing Continuation Education or Technical Instruction ...	16,590	15,411 7 0	1,178	13 0	—	
E.—Grants for Drawing and Manual Instruction in Miscellaneous Schools	330	306 10 8	23	9 4	—	
F.—Examinations ...	2,110	1,959 14 9	150	5 3	—	
G.—Payments under Section 25 (3) of the Vocational Education Act, 1930...	2,350	2,079 13 11	270	6 1	—	
H.—Payments under Section 51 (6) of the Vocational Education Act, 1930	6,520	5,085 0 2	1,434	19 10	—	
GROSS TOTAL ...£	277,112	270,436 14 3	6,751	1 8	75	15 11
			Surplus of Gross Estimate over Expenditure. £6,675 5 9			
Deduct :—	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £626 13 11			
I.—Appropriations in Aid ...	32,867	32,240 6 1	Net Surplus to be surrendered. £6,048 11 10			
NET TOTAL ...£	244,245	238,196 8 2				

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—No Trade Scholarships course was held in the academic year 1935-36, and the appropriate provision made in respect of the first part of the financial year 1936-37 was not required.

A saving of one-third of the estimated expenditure on the Course for the training of Childrens' Nurses resulted from the postponement of the opening date of the course.

B.—Casual variation.

C.—There was an expenditure of £531 11s. 3d. on the Course for the training of Teachers in Woodwork, which began in February, 1937. This Course was approved at too late a date to allow of provision for it being included in the Estimate. This excess was offset by savings on other items of the Subhead, particularly on the Rural Science Course, in connection with which, owing to a change in the arrangements for the payment for services rendered by the Albert Agricultural College, a sum of £400 provided in the Estimate for 1936-37 did not come on charge until 1937-38.

D.—There was a saving of £1,005, due to decreased numbers of teacher-students at Irish Colleges. There was also a fall in the enrolment at certain Residential Schools of Domestic Economy.

E.—Casual variation.

F.—This was the first year of the Department's new scheme of examinations, and all the subjects were not taken. This resulted in a saving on fees which would otherwise have been payable to examiners.

G.—Saving due to the death of one pensioner and the extension of service of a few officers whose resignation had been expected.

H.—Delays in the placing of certain contracts and in the progress of certain works resulted in fewer claims from Local Authorities for repayment of loans than estimated.

I.—Technical School examination fees in the first working year of the new scheme of examinations were considerably less than expected. Also three Scholarships to girls from the Fíor-Gaeltacht under the Department's Secondary Schools Scholarship Regulations reduced the amount of fees which would otherwise have been received by the Irish Training School of Domestic Economy.

Under Miscellaneous Receipts is the sum of £180 from the Co. Galway Vocational Education Committee, being a contribution to the cost of training Tuam Sugar Factory Apprentices.

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	1,134 10 0
Fees of Candidates for Examinations:— (Technical School Examinations, £1,290; other examinations, £195)	1,485	925 16 1
Receipts from Church Temporalities Fund ...	30,000	30,000 0 0
Miscellaneous Receipts	10	180 0 0
	<u>£32,867</u>	<u>£32,240 6 1</u>

SEÓSAMH Ó NÉILL,
Accounting Officer.

ROINN OIDEACHAIS,
30 Mí na Samhna, 1937.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1937, compared with the Sum Granted, for the Salaries and Expenses of the INSTITUTIONS OF SCIENCE AND ART and sundry Grants-in-Aid, etc.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
INSTITUTIONS OF SCIENCE AND ART.				
A.1.—Salaries, Wages and Allowances :—				
<i>Original</i> ... £26,041				
<i>Less Supplementary</i> 990				
	25,051	24,292 8 9	758 11 3	—
A.2.—Travelling Expenses ...	100	93 19 1	6 0 11	—
A.3.—Incidental Expenses ...	175	193 1 6	—	18 1 6
A.4.—Telegrams and Telephones ...	190	162 2 2	27 17 10	—
NATIONAL MUSEUM.				
A.5.—Purchase of Specimens (Grant-in-Aid) ...	1,565	1,565 0 0	—	—
A.6.—Fittings, Materials, etc.	220	183 12 10	36 7 2	—
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	364 16 4	5 3 8	—
A.9.—Scholarships and Prizes	303	315 6 0	—	12 6 0
TOTAL FOR INSTITUTIONS OF SCIENCE AND ART ...£	30,574	29,770 6 8	834 0 10	30 7 6
B.1.—Publications in Irish (Grant-in-Aid) :—				
<i>Original</i> ... £6,000				
<i>Supplementary</i> 1,000				
	7,000	7,000 0 0	—	—
B.2.—Production of Plays in Irish (Grant-in-Aid) ...	2,000	2,000 0 0	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
B.3.—Production of Irish County Histories ...	755	737 17 8	17 2 4	—
B.4.—The Irish Folklore Commission (Grant-in-Aid) ...	3,250	3,250 0 0	—	—
B.5.—Quaternary Research in Ireland (Grant-in-Aid) ...	200	200 0 0	—	—
B.6.—Scholarships to Gaeltacht Students ...	1,970	1,836 6 8	133 13 4	—
B.7.—Preparation of revised Edition of "Handbuch des alt Irischen":—				
Original ... Nil				
Supplementary £350	350	308 9 5	41 10 7	—
C.—Aids to Arts and Crafts Exhibitions ...	150	50 0 0	100 0 0	—
GROSS TOTAL:—				
Original ... £45,889				
Supplementary 350				
Do. 10				
£	46,249	45,153 0 5	1,126 7 1	30 7 6
			Surplus of Gross Estimate over Expenditure. £1,095 19 7	
Deduct:—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £39 15 1	
D.—Appropriations in Aid ...	520	559 15 1		
NET TOTAL:—			Total Surplus to be surrendered. £1,135 14 8	
Original ... £45,369				
Supplementary 350				
Do. 10				
£	45,729	44,593 5 4		

Estimated. Realized.

Extra Receipts payable to Exchequer ... £ 2,035 £ s. d. 1,603 13 10

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.3.—The cost of providing uniforms for the male attendants in the National Library was under-estimated.

B.6.—Provision was made for a second year post-graduate scholarship which was not awarded. The amount of some of the scholarships was reduced owing to unsatisfactory reports.

B.7.—Professor Thurneysen's assistant did not leave for Germany as early as anticipated. Provision for recoupment of travelling expenses for a return to Ireland for the Christmas vacation was not availed of.

C.—The Cork Industrial Exhibition was the only one in respect of which an application for a grant was received.

D.—The increase in the number of students at the School of Art, with the consequent increase in the amount of fees received, was greater than anticipated.

APPROPRIATIONS IN AID.

				Estimated.	Realized.
				£	£ s. d.
Fees for tuition in School of Art	...	...	...	500	545 12 3
Sundry Receipts	...	...	...	20	14 2 10
				£520	£559 15 1

EXTRA RECEIPTS PAYABLE TO EXCHEQUER.

				Estimated.	Realized.
				£	£ s. d.
Sales of Publications in Irish	...	...	...	2,000	1,546 6 10
Sales of Photostat Prints	...	...	...	35	57 7 0
				£2,035	£1,603 13 10

EXTRA REMUNERATION (exceeding £30).

From this Vote the Senior Assistant Librarian, an Assistant Librarian and an Assistant in the National Museum received £36, £36 and £43, respectively, for services under the scheme for assisting in the publication of works in Irish. In addition, the Senior Assistant Librarian received £9 6s. 0d. from the Vote for Technical Instruction for acting as Examiner at Technical School examinations and the Assistant in the National Museum received £7 3s. 6d. from this Vote for Sunday attendances.

From the Vote for Army Pensions one Second Class Assistant in the National Library received £30 4s. 11d. as Military Service Pension.

SEÓSAMH Ó NÉILL,

Accounting Officer.

ROINN OIDEACHAIS,
30 Samhain, 1937.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General,

GRANTS-IN-AID.

STATEMENT OF EXPENDITURE, &c., out of GRANTS-IN-AID,
1936-37.

	Purchase of Specimens for National Museum.	Purchase of Books for National Library.	Publications in Irish.
	£ s. d.	£ s. d.	£ s. d.
Credit Balances on 1st April, 1936 ...	117 1 1	96 12 10	—
Debit Balance on 1st April, 1936 ...	—	—	452 13 1
Grants-in-Aid, 1936-37 ...	1,565 0 0	2,600 0 0	7,000 0 0
	1,682 1 1	2,696 12 10	6,547 6 11
Expenditure, 1936-37 ...	1,552 11 6	2,517 14 6	6,517 13 7
Credit Balances on 31st March, 1937 £	129 9 7	178 18 4	29 13 4

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, 1937.

CAPITAL ACCOUNT.

	<i>Securities.</i>				<i>Securities.</i>		
	£	s.	d.		£	s.	d.
Balance on 1st April, 1936 :—				Balance on 31st March, 1937 :—			
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, 1936	304	16	10	Field work of an Archaeological Nature ...	42	6	5
Dividends on 4 per cent. Funding Stock, 1960/90	26	0	0	Purchase of Books for Library of Irish Antiquities Division ...	99	5	10
Dividends on 4½ per cent. Third National Loan, 1950/70 ...	335	5	0	Archaeologia Hibernica	56	18	10
£	666	1	10	Balance on 31st March, 1937 ...	467	10	9
				£	666	1	10

SEÓSAMH Ó NÉILL,
Accounting Officer.

REFORMATORY AND INDUSTRIAL SCHOOLS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1937, 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 ...	2,538	2,247 8 1	290 11 11	—
B.—Industrial Schools ...	112,759	107,954 17 4	4,804 2 8	—
C.—Places of Detention ...	557	707 6 6	—	150 6 6
D.—Conveyance Expenses ...	122	104 6 8	17 13 4	—
E.—Parental Moneys—Collection Expenses ...	426	427 11 1	—	1 11 1
GROSS TOTAL ...£	116,402	111,441 9 8	5,112 7 11	151 17 7
			Surplus of Gross Estimate over Expenditure. £4,960 10 4	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £36 15 7	
F.—Appropriations in Aid ...	1,870	1,906 15 7	Total Surplus to be surrendered. £4,997 5 11	
NET TOTAL ...£	114,532	109,534 14 1		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The number of committals to Reformatory Schools was somewhat less than anticipated.
- B.—The number of Industrial School children chargeable on the Vote fell from 5,724 in September, 1935, to 5,413 in September, 1936.
- C.—The excess was due to an increase in the number of committals, involving the appointment of additional staff and increased cost of maintenance.
- D.—See Subhead A.

SEÓSAMH Ó NÉILL,
Accounting Officer.

ROINN OIDEACHAIS,
30 Mí na Samhna, 1937.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1937,
compared with the Sum Granted, for the Salaries and Expenses
of the NATIONAL GALLERY, including a Grant-in-Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries and Wages ...	2,662	2,597 14 3	64 5 9	—
B.—Purchase of Pictures (Grant-in-Aid) ...	1,000	1,000 0 0	—	—
C.—Travelling Expenses ...	150	149 10 4	9 8	—
D.—Incidental Expenses ...	325	323 8 9	1 11 3	—
TOTAL ...	£ 4,137	4,070 13 4		—
Surplus to be surrendered ... £			66 6 8	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	3	1 18 9

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings due to the absence of Attendants on sick leave and to extra attendance not being required to the extent anticipated.

GEORGE J. FURLONG,

Director and Accounting Officer.

NATIONAL GALLERY,
29th November, 1937.

GRANT-IN-AID ACCOUNT.

			£	s.	d.
Balance from 1935-36 ...	...	...	125	18	5
Grant-in-Aid, 1936-37 ...	...	...	1,000	0	0
			1,125	18	5
Expended, 1936-37 ...	...	...	1,039	0	0
Balance to 1937-38 ...	...	...	£86	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, 1937, 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	180,245	170,927 16 10	9,317	3 2	—	
B.—Travelling Expenses ...	13,000	11,050 8 5	1,949	11 7	—	
C.—Incidental Expenses ...	343	309 13 2	33	6 10	—	
D.—Telegrams and Telephones	2,250	2,374 8 8	—		124	8 8
RESEARCH WORK.						
E.1.—Technical and Advisory Work in Agriculture ...	5,290	5,103 10 2	186	9 10	—	
E.2.—Veterinary Research ...	3,778	3,247 4 9	530	15 3	—	
E.3.—Subscriptions, etc., to International and other Research Organizations	1,804	1,073 7 4	730	12 8	—	
E.4.—Miscellaneous Investigations, Inquiries and Reports	160	60 12 8	99	7 4	—	
AGRICULTURAL EDUCATION AND DEVELOPMENT.						
F.1.—Agricultural Schools and Farms	24,904	25,771 17 10	—		867	17 10
F.2.—Grants to Private Agricultural Schools, etc. ...	12,952	12,397 14 3	554	5 9	—	
F.3.—Veterinary College :— Original ... £5,490 Supplementary 1,340	6,830	7,113 16 11	—		283	16 11
F.4.—Scholarships in Agriculture, etc.	1,285	1,252 2 10	32	17 2	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ 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 ...	575	575 0 0	—	—	—	—
F.8.—Educational Tours for Agricultural Instructors	10	—	10 0 0	—	—	—
G.1.—Improvement of Flax Growing :— Original ... £300 Less Supplementary 300	Nil	—	—	—	—	—
G.2.—Improvement of Milk Production	22,522	24,571 5 0	—	—	2,049 5 0	—
G.3.—Improvement of Live Stock :— Original ... £7,995 Supplementary 5	8,000	6,340 9 7	1,659 10 5	—	—	—
H.—Grants to County Committees of Agriculture :— Original ... £113,465 Supplementary 2,971	116,436	99,421 12 6	17,014 7 6	—	—	—
I.1.—Special Agricultural, etc., Schemes in Congested Districts	39,176	38,238 4 3	937 15 9	—	—	—
I.2.—Special Agricultural Schemes in Congested Areas in North-West Cavan	185	200 7 11	—	—	15 7 11	—
I.3.—Instruction in connection with Special Land Settlement Schemes ...	242	232 19 0	9 1 0	—	—	—
I.4.—Land Reclamation, etc., Schemes in Congested Districts and other special areas :— Original ... Nil Supplementary £2,881	2,881	2,706 17 1	174 2 11	—	—	—
J.—National Stud	5	—	5 0 0	—	—	—
K.1.—Agricultural Societies and Shows including Miscellaneous Grants-in-Aid :— Original ... £1,203 Supplementary 486	1,689	1,602 7 9	86 12 3	—	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
K.2.—Contribution to Irish Agricultural Organization Society (Grant-in-Aid) ...	£ 7,260	£ s. d. 7,152 5 6	£ s. d. 107 14 6	£ s. d. —
K.3.—Grant to Bloodstock Breeders' Association of Ireland ...	800	733 0 0	67 0 0	—
L.—Botanic Gardens, Glasnevin	9,400	9,100 7 3	299 12 9	—
M.1.—Miscellaneous Work ...	15,866	12,759 15 11	3,106 4 1	—
M.2.—Fees for Reports on Agricultural Conditions ...	740	723 0 0	17 0 0	—
M.3.—Printing of Special Departmental Publications	1,870	1,009 5 5	860 14 7	—
M.4.—Loans for Agricultural Purposes, etc.:— Original ... £21,150 Supplementary 7,550	28,700	25,339 4 0	3,360 16 0	—
M.5.—Improvement of the Creamery Industry:— Original ... £32,000 Supplementary 9,300	41,300	33,342 7 11	7,957 12 1	—
M.6.—Scheme of Loans for the Purchase of Heifers ...	1,005	723 19 0	281 1 0	—
M.7.—Oats and Barley Purchase Scheme:— Original ... £5 Supplementary 2,145	2,150	2,149 1 2	18 10	—
M.8.—Butter Purchase Scheme	5	—	5 0 0	—
M.9.—Grant in respect of Additional Sugar Beet grown in the Cooley District ...	5	—	5 0 0	—
M.10.—Losses and Compensation:— Original ... Nil Supplementary £5	5	5 0 0	—	—
ADMINISTRATION OF ACTS AND STATUTORY ORDERS.				
N.1.—Diseases of Animals (Ireland) Acts, 1894 to 1935:— Original ... £7,645 Supplementary 1,250	8,895	8,684 5 10	210 14 2	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
N.2.—Bovine Tuberculosis Order, 1926 ...	5,500	4,580 9 3	919 10 9	—	—	—
N.3.—Horse Breeding Act, 1934	500	556 17 10	—	—	56 17 10	—
N.4.—Live Stock Breeding Act, 1925 ...	3,100	3,099 17 3	2 9	—	—	—
O.1.—Agricultural Produce (Eggs) Acts, 1924 and 1930, etc. ...	6,880	6,439 5 5	440 14 7	—	—	—
O.2.—Dairy Produce Acts, 1924 to 1934, and Dairy Produce (Price Stabilisation) Acts, 1932 to 1935, etc. :— Original ... £17,947 Supplementary 3,400	21,347	19,740 1 4	1,606 18 8	—	—	—
O.O.2.—Advances to Dairy Produce (Price Stabilisation) Fund ...	200,000	—	200,000 0 0	—	—	—
O.3.—Destructive Insects and Pests Acts, Black Scab in Potatoes Orders, etc. :— Original ... £9,436 Supplementary 1,400	10,836	10,748 9 5	87 10 7	—	—	—
O.4.—Weeds and Agricultural Seeds (Ireland) Act ...	1,050	1,066 6 3	—	—	16 6 3	—
O.5.—Sale of Food and Drugs Acts, etc. ...	570	604 10 9	—	—	34 10 9	—
O.6.—Fertilisers and Feeding Stuffs Act ...	10	5 11 0	4 9 0	—	—	—
O.7.—Agricultural Produce (Fresh Meat) Acts, 1930 to 1935 ...	14,614	13,562 11 10	1,051 8 2	—	—	—
O.8.—Pigs and Bacon Act, 1935	13,942	2 10 0	13,939 10 0	—	—	—
O.9.—Agricultural Produce (Cereals) Acts, 1933 to 1935 :— Original ... £6,382 Supplementary 1,000	7,382	4,630 8 3	2,751 11 9	—	—	—
O.10.—Agricultural Products (Regulation of Export) Acts, 1933 and 1935 :— Original ... £200,015 Supplementary 276,232	476,247	428,172 14 4	48,074 5 8	—	—	—
O.11.—Musk Rats Act, 1933 ...	230	51 3 9	178 16 3	—	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
O.12.—Acquisition of Land (Allotments) (Amendment) Act, 1934 ...	£ 9,658	£ s. d. 6,029 19 4	£ s. d. 3,628 0 8	—
O.13.—Slaughter of Cattle and Sheep Acts, 1934 and 1935, etc. :— Original ... £670,918 Supplementary 158,910	829,828	554,649 2 2	275,178 17 10	—
O.O.13.—Distribution of Cattle Export Licences :— Original ... Nil Supplementary £2,300	2,300	1,827 8 10	472 11 2	—
O.14.—Tobacco Act, 1934 ...	70	4 11	69 15 1	—
O.15.—Flax Act, 1936 :— Original ... Nil Supplementary £1,176	1,176	1,165 12 5	10 7 7	—
O.16.—Agricultural Wages Act, 1936 :— Original ... Nil Supplementary £300	300	—	300 0 0	—
<i>Deduct :—</i>	2,206,087	1,611,210 13 3	598,324 17 11	3,448 11 2
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	439,082	—	439,082 0 0	—
GROSS TOTAL :— Original £1,733,736 Supplementary 33,269	£ 1,767,005	1,611,210 13 3	159,242 17 11	3,448 11 2
<i>Deduct :—</i>			Surplus of Gross Estimate over Expenditure. £155,794 6 9	
P.—Appropriations in Aid :— Original £1,068,136 Supplementary 33,259	Estimated. 1,101,395	Realized. 1,044,348 18 5	Deficiency of Appropriations in Aid realized. £57,046 1 7	
NET TOTAL :— Original ... £665,600 Supplementary 10	£ 665,610	566,861 14 10	Net Surplus to be surrendered. £98,748 5 2	

Estimated.	Realized.
£	£ s. d.
21,000	25,434 2 7

Extra Receipts payable to Exchequer

...

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving mainly due to reductions in staff consequent on the amendment of the Slaughter of Cattle and Sheep Act, 1934, and to vacancies on the technical staff.
- B.—Saving mainly due to the above-mentioned vacancies.
- C.—It was not found necessary to expend the whole of the sums provided for messengers' uniforms, papers and periodicals, etc.
- D.—The excess was mainly due to additional expenditure on telegrams rendered necessary by increased work.
- E.1.—Vacancies for two Seed Analysts for part of the year account for most of the saving.
- E.2.—Saving mainly due to the difficulty of recruiting staff for which provision was made.
- E.3.—Payment of the annual contribution to the International Institute of Agriculture was not made until after the close of the financial year. It was proposed to send two delegates to the World's Poultry Congress, but only one attended. The remainder of the saving was principally on the provision for contingencies, only portion of which was needed.
- E.4.—The full programme of investigations was not proceeded with.
- F.1.—More labour was required on the farms than was provided for. General expenses at the Munster Institute were higher than anticipated.
- F.2.—Savings due to an altered basis of grant to one of the Colleges, to the full number of boys provided for not attending during the whole session, to a vacancy on teaching staff and to the difficulty of estimating the number of scholarship holders who will attend the schools.
- F.3.—The quantities of material required for classes and demonstrations were greater than expected and there was an increase in the number of animals under treatment.
- F.4.—A saving on one scholarship not awarded was modified by additional expenditure on the setting and marking of examination papers.
- G.2.—More cows were entered for test than was expected, and grants to Cow Testing Associations and allowances to Supervisors were consequently greater. Additional expenditure was incurred on the purchase of dairy bulls. The provision for travelling expenses proved to be inadequate.
- G.3.—Saving mainly due to the difficulty of obtaining a sufficient number of suitable stallions for re-sale at reduced prices and to smaller expenditure on the purchase of stock bulls than was contemplated. Additional expenditure was incurred on the purchase, etc., of half-bred colts.
- H.—Inspections of cattle by officers of Committees in connection with the distribution of cattle export licences were discontinued early in the year. The full amount provided for lime subsidies was not earned.
- I.1.—The provision for loans for the erection of glasshouses for vegetables was not fully availed of and the quantity of fencing materials required to meet the demand was small. Six posts of Assistant Agricultural Overseer were vacant for part of the year. Expenditure on demonstration plots was lower than contemplated. Additional expenditure was incurred on the purchase of sows. It was necessary for the staff to travel more extensively than expected owing to increased work.
- I.2.—Expenditure on the purchase of bulls was a little more than anticipated.
- I.4.—Owing to recruitment difficulties some of the staff were not employed for the full period provided for.
- K.1.—Estimated as closely as possible.
- K.2. and K.3.—These grants are of a variable nature and provision was made for maximum amounts.

- L.—The principal saving was on salaries, wages and allowances. Certain purchases provided for were not made.
- M.1.—The additional staff for the farm costings scheme was not recruited. The full amount of advertising and publicity provided for was not found necessary.
- M.3.—It was not possible to have the printing of Volume V of the non-pedigree Register of Dairy Cattle put in hands until late in the year. Expenditure on the printing of leaflets was less than expected.
- M.4.—Saving was mainly on the sums provided for loans for the purchase of agricultural implements and for the erection, etc., of mills. Additional advances were made for the purchase of stallions and premium bulls.
- M.5.—Saving mainly due to the fact that the purchase of a creamery for which provision was made was not completed until after the close of the year.
- M.6.—The amount payable to the Agricultural Credit Corporation in respect of administrative expenses was less than expected.
- M.10.—This expenditure represents a payment made to a Junior Agricultural Inspector, who sustained personal injuries in the course of his duties, in respect of medical expenses and damage to his clothing (Department of Finance minute E. 62/3/36 of 26th March, 1936).
- N.1.—Estimated as closely as possible.
- N.2.—Expenditure was lower than in previous years.
- N.3.—The permanent Inspector was not available as early as was anticipated and Temporary Inspectors were employed.
- O.1.—Vacancies for two Inspectors throughout the year account for most of the saving.
- O.2.—Saving mainly due to the Assistant Supervisors for the purposes of the Dairy Produce (Price Stabilisation) Act, 1935, being employed for a shorter period than expected.
- O.O.2.—It was not found necessary to make advances to the Dairy Produce (Price Stabilisation) Fund this year.
- O.4.—Operations under the Act were extended to two additional counties.
- O.5.—More extensive travelling accounts for practically the whole of the excess expenditure.
- O.6.—Renewals of sampling equipment were small.
- O.7.—Contributions to Local Authorities in respect of the salaries of their Veterinary Examiners were lower than expected owing to vacancies.
- O.8.—Part II. of the Pigs and Bacon Act, 1935, was not brought into operation until 1st April, 1937.
- O.9.—The amount payable to Seed Merchants under Section 21 of the Agricultural Produce (Cereals) Act, 1935, in respect of seed supplied to farmers on credit proved to be less than anticipated. The Inspectors travelled less extensively than expected.
- O.10.—The quantity of butter exported to Belgium was less than had been contemplated. Some accounts in respect of eggs exported towards the end of this financial year did not come in course of payment.
- O.11.—It was found possible to bring operations to a close early in the year.
- O.12.—The number of allotments for which seed had to be provided was lower than expected. The scheme was supervised by an Agricultural Inspector and it was not found necessary to appoint the Inspector specially provided for under this Subhead.

O.13.—Following on the passing of the Slaughter of Cattle and Sheep (Amendment) Act, 1936, the purchase of beef by this Department for distribution to the unemployed, etc., ceased and the services of the staff employed on this work were terminated. Cattle for canning were not purchased to the extent contemplated, and the number of old and uneconomic cows delivered to the Roscrea Factory was lower than expected. The full quota allotted by Belgium in respect of cattle exports was not availed of.

£6,000 was advanced to the Roscrea Meat Co., Ltd., towards the cost of erecting and equipping an extension to the Company's factory in which it was proposed to deal with an increased supply of cattle to be sent there by the Department. Subsequent developments made it inadvisable for the Department to undertake the delivery of increased supplies to the extent indicated and as a result, a question of compensation to the Company has arisen which is at present being discussed.

The expenditure under this Subhead includes *ex gratia* payments of £33 4s. 2d., £5 8s. 11d., £15 18s. 10d. and £10 8s. 1d., made to victuallers, being the estimated value of beef supplied under the Beef Distribution Scheme which was not of the quality prescribed by the Regulations under the Act (Department of Finance minutes S. 90/25/36 of 4th June, 1936, S. 90/39/36, S. 90/38/36 and S. 90/36/36 of 7th August, 1936). It also includes a sum of £2 8s. 4d. paid for beef supplied in respect of which no vouchers were available (Department of Finance minute S. 90/28/36 of 19th June, 1936).

O.O.13.—The number of Temporary Assistants employed was one less than had been provided for, and they were employed for a shorter period. Travelling expenses were not as heavy as anticipated.

O.14.—No necessity arose for summoning a meeting of the Consultative Council or incurring other expenditure.

O.15.—The salary for a short period prior to the passing of the Flax Act, 1936, of an officer employed on carrying out preliminary technical work in connection with the proposed scheme for the development of the flax-growing industry was made a charge on this Subhead as directed by Department of Finance (Department of Finance minutes E. 62/5/36 of 27th April, 1936, and 23rd October, 1936).

O.16.—The Act was not brought into operation until 22nd April, 1937, and consequently it was not necessary to incur expenditure during this financial year.

P.—APPROPRIATIONS IN AID.

	Corresponding Debit Subhead.	Estimated.	Realized.
		£	£ s. d.
Receipts from seed testing fees, sale of pure line seed, etc. ...	E.1.	1,600	2,151 8 11
Receipts from sale of vaccines, grazing rents, etc., at Veterinary Research Laboratory ...	E.2.	500	646 19 6
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 ...		3,600	3,830 11 3
Ballyhaise Agricultural Station ...		3,000	3,163 1 1
Chantilly Stud Farm ...		100	205 4 9
Clonakilty Agricultural Station ...		2,700	3,284 8 8
Munster Institute ...		2,440	2,585 1 11
Receipts from students' and other fees : Veterinary College ...	F.3.	2,100	3,223 3 1

	Corresponding Debit Subhead.	Estimated.	Realized.
		£	£ s. d.
Receipts from sale of dairy bulls at reduced prices, fees for leasing of such bulls and registration fees ...	G.2.	1,000	1,387 12 6
Receipts from sale of colts, sale and leasing of bulls, etc. ...	G.3.	950	1,213 8 0
Receipts from sale of seeds, manure, live-stock, etc. ...	I.1.	6,000	3,801 6 1
Receipts from sale of fencing materials, including fencing loans ...	I.1.	300	390 15 8
Refund of portion of the cost of certain schemes in North-West Cavan ...	I.2.	90	110 7 7
Receipts from sale of Saorstát Agricultural Products at Exhibitions and Fairs ...	M.1.	650	435 18 10
Repayments of Agricultural Loans (excluding fencing loans) ...	M.4.	20,000	23,009 10 1
Receipts from the sale of oats ...	M.7.	5	—
Repayments of Loans advanced to Co-operative Creamery Societies ...	—	4,000	5,125 19 10
Horse Breeding Act, 1934: Receipts from licences, etc. ...	N.3.	1,000	1,564 13 8
Live Stock Breeding Act, 1925: Receipts from licences, etc. ...	N.4.	4,000	3,909 6 11
Agricultural Produce (Eggs) Acts: Receipts from fees, etc. ...	O.1.	4,450	4,834 18 11
Dairy Produce Acts, and Dairy Produce (Price Stabilisation) Acts:—	O.2.		
Fees under the Dairy Produce Acts in respect of butter exported, etc.		7,550	9,200 10 2
Recoupment from Dairy Produce Fund in respect of salaries and expenses of Inspectors employed under the Dairy Produce (Price Stabilisation) Act, 1935 ...		1,550	3,541 16 9
Repayments from Dairy Produce (Price Stabilisation) Fund of amounts temporarily advanced to that Fund:—			
Original ... £200,000			
Less Supplementary ... 200,000			
	O.O.2.	—	10,000 0 0
Receipts from fees for inspection of potatoes, etc. ...	O.3.	715	2,166 13 9
Agricultural Produce (Fresh Meat) Acts: Receipts from Licences, etc. ...	O.7.	3,400	9,787 0 1
Agricultural Produce (Cereals) Acts:—	O.9.		
Receipts from Registration Fees, etc. ...		20	95 0 0
Repayments of sums advanced to seed merchants ...		3,000	2,695 1 0
Contributions by Millers in respect of wheat sold for seed under the home-grown red marvel wheat schemes (Supplementary) ...		1,000	—
Levy on certificated wheat sold for seed, etc. ...		—	409 12 2

	Corresponding Debit Subhead.	Estimated. £	Realized. £ s. d.
Agricultural Products (Regulation of Export) Acts :—	O.10.		
Sales of Butter for Export :—			
<i>Original</i> ... £100,000			
<i>Supplementary</i> ... 190,000		290,000	276,084 15 9
Sales of Eggs for export :—			
<i>Original</i> ... £100,000			
<i>Supplementary</i> ... 49,284		149,284	131,845 16 10
Receipts in connection with the administra- tion of the Slaughter of Cattle and Sheep Acts, etc. :—	O.13.		
Registration fees ...		50	142 0 0
Levy on the slaughter of cattle and sheep :—			
<i>Original</i> ... £285,000			
<i>Less Supplementary</i> ... 185,000		100,000	101,004 17 5
Sales of cattle for export :—			
<i>Original</i> ... £210,000			
<i>Supplementary</i> ... 162,000		372,000	340,784 7 3
Sales of Cattle to Factory ...		25,000	6,815 5 5
Recoupment of part cost of Veterinary Inspection of old and uneconomic cows ...		1,250	616 16 6
Interest on Loan advanced for the erection of a Factory for the manufacture of meat meal, etc. ...		—	300 17 6
Pigs and Bacon Act, 1935: Receipts from licences, etc. ...	O.8.	16,420	12,666 15 2
Miscellaneous Receipts ...	—	300	1,019 11 4
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
Repayments from the Vote for Employ- ment Schemes in respect of the cost of administration of Land Reclama- tion, etc., Schemes (<i>Supplementary</i>) ...	I.4. etc.	3,975	3,758 2 5
Fees received in respect of Cattle Export Licences (<i>Supplementary</i>) ...	—	12,000	11,144 9 6
TOTAL :—			
<i>Original</i> ... £1,068,136			
<i>Supplementary</i> ... 33,259			
		£1,101,395	£1,044,348 18 5

Larger quantities of pure line seeds were available for sale than expected and there was a corresponding increase in receipts (Subhead E.1.).

Receipts from the sale of vaccines, etc., at the Veterinary Research Laboratory exceeded anticipations (Subhead E.2.).

Receipts from live stock and produce sold off the Department's farms are difficult to estimate closely owing to variations in the numbers and quantities available for disposal and fluctuations in prices (Subhead F.1.).

Increases in the amount of the fee and in the number of the students at the Veterinary College caused the receipts to increase, and in addition the estimate was too low (Subhead F.3.).

Additional receipts from the sale and leasing of dairy bulls were mainly due to additional expenditure on the purchase of dairy bulls (Subhead G.2.).

The extra receipts from the sale of colts, etc., were mainly due to additional expenditure on the purchase of colts (Subhead G.3.).

The estimate of receipts from sale of seeds, manures, live stock, etc., was too high and has been reduced for 1937-38 (Subhead I.1.).

Repayments on foot of fencing loans amounted to more than expected (Subhead I.1.).

Receipts from sales of Saorstát Agricultural products at Exhibitions and Fairs depend to a large extent on the quantity available for disposal, and this cannot be exactly foreseen (Subhead M.1.).

The additional repayments in respect of agricultural loans were due to the increased numbers of loans issued in 1935-36 and to the fact that borrowers repaid instalments more readily than had been anticipated (Subhead M.4.).

Repayments in respect of loans advanced to Co-operative Creamery Societies amounted to more than expected.

The number of applications for licences, etc., under the Horse Breeding Act, 1934, exceeded anticipations (Subhead N.3.).

Receipts under the Agricultural Produce (Eggs) Acts were more than anticipated mainly owing to increased receipts from the sale of forfeited eggs (Subhead O.1.).

Dairy Produce Acts and Dairy Produce (Price Stabilisation) Acts (Subhead O.2.).—Fees in respect of butter exported under the Dairy Produce Acts were more than expected owing to the quantity exported being greater than anticipated. The recoupment from the Dairy Produce (Price Stabilisation) Fund in respect of salaries and expenses of Inspectors employed under the Dairy Produce (Price Stabilisation) Act, 1935, amounted to more than was expected.

This receipt represents the balance of the temporary advances made to the Dairy Produce (Price Stabilisation) Fund in the year 1935-36 (Subhead O.O. 2.).

Exports of potatoes were greater than anticipated (Subhead O.3.).

The estimate of receipts under the Agricultural Produce (Fresh Meat) Acts was based on the assumption that Part II. of the Pigs and Bacon Act, 1935, would be in operation and in consequence of Section 69 of the latter Act the fees under the Agricultural Produce (Fresh Meat) Acts would be lower than in previous years (Subhead O.7.).

Agricultural Produce (Cereals) Acts (Subhead O.9.):—

The amount advanced to Seed Merchants was less than anticipated and repayments were therefore below the estimate.

The anticipated contributions by Millers in respect of wheat sold for seed under the home-grown Red Marvel seed wheat scheme did not materialize as only a small quantity of the reserve supply of seed created was sold under the Scheme owing to unfavourable weather conditions for Spring sowing.

Levy on certificated wheat sold for seed.—Owing to an oversight, this item was not inserted in the estimate.

Agricultural Products (Regulation of Export) Acts (Subhead O.10.) :—

The reduction in receipts from sales of butter was mainly due to the fact that the quantity exported by the Department to the Continent was less than anticipated.

Receipts from sales of eggs exported were affected by the fact that some shipments made towards the end of this financial year were not paid for until the following financial year.

Slaughter of Cattle and Sheep Acts (Subhead O.13.) :—

The number of applications for registration exceeded anticipations.

The full number of cattle was not exported, and there was a corresponding reduction in the receipts.

Receipts from sales of cattle to the Canning Factory were affected by the reduced number supplied.

As the number of old and uneconomic cows supplied to the Roscrea Factory was lower than contemplated, a reduced amount was received towards the cost of Veterinary Inspection.

Interest accrued to 30th June, 1936, on the loan advanced to the Roscrea Meat Co., Ltd., was received.

Pigs and Bacon Act, 1935 (Subhead O.8.).—It was anticipated that Part II. of the Pigs and Bacon Act, 1935, would be in operation this year. The amount realized was collected from Licensed Curers arising out of Price Orders made by the Pigs Marketing Board.

Miscellaneous receipts were more than expected, mainly owing to recoupments made by the Pigs Marketing Board and the Dublin District Milk Board in respect of the salaries of officers seconded to the service of these Boards.

Repayments from the Vote for Employment Schemes in respect of the cost of administration of land reclamation, etc., schemes (Subhead I.4.) were slightly lower than estimated.

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	...	...	...	16,826	7	5
	Proceeds of sale of creamery properties	...	...	...	765	7	3
	Miscellaneous	...	...	...	683	17	2
(b) Contribution from Subhead M.5. towards pension liability in respect of staff on loan to Dairy Disposal Co., Ltd.					282	5	3
(c) Contributions by the Pigs Marketing Board and the Dublin District Milk Board towards pension liability of officers on loan to those Boards					149	6	0
(d) Repayments of loans advanced to Agricultural Credit Societies :—							
	Advances repaid	...	...	...	1,797	15	11
	Interest	...	...	...	1,414	3	7
(e) Repayments by the Agricultural Credit Corporation on account of sums advanced from the Emergency Fund to finance the 1932-33 Scheme of Loans for the purchase of heifers					3,500	0	0
(f) Miscellaneous					15	0	0

EXTRA REMUNERATION (exceeding £30).

Five officers received allowances of £200, £150, £149 1s. 3d., £100 and £100, 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.

An Assistant Principal Officer received an allowance of £175 from the Pigs Marketing Board as Secretary to that Board.

Two Clerical Officers received £52 9s. 4d. and £47 10s. 8d., respectively, for acting as Clerks in Waiting at their residences.

A Clerical Officer received an allowance of £47 2s. 4d. from the Dublin District Milk Board as Secretary to that Board.

A Senior Inspector received an allowance of £200 from Vote 57 for services as a member of the Industrial Alcohol Board.

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, three Gardeners, and one Carter received sums varying from £30 1s. 3d. to £56 7s. 1d. in respect of overtime, Sunday duty, etc.

The Literary Teacher at Clonakilty Agricultural School received £30 for clerical work and £20 10s. 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 £5 5s. 0d. in respect of overtime.

NOTES.

This Account includes £97 15s. 10d. in respect of salaries of staff on loan to other Departments. It also includes £3,985 7s. 5d. in respect of salaries, etc., of staff of this Department and an officer of another Department on loan to the Dairy Disposal Company, Limited.

The following sums were written off with the sanction of the Minister for Finance :—

Reference.	Date.	Amount.	
		£ s. d.	
S. 91/1/36 ...	15th April, 1936	40 1 6	Balance (including interest) due on loan advanced for the purchase of a stallion.
S. 90/43/35 ...	13th May, 1936	5 0	Cash lost in connection with the staging of an exhibit of Sacréstát produce in Great Britain.
S. 91/3/30 ...	20th June, 1936	15 0 0	Balance due in respect of a bul sold in a congested district on special terms.
S. 90/15/36 ...	4th April, 1936	7 11 0	Sums of £2 12s. 0d., £2 7s. 0d and £2 12s. 0d. due in respect of the castration of bulls under Section 13 (2) of the Live Stock Breeding Act, 1925.
S. 90/30/36 ...	30th June, 1936		
S. 90/40/36 ...	17th August, 1936		
S. 90/50/36 ...	3rd December, 1936	15 0 0	Five special fees of £3 each, which should have accompanied late applications for licences under the Horse Breeding Act, 1934.
S. 90/54/36 ...	14th December, 1936		

Reference-	Date.	Amount.	
		£ s. d.	
S. 90/18/29 ...	23rd March, 1937	6 4 9	Fee payable by an egg exporter under the Agricultural Produce (Eggs) Acts, 1924 and 1930.
S. 91/3/30 ...	22nd July, 1936 21st December, 1936 6th March, 1937	74 12 6	Balances varying from £3 to £10 due by thirteen persons in respect of bulls sold on special terms in congested districts and £6 due in respect of a boar sold.

Payment of an instalment due in respect of a bull sold on special terms was accepted at the reduced rate of £4 from a purchaser who had rendered himself liable for payment at the full rate of £12 by disposing of the bull without obtaining the prior permission of the Department (Department of Finance minute S. 91/3/30 of 17th April, 1936).

The Agricultural Produce (Cereals) Acts include a provision that millers who fail to purchase and take into store specified monthly quantities of home-grown wheat become liable to a payment of £1 for every barrel of shortage.

In the first year in which this provision was in force (1935-36 cereal year) the flour millers generally met their obligations by purchasing all wheat offered to them, but failed in a number of cases to meet the technical requirements of the Acts to take into store the wheat purchased and owing to the cumulative effect of the penal provision above-mentioned over several months of the year, became liable to payments amounting to nearly £250,000.

Similar cumulative penalties amounting to about £56,000 were incurred up to 31st March, 1937, by wheatenmeal millers working mainly on a commission basis, who to comply with the Act would have had to purchase quantities of home-grown wheat in excess of their trade in wheatenmeal.

The Minister for Agriculture, with the consent of the Minister for Finance, agreed in the case of the flour millers to remit the penalties incurred as he was satisfied that they were due to a misunderstanding of the requirements, and in the case of wheatenmeal millers to remit the penalties to the extent which appeared appropriate in each case. £5 16s. 8d. was collected as penalties, the remainder of the £56,000 was remitted in accordance with this authorization.

(Department of Finance minutes S. 90/23/36 of 4th June, 1936, S. 84/15/36 of 8th July, 1936, and S. 90/55/36 of 22nd December, 1936).

D. TWOMEY,

Accounting Officer.

30th November, 1937.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

STATEMENT OF LOAN SECURITIES and Amounts repayable to the Department under Agreements, etc., on 31st March, 1937 (Capital amounts only).

	£	s.	d.
For the purchase of Agricultural Implements, etc.	26,290	2	5
For the purchase of Bulls	19,719	14	4
For the purchase of Stallions	2,023	2	3
For the purchase of Manures and Fertilisers (Cooley District) ...	146	11	4
For the purchase of Sheep (Co. Wicklow)	960	12	9
For the erection of Fencing in Congested Districts	370	13	9
For the erection of Glasshouses for growing tomatoes in the Gaeltacht	2,600	0	0
Loans to Co-operative Creamery Societies ... ..(a)	9,362	4	0
For the erection and equipment of Mills	322	0	0
Loans to Agricultural Credit Societies ... ..(b)	18,879	2	5
Transferred Milk supplies and sales of Creamery properties ... (b)	61,960	0	0
For the erection of a Factory for the manufacture of meat meal, etc.	22,000	0	0
Loans to Co-operative Creamery Societies for special buildings and equipment, etc. ... ..(c)	14,121	7	2
Advances to the Agricultural Credit Corporation, Ltd., for the issue of loans for the purchase of heifers ... ..(b)	1,015	18	2
Advances to Seed Merchants in respect of seed supplied to farmers under Scheme of Credit for Seed Wheat	1,532	3	4
Sundry purchases of bulls under special scheme for Congested Districts (maximum sum payable) ... ..(d)	17,308	10	6
Miscellaneous	91	12	0
	<hr/> £198,703 14 5 <hr/>		

(a) Inclusive of £1,800 provided from Unemployment Relief Act, 1931 (Deposit Account).

(b) Repayments are treated as Exchequer Extra Receipts (Vote : Agriculture).

(c) Employment Schemes Vote, £11,515 16s. 6d. : Unemployment Relief Act, 1931 (Deposit Account) £2,605 10s. 8d.

(d) Reducible, if certain conditions are complied with, to £5,633 6s. 11d. (Vote : Agriculture £5,612 16s. 11d. ; Employment Schemes Vote, £20 10s. 0d.).

GENERAL CATTLE DISEASES FUND.

ACCOUNT of Receipts and Payments in respect of the General Cattle Diseases Fund in the Year ended 31st March, 1937.

RECEIPTS.		PAYMENTS.	
AMOUNT.		AMOUNT.	
	£ s. d.		£ s. d.
Balance on 1st April, 1936 ...	... 15,332 3 8	Recoupments to Local Authorities (57 & 58 Vict., c. 57, s. 72)	26,491 6 10
Assessments on Local Authorities (57 & 58 Vict., c. 57, s. 71)	12,636 11 7	Miscellaneous Expenses ...	... 3 1 3
Proportion of Fines ...	... 118 19 0	Balance on 31st March, 1937	... 3,132 0 8
Transfer from Oirachtas Vote 52, Subhead N.2. in respect of part compensation for slaughter of tuberculous cattle ...	... 1,538 14 6		
TOTAL ...	... 429,626 8 9	TOTAL ...	... 429,626 8 9

D. TWOMEY, Accounting Officer.

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, 1937.

RECEIPTS.		PAYMENTS.	
	£ s. d.		£ s. d.
Balance on 1st April, 1936 ...	... 2,197 19 1	Bounties ...	... 412,509 18 0
Registration Fees ...	... 1,351 8 6	Contribution in respect of salaries and expenses of Inspectors (Section 41 (5)) ...	... 3,872 16 7
Levies ...	... 512,309 1 6	Contribution towards approved schemes for the regulation of the sale of butter (Section 41 (6)) ...	... 2,849 0 0
Temporary Advances received from Vote 52, Subhead O.O.2. ...	... Nil	Repayment of Temporary Advances from Vote 52 (Subhead O.8. of 1935-36) ...	... 10,000 0 0
		Balance at 31st March, 1937 ...	... 86,626 14 6
TOTAL ...	£515,858 9 1	TOTAL ...	£515,858 9 1

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, subject to the observations in my Report.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

FISHERIES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1937, 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.
ADMINISTRATION.	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances ...	10,429	10,358 7 3	70 12 9	—
B.—Travelling Expenses ...	500	371 14 4	128 5 8	—
C.—Incidental Expenses ...	110	111 10 9	—	1 10 9
D.—Telegrams and Telephones	120	108 12 7	11 7 5	—
SEA FISHERIES.				
E.1.—Scientific Investigations, etc. ...	240	207 18 9	32 1 3	—
E.2.—International Council for the Study of the Sea ...	260	252 9 9	7 10 3	—
E.3.—Sea Fisheries Protection	7,363	6,831 14 8	531 5 4	—
E.4.—Miscellaneous ...	75	12 15 2	62 4 10	—
INLAND FISHERIES.				
F.1.—Grants to Boards of Conservators and Local Authorities, etc. ...	5,500	4,990 7 3	509 12 9	—
F.2.—Fish Hatcheries ...	580	571 18 3	8 1 9	—
F.3.—State Fisheries ...	875	945 3 10	—	70 3 10
F.4.—Scientific Investigations, etc. ...	50	17 13 9	32 6 3	—
SEA FISHERIES ASSOCIATION OF SAORSTÁT ÉIREANN.				
G.1.—Cost of Administration (Grant-in-Aid) ...	10,000	10,000 0 0	—	—
G.2.—General Development (Grant-in-Aid) ...	10,000	5,000 0 0	5,000 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 ...	14,000	13,000 0 0	1,000	0 0	—	—
G.4.—Advances for General Development ...	4,000	830 0 0	3,170	0 0	—	—
GROSS TOTAL ...£	64,102	53,610 6 4	10,563	8 3	71 14 7	
			Surplus of Gross Estimate over Expenditure. £10,491 13 8			
<i>Deduct :—</i>						
	Estimated.	Realized.				
H.—Appropriations in Aid ...	19,127	21,091 5 9	Surplus of Appropriations in Aid realized. £1,964 5 9			
NET TOTAL ...£	44,975	32,519 0 7	Total Surplus to be surrendered. £12,455 19 5			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	182	466 7 10

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- B.—Travelling by the Inspectorial Staff was not as extensive as was anticipated.
- C.—Advertising cost slightly more than was estimated.
- D.—The saving was on the cost of telegrams.
- E.1.—Saving due to transfer of statistics collection to the Garda Síochána at certain places and to less expenditure on scientific investigations than was expected.
- E.2.—The expenses of the delegate who attended the meeting of the Council at Copenhagen were less than anticipated.
- E.3.—The annual overhaul of the S.S. “ Muirchu ” cost less than was anticipated. Expenditure on enforcement of the fishery laws cannot be closely estimated and was less than expected.
- E.4.—No herrings were presented for brand. The amount of miscellaneous expenditure cannot be closely estimated.
- F.1.—The principal saving was on the provision for Grants to Boards of Conservators and was mainly due to two grants which were provided for not being required. On the other hand, payments to local authorities under Section 13 of the Fisheries Act, 1925, amounted to more than was expected.
- F.2.—The expenditure could not be more closely estimated.
- F.3.—Expenditure was greater than anticipated.

F.4.—Owing to pressure of other work, the full amount provided was not utilized.

G.2.—Some of the contemplated development schemes of the Sea Fisheries Association were not put into operation.

G.3.—The amount issued was sufficient to meet the liabilities of the Sea Fisheries Association falling due for payment up to the end of the financial year.

G.4.—The estimate included provision for the cost of erecting a purification plant for mussels which was not proceeded with.

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	1,000	1,792	15	3
(3) Sales of Boats	10	—		
(4) Lettings of Sporting Rights, sales of fish, etc. (Subhead F.3.)	750	711	14	0
(5) Repayment of Advances by the Sea Fisheries Association (Subheads G.3. and G.4.) ...	4,500	5,589	17	0
(6) Repayment of Salaries of Officers seconded for service with the Sea Fisheries Association (Subhead A.)	877	831	7	3
(7) Repayment of Salary of Officer seconded for duties under Dairy Produce (Price Stabilisation) Act, 1935 (Subhead A.) ...	340	281	19	0
(8) Receipts under Section 13 of Fisheries (Tidal Waters) Act, 1934 (No. 24 of 1934) ...	900	1,063	10	0
(9) Miscellaneous Receipts	100	170	3	3
	<u>£19,127</u>	<u>£21,091</u>	<u>5</u>	<u>9</u>

(2) Repayments in respect of Fishery Loans were more satisfactory than was anticipated.

(5) The Sea Fisheries Association was in a position to repay the Department more in respect of advances than was expected (Subheads G.3. and G.4.).

(6) The officers seconded for service with the Sea Fisheries Association were not engaged whole-time on the work of the Association and the recoupment was consequently less than estimated (Subhead A.).

(7) The duties under the Dairy Produce (Price Stabilisation) Act, 1935, for which this officer was seconded ceased on 31st December, 1936.

(8) Receipts under Section 13 of Fisheries (Tidal Waters) Act, 1934, cannot be accurately estimated as they depend upon the demand for special Local Licences.

(9) Receipts in connection with the Experimental Brown Trout Hatchery were greater than was anticipated.

Extra Receipts payable to Exchequer. These consist of :—

	£	s.	d.
Contribution from Sea Fisheries Association in respect of pension liability of officers seconded for service with the Association ...	122	8	0
Contribution from the Dairy Produce Fund in respect of pension liability of officer seconded for duties under the Dairy Produce (Price Stabilisation) Act, 1935	42	5	10
Proceeds of sale of confiscated gear and fish of trawlers arrested for illegal trawling	301	14	0
	<u>£466</u>	<u>7</u>	<u>10</u>

NOTES.

Sums amounting to £10,361 17s. 2d. 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, 1937, was £28,158 1s. 2d.

A 28 H.P. "Parsons" marine engine was transferred by way of free gift to the Sea Fisheries Association with the approval of the Department of Finance (S. 27/1/36 of 26th February, 1936).

This Account includes £266 17s. 6d. in respect of the salary of an officer on loan to another Department.

EXTRA REMUNERATION (exceeding £30).

One officer received an allowance of £48 from Vote 66 for his services as Interviewing Officer under the Military Service Pensions Act, 1934, and another officer received an allowance of £125 from Vote 57 for acting as Railway Inspecting Officer.

D. TWOMEY,

Accounting Officer.

30th November, 1937.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1937, 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. 3; 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; 11 of 1934; and 41 of 1936).

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 ...	291,181	284,768 15 0	6,412 5 0	—	—
B.—Travelling Expenses ...	30,000	28,035 7 2	1,964 12 10	—	—
C.—Incidental Expenses :— Original ... £2,620 Supplementary ... 380	3,000	2,406 8 9	593 11 3	—	—
D.—Office of Public Trustee	828	823 9 7	4 10 5	—	—
E.—Solicitor's Branch—Salaries, Wages, and Allowances ...	7,040	7,426 10 7	—	386 10 7	—
F.—Solicitor's Branch—Incidental Expenses ...	8,200	7,778 5 9	421 14 3	—	—
G.—Telegrams and Telephones ...	920	866 1 6	53 18 6	—	—
H.—Payments under Section 11 (7) of the Land Act, 1923 ...	112,000	110,596 7 11	1,403 12 1	—	—
I.—Improvement of Estates, etc. :— Original ... £606,550 Supplementary ... 40,000	646,550	601,434 1 8	45,115 18 4	—	—
J.—Advance to meet Deficiency of Income from Untenanted Lands purchased under the Land Acts, 1923-33 ...	19,000	4,077 18 9	14,922 1 3	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
K.—Payments under Sections 42 and 46 of the Land Act, 1927	18,500	18,179 5 2	320	14 10	—	—
L.—Deficiencies on Realization by Government Departments of Land Bonds	100	—	100	0 0	—	—
M.—Loss on Unoccupied Holdings	100	—	100	0 0	—	—
N.—Advances in respect of Additional Sums payable by Purchasers ...	500	352 15 10	147	4 2	—	—
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	585,000	577,938 10 2	7,061	9 10	—	—
S.—Amount required to complete Purchase Proceedings pending under Land Acts, 1903-1909	7,000	679 13 6	6,320	6 6	—	—
T.—Payments under Section 14 (4) of the Land Act, 1933	500	8 3 1	491	16 11	—	—
T.1.—Payments under Section 20 of the Land Act, 1923, and Section 15 of the Land Act, 1933:—						
<i>Original</i> ... Nil						
<i>Supplementary</i> £1,500	1,500	988 5 11	511	14 1	—	—
U.—Advance to meet Payments under Section 17 (j) of the Land Act, 1933	500	36 2 0	463	18 0	—	—
V.—Payments under Section 18 (9) of the Land Act, 1933	5,000	5,099 11 6	—	—	99	11 6

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
W.—Provision to meet Deficiencies in the Land Bond Fund arising under Section 37 (4) of the Land Act, 1933...	1,000	35 0 0	965	0 0	—	
X.—Assistance to Migrants from the Gaeltacht ...	1,000	137 4 0	862	16 0	—	
Z.—Losses :— Original ... Nil Supplementary £62	62	121 9 8	—		59	9 8
AA.—Fees payable in connection with proceedings under Section 28 of the Land Act, 1933 :— Original ... Nil Supplementary £23,000	23,000	12,210 14 6	10,789	5 6	—	
Deduct :—	1,765,081	1,664,000 2 0	101,626	9 9	545	11 9
Anticipated Savings on various Subheads (See Supplementary Estimate)	27,500	—	27,500	0 0	—	
GROSS TOTAL :— Original £1,700,139 Supplementary 37,442	£ 1,737,581	1,664,000 2 0	74,126	9 9	545	11 9
Deduct :—			Surplus of Gross Estimate over Expenditure. £73,580 18 0			
Y.—Appropriations in Aid :— Original ... £121,760 Supplementary 5,000	Estimated. 126,760	Realized. 136,562 1 8	Surplus of Appropriations in Aid realized. £9,802 1 8			
NET TOTAL :— Original £1,578,379 Supplementary 32,442	£ 1,610,821	1,527,438 0 4	Total Surplus to be surrendered. £83,382 19 8			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	2,262 10 3

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to changes in staff caused by retirements, death, etc., and delay in filling vacancies.

B.—The amount of travelling was less than anticipated.

C.—Amount of advertising in connection with tenders for contracts relating to Improvement Works was less than anticipated.

A payment of £1 3s. 0d. is charged to this Subhead in respect of loss on the realization of Compensation Stock issued in favour of the Land Commission (Department of Finance minute 392/258(4) of 24th February, 1937).

D.—Estimated as closely as possible.

E.—Excess due to extra salary paid to an officer seconded to the Office of the Revenue Commissioners on promotion as Acting Assistant Solicitor, and to changes in staff.

F., G. and H.—Estimated as closely as possible.

I.—Expenditure in second half-year was not maintained at the rate of the first half-year and was less than anticipated. Activities during the last three months were curtailed owing to bad weather.

J.—The charge is for the difference between the Expenditure and Receipts in Estates of Untenanted Land during the year :—

			£	s.	d.
Expenditure	...	...	59,336	9	5
Receipts	...	...	55,258	10	8
Deficiency	...	...	£4,077	18	9

It is not possible to estimate this charge accurately.

K.—Estimated as closely as possible.

L.—Token Vote.

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

N.—Charge in respect of Additional Sums payable by purchasers was less than anticipated.

O. and P.—No charge during the year.

Q.—Token Vote.

R.—Estimated as closely as possible.

S.—Estimated for all cases remaining to be advanced under the 1903 and 1909 Acts, many 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.

T.1.—Payments under Section 20 of the Land Act, 1923, and Section 15 of the Land Act, 1933, were less than anticipated.

U.—Small charge only during the year.

V.—The Church Temporalities Fund, after meeting Statutory charges, was deficient owing to the funding of arrears, etc., and this deficiency was more than anticipated.

W.—No further case arose under Section 37 (4) of the Land Act, 1933, which involved a charge against the Vote.

X.—Expenditure was less than anticipated.

Z.—A further charge of £60 0s. 8d. became necessary after Supplementary Grant, being the amount of Decree and Costs and expenses awarded in an action against the Land Commission in the Newsom Estate, Co. Mayo (F. 63/143/37 of 30th November, 1937). Losses in Supplementary Grant covered by Department of Finance minutes S. 48/4/36 of 28th May, 1936, and E. 32/7/36 of 30th July, 1936.

AA.—Expenditure was not as great as anticipated.

Y.—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
3. Costs recovered from Purchase Annuity Defaulters	700	1,118
4. Contribution from receipts of Rent and Interest Accounts	40,000	40,000
5. Repayment of (late) Congested Districts Board's Loans	760	508
6. Excess Annuities (Section 7 (2) and (3) Land Bond Act, 1925)	33,000	33,697
7. Repayment of Advances in respect of Additional Sums (Section 51, Land Act, 1931)	500	616
8. Miscellaneous	2,000	5,217
9. Repayments in respect of fees paid in connection with proceedings under Section 28 of the Land Act, 1933	5,000	10,606
	<u>£126,760</u>	<u>£136,562</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 16th January to 7th December, 1936, inclusive	96 7 10
Contribution from Shannon Power Development Fund towards pensions of Established Officers engaged on work in connection with the Shannon Development in respect of the year ended 31st March, 1936	16 11
Contribution towards pensions of Established Officers attending Court as witnesses	1 17 5
Deposit Interest earned on Balances	330 8 1
Proportion of £19,273 expenses of administration payable under the Local Loans Fund Act, 1935, attributable to Land Commission during the period from inception of Fund to 31st March, 1936	1,833 0 0
	<u>£2,262 10 3</u>

NOTES.

Losses written off:—In respect of Orders made by the Commissioners up to 31st March, 1937, declaring sums due by twenty allottees of untenanted lands to be irrecoverable, the sum of £132 11s. 7d. has been written off under sanction of the Minister for Finance (Department of Finance minutes F. 56/3/31 of 6 Deire Fóir, 1936, 5 Mí na Nodlag, 1936, 13 Bealtaine, 1937, and 6 Lughnasa, 1937).

Arrears of Revised Annual Sum amounting to £9 12s. 8d. out of a parcel of land on the Fair Estate, Co. Mayo, were written off as irrecoverable (Department of Finance minute F. 63/47/36 of 31 Deire Fóir, 1936).

An application for proceedings under the Workmen's Compensation Act, 1934, was dismissed by the Circuit Court with costs and expenses. It was impossible to recover these costs from the workman. The actual outlay incurred by the Department in the year 1936-37 was £22 10s. 9d., made up of £15 7s. 7d. costs and £7 3s. 2d. for witnesses' expenses, and this sum was deemed to be irrecoverable. (Department of Finance minute P. 7/3/37 of 12 Deire Fóir, 1937).

EXTRA REMUNERATION (exceeding £30).

Officers of this Department received Military Service Pensions, viz., one Junior Executive Officer, £42; one Minor Staff Officer, £63; seven Clerical Officers, £31, £52 10s. 0d., £69, £63, £45, £43 15s. 10d. and £42, respectively; one Writing Clerk, £52 10s. 0d.; one Paper Keeper, £82 10s. 0d.; two Messengers, £49 11s. 2d. and £43 15s. 10d., respectively.

From the Superannuation and Retired Allowances Vote 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. Another Inspector seconded to the Office of Public Works received a gratuity of £150.

One Surveyor seconded to the Office of the Minister for Lands (Gaeltacht Services) received an allowance of £50 from the Vote for Gaeltacht Services.

Thirty-four Clerical Officers received amounts varying from £30 15s. 4d. to £72 14s. 0d. and five Writing Clerks amounts varying from £32 16s. 7d. to £36 8s. 0d. in respect of overtime.

This Account includes the sum of £3,269 18s. 0d. in respect of salaries, etc., of officers on loan to other Departments. Of this amount the sum of £718 18s. 3d. was recouped from the Vote for Employment Schemes.

M. DEEGAN,

Accounting Officer.

6th December, 1937.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1937, 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	11,719	11,444 14 1	274	5 11	—	—
B.—Travelling Expenses	2,000	1,741 3 10	258	16 2	—	—
C.1.—Acquisition of Land (Grant-in-Aid)	1,000	1,000 0 0	—	—	—	—
C.2.—Cultural operations, Maintenance, etc.	142,561	107,485 14 6	35,075	5 6	—	—
C.3.—Timber Conversion	2,718	1,090 1 8	1,627	18 4	—	—
D.1.—Grants and Advances for Afforestation Purposes... ..	600	558 5 0	41	15 0	—	—
D.2.—Arbor Day	600	318 10 2	281	9 10	—	—
E.1.—Forestry Education	1,201	755 3 5	445	16 7	—	—
E.2.—Exhibits at Shows	50	29 12 6	20	7 6	—	—
F.—Agency and Advisory Services, and Special Services	10	—	10	0 0	—	—
G.—Incidental Expenses	200	199 2 6	17	6	—	—
GROSS TOTAL	162,659	124,622 7 8	38,036	12 4	—	—
			Surplus of Gross Estimate over Expenditure. £38,036 12 4			
Deduct :—						
			Surplus of Appropriations in Aid realized. £1,269 7 5			
H.—Appropriations in Aid	8,220	9,489 7 5				
			Total Surplus to be surrendered. £39,305 19 9			
NET TOTAL	154,439	115,133 0 3				

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	—	2 11 2

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The sum of £150 provided for as allowances for Temporary Assistant Junior Forestry Inspectors during training abroad could not be utilized as the staff could not be released owing to pressure of duties. The additional staff, for which provision was made, was not received until the second half of the year.
- B.—The increases in the Technical Staff anticipated were not realized and consequently there was a saving under this Subhead.
- C.2.—Vacancies in the Forester and Foreman grades were not filled owing to difficulty in obtaining trained staff for the purpose, and consequently there was a considerable reduction in the expenditure anticipated. The objective of the Department is to reach a planting programme of 10,000 acres annually at the earliest possible moment, and, consequently, provision was made for such programme. Owing to various reasons, the difficulty in getting sufficient trained staff already referred to, general shortage of plants, etc., the programme had to be curtailed very considerably. Heavier purchases of fencing materials than anticipated were found to be necessary, and there were increases in prices in some items.
- C.3.—Provision was made for new machinery, which was not purchased pending re-organization of the sawmill.
- D.1.—Estimated as closely as possible.
- D.2.—The Arbor Day Scheme was not availed of by schools to the extent anticipated.
- E.1.—The Forestry School at Avondale was re-opened only a few months at the time of the preparation of the Estimate and consequently the estimated general expenditure was conjectural.
- E.2.—Expenditure was less than anticipated.
- F.—A Token provision.
- G.—Advertising and telephones cost less than was anticipated, whereas there was excess expenditure on telegrams and miscellaneous expenses.

A cook formerly employed at Emo Forest Bothy had not been regarded as insurable under the National Health Insurance Acts. After her services had been dispensed with she made application to have her Insurance Card stamped up to the time of discharge. By direction of the Department of Finance (S. 70/1/36 of 19th October, 1936) the sum of £8 12s. 1d. was expended under this Subhead for the purpose.

H.—Appropriations in Aid :—

						Estimated.	Realized.		
						£	£	s.	d.
Saw Mills	...	...	...	...	...	2,000	926	14	0
Large sales of Timber	...	...	...	...	...	2,000	3,526	19	11
Small sales of Timber and Thinnings	...	...	...	...	...	3,100	2,513	12	1
Grazing, Shooting and Cottage Rents	...	...	...	...	...	800	1,341	18	3
Miscellaneous, including Compensation for malicious injury to forest properties	...	...	...	...	...	300	1,161	3	2
Receipts from sales at Shows, etc.	...	...	...	...	...	20	19	0	0
TOTALS						£8,220	£9,489	7	5

The demand for sawn timber and proceeds of small sales of timber fell considerably short of expectations, but large sales of sound timber were much in excess of anticipation. The income from grazing and shooting rents was much larger than anticipated, and successful salvage sales of buildings on acquired properties caused an increase in miscellaneous revenue.

EXTRA RECEIPTS PAYABLE TO EXCHEQUER :—

Realized.

£ s. d.

Amount paid per Department of Finance out of an award for compensation under the Damage to Property (Compensation) (Amendment) Act, 1933, in respect of a sum due for timber sold by the Department's sawmill at Dundrum. This sum had previously been written off as irrecoverable by sanction of the Department of Finance (S. 90/22/32 of 16th September, 1932) as reported in the Appropriation Account for 1932-33	1	3	6
Contribution towards pension of an Established Officer lent to the Kildare County Committee of Agriculture	1	7	8
	<u>£2</u>	<u>11</u>	<u>2</u>

NOTES.

By Department of Finance letter No. S. 90/72/34 of 30th November, 1937, sanction was given to the writing-off as irrecoverable the sum of £21 7s. 4d. in respect of losses of material by theft which occurred at certain State properties during the years 1935-36 and 1936-37.

A consignment of Corsican Pine seed purchased during the year from a continental firm proved defective, only about 20 per cent. of the normal germination having taken place. The cost of the seed was £51, and it is estimated that there was an additional loss of £40, the expenses of cultivation. The seed firm have undertaken to supply a similar quantity of seed for the following season, but a claim for the expenses of cultivation was waived according to the custom in the trade that no claim for compensation should exceed the amount of the invoice. (Finance letters S. 86/5/36 of 4th December, 1936, and 7th July, 1937).

EXTRA REMUNERATION (exceeding £30).

A Messenger received £31 10s. 0d. as a Military Service Pension.

M. DEEGAN,

Accounting Officer.

DEPARTMENT OF LANDS,

2nd December, 1937.

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, 1937.

	£	s.	d.
Cash Balance on 1st April, 1936	119,062	18	9
Grant-in-Aid, 1936-37	1,000	0	0
Amounts received from various persons for purchase of Land, etc.	1,130	8	10
	<u>121,193</u>	<u>7</u>	<u>7</u>
Expenditure, 1936-37	33,162	2	8
Cash Balance on 31st March, 1937	<u>£88,031</u>	<u>4</u>	<u>11</u>

GAELTACHT SERVICES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1937, compared with the Sum Granted, for the Salaries and Expenses 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 ...	13,819	14,219 9 8	—	400 9 8
B.—Travelling Expenses ...	200	378 15 0	—	178 15 0
C.—Incidental Expenses ...	270	180 13 1	89 6 11	—
RURAL INDUSTRIES.				
D.1.—Salaries, Wages, and Allowances ...	5,227	4,277 18 9	949 1 3	—
D.2.—Assistance to Convent Classes—Salaries, etc. ...	372	364 13 0	7 7 0	—
D.3.—Domestic Instruction—Salaries, etc. ...	219	216 13 11	2 6 1	—
D.4.—Travelling Expenses ...	530	358 1 9	171 18 3	—
D.5.—Machines and Plant ...	800	939 5 6	—	139 5 6
D.6.—Materials ...	16,500	19,156 13 11	—	2,656 13 11
D.7.—General Expenses ...	1,110	1,361 2 4	—	251 2 4
MARINE PRODUCTS INDUSTRIES.				
E.1.—Salaries, Wages, and Allowances ...	579	418 17 0	160 3 0	—
E.2.—Travelling Expenses ...	375	276 3 5	98 16 7	—
E.3.—Kelp, etc. ...	11,125	3,417 10 11	7,707 9 1	—
E.4.—Carrageen ...	1,660	207 19 10	1,452 0 2	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
CENTRAL MARKETING DEPÔT.						
F.1.—Salaries, Wages, and Allowances	3,792	3,864 6 6	—		72 6 6	
F.2.—Advertising and Publicity	550	801 6 8	—		251 6 8	
F.3.—General Expenses ...	1,275	1,402 5 3	—		127 5 3	
G.—Loans for Industrial Purposes	950	—	950 0 0		—	
GAELTACHT HOUSING.						
H.1.—Salaries, Wages, and Allowances	5,401	5,254 16 9	146 3 3		—	
H.2.—Travelling Expenses ...	3,100	2,902 7 0	197 13 0		—	
H.3.—Grants under the Housing (Gaeltacht) Acts, 1929 and 1934 :— Original ... £50,000 Less Supplementary ... 290	49,710	43,307 2 5	6,402 17 7		—	
H.H.3.—Extra-Statutory Grants in respect of poultry houses and piggeries in the Gaeltacht :— Original ... Nil Supplementary ... £300	300	246 10 0	53 10 0		—	
H.4.—Teachers' Residences in the Fíor-Ghaeltacht ...	550	116 8 0	433 12 0		—	
GROSS TOTAL :— Original ... £118,404 Supplementary ... 10						
	£ 118,414	103,669 0 8	18,822 4 2 4,077 4 10			
Surplus of Gross Estimate over Expenditure. £14,744 19 4						
Deduct :—						
Estimated. Realized.						
I.—Appropriations in Aid ...	36,200	24,365 14 2	Deficiency of Appropriations in Aid realized. £11,834 5 10			
NET TOTAL :— Original ... £82,204 Supplementary ... 10						
	£ 82,214	79,303 6 6	Net Surplus to be surrendered. £2,910 13 6			

				Estimated.	Realized.
				£	£ s. d.
Extra Receipts payable to Exchequer:—					
Disposal of a Knitting Centre	—	87 10 0
Disposal of old stores	—	11 0 0
Sale of used Knitting Machines	—	6 0 0
					<hr/>
					£104 10 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Excess due to the transfer as from 26adh Samhain, 1936, to the Gaeltacht Services Vote of the salaries of the Director and Assistant to Director from the Vote for Valuation and Boundary Survey and the Vote for the Office of the Minister for Education, respectively, modified by savings arising out of vacancies on the staff remaining unfilled for portions of the year.
- B.—Excess mainly due to additional outdoor duties having been performed by officers of the Headquarters staff consequent on vacancies in the post of Organizing Officer (Subhead D.1.) and in the post of Temporary District Officer (Subhead E.1.).
- C.—Savings were effected in expenditure on telegrams, telephones and miscellaneous advertisements mainly due to diminished activity in the kelp and carrageen industries.
- D.1.—Saving due to vacancies in the posts of (1) Organizing Officer and (2) Designer and Organizer for hand-woven tweeds remaining unfilled during the year and to greater provision having been made for the salaries of the Temporary Knitwear Manageresses, etc., than was subsequently found to be necessary.
- D.2. and D.3.—Casual variations.
- D.4.—Saving due to vacancy in the post of Organizing Officer (Subhead D.1.) the more urgent duties of which were performed by officers of the Headquarters staff.
- D.5.—Excess due to an organized overhaul of machines involving increased expenditure on the purchase of parts, modified by less expenditure on the purchase of new machines than was anticipated.
- D.6.—Excess due to the purchase of extra supplies of raw materials for the manufacture of goods which could not be made from existing stocks and also to an unforeseen advance of from 15 per cent. to 25 per cent. in the cost of woollen yarn.
- D.7.—Excess due to under-estimation of the provision required for freight and packing partly offset by economies effected in expenditure on designs and pattern bunches.
- E.1.—Saving effected by reason of the duties proper to the post of Temporary District Officer having been discharged by an officer on the Headquarters staff.
- E.2.—Saving mainly due to an arrangement by which the travelling duties appropriate to the post of Temporary District Officer were discharged by an officer on the Headquarters staff (*See* Subhead B.).
- E.3.—Saving due to a much less quantity of kelp being available for purchase from the kelp-makers than was anticipated.
- E.4.—Saving due to decreased demand for food carrageen resulting in only a comparatively limited quantity of edible carrageen being required for curing and packing.
- F.1.—Excess due to an addition of one to the staff of Warehousemen and to an increase in their remuneration, as well as to the award of a special allowance to a Clerical Officer for overtime worked during the year, modified by savings due to a vacancy in the post of Showroom Attendant for the whole year and a vacancy in the post of Van Driver for half of the year.
- F.2.—Excess due to the cost of certain advertising done in 1935-36 and provided for in the Estimates for that year not having matured for payment until 1936-37. In addition expenditure on displays at Shows and Fairs was heavier than anticipated.

F.3.—Excess due to under-estimate of amount required for packing materials and stationery, modified by savings on freight and miscellaneous items.

G.—None of the applications received from prospective borrowers during the year was considered suitable for the issue of a loan.

H.1.—Saving due to a revision in staff arrangements as a result of which the number of Temporary Assistant Housing Surveyors was reduced by two, and the number of Temporary Housing Surveyors was increased by one.

H.2.—Saving in travelling mainly due to a decrease of one in the Surveying staff.

H.3.—Grants under the Housing (Gaeltacht) Acts are paid as and when the Grantees reach definite stages of progress with the building operations. Unsettled weather conditions prevailing during portions of the year retarded progress in the operations, thus reducing the number of payments maturing during the year.

H.H.3.—The number of extra-statutory grants maturing for payment during the year was less than anticipated.

H.4.—Saving due to provision having been made for the reconstruction of a residence which was not proceeded with and also to unavoidable delay in the erection of another residence.

I.—Appropriations in Aid:—

	Corresponding Debit Subhead.	Estimated.	Realized.
		£	£
(1) Receipts from net sales of products of Rural Industries after deducting payment of production wages estimated to amount to £12,000	D.	26,000	18,520
(2) Receipts from sale of Kelp, etc. ...	E.3.	7,800	4,266
(3) Receipts from sale of Carrageen ...	E.4.	2,000	930
(4) Repayment of Industrial Loans ...	G.	250	527
(5) Receipts from Rentals ...	H.4.	100	74
(6) Miscellaneous Receipts	—	50	49
TOTALS ...	...	£36,200	£24,366

(1) Deficiency due to sales not having been as high as anticipated. The amount shown as realized represents the balance after deduction from the gross receipts of (a) £13,189 in respect of wages and State insurance of the industrial workers in the Gaeltacht and (b) £1,372 in respect of Travellers' commission and other charges. The deductions for State insurance include a sum of £19 7s. 11d. for arrears of National Health and Unemployment Insurance (Employer's and Employees' contributions). (Department of Finance minute S. 70/2/25 of 29adh Iúil, 1936).

(2) Deficiency due to a much less quantity of kelp being available for purchase and subsequent sale than anticipated modified by increased price realized consequent on the grinding of the product for the purchaser.

(3) Deficiency due to a decreased demand for food carrageen.

(4) Surplus accounted for by under-estimation of amount collectible from weavers' earnings in respect of looms and parts issued to them on a hire purchase system for use in their homes.

(5) Deficiency due to rentals not having matured consequent on unavoidable delay in the completion and occupation of residences.

(6) Casual variation. The amount realized includes a sum of £21 19s. 6d. recovered in respect of travelling claims paid in the prior year but disallowed, the balance being mainly made up of receipts in respect of sales of old stores, etc.

NOTES.

Sundry bad debts of Central Marketing Depôt totalling £47 9s. 11d. were written off as irrecoverable. (Department of Finance minute S. 29/5/34 of 23adh Abrán, 1937). There was also written off a sum of £408 10s. 7d. made up of old debts due to the Rural Industries Centres prior to the setting up of the Central Marketing Depôt. (Department of Finance minute S. 29/5/34 of 23adh Mí na Samhna, 1937).

EXTRA REMUNERATION (exceeding £30).

A Clerical Officer received a sum of £32 17s. 8d. for extra duties performed at the Central Marketing Depôt.

This Account includes a sum of £14 10s. 0d. in respect of the salary of an officer on loan to another Department. The Accounts of other Departments include sums amounting to approximately £1,843 in respect of the salaries of officers on loan to this Department.

M. DEEGAN,

Accounting Officer.

ROINN TAILTE,

(SEIRBHÍSI NA GAELTACHTA),

26adh Mí na Samhna, 1937.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1937, 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.
ADMINISTRATION, ETC.						
A.—Salaries, Wages and Allowances	150,328	148,597 11 5	1,730	8 7	—	
B.—Travelling Expenses ...	3,000	2,945 9 8	54	10 4	—	
C.1.—Incidental Expenses ...	450	588 12 8	—		138	12 8
C.2.—Census of Population ...	3,900	3,154 7 10	745	12 2	—	
D.—Telegrams and Telephones ...	1,520	1,510 17 9	9	2 3	—	
E.—Fees to Certifying Surgeons, etc.	25	4 15 6	20	4 6	—	
F.—Fees and Expenses of Medical Referees	300	237 8 6	62	11 6	—	
G.—Subscriptions, etc., to International Organizations, Special Services, Enquiries, etc.	1,210	1,181 5 3	28	14 9	—	
INTERNATIONAL LABOUR OFFICE.						
H.1.—Contribution towards the Expenses of the International Labour Organization (League of Nations)	2,876	4,065 9 8	—		1,189	9 8
H.2.—Loss on Exchange ...	2,076	700 8 7	1,375	11 5	—	
H.3.—Travelling and Incidental Expenses	550	555 5 2	—		5	5 2
I.—Minerals Exploration ...	15,000	10,803 17 3	4,196	2 9	—	
J.—Production of Industrial Alcohol	226,510	139,871 18 0	86,638	2 0	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
			£	s. d.	£	s. d.
PRICES COMMISSION.	£	£ s. d.	£	s. d.	£	s. d.
K.1.—Salaries, Wages and Allowances	4,654	4,595 6 9	58	13 3	—	—
K.2.—Travelling Expenses ...	350	77 10 7	272	9 5	—	—
K.3.—Incidental Expenses ...	350	156 13 11	193	6 1	—	—
TURF DEVELOPMENT BOARD, LTD.						
L.1.—Cost of Administration (Grant-in-Aid)	26,500	16,300 0 0	10,200	0 0	—	—
L.2.—General Development (Grant-in-Aid)	11,000	1,500 0 0	9,500	0 0	—	—
L.3.—Advances for General Development	3,000	1,508 3 1	1,491	16 11	—	—
L.4.—Development of Clonsast Bog (Grant-in-Aid):— Original ... Nil Supplementary £23,174	23,174	7,500 0 0	15,674	0 0	—	—
INDUSTRIAL RESEARCH COUNCIL.						
M.1.—Salaries, Wages and Allowances	1,244	1,190 12 9	53	7 3	—	—
M.2.—Travelling Expenses ...	400	162 12 4	237	7 8	—	—
M.3.—Incidental Expenses ...	750	127 19 6	622	0 6	—	—
M.4.—Special Investigations ...	5,000	1,688 0 6	3,311	19 6	—	—
M.5.—Aids to Research Workers and Special Research Committees	500	337 10 0	162	10 0	—	—
M.6.—Research Grants to Students	1,000	890 0 0	110	0 0	—	—
O.—Losses and Compensation ...	—	2 0 0	—	—	2	0 0
GROSS TOTAL:— Original ... £462,493 Supplementary 23,174	£ 485,667	350,253 16 8	136,748	10 10	1,335	7 6
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £135,413 3 4			
Deduct:—			Deficiency of Appropriations in Aid realized. £526 2 1			
N.—Appropriations in Aid ...	7,248	6,721 17 11	Net Surplus to be surrendered. £134,887 1 3			
NET TOTAL:— Original ... £455,245 Supplementary 23,174	£ 478,419	343,531 18 9				

	Estimated.		Realized.		
	£		£	s.	d.
Extra Receipts payable to Exchequer :—					
(1) Contribution towards Pension Liability in respect of staff on loan, etc., to office of the Shannon Power Development Fund, Cómhlucht Siúicre Éireann, Teo., Turf Development Board, Ltd., Industrial Alcohol Undertaking, etc. ...	443		476	5	4
(2) Fees under Mines and Minerals Act, 1931 ...	700		521	11	5
(3) Recovery on account of Pension Liability in respect of the staff of the Weights and Measures Office	190		161	9	2
(4) Fees under the Road Transport Acts, 1932 and 1933	2,160		2,065	12	0
(5) Fees under Cement Act, 1933 ...	93,000		96,272	0	10
(6) Industrial Alcohol, Sales of Alcohol and Wash ...	80,000		—		
(7) Fees under the Air Navigation (General) Regulations, 1930 ...	130		112	1	2
(8) Fees under the Control of Manufactures Act, 1934 ...	5		13	0	
(9) Receipts in respect of sales of "The Official Handbook of Saorstát Éireann" ...	—		2	11	0
(10) Receipts under Sugar (Control of Import) Act, 1936	—		865	11	8
(11) Receipts under the Agricultural Produce (Cereals) Acts, 1933 to 1936 ...	—		3,688	5	1
(12) Fees for medical examination of applicants for posts in Saorstát Alcohol Factories ...	—		5	17	0
(13) Receipts from sales of coal at Slieveardagh ...	—		99	0	0
(14) Receipts from sales of potatoes by Saorstát Alcohol Factories ...	—		1	3	0
	£176,628		£104,272	0	8

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving mainly due to vacancies and staff changes.

B.—Saving due to a travelling claim being still under examination at the time the account was closed.

C.1.—Excess mainly due to the engagement of technical assistance in connection with the Weights and Measures Act, 1936.

C.2.—The expenses of Gárdaí Sióchána acting as enumerators were less than was anticipated.

D.—No closer estimate was practicable.

E. and F.—These estimates are necessarily of a conjectural nature.

G.—Saving mainly due to the contribution to the International Commission for Air Navigation being less than was anticipated owing to fluctuation in rate of exchange, and to the provision for contingencies not being utilized.

H.1.—The contribution to the League of Nations is based on Gold francs. At the time the Estimate was prepared the Gold franc and the Swiss franc were of equal value. During 1936, owing to the devaluation of the Swiss franc, the position changed and the rate of conversion became 100 Gold francs=141·381418 Swiss francs. It was therefore necessary to purchase a greater number of Swiss francs to pay the contribution.

H.2.—Saving due to the devaluation of the Swiss franc in September, 1936.

H.3.—Excess due to a larger delegation being necessary than provided for modified by a saving due to two members of the delegation not being present during the whole sitting of the Conference.

I.—Provision was made on the advice of the Consulting Engineers for additional works, the possible necessity for which was foreseen but which it was eventually found possible to dispense with. Expenditure under this Subhead includes salary, travelling, etc., expenses of a Resident Mining Engineer.

J.—As the factories did not operate within the year, expenditure on raw materials and working expenses was not incurred to the extent anticipated.

K.1.—Saving due to staff vacancy.

K.2.—Anticipated sittings at provincial centres were not held.

K.3.—The expenditure on reporting and advertising was less than anticipated.

L.1.—Saving due to economies in administration, including the curtailment of staff requirements and reduction in the amount of travelling by officers of the Board, and to the non-utilization of a sum provided for contingencies.

L.2.—The Board did not proceed with the policy of providing storage enclosures as experiments in this direction did not prove sufficiently successful to warrant expenditure on the scale originally contemplated. There was also a saving on publicity.

L.3.—Provision was made in this Subhead for the purchase of new sacks as well as for the storage and handling of existing stocks, but it was not found necessary to make any fresh purchases in the financial year.

L.4.—The provision included in this Subhead for the purchase of bog land was not utilized as the formalities in connection with acquisition extended over a longer period than was anticipated. In addition, development work was curtailed owing to bad weather during the winter of 1936-37.

M.1.—Saving due to staff changes.

M.2.—Journeys made by members of the Council were not as numerous as was anticipated.

M.3.—The setting up of a technical library was not proceeded with as rapidly as was anticipated.

M.4.—The nature of the item does not permit of close estimation. Certain investigations provided for were not carried out within the year.

M.5. and M.6.—Expenditure depends on the number of suitable cases which arise. This cannot be exactly forecast.

O.—This expenditure represents an *ex-gratia* payment to an officer in respect of an overcoat stolen from official premises (Department of Finance letter E. 70/4/36, dated 17th April, 1936).

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	1,616 15 11
(2) Fees payable under Section 5 of the Trade Loans (Guarantee) Act, 1924	500	528 10 0

	Estimated.	Realized.		
	£	£	s.	d.
(3) Repayment by Shannon Power Development Fund, Cómhlucht Siúire Éireann, Teo., Turf Development Board, Ltd., Industrial Alcohol Undertaking, etc., on account of salaries, etc., of officers on loan (Subhead A.)	2,948	3,210	0	10
(4) Fees (cash) paid to Registrar of Friendly Societies	100	64	11	9
(5) Repayment of Advances by the Turf Development Board, Ltd. (Subhead L.3.)	2,000	1,201	7	1
(6) Miscellaneous Receipts, including Law Costs recovered, Charges for Statistical Information, etc.	100	92	8	0
(7) Receipts from hire, etc., of turf sacks	—	8	4	4
	<u>£7,248</u>	<u>£6,721</u>	<u>17</u>	<u>11</u>

(1) and (2) No closer estimates were possible.

(3) The amount recovered from the Shannon Power Development Fund was larger than was estimated.

(4) This estimate is necessarily of a conjectural nature.

(5) This item depends on the quantity of turf sold which was not as large as was anticipated.

(7) Receipts in respect of periods prior to the incorporation of the Turf Development Board, Ltd.

EXTRA REMUNERATION (exceeding £30).

From this Vote an Acting Principal Officer, a Principal Officer whose salary is borne on the Vote for the Office of the Minister for Finance, and a Senior Inspector whose salary is borne on the Vote for Agriculture received gratuities of £200 each in respect of their services on the Industrial Alcohol Advisory Board.

A Higher Executive Officer received a gratuity of £50, and two Clerical Officers received allowances of £46 11s. 10d. and £43 8s. 2d. in respect of services in connection with the 1936 Census of Population.

A Minor Staff Officer received an allowance of £42 17s. 2d. for acting as Senior Staff Officer, and a Clerical Officer received an allowance of £38 11s. 5d. for acting as Minor Staff Officer.

An Assistant Secretary received an allowance at the rate of £100 per annum payable by Aer Lingus Teoranta.

A Superintending Officer received an allowance at the rate of £150 per annum payable by the Turf Development Board, Limited.

A Clerical Officer on loan to the Drumm Battery Company, Limited, received an allowance of £133 17s. 11d. from that Company for acting as Secretary to the Company. He also received an allowance of £50 for acting as Secretary to Drumm Battery Sales, Limited.

An Acting Minor Staff Officer received £69 2s. 0d. from the Vote for Wireless Broadcasting in respect of broadcasting fees.

An Acting Principal Officer on loan to Cómhlucht Siúire Éireann, Teo., received £500 per annum from that Company in respect of his services as Vice-Chairman of the Board of Directors.

NOTES.

This Account includes the sum of approximately £797 in respect of salaries, etc., of officers on loan to other Departments.

Four Assistant Managers of Industrial Alcohol Factories received sums totalling £108 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.

A sum of £5 due in respect of the dead rent on a mining lease was waived. Department of Finance letter S. 99/36/34, dated 8th September, 1937.

Sums amounting to £155 1s. 9d. due on account of hireage charges for standard peat sacks in respect of the season 1933-34 have been abandoned as irrecoverable (Department of Finance letters S. 99/9/35, dated 31st July, 1935, and 12th January, 1938).

JOHN LEYDON,

Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,

13th January, 1938.

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

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1937,
compared with the Sum Granted, for Payments connected
with TRANSPORT AND METEOROLOGICAL 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 Burton- port, Buncrana and Carn- donagh, and Letterkenny Railways ...	1,500	1,500 0 0	—	—
C.—Civil Airport :— Original ... Nil Supplementary £10,000	10,000	—	10,000 0 0	—
D.—Meteorological Services :— Original ... Nil Supplementary £6,000	6,000	440 13 9	5,559 6 3	—
TOTAL :— Original ... £1,800 Supplementary 16,000	£ 17,800	2,240 13 9		—
Surplus to be surrendered ...		£	15,559 6 3	

	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
Net annual rental payable by Great Southern Railways under agreement for absorption of certain Colliery Railways ...	2	2 6 6
	£3,180	£3,180 7 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

C.—Owing to delays in the proving of vendors' titles to lands acquired, no payments in this respect were made within the financial year.

D.—Saving due to postponement of the development of the Meteorological Services.

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
2nd December, 1937.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1937, 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 ...	2,777	2,774 11 5	2 8 7	—
B.—Travelling and Incidental Expenses ...	32	17 15 7	14 4 5	—
TOTAL	£ 2,809	2,792 7 0		—
Surplus to be surrendered ... £			16 13 0	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer:—		
Payment by the Amalgamated Company under Section 15 (4) of the Railways Act, 1924 ...	1,410	1,411 5 9

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Closer estimation was impracticable.

B.—(1) Telephone calls were fewer than was anticipated. (2) No sitting having been held away from Dublin, travelling expenses were not incurred.

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
18th November, 1937.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1937, 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 ...	6,361	6,105 5 11	255 14 1	—
B.—Travelling Expenses ...	65	74 12 1	—	9 12 1
C.—Incidental Expenses ...	80	32 13 2	47 6 10	—
D.—Inquiries into Shipping Casualties ...	10	—	10 0 0	—
E.—Telegrams and Telephones ...	85	82 13 2	2 6 10	—
F.—Services in connection with Wreck and Salvage ...	100	239 17 7	—	139 17 7
G.—Relief of Distressed Seamen ...	50	17 9 10	32 10 2	—
COAST LIFE SAVING SERVICE.				
H.1.—Salaries, etc. ...	2,837	2,710 5 5	126 14 7	—
H.2.—Travelling Expenses ...	500	403 1 2	96 18 10	—
H.3.—Coast Communication Telephone Service ...	1,284	1,272 2 6	11 17 6	—
H.4.—Incidental Expenses ...	175	165 4 4	9 15 8	—
GROSS TOTAL ...£	11,547	11,103 5 2	593 4 6	149 9 8
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £443 14 10	
Deduct :—			Surplus of Appropriations in Aid realized. £979 3 3	
J.—Appropriations in Aid ...	2,015	2,994 3 3	Total Surplus to be surrendered. £1,422 18 1	
NET TOTAL ...£	9,532	8,109 1 11		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to (1) changes in staff; (2) certain amounts for medical inspection not coming in course of payment during the financial year, and (3) amount required for special technical assistance being less than was anticipated.
- B.—Excess due to expenses in connection with certain Survey Services performed on behalf of another Department.

C.—Savings due to (1) scientific apparatus not purchased; (2) replacement of uniforms to the extent anticipated not proving necessary, and (3) no expenditure on medals being incurred.

D.—No inquiries were necessary.

E.—Closer estimation was not possible.

F.—Excess due to expenses incurred in connection with the salvage of a large quantity of rubber. (*See* Subhead J.).

G.—This estimate is necessarily of a conjectural nature.

H.1.—Savings due to (1) vacancies in staff and (2) payments in connection with special watch during bad weather being less than was anticipated.

H.2.—Savings due to (1) reduction in subsistence rates and motor allowances and (2) it not being found possible to carry out the full programme of inspections provided for.

H.3. and H.4.—Closer estimation was not possible.

J.—(a) The number of candidates for certificates as Masters, Mates, etc., was less than was anticipated. The resulting fall in fees was, however, more than covered by fees for special surveys necessitated by the reclassification of certain emigrant ships.

(b) Unusually large quantities of wreck became available for disposal. In addition, certain arrears of foreshore rent were recovered and brought into the account.

The amount realized, £2,994 3s. 3d., is made up as follows:—

	£	s.	d.	£	s.	d.
(a) Fees for Surveys, etc.	919	3	0			
Fees for Examination of Masters and Mates, Engineers, etc.	77	12	6			
Fees for Medical Inspection of Emigrant Ships	87	5	0			
Contributions from Commissioners of Irish Lights in respect of services of Senior Engineer Surveyor and Ship Surveyor ...	600	0	0			
				1,684	0	6
(b) Miscellaneous Receipts:—						
Mercantile Marine Office fees (overtime charges included)	163	16	0			
Wreck and Salvage:—						
(1) Sale of articles salvaged	868	19	2			
(2) Deposition Fees and Commission	7	8	3			
Rent of Foreshores	244	4	9			
Miscellaneous	25	14	7			
				1,310	2	9
TOTAL				£2,994	3	3

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
6th December, 1937.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1937, 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.	£ s. d.	
A.—Salaries, Wages and Allowances ...	267,545	236,733 10 5	30,811 9 7	—	—	
B.—Travelling Expenses ...	3,750	2,544 12 2	1,205 7 10	—	—	
C.—Incidental Expenses ...	700	733 0 4	—	33 0 4	—	
D.—Telegrams and Telephones ...	2,050	1,814 2 0	235 18 0	—	—	
E.—Umpire and Courts of Referees—Salaries, etc.	2,900	3,391 0 0	—	491 0 0	—	
F.—Umpire and Courts of Referees — Travelling, etc. ...	450	616 9 4	—	166 9 4	—	
G.—Contribution to the Unemployment Fund ...	260,000	261,964 8 11	—	1,964 8 11	—	
H.—Payments to Associations ...	150	139 7 1	10 12 11	—	—	
I.—Advances to Workpeople for Fares ...	50	117 0 4	—	67 0 4	—	
J.—Unemployment Assistance	1,500,000	1,170,200 18 0	329,799 2 0	—	—	
K.—Poundage on Money and Postal Orders	17,300	11,144 6 4	6,155 13 8	—	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
K.K.—Losses and Compensation ...	—	58 0 8	—		58 0 8	
GROSS TOTAL ...	£ 2,054,895	1,689,456 15 7	368,218 4 0		2,779 19 7	
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £365,438 4 5			
<i>Deduct :—</i>			Surplus of Appropriations in Aid realized. £5,262 14 11			
L.—Appropriations in Aid ...	621,570	626,832 14 11	Total Surplus to be surrendered. £370,700 19 4			
NET TOTAL ...	£ 1,433,325	1,062,624 0 8				

Estimated.	Realized.
£	£ s. d.

Extra Receipts payable to Exchequer :—

Contribution from Shannon Power Development Fund towards Pension Liability of officers on loan thereto	—	8 17 6
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to the operation of Employment Periods which resulted in (1) less need for temporary staff than was anticipated and (2) reduction in the amount of the remuneration payable to Branch Managers.

B.—Inspections of Local Offices were not carried out to the extent anticipated.

C.—Expenditure on advertising posters was greater than was anticipated.

D.—Owing to the operation of Employment Periods, both telegrams and telephone calls were fewer than was anticipated.

E. and F.—Additional sittings were necessary in consequence of the number of cases referred to the Courts in connection with the Unemployment Assistance Act, 1933.

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

H.—No more exact estimate was possible.

I.—Expenditure cannot be exactly forecast. Advances were more numerous than was anticipated.

J.—Saving due to the unanticipated extension of Employment Periods and to increased employment on Relief Schemes which were brought into operation at an earlier date than was anticipated when the Estimate was prepared.

K.—Saving consequent on the reduction in the number of Unemployment Assistance payments (*See* Subhead J.).

	£	s.	d.
K.K.—(1) Cash shortages at Local Offices not exceeding £2 in any one case, and not involving suspicion of fraud or culpable negligence on the part of officers of the Department		10	17 3

(2) Moneys amounting to £43 16s. 5d. misappropriated by a member of the staff of an Employment Exchange and an amount of £3 7s. 0d. in respect of the balance of a travelling imprest held by him (Department of Finance minute S. 99/39/37, dated 8th December, 1937). This officer was dismissed from the Public Service, but it has not so far been possible to execute the warrant issued for his arrest. An outstanding balance of salary amounting to £17 7s. 9d. has been withheld in respect of this deficiency		47	3 5
		<u>£58</u>	<u>0 8</u>

L.—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	175,500	176,763	7 5
(2) Repayment of sums advanced to Workpeople ...	50	113	18 10
(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	196,000	197,282	0 8
(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.	20	500	19 5
(6) Recoveries of Unemployment Assistance overpaid	—	2,172	8 7
	<u>£621,570</u>	<u>£626,832</u>	<u>14 11</u>

(1) This item varies with the contribution income of the Unemployment Fund.

(2) Surplus follows variation in amount of advances made (*See* Subhead I.).

(4) No closer estimate was practicable.

(5) Surplus mainly due to recoveries from Branch Managers in respect of cost of clerical assistance.

(6) The decision to appropriate these in aid of the Vote was made after the Estimates were prepared.

EXTRA REMUNERATION (exceeding £30).

Two Employment Staff Officers received amounts of £60 9s. 8d. and £60 11s. 0d., respectively, in respect of temporary duty as Appeals Officers.

Two Employment Staff Officers received amounts of £63 16s. 3d. and £35 13s. 6d., respectively, in respect of temporary duty as Exchange Managers.

One Employment Clerk received £38 7s. 7d. in respect of temporary duty as Employment Staff Officer and one Clerical Officer received £31 0s. 11d. in respect of overtime.

NOTES.

An advance of 3s. 4d. charged to Subhead I. of the Vote was abandoned as irrecoverable.

In addition to cash recoveries accounted for under Subhead L., further recoveries totalling £1,953 15s. 1d. in respect of overpayments included in the Accounts of previous years have been identified up to the close of this Account as having been made by deduction from Unemployment Assistance to which applicants subsequently became entitled.

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
5th January, 1938.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1937, 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.
A.—Salaries, Wages and Allowances	13,567	13,080 17 0	486 3 0	—	—
B.—Travelling and Incidental Expenses	140	115 3 11	24 16 1	—	—
C.—Expenses in connection with International Organizations	400	338 0 0	62 0 0	—	—
TOTAL	£ 14,107	13,534 0 11		—	—
Surplus to be surrendered ...£			572 19 1		

			Estimated.	Realized.
			£	£ s. d.
Extra Receipts payable to Exchequer:—				
Fees	{ Patents ... ..	...	16,510	16,709 5 4
	{ Trade Marks and Designs ... ..	...	3,360	3,775 16 0
	{ Miscellaneous Receipts ... ..	...	630	515 2 9
			£20,500	£21,000 4 1

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to changes in staff.

B.—Saving due to (a) no proceedings before the Controller requiring to be reported, and (b) the cost of telegram and telephone services being less than was anticipated.

C.—Saving due to (a) variation in rates of exchange and (b) the postponement of the Conference of the International Union for the protection of Literary and Artistic Works so that the travelling, etc., expenses of a delegation were not incurred.

JOHN LEYDON,

Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,

24th November, 1937.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1937 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.
SALARIES, WAGES AND ALLOWANCES.						
A.1.—Headquarters Offices ...	133,135	134,274 6 7	—		1,139	6 7
A.2.—Metropolitan Offices :—						
<i>Original</i> ... £312,680						
<i>Supplementary</i> 3,185						
	315,865	315,958 9 9	—		93	9 9
A.3.—Provincial Offices :—						
<i>Original</i> ... £771,800						
<i>Supplementary</i> 7,515						
	779,315	778,411 6 9	903	13 3	—	
A.4.—Stores Branch :—						
<i>Original</i> ... £53,210						
<i>Supplementary</i> 1,530						
	54,740	55,775 12 3	—		1,035	12 3
AA.—Payment to other Administrations in respect of Services rendered by Agency	4,000	4,335 11 11	—		335	11 11
B.—Travelling Expenses ...	8,965	8,737 13 10	227	6 2	—	
BB.—International and other Conferences and Conventions	460	368 1 7	91	18 5	—	
C.—Rent, Office Fittings, etc. ...	23,415	23,569 4 9	—		154	4 9
D.—Purchase of Sites, etc. (Postal and Telegraph Services only)	5,150	1,655 6 11	3,494	13 1	—	
CONVEYANCE OF MAILS.						
E.1.—Conveyance of Mails by Rail	238,120	237,702 12 0	417	8 0	—	
E.2.—Conveyance of Mails by Road ...	42,400	42,175 17 2	224	2 10	—	
E.3.—Packet Services at Home ...	850	775 14 1	74	5 11	—	
E.4.—Packet Services—British, Foreign and Colonial ...	26,000	26,225 16 4	—		225	16 4

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
E.5.—Conveyance of Mails by Air (Foreign and Colonial) ...	3,500	1,883 18 8	1,616	1 4	—	
F.—Railway Companies, etc., for services in connection with Telegrams ...	100	75 16 6	24	3 6	—	
STORES OTHER THAN ENGINEERING MATERIALS.						
G.1.—Stores ...	24,150	24,853 11 4	—		703	11 4
G.2.—Uniform Clothing :— Original ... £11,010 Supplementary ... 1,500	12,510	13,734 4 4	—		1,224	4 4
G.3.—Manufacture of Stamps, etc.	3,525	3,569 10 2	—		44	10 2
INCIDENTAL EXPENSES, LAW CHARGES, Etc.						
H.1.—Law Charges ...	150	122 11 2	27	8 10	—	
H.2.—Losses by Default, Accident, etc. ...	930	1,082 1 9	—		152	1 9
H.3.—Incidental Expenses ...	1,200	1,504 5 11	—		304	5 11
ENGINEERING ESTABLISHMENT.						
I.1.—Salaries, Wages and Allowances ...	112,677	103,417 3 3	9,259	16 9	—	
I.2.—Travelling Expenses ...	11,505	11,376 1 4	128	18 8	—	
K.—Engineering Materials :— Original ... £15,830 Supplementary ... 4,175	20,005	14,723 16 9	5,281	3 3	—	
ENGINEERING WORK, Etc.						
L.1.—Maintenance by Railway Companies, etc. ...	10,000	4,080 19 9	5,919	0 3	—	
L.2.—Wayleaves ...	180	160 0 4	19	19 8	—	
L.3.—Contract Work ...	8,939	2,096 16 0	6,842	4 0	—	
L.4.—Rent, Rates on Wires, Water, Light, etc. ...	5,213	4,911 4 6	301	15 6	—	
L.5.—Incidental Expenses ...	184	174 10 11	9	9 1	—	
M.—Telephone Capital Repayments ...	102,528	102,527 7 4	12	8	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
SUPERANNUATION AND OTHER NON-EFFECTIVE CHARGES.						
N.1.—Superannuation Allowances and other Non-effective Charges, exclusive of Allowances granted under the Treaty of 6th December, 1921 :—						
<i>Original</i> £76,540						
<i>Supplementary</i> 3,000						
	79,540	86,062 7 4	—		6,522 7 4	
N.2.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 :—						
<i>Original</i> £68,735						
<i>Supplementary</i> 600						
	69,335	68,985 13 5	349 6 7		—	
N.3.—Agency Payments in respect of Compensation Allowances	10	—	10 0 0		—	
POST OFFICE SAVINGS BANK.						
O.1.—Salaries, Wages and Allowances	12,910	12,452 2 11	457 17 1		—	
O.2.—Travelling Expenses ...	60	64 12 0	—		4 12 0	
O.3.—Maintenance of Buildings, Furniture, Light, Heating, etc.	320	298 6 8	21 13 4		—	
O.4.—Stationery, etc. :—						
<i>Original</i> £970						
<i>Supplementary</i> 720						
	1,690	1,218 1 4	471 18 8		—	
O.5.—Law Charges	10	—	10 0 0		—	
O.6.—Losses by Default, Accident, etc. :—						
<i>Original</i> £100						
<i>Supplementary</i> 755						
	855	127 5 11	727 14 1		—	
O.7.—Incidental Expenses ...	10	10 10 5	—		10 5	
O.8.—Rates, etc.	110	109 9 3	10 9		—	
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 ...	33,892	33,561 7 6	330 12 6		—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
CIVIL AVIATION AND METEOROLOGICAL WIRELESS SERVICES.				
Q.1.—Salaries, Wages and Allowances :—				
Original ... Nil				
Supplementary ... £800				
Do. ... 2,160				
	2,960	4,112 9 10	—	1,152 9 10
Q.2.—Provision and installation of Equipment and Operating and Maintenance Charges, Rent, etc. :—				
Original ... Nil				
Supplementary ... £13,700				
Do. ... 70				
	13,770	11,649 16 8	2,120 3 4	—
Q.3.—Travelling and Incidental Expenses :—				
Original ... Nil				
Supplementary ... £200				
Do. ... 150				
	350	341 1 5	8 18 7	—
R.—Compensation for destruction of premises at 29 Henry Street, Dublin, in 1916 ...	—	594 17 7	—	594 17 7
	2,165,533	2,139,847 16 2	39,372 16 1	13,687 12 3
Deduct :—				
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	8,080	—	8,080 0 0	—
GROSS TOTAL :—				
Original ... £2,125,473				
Supplementary ... 14,700				
Do. ... 17,280				
	£ 2,157,453	2,139,847 16 2	31,292 16 1	13,687 12 3
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £17,605 3 10	
T.—Appropriations in Aid :—			Surplus of Appropriations in Aid realized. £9,503 7 7	
Original ... £93,545				
Supplementary ... 17,270				
	110,815	120,318 7 7		
NET TOTAL :—			Total Surplus to be surrendered. £27,108 11 5	
Original ... £2,031,928				
Supplementary ... 14,700				
Do. ... 10				
	£ 2,046,638	2,019,529 8 7		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—The excess was caused by the increased establishment during the financial year in the Secretariat (£400) and Accountant's Branch (£740).

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.—A casual variation.

A.3.—The saving is due to casual variations that could not be foreseen.

A.4.—The excess was due to a falling off in the amount chargeable to Telephone Capital Funds, consequent upon the value of Telephone Capital stores handled being less than anticipated (£830), and to additional labour requirements in the Factory as a result of extended telephone development (£205).

AA.—The excess was due to an unanticipated increase in the value of Money Order and Postal Order business transacted with other Administrations.

B.—The saving was mainly due to reduced expenditure on travelling by Headquarters staff.

BB.—The saving was due to the expense of the International Postal Union being less than anticipated (£47) and to the subscription to the International Telegraph and Radio Telegraph Union being reduced (£82), offset by travelling expenses incurred by attendance at a Conference in Geneva which was unforeseen (£37). (Department of Finance letter S. 105/30/36 of 11th September, 1936, refers to the latter item).

C.—The excess was mainly due to the increased consumption and cost of turf for heating, offset by minor savings on rent, rates and structural alterations.

D.—The saving was due to anticipated expenditure on the purchase of certain sites (£3,200) not having materialized and to miscellaneous charges being less than anticipated (£294).

E.1. and E.2.—A closer estimate was not possible.

E.3.—An anticipated increase in expenditure did not materialize.

E.4.—The excess was due to a slight increase in traffic that was not anticipated.

E.5.—The saving was mainly due to anticipated claims from the British Administration in respect of Air Mail Services not having been received in the financial year.

F.—The saving was due to a decline in telegraph traffic transacted by the Railway Companies.

G.1.—The excess was mainly due to contractors' deliveries being earlier than anticipated and to greater expenditure on cycles than estimated for, offset by savings on mail bags, letter boxes, and mechanical transport.

G.2.—The excess was due to receipts from other Government Departments being less than anticipated owing to reduced requirements and to contractors' deliveries being earlier than had been anticipated.

G.3.—A casual variation.

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 shown on page 200. The loss to public funds is reduced by £12 2s. 9d. on account of unpaid wages, etc., due to dismissed, etc., officers.

- H.3.—The excess was due to a special payment in respect of legal costs incurred in defending an action brought by a member of the public who was accidentally injured by a departmental motor van on the 14th October, 1932 (£280) and to an *ex-gratia* grant of £100 to the plaintiff in the case (Department of Finance letters S. 48/4/33 of the 22nd July, 1936, and the 27th August, 1936, refer), offset by savings on compensation for injury (£56) and by casual variation (£20).
- L.1.—The saving was due to the unforeseen employment of staff upon Telephone Capital instead of on renewal and maintenance works, consequent upon increased telephone development (£8,090) and to the provision in respect of Air Services not being expended out of this Subhead (£1,170).
- L.2.—The expenditure under this heading is variable and a closer estimate was not possible.
- K.—The saving was due to delay by contractors in the delivery of engineering materials.
- L.1.—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., works at various offices and to unforeseen delay in the completion of other electric lighting, etc., works.
- L.4.—The saving was mainly due to a reduction in rates on property levied by local authorities; to the expenditure on storage of poles being less than anticipated; and to the relief from Telephone Capital Funds in consequence of increased telephone development activities being greater than was anticipated.
- L.5.—A casual variation.
- N.1.—The excess was due to the abnormal number of retirements (£3,725) and to unanticipated charges consequent on the passing of the Superannuation Act, 1936 (£3,275) (Department of Finance letter P. 2/126/36 of 18th December, 1936), offset by minor savings (£478) which could not have been foreseen.
- N.2.—The saving was due to the number of deaths in the year being greater than anticipated.
- N.3.—There were no retirements under Article 10 of the Treaty involving payments out of this Subhead during the financial year.
- O.1.—The saving was due to the employment of officers at lower points on the salary scale than estimated for.
- O.2.—A casual variation.
- O.3.—The saving was due to the cost of maintenance, light, water and heating being less than anticipated, offset by unanticipated expenditure on furniture.
- O.4.—The saving was mainly due to the cost of common stocks and printing being less than anticipated (£145) and to anticipated expenditure on an accounting machine (£339) (Department of Finance letter S. 41/26/24 of 18th April, 1936, refers), not materializing during the financial year, offset by a casual variation (£12).
- O.5.—The expenditure anticipated did not materialize.
- O.6.—The saving was due to the provision for certain defalcations not being required within the financial year, as was anticipated.
- O.7. and O.8.—Casual variations.
- P.—The amount withheld by the British Government in respect of Superannuation payments was less than was anticipated.
- Q.1., Q.2. and Q.3.—A closer estimate was not possible in view of the limited information available at the time.

R.—This expenditure was not foreseen (Department of Finance letters 571/2 of 14th November, 1936, and 17th February, 1937, refer).

T.—Appropriations in Aid:—

				Estimated.	Realized.
				£	£ s. d.
(1) Void Money Orders	...	...	...	250	264 5 6
(2) Void Postal Orders	...	...	...	1,750	1,754 18 10
(3) Works for Railway Companies and others	...	...	...	1,750	2,388 7 7
(4) Sale of Engineering Stores	...	...	...	1,900	2,080 6 8
(5) Receipts from Savings Bank Funds	...	...	...	47,675	47,825 17 0
(6) Rent of Post Office premises, sublet	...	...	...	6,300	6,532 15 7
(7) Repayment of sums advanced to officers under Subhead G.I.	...	...	...	10	1 16 0
(8) Receipts from Widows' and Orphans' Pensions Fund for administrative expenses	...	...	...	11,000	11,102 17 2
(9) Receipts for Agency Services performed on behalf of other Administrations	...	...	...	16,500	16,775 1 10
(10) Receipts from British Administration for excess Parcels Traffic	...	...	...	9,500	9,540 0 0
(11) Receipts from British Administration for conveyance of mails exchanged between Great Britain and Northern Ireland	...	...	...	2,500	2,500 0 0
(12) Receipts from British Administration for Staffing of Wireless Stations	...	...	...	5,800	6,187 10 2
(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	—
(14) Miscellaneous Receipts	...	...	...	5,870	13,364 11 3
				<u>£110,815</u>	<u>£120,318 7 7</u>

(1) and (2).—Casual variations.

(3).—The excess was due to the receipts from the Electricity Supply Board (£300) and the Wireless Broadcasting Service (£328) being greater than was anticipated.

(4).—The increased receipts were due to sales being greater than was anticipated and to the enhanced value of scrap stores.

(5).—The excess was due to increased expenditure consequent upon expansion of business.

(6).—The excess was due to the amount received in respect of rent being greater than was anticipated.

(7).—The deficit was due to an unanticipated reduction in advance for equipment, bading to a corresponding reduction in repayments.

(8).—A closer estimate was not possible.

(9).—The excess was due mainly to an unanticipated increase in the number and value of Agency Services performed on behalf of other Administrations.

(10).—A casual variation.

(12).—The excess was due to recoupment of unanticipated expenditure on replacement and maintenance of plant (£350) and casual variation (£37).

(13).—No awards under Article 10 of the Treaty, involving recovery under this Subhead, were made during the year.

(14).—The receipts under this heading, which are difficult to foresee, include the following items :—

	£	s.	d.
(a) Sale of Non-Engineering Stores	7,233	8	5
(b) Value found loose, cash in undelivered packets, proceeds from sale of perishable parcels and undisposable property ...	155	4	11½
(c) Receipts in respect of damage to property ; fines, prosecution costs, etc.	2,509	5	1½
(d) Receipts for examination fees, repurchase of stamps, etc. ...	321	9	6½
Receipts for services rendered in respect of Meteorological services, engineering work, etc., for Broadcasting Service, heating of Post Office premises sublet, etc.	1,594	2	8
(f) Profits on Exchange—Money Order Services	610	0	0
(g) Receipts in respect of special leave at cost of substitution, overpayments of wages, etc.	457	10	8½
(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)	233	19	5
(i) Advertisement receipts, transport of waste paper, etc. ...	118	6	6
(j) Partial refundment of an amount charged to the H.2. Losses Subhead in respect of a deficiency in the accounts of Myshall Sub-Office, Carlow (Department of Finance letter S. 41/15/33 of 3rd October, 1933, refers)	5	2	6
(k) 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)... ..	26	0	0
(l) Partial refundment of an advance to an Auxiliary Postman, Cork (Department of Finance letter P. 7/36/35 of 2nd April, 1936, refers).	5	17	0
(m) 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). ...	2	10	9
(n) Other miscellaneous receipts	91	13	8

The excess was mainly due to unanticipated receipts from (i) the sale of stores (£4,380), (ii) indirect charges in respect of work performed for Wireless Broadcasting (£1,215), (iii) damage to property (£951), (iv) commission on repurchase of postage stamps (£210) and (v) profits on foreign exchange (£110).

LOSSES BY DEFAULT, ETC. (POSTAL STORES).

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

- (a) Under authority of the Secretary £457 15s. 8d. (315 cases). (256 cases of surpluses totalled £444 7s. 5d.).
- (b) Under authority of the Controller of Stores £31 15s. 7d. (454 cases). (276 cases of surpluses totalled £20 18s. 10d.).

Apart from ordinary stocktaking discrepancies, the losses of Postal Stores from stock amounted to £1 10s. 8d. during the financial year.

The sale value of all materials of Postcards, Wrappers, Envelopes and Telegraph Books issued to Postmasters in the year was £2,837.

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

£ s. d.

Deficiency in Accounts—Due to embezzlement by a Post Office Clerk at Waterford Head Office on the 20th May, 1936, of a sum of £1,069 16s. 0d. An amount of £793 6s. 8½d. was recovered (including £100 made good by officials who were held to blame for the failure of the arrangements for safe-guarding official cash) and the balance £276 9s. 3½d. was charged to the Default Subhead. The loss to public funds was offset by £2 10s. 11d., balance of wages unpaid (Department of Finance letters S. 82/14/36 of the 18th July, 1936, and the 24th November, 1936, refer ...	276	9	3½
" " " Due to the theft of a registered parcel by a Post Office Clerk (Male) at Dublin who was prosecuted and dismissed. The value of the parcel was made good. It was subsequently discovered that Customs charges amounting to £16 7s. 3d. were also misappropriated and the amount written off. The loss to public funds was, however, reduced by the sum of £5 7s. 2d. in respect of wages withheld from the offender ...	16	7	3
Loss of legal tender notes, etc., from "Test" letters ...	1	0	0
Postage and Commemoration Stamps presented to the Japanese and Portuguese Postal Administrations. (Department of Finance letters S. 41/18/32 of 26th February, 1936, and 14th September, 1936, refer) ...	1	12	8½
Miscellaneous losses not exceeding £20 and not involving suspicion of fraud or culpable negligence of Post Office Servants :—			
	£	s.	d.
Counter losses ...	170	3	7½
Irrecoverable amounts of Customs Charges uncollected ...	6	17	8
Irrecoverable amounts of Unemployment Insurance Contributions ...	4	6	
Old Age Pension Corrective Orders (Department of Finance letter S. 88/1/33 of the 10th April, 1937) ...	19	0	0
Miscellaneous ...	3	5	7½
	199	11	5
Compensation for Loss of or Damage to Parcels and Insured Letters :—			
Loss :—Registered and Insured Parcels ...	6	0	
Unregistered and Uninsured Parcels ...	341	5	7
Total (Parcels) ...	341	11	7
Registered and Insured Letters ...	171	5	2
Total (Loss) ...	£512	16	9

	£	s.	d.	£	s.	d.
<i>Damage :—Registered and Insured Parcels ...</i>	2	8	10			
Unregistered and Uninsured Parcels	69	15	6			
Total (Parcels) ...	72	4	4			
Registered and Insured Letters ...	2	0	0			
Total (Damage) ...	£74	4	4			
TOTAL LOSS AND DAMAGE ...				587	1	1
TOTAL ...				£1,082	1	9

The total number of Money Orders and Postal Orders issued during the year was over 7,180,000, amounting to a sum of £6,406,500. The total number of parcels dealt with was 5,497,132. The total cash, etc., remittances dealt with by Postmasters, etc., during the year was £20,910,788.

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

A Cleaner at Ballina misappropriated Postal Orders value £1 10s. 0d. The amount was made good and the offender was dismissed.

A shortage of £5 8s. 9½d. was discovered in the accounts of the Sub-Postmaster of Ballydavid Sub-Office, Tralee. The amount was made good and the offender was dismissed.

A temporary Post Office Clerk at Ceanannus Mor Head Office interfered with postal packets, and misappropriated cheques, Money Orders and Postal Orders, etc., value £1,037 0s. 9d., together with miscellaneous property. The amount was made good and the stolen property recovered. The offender was prosecuted and dismissed.

A Postman at Cork embezzled Customs Charges on Parcels amounting to £38 9s. 4d. The amount was made good and the offender was prosecuted and dismissed.

An Assistant at Derrybeg Sub-Office, Letterkenny, fraudulently negotiated a Money Order for £36 and also misappropriated Savings Bank funds amounting to £45. The amounts were made good and the offender was prosecuted and dismissed.

A Postman at Dublin interfered with postal packets and embezzled a sum of £29. The amounts were made good and the offender was prosecuted and dismissed.

A sum of £340 was irregularly extracted from a registered letter by a Postman at Dublin. The amount was made good and the offender was prosecuted and dismissed.

A Male Learner at Galway misappropriated Postal Orders value 1s. 0d. The amount was made good and the offender was dismissed.

The Sub-Postmistress of Kells Sub-Office, Kilkenny, misappropriated an amount of £36 5s. 0½d. The amount was made good and the Sub-Postmistress was prosecuted and dismissed.

Official cash amounting to £5 2s. 6d. was misappropriated by a Post Office Clerk at Kilkenny Head Office. The amount was made good and the offender was dismissed.

An Assistant at Kilrooskey Sub-Office, Roscommon, misappropriated a Postal Order and two Dollar Bills value 15s. 6d. The amount was made good and the Assistant was prosecuted and dismissed.

The Sub-Postmistress of Midleton Street Sub-Office, Cobh, was dismissed as from the 8th February, 1934, in connection with the embezzlement of various sums received for deposit in the Savings Bank. A further case of fraudulent withdrawals from a British Savings Bank Account (£60), came to light in December, 1935. The former Sub-Postmistress was prosecuted again on this latter charge, and pleaded guilty.

A sum of £26 10s. 0d. was irregularly extracted from letters in the post by a Sub-Office Assistant at Milltown Sub-Office, Cavan. The amount was made good and the Assistant was prosecuted and dismissed.

A shortage of £5 7s. 10d. was discovered in the accounts of the Sub-Postmistress of Rathcore Sub-Office, Mullingar. The amount was made good and the Sub-Postmistress was dismissed.

A shortage of £7 8s. 8½d. was discovered in the accounts of the Sub-Postmistress of Ringaskiddy Sub-Office, Cork. The amount was made good and the Sub-Postmistress was allowed to resign.

A shortage of £26 1s. 0d. was discovered in the accounts of the Sub-Postmistress of Roundstone Sub-Office, Galway. The amount was made good and the Assistant was dismissed.

A shortage of £8 10s. 2½d. was discovered in the accounts of the Sub-Postmaster, Strogue Cross Sub-Office, Thurles. The amount was made good and the Sub-Postmaster was prosecuted and dismissed.

The Sub-Postmaster of Tramore Sub-Office, Waterford, made a fraudulent withdrawal of £55 from a British Savings Bank Account and also irregularly paid £30 out of the same account to the step-daughter of the depositor, who was of unsound mind. £55 was made good and the Sub-Postmaster was prosecuted and dismissed.

NUGATORY PAYMENT.

Amount 17s. 0d. paid to contractor in connection with a tender submitted for the conveyance of mails. The service was not actually performed, but owing to a misunderstanding the contractor was under the impression that his tender had been accepted.

LOSSES BY DEFAULT, ETC. (ENGINEERING STORES).

	£	s.	d.
Losses of Stores written off under authority of the Secretary, Engineer-in-Chief, and Controller of Stores (55 cases) ...	21	15	11

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

(a) Under authority of the Secretary £1,169 14s. 10d. (876 cases). (648 cases of surpluses totalled £1,039 0s. 1d.).

(b) Under authority of the Engineer-in-Chief and the Controller of Stores £38 11s. 8d. (443 cases). (281 cases of surpluses totalled £25 5s. 2d.).

The total value of Stores handled during the year was £141,142.

REPAYMENT SERVICES.

	Expenditure in the year.	Total outstanding.
	£	£
Works executed for Railway Companies and others	3,187	1,335

The cash expenditure included under the above totals for Repayment Services is charged to a Suspense Account. The cost of the stores used on the works is charged to the Vote, and credited on recovery to Appropriations in Aid. For the sake of completeness the total cost (cash and stores) is included above.

During the year five claims for Repayment Services amounting to £51 6s. 2d. were abandoned under the Secretary's authority.

LOSSES BY DEFAULT (SAVINGS BANK).

	£	s.	d.
Losses not exceeding £1 due to fraudulent withdrawals on demand from Savings Bank account No. 486980 by a person unknown and not involving suspicion of fraud or culpable negligence on the part of Post Office servants. 1 case	18	0	0
Fraudulent withdrawals from Savings Bank Account No. 657464 by a person not in Post Office employment, and not involving suspicion of fraud or culpable negligence on the part of Post Office servants. The person responsible was courtmartialled and sentenced	3	0	0
At Drogheda Post Office a Post Office Clerk embezzled the sum of £86 13s. 2d. tendered for deposit in Savings Bank account No. 418648. The defaulter absconded and has not so far been apprehended. (Department of Finance letter S. 41/17/35 of 16th March, 1937, refers)	83	7	11
The loss to public funds was offset by £3 0s. 7d. wages unpaid and reduced by the appropriation of £3 5s. 3d. due to the defaulter.			
At Tuam Post Office a Post Office Clerk embezzled £40 from deposits tendered in Savings Bank account No. 521910. The defaulter was prosecuted and sentenced	40	0	0
The loss to public funds was offset by £3 11s. 11d. wages unpaid.			
TOTAL	£127	5	11

The total number of Savings Bank deposits and withdrawals during the year was 894,765 and the total amount involved was approximately £3,809,600.

EXTRA REMUNERATION (exceeding £30).

For acting as Private Secretary to the Minister a Minor Staff Officer (£200-£300) in the Secretary's Office received a temporary and non-pensionable allowance of £50 per annum, plus Bonus.

For acting as Private Secretary to the Secretary a Junior Executive Officer (£90-£350) of the Secretary's Office received a temporary and non-pensionable allowance of £30 per annum, plus Bonus.

The Chief Medical Officer received a gratuity of £100, inclusive, from Vote 13 in respect of additional services rendered to the Civil Service Commission (Department of Finance letter E. 124/45/24 of 10th September, 1936) and £8 6s. 8d., inclusive, from Vote 34 for acting as Medical Adviser to the Department of Justice in relation to Prison Services (Department of Finance letter E. 24/1/37 of 25th February, 1937).

Whilst seconded as Interviewing Officer in connection with Military Service Pensions Act, 1934, a Higher Executive Officer, Secretary's Office, received an allowance of £52 14s. 4d. from Vote 66. (Department of Finance letter E. 79/2/36 of 16th September, 1936, refers).

Ninety-three Clerical Officers and one Editing Assistant received extra remuneration varying between £30 7s. 7d. and £106 11s. 9d. in respect of extra attendance on week-days. One of these Clerical Officers also received a temporary and non-pensionable allowance of £20 per annum plus Bonus for attendance on the Chief Medical Officer.

Three Assistant Superintendents, six Overseers, three Writing Assistants, one Writing Clerk, seventy-nine Post Office Clerks Grade A, eighty-seven Post Office Clerks Grade B, five Postmen Grade A, thirteen Postmen Grade B, eight Doorkeepers, twenty-eight Skilled Workmen, four Packers and Porters, and one Draughtsman received extra remuneration varying between £30 4s. 4d. and £170 17s. 10d. in respect of extra attendance on week-days, duty on Sundays, Christmas Day and Bank Holidays, substitution pay, etc.

NOTES.

1. This Account includes a sum of approximately £1,376 for salaries, etc., of staff lent to other Departments.

2. The following claims in respect of damage to Departmental vehicles were abandoned :—

(a) as irrecoverable :—	£	s.	d.
Motor Van, Motor Cycle, etc. (4 cases)	4	10	4

(b) on a mutual forbearance basis :—

Motor Van (Department of Finance letter S. 41/2/27 of 17th February, 1937, refers)	7	14	0
Motor Van (Department of Finance letter S. 38/4/36 of 6th August, 1936, refers)	43	8	10
Motor Cycle (Department of Finance letter S. 41/2/27 of 28th August, 1936, refers)	8	12	1
Motor Cycle (Department of Finance letter S. 41/2/27 of 22nd December, 1936, refers)	61	7	10
Motor Cycle (Department of Finance letter S. 41/2/27 of 7th January, 1937, refers)	5	1	6
Motor Cycle (Department of Finance letter S. 41/2/27 of 7th January, 1937, refers)	15	8	0
Motor Van, Motor Cycles, etc. (9 cases) (Department of Finance letters S. 41/2/27 of 15th April, 1936, 29th April, 1936, 26th May, 1936, 28th August, 1936, 10th October, 1936, 20th October, 1936, 7th December, 1936, 28th January, 1937, and 11th February, 1937, refer)	13	18	7
	£155	10	10

(c) on a halving basis :—

Motor Vans, Motor Cycles, etc. (7 cases) (Department of Finance letters S. 41/2/27 of 29th July, 1936, 11th August, 1936, 10th October, 1936, 30th November, 1936, 28th January, 1937, and S. 48/8/36 of 5th December, 1936, refer) ...	8	14	1
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3. Portion of a quantity of Departmental material supplied to a firm of wholesale hat and cap manufacturers on a trial contract for the supply of 800 caps—delivery of caps was not effected nor could return of the material be obtained from the manufacturers—value of material (£21 15s. 4d.) regarded as irrecoverable. (Department of Finance letter S. 9/8/37 of 24th September, 1937).

4. A tender of £115 12s. 4d. for scrap material was rejected and a lower tender accepted in error, resulting in a loss to public funds of £6 9s. 10d. Of this amount, £3 4s. 11d. was made good by two officers responsible, and the balance written off. (Department of Finance letter S. 41/5/37 of the 9th June, 1937).

5. Amount overpaid to an officer under the Workmen's Compensation Act (£6 8s. 4d.) was abandoned. (Department of Finance letter P. 7/10/35 of 18th May, 1936).

6. Claims were abandoned in respect of cost of substitution in Accident on Duty case (£1 10s. 9d.) and value of badges lost (9s. 2d.).

7. A claim of £254 in respect of legal costs against a member of the public who was knocked down and injured by a departmental motor van on the 14th October, 1932, was abandoned as irrecoverable (Department of Finance letter S. 48/4/33 of the 22nd July, 1936).

8. Amount overpaid to an officer under the Workmen's Compensation Act (£5 6s. 8d.) was abandoned (Department of Finance letter P. 7/6/35 of the 19th March, 1936).

P. S. O'HEGARTY,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
DUBLIN, 12th November, 1937.

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, 1937.

SUMMARY.

Estimated Expenditure.			Actual Expenditure.			
LINES AND APPARATUS.		ELECTRIC LIGHT AND POWER.	LINES AND APPARATUS.		ELECTRIC LIGHT AND POWER.	
Telegraph Services.	Telephone Services.	Common Services.	Telegraph Services.	Telephone Services.	Common Services.	
£	£	£	£	£	£	
2,789	*	8,374	1,276(Cr.)	*	1,949	
13,529	28,588	2,294	8,917	32,096	657	
36,983	74,070	5,059	28,925	71,792	5,475	
721	9,021	569	635	12,013	95	
		£181,997			£161,278	

* Telephone Construction is provided for by loans raised under the Telephone Capital Acts, 1924, 1927, 1931, and 1936.

APPENDIX NO. 1A.
ABSTRACT OF ENGINEERING EXPENDITURE, YEAR ENDED 31ST MARCH, 1937.

Construction (Telegraphs) :—	Estimate. £	Construction (Telegraphs) :—	Expenditure. £
Shore Wireless Stations	65	Shore Wireless Stations	10
Sundry Works (including fast Telegraph Apparatus)	2,724	Sundry Works (including fast Telegraph Apparatus)	1,286 (Cr.)
TOTAL COST OF TELEGRAPH CONSTRUCTION :—		TOTAL COST OF TELEGRAPH CONSTRUCTION :—	
Cash	£1,259	Cash	£420 (Cr.)
Materials	1,530	Materials	856 (Cr.)
	2,789		1,276 (Cr.) (a)
Construction (Common Services) :—		Construction (Common Services) :—	
Electric Light, Electric Power, Heating—		Electric Light, Electric Power, Heating—	
New Works :—		New Works :—	
Cash	£7,857	Cash	£1,674
Materials	517	Materials	275
	8,374		1,949
TOTAL COST OF COMMON SERVICES CONSTRUCTION	£8,374	TOTAL COST OF COMMON SERVICES CONSTRUCTION	£1,949 (b)

(a) The Saving was due to Construction Works provided for not being carried out or completed within the financial year and to credits to Construction in connection with the recovery of Baudot Sets at Dublin and Cork (Department of Finance letter S. 40/1/33 of 20th May, 1936).

(b) The saving was due to the postponement of Electric Light, Power and Heating works for which provision had been made.

APPENDIX No. 1A.
ABSTRACT OF ENGINEERING EXPENDITURE, YEAR ENDED 31ST MARCH, 1937—continued.

Estimate.			Expenditure.			
Lines and Apparatus.		TOTAL.	Lines and Apparatus.			Electric Light and Power.
Telegraph Services.	Telephone Services.		Telegraph Services.	Telephone Services.	Common Services.	
£	£	£	£	£	£	£
9,525	22,322	33,397	29,993	6,378	23,073	542
1,104	2,806	4,454	7,047	1,693	5,258	96
2,200	360	2,560	1,233	677	556	—
£12,829	25,488	40,411	38,273	8,748	28,887	638
700	3,100	4,000	3,397	169	3,209	19
£13,529	28,588	44,411	41,670	8,917	32,096	657
29,327	67,501	101,343	95,761	24,835	66,494	4,432
1,838	4,767	7,149	7,423	1,810	4,570	1,043
18	162	180	160	16	144	—
5,800	1,640	7,440	2,848	2,264	584	—
£36,983	74,070	116,112	106,192	28,925	71,792	5,475
721	9,021	9,027 1,284		546	9,788	85
£721	9,021	10,311		89	2,225	10
				635	12,013	95

(a) The saving on Telegraph and Common Service Renewals was mainly due to the abandonment of Renewal Works in favour of urgent Telephone Capital Works and to the claims in respect of work carried out by the British Post Office on Cross-Channel Cables being less than anticipated. The increase on Telephone Renewals was due to rearrangements of Plant in connection with the introduction of Telephone Carrier apparatus. The saving on Telegraph and Telephone Maintenance was mainly due to the transfer of men from Maintenance works to Telephone Construction works and to the claims in respect of 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, ETC., FOR THE YEAR 1936-37.

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) ...		51,936	16 8
GRATUITIES AND OTHER NON-RECURRENT CHARGES.			
A.—Statutory.			
Additional Allowances granted under the Superannuation Act, 1909 (Sections 1 (2) and 3 (1)) ...		20,371	2 3
Death Gratuities under the Superannuation Act of 1909 (Section 2 (1)), and the Act of 1914 (Section 2), and Supplementary Death Gratuities granted under the Act of 1909 (Section 2 (2)) ...		5,532	6 3
Gratuities granted to Established Officers under the Superannuation Act of 1859 (Section 6) ...		229	14 5
Gratuities granted to Unestablished Officers under the Superannuation Act of 1887 (Section 4) ...		207	15 9
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	
Additional Allowances and Pensions paid from "Suspense Account" pending legislation, and transferred to this Vote consequent on the passing of the Superannuation Act of 1936 ...		3,275	5 10
B.—Non-Statutory.			
Marriage Gratuities ...		2,288	1 0
Gratuities granted by the Minister for Posts and Telegraphs to Officers not qualified for grants under the Superannuation Acts, and to certain Unestablished Full-time Officers whose service had been partly Allowance paid ...		77	9 6
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 ...		2,143	15 8
Grants under the Injuries in War (Compensation) Act, 1915 ...		Nil	
		£86,062	7 4
		Subhead N.2.	
		£	s. d.
Compensation Allowances and Gratuities under Article 10 of the Treaty of 6th December, 1921 ...		68,985	13 5
		Subhead N.3.	
		£	s. d.
Agency Payments made in respect of Compensation Allowances ...		Nil	
TOTAL ...		£155,048	0 9

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, 1931, and 1936.

—	Receipts in the Year ended 31st March, 1937.	Total for the previously expired Period.			Total to 31st March, 1937.		
	£	s.	d.	£	s.	d.	
To Balance on 31st March, 1936	10,631	0	0	—	10,631	0 0	—
„ Advances from the Ex- chequer	145,000	0	0	1,978,858	0	0	2,051,665 2 6
					34,000	0 0	34,000 0 0
					38,192	17 6	38,192 17 6
TOTAL ...£	155,631	0	0	1,978,858	0	0	2,123,858 0 0

—	Payments in the Year ended 31st March, 1937.	Total for the previously expired Period.			Total to 31st March, 1937.		
	£	s.	d.	£	s.	d.	
By Balance on 31st March, 1936	—	—	—	10,631	0	0	—
„ Expenditure on Works ...	117,438	2	6	1,934,227	0	0	2,051,665 2 6
„ Expenditure on Stores not yet allocated (Sus- pense Head)	—	—	—	34,000	0	0	34,000 0 0
„ Balance on 31st March, 1937	38,192	17	6	—	—	—	38,192 17 6
TOTAL ...£	155,631	0	0	1,978,858	0	0	2,123,858 0 0

DEPARTMENT OF POSTS AND TELEGRAPHS, DUBLIN,
12th November, 1937.

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, 1937,
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. ...	15,725	17,209 1 7	—	1,484 1 7
B.—Cost of Daily Programmes	18,600	18,843 12 9	—	243 12 9
C.—Musical Instruments, Music, etc. ...	125	519 5 3	—	394 5 3
D.—Travelling Expenses ...	200	427 17 1	—	227 17 1
E.—Light, Power, etc. ...	3,875	3,459 1 5	415 18 7	—
F.—Plant, Equipment, Renewals, Maintenance, etc., inclusive of labour	18,630	15,852 18 5	2,777 1 7	—
G.—International and other Conferences and Conventions ...	120	132 12 0	—	12 12 0
H.—Telegrams and Telephones	350	391 19 1	—	41 19 1
I.—Incidental Expenses ...	75	64 0 10	10 19 2	—
TOTAL ...£	57,700	56,900 8 5	3,203 19 4	2,404 7 9
Surplus to be surrendered ...			£799	11 7

					Estimated.	Realized.
Extra Receipts payable to Exchequer :—					£	£ s. d.
Licence Fees ...	...	...	...	...	50,000	52,605 10 0
Advertisements, etc. ...	...	...	...	...	26,000	27,591 6 6
					£76,000	£80,196 16 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The excess was mainly due to an increase in the numbers of the orchestra and to additions to programmes and Engineering Staff (Department of Finance letters E. 78/1/36 of the 6th April, 1936, and E. 78/8/35 of the 2nd October, 1936).
- B.—The excess was due to the extension of programme hours, additional outside broadcasts, and increase in copyright fees.
- C.—The excess was due to an unanticipated charge in respect of the purchase of a piano (£150) (Department of Finance letter S. 41/11/26 of the 15th October, 1936), unforeseen overhaul of pianos (£45) (Department of Finance letter S. 41/10/36 of the 7th August, 1936), abnormal purchase of music following an increase in numbers of orchestra, and payment of customs duty on additional gramophone records (£200).
- D.—The excess was due to unforeseen increased travelling in connection with alterations at Athlone and Cork Stations, and for additional outside broadcasts.
- E.—The saving was due to the incidence of payment of an electricity account not falling within the financial year (£570), offset by unanticipated expenditure in connection with the increase in power of the Athlone Station.
- F.—The saving was due to the full amount provided for increase in power of the Athlone Station not being expended in the financial year.
- G.—The excess was due to the subscription to the Union Internationale de Radiodiffusion being more than estimated.
- H.—The excess was due to unanticipated expenditure in respect of additional private wires and extensions.
- I.—Expenditure under this Subhead is variable, and a more accurate estimate was not practicable.

EXTRA REMUNERATION (exceeding £30).

For acting as music librarian, a member of the orchestra received an increase in allowance from 10s. to £1 10s. 0d. a week as from 13th July, 1936. (Department of Finance letter E. 78/1/36 of the 31st August, 1936).

For acting as leader, a member of the orchestra received £49 5s. 0d. in respect of an inclusive allowance of 5s. 0d. a day when so employed. (Department of Finance letter E. 78/1/36 of the 6th April, 1936).

NOTES.

The Accounts of other Departments include the sum of £1,232 15s. 6d. in respect of salary, etc., of officers on loan to this service.

P. S. O'HEGARTY,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
12adh Samhain, 1937.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

ARMY.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1937, 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.	
A.—Pay of Officers, Cadets, N.C.Os. and Men ...	530,709	520,306 17 8	10,402 2 4			—
A.1.—Military Educational Courses Abroad for Specially Selected Officers	1,491	1,119 9 5	371 10 7			—
A.2.—Resignation, Retirement and Discharge Gratuities ...	5,800	4,610 2 4	1,189 17 8			—
A.3.—Expenses of Equitation * Teams at Horse Shows	3,400	2,394 14 1	1,005 5 11			—
B.—Marriage Allowance ...	69,613	62,954 15 0	6,658 5 0			—
C.—Pay of Civilians attached to Units ...	74,162	73,557 10 0	604 10 0			—
D.—Pay of Chaplains and Officiating Clergymen	4,852	4,094 0 0	758 0 0			—
E.—Pay of Officers of Medical Service, etc. ...	22,640	22,866 2 3	—		226 2 3	
F.—Medicines and Instruments	2,660	2,730 18 7	—		70 18 7	
G.—Lodging, Subsistence, and Other Allowances ...	52,246	51,016 9 0	1,229 11 0			
H.—Transport of Troops ...	17,395	12,729 7 11	4,665 12 1			—
I.—Conveyance of Stores, etc.	1,710	827 7 6	882 12 6			—
J.—Mechanical Transport ...	6,127	5,046 0 2	1,080 19 10			—

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 ...	145,208	135,438 12 11	9,769	7 1	—	
L.—Petrol and Oils ...	9,331	9,509 7 10	—		178	7 10
M.—Clothing and Equipment	63,703	47,564 5 6	16,138	14 6	—	
N.—Animals and Forage ...	10,526	9,590 3 4	935	16 8	—	
O.—General Stores ...	39,649	31,065 5 6	8,583	14 6	—	
O.1.—Assistance to Civil Aviation ...	10	—	10	0 0	—	
P.—Warlike Stores ...	160,683	98,259 11 1	62,423	8 11	—	
Q.—Engineer Stores ...	5,240	4,165 14 2	1,074	5 10	—	
R.—Fuel, Light, and Water in Kind and Fuel Oils ...	34,673	42,353 19 7	—		7,680	19 7
S.—Barrack Maintenance and Minor Works ...	21,000	23,435 7 1	—		2,435	7 1
T.—Military Lands ...	1,556	1,565 13 2	—		9	13 2
U.—Compensation ...	3,100	816 12 0	2,283	8 0	—	
V.—Barrack Services ...	30,224	22,978 13 8	7,245	6 4	—	
W.—Insurance ...	11,661	11,196 11 4	464	8 8	—	
X.—Incidental Expenses ...	2,555	1,606 4 8	948	15 4	—	
X.1.—Telegrams and Telephones ...	4,180	4,250 3 0	—		70	3 0
X.2.—Contributions to Hospitals for Treatment of Wives and Families of Soldiers ...	740	491 14 1	248	5 11	—	
Y.—Office of Minister for Defence: Salaries, Wages and Allowances ...	63,611	62,049 9 5	1,561	10 7	—	
Y.1.—Travelling Expenses of Office Staff ...	500	601 0 9	—		101	0 9
Y.2.—Army Reserve ...	152,278	136,798 13 11	15,479	6 1	—	
Y.3.—Volunteer Force: Enlistment and Training Grants (Grants-in-Aid)	1,910	517 6 0	1,392	14 0	—	
Y.4.—Payments to Secretaries of Sluaighte ...	1,950	1,793 18 3	156	1 9	—	

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	5,934	8,042 15 8	—		2,108 15 8	
Balances Irrecoverable ...	—	116 17 9	—		116 17 9	
GROSS TOTAL ...£	1,563,027	1,418,461 14 7	157,563 11 1		12,998 5 8	
Deduct :—			Surplus of Gross Estimate over Expenditure. £144,565 5 5			
Z.—Appropriations in Aid ...	Estimated. 33,040	Realized. 45,205 10 0	Surplus of Appropriations in Aid realized. £12,165 10 0			
NET TOTAL ...£	1,529,987	1,373,256 4 7	Total Surplus to be surrendered. £156,730 15 5			

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 less than anticipated.

A.3.—One Foreign Show provided for was not attended and expenditure on some of the other Shows was less than anticipated.

B.—The average rate of allowance was less than anticipated.

C.—A normal variation.

D.—The number of Officiating and Substitute Clergymen was less than anticipated.

E.—The provision for Consultants' fees was inadequate.

F.—Certain articles of medical equipment were required to a greater extent than anticipated.

G.—Subsistence allowance was less than anticipated.

H. and I.—The numbers attending Volunteer Parades were less than anticipated.

J.—Certain items of Capital Expenditure were not ordered and maintenance costs were less than anticipated.

K.—Due to the average strength being below that provided for.

L.—Due to increase in the price of petrol.

- M.—Clothing and equipment was not required to the extent provided for.
- N.—Purchases of Horses were not made to the extent anticipated.
- O. and P.—Stores ordered did not fall for payment within the financial year.
- Q.—Stores were not required to the extent anticipated.
- R.—The cost of requirements was under-estimated.
- S.—Maintenance Charges were greater than anticipated.
- T.—A normal variation.
- U.—Claims in respect of Compensation for Property or Injury were less than provided for.
- V.—Requirements were not as great as anticipated and stores ordered did not fall for payment within the financial year.
- W.—The average strength of N.C.Os. and men was below that provided for.
- X.—Mainly due to the fact that the provision for experiments and for athletics was not necessary to the extent anticipated.
- X.1.—A normal variation.
- X.2.—Hospital treatment was not required to the extent anticipated.
- Y.—A normal variation.
- Y.1.—A fuller programme of inspections was carried out.
- Y.2.—The numbers of Volunteers reporting for training were less than those provided for.
- Y.3.—Numbers enlisted and trained were less than those provided for.
- Y.4.—Numbers of Secretaries were not as great as expected.
- A.A.—The expenditure on certain items of this Subhead was greater than anticipated.
- 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 1936-37 Vote.	Cash Losses charged to Balances Irrecoverable, 1936-37.
	£ s. d.	£ s. d.
I.—LOSSES CONSEQUENT ON THEFT, FRAUD OR NEGLIGENCE, PROVED OR SUSPECTED.		
1. Loss due to the fraudulent enlistment of a member of the Volunteer Force. Recovery was not feasible Department of Finance authority S. 4/33/37.	—	5 12 8
2. Losses due to fraudulent entries in two Pay Accounts. Of the gross loss, £37 15s. 0d., the sum of £21 5s. 0d. was recovered as a result of disciplinary action taken against the soldiers concerned, one of whom was discharged from the Forces before recovery in full could be effected Department of Finance authorities S. 4/81/36, S. 4/53/36.	1 11 0	14 19 0
3. Loss due to misappropriation of technical stores. Disciplinary action was taken against the per- sonnel concerned and two Officers were required to make good the sum of £17 12s. 11d. Of the soldier personnel involved, one was found medically unfit to stand his trial by courtmartial and there was not sufficient evidence to sustain a charge against another. The gross loss was £18 11s. 2d. Department of Finance authority S. 8/26/37.	18 3	—
4. Loss due to theft of Stores. Responsibility could not be attributed to any person Department of Finance authority S. 8/59/36.	19 3	—
5. Theft of Postal Orders amounting to £5 4s. 4d. The N.C.O. concerned, who was convicted before a Civil Court, made good the loss	—	—
6. Theft of Stores. Disciplinary action was taken against the personnel concerned. An Officer was required to make good a loss amounting to 9d. A soldier was convicted by Courtmartial. Stores to the value of 3s. 9d. were recovered from a civilian, and two civilians, who were con- victed by a Civil Court, refunded 5s. 6d. Department of Finance authorities S. 8/29/37, S. 8/3/37.	—	—
7. Cases of damage to Army Vehicles in which negli- gence was suspected or proved. Disciplinary action was taken in certain cases and sums amounting to £65 5s. 1d. were recovered Department of Finance authorities, S. 6/19/37, S. 6/18/37, S. 6/20/36, S. 6/11/36, S. 6/2/37, S. 6/4/37, S. 8/56/36, S. 6/39/35, S. 6/38/36, S. 6/35/36, S. 6/1/37, S. 6/41/35, S. 6/19/35, S. 6/9/37, S. 6/31/36, S. 6/1/36, S. 8/21/37, S. 6/26/37, S. 8/22/37, S. 6/14/37, S. 6/16/37, S. 6/13/37, S. 6/12/37, S. 8/60/36, S. 6/15/36, S. 6/44/35, S. 6/28/35, S. 6/33/35, S. 6/10/36, S. 6/3/36.	436 3 7	—

LOSSES STATEMENT—Continued.

Particulars of cases with reference to Department of Finance authorities.	Deficiencies of Stores and other Losses not affecting the 1936-37 Vote.	Cash Losses charged to Balances Irrecoverable, 1936-37.
	£ s. d.	£ s. d.
8. Loss of or damage to Public property due to negligence, suspected or proved. The gross loss was £25 6s. 4d., but sums amounting to £18 13s. 5d. were recovered Department of Finance authorities S. 8/21/36, S. 8/2/37, S. 4/27/37, S. 8/52/36, S. 4/89/36, S. 4/55/35.	6 12 11	—
II.—INCIDENTS OF THE SERVICE.		
9. Losses due to damage by storm Department of Finance authority S. 7/21/33.	88 12 2	—
III.—OTHER LOSSES.		
10. Beasts on being slaughtered were condemned as unfit for human consumption—the total loss amounted to £113 14s. 8d., but one-fourth was borne by the Contractor Department of Finance authority S. 4/10/34.	—	85 5 11
11. Loss on realization of Compensation Stock which was paid over to this Department in part liquidation of an overpayment in a prior year Department of Finance authority 383/234 (4).	—	2 8 2
12. Deficiencies of Kits among soldiers of the Reserve, including clothing accidentally destroyed or lost, etc. Authorities D.F.R. 14/1934, paragraph 76 (ii) as amended by D.F.R. 17/1937, paragraph 78 (ii) (c), D.F.R. 26/1934, paragraph 70 (iv) and (v) and Department of Finance S. 8/21/36.	147 14 5	—
13. Loss of and damage to Stores for which negligence could not be attributed to any person Department of Finance authorities S. 8/58/36, S. 8/10/33, S. 8/6/37, S. 8/35/36, S. 8/21/34, S. 8/45/36, S. 8/70/31.	16 15 1	—
14. Damage to two Airscrews. It was held that the damage was accidental Department of Finance authority S. 8/15/37.	30 0 0	—
15. Loss occasioned through the conversion of ammunition, £10 15s. 10d. A saving of £1 19s. 8d. was effected in the conversion of portion of the quantity Department of Finance authority S. 8/9/31.	8 16 2	—
16. Damage caused by Fires. Negligence was not attributable to any person Department of Finance authorities S. 8/54/36, S. 7/1/37, S. 8/21/36, S. 7/22/35, S. 7/34/35, S. 7/36/35.	9 12 9	—

LOSSES STATEMENT—Continued.

Particulars of cases with reference to Department of Finance authorities.	Deficiencies of Stores and other Losses not affecting the 1936-37 Vote.	Cash Losses charged to Balances Irrecoverable, 1936-37.
	£ s. d.	£ s. d.
17. Damage to Vehicles and other Army property for which responsibility was fixed on third parties. The amount involved was £181 4s. 10d., but sums amounting to £128 4s. 6d. were recovered Department of Finance authorities S. 6/39/36, S. 6/10/37, S. 6/15/37, S. 6/34/36, S. 6/17/37, S. 6/21/37.	53 0 4	—
18. Waiver of claim against a Contractor in respect of water supplied. Recovery was not practicable ... Department of Finance authority S. 9/2/37.	35 12 6	—
19. Waiver of claim in respect of services rendered in the salvage of a foreign aeroplane ... Department of Finance authority S. 4/90/36.	46 5 2	—
20. Waiver of claim for unauthorised grazing of Stock. Recovery was not desirable ... Department of Finance authority S. 55/3/30.	24 10 6	—
21. Waiver of claim for water supplied to a Military Laundry for washing of soldiers' personal clothing ... Department of Finance authority S. 4/30/35.	37 16 0	—
22. Waiver of sundry small amounts. Recovery was not practicable ... Department of Finance authorities S. 4/153/34, S. 55/5/36, S. 55/47/32, S. 7/2/35, S. 4/23/35, S. 55/7/28.	11 13 3	—
23. Debtor balances on non-effective soldiers' accounts Department of Finance authority S. 4/94/37.	15 16 9	8 12 0
24. Value of articles of Public Clothing found to be deficient on the desertion of Regular soldiers ... Department of Finance authority S. 4/94/37.	28 11 7	—
TOTAL ...	1,001 1 8	116 17 9

Z.—APPROPRIATIONS IN AID :—

	Estimated.	Realized.
	£	£ s. d.
1. Revenue from Lands ...	3,500	3,569 9 9
2. Rents from Canteen Lettings ...	340	323 11 4
3. Sale of Surplus and Unserviceable Clothing and Stores, etc. ...	1,500	2,222 19 4
4. Receipts from Dental Workshops ...	350	373 15 6
5. Receipts from Clothing issued on Repayment ...	1,500	2,745 10 2
6. Sale of Manure, etc. ...	100	109 2 7
7. Sale of Cast Horses ...	200	293 10 0
8. Sale of Show Horses ...	300	305 0 0
9. Sale of Hides and Offal ...	2,750	2,520 12 9
10. Sales of Supplies on Repayment ...	12,600	19,008 7 4

	Estimated.	Realized.		
	£	£	s.	d.
11. Revenue from Bands	800	773	17	4
12. Receipts from Discharge by Purchase ...	150	122	10	0
13. Refund from Army Pensions Vote— Treatment of Civilian Patients in Military Hospitals	1,000	1,997	10	9
14. Receipts in respect of Soldiers' Washing, Park- gate Laundry	1,000	945	2	1
15. Receipts in respect of Barrack Damages ...	120	159	17	7
16. Receipts in respect of Breakages of Utensils, etc.	200	1,503	11	5
17. Receipts, Fuel, Light and Water and Barrack Services	1,030			
18. Shoemakers' Shops	60	33	8	9
19. Show Prizes	750	1,473	3	1
20. Mechanical Transport on Repayment ...	900	984	0	6
21. Refunds in respect of Assistance to Civil Aviation	100	11	7	3
22. Receipts in respect of use of horses by Officers	300	173	12	0
23. Refunds for Warrants issued on Repayment ...	1,500	1,618	4	5
24. Receipts from Stores issued on Repayment ...	350	574	3	6
25. Engineer Services rendered on Repayment ...	75	53	12	11
26. Revenue from occupation of Quarters ...	500	1,246	19	8
27. Accommodation of Civilians	250	245	6	11
28. Receipts for X-Ray and Aerial Photographs ...	100	359	5	0
29. Receipts for use of Gymnasia	50	151	2	6
30. Receipts for use of power for private Wireless Sets	40	87	0	3
31. Repayment of Advances for Motor Cars and Cycles	5	24	15	0
32. Receipts in respect of Landing and Accom- modation	100	284	1	5
33. Refunds in respect of Telephones	100	181	2	1
34. Receipts for hire of Tentage	420	17	14	6
35. Sale of Bakery Sweepings		4	10	0
36. Receipts for Services rendered by Army Fire Brigades		109	2	8
37. Petrol and Oil issued on Repayment ...		9	10	7
38. Receipts from lettings of Volunteer Halls ...		21	5	0
39. Receipts as Compensation for injury to Horse ...	420	37	16	9
40. Receipt as Compensation for loss of Services ...		170	0	0
41. Receipt for maintenance of Gardaí in Military Hospitals		12	15	6
42. Miscellaneous Small Items	420	20	2	11
43. Recoveries in respect of charges to Vote Sub- heads in Prior Accounts		326	18	11
	£33,040	£45,205	10	0

EXTRA REMUNERATION (exceeding £30).

From the Vote for Army Pensions nine Officers received £59 5s. 7d., £60, £35 5s. 11d., £32 3s. 3d., £30, £72 10s. 9d., £31 12s. 4d., £48 2s. 4d., and £81 5s. 0d., respectively. A Typist received £48 1s. 0d.; three Army Officers received £150 18s. 9d., £45 and £63, respectively; one N.C.O. received £115 15s. 7d.; the Judge Advocate General received £56; nineteen civilian employees received £124 15s. 10d., £54, £18, £77 17s. 4d., £59 7s. 6d., £66 6s. 8d., £100, £61 15s. 0d., £34 8s. 3d., £81, £84, £31 10s. 0d., £34 6s. 6d., £35 5s. 7d., £101 12s. 6d., £115 11s. 10d., £46 10s. 0d., £54 0s. 5d., and £53 16s. 3d., respectively; and two temporary messengers received £45 and £63, respectively, in respect of Military Service Pensions.

From the Vote for the Office of the Minister for Justice one Army Officer received a gratuity of £100 for technical services rendered in connection with the inspection of Industrial Explosives.

From the Vote for Commissions and Special Inquiries one Officer, who acted as Secretary to a Committee of Inquiry, received a gratuity of £40.

One Army Officer received a gratuity of £131 2s. 10d. for special duties in connection with the Damage to Property (Compensation) (Amendment) Act, 1933.

One Officer on loan from the Department of Posts and Telegraphs received a gratuity of £73 19s. 0d. for special duties.

This Account includes the salary of the Finance Officer who was acting as a Member 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.

The pay and allowances of an Officer who acts as Aide-de-Camp to the President of the Executive Council, when required, are borne on this Vote.

The half pay of an Officer who was seconded to the Department of Posts and Telegraphs—Wireless Broadcasting—for portion of the year, is borne on this Vote.

Included in this Account are the Pay and Allowances of an Officer, amounting to £24 12s. 10d., for periods during which he acted as Inspector of Industrial Explosives on behalf of the Office of the Minister for Justice.

NOTES.

Stores to the value of £94 12s. 0d. which were surplus to the requirements of the Office of Public Works were taken over by this Department.

Department of Finance authorities S. 102/5/37, S. 8/26/36, S. 8/38/36.

Stores to the value of £104 13s. 9d. which were surplus to the requirements of this Department were handed over to the Department of Justice.

Department of Finance authority S. 4/183/24.

Consequential to the increase in Export Bounty on Eggs, the fixing of a levy on Creamery Butter produced in An Saorstát, and action of the Department of Agriculture regarding the minimum prices of Butter, *ex-gratia* payments, totalling £654 3s. 10d., were made to Contractors. The amounts are included in Subhead K.

Department of Finance authorities S. 9/4/32, S. 4/66/33, S. 4/9/32.

Due to the increase in the price of milk following on the settlement of a trade dispute, an *ex-gratia* payment of £169 17s. 5d. was made to a Contractor. The amount is included in Subhead K.

Department of Finance authority S. 9/6/36.

Included in Subhead S. is an *ex-gratia* payment of £2 to a Contractor whose tender was based on a misunderstanding of requirements.

Department of Finance authority S. 9/7/36.

Consequent on the withdrawal of the concession of granting free licences for the importation of Sheeting material an *ex-gratia* payment of £10 8s. 4d. was made to a Contractor, which amount is included in Subhead V.

Department of Finance authority S. 9/4/36.

Included in Subhead R. is a charge of £12 10s. 0d., being an *ex-gratia* payment to a Contractor in respect of an increase in the price of coal and coal freights.

Department of Finance authority S. 9/9/32.

Included in Subhead U is a charge of £50, being *ex-gratia* payment to the widow of a soldier in necessitous circumstances following the death through accident of her husband.

Department of Finance authority S. 4/93/36.

Included in Subhead X is a charge of £10, being an *ex-gratia* payment to the mother of a deceased ex-member of the Forces, whose death was due to disease certified as being due to Service.

Department of Finance authority S. 4/76/36.

Stores to the value of £2 2s. 11d. were supplied to the St. John Ambulance Brigade in connection with an Anti-Gas Demonstration.

Department of Finance authority S. 140/33.

Included in Subhead Y.2. is a charge of 18s. 10d. in respect of additional expenditure incurred as the result of a premature journey made by a Reservist.

Department of Finance authority S. 4/9/36.

Included in Subhead H. is a charge of £9 4s. 8d. in respect of special travelling facilities provided for the conveyance of Volunteers, which were in excess of requirements.

Department of Finance authority S. 4/85/36.

Services to the value of £10 10s. 10d. were provided on the occasion of the visit of a foreign aviator to An Saorstát.

Department of Finance authority S. 4/4/37.

The following Subheads include expenditure in connection with services rendered to Civil Aviation:—

				£	s.	d.
C.—Pay of Civilians attached to Units	...	...	...	105	8	8
G.—Lodging, Subsistence and other Allowances	...	...	...	8	4	9
H.—Transport of Troops	...	...	...	10	10	7
X.—Incidental Expenses	...	...	...	1	15	0
				£125	19	0

Department of Finance authorities S. 99/10/30, S. 99/4/36, S. 105/2/37, S. 105/36/36.

PEADAR MACMATHGHAMHNA,

Accounting Officer.

DEPARTMENT OF DEFENCE,

PARKGATE, DUBLIN,

13th January, 1938.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1937, 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), MILITARY SERVICE PENSIONS (No. 48 of 1924, and No. 43 of 1934), PENSIONS, ALLOWANCES and GRATUITIES (No. 37 of 1936), and for sundry Contributions and Expenses in respect thereof, etc.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
ARMY PENSIONS BOARD.				
A.—Salaries, Wages and Allowances ...	2,748	2,753 12 4	—	5 12 4
B.—Travelling Expenses ...	150	80 12 5	69 7 7	—
MILITARY SERVICE REGISTRATION BOARD.				
C.—Salaries, Wages and Allowances ...	3,594	3,484 9 1	109 10 11	—
D.—Travelling Expenses ...	200	150 0 0	50 0 0	—
REFEREE AND ADVISORY COMMITTEE.				
E.—Salaries, Wages and Allowances ...	6,820	7,525 8 7	—	705 8 7
F.—Travelling Expenses ...	750	—	750 0 0	—
G.—Wound and Disability Pensions and Gratuities, etc.	122,414	93,886 16 2	28,527 3 10	—
H.—Allowances and Gratuities to Dependants, etc. ...	25,113	24,174 8 9	938 11 3	—
I.—Surgical and Medical Appliances ...	300	252 12 9	47 7 3	—
J.—Hospital Treatment ...	2,500	1,204 16 4	1,295 3 8	—
K.—Military Service Pensions ...	448,500	302,226 3 9	146,273 16 3	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
L.—Extra Statutory Grants ...	300	231 10 0	68	10 0	—	
M.—Expenses of Applicants and of Witnesses attending for Examination, etc. ...	2,000	1,684 5 5	315	14 7	—	
N.—Incidental Expenses ...	522	215 11 7	306	8 5	—	
O.—Connaught Rangers (Pensions) Act, 1936 :—						
<i>Original</i> ... Nil						
<i>Supplementary</i> £5,970	5,970	1,207 7 11	4,762	12 1	—	
	621,881	439,077 15 1	183,514	5 10	711	0 11
<i>Deduct :—</i>						
Anticipated Savings on various Subheads (<i>See Supplementary Estimate</i>) ...	5,960	—	5,960	0 0	—	
<i>TOTAL :—</i>						
<i>Original</i> ... £615,911						
<i>Supplementary</i> 10	£					
	615,921	439,077 15 1	177,554	5 10	711	0 11

Surplus to be surrendered ... £176,843 4 11

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	76 6 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—A normal variation.

B.—Travelling was not necessary to the extent anticipated.

C.—Re-arrangement of staff.

D.—Travelling was not necessary to the extent anticipated.

E.—Due to provision of extra staff and to the fact that provision was not made in the Estimate for Allowances for Interviewing Officers and Typists.

F.—The Committee did not find it necessary to travel.

G.—The number of pensions and gratuities, etc., falling for payment within the year was less than anticipated.

H.—A normal variation.

I.—Surgical and medical appliances were not required to the extent anticipated.

J.—The number of persons who were afforded hospital treatment was less than anticipated.

K.—The number of pensions 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.

O.—The number of pensions and gratuities falling for payment within the year was less than anticipated.

EXTRA STATUTORY GRANTS.

Grants in exceptional circumstances to :—

£ s. d.

(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						150	0	0
...								
(b) a person who, being the daughter of the said Signatory, has passed the statutory age limit for the receipt of allowances under the Army Pensions Acts						81	10	0
...								
						£231	10	0

NOTES.

In connection with Wound Pensions, etc., certain persons or their dependants had already been paid certain moneys from 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 father of a deceased Volunteer was awarded a sum of £40 by the Personal Injuries Committee. A gratuity of £112 10s. 0d. was subsequently awarded under Section 12 of the Army Pensions Act, 1932, from which the sum of £40 was recovered. (Department of Finance authority P. 19/34/36).
- (b) An ex-member of Óglaigh na h-Éireann was awarded a sum of £40 by the Personal Injuries Committee. A gratuity of £55 was subsequently awarded under Section 10 of the Army Pensions Act, 1932, from which the sum of £40 was recovered. (Department of Finance authority P. 19/123/36).
- (c) The father of a deceased member of Óglaigh na h-Éireann was awarded a sum of £100 by the Personal Injuries Committee. Under Section 12 of the Army Pensions Act, 1932, a gratuity of £112 10s. 0d. was subsequently awarded, from which the sum of £100 was recovered. (Department of Finance authority P. 19/52/36).
- (d) An ex-member of Óglaigh na h-Éireann was awarded a sum of £200 by the Personal Injuries Committee. Under Section 10 of the Army Pensions Act, 1932, a temporary pension of £30 per annum was awarded with effect from 1st April, 1932, to 31st July, 1936, inclusive, and a final pension of £30 per annum was awarded from the 1st August, 1936, subject to the recovery of £200. The sum of £128 15s. 0d. has already been recovered and the balance will be recovered from subsequent payments of pension. (Department of Finance authority P. 19/80/36).
- (e) An ex-member of Óglaigh na h-Éireann was awarded a sum of £450 by the Personal Injuries Committee. A final pension of £67 10s. 0d. per annum was awarded under Section 10 of the Army Pensions Act, 1932, as from 1st April, 1932, subject to the recovery of £450. The sum of £311 15s. 0d. has already been recovered and the balance will be recovered from subsequent payments of pension. (Department of Finance authority P. 19/12/36).

- (f) An ex-member of Óglaigh na h-Éireann was awarded a sum of £900 by the Personal Injuries Committee. A final pension of £150 per annum was awarded under Section 10 of the Army Pensions Act, 1932, as from 1st April, 1932, subject to the recovery of £900. The sum of £691 13s. 4d. has already been recovered and the balance will be recovered from subsequent payments of pension. (Department of Finance authority P. 19/139/36).
- (g) An ex-member of Óglaigh na h-Éireann was awarded a sum of £40 by the Personal Injuries Committee. A temporary pension of £37 10s. 0d. per annum was awarded under Section 10 of the Army Pensions Act, 1932, from 1st April, 1932, to 28th February, 1937, inclusive, subject to the recovery of £40, which amount was recovered. (Department of Finance authority P. 19/63/36).
- (h) The father of a deceased Volunteer was awarded a sum of £30 by the Personal Injuries Committee. A gratuity of £112 10s 0d. was subsequently awarded under Section 12 of the Army Pensions Act, 1932, from which the sum of £30 was recovered. (Department of Finance authority P. 19/96/36).

EXTRA REMUNERATION (exceeding £30).

Two Interviewing Officers received £52 14s. 4d. each and two Interviewing Officers received £48 7s. 5d. each.

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.

The salary of the Referee appointed under Section 5 of the Military Service Pensions Act, 1934, was borne on the Central Fund, the salaries of two members of the Advisory Committee set up under Section 6 of the Act were borne on the Vote for the Department of Finance and the Army Vote, respectively, and the salaries of the four Interviewing Officers were borne on the Vote for the Office of the Minister for Education, the Vote for Fisheries, the Vote for the Department of Posts and Telegraphs and the Vote for National Health Insurance, respectively.

PEADAR MACMATHGHAMHNA,

Accounting Officer.

DEPARTMENT OF DEFENCE,

PARKGATE, DUBLIN,

16th November, 1937.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1937, 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, and Allowances ...	15,645	14,922 13 7	722	6 5	—	—
A.2.—Travelling Expenses ...	400	324 12 11	75	7 1	—	—
A.3.—Incidental Expenses ...	270	231 4 6	38	15 6	—	—
A.4.—Telegrams and Telephones	800	680 7 3	119	12 9	—	—
A.5.—Official Entertainment ...	650	316 15 0	333	5 0	—	—
REPRESENTATIVES ABROAD.						
B.1.—Salaries, Wages, and Allowances ...	57,527	48,597 6 11	8,929	13 1	—	—
B.2.—Travelling Expenses ...	1,940	1,548 0 6	391	19 6	—	—
B.3.—Postage, Stationery, Telegrams and Telephones ...	3,142	2,071 7 5	1,070	12 7	—	—
B.4.—Incidental Expenses ...	984	753 18 1	230	1 11	—	—
B.5.—Repatriation of Destitute Subjects of Saorstát Éireann ...	100	296 3 3	—	—	196	3 3
TOTAL ...£	81,458	69,742 9 5	11,911	13 10	196	3 3

Surplus to be surrendered ... £11,715 10 7

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Fees for issue of Passports	2,400	3,278 7 6
Fee from Imperial Communications Advisory Committee	500	500 0 0
Miscellaneous	300	2,042 11 11
	<u>£3,200</u>	<u>£5,820 19 5</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—Savings due to vacancies in staff.

A.2.—The travelling expenses of the Headquarters staff were less than anticipated.

A.3.—It is difficult to estimate closely the expenditure under this Subhead.

A.4.—The expenditure on telegrams in connection with urgent business abroad was less than anticipated.

A.5.—The number of distinguished foreigners who visited Saorstát Éireann during the year was less than anticipated.

B.1.—Savings due to vacancies in staff and to more favourable rates of exchange than were anticipated when the Estimate was prepared.

B.2.—Savings due to more favourable rates of exchange and to the non-filling of certain vacancies in offices abroad.

B.3. and B.4.—The cost of these services was less than anticipated at the time the Estimate was prepared. It is difficult to estimate the cost of these services in any year. Part of the savings is due to the more favourable rates of exchange obtained owing to the depreciation during the year of certain currencies abroad in relation to sterling.

B.5.—Excess due to the large number of repatriations from Spain necessitated by the outbreak of the Spanish Civil War.

The sum of £630 9s. 2d., being the balance of repatriation expenditure paid in the financial years 1923-24 to 1935-36 has been written off as irrecoverable (Department of Finance minute S. 71/11/36 of 22nd March, 1937).

EXTRA RECEIPTS.—Miscellaneous receipts were as follows :—

	£	s.	d.
Passport, Visa, and Consular Fees—Profit on exchange of proceeds of stamps used	1,466	3	6
Percentage charges made for Consular services rendered in connection with estates of deceased persons abroad ...	370	10	0
Repayments on foot of repatriation expenditure	145	2	3
Fees for notarial services	7	4	4
Fees received by Consul-General as Commissioner in Court cases	14	14	0
Recovery of travelling, etc., expenses of an officer (£6 2s. 2d.) and small adjustments in respect of overpayments (£1 16s. 2d.)	7	18	4
Fees received under Irish Nationality and Citizenship Act, 1935	12	2	6
Bank Interest on Sub-Accountants' balances	3	9	5
Sundries	15	7	7
	<u>£2,042</u>	<u>11</u>	<u>11</u>

EXTRA REMUNERATION (exceeding £30).

From this Vote a Clerical Officer received £48 4s. 0d. for extra attendance.

This Account includes a sum of £1,608 9s. 9d. in respect of salaries of staff on loan to other Departments.

The Account for the Office of the Revenue Commissioners includes a sum of £531 16s. 9d. in respect of salary and Bonus of a Customs and Excise Officer on loan to this Department.

J. P. WALSH,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
8th November, 1937.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1937, compared with the Sum Granted, for a Contribution towards 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.—Contribution towards the Expenses of the League of Nations	8,649	12,228 4 11	—		3,579	4 11
B.—Travelling and Incidental Expenses	1,175	447 3 11	727	16 1	—	
C.—Loss on Exchange	6,906	2,275 4 2	4,630	15 10	—	
TOTAL	£ 16,730	14,950 13 0	5,358	11 11	3,579	4 11
Surplus to be surrendered ...			£1,779 7 0			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The contribution to the League of Nations is based on Gold Francs. At the time the Estimate was prepared, the Gold Franc and the Swiss Franc were of equal value. During 1936, owing to the devaluation of the Swiss Franc, the position changed, and the rate of conversion became 100 Gold Francs=141·381418 Swiss Francs. It was, therefore, necessary to purchase a greater number of Swiss Francs to pay the contribution.

B.—The delegation to the League Assembly was smaller than anticipated at the time the Estimate was prepared, and certain conferences for which provision was made in the Estimate were not held.

C.—Saving due to the devaluation of the Swiss Franc in September, 1936.

J. P. WALSHÉ,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
30th October, 1937.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

RELIEF SCHEMES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1937,
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 ...	110,000	61,183 18 7	48,816 1 5	—
TOTAL ...	...£ 110,000	61,183 18 7		—
Surplus to be surrendered		... £	48,816 1 5	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer:—		
Repayments by Local Authorities, etc., in respect of Loans	3,000	1,859 7 5

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Saving due to unavoidable over-estimation of the amount required to meet expenditure on schemes in progress, pending the approval by Dáil Éireann of the new Vote for Employment Schemes.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
24 Mí na Nodlag, 1937.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

EXPORT BOUNTIES AND SUBSIDIES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1937, 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 ...	75,000	60,376 13 7	14,623	6 5	—	
B.—Bounties and Subsidies on Exports of Fishery Products ...	5,000	4,844 16 1	155	3 11	—	
C.—Bounties and Subsidies on Exports of Dairy Produce	750,000	718,691 2 0	31,308	18 0	—	
D.—Bounties and Subsidies on Exports of Pigs and Pig Products ...	635,000	543,904 0 4	91,095	19 8	—	
E.—Bounties and Subsidies on Exports of Calfskins ...	60,000	81,171 0 0	—		21,171	0 0
F.—Bounties and Subsidies on Exports of Eggs and Poultry	600,000	505,344 13 5	94,655	6 7	—	
G.—Bounties and Subsidies on Exports of Potatoes and Other Agricultural Products, and Expenditure on Trial Consignments to External Markets	55,000	68,688 19 7	—		13,688	19 7
TOTAL ...£	2,180,000	1,983,021 5 0	231,838	14 7	34,859	19 7

Surplus to be surrendered ... £196,978 15 0

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	165 3 4

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The provision required under the several Subheads could not be accurately estimated.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
1 Mí na Nodlag, 1937.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1937, compared with the Sum Granted, for Expenditure in connection with the REPAYMENT OF THE DÁIL ÉIREANN EXTERNAL LOANS.

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 :—				
Original ...	£6,500			
Supplementary	1,000			
	7,500	6,985 10 5	514 9 7	—
TOTAL ...	£ 7,500	6,985 10 5		—
Surplus to be surrendered ...	£		514 9 7	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Notary fees ...	—	2 11 7

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Expenditure cannot be accurately estimated.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
17 Mí na Nodlag, 1937.

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

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1937,
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 ...	250,000	250,000	—	—
TOTAL£	250,000	250,000	—	—

J. HURSON,
Accounting Officer.

NATIONAL HEALTH INSURANCE,
29th October, 1937.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

EMPLOYMENT SCHEMES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1937, compared with the Sum Granted, for Schemes for the Provision of Employment and the Relief of Distress, including cost of administration.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Schemes for the Provision of Employment and the Relief of Distress	1,565,000	710,134 7 5	854,865 12 7	—
TOTAL£	1,565,000	710,134 7 5		—
Surplus to be surrendered£			854,865 12 7	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Contribution from Road Fund	100,000	100,000 0 0
Department of Agriculture—Receipts from Sundry Schemes :—		
Proceeds of sale of seed oats	—	9,997 10 0
“ “ seed potatoes	—	3,783 6 6
“ “ seed wheat	—	3,948 2 0
Repayments on foot of loans	—	1,640 11 5
Miscellaneous	—	36 9 10
	£100,000	£119,405 19 9

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Owing to the fact that the Vote was not approved until July, 1936, it was not possible to institute arrangements for the greatly enlarged programme of schemes, which involved careful planning and co-ordination, until late in the financial year, with the result that many of the schemes did not reach completion within the year.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

24 Mí na Nodlag, 1937.

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

COMPENSATION TO THE NATIONAL GREYHOUND RACING COMPANY, LIMITED.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1937, compared with the Sum Granted, for compensation to the NATIONAL GREYHOUND RACING COMPANY, LIMITED.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
Compensation to the National Greyhound Racing Company, Limited (Supplementary) ...	10,000	10,000	—	—
TOTAL ...£	10,000	10,000	—	—

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
11 Bealtaine, 1937.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

COMPENSATION TO THE DUBLIN GREYHOUND AND SPORTS ASSOCIATION, LIMITED.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1937,
compared with the Sum Granted, for compensation to the
DUBLIN GREYHOUND AND SPORTS ASSOCIATION,
LIMITED.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
Compensation to the Dublin Greyhound and Sports Association, Limited (Supplementary) ...	560	560	—	—
TOTAL ...£	560	560	—	—

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
11 Bealtaine, 1937.

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, 1937,
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)	813	812 6 11	13 1	—
TOTAL£	813	812 6 11		—
Surplus to be surrendered£			13 1	

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
11 Bealtaine, 1937.

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, 1937, in connection with the Contingency Fund.

RECEIPTS.			PAYMENTS.		
	£ s. d.	£ s. d.		£ s. d.	£ s. d.
Balance forward from last Account—			Advances, etc. :—		
Capital	20,000 0 0		(1) In anticipation of Votes of the		
Less Advances outstanding on 1st April, 1936 ...	6 0 0	19,994 0 0	Oireachtas :—		
			Vote for Rates on Government Pro-	1,900 0 0	
Repayment of Advances :—			perty	1,436 16 0	
(1) From Vote of the Oireachtas :—			Vote for External Affairs		
Vote for Rates on Government Property		1,900 0 0			3,336 16 0
(2) From Vote for Repayments to Con-			(2) Repayable from Vote for Repayments		
tingency Fund :—			to Contingency Fund :—		
State Bounty on birth of Triplets ...	12 0 0		State Bounty on birth of Triplets ...	9 0 0	
Stamp Duty remitted on deeds and			Stamp Duty remitted on deeds and		
other instruments for Public De-			other instruments for Public De-	586 8 6	
partments	586 8 6		partments		
Equipment of a local building as a			Equipment of a local building as a		
temporary place of worship following			temporary place of worship following	96 6 2	
the malicious burning of Kilmallock			the malicious burning of Kilmallock		
Protestant Church	96 6 2		Protestant Church		
Acquisition and perpetual care of			Acquisition and perpetual care of		
burial plot, contiguous to the grave			burial plot, contiguous to the grave		
of the late President Arthur Griffith,			of the late President Arthur Griffith,		
for the remains of a former member			for the remains of a former member	96 5 0	
of his Ministry	96 5 0		of his Ministry		
Expenses in connection with funeral			Expenses in connection with funeral		
of a Saorstát Legation official who			of a Saorstát Legation official who	21 7 3	
died on Legation premises ...	21 7 3		died on Legation premises ...		
		812 6 11			809 6 11
			Balance at 31st March, 1937 :—		
			Capital of Fund	20,000 0 0	
			Less Advances outstanding ...	1,439 16 0	
					18,560 4 0
		£ 22,706 6 11			£ 22,706 6 11

ROINN AIRGID,
15 Bealtaine, 1937.

J. J. McELLIGOTT,
Accounting Officer.

AIR TRANSPORT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1937,
compared with the Sum Granted, for an Advance for the establish-
ment of an AIR TRANSPORT COMPANY (No. 40 of 1936).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Advance for the purpose of establishing an Air Trans- port Company (Supplementary) ...	2,500	1,300 10 0	1,199 10 0	—
TOTAL£	2,500	1,300 10 0		—
Surplus to be surrendered		... £	1,199 10 0	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The Company was not incorporated as early as was anticipated.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
22 Bealtaine, 1937.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

PEAT FUEL DEVELOPMENT.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1937, compared with the Sum Granted, for a Grant-in-Aid for PEAT FUEL DEVELOPMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
Peat Fuel Development (Grant-in-Aid) (Supplementary) ...	35,000	35,000	—	—
TOTAL£	35,000	35,000	—	—

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
18th November, 1937.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

GENERAL INDEX

TO THE

APPROPRIATION ACCOUNTS OF PUBLIC SERVICES, 1936-1937,
AND REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL.

(Titles of Votes are shown in Clarendon Type).

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1 Governor-General's Establishment	—	none	38. Circuit Court	ix.	20
2 Oireachtas	—	none	39. Public Record Office	—	none
3 Department of the President of the Executive Council	—	none	40. Charitable Donations and Bequests	—	none
4 Comptroller and Auditor-General	—	none	41. Local Government and Public Health	ix.	21-25
5 Office of the Minister for Finance	—	none	42. General Register Office	—	none
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7 Old Age Pensions	—	none	44. National Health Insurance	xii.	27
8 Compensation Bounties	—	none	45. Office of the Minister for Education	—	none
9 Commissions and Special Inquiries	—	none	46. Primary Education	xii.	28-33
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34. Prisons	ix.	19	71. Repayment of Dáil Éireann External Loans	—	none
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37. Land Registry and Registry of Deeds	—	none	74. Compensation to the National Greyhound Racing Company, Limited	—	none
			75. Compensation to the Dublin Greyhound and Sports Association, Limited	—	none
			76. Repayments to Contin- gency Fund	—	none
			77. Air Transport	—	none
			78. Peat Fuel Development...	xlvi.	106

