

ÉIRE.

APPROPRIATION ACCOUNTS,
1938-39.

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED
BY THE OIREACHTAS FOR PUBLIC SERVICES FOR
THE YEAR ENDED 31ST MARCH, 1939, 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, 1938-39.

REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL.

GENERAL.

Out-turn of the Year.

1. The gross estimates for public services for the financial year 1938-39, as shown by the summary on page xlvi., amounted to £32,240,301, and the gross expenditure to £30,689,347 4s. 7d. Appropriations in aid were estimated at £2,378,420, and the amount realized was £2,440,525 5s. 7d., but on some votes the estimated receipts were not realized and the actual amount applied in aid of expenditure was £2,370,687 19s. 4d., the balance falling to be surrendered.

The total of the amounts to be surrendered is £1,631,862 9s. 5d., which is arrived at as follows :—

Gross Expenditure :—			£	s.	d.	£	s.	d.
Estimated	...	...				32,240,301	0	0
Actual	...	...	30,689,347	4	7			
<i>Less</i> expenditure in excess of votes :—								
			£	s.	d.			
No. 7—Old								
Age Pen-								
sions	9,211	5	3					
No. 55—								
Forestry	10,638	5	0					
						19,849	10	3
						30,669,497	14	4
Saving						1,570,803	5	8
Appropriations in Aid :—								
Realized	...	...	2,440,525	5	7			
Estimated	...	...	2,378,420	0	0			
						62,105	5	7

Extra Statutory Refunds of Excise Duties.

6. Quantities of duty-paid home-grown tobacco of the 1934 crop which had been allocated to manufacturers under the Tobacco Act, 1934, were found to be unfit for manufacture and were destroyed with the consent of the Minister for Industry and Commerce. There is no statutory authority for the refund of Excise Duties in these circumstances and extra-statutory authority for repayment was granted by the Department of Finance in 1936. The total amount repaid under that authority was £21,734 6s. 7d., of which £684 19s. 7d. was repaid in the year ended 31st March, 1939.

7. Extra-statutory repayments amounting to £27,309 6s. 8d. were made during the year with the authority of the Department of Finance, in respect of Excise Duties paid on home-grown unmanufactured tobacco which was subsequently exported, and further similar repayments were made in the year 1939-40. I inquired whether it was anticipated that refunds under that authority would continue and, if so, whether it was proposed to take steps to secure legislative sanction. In reply, I was informed that since all further exports of unmanufactured tobacco should be from warehouse, and warehoused tobacco not being duty-paid, no refund should fall to be made on its exportation.

Remissions.

8. 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, 1939, 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 in the schedule is £4,611 16s. 0d. as compared with £7,500 0s. 6d. in the preceding year. Of the total, £3,180 12s. 2d. has been remitted in respect of Income Tax. £493 10s. 6d. related to four cases in which the assessed parties died insolvent or were destitute, and recovery was impossible; £543 18s. 2d. related to three cases in which assessments were raised but subsequent evidence revealed no net liability to tax, and £2,143 3s. 6d. related to three cases in which tax was remitted for other reasons. The remissions also include sums in respect of Estate, Legacy, and Succession duties and interest on such duties amounting to £931 5s. 9d. and Customs duties amounting to £499 18s. 1d.

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

VOTE 7.—OLD AGE PENSIONS.

Excess of Expenditure over Grant.

9. The account shows an excess of expenditure over the gross estimate of £9,211 5s. 3d., and a surplus of receipts under appropriations in aid of £1,474 1s. 0d., resulting in a net deficit of £7,737 4s. 3d. The excess is explained by the Accounting Officer as due to the exceptionally large number of pension orders presented for payment on the 31st March, 1939, and to the abnormal number of outstanding appeals disposed of during the year, giving rise, in respect of successful appellants, to payment of increased current pensions together with arrears.

VOTE 8.—COMPENSATION BOUNTIES.

10. The original estimate for this service provided, in relation to tobacco, for the payment of bounties on tobacco manufactured from home-grown leaf, on which drawback was paid, and statutory authority for these payments is contained in section 5 of the Finance (Miscellaneous Provisions) Act, 1935. Section 23 of the Finance Act, 1938, authorizes payment of bounties on tobacco destroyed as unfit for manufacture, and funds for this purpose were provided by supplementary estimate. A further supplementary estimate made provision for the payment of bounty on unmanufactured home-grown tobacco which was exported, but no specific statutory authority exists for payment of bounty in these circumstances. In reply to my inquiry as to whether it was proposed to seek such authority I was informed that in view of the uncertainty as to the ultimate disposal of the 1937 and later years' crops no definite steps towards that end had been taken.

The total amount charged in respect of bounties on exported unmanufactured home-grown tobacco was £1,986 2s. 8d.

VOTE 10.—OFFICE OF PUBLIC WORKS.

Insurance of Workmen.

11. As stated in a note to the account, the Irish Employers' Mutual Insurance Association, Limited, with whom the Commissioners of Public Works had taken out a policy of indemnification against their liability under the Workmen's Compensation Acts, etc., in respect of certain of their workmen, went into liquidation in June, 1938. In consequence the Commissioners had to make alternative arrangements for insurance and a new policy was taken out with another Company at increased rates. A claim

has been presented to the Official Liquidator to cover actual and estimated expenses devolving on the Commissioners as well as for the extra cost of the alternative policy. I have inquired as to the position regarding the condition in the contract with the Association providing for re-insurance of the Commissioners' business.

The premium payable to the Association in respect of the period to 10th June, 1938, the date on which the policy became ineffective, and the cost of effecting alternative insurance covering the period to 31st March, 1939, have been allocated and charged against the respective voted and non-voted services. The votes concerned are No. 10, Office of Public Works, No. 11, Public Works and Buildings, and No. 69, Employment Schemes.

Payments amounting to £6,020 16s. 5d. made by the Commissioners during the year on behalf of the Association, on foot of compensation, etc. claims, and also the proportion, £6,017 4s. 0d., of the premium paid to the Association attributable to the period subsequent to 10th June, 1938, have been charged to suspense accounts pending settlement of the claim presented to the Liquidator.

VOTE 11.—PUBLIC WORKS AND BUILDINGS.

Subhead B.—New Works, etc.

12. The erection of a new National School and teacher's residence was completed during the year at a cost of £3,210 7s. 2d. As noted in the account, a claim for £131 5s. 0d., representing extra cost incurred owing to the failure of a contractor to complete his contract for the buildings, was waived with the approval of the Minister for Finance. The site for this school and residence was provided by the local Vocational Education Committee which also paid a fine of £3,000, credited to appropriations in aid, as consideration for the leasing to the Committee of premises formerly used as a Model School. The Department of Finance stipulated that in the event of the cost of the new school and residence exceeding £3,000 the excess should be provided from local sources. I have inquired regarding the recovery of the excess of £210 7s. 2d. and also regarding recovery from the Committee of the rent payable as from 1st July, 1937, under the terms of the lease.

Disposal of premises purchased for use as a Garda Síochána Barrack.

13. A note appended to the account refers to the sale of a former R.I.C. barrack. This building was purchased in November, 1932, for the sum of £500 for use, after adaptation, as a Garda Síochána barrack, the rented premises previously used as a

barrack having been surrendered in April, 1932. It was subsequently decided that a Garda Station would not be required at the place and the Department of Finance in 1934 directed that the premises acquired in 1932 should be disposed of on the best terms obtainable. In 1937 an offer of £60 for the property was accepted with Department of Finance sanction.

VOTE 16.—SUPERANNUATION AND RETIRED ALLOWANCES.

14. I observed that a pension was awarded to the widow of a member of the Garda Síochána who died of acute military tuberculosis on the day after his marriage which took place in hospital. I am informed that the Garda applied on the day of the marriage for permission to marry and that the necessary permission was granted on the same day.

VOTE 33.—GÁRDA SÍOCHÁNA.

Subhead C.—Subsistence Allowances.

15. The Garda Síochána Allowances Order, 1926, provides *inter alia* for payment of special allowances in cases where, owing to the absence of reasonable messing facilities, men on temporary transfer are obliged to purchase their meals. I observed an instance in which these special allowances had been paid although messing facilities appeared to have been available, and I have asked for an explanation. In another case, in view of the prolonged nature of the temporary duty and the numbers employed thereon, I have asked to be informed of the cost to public funds occasioned by the absence of messing facilities, and the steps, if any, taken to provide facilities.

VOTE 34.—PRISONS.

16. The statement of the manufacturing and farm account appended to the appropriation account has been examined, and local test examinations of the conversion books and other records dealing with manufacturing operations have been carried out with satisfactory results.

VOTE 35.—DISTRICT COURT.

Subhead D.—Losses.

17. As stated in the account, the charge to this subhead represents the amount paid to a local authority in respect of sums misappropriated by an Acting District Court Clerk. The

defaulter was a member of the *Gárda Síochána* who had been nominated in 1935 to discharge the duties during the absence on temporary transfer of the District Court Clerk. The *Gárda* continued to act until 1938, in which year he died. The Department of Finance in authorizing the opening of this subhead stated that no claim for dependant's gratuity would be entertained unless the amount of the rateable deductions which had been made from the pay of the *Gárda* exceeded the net loss to the State.

VOTE 41.—LOCAL GOVERNMENT AND PUBLIC HEALTH.

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

18. The expenditure charged to this subhead represents payment of a gratuity of £100 to the officer who acted as Secretary to the Tribunal. As mentioned in previous reports the costs and expenses of this Tribunal will, under section 101 of the Local Government (Dublin) Act, 1930, be paid to the Minister for Local Government and Public Health by the local authorities concerned. The section provides that the amount to be paid by the local authorities shall be such as may be sanctioned by the Minister. In conveying sanction for payment of the gratuity mentioned above, the Department of Finance agreed that it need not be regarded as part of the costs and expenses of the Tribunal for the purposes of section 101 of the Act.

Subhead S.1.—Contributions towards Loan Charges under the Housing (Financial and Miscellaneous Provisions) Act, 1932.

19. I mentioned in paragraph 26 of my last report that a revised basis of calculation of contributions to annual loan charges of local authorities had been adopted and that the revision of payments already made was in progress. In reply to a recent inquiry I was informed that adjustments, where necessary, have been made in all cases where information as to the financial effect of the schemes is available.

Under section 6 (1) (a) of the Act of 1932, contributions at a rate not exceeding $66\frac{2}{3}$ per cent. of the annual loan charges may be paid to a local authority in respect of money borrowed by them for housing purposes, where the Minister is satisfied that the houses have been provided for the accommodation of persons displaced by any operations of the local authority under the Housing of the Working Classes Acts, 1890 to 1931. In other cases the maximum contribution is $33\frac{1}{3}$ per cent. of the annual loan charges.

In connection with a scheme for the provision of 47 houses to accommodate persons removed from houses in respect of

which demolition orders were made, it was observed that although appeals were brought successfully in the Circuit Court against the operation of the orders in four cases, the full contribution at the $66\frac{2}{3}$ per cent. rate continued to be paid on the loan charges. In reply to an inquiry the Accounting Officer stated that all the houses in the scheme were provided to accommodate persons displaced by operations of the local authority under the Housing of the Working Classes Acts, and that although the demolition orders made in four cases were successfully appealed against, the occupants in these cases had already been removed, and it is legally permissible to make a contribution to annual loan charges at the higher rate under section 6 of the 1932 Act for all houses included in the scheme.

In another case it was observed that payment of contribution at the higher rate was made in respect of 34 houses which had been let to persons transferred from uncondemned houses. It appears that the 34 houses in question were provided for the accommodation of families to be displaced by the operations of the local authority under the Housing of the Working Classes Acts, but the families displaced were not prepared to accept the tenancies. Arrangements were then made with local landlords by which 34 other families in the town were removed to the new houses and the dwellings vacated were occupied by the persons for whom the new houses were originally provided. In this connection, the Department was legally advised that so long as houses were originally provided by a local authority to accommodate persons displaced by any operations of such authority under the Housing of the Working Classes Acts, it is not essential, under the terms of section 6 (1) (a) (i) of the Act that such persons should, in fact, be the tenants of the houses, and that contribution at the $66\frac{2}{3}$ per cent. rate is properly payable.

The scheme, of which the 34 houses mentioned above formed part, included six shops with dwellings attached, and for the purpose of arriving at the total all-in cost figure on which contribution to loan charges is based, no discrimination was made as between the costs of dwellings and shops. As the Act appears to provide for contributions in respect of schemes for the provision of housing accommodation only, I have deemed it desirable to mention this matter.

Section 19 of the Housing (Miscellaneous Provisions) Act, 1931, empowers local authorities to require any person having control of a house deemed unfit for human habitation to execute such works as will render the house habitable. It was observed that twenty-four houses included in a re-housing scheme were let to persons who were removed from houses which were the subject of proceedings by a local authority under section 19 and that contributions to loan charges were paid at the rate of $66\frac{2}{3}$ per cent. in respect of the houses so occupied. Payment at this

rate was made as the Department was legally advised that the houses referred to may be said to have been provided for the accommodation of persons displaced by operations of the local authority under the Housing Acts within the meaning of section 6 (1). (a) of the Act of 1932.

Subhead S.2.—Grants under the Housing (Financial and Miscellaneous Provisions) Acts, 1932 to 1937.

20. The charge to the subhead amounts to £460,940 and relates to grants to private persons and public utility societies for building, reconstructing, etc., dwelling houses.

In the course of my test audit I noticed that two grants of £80 and £45, respectively, for the erection of houses appeared to have been irregularly obtained, and that efforts made by the Department to recover the amounts had been unsuccessful. I am informed that it was decided not to pursue the claims for refunds as the Housing Code does not provide statutory means of recovery, and that the making of explicit provision, with retrospective effect, will be considered when further legislation is being promoted.

Under section 5 (1) (d) of the Act of 1932 a grant not exceeding £70 may be made to an agricultural labourer erecting a house in any rural area for his own occupation, and under section 5 (1) (e) a grant not exceeding £45 may be made to any person, other than a person to whom a grant could be made under section 5 (1) (d), erecting a house in a rural area. I noticed a case in which grants of £70 and £45 were made under section 5 (1) (d) and section 5 (1) (e), respectively, to the same person, and in reply to an inquiry it was stated that there is no statutory bar to payment of the two grants in question.

Section 5 (1) (h) of the 1932 Act provides for a grant not exceeding £40 to any person reconstructing a house in his own occupation if such person derives his livelihood solely or mainly from the pursuit of agriculture or is an agricultural labourer. A case was observed where an applicant applied for a reconstruction grant but was considered ineligible as she did not come within the definition of a small farmer or an agricultural labourer. A son of the applicant, who resided with her, subsequently made application as an agricultural labourer for the grant, which was allowed. In reply to an inquiry I was informed that it was considered that the requirement in section 5 (1) (h) that the house to be reconstructed shall be in the applicant's occupation had been fulfilled.

Subhead T.T.—Expenses in connection with the Supply of Beef to Necessitous Persons in 1936-37.

21. This special subhead was opened under direction of the Department of Finance, to provide for a remanet payment of £5 9s. 10d. in connection with the above service.

Fees for Licences under the Milk and Dairies Act, 1935.

22. Regulations made by the Minister for Local Government and Public Health under the above Act prescribe the General and Special Designations which may be used in connection with the sale of milk for human consumption. Part IV of the Act, which was brought into operation on 1st January, 1939, by Statutory Rules and Orders, 1938, No. 1, provides that the Minister may make regulations for the issue of licences for the sale of milk under Special Designations and for the payment of fees by the applicants for such licences. Fees in respect of these licences, amounting to £52 10s. 0d, were received during the year and were, by direction of the Department of Finance, credited as a separate item to the appropriations in aid subhead.

Motor Tax Account.

23. A test examination has been applied to the Motor Tax Account with generally satisfactory results. The certificates and reports of the Local Government Auditors who examine the Motor Tax transactions of the local authorities were scrutinized in so far as they were available, but in some cases this audit had not been completed at the date of the test examination.

The gross proceeds of the Motor Vehicle, etc., duties in 1938-39, including £12,222 1s. 7d. attributable to fines, amounted to £1,174,700 14s. 9d. This amount also includes fees received, on behalf of the Commissioner of the Gárda Síochána, under the Road Traffic Act (Parts VI and VII) (Fees) Regulations, 1937. 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, 1938-39.

Deficiencies of revenue amounting to £15 11s. 6d. have, with the authority of the Department of Finance, been written-off as irrecoverable. I observed that further sums amounting to £200 10s. 0d. were misappropriated but that the amount in default had been made good. The defaulting officer absconded and a warrant has been issued for his arrest.

VOTE 46.—PRIMARY EDUCATION.

Subhead A.3.—Preparatory Colleges, etc.

24. The average boarding cost per head for the school year 1938-39 ranged from 7s. 6d. to 9s. 5½d. per week, showing an increase in each College as compared with the previous year.

Accounts have been furnished showing the receipts and expenditure in connection with the farms and gardens during the school year 1938-39, small excesses of expenditure over

receipts being disclosed in four of the accounts, and small surpluses of receipts in the other two cases.

The average fee paid by the students for the same school year was £7 12s. 1d.

Subhead C.1.—National Schools, etc.

25. Although recognition and salary had been withdrawn from an assistant teacher as from 1st October, 1934, owing to a decline in the average attendance of pupils, the teacher continued to serve in the school until 4th September, 1936, when he obtained an appointment as principal of another school. Following Court proceedings instituted by the teacher which resulted in a judicial declaration that his salary had not been lawfully withdrawn and had been discontinued without lawful authority, the Department of Finance authorized payment of salary for the period, amounting to £584 11s. 10d., which has been charged to this subhead.

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

26. The statutory age for retirement of women teachers is 60, but the practice had been to allow women who were giving efficient service to continue to the age of 65.

In view of the serious extent of unemployment amongst trained teachers it was decided with the approval of the Department of Finance that women teachers should be required to retire on reaching 60 years of age or completing 35 years service, whichever was the later, unless in cases of special hardship. The new procedure took effect from 1st October, 1938, and to meet the increased charge to the Superannuation subhead a sum of £7,000 was included in a supplementary estimate.

I have been informed that the number of women teachers who retired on pension, otherwise than through disablement or inefficiency, in the year ended 31st March, 1939, was 272, as compared with 55 in the previous year.

VOTE 47.—SECONDARY EDUCATION.

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

27. As noted in the account, a sum of £59 was paid in respect of the translation into Irish of portion of a work which was not published as the owner of the copyright refused consent. In giving sanction for this payment the Department of Finance directed that in future no instructions to proceed are to be given to translators until all the preliminary arrangements have been satisfactorily completed.

*Non-Voted Services.**Erasmus Smith Endowment.*

28. By direction of the Minister for Finance an account in respect of the funds transferred to the Minister for Education pursuant to the Erasmus Smith Schools Act, 1938, has been appended to the appropriation account for Secondary Education. In addition to the securities shown in the Capital account the property described as the Tipperary Grammar School was also transferred in accordance with the Act. A scheme for the application of the property and funds has not yet been approved.

VOTE 48.—TECHNICAL INSTRUCTION.

Subhead B.—Annual Grants to Vocational Education Committees.

29. An Order made by the Minister for Education declared the area of the City of Cork Vocational Education Committee to be a district to which Part V. of the Vocational Education Act, 1930, should apply as from 1st September, 1938. Under the provisions of paragraph 5 (1) of the Vocational Education (Additional Grants) Regulations, 1938, a sum of £2,730 2s. 9d. was paid to the Committee as a supplemental grant based on the expenditure of the Committee referable to the provision of compulsory courses, and the enforcement of Part V. of the Act.

VOTE 49.—SCIENCE AND ART.

Subhead B.1.—Publications in Irish.

30. Adverting to paragraph 34 of my last report I observed that the original agreement with the author has since been determined and a new agreement has been executed which provides, *inter alia*, for the completion of his part of the work by 31st March, 1942, and gives to the Minister for Education the right to print and publish, or not to do so, as the Minister may think fit.

VOTE 51.—NATIONAL GALLERY.

Subhead D.—Incidental Expenses.

31. Premiums amounting to £38 1s. 0d., for insurance of pictures while undergoing repairs, which would appear to have come in course of payment in the year 1937-38, were not paid until April, 1938. I am informed that payment was not made until 1938-39 as the provision in the subhead for 1937-38 was insufficient owing to the number of important pictures which

urgently required repairs ; that the Insurance Brokers concerned agreed to the postponement, and that the delay would not have prejudiced any claim for damage arising prior to the date the premiums were paid. Had the payment been made in the previous year, an excess on the vote for that year would have resulted.

VOTE 52.—AGRICULTURE.

Subhead G.3.—Fertilisers Scheme.

32. With the object of enabling farmers to obtain certain artificial fertilisers at reduced prices, it was arranged that the members of the Irish Fertiliser Manufacturers' Association should allow rebates on the prices ordinarily charged to retail merchants and co-operative societies and that the benefit of these reductions should be passed on by the retailers to their customers. On submission of certified statements of sales and auditors' certificates, the rebates allowed were recouped to manufacturers, the authorized rates being 10s. per ton for superphosphate (including potassic superphosphate), semsol, and ground North African phosphate, and 5s. per ton for complete fertilisers (including sugar beet manure).

The expenditure in respect of the 1938-39 season amounted to approximately £85,000, of which £37,292 2s. 4d. was disbursed during the year under review.

Subhead H.—Grants to County Committees of Agriculture.

33. The charge to this subhead comprises normal grants amounting to £88,789, special temporary grants totalling £5,000, and payments, amounting to £4,349 19s. 6d., for the purpose of supplementing Committees' expenditure on the provision of lime for agricultural purposes.

The normal grant of £88,789 includes a sum of £72,910, equivalent to the proceeds of the agricultural rate of 2d. in the £ under the Agriculture Act, 1931, and extra grants, amounting to £15,879, equivalent to the amount of the income of Committees from rates in excess of the statutory minimum 2d. rate.

In addition to the foregoing, sums totalling £277 were paid to nine County Committees from funds derived from penalties imposed under the Corn Production Act, 1917.

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

34. Including the expenditure of £33,017 4s. 4d. in the current year, the total vote expenditure to 31st March, 1939, from moneys provided for the improvement of the Creamery Industry amounts to £1,162,096 9s. 11d. Receipts amount to £213,665 13s. 7d., leaving a net charge on public funds of £948,430 16s. 4d.

The expenditure includes a payment of £1,718 8s. 0d. to the Newmarket Dairy Company (1932) Ltd., representing recoupment of the outlay incurred in supplying artificial manures at half price to the milk suppliers of certain creameries in County Kerry. It is not clear that expenditure of this nature falls within the ambit of the subhead, and I have accordingly deemed it necessary to call attention to the matter.

The expenditure also includes a sum of £107 15s. 4d. paid, with the sanction of the Department of Finance, to a bank in order to yield an agreed dividend on a debt due by a creamery in process of liquidation, and thereby to release the guarantors of the debt from their liability.

Subhead M.8.—Expenses in connection with the provision of Butter for Winter requirements, etc.

35. In paragraph 42 of my last report, I mentioned that allowances were paid to creameries and other registered concerns in respect of butter produced or acquired during the winter months. The period of production or acquisition was extended to 30th April, 1938, and payments amounting to £39,828 19s. 3d. are charged to this subhead in the present year.

Allowances were also paid on creamery butter and certain other dairy products produced during the period 1st May to 30th November, 1938, and on creamery butter produced during the period 1st to 9th December, 1938, and a sum of £150,399 15s. 7d. charged in this account relates to the expenditure incurred in respect of these allowances.

The balance of the charge to this subhead, £28,446 2s. 6d., represents allowances made to creameries and other concerns in respect of butter placed in and withdrawn from cold store under conditions prescribed by the Minister for Agriculture. I am in communication with the Accounting Officer regarding the grant of the full rate of allowance to concerns using their own cold storage facilities.

Subhead O.9.—Agricultural Products (Regulation of Export) Acts, 1933 and 1935.

36. The expenditure charged to this subhead includes £229,506 8s. 9d. in respect of the purchase, storage and export of butter, and £173,947 8s. 1d. in respect of the purchase and export of eggs. The balance of the charge to the subhead, £62 19s. 10d., relates to expenditure in connection with the marking of cattle exported to Great Britain through the port of Greenore.

As noted in the account, the arrangements under which the

Department purchased and exported butter and eggs to Germany terminated as from 31st December, 1938.

Accounts relating to the purchase and export of butter and eggs in the year ended 31st March, 1939, have been received and are under examination.

Subhead O.11.—Slaughter of Cattle and Sheep Acts, 1934 to 1936, etc.

37. The expenditure under this subhead amounted to £320,527 14s. 5d., made up as follows:—

	£	s.	d.
Salaries, Travelling and Incidental Expenses	264	8	4
Compensation for animals slaughtered ...	5,040	0	0
Purchase of beef for distribution to recipients of unemployment assistance, outdoor relief or home assistance ...	2,033	2	6
Purchase of cattle for export	291,802	3	7
Compensation for extension of Roscrea Meat Factory and cessation of cattle supplies to the Factory	21,388	0	0
	£320,527	14	5

Compensation for animals slaughtered.

38. As stated in my last report, the acquisition of cattle under the scheme for the elimination of old and uneconomic cows ceased on 25th March, 1938. The expenditure, £5,040, under this heading relates to the purchase of animals acquired prior to that date.

Purchase of Beef for distribution to recipients of Unemployment Assistance, Outdoor Relief or Home Assistance.

39. The expenditure charged under this heading, amounting to £2,033 2s. 6d., represents payments made to victuallers of outstanding claims for beef supplied under the statutory scheme which was administered by the Department of Agriculture and ceased to operate on 6th December, 1936.

Purchase of Cattle for Export.

40. As in the case of butter and eggs, the export trade with Germany in cattle ceased to be operated by the Department as from 31st December, 1938.

The accounts of this trade for the year ended 31st March, 1939, have been received and are at present under examination.

Compensation for extension of Roscrea Meat Factory and cessation of cattle supplies to the Factory.

41. The expenditure, £21,388, under this heading relates to payments made to the Company mentioned in previous reports. It includes sums of £4,500 and £16,888, representing, respectively, the balance of compensation, fixed at £15,500, in respect of expenditure on the extension of the Company's factory, and the amount of compensation payable for the cessation of cattle supplies.

The Company became liable for the redemption of the Debentures, £16,000, issued to the Minister as security for the original loan advanced, and this amount has been received and is credited to appropriations in aid in this account.

Subhead O.17.—Losses.

42. The charge to this subhead represents the contribution made, under general average adjustment, towards the cost of salvage of a vessel which ran aground in September, 1937, when carrying cattle to Germany.

Subhead P.—Appropriations in Aid.

Repayments of Sums advanced to Seed Merchants.

43. Repayments of advances to seed merchants under the scheme of credit for seed wheat, referred to in previous reports, amounted during the year under review to £316 16s. 8d. The balance outstanding at 31st March, 1939, was £366 9s. 6d.

Contributions by Importers in respect of the staining of imported seed wheat.

44. In order that cheap imported seed wheat might be readily identified and its sale as Irish wheat be thereby prevented, permits issued on or after 21st October, 1938, to import such wheat were subject to the condition that it should be stained. It was arranged that staining would be done by officers of the department on payment by importers of a contribution at the rate of 6d. per barrel. The amount contributed during the year under this head was £2,260 15s. 5d.

*Levy under the Slaughter of Cattle and Sheep Acts,
1934 to 1936.*

45. As stated in previous reports, the provisions of the Slaughter of Cattle and Sheep Acts relating to the collection of levy in respect of cattle and sheep slaughtered for human consumption

ceased to be in force as from 1st August, 1936. The amount collected in the year in respect of levy due but uncollected at the date mentioned was £6,276 16s. 2d. and the amount of levy outstanding at 31st March, 1939, was £35,813 4s. 5d.

Licence Tax on butter exported to Belgium.

46. I observed that a sum of £2,598 5s. 6d. was paid to the Newmarket Dairy Company (1932), Ltd., in respect of licence tax on a quantity of butter exported to Belgium and subsequently re-exported to the United Kingdom. I have inquired regarding the circumstances in which this expenditure, which has been charged to a suspense account, was incurred, and also how it is proposed to clear the charge against the suspense account.

Dairy Produce (Price Stabilisation) Acts, 1935 and 1938.

Dairy Produce (Price Stabilisation) Fund.

47. Levy was collected throughout the year on bulk cream, cheese, and condensed milk sold on the home market and, from 1st May, 1938, on home sales of creamery butter. In addition, levy became payable, under certain conditions, on butter held in stock on 10th December, 1938, and on butter imported during limited periods in the months of February and March, 1939. As will be seen from the account, the receipts from levies amounted to £136,533 18s. 5d. Bounties amounting to £196,823 2s. 2d. were paid at the prescribed rates on exports of creamery butter and cheese.

The Butter Stocks (Levy) Order, 1938 (Statutory Rules and Orders, No. 331 of 1938) provided that levy at the rate of 9s. per cwt. should be paid on all butter held by or on behalf of every registered proprietor and butter trader anywhere on 10th December, 1938. It appeared to me that the terms of the Order referred to had not been fully complied with, and I am accordingly in communication with the Accounting Officer on the matter. I have also inquired regarding the circumstances in which levy was not collected on 54 cwt. of butter imported at a time when a levy rate of 26s. per cwt. was in force.

The payments made from the Fund under section 41 (6) of the 1935 Act include recoupment to the vote for Export Bounties and Subsidies of a sum of £1,101 16s. 7d. charged to that vote in 1936-37. As stated in paragraph 102 of this report, the amount represents the loss incurred on the sale on the home market of a quantity of butter originally purchased for export. £1,624 was paid to the Butter Marketing Committee established for the purpose of regulating the export of butter to the United Kingdom, and the balance of the expenditure under section

41 (6), £1,129 17s. 1d., was paid to the Dairy Disposal Company, Ltd., in recoupment of the loss of that amount incurred on the sale of 12,949 cwts. of butter imported during the months of February, March and April, 1937.

VOTE 53.—FISHERIES.

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

48. Including the advances charged in this account, the total of advances for boats and gear to 31st March, 1939, amounted to £95,500. The half-yearly instalments of the annuities set up to repay these advances falling due to 31st March, 1939, amounted to £32,074 18s. 4d., while the sums collected by the Sea Fisheries Association from borrowers and transferred to the Department in payment of the annuity instalments amounted to £22,636 2s. 0d. The annuity instalments were, therefore, in arrear at 31st March, 1939, to the extent of £9,438 16s. 4d.

Subhead G.4.—Advances for General Development.

49. No advances were made from this subhead during the year under review.

The total of advances made to the Sea Fisheries Association for general development amounted, at 31st March, 1939, to £1,264 14s. 1d. It was decided, with the sanction of the Department of Finance, to regard £173 12s. 6d. of this amount, with accrued interest thereon, as chargeable against the Grant-in-Aid for the purposes of general development, and a sum of £216 8s. 0d. was accordingly paid to the Sea Fisheries Association from subhead G.2., a like amount being repaid by the Association and brought to account as appropriations in aid.

The balance, £1,091 1s. 7d., of the advances, is repayable over a period of twenty years by half-yearly instalments covering principal and interest. A sum of £167 13s. 0d. was repaid during the year and is included in the appropriations in aid.

Fishery Loans.

50. 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 £743 8s. 5d. under section 2 of the Fisheries (Revision of Loans) Act, 1931. Repayments during the year, which are accounted for as appropriations in aid, amounted to £761 3s. 3d., and the balance outstanding on these loans at 31st March, 1939, was £21,994 1s. 8d., including arrears of £21,776 15s. 0d.

VOTE 54.—LANDS.

Repayable Exchequer Advance.

51. In paragraph 59 of my last report I referred to the outstanding balance of the advance of £200,000 made in March, 1925, for the purpose of financing payments in lieu of rent by the Land Commission. I have been informed that a further repayment to the Exchequer, amounting to £14,000 has been made on account of the outstanding balance and that the possibility of winding up this account at an early date is under consideration.

Subhead I.—Improvement of Estates, etc.

52. I observed that in several cases contractors for the erection of dwelling houses and out-offices defaulted in the execution of the contracts, and that it became necessary to have the work carried out either by another contractor or by direct labour. In reply to an inquiry as to the steps it is proposed to take to recover the additional cost to the State consequent on the default of the contractors in question, I was informed that the defaulting contractors have been advised that they will be required to pay such sums as may under the terms of the contracts be found due and payable by them in consequence of their default.

In connection with the scheme whereby certain lands in Co. Meath, available for the relief of congestion, were reserved for allottees from the Gaeltacht, expenditure of £9,768 0s. 1d. 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. The total expenditure borne on the vote for Lands in connection with the scheme from its inception in 1934-35 to 31st March, 1939, amounts to £108,520 2s. 1d. In addition, expenditure amounting to £2,050 9s. 10d. which was subsequently recouped to the Land Commission by the Office of Public Works, was incurred in the erection of a schoolhouse.

The Land Commission have also taken steps to provide holdings in certain counties in Leinster for migrants from districts where acute congestion prevails. The scheme provides that the holdings are to be situated in groups of from 2 to 15 adjoining each other. The expenditure apart from the cost of General Improvements (roads, drains, etc.), borne on the vote for Lands in connection

with the scheme, from its inception in 1937-38 to 31st March, 1939, was £12,608 16s. 4d., made up as follows :—

			£	s.	d.
Buildings, Yards, Gates, etc.	...	...	10,519	14	0
Live Stock	...	...	1,567	16	11
Grants for Fencing	...	...	240	0	0
Expenses of bringing Migrants to see their holdings	...	...	99	17	8
Fodder	...	...	83	3	3
Removal Expenses	...	...	53	4	9
Fuel	...	...	30	0	0
Implements	...	...	14	19	9
			<hr/> £12,608 16 4 <hr/>		

I am informed that until the scheme is completed it is not possible to apportion the expenditure on General Improvements incurred in respect of the migrants' holdings on the Estates.

Rent and Interest Account.

53. In a number of cases Receivable Orders issued for the recovery of the proportionate part of the rates payable by allottees and others in respect of land occupied were outstanding at the date of my audit. I have addressed an inquiry to the Accounting Officer on this matter.

Special Suspense Account.

54. Expenditure of £1,283 was sanctioned for the repair of certain embankments of which £368 was spent in 1937-38 and £440 in the year under audit. Pending the determination of the question as to how much of this sum should be borne on the vote for Posts and Telegraphs the entire expenditure has been, by direction of the Department of Finance, charged to a special suspense account.

VOTE 55.—FORESTRY.

Excess of Expenditure over Grant.

55. The gross expenditure on this account has exceeded the estimate by £10,638 5s. 0d.; in addition there is a deficiency of appropriations in aid realized of £427 19s. 2d. The total deficit, therefore, amounts to £11,066 4s. 2d.

The excess is explained by the Accounting Officer as due to increased cost of materials and increased cost of labour.

VOTE 56.—GAELTACHT SERVICES.

Subhead D.1.—Salaries, Wages and Allowances (Rural Industries).

56. In the course of my audit I observed that at one of the Industrial Centres, the opening of which had been sanctioned by the Department of Finance for so long as sufficient orders were available, the Manageress reported that there was very little work done during the summer months, and that orders for the centre in question were brought to another centre for execution. The centre had been closed during the summer of 1937 and I have asked to be informed of the circumstances in which it was decided to keep it open during the summer of 1938.

Subhead D.8.—Toy Industry.

57. I observed that certain accounts which would appear to have come in course of payment during the year under review were not paid until the following year and I am in communication with the Accounting Officer on the matter.

Subhead E.3.—Kelp, etc.

58. As an experiment the Department decided to bale with wire a consignment of seaweed for export, but this method of baling proved unsatisfactory and approximately one-third of the seaweed had to be unbaled and despatched in bags. The cost of the bags and labour in bagging amounted to £47 9s. 6d. and, in addition, unused wire, the cost of which was £24 10s. 0d., had so deteriorated that its scrap value, when returned to store, was found to be only £1 5s. 3d.

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

59. 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, 1939, the position in regard to such grants and loans was as follows:—

	£	s.	d.
(i) Total amount of Grants sanctioned ...	448,785	17	2
Total amount of actual payments ...	355,764	6	9
(ii) Total amount of Loans sanctioned ...	167,638	10	0
Total amount of Loans for which certificates have been issued to the Commissioners of Public Works ...	151,743	0	0

Subhead I.—Appropriations in Aid.

60. An allowance of £70 was made to the firm purchasing the 1937–38 kelp crop, on account of certain extra charges incurred through the failure of the Department's grinding contractor to maintain output at the rate specified in the contract. An allowance of £140 6s. 3d. was also given to this firm in connection with the purchase of the 1938–39 crop on the grounds that the kelp supplied was not of the stipulated iodine content, and a rebate of 12s. 6d. per ton was allowed on 45 tons on account of the wet condition of the kelp when delivered. These allowances were made with the sanction of the Department of Finance.

In my report last year I mentioned that a number of accounts due in respect of Gaeltarra Éireann knitwear goods and tweeds, by persons resident abroad, had been placed in the hands of a firm which specializes in the collection of foreign debts. Some of these accounts are still outstanding.

Industrial Loans.

61. I have been furnished with a schedule concerning the Industrial Loans from which it appears that advances made during the year ended 31st March, 1939, amounted to £12, being the value of machines issued to workers on loan repayment terms. Exclusive of the amounts due in respect of looms, machines, etc., issued to workers on hire purchase agreements, the arrears due at 31st March, 1939, amounted to £9,709 18s. 0d., as compared with £9,616 14s. 9d. on 31st March, 1938.

In my report last year I referred to the sum of £9,383 10s. 6d. due by a company which ceased to exist in 1925 and to the fact that, owing to certain difficulties which had arisen, the negotiations for the realization of such security for the debt as the State held had not been completed. I understand that the position in this matter remains unchanged.

VOTE 57.—INDUSTRY AND COMMERCE.

Subhead I.—Glasgow Exhibition, 1938.

62. The expenditure during the year on the construction and decoration of the Irish Pavilion and charges incidental thereto, transit and insurance of Irish exhibits, etc., amounted to £13,721 3s. 7d. Included in this figure is a sum of £3,767 19s. 4d. in respect of the purchase of samples of Irish produce. The sale of these samples at the Exhibition realized £4,563 3s. 5d. and this amount is credited to appropriations in aid. In addition, samples to the value of £35 14s. 1d. were, with Department of Finance approval, distributed free to genuine trade inquirers.

The charge to the subhead also includes various unvouched minor items of expenditure amounting in all to £34 16s. 7d. As noted in the account, vouchers for these payments were not reasonably obtainable and the certificate of the High Commissioner was accepted in lieu. The sanction of the Department of Finance was obtained for the charge to the vote.

As noted in the account, a gift of ten panels dealing with industrial production, provided for use at the Exhibition, was made with Department of Finance sanction to the Federation of Irish Manufacturers.

Included in a payment of £443 5s. 6d. to an electrical company was a sum of £280 for the wiring of the pavilion. In conveying sanction for expenditure on the wiring, the Department of Finance stipulated that competitive tenders were to be obtained and the contract given to the lowest tenderer. The tenders received have not yet been furnished to me.

The total expenditure incurred in connection with this Exhibition to 31st March, 1939, amounted to £16,082 17s. 9d., while the receipts from the sale of samples, etc., amounted to £4,563 16s. 4d.

Subhead J.—New York World Fair, 1939.

63. The original estimate of £20,000 for preliminary expenses, cost of construction and equipment of the Irish Pavilion, the provision of exhibits, etc., in connection with the above Fair was increased by supplementary estimate to £37,400. The expenditure charged in the account is £25,876 10s. 3d. showing a saving of £11,523 9s. 9d, which, as explained in the account, arose from delay in construction, as a result of which only a part of the cost came in course of payment within the year.

Provision was made in the supplementary estimate for receipts in respect of allocations of space for exhibits in the Trade Promotion Pavilion and receipts under this head, amounting to £2,165, are credited to appropriations in aid.

Subhead L.—Minerals Exploration.

64. With the exception of £12 12s. 7d., all the expenditure during the year related to the investigation of the gypsum deposits in the Carrickmacross-Kingscourt area. The total amount spent on this investigation to 31st March, 1939, was £5,225 2s. 11d., viz., £397 7s. 8d. in 1937-38 and £4,827 15s. 3d. in 1938-39.

The payment of £12 12s. 7d. represented arrears of salary due to the resident mining engineer who had been employed in connection with the investigation of the coal deposits at Slieveardagh, to which reference was made in previous reports. The total expenditure on this investigation, including this payment, was £10,937 5s. 2d.

Subhead M.—Production of Industrial Alcohol.

65. The Industrial Alcohol Act, 1938, provided for the transfer to a company to be formed under the Companies Acts, 1908 to 1924, of the assets and liabilities of the State in respect of the industrial alcohol undertaking and for the issue of shares to the Minister for Finance. The company was incorporated on the 16th November, 1938, and the 21st March, 1939, was, by Statutory Rules and Orders, 1939, No. 69, appointed to be the appointed day for the purposes of the Act. On and from that date the company became responsible for all expenditure in connection with the undertaking.

The total expenditure charged to vote from the commencement of operations in 1934-35 to 20th March, 1939, was £443,276 5s. 10d, while receipts from sales of alcohol, etc., credited to exchequer extra receipts during the period, amounted to £135,161 7s. 4d. The net expenditure was, therefore, £308,114 18s. 6d. against which the company has issued to the Minister for Finance, in pursuance of section 11 of the Act, fully paid up shares of the company for £238,756, and, in addition, has accepted a liability of £45,000 to the Minister for Finance.

Provision was made in the 1938-39 estimates for expenditure amounting to £213,900 for this service but this figure was subsequently altered to £192,715 in a supplementary estimate. It will be seen that the expenditure charged to vote in the year under review amounted to £132,887 13s. 9d., representing a saving on the final estimate of £59,827 6s. 3d. As stated in the account, the saving is due to the factories not being in operation to the extent anticipated and to the transference of the undertaking to the company before the end of the financial year.

As in the previous year, all payments, with a few exceptions, were made by the Managing Director of the undertaking from imprests issued to him by the Department of Industry and Commerce.

The total amount payable under the contracts for the erection of the distilleries and additional works was £129,170. The payments made to the contractors, including £6,392 11s. 3d. in the year under review, amounted to £139,528 12s. 11d. The excess of £10,358 12s. 11d. was in respect of items not covered by the original specifications. The Department of Finance, in giving covering sanction for the excess, also agreed to waive the obligation imposed upon the Secretary of the Department of Industry and Commerce by clause III of the building contract, which required him to authorize, by an alteration order in writing, all substitutions, additions or alterations for or to the works as laid down in the specifications. No such alteration orders had been issued during the progress of the work and the various alterations and additions were executed on the instructions of the Architect acting in collaboration with the former Managing Director of the undertaking.

In addition to amounts due under the main contracts for the supply of plant and equipment, payments amounting to £5,200, approximately, were made to the contractors for certain miscellaneous equipment, etc. I understand that the covering sanction of the Department of Finance has been sought for this expenditure.

I inquired whether the normal procedure was followed under which lists of contracts placed and purchases made exceeding £25 in value are required to be submitted to the Government Contracts Committee, and was informed that such lists were not submitted as it was felt that owing to the commercial nature of the undertaking it would not be feasible to follow this course.

A contract for the supply of four molasses plants at an inclusive cost of £7,248 was placed during the year. Only one Irish firm tendered for the work and although this tender was not the lowest received it was accepted by the Minister for Industry and Commerce, the covering sanction of the Department of Finance being obtained subsequently. In the period under review £2,416 was paid under this contract.

The charge to the vote includes a final payment of £1,806 11s. 4d. to the supervising company in accordance with the settlement referred to in paragraph 68 of my report on the accounts for 1936-37. Royalties amounting to £2,588 10s. 3d. were also paid to this company during the year under their agreement with the Minister for Industry and Commerce.

Unvouched or partly vouched expenditure amounting to £355 15s. 0d. is also charged to the subhead. This expenditure includes petty cash balances held on 20th March, 1939; personal imprests and other advances outstanding (including sums due by the former Managing Director) on the same date, and over-payments in respect of sick absences, travelling, etc.

Receipts from the sales of alcohol, wash, etc., were estimated to realize £168,100. Actual receipts amounted to £128,101 2s. 4d. and included £105,960 12s. 0d. from the sale of industrial alcohol; £20,014 16s. 2d. received from the Revenue Commissioners in respect of an allowance of 5d. per proof gallon on spirits used in the making of power methylated spirits; £1,050 4s. 11d. from the sale of stillage, and miscellaneous items, £1,075 9s. 3d.

Turf Development Board, Ltd.

66. Issues to the above Board out of the Grants-in-Aid provided under subheads O.1. and O.2. amounting to £13,100 and £861 1s. 11d., respectively, were made during the period under review with the consent of the Minister for Finance.

Repayable advances made from subhead O.3. amounted to £259 15s. 2d. and were sanctioned by the Department of Finance on the conditions as to repayment referred to in previous reports.

During the year a sum of £750 was repaid by the Board and credited to appropriations in aid. The amount, including interest, outstanding at 31st March, 1939, in respect of advances, and of the £16,000 due by the Board for sacks purchased from vote and placed at its disposal in 1934-35, was £18,810 0s. 11d. No arrangements have yet been made regarding payment for certain office supplies and technical equipment also transferred to the Board in 1934-35.

Issues out of the Grants-in-Aid for the development of Clonsast Bog (subhead O.4.) and the development of Lyracrompane Bog (subhead O.5.) amounted to £60,000 and £5,000, respectively. The issues out of these subheads are repayable by the Board on conditions which have already been referred to in my reports on the accounts for 1936-37 and 1937-38. In the case of Clonsast repayment is to commence when the bog comes into production, and in the case of Lyracrompane the arrangements proposed for repayment are to be submitted to the Minister for Finance for consideration as soon as production commences. I understand that production at Clonsast has not yet commenced and that Lyracrompane is not yet in full production.

Industrial Research Council.

67. As in previous years, the expenditure, £3,337 16s. 0d., charged to subhead P.4.—Special Investigations, related mainly to payments to University Colleges for investigations connected with peat waxes, seaweed, and turf burning apparatus. The payments made were covered by Department of Finance sanction.

Fees under the Sugar (Control of Import) Act, 1936.

68. These fees, which are credited to exchequer extra receipts, are paid by the Irish Sugar Company Ltd., in respect of licences issued to them by the Department of Industry and Commerce to import sugar under the provisions of the above Act. It has been arranged that a provisional fee of 1d. per cwt. is paid on the issue of a licence and an audited account is submitted by the company at the end of an importing period showing the expenses connected with the sugar imported, including the provisional fees, and the receipts from sales. The surplus on the account is paid by the company to the Department for credit of the Exchequer.

The estimated receipts in respect of these fees for 1938-39 were £1,500 while the actual amount credited was £27,950 14s. 5d. The receipts included sums received from the company during 1937-38, which had been placed in suspense pending final adjustment with the company in respect of the fees due for a certain importing period.

VOTE 58.—TRANSPORT AND METEOROLOGICAL SERVICES.

Subhead B.—Civil Airports.

69. The expenditure charged to this subhead amounted to £16,116 12s. 11d. and related mainly to payments for the acquisition of land in connection with the construction of Airports at Collinstown, Co. Dublin, and Kilconry, Co. Clare.

The Department of Finance approved of the lettings of certain lands acquired for Collinstown Airport which became surplus to requirements, and directed that the receipts therefrom be accounted for as exchequer extra receipts. The amount credited during the year, as shown in the account, was £235 10s. 0d.

Subhead B.B.—Subsidy in respect of Air Services.

70. Provision was made by supplementary estimate for payment of a subsidy of £33,000 to Aer Rianta, Teoranta, in accordance with an Order made by the Minister for Finance under section 79 of the Air Navigation and Transport Act, 1936. Under this Order (Statutory Rules and Orders, 1939, No. 31) the Minister for Industry and Commerce was authorized to pay to the company a subsidy of an amount equal to the losses, as determined by the Minister for Finance and the Minister for Industry and Commerce, sustained by the company and the subsidiary company (Aer Lingus, Teoranta) up to 31st March, 1938, and in the year ended 31st March, 1939, or of £33,000, whichever was the less. As the actual losses as determined, and as shown in the audited accounts of the companies, exceeded £33,000, this sum was paid to the company with the concurrence of the Minister for Finance.

*Transport Services.**Meteorological Services.*

71. I am in communication with the Accounting Officer as to the nature of the records maintained of stores and equipment held in connection with these services, including any stores and equipment taken over from the British Air Ministry.

VOTE 61.—UNEMPLOYMENT INSURANCE AND UNEMPLOYMENT ASSISTANCE.

Subhead J.—Unemployment Assistance.

72. The original provision of £1,160,000 for unemployment assistance was increased by a supplementary estimate to £1,335,000. The actual expenditure during the year amounted to £1,338,931 14s. 7d. showing an excess of £3,931 14s. 7d., which

is stated in the account to be due to an unforeseen increase in the number of persons entitled to unemployment assistance.

Under section 20 of the Unemployment Assistance Act, 1933, every application for unemployment assistance and every question arising thereon or in relation thereto shall be determined by an unemployment assistance officer, and such determination shall, subject to certain rights of appeal, be final. Section 13 (2) of the Unemployment Assistance (Amendment) Act, 1935, provides that where an unemployment assistance officer reverses or revises a previous determination under section 20 of the 1933 Act with the effect of refusing or decreasing unemployment assistance previously allowed, such reversal or revision shall, if the unemployment assistance officer is satisfied that the original determination was made on account of or in consequence of any statement by the applicant which was deliberately false or misleading, have effect from the date of the original determination, or from such later date as the unemployment assistance officer may fix. The sub-section also provides that in any other case the reversal or revision shall take effect from the date thereof.

A number of cases were observed where rates of unemployment assistance were reduced on revised determinations, new facts having come to the knowledge of the unemployment assistance officers, but as the question of fraud was considered not to have arisen no question of recovery of overpayments arose, and the payments made on the original determinations remain a final charge on the vote. Numerous cases also came under notice where determinations made by unemployment assistance officers had subsequently to be revised and the unemployment assistance previously allowed refused or decreased, although the facts in each case were before the unemployment assistance officers when the original determinations were made. The payments allowed under the original determinations in these cases, being regarded as having been made on valid operative decisions of unemployment assistance officers, also remain a final charge on the vote and are not regarded as recoverable from the recipients.

During the year cash recoveries of unemployment assistance overpaid, credited to appropriations in aid, amounted to £439 10s. 10d. In addition, as noted in the account, further recoveries totalling £1,338 17s. 10d. in respect of overpayments included in the accounts of previous years were identified since the close of the last account as having been made by deduction from unemployment assistance to which applicants subsequently became entitled.

Included in the charge to this subhead, with Department of Finance sanction, are sums amounting to £12 8s. 0d. in respect of payments of unemployment assistance for which vouchers were found to be missing or incomplete. A suitable note appears in the account.

Subhead L.—Appropriations in Aid.

73. Receipts from certain local authorities under section 26 of the Unemployment Assistance Act, 1933, as amended by sections 6 and 7 of the Unemployment Assistance (Amendment) Act, 1938, amounted to £166,189 17s. 10d. during the period under review. I mentioned in paragraph 74 of my last report that the Department was examining the possibility of promoting legislation to solve difficulties which had arisen in connection with the calculation of the sums due by the local authorities concerned. I understand that this legislation has been introduced.

VOTE 63.—POSTS AND TELEGRAPHS.

Subhead C.—Rent, Office Fittings, etc.

74. The charge to this subhead includes a sum of £500 being the ground rent of a site acquired for Post Office purposes. The site in question was leased to the Agricultural Credit Corporation by the local authority in 1932 and, following negotiations for the acquisition by the Department of Posts and Telegraphs of portion of the premises to be erected, arrangements were concluded by which the Department accepted a transfer of the Agricultural Credit Corporation's interest.

These arrangements provided for the reimbursement of the Corporation's outgoings in respect of the costs of acquisition, rent, rates, etc., and for the erection of a building to accommodate both a new Branch Post Office and the Corporation. The latter undertook, by letter dated 23rd March, 1936, to enter into a lease of part of the premises at an exclusive rent of £1,450 per annum, subject to the building being ready for occupation within two years. The Corporation subsequently withdrew from the arrangement on the ground that the building could not be completed by March, 1938.

Payment of £5,200, which included £1,500 for three years ground rent to September, 1935, was made by the Department as consideration for the transfer of the Corporation's interest and the assignment was executed in June, 1937, when it must have been reasonably clear that the premises could not be available by the date originally anticipated. Further, the assignment did not contain any provision for the completion of the building by a specified date.

In these circumstances I inquired whether any claim was made against the Corporation for refund of any part of the consideration money, and I was informed that the position had been fully reported to the Minister for Finance who had agreed to the unconditional release of the Corporation from their

agreement. I was also informed that in view of the existing emergency, and the need for curtailment of expenditure, building operations are being deferred and that the local authority has been approached for further extension of the period for re-building.

The total expenditure, to the 31st March, 1939, in respect of the acquisition and occupation of the site was £5,956 11s. 11d., which included £1,086 1s. 6d. for Architects' fees, etc. As the original plans were drawn to provide accommodation for the Agricultural Credit Corporation, their revision will be necessary.

Losses by Default, etc.

75. The losses borne on the vote for the year ended 31st March, 1939, amounted to £1,230 9s. 2d., of which £1,228 19s. 9d. was charged to subhead H.2. and £1 9s. 5d. to subhead O.6. Classified schedules of these losses are set out at pages 210 and 214. At pages 212 and 214 particulars are given of twenty-two cases in which cash shortages or misappropriations amounting to £891 7s. 11d. were discovered; the sums in question were made good and no charge to public funds was necessary.

In addition to the losses noted in the account, Official Arbitration Stamps valued at £480 were found to be missing from the Department's main stock and are believed to have been inadvertently destroyed. The value of the missing stamps has been written-off with the sanction of the Minister for Finance.

*Special Subhead P.P.—Annuities under the Telegraph Acts,
1892 to 1921.*

76. Provision was made at subhead P. to meet deficiencies due to the withholding of sums by the British Government in connection with certain disputed claims, but consequent upon the Financial Agreement concluded with Great Britain in April, 1938, no such sums were withheld, and, accordingly, no charge fell on that subhead. It was agreed, however, prior to the Financial Agreement, that the British claim in respect of outstanding annuities under the Telegraph Acts, 1892 to 1921, should be met, and payment of £4,950 14s. 3d., being the present value of the outstanding annuities, has been charged to this special subhead with the sanction of the Minister for Finance.

Special Subhead Q.4.—Acquisition of Sites, etc.

77. This special subhead was opened with the sanction of the Department of Finance to bring to account expenditure incurred in connection with the acquisition of certain lands for the erection of a wireless station for the Transatlantic Air Services. It appeared that although an area of about 17 acres was regarded

as adequate to meet immediate requirements it was considered desirable to acquire an entire holding comprising 49 acres. I am informed that as schemes for additional radio communication facilities are under discussion the need for a considerable additional area may arise. It has, therefore, not yet been found possible to delimit the area required for State purposes, and the Irish Land Commissioners have consented to purchase the unrequired residue of the land, when this has been determined, at a price to be based on their valuation for their purposes under the Land Purchase Acts.

Erection of New Stores Depôt.

78. Under a scheme approved by the Department of Finance, land at Aldborough House, Dublin, which was held on lease by the Department of Posts and Telegraphs, was acquired by the Dublin Corporation for Housing purposes. The scheme provided for the transfer of the Department's Stores Depôt to new premises to be erected, and for the payment by the Corporation of a sum of £7,950 based on the cost of the provision of alternative accommodation, estimated at £9,950, less a sum of £2,000, being a commuted allowance in respect of the rent of premises retained by the Department. Formal transfer of the site to the Corporation has been deferred pending the enactment of legislation enabling the Minister to dispose of his interest in the lease. Meanwhile no payment has been made by the Corporation, but I am informed that it is anticipated that a substantial portion of the sum due will be paid over at an early date. The amount expended to date on the provision of alternative premises was £10,110, approximately, of which £9,752 was borne on votes for Public Works and Buildings.

Stores.

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

Considerable deficiencies in the stocks of internal mail bags have been disclosed at each of the half-yearly stocktakings held for some years past. In view of the loss to public funds arising from these deficiencies, I inquired regarding the extent of the control exercised over these stores and as to the steps taken towards the prevention of further losses. I was informed that the position was the subject of special inquiry and that proposals were being considered which, it was hoped, would enable a closer record to be kept of the movements and cause of loss of mail bags.

In addition to the engineering stores shown in Appendix II as valued at £150,692 on the 31st March, 1939, engineering

stores to the value of £509 were held on behalf of other Government Departments. Stores other than engineering stores held at that date were valued at £70,626, included in this amount being a sum of £22,874 in respect of stores held for other Government Departments.

Revenue.

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

Sums due for telephone services amounting in all to £377 15s. 5d. were written off during the year as irrecoverable. This amount included a sum estimated at £59, which was written off with the sanction of the Minister for Finance in respect of the accidental destruction at a Telephone Exchange of certain charge tickets for trunk calls.

Post Office Savings Bank Accounts.

81. The accounts of the Post Office Savings Bank for the year ended 31st December, 1938, were submitted to a test examination with satisfactory results.

Post Office Factory.

82. A test examination was applied to the accounts of the Post Office Factory with satisfactory results.

The expenditure on manufacturing jobs, including work in progress on 31st March, 1939, amounted to £16,468; expenditure on repair works (other than repairs to mechanical transport) amounted to £18,341, and expenditure on mechanical transport repairs amounted to £2,099.

VOTE 65.—ARMY.

83. A vote of £323,370 was taken in February, 1939, to supplement the original vote of £1,672,314 in order to provide for additional expenditure arising out of the transference to Éire of the Coastal Defences, schemes for the protection of the civil population against air and gas attack, and increases in the reserves of clothing and warlike stores. As shown in the account, a balance of £223,963, or 11.2 per cent. of the estimated expenditure, remains to be surrendered. This surplus is due mainly to the fact that owing to the international situation it was not possible to obtain delivery of requirements of warlike and allied stores before the end of the financial year.

An Agreement regarding Articles 6 and 7 of the Articles of Agreement dated 6th December, 1921, was signed between the Governments of Éire and the United Kingdom on 25th April, 1938; and under Article 2 of this Agreement the Admiralty property and rights at Berehaven, and the harbour defences at

Berehaven, Cobh, and Lough Swilly, were transferred to the Department of Defence, together with buildings, magazines, emplacements, instruments and fixed armaments, with ammunition therefor, at the said ports on the 25th April, 1938. The transfer, which also included the plant, machinery and vessels necessary for the maintenance of the defences, was completed before 31st December, 1938, and the property and stores acquired are shown in the records of the Services entrusted with the control of the defences.

In addition to the equipment handed over free of charge, a considerable quantity of stores—mainly barrack service and engineering stores—was purchased for the sum of £27,949, which has been charged to various subheads of the vote. These stores were valued at a percentage of the British Army vocabulary prices, and the rates paid appeared from a test examination to be reasonable. I have made inquiries regarding the inclusion in the charge of the cost of certain items of regimental property, which did not appear to be properly chargeable to the Army vote.

Ex-gratia payments amounting to £700 were made to British regimental funds in respect of squash courts and tennis courts, some of which had only been completed a short time before the date of the Agreement. The amount is included in the charge to subhead U. Information is not yet available regarding the question of maintenance of these courts, the cost of which is not chargeable against public funds under existing regulations.

Certain recreational equipment and stores not provided for in the Army vote were purchased for a sum of £556, and it is proposed to recover this amount from military funds. Meanwhile it is charged to a suspense account, and I have inquired whether arrangements for its collection have yet been made.

Subhead A.1.—Military Educational Courses Abroad for Specially Selected Officers.

84. Concerning allowances payable to officers attending courses of instruction abroad in respect of incidental travelling and miscellaneous expenses, certain certified claims were received, which were not in agreement with statements received from the school authorities, and the matter has been referred to the Department of Finance. I have made representations regarding the present system of authenticating such claims, as it does not appear to be satisfactory, and the practicability of certification by the officers in charge of schools is, I am informed, being investigated.

Subhead C.—Pay of Civilians attached to Units.

85. As shown in a note appended to the account, a sum of £172 15s. 3d. is charged to the vote in respect of services rendered to civil aviation on behalf of the Department of Industry and Commerce. A further sum of £259, expended in connection with the survey of aerodrome sites, remains charged to a suspense account. The figures do not include the cost of additional appointments to the technical staff of the Air Corps to deal with matters pertaining to civil aviation. These appointments were created in response to representations made by the Department of Industry and Commerce, but only three of the seven authorized by the Department of Finance were filled in the year under review, the duties attaching to the remaining posts being performed by military personnel. The annual charge to subhead C. in respect of appointments already made to deal with civil aviation matters amounts to £1,387, and the indirect expenditure incurred up to the present is also considerable, but the Army vote contains no provision for expenditure on civil aviation except a "token" sum of £10 under subhead O.I., which enables the Department to provide various services on a repayment basis. As it appears to be desirable that the position regarding this service should be clarified, I have communicated with the Accounting Officer.

The attention of the Department has been drawn to certain matters relating to the method of control and time recording of civilian tradesmen employed in Army workshops who are paid at hourly rates. No general instructions on these matters appear to have been issued, and there appears to be lack of uniformity in the procedure followed.

Subhead J.—Mechanical Transport.

86. In connection with the scheme for the gradual mechanization of the Army a fleet of lorries was hired for four periods during the year for the use of Units undergoing annual training. The contract terms stipulated for the payment of a fixed charge per day for each lorry for a minimum of seven consecutive days in each period, including the days of collection and return of the lorries at the contractor's depôts. It appears, however, that the exigencies of training did not require the continuous use of the number of lorries hired, and the payments under the contract, which amounted to £1,130 15s. 0d., include nearly £200 for lorries which were not used on various days within the contract periods. In consequence the contract charge was high when related to the mileage run on military duty.

Subhead K.—Provisions and Allowances in lieu.

87. Statements have been furnished to me showing the cost of production of bread at the Curragh Bakery and of meat at the Dublin and Curragh Abattoirs. The unit costs are as follows :—

<i>Bread.</i>	1938-39.	1937-38.
Cost of production ...	2·0 pence per lb.	2·1 pence per lb.
Cost delivered Dublin	2·1 " "	2·3 " "
<i>Meat.</i>		
Dublin ...	7·5 " "	7·0 " "
Curragh ...	7·5 " "	6·8 " "

The average prices of cattle purchased for the Dublin and Curragh areas were £21 16s. 10d. and £19 13s. 3d. per head, respectively, as compared with £20 10s. 10d. and £18 8s. 1d. in the previous year, while the average production of beef per head was 761 lbs. and 688 lbs., respectively, as compared with 763 lbs. and 680 lbs.

Subhead O.—General Stores.

88. In connection with the purchase of aeroplanes, an advance payment of £43,000 was made on 31st March, 1939. The consignment of aeroplanes and equipment had been delivered and accepted by the Air Corps after examination, but it was not possible to obtain the certified claims for payment at the time, and the exact prices of some of the machines have not yet been notified by the suppliers. The payment, which does not discharge the full liability in respect of the purchases, has, in the circumstances, been admitted as a charge against this subhead.

Regarding the question of repair and reconstruction of damaged aircraft it has been noticed that a number of damaged machines have been held in the Air Corps workshops for long periods without the work necessary to render them available for service being carried out. I have not yet been informed of the causes of the delay.

As a result of the extension of the use of mechanized transport for military purposes it has apparently not been found necessary to put into service horse-drawn equipment which was acquired in recent years, and a large proportion of the horses held on Army charge have been sold. As regards harness and saddlery, the equipment of a number of Units had been completed in accordance with the scales laid down in the authorized schedules, but it cannot be stated at present to what extent its use will be affected by the new conditions. I have made inquiries regarding the arrangements made for the preservation of equipment which has not been put into service.

Subhead P.1.—Protection of Civil Population against Air and Gas attack.

89. As shown in the account, a sum of £48,921 was expended under this subhead on the purchase of equipment for the protection of the civil population against air raids, and expenditure was also incurred in providing services for the training of civilians in air raid precautions. This expenditure is authorized by section 60 of the Air Raid Precautions Act, which became law on the 26th July, 1939, and I understand that the regulations contemplated by section 61 of the Act to govern all matters relating to the storage, distribution, loan and sale of the equipment are being prepared. Meanwhile it is held in store, issues therefrom being confined to items essential for training purposes, which are lent to various interested bodies in accordance with schedules which have been approved. The question of suitable storage for those supplies which are otherwise liable to rapid deterioration is receiving the attention of the Department.

Subhead Q.—Engineer Stores.

90. The excess expenditure under this subhead was due to the emergency purchase of sand bags to meet military requirements, about £9,000 having been paid on the contracts up to the end of the financial year. Owing to the international situation it was not possible to obtain competitive tenders, but the price was regarded as reasonable, and it was appreciably less than the price at which orders were placed in the current year. It has been ascertained that with suitable storage conditions the sandbags can be preserved for a very long period.

Store Accounts.

91. A test examination of the store accounts was carried out during the year, and the results proved generally satisfactory.

It has been noticed that the method adopted for controlling the issues of medical stores and accounting for them does not appear to provide sufficient safeguards to ensure the exclusive and necessary use of those stores in the public service, and the exercise of economy in their distribution. As it appears that an approved system of accounting for medical stores has not yet been provided for in Army regulations, I have communicated with the Accounting Officer on the matter. I have also inquired regarding the method of accounting for books and other items purchased for educational purposes in recent years.

In its reports on the accounts of previous years the Public Accounts Committee had occasion to comment on certain purchases of barrack service stores which were subsequently found to be unsuitable for Army requirements and were not

issued for service. The Department has now succeeded in disposing of the major portion of those stocks by public auction, the prices obtained being approximately fifty per cent. of the original cost. Relatively small quantities of the stores have been retained to meet possible future demands.

Statement of Losses.

92. 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	1,184	6	2
Deficiencies of stores and other losses not affecting the 1938-39 vote	1,456	13	6

The former figure includes £1,016 2s. 1d. in respect of the default of an officer of the Forces, to which reference was made in paragraph 82 of my report on the accounts for the year 1936-37. The figures also include £222 18s. 3d. in respect of the loss during a storm of a launch acquired a short time previously in connection with Air Corps exercises. This loss was apparently due to unsuitable anchorage. The corresponding figures for the previous year were £88 17s. 0d. and £2,200 8s. 7d.

VOTE 66.—ARMY PENSIONS.

93. Regarding applications under the Army Pensions Act, 1932, for grants in respect of disabilities attributable to military service, it has been noted that considerable additional expenditure is involved in cases in which it is found necessary to grant a temporary pension for only a relatively short period, as all awards of pensions under that Act are payable as from 1st April, 1932. I understand that a number of applications under the Act still remain to be examined and reported on.

The terms of section 4 of the Military Service Pensions Act, 1924, provide that pensions granted to members of the Forces, who were awarded certificates of military service under that Act, shall not commence until the day of discharge from the Forces if that day is later than 1st October, 1924. The Military Service Pensions Act, 1934, does not contain a similar provision, all pensions under that Act being payable as from 1st October, 1934. Pensions have been granted to a number of serving officers under the later Act, but these pensions are, however, abated under section 20 in respect of the recipients' emoluments as Army Officers. I have inquired regarding the basis of abatement in certain cases.

Under the terms of the Defence Forces (Pensions) Scheme, 1937, a soldier who is specially re-engaged for such further period of service as will complete twenty-one years' service with the Forces—termed a “long-service” soldier—is eligible for a pension on discharge. In the course of audit of the awards granted under this Scheme it was noticed that some ex-members of the Forces, who are in receipt of pensions appropriate to “long-term” service, were discharged as medically unfit a relatively short time after they had been re-engaged. In the cases in question the provisions of the regulations relating to medical examination and physical fitness on re-engagement were waived, and I have made inquiries regarding the correctness of the procedure followed in view of the charge to public funds which is involved.

The charges to subhead L. of this vote include gratuities amounting to £65 paid to the next-of-kin of “short-term” soldiers who died in service. The Defence Forces (Pensions) Scheme does not, however, make specific provision for the payment of gratuities or allowances in these circumstances, but I am informed that the matter is being considered in connection with proposed amendments to the Scheme.

A question arose regarding the validity of a payment of temporary pension from a date prior to the date of revocation of a final grant under section 13 of the Army Pensions Act, 1937, and the matter has been referred to the Attorney-General for his advice. I am in communication with the Accounting Officer regarding certain other awards in connection with which the provisions of the relative enactments do not appear to have been fully complied with.

VOTE 70.—EXPORT BOUNTIES AND SUBSIDIES.

94. Following the agreements with the United Kingdom signed on 25th April, 1938, bounties ceased to be payable on all products exported, with the exception of dairy produce, eggs, seed potatoes, and fat cattle, on and after 19th May, 1938, the appointed day for the purposes of the Finance (Agreement with United Kingdom) Act, 1938 (No. 12 of 1938).

Details of the expenditure, and my observations thereon, appear in the succeeding paragraphs.

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

95. For exports in the period ended 18th May, 1938, payment of bounty was made on the same conditions as in previous years. The total amount paid in the year was £21,897 13s. 4d., of which £894 16s. 8d. 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.

96. The payments under this heading amounted to £3,907 13s. 1d., and related to the following :—

	£	s.	d.
Lobsters	556	3	11
Other Shell Fish	2,869	0	3
Fresh Water Eels	99	11	1
Fresh Mackerel	382	17	10
	<hr/>		
	£3,907	13	1
	<hr/>		

The rates of bounty authorized were :—

Lobsters	75 per cent. of the British import duty paid.		
Other Shell Fish 100	"	"	"
Fresh Water Eels 50	"	"	"
Fresh Mackerel 100	"	"	"

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

97. The payments under this subhead totalled £144,925 3s. 8d., made up as follows :—

	£	s.	d.
Creamery Butter	77,073	1	4
Non-Creamery Butter	42,440	15	3
Bulk Cream	5,641	10	3
Other Milk Products	19,769	16	10
	<hr/>		
	£144,925	3	8
	<hr/>		

As in previous years, provision was made for supplementing the statutory bounty payable from the Dairy Produce (Price Stabilisation) Fund, and the expenditure charged against this subhead relates to the payment, at varying rates, of the additional amounts required to bring export values up to the equivalent of the net return on home sales of creamery butter.

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

98. The payments totalled £100,270 14s. 8d., viz. :—

	£	s.	d.
Live Pigs	12,289	11	10
Pig Products	87,981	2	10
	<hr/>		
	£100,270	14	8
	<hr/>		

The rates of bounty payable were :—

Live Pigs.

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

From 21st May, 1934, to 18th May, 1938 :—10 per cent.
ad valorem.

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

From 15th March, 1937, to 18th May, 1938 :—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 15th March, 1937, to 18th May, 1938 :—25 per cent. *ad valorem.*

Pig Products.

Bacon, Hams, and other cured pigs' meat. Per cwt.

s. d.

From 16th August, 1937, to 18th May,					
1938	...	...	...	...	16 0

Pork.

From 25th October, 1937, to 18th May,					
1938	...	...	...	...	15 0

Plucks.

From 26th September, 1932, to 18th May,					
1938	...	...	...	...	5 0

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

99. The payments amounted to £260,839 9s. 11d., viz. :—

				£	s.	d.
Eggs	...	...	...	242,372	15	5
Dead Poultry	...	...	...	14,816	17	11
Live Poultry	...	...	...	3,649	16	7
				<hr/>		
				£260,839	9	11
				<hr/>		

The maximum rates of bounty payable were as follows :—

Eggs (in shell).

	From 25th October, 1937, to 17th April, 1938.	From 18th April, 1938, to 18th May, 1938.	From 19th May, 1938, to 5th March, 1939.
	<i>Per Great Hundred.</i>	<i>Per Great Hundred.</i>	<i>Per Great Hundred.</i>
	s. d.	s. d.	s. d.
Extra Selected	4 6	3 2	1 0
Selected ...	4 6	3 2	1 0
Medium ...	3 10	2 6	1 0
Duck ...	3 10	2 6	1 0
Pullet ...	2 6	1 9	9

	From 6th March, 1939.	
	<i>Per Great Hundred.</i>	
	s. d.	
Specials ...	1 0	—
Standard ...	1 0	—
Selected ...	1 0	—
Duck ...	1 0	—
Pullet ...	9	—

Eggs (not in shell).

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

	<i>Per cwt.</i>
	s. d.
From 1st April, 1936, to 18th May, 1938	17 6
From 19th May, 1938 ...	5 0

Dead Poultry.

From 3rd December, 1937, to 18th May, 1938, 4d. per lb.

Live Poultry.

Turkeys.

From 7th December, 1936, to 18th May, 1938 :—

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

Other Poultry.

From 1st April, 1936, to 18th May, 1938 :—

Equivalent of the British import duty.

A new grading for eggs (in shell) was prescribed by the Agricultural Produce (Eggs) (Amendment) Regulations, No. 2, 1939 (S.R. and O. No. 48 of 1939), which came into force on 6th March, 1939.

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

100. The expenditure under this subhead amounted to £15,089 2s. 3d., made up as follows :—

	£	s.	d.
Potatoes	13,375	6	2
Dead Rabbits	1,590	1	0
Cattle	52	0	0
Horses	58	8	0
Beef and Veal	3	10	3
Offals of Sheep and Lambs	9	16	10
	<hr/>		
	£15,089	2	3
	<hr/>		

The payments made to exporters of cattle, horses, and offals of sheep and lambs relate to the discharge of claims in respect of exports during previous years. Apart from the bounty on fat cattle referred to in the succeeding paragraph, bounty was not payable on exports during the year of the agricultural products mentioned.

The rates of bounty payable on exports of potatoes, dead rabbits, and beef and veal were as follows :—

Potatoes.

From 1st September, 1937, to 18th May, 1938.

All exports 17s. 6d. per ton.

From 19th May, 1938.

Seed potatoes exported to countries
other than the United Kingdom 17s. 6d. per ton.

Dead Rabbits.

From 10th June, 1935, to 18th May,

1938 3d. per head.

Beef and Veal.

From 20th September, 1935, to 18th

May, 1938 5s. per cwt.

Subhead G.—Bounties and Subsidies on Exports of Fat Cattle.

101. The expenditure charged to this subhead, amounting to £26,602 10s. 0d., related to the payment of bounty at the rate of 30s. per head on fat bullocks and fat maiden heifers exported up to and including 15th June, 1938.

Extra Receipts payable to Exchequer.

102. These receipts include recovery of a sum of £1,168 6s. 10d. which was charged to the vote for Export Bounties and Subsidies in the year 1936-37. Of this amount, £1,101 16s. 7d. represents recoupment from the Dairy Produce (Price Stabilisation) Fund of the loss incurred on the sale, on the home market, of a quantity of butter originally purchased for export, and £66 10s. 3d. relates to the receipt from the vote for Agriculture of an amount incorrectly credited to that vote in respect of export fees. The balance of the receipts, £19 9s. 9d., related to the recovery of overpayments made in the year 1937-38.

VOTE 71.—PEAT FUEL DEVELOPMENT.

103. In accordance with the note to the estimate the Grant-in-Aid of £30,000 provided for Peat Fuel Development was paid over to the deposit account, from which sums totalling £26,500 were transferred to the Peat Fuel Company, Ltd., during the year, the balance of £3,500 being transferred in April, 1939. Including the advance of £35,000 referred to in paragraph 5 of my previous report, the total advances to the company to 31st March, 1939, amounted to £61,500.

The estimates provided that the amounts advanced are to be secured by debentures charged on all the assets of the company, and to 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 advances or subsequently. I understand that no arrangements have yet been made for repayment of the advances.

VOTE 73.—REPAYMENTS TO CONTINGENCY FUND.

104. In addition to the sum of £212 17s. 6d. charged to this vote for expenses in connection with the installation of the President, ascertained expenditure incurred in respect of the installation is charged to the following votes :—vote 3, Department of the Taoiseach, £73 17s. 7d.; vote 11, Public Works and Buildings, £265 3s. 6d.; vote 22, Stationery and Printing, £31, and vote 63, Posts and Telegraphs, £6 1s. 4d. Further expenditure of an undetermined amount incidental to the ceremonies is included in the appropriation accounts for Garda Síochana (No. 33) and Army (No. 65).

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

(Ard-Reachtair Cúntas agus Ciste).

EXCHEQUER AND AUDIT DEPARTMENT,
DUBLIN, 27th January, 1940.

PUBLIC SERVICES.

xlv.

APPROPRIATION ACCOUNTS, 1938-39.

SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Expenditure (Gross).	Estimated Appropriations in Aid.	Net Supply Grant.	Actual Expenditure (Gross).		Appropriations in Aid Realized.		Net Expenditure.		Expenditure (Gross) compared with Estimate.		Appropriations in Aid compared with Estimate.		Amount to be surrendered.	Exchequer Extra Receipts.		No. of Vote.
						£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.		£	s. d.	
			£	£	£	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	£	s. d.	
2	1	PRESIDENT'S ESTABLISHMENT	4,048	—	4,048	2,951	4 0	—	—	2,951	4 0	1,096	16 0	—	—	1,096	16 0	—	1
4	2	HOUSES OF THE OIREACHTAS	110,750	—	110,750	102,396	7 1	—	—	102,396	7 1	8,353	12 11	—	—	8,353	12 11	—	2
6	3	DEPARTMENT OF THE TAOISEACH	13,792	—	13,792	13,508	4 2	—	—	13,508	4 2	283	15 10	—	—	283	15 10	—	3
7	4	COMPTROLLER AND AUDITOR-GENERAL	19,621	—	19,621	19,219	13 4	—	—	19,219	13 4	401	6 8	—	—	401	6 8	190	4
9	5	OFFICE OF THE MINISTER FOR FINANCE ...	73,889	—	73,889	69,375	11 0	—	—	69,375	11 0	4,513	9 0	—	—	4,513	9 0	1,750	5
11	6	OFFICE OF THE REVENUE COMMISSIONERS	895,806	36,035	859,771	880,275	6 10	37,174	19 8	843,100	7 2	15,530	13 2	—	1,139 19 8	16,670	12 10	—	6
17	7	OLD AGE PENSIONS ...	3,507,250	800	3,506,450	3,516,461	5 3	2,274	1 0	3,514,187	4 3	—	—	9,211 5 3	1,474 1 0	—	—	—	7
19	8	COMPENSATION BOUNTIES ...	52,700	—	52,700	44,583	0 9	—	—	44,583	0 9	8,116	19 3	—	—	8,116	19 3	10	8
21	9	COMMISSIONS AND SPECIAL INQUIRIES ...	9,195	—	9,195	7,283	7 8	—	—	7,283	7 8	1,911	12 4	—	—	1,911	12 4	—	9
25	10	OFFICE OF PUBLIC WORKS ...	161,616	29,770	131,846	147,514	19 3	27,792	11 2	119,722	8 1	14,101	0 9	—	1,977 8 10	12,123	11 11	18,000	10
29	11	PUBLIC WORKS AND BUILDINGS ...	1,254,352	65,503	1,188,849	972,700	18 6	79,409	19 10	893,290	18 8	281,651	1 6	13,906	19 10	295,558	1 4	—	11
63	12	STATE LABORATORY ...	7,950	—	7,950	7,773	13 1	—	—	7,773	13 1	176	6 11	—	—	176	6 11	338	13
64	13	CIVIL SERVICE COMMISSION ...	25,690	—	25,690	24,183	0 4	—	—	24,183	0 4	1,506	19 8	—	—	1,506	19 8	5,500	14
66	14	PROPERTY LOSSES COMPENSATION ...	31,710	—	31,710	30,489	2 1	—	—	30,489	2 1	1,220	17 11	—	—	1,220	17 11	—	15
67	15	PERSONAL INJURIES COMPENSATION ...	610	—	610	469	18 5	—	—	469	18 5	140	1 7	—	—	140	1 7	—	
68	16	SUPERANNUATION AND RETIRED ALLOWANCES ...	455,895	555	455,340	454,554	4 9	494	8 6	454,059	16 3	1,340	15 3	—	60 11 6	1,280	3 9	2,700	16
71	17	RATES ON GOVERNMENT PROPERTY ...	118,420	3,220	115,200	115,332	5 4	3,241	4 10	112,091	0 6	3,087	14 8	—	21 4 10	3,108	19 6	—	17
72	18	SECRET SERVICE ...	20,000	—	20,000	5,426	5 5	—	—	5,426	5 5	14,573	14 7	—	—	14,573	14 7	—	18
73	19	TARIFF COMMISSION ...	5,540	—	5,540	3,997	9 2	—	—	3,997	9 2	1,542	10 10	—	—	1,542	10 10	760	19
74	20	EXPENSES UNDER THE ELECTORAL ACT AND THE JURIES ACT ...	17,250	—	17,250	16,621	16 5	—	—	16,621	16 5	628	3 7	—	—	628	3 7	—	20
75	21	MISCELLANEOUS EXPENSES ...	12,330	—	12,330	8,920	4 4	—	—	8,920	4 4	3,409	15 8	—	—	3,409	15 8	—	21
77	22	STATIONERY AND PRINTING ...	184,975	33,300	151,675	183,430	8 7	35,101	8 10	148,328	19 9	1,544	11 5	1,801	8 10	3,346	0 3	—	22
81	23	VALUATION AND BOUNDARY SURVEY ...	40,084	6,845	33,239	38,699	13 2	6,791	15 0	31,907	18 2	1,384	6 10	—	—	1,331	1 10	—	23
83	24	ORDNANCE SURVEY ...	35,020	4,353	30,667	33,498	0 10	3,873	9 4	29,624	11 6	1,521	19 2	—	479 10 8	1,042	8 6	—	24
85	25	SUPPLEMENTARY AGRICULTURAL GRANTS	1,270,989	—	1,270,989	1,270,989	0 0	—	—	1,270,989	0 0	—	—	—	—	—	—	—	25
86	26	LAW CHARGES ...	72,277	2,500	69,777	63,148	0 4	3,876	2 3	59,271	18 1	9,128	19 8	1,376	2 3	10,505	1 11	2,240	26
88	27	HAULBOWLINE DOCKYARD ...	9,912	—	9,912	5,732	8 2	—	—	5,732	8 2	4,179	11 10	—	—	4,179	11 10	4,230	27
90	28	UNIVERSITIES AND COLLEGES ...	160,680	—	160,680	160,441	10 1	—	—	160,441	10 1	238	9 11	—	—	238	9 11	—	28
91	29	WIDOWS' AND ORPHANS' PENSIONS ...	450,000	—	450,000	450,000	0 0	—	—	450,000	0 0	—	—	—	—	—	—	—	29
92	30	QUIT RENT OFFICE ...	3,659	—	3,659	3,654	12 8	—	—	3,654	12 8	4	7 4	—	—	4	7 4	—	30
93	31	MANAGEMENT OF GOVERNMENT STOCKS	15,590	—	15,590	15,577	17 1	—	—	15,577	17 1	12	2 11	—	—	12	2 11	—	31
94	32	OFFICE OF THE MINISTER FOR JUSTICE ...	41,564	—	41,564	39,046	12 1	—	—	39,046	12 1	2,517	7 11	—	—	2,517	7 11	400	32
96	33	GÁRDA SÍOCHÁNA ...	1,939,597	31,735	1,907,862	1,891,759	5 5	32,691	8 2	1,859,067	17 3	47,837	14 7	956	8 2	48,794	2 9	5,595	33
100	34	PRISONS ...	92,912	10,000	82,912	88,508	15 7	11,506	14 8	77,002	0 11	4,403	4 5	1,506	14 8	5,909	19 1	—	34
104	35	DISTRICT COURT ...	39,503	—	39,503	37,439	12 9	—	—	37,439	12 9	2,063	7 3	—	—	2,063	7 3	6,000	35
106	36	SUPREME COURT AND HIGH COURT OF JUSTICE ...	52,950	1,310	51,640	52,429	16 11	1,267	9 10	51,162	7 1	520	3 1	—	42 10 2	477	12 11	3,000	36
108	37	LAND REGISTRY AND REGISTRY OF DEEDS	48,103	—	48,103	46,308	9 0	—	—	46,308	9 0	1,794	11 0	—	—	1,794	11 0	—	37
110	38	CIRCUIT COURT ...	82,064	32,610	49,454	75,940	2 10	36,318	10 1	39,621	12 9	6,123	17 2	3,708	10 1	9,832	7 3	—	38
112	39	PUBLIC RECORD OFFICE ...	5,489	—	5,489	5,476	9 7	—	—	5,476	9 7	12	10 5	—	—	12	10 5	—	39
113	40	CHARITABLE DONATIONS AND BEQUESTS ...	2,791	48	2,743	2,753	1 7	47	14 8	2,705	6 11	37	18 5	—	5 4	37	13 1	5	40
114	41	LOCAL GOVERNMENT AND PUBLIC HEALTH	1,354,026	16,112	1,337,914	1,323,709	2 6	17,472	16 8										

APPROPRIATION ACCOUNTS— PUBLIC SERVICES, 1938-39.

PRESIDENT'S ESTABLISHMENT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1939, compared with the Sum Granted, for the Salaries and Expenses of the Office of the SECRETARY TO THE PRESIDENT, and for certain other Expenses of the PRESIDENT'S ESTABLISHMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages and Allowances ...	2,148	2,381 7 7	—		233	7 7
B.—Travelling Expenses ...	100	7 2 7	92	17 5	—	
C.—Incidental Expenses ...	100	20 0 1	79	19 11	—	
D.—Telegrams and Telephones	500	242 13 9	257	6 3	—	
E.—Purchase of Motor Cars ...	1,200	—	1,200	0 0	—	
Motor Cars—Replacement Grant ...	—	300 0 0	—		300	0 0
TOTAL ...£	4,048	2,951 4 0	1,630	3 7	533	7 7

Surplus to be surrendered ... £1,096 16 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Excess due to the remuneration of the Secretary and a Shorthand Typist being charged with effect from the 29th December, 1937, modified by savings in the provision made for A.D.C.'s. allowances.

B., C. and D.—The provision made under these Subheads was necessarily tentative.

E.—Provision was made for the purchase of two cars, but on reconsideration, at the instance of the President, it was decided to make instead a contribution in 1938-39 towards the purchase of the cars and a grant annually thereafter at the rate of £300 towards the cost of their replacement.

A special Subhead was opened by authority of the Minister for Finance (S.109/10/38) for the payment of the contribution referred to above.

EXTRA REMUNERATION (exceeding £30).

From this Vote (Subhead A.) a Higher Executive Officer of the Civil Service Commission received £46 17s. 6d. on foot of an allowance while on loan to this Establishment.

The Accounts of other Departments include the sum of £473 in respect of salaries, etc., of officers on loan to this Establishment.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
15 Mí na Samhna, 1939.

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

HOUSES OF THE OIREACHTAS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1939,
compared with the Sum Granted, for the Salaries and Expenses of
the HOUSES OF THE OIREACHTAS, including a Grant-in-Aid

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£ s. d.	
DÁIL ÉIREANN.						
A.—Salaries and Allowances of Teachtaí	46,260	45,895 16 6	364	3 6	—	
B.—Travelling Expenses of Teachtaí :—						
Original £7,750						
Less Supplementary 64	7,686	5,976 12 10	1,709	7 2	—	
SEANAD ÉIREANN.						
C.—Salaries, and Allowances of Seanadóirí	22,830	19,491 10 3	3,338	9 9	—	
D.—Travelling Expenses of Seanadóirí	1,300	1,012 5 1	287	14 11	—	
HOUSES OF THE OIREACHTAS.						
E.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas	31,100	28,755 10 4	2,344	9 8	—	
F.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas	275	248 7 7	26	12 5	—	
G.—Telegrams and Telephones	575	426 6 8	148	13 4	—	
H.—Witnesses' Expenses ...	25	—	25	0 0	—	
I.—Inter-Parliamentary Union (Irish Group) Grant-in-Aid :—						
Original £125						
Supplementary 74	199	198 3 8	16	4	—	
J.—Restaurant—						
Contribution in respect of Catering Expenses ...	500	391 14 2	108	5 10	—	
TOTAL :—						
Original £110,740						
Supplementary 10	110,750	102,396 7 1				
Surplus to be surrendered			8,353	12 11		

	Estimated.	Realized.		
	£	£	s.	d.
Extra Receipts payable to Exchequer ...	—	111	19	10

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The cost of the increased allowances to members, which became operative on the 21st December, 1938, was more than offset by savings arising from the dissolution in May, 1938, and a vacancy caused by the death of a member. There was a further saving owing to the salary of the Leas-Cheann Comhairle being paid in accordance with the provisions of Section 7 of the Ministerial and Parliamentary Offices Act, 1938.
- B., D., F., G., H. and J.—Expenditure cannot be accurately estimated. A substantial part of the saving on Subhead B. is due to the dissolution in May, 1938.
- C.—Saving mainly due to the fact that the Seanad did not meet until the close of April, 1938, and to the interval which occurred consequent on the Election of August, 1938.
- E.—Saving due to vacancies, staff changes and to the provision made for overtime proving excessive.

EXTRA RECEIPTS.—The amount shown includes an unexpected receipt of £110 4s. 0d. in respect of loss of services of an officer as the result of an accident.

EXTRA REMUNERATION (exceeding £30).

From Vote 49 three Translators received sums of £164, £11 and £60, respectively, for publications in Irish and the first two of these also received fees of £10 10s. 0d. and £50, respectively, from Vote 64 for Broadcasting.

From Vote 66 an Attendant and an Usher received Military Service Pensions of £66 and £32 16s. 0d., respectively.

The amount charged against Subhead E. includes the sum of £162 3s. 5d. in respect of an officer on loan to the Commission on Vocational Organization.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
30 Mí na Samhna, 1939.

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

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1939, compared with the Sum Granted, for the Salaries and Expenses of the DEPARTMENT OF THE TAOISEACH (No. 16 of 1924 and No. 40 of 1937).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances	12,632	12,584 11 6	47 8 6	—
B.—Travelling Expenses ...	400	142 4 6	257 15 6	—
C.—Incidental Expenses ...	160	195 0 9	—	35 0 9
D.—Telegrams and Telephones	250	236 7 5	13 12 7	—
E.—Allowance to Taoiseach for Motor Car	350	350 0 0	—	—
TOTAL ...£	13,792	13,508 4 2	318 16 7	35 0 9
Surplus to be surrendered ...			£283 15 10	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Casual savings.

B.—The estimate includes provision for expenditure in connection with International, etc., Conferences and is necessarily conjectural.

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

This Account includes a sum of approximately £72 in respect of salary, etc., of an officer on loan to the Commission of Inquiry into Land Drainage.

The Accounts of other Departments include the sum of approximately £880 in respect of salaries, etc., of officers on loan to this Department.

ROINN AIRGEADAIS,
15 Mí na Samhna, 1939.

J. J. McELLIGOTT,
Accounting Officer.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

COMPTROLLER AND AUDITOR-GENERAL.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1939, 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 ...	16,677	16,352 17 6	324 2 6	—
B.—Travelling Expenses ...	50	21 4 10	28 15 2	—
C.—Incidental Expenses ...	90	86 11 2	3 8 10	—
NATIONAL INSURANCE AUDIT.				
D.—Salaries ...	2,774	2,758 19 10	15 0 2	—
E.—Travelling Expenses ...	25	—	25 0 0	—
F.—Incidental Expenses ...	5	—	5 0 0	—
TOTAL ...£	19,621	19,219 13 4		—
Surplus to be surrendered ...£			401 6 8	

	Estimated.	Realized.
	£	£
EXTRA RECEIPTS PAYABLE TO EXCHEQUER :—		
Audit Fees ...	190	190

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to changes in personnel.
- B.—Audits involving travelling expenses were not carried out to the extent anticipated.
- C. and D.—Casual variations.
- E.—It was not found necessary to undertake investigations or audits, under the National Health Insurance Acts, outside the Dublin Area.
- F.—The expenditure anticipated did not materialize.

J. MAHER,

Accounting Officer.

EXCHEQUER AND AUDIT DEPARTMENT,

12th September, 1939.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1939, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF THE MINISTER FOR FINANCE, including the PAYMASTER-GENERAL'S OFFICE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
OFFICE OF THE MINISTER FOR FINANCE.				
A.—Salaries, Wages and Allowances	63,572	61,278 12 8	2,293 7 4	—
A.A.—Actuary	1,800	—	1,800 0 0	—
B.—Travelling Expenses ...	400	85 17 1	314 2 11	—
C.—Incidental Expenses ...	350	322 14 8	27 5 4	—
D.—Telegrams and Telephones	550	660 8 4	—	110 8 4
PAYMASTER-GENERAL'S OFFICE.				
E.—Salaries, Wages and Allowances	7,132	6,958 18 9	173 1 3	—
F.—Travelling and Incidental Expenses	85	68 19 6	16 0 6	—
TOTAL ... £	73,889	69,375 11 0	4,623 17 4	110 8 4

Surplus to be surrendered ... £4,513 9 0

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	1,750	1,453 17 7

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to vacancies and staff changes, and to the provision for temporary clerical assistance proving excessive.
- A.A.—No claim came in course of payment in the year.
- B.—An extra provision made on account of the Anglo-Irish discussions in London during the early part of the year was not required.
- C. and F.—Expenditure is variable and cannot be accurately estimated.
- D.—Excess due to additional telephone installations.
- E.—Savings due to changes in personnel of staff.

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 and from the Vote for Industry and Commerce a Principal received £100 as a Member of the Industrial Alcohol Advisory Board. From this Vote (Subhead A.) the Government Stockbroker was paid £200 on account of extra services. From the Vote for Army Pensions a Writing Clerk and an Unestablished Messenger received respectively £81 and £55 on foot of Military Service Pensions, including arrears thereof.

The amount charged against Subhead A. includes the sum of £1,966 19s. 5d. in respect of salaries, etc., of officers on loan to other Departments.

The Accounts of other Departments include the sum of £1,238 17s. 1d. in respect of salaries, etc., of officers on loan to this Department.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
6 Mí na Samhna, 1939.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1939, 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. ...	792,631	784,082 14 0	8,548 6 0	—
AA.—Contribution to cost of Common Staff in Income Tax Conjoint Office, London ...	1,200	1,140 0 0	60 0 0	—
B.—Travelling Expenses ...	26,000	24,949 19 2	1,050 0 10	—
C.—Removal Expenses ...	2,500	1,898 5 9	601 14 3	—
D.—Poundage to Distributor of Stamps ...	340	228 6 9	111 13 3	—
E.—Remuneration, etc., to Collectors and Assessors of Taxes, etc. ...	48,040	48,655 11 3	—	615 11 3
F.—Carriage of Parcels, Advertisements, etc. ...	800	756 13 11	43 6 1	—
G.—Machinery and Repairs in Stamping Branch; Dies, Plates, etc. ...	7,500	2,700 7 8	4,799 12 4	—
H.—Telegrams and Telephones ...	3,700	3,693 15 7	6 4 5	—
I.—Uniform Clothing ...	1,750	1,727 12 5	22 7 7	—
J.—Boat Hire, Cycles and other Conveyances ...	575	574 12 9	7 3	—
JJ.—Motor Cars for Frontier Patrols ...	3,660	3,756 17 11	—	96 17 11
K.—Revenue Instruments, etc. ...	650	924 12 11	—	274 12 11
L.—Law Charges, Expenses of Prosecutions, Fees, Rewards, etc. ...	5,750	4,374 4 8	1,375 15 4	—
M.—Incidental Expenses ...	360	413 18 5	—	53 18 5

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
N.—Provision of Rooms for Official Purposes ...	250	221 11 6	28 8 6	—
O.—Losses by Default, Fraud and Accident ...	100	37 12 8	62 7 4	—
OO.—Losses in respect of Destruction of Revenue Property ...	—	40 13 0	—	40 13 0
Q.—Compensation for Damage in case of accidents where Revenue Vehicles are involved ...	—	97 16 6	—	97 16 6
GROSS TOTAL ...£	895,806	880,275 6 10	16,710 3 2	1,179 10 0
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £15,530 13 2	
Deduct :—	—	—	Surplus of Appropriations in Aid realized. £1,139 19 8	
P.—Appropriations in Aid ...	36,035	37,174 19 8	Total Surplus to be surrendered. £16,670 12 10	
NET TOTAL ...£	859,771	843,100 7 2		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	160 8 2

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving arose mainly from posts unfilled for the whole or part of the year and vacancies through deaths, resignations, dismissals, etc.
- AA.—The amount of the contribution was less than had been anticipated.
- B.—The expenditure in travelling on motor patrol duties on the Land Frontier decreased as all the official cars were available throughout the year and alternative modes of travelling were unnecessary. Mileage and disturbance allowances also showed a reduction due to the re-scheming of Investigation Districts and Stations in May, 1938, and the appointment of Unattached Officers to the new Stations.
- C.—Provision was made in the estimate for the cost of removals consequent on the re-scheming of Investigation Districts and Stations in May, 1938. Most of the removals, however, were at the officials' own request and expense.
- D.—The actual sales of stamps at the Dublin Stock Exchange showed a considerable decrease as compared with the figure on which the estimate was framed.

E.—The excess was mainly due to an improvement in the collection of arrears of Income Tax during the year.

F.—The expenditure on carriage of stores, etc., was less than anticipated.

G.—Provision made for the cost of manufacture of seals for Government Departments and the Courts of Justice was only partly utilized.

H., I. and J.—Casual variations.

JJ.—The estimate was framed on the basis that six motor cars would need to be replaced by new cars during the year. Actually seven cars had to be replaced. The excess was mainly attributable to this circumstance. There was a decrease in the cost of repairs and accessories consequent on the reduced number of old cars in use.

K.—The excess was mainly due to the purchase of specialised instruments for use in the Alcohol factories. Certain Customs and Excise Stations were also supplied with telescopes and monoculars, provision for which expenditure was not made in the estimate. (Department of Finance letter S.47/1/38, dated 17th May, 1938).

L.—The expenditure cannot be accurately estimated. Provision made for exceptional legal expenses did not materialize. There was also an appreciable decrease in the amount of Customs Rewards payable.

M.—*Ex-gratia* payments of £5 16s. 6d. and £14 19s. 0d. were made to two established officials in respect of medical expenses as a result of injuries sustained by them while on duty (Department of Finance letters E.3/24/38, dated 16th August, 1938, and E.3/22/38, dated 6th January, 1939). In addition unforeseen expenditure was incurred in the removal and destruction of an accumulation of files at Head Office.

N.—Provision was made for one additional Office Allowance of £18 which was not utilized. The balance represents several minor savings.

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

£29 6s. 3d.—A sum of £50 9s. 7d. Customs Duty was found to be missing. Clear evidence of the misappropriation of £15 of this sum by an Officer of Customs and Excise, since dismissed, was established and the Officer was prosecuted in respect of this amount. He pleaded guilty, paid the costs, £5 2s. 0d., of the prosecution and offered to refund the £15 with which he was charged and £6 3s. 4d. conscience money in addition. His offer of £21 3s. 4d. was accepted by the Court and the Officer was discharged on entering into recognisances. The balance of £29 6s. 3d. was not recovered (Department of Finance letter E.3/21/36, dated 23rd November, 1938). (Authority to write-off £1 1s. 0d. being a net overpayment of salary made in October, 1936, to this Officer was also given in the letter quoted).

£7 8s. 6d.—£7 8s. 6d. compensation for sugar seized and subsequently stolen from official custody at Lifford (Department of Finance letter S.47/1/39, dated 27th February, 1939).

14s. 0d.—14s. loss in transit by post of five Bill of Exchange forms embossed with stamps (Department of Finance letter S.47/7/34, dated 3rd May, 1939).

3s. 11d.—3s. 11d. minor cash discrepancy not involving fraud or culpable negligence (Department of Finance letter S.47/7/34, dated 25th July, 1938).

OO.—This Subhead was opened in accordance with Department of Finance letters (S.47/7/34, dated 3rd May, 1938, and S.102/20/37, dated 31st March, 1939), to provide for losses arising out of the malicious destruction of Revenue property and certain personal belongings of Revenue officials in Customs Frontier Huts on 28th July, 1937.

The losses charged to the Subhead arose as follows :—

£12 17s. 6d.—Claims made by six officers against the Louth County Council for personal property destroyed at Carrickarnon Frontier Post were dismissed and costs amounting to £12 17s. 6d. were allowed to the Council.

£15 13s. 0d.—A sum of £15 13s. 0d. was also allowed to the State Solicitor who dealt with the officers' claims in respect of his costs.

£3 12s. 0d.—A further sum of £3 12s. 0d. was paid to the Solicitor for the County Council in respect of six Execution Orders taken out against the officers concerned. (Department of Finance letter S.102/20/37, dated 13th February, 1939).

£8 10s. 6d.—Sums amounting in all to £8 10s. 6d. were paid to the officers referred to in respect of the value of personal property destroyed (Department of Finance letter S.102/20/37, dated 31st March, 1939).

Q.—This Subhead was opened in accordance with Department of Finance letter S.48/5/36 of 10th December, 1937, to provide for compensation for damage or injury in cases of accident in which Revenue vehicles are involved. Sums charged to the Subhead are as follows :—

£80 0s. 0d.—£80 0s. 0d. an *ex-gratia* payment to a pedestrian in respect of personal injuries and loss of earnings as the result of an accident in which an official car was involved (Department of Finance letter S.48/9/37, dated 19th August, 1938).

£1 0s. 0d.—£1 0s. 0d. compensation for damage to a fence and for trespass caused by an official car (Department of Finance letter S.48/7/38, dated 11th October, 1938).

£16 16s. 6d.—Payment of £16 16s. 6d. to an Insurance Company in respect of a claim for compensation on account of injuries sustained by a passenger in a private motor car which was involved in a collision with an official car. The claim was settled for £33 13s. 0d., of which this Department paid one-half (Department of Finance letter S.48/6/38, dated 5th December, 1938).

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	165	165	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	12,000	12,139	14	7 (a)
Fines, Forfeitures, Law Costs recovered, etc. ...	6,500	5,418	13	9 (b)
Registry of Business Names	280	253	16	6 (c)
Proceeds of Customs Sales (Seizures, etc.)	850	597	14	0 (d)
Charges for collecting Local Dues, etc.	300	299	8	3
Charge for manufacture of Motor Vehicle Licences for Road Fund	135	135	0	0
Charge for production of Widows' and Orphans' Pension Orders	540	540	0	0
Charge for Administrative Expenses in connection with Widows' and Orphans' Pensions	14,260	15,470	0	0 (e)
Miscellaneous Items	525	1,675	12	7 (f)
	£36,035	£37,174	19	8

(a) These receipts vary with the volume of trade.

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

(c) These receipts vary with the number of registrations, etc., and cannot be estimated with any great degree of accuracy.

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

(e) The increase is due to recoupment from the Pensions Fund of additional expenditure resulting from the amendment of the Widows' and Orphans' Pensions Act, 1935, by the Widows' and Orphans' Pensions Act, 1937.

(f) The miscellaneous items comprised the following :—				£	s.	d.
Fees under Merchant Shipping Acts	...	...	...	337	8	6
Bill of Entry Receipts	...	...	...	435	12	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	...	...	...	494	16	1
Refunds of sundry Vote payments made in prior years	...	...	...	7	11	9
Minor unclassified items, e.g., surpluses in cash, rent of goods in State Warehouses, etc.	...	...	...	400	3	9
				£1,675	12	7

EXTRA RECEIPTS.—Sums totalling £160 8s. 2d. were received from third parties in respect of compensation for the loss of the services of officials injured in accidents.

EXTRA REMUNERATION (exceeding £30).

One Surveyor of Customs and Excise, four Officers of Customs and Excise, one Chief Preventive Officer, one Preventive Officer, and one Preventive Man received amounts varying from £50 to £100 while employed on Special Inquiry duty.

Fifty-seven Officers of Customs and Excise received amounts varying from £32 0s. 7d. to £124 19s. 0d.; thirty-four Preventive Officers received amounts varying from £31 9s. 0d. to £110 14s. 9d.; fifty-six Preventive Men received amounts varying from £30 0s. 4d. to £135 9s. 5d.; forty-five Temporary Preventive Men received amounts varying from £30 5s. 5d. to £121 4s. 4d.; twenty-one Watchers received amounts varying from £30 6s. 1d. to £55 7s. 6d.; twenty-two Clerks (Departmental class) received amounts varying from £31 2s. 7d. to £45 10s. 0d.; ten Clerical Officers received amounts varying from £34 1s. 7d. to £74 4s. 0d. in respect of extra-attendance, double duty, fees for instruction of pupils, overtime, rewards for detection of smuggling or other Revenue evasions, etc.

In addition to above one Junior Executive Officer (Secretariat) received from the Vote for Science and Art £154 for teaching in the National College of Art and £9 9s. 0d. for designing Book Wrappers for Irish Texts; one Clerical Officer and one Printer received £66 3s. 0d. and £60, respectively, from the Vote for Wireless Broadcasting.

NOTES.

This Account includes amounts of £621 0s. 0d. in respect of salary and Bonus of one Officer of Customs and Excise on loan to the Office of the High Commissioner in London; £411 14s. 8d. salary and Bonus of three Officers of Customs and Excise on loan to the State Laboratory; £289 6s. 1d. salary and Bonus of one Officer of Customs and Excise on loan to the Department of Local Government and Public Health; £494 16s. 1d. salary and Bonus of one Officer of Customs and Excise on loan to Office of Public Works (this amount was refunded and brought to account as an Appropriation-in-Aid); £1,115 18s. 0d. salary and Bonus in respect of one Senior Inspector of Taxes on loan to Department of Industry and Commerce; £97 15s. 3d. salary and Bonus in respect of one Junior Executive Officer on loan to the Office of the Secretary to the President; £26 19s. 0d. salary and Bonus in respect of one Clerical Officer on loan to the Commission on Vocational Organization.

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

(a) as irrecoverable :—				£	s.	d.
Frontier Patrol Car	...	...	...	5	0	
(Department of Finance letter S.48/6/38, dated 31st January, 1939, refers)						

(b) on a mutual forbearance basis :—				£	s.	d.
Frontier Patrol Car	...	...	...	1	18	0
(Department of Finance letter S.48/4/38, dated 27th June, 1938, refers).						

(c) on a halving basis :—				£	s.	d.
Frontier Patrol Car	...	...	...	16	0	0
(Department of Finance letter S.48/3/38, dated 12th September, 1938, refers).						

Defalcations amounting to £568 7s. 5d. were discovered in the accounts of a Collector of Taxes whose appointment was immediately revoked. The Collector was secured by Fidelity Guarantee bond in the sum of £5,000, and the bond is still in force. The amount in default was made good without recourse to the bond. To date no further defalcations have come to light. It is unlikely that any further defalcations will be discovered and any such could not possibly exceed the amount covered by the bond. Loss to State funds is not, therefore, anticipated. A small balance of remuneration has been withheld.

A Senior Tax Officer, since dismissed, misappropriated a sum of £10 4s. 0d. Income Tax moneys. The amount was made good. Legal proceedings instituted against the Officer were later discontinued by direction of the Attorney-General.

A Departmental Clerical Officer, since dismissed, misappropriated a sum of £26 7s. 7d. Customs Duty. The amount was made good. The Officer was prosecuted and pleaded guilty. He was discharged by the Court under the Probation of Offenders' Act on entering into recognisances.

W. D. CAREY,
Accounting Officer.

OIFIG NA GCOIMISINÉIRÍ IONCUIM,
CAISLEÁN BHAILE ÁTHA CLIATH,
30adh Samhain, 1939.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

OLD AGE PENSIONS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1939, 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	3,500,000	3,509,076 6 0	—	9,076 6 0
B.—Expenses of Pension Committees	7,250	7,264 11 3	—	14 11 3
D.—Sums Irrecoverable ...	—	14 17 0	—	14 17 0
E.—Extra Statutory Grants	—	105 11 0	—	105 11 0
GROSS TOTAL ...£	3,507,250	3,516,461 5 3	—	9,211 5 3
	Estimated.	Realized.	Excess of Expenditure over Gross Estimate. £9,211 5 3	
Deduct :—			Surplus of Appropriations in Aid realized. £1,474 1 0	
C.—Appropriations in Aid ...	800	2,274 1 0	Net Deficit.	
NET TOTAL£	3,506,450	3,514,187 4 3	£7,737 4 3	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The excess is mainly due to the exceptionally large number of Pension Orders presented for payment on Friday the 31st March, 1939, the 53rd Friday in the financial year, and to the fact that an abnormal number of outstanding appeals was disposed of during the year, thereby giving rise to increased payments in respect of current pensions and payments of arrears to the successful appellants.
- B.—The excess is due to the payment of current salary and arrears of salary to a person who has been acting as a Clerk to an Old Age Pension Sub-Committee since 21st October, 1935.
- 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 22nd September, 1938, 3rd November, 1938, 14th February, 1939, 27th March, 1939, and 19th June, 1939.)

E.—Grants made on grounds of equity amounted to £105 11s. 0d., in cases where the provisions of Section 5 (b) of the Old Age Pensions Act, 1911, precluded statutory payment (Department of Finance letters S.88/2/30 dated 15th September, 1938, 3rd November, 1938, 14th February, 1939, 27th March, 1939, 19th June, 1939 and 23rd August, 1939).

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 £1,132 18s. 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 3rd November, 1938, 14th February, 1939, 27th March, 1939, and 19th June, 1939).

£	s.	d.	
402	17	0	Cases in which, there being no fraud or concealment, recovery was waived.
1,755	6	6	Cases in which there was fraud or concealment, but as complete recovery was impracticable, the amounts were either finally written off owing to the death of the pensioners, or provisionally written off by reason of extreme poverty or by the failure of legal proceedings. Where the amounts have been provisionally written off, they have been noted for recovery under Section 7 (3) of the Old Age Pensions Act, 1911, in the event of fresh pensions being subsequently granted to the parties concerned.

OIFIG NA GCOIMISINÉIRÍ IONCUIM,
CAISLEÁN BHAILE ÁTHA CLIATH,
30adh Samhain, 1939.

W. D. CAREY,
Accounting Officer.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

COMPENSATION BOUNTIES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1939, compared with the Sum Granted, for Bounties on sugar made from home-grown beet on which drawback is paid, tobacco manufactured from home-grown leaf on which drawback is paid, tobacco grown in Éire after 1st January, 1934, allocated to a manufacturer and subsequently destroyed as unfit for manufacture and unmanufactured tobacco grown in Éire and exported.

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 :—				
Original ... £40,000				
Supplementary 5,000				
£45,000				
Less Do. 2,000				
	43,000	40,332 10 3	2,667 9 9	—
B.—Bounties on home-grown Tobacco manufactured and exported or found unfit for manufacture and destroyed, or unmanufactured and exported :—				
Original ... £3,000				
Supplementary 2,400				
Do. ... 4,300				
	9,700	4,250 10 6	5,449 9 6	—
TOTAL :—				
Original ... £43,000				
Supplementary 7,400				
Do. ... 2,300				
£ 52,700	44,583 0 9			—
Surplus to be surrendered ... £			8,116 19 3	

	Estimated.	Realized.
	£	£
Extra Receipts payable to Exchequer ...	10	—

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving is due to the fact that the quantity of sugar on which bounty was payable was less than anticipated.
- B.—The estimate was framed on the assumption that certain stocks of unmanufactured home-grown tobacco of the 1934 and 1935 crops would be exported before 31st March, 1939. Considerable quantities of such stocks, however, were held over until the following financial year and consequently did not rank for payment of bounty in 1938-39.

W. D. CAREY,
Accounting Officer.

OIFIG NA gCOIMISINÉIRÍ IONCUIM,
CAISLEÁN BHAILE ÁTHA CLIATH.
30adh Samhain, 1939.

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

COMMISSIONS AND SPECIAL INQUIRIES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1939, compared with the Sum Granted, for the Salaries and other Expenses of COMMISSIONS, COMMITTEES and SPECIAL INQUIRIES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
CENTRAL SAVINGS COMMITTEE.				
A.1.—Salaries, etc.	3,040	2,761 4 5	278 15 7	—
A.2.—Travelling and Incidental Expenses	1,300	1,075 6 7	224 13 5	—
A.3.—Advertising and Publicity Expenses	570	560 16 2	9 3 10	—
A.4.—Expenses of County Committees (including Grants to Secretaries)	120	93 0 3	26 19 9	—
£	5,030	4,490 7 5	539 12 7	—
CIVIL SERVICE (COMPENSATION) BOARD.				
B.1.—Salaries, etc.	5	—	5 0 0	—
B.2.—Travelling and Incidental Expenses	10	—	10 0 0	—
£	15	—	15 0 0	—
IRISH MANUSCRIPTS COMMISSION.				
C.1.—Salaries, etc.	1,117	1,115 3 5	1 16 7	—
C.2.—Preparation of Manuscripts, etc., for Publication ...	550	292 2 3	257 17 9	—
C.3.—Travelling and Incidental Expenses	90	52 5 0	37 15 0	—
£	1,757	1,459 10 8	297 9 4	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
COMMISSION ON IRISH IN THE CIVIL SERVICE.				
D.1.—Salaries, etc.	508	570 11 3	—	62 11 3
D.2.—Travelling and Incidental Expenses	45	12 8 1	32 11 11	—
£	553	582 19 4	32 11 11	62 11 3
TRIBUNAL OF INQUIRY INTO THE MARKETING OF FRUIT AND VEGETABLES.				
E.1.—Salaries, etc.	35	—	35 0 0	—
E.2.—Travelling and Incidental Expenses	55	9	54 19 3	—
£	90	9	89 19 3	—
F.—COMMISSIONS AND INQUIRIES NOT SPECIFICALLY PROVIDED FOR	1,750	750 9 6	999 10 6	—
TOTAL £	9,195	7,283 7 8	1,974 3 7	62 11 3
Surplus to be surrendered ...			£1,911 12 4	

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.1.—Saving due to a vacancy in the post of State Savings Officer.

A.2.—Savings due to vacancy referred to above and to reduction in mileage rates payable to State Savings Officers.

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., C.3., D.2. and E.—See general explanation above.

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

D.1.—Excess due to a staff change.

F.—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.

COMMISSIONS AND SPECIAL INQUIRIES NOT SPECIFICALLY PROVIDED FOR.

SUBHEAD F.—EXPENDITURE, 1938-39.

COMMISSION OR INQUIRY.	Salaries, Wages, etc., including Reporting and Fees to Experts.	Travelling and Incidental Expenses.	Total.
	£ s. d.	£ s. d.	£ s. d.
Commission of Inquiry into Banking, Currency and Credit	2 14 9	13 11 3	16 6 0
Coal Imports Committee	—	88 12 6	88 12 6
Inter-Departmental Committee on Seasonal Migration to Great Britain	32 17 8	—	32 17 8
Commission of Inquiry into Land Drainage ...	57 15 8	131 1 11	188 17 7
Inter-Departmental Committee on the working of the Sea Fisheries Association ...	15 0 0	—	15 0 0
Commission on Agriculture	—	176 7 2	176 7 2
Tribunal of Inquiry on Public Transport ...	122 14 3	54 12 10	177 7 1
Commission on Vocational Organisation ...	—	4 8 8	4 8 8
Sugar Beet Price Board	—	10 12 10	10 12 10
Committee of Inquiry into Patent, Design and Trade Mark Law	40 0 0	—	40 0 0
	£ 271 2 4	479 7 2	750 9 6

TOTAL EXPENDITURE.

EXPENDITURE from the Vote for Commissions and Special Inquiries on Commissions and Committees appointed before the year 1938-39 on account of which payments were made in the year 1938-39.

COMMISSION OR COMMITTEE.	Year of Appointment.	Expenditure to 31st March, 1939.
		£ s. d.
Central Savings Committee	1923-24	93,674 1 4
Irish Manuscripts Commission	1928-29	13,559 7 6
Commission on Irish in the Civil Service	1936-37	1,128 12 10
Tribunal of Inquiry into the Marketing of Fruit and Vegetables	1934-35	643 8 8
Commission of Inquiry into Banking, Currency and Credit	1934-35	6,024 13 5
Coal Imports Committee	1935-36	309 4 5
Inter-Departmental Committee on Seasonal Migration to Great Britain	1937-38	142 5 6
Inter-Departmental Committee on the working of the Sea Fisheries Association	1936-37	15 0 0
Committee of Inquiry into Patent, Design and Trade Mark Law	1935-36	180 9 2

EXTRA REMUNERATION (exceeding £30).

From this Vote a Higher Executive Officer of the Department of Industry and Commerce received £40 as Secretary to the Committee of Inquiry into Patent, Design and Trade Mark Law.

The Accounts of other Departments include the sum of £1,431, approximately, in respect of salary, etc., of staff lent to Commissions, etc., viz. :—

	£
Commission of Inquiry into Land Drainage	530
Commission on Irish in the Civil Service	901

During portion of the year, the members of the Tariff Commission, whose salaries are charged to Votes 19 and 22, were engaged on the work of the Fruit and Vegetables Tribunal.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
30 Mí na Samhna, 1939.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

OFFICE OF PUBLIC WORKS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1939, 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.
ADMINISTRATION.				
A.—Salaries, Wages and Allowances	146,440	133,478 17 7	12,961 2 5	—
B.—Travelling Expenses	13,000	11,704 0 2	1,295 19 10	—
C.—Incidental Expenses	900	1,093 10 0	—	193 10 0
D.—Telegrams and Telephones	1,000	1,044 14 0	—	44 14 0
LAND IMPROVEMENT ACTS, AND LAND ACT, 1881, LOANS.				
E.1.—Salaries, Wages and Allowances	86	86 0 0	—	—
E.2.—Travelling Expenses	150	73 4 7	76 15 5	—
E.3.—Advertisements	40	18 19 9	21 0 3	—
G.—Losses	—	15 13 2	—	15 13 2
GROSS TOTAL ...£	161,616	147,514 19 3	14,354 17 11	253 17 2
			Surplus of Gross Estimate over Expenditure. £14,101 0 9	
			Deficiency of Appropriations in Aid realized. £1,977 8 10	
			Net Surplus to be surrendered. £12,123 11 11	
Deduct :—				
F.—Appropriations in Aid	29,770	27,792 11 2		
NET TOTAL ...£	131,846	119,722 8 1		

Estimated. Realized.

	£	£	s.	d.
Extra Receipts payable to Exchequer	18,000	20,542	2	0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings due to vacancies unfilled in the establishment, principally in the Special Works Division and the Architectural and Engineering Branches.

B.—The travelling expenses incurred by the Architects and Engineers were less than anticipated.

C.—The expenditure on advertisements was greater than anticipated.

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

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

G.—Cost of recovery of technical equipment £5 8s. 8d. ; advance not repaid £10 4s. 6d.
See also Notes.

F.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
(1) Preliminary Expenses recovered in respect of certain loans	50	21 7 6
(2) Penal Interest on overdue loans repayments	1,500	1,800 2 11
(3) Repayments in respect of Agency Services, including Services performed for the British Government	2,000	1,568 16 1
(4) Proportion of salaries and expenses of Staff recovered as part of the cost of works under the Drainage Maintenance Act, 1924, and the Arterial Drainage Act, 1925 ...	5,200	3,860 5 11
(5) Amount recovered as Administrative Expenses in connection with Employment Schemes	21,000	20,294 15 5
(6) Miscellaneous	20	247 3 4
	<hr/> £29,770	<hr/> £27,792 11 2

(1) The number of advances made for loans during the year was less than anticipated and the sums realized for Preliminary Expenses were accordingly smaller.

(2) Surplus due to the increased number of borrowers who became liable, through unpunctuality, for penal interest.

(3) The receipts represent a percentage charge to cover overhead expenses based on the actual expenditure incurred by the Commissioners as agents for the parties concerned.

(4) This is a variable item depending on the progress made with Drainage works.

(5) The receipts are based on actual expenditure borne on this Vote in respect of the administrative expenses of Employment Schemes.

(6) Sundry receipts include principally salaries of Engineers, etc., recovered from Shannon Navigation Fund and Marine Works Maintenance Fund, £169 16s. 0d. ; mapping charges £33 17s. 6d. ; and transport charges £36 13s. 6d.

EXTRA RECEIPTS.—The net cost of management of the Local Loans Fund in the year 1937-38, as determined by the Minister for Finance pursuant to Section 18 of the Local Loans Fund Act, 1935, was £20,540. An unidentified sum of £2 2s. 0d. in the hands of a Pay Clerk was surrendered.

EXTRA REMUNERATION (exceeding £30).

Two Clerical Officers received extra remuneration of £77 9s. 1d. and £37 9s. 6d., respectively, for overtime. A temporary Assistant Architect received £43 10s. 0d. while acting as a temporary Principal Draughtsman. A temporary Architectural Assistant received £72 16s. 8d. while acting as a temporary Assistant Architect. A sum of £62 10s. 0d. by way of temporary and non-pensionable allowance was paid to a Senior Inspector, seconded from the Land Commission, whose salary and Bonus are borne on Vote 54. An Acting Assistant Engineer received a gratuity of £50 for special duties.

NOTES.

(1) The Account includes a sum of £1,145 19s. 10d. for salaries, etc., of officers on loan to other Departments. Subhead A.

(2) The Accounts of the Votes for Lands and for the Office of the Revenue Commissioners include the sums of £3,224 0s. 11d. and £494 16s. 1d., respectively, for salaries, etc., of officers on loan to this Department.

(3) Map copying work was carried out for the Land Commission without repayment. The value of these services in the year was £37 5s. 3d.

(4) An *ex gratia* payment of £26 16s. 0d. was made in settlement of a claim in respect of injuries sustained by a member of the public when calling on business to the Commissioners' Head Office. Subhead C. (Department of Finance letters S.102/14/38 of 15th February, 1939, and S.60/14/39 of 31st March, 1939).

(5) Included under Subhead G. Losses are a sum of £5 8s. 8d. expended on recovery of an official article of technical equipment and a balance of £10 4s. 6d. in respect of an advance for travelling expenses to an officer who was subsequently found drowned. A sum of £14 13s. 4d. representing a balance of salary due to the officer was retained as a set-off against the losses. (Department of Finance letter E.8/23/38 of 23rd June, 1939).

(6) The Irish Employers' Mutual Insurance Association, Ltd., with whom the Commissioners had, since 1st January, 1933, taken out policies of indemnification against claims under the Workmen's Compensation Acts, etc., in respect of workers engaged on Drainage and Employment Schemes and Airport Construction Works, etc., made application to the High Court on the 10th June, 1938, for a winding-up Order and the application was granted by the Court on the 4th July, 1938, and an Official Liquidator appointed. As a result, the policies of indemnification became ineffective on the 10th June, 1938. A new policy was taken out with another Company at increased rates as from 17th June, 1938. In consequence of the winding-up Order the Commissioners had to make their own arrangements for dealing with claims arising out of the former policies and to pay sums due for compensation, etc. A claim for such actual and estimated expenses and for the extra cost of the alternative policy for the unexpired period of the last policy with the Association was presented to the Official Liquidator and is receiving consideration. The amount due by the Association on foot of compensation, etc., actually paid by the Commissioners up to the 31st March, 1939, was £6,020 16s. 5d. against which were set-off sums amounting to £1,908 18s. 0d. which would have been otherwise payable to the Association under the policies. The amount outstanding on the Premium Account is £6,017 4s. 0d. Under the policies the Commissioners were liable, as a member of the Association, to contribute a sum not exceeding £5 for payment of the Association's debts and liabilities and the winding-up expenses. On the application of the Official Liquidator £5 was paid to him for this purpose and charged to Subhead C. See also Vote for Public Works and Buildings.

J. CONNOLLY,

Chairman and Accounting Officer.

D. Ó DONNCHADHA, *Accountant,*
Office of Public Works, Dublin,
29th November, 1939.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

STATEMENT OF RECEIPTS AND PAYMENTS BY THE COMMISSIONERS OF PUBLIC WORKS ON
THE UNDERMENTIONED NON-VOTED SERVICES IN THE YEAR ENDED 31ST MARCH, 1939.

SERVICE.	Balances, 1st April, 1938.	Receipts, 1938-39.	Payments, 1938-39.	Balances, 31st March, 1939.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Irish Church Fund, Loans Repayments ...	—	51 0 5	51 0 5	—
Sea Fisheries Act, 1883	588 12 5	—	—	588 12 5
Shannon Navigation ...	1,819 9 10	5,737 2 8	4,595 11 5	2,961 1 1
Linen Hall ...	—	145 14 10	145 14 10	— (a)
Letterkenny Railway ...	Dr. 7 10 7	11 15 11	7 0 3	Dr. 2 14 11
Marine Works Act, 1902, Maintenance Fund	1,766 3 2	764 13 8	229 4 11	(b) 2,301 11 11

(a) A deficiency of £43 9s. 10d. 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,
29th November, 1939.

PUBLIC WORKS AND BUILDINGS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1939, 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 :—				
Original ... £7,260				
Supplementary 24,500				
	31,760	29,884 9 1	1,875 10 11	—
B.—New Works, Alterations and Additions :—				
Original ... £856,075				
Less Supplementary 24,490				
	831,585	540,984 12 11	290,600 7 1	—
BB.—Restoration of St. Enda's School (Pearse Bequest) ...	2,000	1,344 3 3	655 16 9	—
C.—Maintenance and Supplies	200,000	213,918 2 8	—	13,918 2 8
C.1.—Surrender of Properties commandeered by the British Admiralty ...	—	896 15 8	—	896 15 8
D.1.—Furniture, Fittings, and Utensils ...	23,000	28,129 6 11	—	5,129 6 11
D.2.—Central Furniture Stores	500	1,393 16 1	—	893 16 1
E.—Rents, Rates, etc. ...	77,029	78,480 7 6	—	1,451 7 6
EE.—Compensation for premises commandeered by the Army ...	300	—	300 0 0	—
F.—Fuel, Light, Water, Cleaning, etc. ...	57,000	58,710 19 10	—	1,710 19 10
G.—Phoenix Park National School ...	108	100 17 2	7 2 10	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
H.1.—River Shannon Works	140	145 6 6	—		5 6 6	
H.2.—River Shannon Navigation (Grant-in-Aid) ...	300	—	300 0 0		—	
I.—Linen Hall, Dublin ...	10	43 9 10	—		33 9 10	
J.1.—Drainage Maintenance	10	—	10 0 0		—	
J.2.—Arterial Drainage ...	19,630	12,432 8 7	7,197 11 5		—	
J.3.—Barrow Drainage ...	10	13 16 10	—		3 16 10	
J.4.—Barrow Drainage—Maintenance ...	3,250	—	3,250 0 0		—	
J.5.—Arterial Drainage—Purchase of Machinery ...	10	10 7 10	—		7 10	
J.6.—Arterial Drainage—Maintenance of Machinery ...	7,350	5,893 14 6	1,456 5 6		—	
J.7.—Arterial Drainage—Central Repair Workshop and Stores ...	10	23 6 8	—		13 6 8	
K.—Telegrams and Telephones ...	350	294 16 8	55 3 4		—	
GROSS TOTAL :—						
Original ...£1,254,342						
Supplementary 10						
£1,254,352			972,700 18 6	305,707 17 10	24,056 16 4	
			Surplus of Gross Estimate over Expenditure. £281,651 1 6			
Deduct :—						
			Estimated.	Realized.	Surplus of Appropriations in Aid realized.	
L.—Appropriations in Aid ...	65,503	79,409 19 10			£13,906 19 10	
NET TOTAL :—						
Original ... £1,188,839						
Supplementary 10						
£1,188,849			893,290 18 8	Total Surplus to be surrendered. £295,558 1 4		

Estimated.	Realized.
£	£ s. d.
—	495 11 1

Extra Receipts payable to Exchequer ...

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Certain of the proposals for which provision was made were deferred or abandoned and in other cases the negotiations or legal preliminaries in connection with the acquisition of properties were not completed within the year.

The payments made in the year were as follows :—

<u>SERVICE.</u>		<u>AMOUNT.</u>			<u>DEPARTMENT OF</u> <u>FINANCE</u> <u>AUTHORITY.</u>
DEPARTMENT OF FINANCE :		£ s. d.			
Dublin : Custom House	905	1 8	S.1/20/25.
Clady, Co. Donegal : Customs Hut	26	9 9	S.2/25/34.
Tullynagrow, Co. Monaghan : Customs Hut	16	0 0	S.2/25/34.
DEPARTMENT OF JUSTICE :					
Gárda Síochána.					
Co. Carlow : Leighlinbridge	48	3 8	S.14/10/26.
Co. Donegal : Burnfoot	125	0 0	S.14/3/30.
Co. Kildare : Kilcock	135	0 0	S.14/3/38.
Co. Limerick : Ballylanders	70	0 0	S.14/23/35.
Co. Longford : Lanesborough	100	0 0	S.14/9/37.
Co. Mayo : Ballyheane	40	0 5	S.14/9/25.
Co. Wexford : Kilmore Quay	15	10 7	S.14/8/36.
DEPARTMENT OF EDUCATION :					
Kilmainham Jail (Historical Museum)	100	0 0	S.102/21/34.
DEPARTMENT OF AGRICULTURE :					
Co. Cork : Munster Institute	3,500	0 0	S.2/8/35.
DEPARTMENT OF POSTS AND TELEGRAPHS :					
Wireless Broadcasting, Exchequer Street, Dublin	24,500	0 0	S.38/8/38.
DEPARTMENT OF DEFENCE :					
Volunteer Force—Instructional Halls.					
Sligo	125	0 0	S.7/26/34.
Thurles	178	3 0	S.7/26/34.
TOTAL	£29,884	9 1	

B.—The saving was mainly due to the fact that progress on the various works provided for was, generally, less than anticipated, being to a great extent dependent on factors which cannot be controlled by the Commissioners.

A detailed statement of the expenditure is given on pages 37 to 62.

BB.—The works were not completed within the year.

C.—This Subhead consists of a large number of provisions for requirements which are partly dependent on circumstances which cannot be accurately forecast. The excess was the net result of savings and excesses on these various items, a contributing factor being rising prices of commodities.

C.1.—The expenditure represented a balance of sums incurred prior to 1st April, 1922, on agency services for the British Admiralty and since remaining in a Suspense Account. *See also Notes.* (Department of Finance letter 52/47 of 17th June, 1938).

D.1.—Requisitions for furniture, etc., received from Government Departments were greater than anticipated.

D.2.—Owing to more extensive demands from Government Departments larger stocks of standard supplies were necessary for store purposes during the year. The value of stocks held in the Central Furniture Stores at 31st March, 1939, was £3,714.

E.—Excess due to new tenancies which were not provided for in the estimate.

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

F.—Excess due partly to increasing prices and partly to casual variations in requirements of Departments.

G. and H.1.—Casual variations.

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 within the year were £102 5s. 0d., and the expenditure £145 14s. 10d., leaving a deficit of £43 9s. 10d., which was charged to this Subhead.

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

J.2.—Certain projected schemes did not mature within the year.

J.3.—Remanets. The total expenditure on the scheme to 31st March, 1939, was £544,190 7s. 7d., of which £273,759 0s. 10d. was charged to Local Loans Advances.

J.4.—No advances became payable within the year under Section 4 of the Barrow Drainage Act (No. 30 of 1933).

J.5.—Balance of cost of additional machinery provided in 1937-38. (Department of Finance letters S.59/11/34 of 20th July, 1937, and 12th April, 1938).

J.6.—The overhauling of machines was curtailed and certain replacements provided for were not undertaken.

J.7.—The expenditure remaining on charge represents the excess of expenditure on wages and purchase of stores, etc., over the charges for work done and stores, etc., issued for Drainage Schemes, etc., and depends on varying circumstances which it is difficult to forecast. The value of stocks held at 31st March, 1939, was £4,800.

K.—The requirements were less than expected.

L.—Appropriations in Aid :—

				Estimated.	Realized.		
				£	£	s.	d.
1. Rents and Fines	...	...	...	22,000	21,101	11	8
2. Harbour Tolls, Dues, etc.	...	...	...	20,000	20,914	19	10
3. Sale of surplus and obsolete stores, old materials, etc.	...	...	...	1,000	995	11	5
4. Hire of Excavators to Drainage Districts, etc.				3,000	3,281	4	8
5. Hire of Dredgers and other Plant			...	300	718	11	5
6. Sales of Farm and Garden Produce			...	1,500	1,484	12	5
7. Admission Tickets at Parks, Piers, etc.			...	3,000	2,652	9	4
8. Lettings of Sporting, Fishing Rights, etc.			...	500	345	16	9

	Estimated.	Realized.	
	£	£ s. d.	
9. Recoveries from other Departments, etc., for services carried out on repayment terms. (See Subheads C., D.1., E. and F.) ...	1,183	1,891 11 5	
10. Recoveries from Drainage Districts, etc., in connection with Central Repair Workshops and Stores. (See Subhead J.7.) ...	10	—	
11. Contribution from the Vote for Property Losses Compensation in respect of expenditure out of Subhead B. New Works, etc., on the restoration of damaged or destroyed Government buildings ...	12,010	23,523 7 11	
12. Miscellaneous ...	1,000	2,500 3 0	
	<u>£65,503</u>	<u>£79,409 19 10</u>	

1. The receipts comprised :—Rents, £19,236 11s. 8d. and Fines on leasing of surplus Government properties, £1,865. The yield from collection of rents was less than estimated.

2. Surplus due to increased Harbour receipts, etc.

3. A casual variation.

4. The hire charges were revised since the estimate was framed.

5. The demands for hirings during the year were greater than anticipated.

6. A casual variation.

7. Deficit due mainly to decreased applications for admission to Bourn-Vincent Memorial Park and curtailment in admissions to Pier at Dún Laoghaire Harbour.

8. The following sums were realised at Bourn-Vincent Memorial Park :—Fishing, £205 16s. 9d. ; Woodcock Rough Shooting, £140. No lettings for Deerstalking were made.

9. The receipts were:—Widows' and Orphans' Pensions Department, £1,455 2s. 7d. ; Post Office Savings Bank, £361 8s. 10d. ; National University, £75.

10. The expenditure on the Workshops and Stores exceeded the receipts during the year. (See Subhead J.7. above).

11. Expenditure on works of reconstruction was greater than anticipated.

12. The principal items are :—Compensation for Malicious Damage to Property, £1,163 12s. 7d. ; Works done for other parties, £275 9s. 2d. ; Medical Practitioners' Scheme for British ex-service men, £178 ; Sale of water to shipping, £106 1s. 0d. ; Sales of surplus Government properties, £76 5s. 0d. ; Contractors' Deposits unclaimed, £70 1s. 0d. ; Licences, Phoenix Park, £52 10s. 0d. ; Recovery of overpayments to Contractors, £52 8s. 2d. ; Storage of Yachts, Dún Laoghaire Harbour, £52.

EXTRA RECEIPTS.

Sale of surplus land at Coláiste Brighde, £352 8s. 10d. ; Interest on advance payments to contractor, £138 2s. 3d. ; Forfeited deposit, £5.

EXTRA REMUNERATION (exceeding £30).

The Assistant to the Harbour Master at Dún Laoghaire Harbour received £200 for acting as Harbour Master while that post was vacant.

NOTES.

(1) In consideration of the payment of £30 (including legal costs) a plot of ground was acquired at Ballyheane Garda Síochána Station, Co. Mayo, in exchange for a garden of similar area attached to the Barracks (Department of Finance letter S.14/9/25 of 29th May, 1936). In addition a sum of £10 0s. 5d. was paid in redemption of the Land Commission Annuity charged on the plot acquired. Subhead A.

(2) Expenditure as under is included in Subhead B. for items of New Work (Nos. 90A and 92A) for which no provisions were made in the Estimates for 1938-39, but for which provisions of £250 and £295, respectively, had appeared in previous Estimates:—

No. 90A. £64 5s. 3d. Department of Finance letter S.90/39/34 of 15th November, 1939.

No. 92A. £304 11s. 6d. Department of Finance letter S.2/10/34 of 17th June, 1938.

In the case of No. 90A, the expenditure incurred was on a scheme which was subsequently abandoned as the results obtained were not satisfactory.

(3) Premises at Elly Bay, Co. Mayo, consisting of a former Coast Guard Station which had been converted into a Kelp and Carrageen Station in the years 1933 to 1936 at a cost of £1,020 12s. 11d. and afterwards adapted for use as a Toy Factory at a cost of £1,656 6s. 11d. (Subhead B. No. 99) were partially destroyed in an accidental fire on 30th November, 1938, the loss being estimated at £3,800. The Toy Factory was subsequently accommodated partly in portions of the property which escaped destruction and partly in premises at Blacksod which had been adapted for use as a Knitting Centre (Subhead B. No. 97). £83 4s. 10d. was expended in the year on fitting up the temporary premises (Subhead B. No. 161). See also Vote for Gaeltacht Services.

(4) £7,897 9s. 1d. was expended during the years 1937-38, and 1938-39, on the restoration of the Dundalk Employment Exchange which had been accidentally destroyed by fire in the year 1934-35. Subhead B. No. 103. Part of the destroyed premises had been insured and a sum of £851 7s. 9d. recovered on the policy in the year 1935-36.

(5) An *ex gratia* payment of £20 18s. 9d. was made to a contractor for the supply of grass seeds for the Shannon Airport in respect of a genuine error in estimation in his tender. Subhead B. (Department of Finance letter S.9/14/38 of 21st September, 1938).

(6) With the authority of the Minister for Finance a Radio Set and other items of equipment were supplied at a cost of £8 3s. 1d. to the recreation club at the Shannon Airport Labour Camp. Subhead B. No. 108. (Department of Finance letter S.102/13/38 of 13th August, 1938).

(7) Included under Subhead B. is a sum of £2 8s. 2d. paid in settlement of a claim for compensation under the Workmen's Compensation Act, 1934, in respect of a worker who met with an accident at the Shannon Airport on the 15th June, 1938, when no policy of indemnification against such claims was effective. See also Vote for the Office of Public Works, No. 10. (Department of Finance letter F.46/4/34 of 31st October, 1938).

(8) An *ex gratia* payment of £200 was made to the contractor for the new Furniture Store for the Office of Public Works in settlement of his claim in respect of the extra cost of the work, due to the higher wages paid during and after the dispute in the building trade in 1937. Subhead B. (Department of Finance letter S.2/49/35 of 29th July, 1938).

(9) A claim for £131 5s. 0d. representing extra cost incurred owing to the failure of a contractor to complete his contract for the erection of a new National School and Teacher's Residence at Kilkenny was waived with the approval of the Minister for Finance. Subhead B. (Department of Finance letter S.55/33/32 of 8th September, 1939).

(10) £564 15s. 4d. was expended in the year on alterations at St. Stephen's Green Park consequent upon the removal of the equestrian statue which was maliciously damaged in May, 1937. £400 was received in settlement of the Commissioners' claim for compensation under the Malicious Injuries Acts and £37 10s. 6d. for sale of old materials. Subheads B. and L.

(11) Further sums amounting to £94 14s. 5d. were expended on the reconstruction and replacement of the Customs Frontier Posts which were maliciously damaged or destroyed at Annaveckey, Carrickarnon, Culloville, Drumbilla, Swanlinbar and Tyholland on the 28th July, 1937. Subhead B. The following sums were received in settlement of awards of compensation made in respect of claims made by the Commissioners under the Malicious Injuries Acts, viz.:—Clones, £94 11s. 0d.; Culloville, £63 10s. 9d.; Tullynagrow, £8 16s. 6d.; and Tyholland, £136 14s. 4d. Subhead L.

(12) The Account of the Vote for Agriculture includes a sum of £181 10s. 7d. for salary, etc., of an officer on loan to this Department. Subhead C.

(13) Included under Subhead C. is a payment of a sum of £38 2s. 0d. incurred in making good damage done to the Arklow Garda Síochána Barrack, Co. Wicklow, as a result of an accidental fire in the Barrack on 17th May, 1938, and of a sum of £21 18s. 0d. in making good damage done to the adjoining premises. (Department of Finance letter S.14/2/37 of 26th November, 1938).

(14) £192 12s. 1d. was expended within the year on restoration of premises maliciously damaged in November, 1937, at Exchange Court. Subhead C. £460 was received in settlement of the Commissioners' claim for compensation under the Malicious Injuries Acts. Subhead L.

(15) During the year the following further losses by fire were sustained :—

	£	s.	d.
Department of Education, Tyrone House	250	0	0
Bray Garda Síochána Barrack	52	0	0
Pearse Street Sorting Office	20	0	0
Waterford Employment Exchange	14	10	0
Six minor outbreaks	25	0	0

(16) Expenditure on restoration of damage by fire was incurred within the year on buildings occupied by (1) Revenue Commissioners, £13 8s. 11d.; (2) Department of Justice (Bray Garda Síochána Barrack), £52; (3) Department of Industry and Commerce, £37 16s. 1d.; (4) Department of Posts and Telegraphs, £6 19s. 10d.; (5) Department of Defence, £2 0s. 9d.

(17) On the surrender of premises formerly used as a Post Office at Athlone, Co. Westmeath, a sum of £337 10s. 0d. was paid in settlement of a claim for reinstatement, etc. Subhead C. (Department of Finance letter S.38/4/38 of 17th May, 1938).

(18) The sum of £48 was paid in full settlement of a claim for reinstatement of premises at Dundrum, Co. Dublin, Telephone Exchange. Subhead C.

(19) Claims amounting to £4 8s. 11d. in respect of repairs to a gate in the Phoenix Park damaged by private motor vehicles in July, 1936, and in March, 1938, were abandoned. In the former case portion of the cost was recovered from the owner of the car. Subhead C. (Department of Finance letters S.102/18/37 of 2nd May, 1939, and 28th March, 1938).

(20) A claim of 10s. in respect of the transfer of a yacht at Dún Laoghaire Harbour to another position was abandoned on the authority of the Commissioners. Subhead C.

(21) A claim for £896 15s. 8d. against the British Admiralty for expenditure incurred on their behalf between August, 1920, and March, 1922, in connection with the surrender of properties at Buncrana and Rathmullen which had been commandeered for purposes of the Great War, 1914-1918, was written off on the authority of the Minister for Finance and the expenditure charged against a special Subhead C.I. (Department of Finance letter 52/47 of 17th June, 1938).

(22) Furniture surplus to Army requirements and valued at £9 3s. 0d. was taken over by the Commissioners from the Army for furnishing of Government Offices, Subhead D. (Department of Finance letter S.8/34/38 of 15th October, 1938).

(23) Included under Subhead E. is a sum of £18 16s. 8d. paid in respect of a period of overholding of premises at Ballinamore, Co. Leitrim, which were not surrendered on the due date. (Department of Finance letter E.7/1/39 of 8th May, 1939).

(24) Stores surplus to requirements at Haulbowline Dockyard and valued at £23 5s. 0d. were transferred to Dún Laoghaire Harbour. See also Vote for Haulbowline Dockyard, No. 27.

(25) Losses of stores, etc., from stock, valued at £11 10s. 6d. were written off during the year under the authority of the Commissioners.

(26) Sublet portions of the ex-Military Barracks at Clonmel which had been destroyed by fire on 13th July, 1937, and had been covered by insurance, were restored by the lessees during the year, the sums recovered on the insurance policy having been applied to meet the cost of restoration.

(27) Surplus lands forming part of the property acquired for the purposes of Coláiste Brighde, Ballyconnell, were sold for a sum of £352 8s. 10d. which by direction of the Minister for Finance was paid into the Exchequer as Extra Receipts.

(28) A site purchased in 1930-31 at The Rower, Co. Kilkenny, for a Gárda Síochána Barrack at a cost of £50 plus £5 legal expenses was sold during the year for £20. (Department of Finance letter S.14/34/26 of 24th May, 1938).

(29) The following properties were also sold in the years 1937-38 and 1938-39 viz.:—Laurencetown former R.I.C. Barrack, £60; Boathouse at Belderrig former Coast Guard Station, £3; Kilronan Boatyard, £6 5s. 0d. An offer was accepted for the disposal of the site of the Courtmacsherry former Coast Guard Station for a sum of £135 on which a deposit of £50 was paid in the year 1938-39. (Department of Finance letters S.14/24/31 of 24th August, 1937; S.55/55/26 of 17th September, 1937; S.27/22/30 of 30th September, 1939; and S.55/53/28 of 15th March, 1939).

(30) Proceedings for specific performance of a contract for a 99 years' lease of the site of the boathouse of the former Coast Guard Station at Ardmore, Co. Waterford, were discontinued on the authority of the Minister for Finance on payment of rent due to date of release from the contract and of all costs incurred by the State. (Department of Finance letter S.55/17/35 of 22nd October, 1938).

(31) Arrears of rent amounting to £160 18s. 2d. in respect of lettings of ex-Military properties were written off as irrecoverable. A claim of £76 11s. 0d against a tenant in respect of non-observance of a maintenance covenant was also waived. Subhead L. (Department of Finance letters S.2/11/24 of 2nd July, 1938; S.55/6/33 of 13th September, 1938; and S.55/11/38 of 27th September, 1938).

(32) *Telephone Capital Account.*—The net expenditure during the year on Post Office buildings charged to the Telephone Capital Account amounted to £6,324 10s. 3d.

(33) The following sum was expended out of the Employment Schemes Vote, 1938-39, for the benefit of properties in the Commissioners' charge:—

				£	s.	d.
Phoenix Park	...	...	...	558	17	8

(34) The following sum allocated out of the funds provided under the Unemployment Relief Act, 1931, was expended in the year 1938-39 for the benefit of similar properties:—

	Expenditure, 1938-39.	Expenditure in previous years.	Total Expenditure to 31st March, 1939.
	£ s. d.	£ s. d.	£ s. d.
Inchicore and Longmeadows Estate— Conversion into Park	5 5 0	37,836 10 0	37,841 15 0

J. CONNOLLY,

Chairman and Accounting Officer.

D. Ó DONNCHADHA,
Accountant,

OFFICE OF PUBLIC WORKS,
29th November, 1939.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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., 1938-39.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
PRESIDENT OF IRELAND :				
1.—Erection of Official Residence	10	—	10 0 0	—
HOUSES OF THE OIREACHTAS :				
2.—Improvement of Entrance (Revote)	1,000	—	1,000 0 0	—
3.—Improvement of Lighting of Dáil Chamber, etc. (Revote)	690	799 8 3	—	109 8 3
4.—Preparation of Busts of Pádraig Pearse and other National Leaders (Revote)	300	1 5 0	298 15 0	—
5.—Central Heating Station : Improvements	1,500	—	1,500 0 0	—
DEPARTMENT OF FINANCE :				
6.—Dublin Castle : Additional Accommodation	10,000	265 19 6	9,734 0 6	—
7.—Dublin Custom House : Additional Reconstruction Work (Revote £10,000)	12,000	—	12,000 0 0	—
8.—Dublin Custom House : Renewal of Statues (Revote)	10	—	10 0 0	—
9.—Revenue Commissioners. 14 and 15 Upper O'Connell Street, Dublin : Extension	5,000	—	5,000 0 0	—
10.—Athlone : New Public Offices (Revote £8,750) ...	10,250	10,918 18 9	—	668 18 9

OBSERVATIONS.

1. Postponed.
2. Postponed.
3. No. 2 of 1937-38. D.F. letter S.102/22/37 of 18 March, 1938, sanctions expenditure of £750. Expended £816 11s. 1d. In progress.
4. No. 3 of 1937-38. D.F. letters S.102/18/35 of 26 October, and 23 November, 1935, sanction expenditure of £1,500. Expended £783 4s. 10d. In progress.
5. Postponed.
6. D.F. letter S.2/7/33 of 7 December, 1939, sanctions expenditure of £265 19s. 6d. In progress.
7. Postponed.
8. No. 5 of 1937-38. Expended £3 6s. 1d. on preliminary work in 1931-32. Postponed.
9. Postponed.
10. No. 6 of 1937-38. D.F. letters S.55/9/31 of 26 April, 1935, 2 March, 1937, 27 June, 1938, and 4 January, 1940, sanction expenditure of £23,350. Expended £21,209 7s. 2d. Completed. Further payment to be made.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF FINANCE —continued.				
11.—Galway Custom House : Extension (Revote £5,000)	7,000	—	7,000 0 0	—
12.—Customs Frontier Posts : Provision of Married Quarters and Office Accommodation (Revote £10,000)	15,000		6,955 8 9	—
(a) Bridgend		4,057 16 9		
(b) Clones		2,564 15 1		
(c) Moybridge		847 14 5		
(d) Tullynagrow		574 5 0		
13.—Office of Public Works : Further Extension (Re- vote)	500	2,092 17 8	—	1,592 17 8
14.—Civil Service Commission : 45 Upper O'Connell Street : Extension (Revote £3,500)	5,000	3,664 8 0	1,335 12 0	—
15.—Ordnance Survey : Im- provement of Electrical Power Installation ...	700	3 11 9	696 8 3	—
16.—Ordnance Survey : Im- proved Sewerage System (Revote £10)	2,800	10 0 8	2,789 19 4	—

OBSERVATIONS—continued.

11. No. 8 of 1937-38. Expended £1 5s. 0d. on preliminary work in 1935-36. Postponed.
12. (a) No. 9 (a) of 1937-38. Bridgend, Co. Donegal. Erection of new Customs Station. D.F. letter S.2/25/34 of 29 April, 1938, sanctions expenditure of £8,899 4s. 10d. Expended £4,185 8s. 6d. In progress.
- (b) No. 9 (b) of 1937-38. Clones, Co. Monaghan. Erection of new Customs Station. D.F. letter S.2/25/34 of 29 April, 1938, sanctions expenditure of £3,043 0s. 2d. Expended £2,570 9s. 2d. In progress.
- (c) Moybridge, Co. Monaghan. Erection of new Customs Station and residence. D.F. letter S.8/25/34 of 19 July, 1938, sanctions expenditure of £1,200. In progress.
- (d) Tullynagrow, Co. Monaghan. Erection of new Customs Station and residence. D.F. letter S.2/25/34 of 19 July, 1938, sanctions expenditure of £1,200. In progress.
13. No. 10 of 1937-38. D.F. letters S.1/2/33 of 20 August, 1936, and 24 December, 1938, sanction expenditure of £11,839 15s. 4d. Expended £11,852 14s. 8d. Completed.
14. No. 12 of 1937-38. D.F. letter S.2/20/34 of 28 October, 1936, sanctions expenditure of £12,000. Expended £10,543 15s. 4d. Completed. Further payment to be made.
15. Preliminary work.
16. Preliminary work.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE:				
17.—Courts of Justice: Improvements in Supreme Court	275	141 10 0	133 10 0	—
18.—Gárda Síochána Headquarters, Kilmainham: Heating Installation (Revote £750)	900	909 2 6	—	9 2 6
GÁRDA SÍOCHÁNA BARRACKS: DUBLIN METROPOLITAN AREA:				
19.—Blackrock: Adaptations	1,000	9 11 8	990 8 4	—
20.—Kilmainham: New Barrack (Revote £2,500) ...	3,500	2,211 5 5	1,288 14 7	—
21.—Kimmage: New Barrack (Revote)	10	—	10 0 0	—
22.—Stillorgan: New Barrack (Revote)	10	—	10 0 0	—
23.—Store Street: Adaptations	550	3 10 7	546 9 5	—
Co. CARLOW.				
24.—Leighlinbridge: New Barrack (Revote £500) ...	1,000	—	1,000 0 0	—
Co. CLARE.				
25.—Lahinch: New Barrack	900	—	900 0 0	—
26.—Scarriff: New Barrack (Revote £50)	300	734 7 6	—	434 7 6

OBSERVATIONS—*continued.*

17. D.F. letter S.2/2/38 of 5 February, 1938, sanctions expenditure of £275. Completed.
18. D.F. letter S.2/34/34 of 16 September, 1938, sanctions expenditure of £964. In progress.
19. Preliminary work.
20. No. 15 of 1937-38. D.F. letter S.14/2/33 of 17 February, 1937, sanctions expenditure of £8,000. Expended £8,035 18s. 4d. Completed.
21. Postponed.
22. No. 17 of 1937-38. Expended £4 8s. 6d. on preliminary work in 1937-38. Postponed.
23. Preliminary work.
24. Postponed.
25. Postponed.
26. No. 19 of 1937-38. D.F. letter S.14/19/32 of 13 May, 1937, sanctions expenditure of £1,900. Expended £1,777 0s. 9d. Completed.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF JUSTICE						
—continued.						
Co. CORK.						
27.—Carrigaline: New Barrack	340	11 8 4	328	11 8	—	—
28.—Rathcormac: New Barrack	900	579 14 6	320	5 6	—	—
29.—Whitegate: New Barrack (Revote)	10	—	10	0 0	—	—
Co. DONEGAL.						
30.—Castlefin: New Barrack	1,000	—	1,000	0 0	—	—
31.—Convoy: New Barrack	1,000	—	1,000	0 0	—	—
32.—Dungloe: Adaptations (Revote)	500	—	500	0 0	—	—
33.—Killybegs: Adaptations	700	4 12 3	695	7 9	—	—
34.—Lagg (Malin): New Barrack (Revote £500)	1,000	4 9 11	995	10 1	—	—
Co. DUBLIN.						
35.—Rathfarnham: New Barrack (Revote £2,000)	6,000	20 2 0	5,979	18 0	—	—
Co. GALWAY.						
36.—Ballinasloe: New Barrack	300	265 12 8	34	7 4	—	—
37.—Creggs: New Barrack (Revote)	600	437 19 5	162	0 7	—	—
38.—Lettermore: Adaptations	10	1 2 11	8	17 1	—	—
39.—Salthill: Adaptations (Revote £500)	900	5 9	899	14 3	—	—
40.—Shanaglish: New Barrack	100	190 7 6	—	—	90	7 6
41.—Spiddal: New Barrack	10	—	10	0 0	—	—

OBSERVATIONS—continued.

27. No. 20 of 1937-38. D.F. letter S.14/13/35 of 4 May, 1937, sanctions expenditure of £1,800. Expended £1,757 2s. 5d. Completed.
28. D.F. letter S.14/52/26 of 19 November, 1938, sanctions expenditure of £2,030. In progress.
29. Postponed.
30. Postponed.
31. Postponed.
32. Postponed.
33. Preliminary work.
34. Preliminary work.
35. Preliminary work.
36. No. 29 of 1937-38. D.F. letter S.14/24/30 of 15 April, 1937, sanctions expenditure of £5,900. Expended £5,262 6s. 7d. Completed. Further payment to be made.
37. No. 30 of 1937-38. D.F. letter S.14/3/32 of 22 March, 1937, sanctions expenditure of £1,380. Expended £812 3s. 1d. In progress.
38. Preliminary work.
39. No. 33 of 1937-38. Expended £21 5s. 0d. on preliminary work.
40. No. 34 of 1937-38. D.F. letter S.14/9/34 of 25 February, 1937, sanctions expenditure of £1,700. Expended £1,694 6s. 8d. Completed.
41. Postponed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE —continued.				
Co. KERRY.				
42.—Dingle: New Barrack ...	2,000	—	2,000 0 0	—
43.—Killarney: Adaptations	300	—	300 0 0	—
Co. KILDARE.				
44.—Kilcullen: New Barrack	1,400	1,059 0 1	340 19 11	—
Co. KILKENNY.				
45.—Inistioge: New Barrack (Revote £300) ...	800	7 5 11	792 14 1	—
46.—Johnstown: New Barrack	600	322 8 10	277 11 2	—
Co. LEITRIM.				
47.—Carrick-on-Shannon: Adaptations (Revote) ...	600	13 7 4	586 12 8	—
48.—Kinlough: New Barrack	500	—	500 0 0	—
Co. LIMERICK.				
49.—Ballylanders: New Bar- rack (Revote £10) ...	900	6 4 9	893 15 3	—
Co. LONGFORD.				
50.—Lanesboro': New Barrack	10	—	10 0 0	—
Co. LOUTH.				
51.—Dundalk Prison: Adapta- tion as Garda Síochána Barrack (Revote £10) ...	1,000	—	1,000 0 0	—
Co. MAYO.				
52.—Foxford: New Barrack (Revote £150) ...	250	489 18 8	—	239 18 8
53.—Kilkelly: New Barrack	10	2 4 1	7 15 11	—
54.—Louisburgh: New Bar- rack (Revote) ...	400	553 8 9	—	153 8 9

OBSERVATIONS—continued.

42. Postponed.
43. Postponed.
44. No. 38 of 1937-38. D.F. letter S.14/4/36 of 30 September, 1937, sanctions expenditure of £1,900. Expended £1,894 8s. 0d. Completed. Further payment to be made.
45. No. 39 of 1937-38. Expended £13 13s. 6d. on preliminary work.
46. No. 40 of 1937-38. D.F. letter S.14/13/31 of 7 May, 1937, sanctions expenditure of £1,600. Expended £1,650 17s. 6d. Completed.
47. Preliminary work.
48. Postponed.
49. Preliminary work.
50. Postponed.
51. Postponed.
52. No. 44 of 1937-38. D.F. letters S.14/8/34 of 13 September, 1935, and 28 June, 1939, sanction expenditure of £1,917 15s. 7d. Expended £1,919 15s. 5d. Completed. Further payment to be made.
53. Preliminary work.
54. No. 45 of 1937-38. D.F. letter S.14/21/34 of 24 December, 1934, sanctions expenditure of £1,550. Expended £1,485 10s. 8d. Completed. Further payment to be made.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE				
—continued.				
Co. ROSCOMMON.				
55.—Ballintubber: New Barrack (Revote) ...	215	171 9 0	43 11 0	—
56.—Carrowreagh: New Barrack (Revote) ...	1,200	1,164 9 9	35 10 3	—
57.—Roscommon: Adaptations (Revote £500) ...	800	5 9	799 14 3	—
Co. SLIGO.				
58.—Achonry: New Barrack (Revote) ...	10	—	10 0 0	—
Co. WESTMEATH.				
59.—Rochfortbridge: New Barrack (Revote) ...	10	6 7	9 13 5	—
Co. WEXFORD.				
60.—Baldwinstown (Duncormick): New Barrack (Revote £400) ...	1,000	1,694 16 8	—	694 16 8
61.—Ballycullane: New Barrack (Revote £200) ...	1,000	1,308 8 7	—	308 8 7
62.—Coolgreany: Adaptations (Revote) ...	10	—	10 0 0	—
63.—Hollyfort: New Barrack (Revote £200) ...	1,000	1,380 18 4	—	380 18 4
64.—Kilmore Quay: New Barrack (Revote £100) ...	1,000	3 8 6	996 11 6	—
65.—Wexford: New Barrack	600	818 10 9	—	218 10 9

OBSERVATIONS—continued.

55. No. 47 of 1937-38. D.F. letter S.14/2/34 of 18 January, 1937, sanctions expenditure of £1,500. Expended £1,325 18s. 5d. Completed. Further payment to be made.
56. No. 48 of 1937-38. D.F. letter S.14/27/34 of 7 April, 1937, sanctions expenditure of £1,750. Expended £1,177 6s. 0d. In progress.
57. Preliminary work.
58. Postponed.
59. Preliminary work.
60. No. 52 of 1937-38. D.F. letter S.14/17/35 of 7 April, 1938, sanctions expenditure of £1,900. Expended £1,700 12s. 5d. Completed. Further payment to be made.
61. D.F. letter S.14/9/36 of 6 August, 1936, sanctions expenditure of £1,550. Completed. Further payment to be made.
62. No. 54 of 1937-38. Expended £6 5s. 9d. on preliminary work in 1934-35. Postponed.
63. D.F. letter S.14/5/36 of 7 May, 1938, sanctions expenditure of £1,900. In progress.
64. Preliminary work.
65. No. 57 of 1937-38. D.F. letters S.14/14/33 of 22 March, and 2 October, 1937, sanction expenditure of £12,350. Expended £12,413 5s. 4d. Completed. Further payment to be made.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE —continued.				
66.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER GÁRDA SÍOCHÁNA BARRACKS	2,000	1,900 11 0	99 9 0	—
67.—ELECTRIC LIGHTING AT GÁRDA SÍOCHÁNA BARRACKS	1,000	501 18 0	498 2 0	—
68.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS	2,000	1,472 3 2	527 16 10	—
69.—BOATHOUSES	10	—	10 0 0	—
DEPARTMENT OF LOCAL GOVERNMENT AND PUBLIC HEALTH:				
70.—Dundrum Asylum: Electric Installation (Revote £1,300)	1,650	910 15 2	739 4 10	—
71.—Dundrum Asylum: New Laundry Machine ...	540	526 15 3	13 4 9	—
DEPARTMENT OF EDUCATION:				
72.—National Education Buildings, 29 Marlboro' Street: Heating Installation (Revote £450)	600	—	600 0 0	—
73.—Technical Instruction Branch: Heating Installation (Revote £1,550) ...	1,800	—	1,800 0 0	—
NATIONAL SCHOOLS.				
74.—Grants for Building, Enlarging, Enclosing, etc.	200,000	197,372 7 1	2,627 12 11	—

OBSERVATIONS—continued.

66. See details on page 53.

67. See details on page 54.

68. See details on pages 54-55.

69. Postponed.

70. No. 62 of 1937-38. D.F. letter S.2/1/37 of 7 October, 1938, sanctions expenditure of £1,900. Expended £934 16s. 11d. In progress.

71. D.F. letter S.2/5/38 of 5 May, 1938, sanctions expenditure of £540. Completed.

72. Postponed.

73. Postponed.

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

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF EDUCATION—continued.				
MODEL SCHOOLS.				
75.—Central Model Schools : Heating Installation (First Section) (Revote £1,000)	1,000	—	1,000 0 0	—
76.—Central Model Schools : Reconstruction	6,000	—	6,000 0 0	—
77.—Alterations Limerick	500	107 13 2	392 6 10	—
PREPARATORY COLLEGES.				
78.—Coláiste Brighde, Bally- connell: Fire Escape Staircases (Revote £500)	600	420 10 0	179 10 0	—
79.—Coláiste Einne, Co. Gal- way: Erection and Equipment (Revote £5,500)	5,500	9,041 5 2	—	3,541 5 2
80.—Coláiste Íde, Dingle: Water Treatment Plant (Revote)	300	—	300 0 0	—
81.—Coláiste na Mumhan, Ballyvourney: Erection and Equipment (Revote £20,000)	35,000	12,183 3 2	22,816 16 10	—
INSTITUTIONS OF SCIENCE AND ART.				
82.—Kilmainham Jail: Adap- tation as Historical Museum (Revote)	1,000	—	1,000 0 0	—
83.—National Gallery: Elec- tric Installation (Revote)	10	27 4 0	—	17 4 0
84.—National Gallery: Ex- tension (Revote)	10	—	10 0 0	—
85.—National Library and National Museum: Re- newal of Defective Stone- work (Revote)	10	—	10 0 0	—

OBSERVATIONS—continued.

75. Postponed.
 76. Postponed.
 77. Removal of galleries and science bench from Infants' School and installation of electric light in Model School and Residence. Completed.
 78. No. 69 of 1937-38. D.F. letter S.22/1/33 of 8 April, 1938, sanctions expenditure of £570. Expended £433 9s. 9d. In progress.
 79. No. 71 of 1937-38. D.F. letters S.22/4/34 of 14 May, 1934, and S.22/2/33 of 22 November, 1939, sanction expenditure of £135,610. Expended £133,915 17s. 6d. In progress.
 80. Postponed.
 81. No. 73 of 1937-38. D.F. letter S.25/1/29 of 24 July, 1929, sanctions expenditure. Revised estimate £85,200. Expended £76,040 14s. 6d. In progress.
 82. Postponed.
 83. Preliminary work.
 84. Postponed.
 85. Expended £4,425 4s. 7d. from Votes for Relief Schemes, 1932-33, 1933-34, and 1934-35. Postponed.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF EDUCATION—continued.						
INSTITUTIONS OF SCIENCE AND ART—continued.						
86.—National Museum : Additional Accommodation (Revote) ...	10,000	—	10,000	0 0	—	
87.—National Museum : Improved Lighting (Revote) ...	500	106 11 7	393	8 5	—	
DEPARTMENT OF AGRICULTURE :						
88.—Athenry Agricultural Station : Improvements	500	159 8 4	340	11 8	—	
89.—Ballyhaise Agricultural Station : Bridge over Annalee River ...	600	—	600	0 0	—	
90.—Ballyhaise Agricultural Station : Reconstruction of Students' Lavatory ...	700	424 0 7	275	19 5	—	
90A.—Ballyhaise Agricultural Station : Water Supply	—	64 5 3	—		64	5 3
91.—Veterinary College : Improvements (Revote £5,000) ...	10,000	2 19 3	9,997	0 9	—	
92.—Botanic Gardens : Outdoor Foreman's Lodge (Revote) ...	10	—	10	0 0	—	
92A.—Botanic Gardens : Further Improvements ...	—	304 11 6	—		304	11 6
FISHERY HARBOURS.						
93.—Dredging Operations ... Arklow ...	400	315 0 0	85	0 0	—	
94.—Minor Works of Economic Development ... Downings Pier, Co. Donegal ...	1,500	131 13 11	1,368	6 1	—	

OBSERVATIONS—continued.

86. No. 79 of 1937-38. Expended £55 3s. 4d. on preliminary work. Postponed.
87. No. 80 of 1937-38. Expended £106 14s. 7d. In progress.
88. D.F. letter S.90/3/33 of 7 June, 1938, sanctions expenditure of £500. In progress.
89. Postponed.
90. D.F. letter S.90/39/34 of 25 April, 1938, sanctions expenditure of £700. Completed. Further payment to be made.
- 90A. D.F. letter S.90/39/34 of 15 November, 1939, sanctions expenditure. Abandoned. See Notes.
91. Preliminary work.
92. Postponed.
- 92A. D.F. letters S.2/10/34 of 9 July, 1937, and 17 June, 1938, sanction expenditure of £310. Completed. See Notes.
93. D.F. letters S.31/1/35 of 25 June, 25 August, 30 September, and 16 November, 1938, sanction expenditure of £315. Completed.
94. Downings, Co. Donegal. Provision of three ladders on Pier. D.F. letter S.30/3/36 of 8 August, 1936, sanctions grant of two-thirds of cost limited to £166 13s. 4d. Completed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF LANDS :				
95.—Land Commission, 23 Upper Merrion Street : Storage Accommodation for Estate Maps (Revote £1,150) ...	1,250	—	1,250 0 0	—
96.—Gaeltacht Industries Depôt, Oriel House : Adaptations (Revote £165) ...	500	1,487 11 8	—	987 11 8
97.—Gaeltacht Industries : Blacksod Knitting Centre : Adaptations ...	350	195 10 3	154 9 9	—
98.—Gaeltacht Industries : New Spinning Factory (Co. Donegal) (Revote)...	10	—	10 0 0	—
99.—Gaeltacht Industries : Kelp and Carrageen Station, Elly Bay (Co. Mayo) : Adaptations ...	155	375 6 0	—	220 6 0
DEPARTMENT OF INDUSTRY AND COMMERCE:				
100.—New Headquarters, Kildare Street (Revote £48,000) ...	50,000	8,662 2 0	41,337 18 0	—
101.—Census Branch : Adaptations and Furnishing (Revote £970) ...	2,900	829 3 7	2,070 16 5	—
102.—Industrial and Commercial Property Registration Office, 44 and 45 Merrion Square : Central Heating	650	—	650 0 0	—

OBSERVATIONS—continued.

95. No. 88 of 1937-38. D.F. letter S.2/5/32 of 2 August, 1933, sanctions expenditure. Revised estimate £1,300. Expended £45 16s. 1d. on preliminary work in 1937-38 and previous years. Postponed.
96. No. 90 of 1937-38. D.F. letters S.2/49/35 of 18 August, 1936, 8 February, 1938, and 26 September, 1939, sanction expenditure of £1,530 9s. 1d. Expended £1,522 15s. 7d. Completed. Further payment to be made.
97. D.F. letter S.29/9/37 of 21 December, 1937, sanctions expenditure of £350. Completed. See Notes.
98. Postponed.
99. No. 91A of 1937-38. D.F. letters S.29/31/35 of 30 July, 1937, and 30 December, 1939, sanction expenditure of £1,809 10s. 6d. Expended £1,656 6s. 11d. Completed. Further payment to be made. The premises were partly destroyed by fire on 30 November, 1938. See Notes and also No. 161.
100. No. 92 of 1937-38. D.F. letters S.2/3/35 of 27 October, 1937, and S.9/9/38 of 29 December, 1938, sanction expenditure of £218,318. Expended £10,747 8s. 3d. In progress.
101. No. 93 of 1937-38. D.F. letter S.2/35/35 of 29 August, 1938, sanctions expenditure of £7,187. Expended £7,211 8s. 5d. In progress. The second floor of this building has been allocated to the Accounts Branches of the Department of Justice and the Garda Síochána.
102. Postponed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF INDUSTRY AND COMMERCE —continued.				
103.—Dundalk Employment Exchange : Restoration (Revote £5,100) ...	7,200	7,884 5 0	—	684 5 0
104.—Sligo Employment Exchange : Adaptations (Revote £800) ...	1,200	1,072 13 2	127 6 10	—
105.—Wexford Employment Exchange : Adaptations	350	412 13 0	—	62 13 0
106.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER EMPLOYMENT EXCHANGES ...	5,000	644 8 11	4,355 11 1	—
107.—Dublin Airport ...	160,000	30,271 11 1	129,728 8 11	—
108.—Shannon Airport (Revote £40,000) ...	230,000	82,130 15 9	147,869 4 3	—
DEPARTMENT OF POSTS AND TELEGRAPHS :				
109.—Dublin, New Post Office, St. Andrew Street (Revote £19,000) ...	21,000	5 6 1	20,994 13 11	—
110.—Dublin, New Sorting Office, Pearse Street (Revote) ...	5,000	4,261 13 2	738 6 10	—

OBSERVATIONS—continued.

103. No. 95 of 1937-38. D.F. letter S.2/36/35 of 3 March, 1938, sanctions expenditure of £9,500. Expended £7,897 9s. 1d. In progress. See Notes.
104. No. 96 of 1937-38. D.F. letter S.2/10/35 of 8 January, 1938, sanctions expenditure of £1,173 10s. 0d. Expended £1,082 3s. 10d. In progress.
105. No. 97 of 1937-38. D.F. letter S.2/3/33 of 17 September, 1937, sanctions expenditure of £2,377 5s. 4d. Expended £2,399 14s. 9d. Completed.
106. See details on page 55.
107. No. 99 of 1937-38. D.F. letters S.99/59/35 of 4 December, 1937, and 21 March, 1938, sanction expenditure of £296,000. Expended £106,105 4s. 8d. In progress. In addition services to the value of £1,116 1s. 7d. have been rendered in connection with this work by the loan and transfer of Drainage Excavators and other plant as follows :—*ex* Central Furniture Store £36 12s. 0d.; *ex* St. Stephen's Green Park £5; Drainage Excavators £1,074 9s. 7d.
108. No. 100 of 1937-38. D.F. letter S.102/22/36 of 21 March, 1938, sanctions expenditure of £713,000. Expended £187,148 14s. 6d. In progress. In addition services to the value of £3,885 11s. 7d. have been rendered in connection with this work by the loan and transfer of Drainage Excavators and other plant and stores as follows :—*ex* Phoenix Park £65; *ex* Central Furniture Store £228 2s. 3d.; *ex* Royal Hospital £32; *ex* Army Stores £32 3s. 4d.; *ex* Dún Laoghaire Harbour £10; Drainage Excavators £3,518 6s. 0d. See Notes.
109. No. 102 of 1937-38. D.F. letter S.1/2/32 of 15 June, 1935, sanctions expenditure of £40,000. Expended £414 16s. 6d. on preliminary work.
110. No. 103 of 1937-38. D.F. letters S.38/4/34 of 6 January, 20 July, 11 December, 1936, 17 August, 1937, 18 March, 1938, and 30 December, 1939, sanction expenditure of £6,105 6s. 8d. Expended £6,105 6s. 8d. In progress.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF POSTS AND TELEGRAPHS —continued.				
111.—Dublin, Parcels Branch, Amiens Street : Adapta- tions	10	—	10 0 0	—
112.—Dublin, Central Garage ...	550	701 18 3	—	151 18 3
113.—Dublin, Post Office Stores and Factory : Additional Accommodation (Revote £3,150)	3,650	2,178 11 8	1,471 8 4	—
114.—Dublin, Post Office Stores and Factory : Storage Accommodation for Cable Drums	1,000	437 10 2	562 9 10	—
115.—Cork Post Office : New Sorting Office (Revote) ...	1,000	5 11	999 14 1	—
116.—Thurles Post Office : Adaptations (Revote) ...	1,000	—	1,000 0 0	—
DEPARTMENT OF DEFENCE :				
117.—Dublin General Head- quarters, Finance Section : Improved Sanitary Ac- commodation (Revote)	350	285 15 6	139 4 6	—
118.—Dublin General Head- quarters : Improvements in Annexe	75			
119.—Dublin General Head- quarters : Erection of Waiting Room	10	—	10 0 0	—
120.—Dublin General Head- quarters : Treatment of Grounds	1,000	18 0 0	982 0 0	—
121.—Arbour Hill Barracks : Electric Lighting (Revote)	10	25 11 4	—	15 11 4

OBSERVATIONS—continued.

111. Postponed.
112. No. 104 of 1937-38. D.F. letters S.38/2/24 of 6 April, and 7 July, 1934, and S.38/4/34 of 7 July, 1939, sanction expenditure of £12,521 11s. 8d. Expended £12,514 13s. 8d. Completed. Further payment to be made.
113. No. 105 of 1937-38. D.F. letters S.55/6/32 of 5 and 18 November, 1936, sanction expenditure of £9,950. Expended £9,715 4s. 2d. Completed. Further payment to be made.
114. D.F. letter S.38/1/38 of 5 August, 1938, sanctions expenditure of £800. In progress.
115. No. 107 of 1937-38. D.F. letter S.38/26/25 of 19 February, 1934, sanctions expenditure of £10,000. Expended £4,303 11s. 7d. In progress.
116. No. 109 of 1937-38. Expended 4s. 0d. on preliminary work in 1933-34. Postponed.
117. } Nos. 112 and 113 of 1937-38. D.F. letters S.7/33/35 of 5 March, and 12
118. } August, 1937, sanction expenditure of £1,425. Expended £1,404 17s. 2d.
Completed.
119. Postponed.
120. Preliminary work.
121. Preliminary work.

Service.	Vote	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF DEFENCE—continued.				
122.—Arbour Hill Barracks : New Married Quarters (Revote)	10	—	10 0 0	—
123.—Collins Barracks (Dublin) : Electric Lighting (Revote £10)	5,000	1,197 9 9	3,802 10 3	—
124.—Islandbridge Barracks : New Motor Transport Garage (Revote £10) ...	4,000	4,590 11 7	—	590 11 7
125.—McKee Barracks : Sanitary Accommodation and Baths (Revote £10) ...	1,700	1,314 13 7	385 6 5	—
126.—Portobello Barracks : Mobilisation Store (Revote £10)	5,000	—	5,000 0 0	—
127.—Portobello Barracks : New Married Quarters (Revote)	10	—	10 0 0	—
128.—St. Bricin's Hospital : New Church (Revote £1,800)	2,500	2,593 10 2	—	93 10 2
129.—St. Bricin's Hospital : Nurses' Quarters (Revote £2,400)	4,000	3,765 5 5	234 14 7	—
130.—Athlone, Custume Bar- racks : Ordnance Depot (Revote £5,225)	7,000	2,228 9 6	4,771 10 6	—
131.—Baldonnell Aerodrome : Improvements at Landing Ground (Revote £2,300)	4,200	2,533 7 3	1,666 12 9	—
132.—Baldonnell Aerodrome : New Married Quarters (Revote £10)	500	—	500 0 0	—

OBSERVATIONS—continued.

122. No. 116 of 1937-38. Expended £10 2s. 0d. on preliminary work in 1937-38. Postponed.
123. No. 117 of 1937-38. D.F. letter S.7/36/36 of 8 November, 1938, sanctions expenditure of £5,000. Expended £1,215 9s. 5d. In progress.
124. D.F. letter S.7/41/36 of 7 July, 1938, sanctions expenditure. Estimated cost £5,000. Completed. Further payment to be made.
125. D.F. letter S.7/35/36 of 11 May, 1938, sanctions expenditure of £1,400. Completed. Further payment to be made.
126. Postponed.
127. Postponed.
128. No. 122 of 1937-38. D.F. letter S.7/1/35 of 23 March, 1938, sanctions expenditure of £3,000. Expended £2,606 11s. 10d. Completed.
129. No. 123 of 1937-38. D.F. letter S.7/42/35 of 21 March, 1938, sanctions expenditure of £4,100. Expended £3,785 2s. 11d. Completed.
130. No. 125 of 1937-38. D.F. letter S.7/31/34 of 3 January, 1938, sanctions expenditure of £9,000. Expended £2,231 12s. 6d. In progress.
131. No. 127 of 1937-38. D.F. letter S.7/12/32 of 30 November, 1937, sanctions expenditure of £4,255. Expended £3,214 10s. 1d. Completed.
132. No. 128 of 1937-38. Expended 13s. 8d. on preliminary work in 1937-38. Postponed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF DEFENCE—continued.				
133.—Baldonnell Aerodrome : Reconstruction of Upper Camp (Revote £15,500)	31,000	15,408 9 6	15,591 10 6	—
134.—Baldonnell Aerodrome : Re-roofing of Hangars (Revote £175) ...	175	87 10 0	87 10 0	—
135.—Coolmoney Camp : Cook-house, Dining Hall and Sergeants' Mess (Revote £4,200) ...	6,000	6,075 8 8	—	75 8 8
136.—Cork, Michael Collins Barracks : Junior Officers' Married Quarters (Revote £4,000) ...	5,000	—	5,000 0 0	—
137.—Cork, Michael Collins Barracks : Ordnance Stores (Revote) ...	3,000	—	3,000 0 0	—
138.—Cork, Michael Collins Barracks : Reconstruction of East Block (Revote £12,000) ...	15,000	22,716 19 5	—	7,716 19 5
139.—Curragh Camp : Dining Hall for MacDermott and Clarke Barracks (Revote £4,500) ...	8,500	7,856 11 4	643 8 8	—
140.—Curragh Camp : Introduction of Shannon Electric Power (Revote) ...	1,400	19 5	1,399 0 7	—
141.—Curragh Camp : Magazine (Revote £2,000) ...	5,000	8 0 0	4,992 0 0	—
142.—Curragh Camp : New Gymnasium (Revote £10)	7,000	—	7,000 0 0	—

OBSERVATIONS—continued.

133. No. 129 of 1937-38. D.F. letter S.7/12/32 of 16 April, 1937, sanctions expenditure of £26,500. Expended £25,015 13s. 0d. In progress.
134. No. 130 of 1937-38. D.F. letters S.7/12/32 of 3 February, 1933, 26 May, 1934, 2 May, 1935, 2 October, 1936, and 27 April, 1937, sanction expenditure of £25,800. Expended £25,690 8s. 7d. Completed. In addition a sum of £450, awarded, as a result of legal proceedings, to a contractor whose contract was determined, was charged to Subhead N.—Losses, in 1937-38.
135. No. 131 of 1937-38. D.F. letter S.7/41/35 of 3 January, 1938, sanctions expenditure of £6,800. Expended £6,212 11s. 1d. Completed. Further payment to be made.
136. Postponed.
137. No. 133 of 1937-38. Expended £5 16s. 4d. on preliminary work in 1935-36. Postponed.
138. No. 134 of 1937-38. D.F. letter S.7/8/33 of 7 May, 1938, sanctions expenditure of £34,280. Expended £22,718 15s. 3d. In progress.
139. No. 136 of 1937-38. D.F. letter S.7/30/34 of 27 October, 1937, sanctions expenditure of £13,000. Expended £7,881 11s. 8d. Completed. Further payment to be made.
140. No. 137 of 1937-38. D.F. letter S.7/19/31 of 6 August, 1936, sanctions expenditure of £4,973 18s. 7d. Expended £4,472 15s. 10d. In progress.
141. Preliminary work.
142. Postponed.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF DEFENCE—continued.						
143.—Curragh Camp: New Married Quarters (Revote) ...	5,000	12 0 0	4,988	0 0	—	
144.—Curragh Camp: Swimming Pool (Revote £5,000) ...	8,000	5 2 0	7,994	18 0	—	
145.—Kilbride Rifle Range: Barrack Service Store (Revote £10) ...	500	—	500	0 0	—	
146.—Kilbride Rifle Range: Officers' Mess (Revote £250) ...	5,000	5,102 11 6	—		102	11 6
147.—Kildare Barracks: Reconstruction of Men's Quarters and Messes (Revote £41,000) ...	50,000	25,891 2 2	24,108	17 10	—	
148.—Kilkenny Military Barracks: New Sewerage System (Revote) ...	1,000	—	1,000	0 0	—	
149.—Kilworth Rifle Range: Officers' Mess (Revote £2,000) ...	3,000	—	3,000	0 0	—	
150.—Limerick, Sarsfield Barracks: Dining Hall and Cookhouse (Revote £2,000) ...	5,000	5 2 0	4,994	18 0	—	
151.—Limerick, Sarsfield Barracks: Ordnance Depot (Revote £4,200) ...	5,000	4,698 11 1	301	8 11	—	
152.—Renmore Barracks: Electric Lighting (Revote) ...	200	226 6 9	—		26	6 9
153.—Rockhill House (Co. Donegal): Adaptations (Revote £3,000) ...	4,000	4 2 9	3,995	17 3	—	
154.—Anti-Gas Equipment Stores ...	10	—	10	0 0	—	
155.—Volunteer Force: Provision of Instructional Halls (Revote) ...	50,000	11,628 16 7	38,371	3 5	—	

OBSERVATIONS—continued.

143. No. 139 of 1937-38. D.F. letter S.7/7/33 of 30 April, 1938, sanctions expenditure of £12,082. Expended £160 13s. 7d. In progress.
144. No. 140 of 1937-38. Expended £6 16s. 2d. on preliminary work.
145. Postponed.
146. No. 143 of 1937-38. D.F. letter S.7/6/33 of 3 January, 1938, sanctions expenditure of £5,700. Expended £5,115 13s. 8d. Completed. Further payment to be made.
147. No. 144 of 1937-38. D.F. letter S.7/22/32 of 14 July, 1937, sanctions expenditure of £295,000. Expended £25,911 6s. 9d. In progress.
148. Postponed.
149. Postponed.
150. Preliminary work.
151. No. 150 of 1937-38. D.F. letter S.7/31/34 of 8 November, 1937, sanctions expenditure of £6,300. Expended £5,617 18s. 4d. Completed. Further payment to be made.
152. No. 151 of 1937-38. D.F. letter S.7/34/34 of 11 February, 1937, sanctions expenditure of £2,410. Expended £2,393 11s. 4d. Completed.
153. Preliminary work.
154. Postponed.
155. See details on page 56.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF EXTERNAL AFFAIRS :				
156.—Rome (Quirinal) Legation : Adaptations and Fur- nishings	10	—	10 0 0	—
157.—Madrid Legation : Adap- tations and Furnishing (Revote)	10	—	10 0 0	—
PHOENIX PARK :				
158.—New Gateway : Parkgate Street (Revote) ...	500	—	500 0 0	—
BRITISH MILITARY GRAVES :				
159.—Erection of Headstones (Revote)	200	146 7 6	53 12 6	—
160.—MINOR NEW WORKS NOT EXCEEDING £200 EACH	3,500	5,495 4 8	—	1,995 4 8
161.—URGENT AND UNFORESEEN WORKS	7,000	3,518 18 10	3,481 1 2	—
162.—MINOR BALANCES OF EX- PENDITURE ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1ST APRIL, 1938 ...	5,000	5,696 17 4	—	696 17 4
	£ 1,156,075	540,984 12 11	637,338 12 3	22,248 5 2
<i>Deduct for works which may not be carried out during the year</i>	300,000	—	300,000 0 0	—
	£ 856,075	540,984 12 11	337,338 12 3	22,248 5 2
<i>Deduct :—</i>				
Anticipated Savings on Subhead B. (See Supplementary Estimate)	24,490	—	24,490 0 0	—
<i>Original ... £856,075</i> <i>Less Supplementary 24,490</i>	£ 831,585	540,984 12 11	312,848 12 3	22,248 5 2
Net saving ...			£290,600 7 1	

OBSERVATIONS—continued.

156. Postponed.

157. Postponed.

158. Postponed.

159. No. 159 of 1937-38. D.F. letter S.200/12/27 of 10 December, 1928. Estimated cost £25,000. Expended £9,801 17s. 10d. In progress.

160. See details on pages 56-59.

161. See details on pages 59-60.

162. See details on pages 60-62.

No. 66.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER GÁRDA
SÍOCHÁNA BARRACKS.

	£	s.	d.
METROPOLITAN AREA.			
Kevin Street.—New drying room and additional bathroom and lavatory accommodation. D.F. letters S.14/7/34 of 14 March, 1938, and 30 September, 1939, sanction expenditure of £315 15s. 1d. In progress	200	0	0
Co. CORK.			
Timoleague.—New Barrack. No. 22 of 1937-38. D.F. letter S.14/12/35 of 14 November, 1935, sanctions expenditure of £1,850. Expended £1,573 2s. 1d. Completed	47	0	0
Co. DONEGAL.			
Dunkineely ex-R.I.C. Barrack.—Restoration. No. 25 of 1937-38. D.F. letter S.14/7/27 of 13 July, 1936, sanctions expenditure of £1,500. Expended £1,354 16s. 5d. Completed. Further payment to be made	200	0	0
Co. DUBLIN.			
Howth.—Sanitary improvements. D.F. letter S.14/20/26 of 30 June, 1938, sanctions expenditure of £217 10s. 0d. Completed	218	7	0
Rathcoole.—New Barrack. No. 27 of 1937-38. D.F. letter S.14/25/33 of 9 September, 1936, sanctions expenditure of £1,575. Expended £1,492 10s. 2d. Completed	14	0	0
Co. GALWAY.			
Galway (Eglinton Street).—Improvements in Married Quarters. D.F. letter S.14/41/28 of 25 March, 1938, sanctions expenditure of £218 10s. 0d. Completed	218	10	0
Co. KERRY.			
Rathmore.—New Barrack. No. 36 of 1937-38. D.F. letter S.14/18/32 of 31 July, 1936, sanctions expenditure of £1,650. Expended £1,542 2s. 7d. Completed	423	10	6
Waterville.—Adaptations at former Coast Guard Station to provide three sets of married quarters. D.F. letter S.102/8/33 of 26 February, 1938, sanctions expenditure of £475. In progress	66	10	7
Co. KILKENNY.			
Kilkenny.—New Barrack. Preliminary Work	1	10	0
Kilkenny (Parliament Street).—Renovations. No. 58 of 1937-38. D.F. letters S.14/3/36 of 10 March, 1936, and 19 July, 1938, sanction expenditure of £282 4s. 2d. Expended £282 3s. 8d. Completed	52	8	0
Co. MAYO.			
Ballinrobe.—New porch, bathroom, etc. D.F. letter S.14/116/25 of 21 June, 1939, sanctions expenditure of £207 10s. 1d. Completed	207	10	1
Co. SLIGO.			
Rosses Point.—New Barrack. No. 47 of 1936-37 and No. 162 of 1937-38. D.F. letter S.14/22/28 of 23 August, 1934, sanctions expenditure of £2,000. Expended £1,708 10s. 4d. Completed. Further payment to be made	40	4	10
Co. WATERFORD.			
Dungarvan.—Further reconstruction work. D.F. letter S.14/3/24 of 5 May, 1938, sanctions expenditure of £289 13s. 0d. Completed	211	0	0
TOTAL.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER GÁRDA SÍOCHÁNA BARRACKS	£1,900	11	0

No. 67.—GÁRDA SÍOCHÁNA BARRACKS—ELECTRIC LIGHTING.

						£	s.	d.
Co. DONEGAL.								
	Bundoran—Expended £38 12s. 7d.	Completed	...	...	...	3	12	7
	Clonmany—Completed	...	...	...	...	35	7	0
Co. KERRY.								
	Ballylongford—Completed	...	...	...	...	25	14	9
	Castlemaine—Completed	...	...	...	...	24	6	0
	Newtownsandes—Completed	...	...	...	...	26	16	0
	Tarbert—Completed. Further payment to be made	...	...	...	...	32	10	0
Co. KILKENNY.								
	Piltown—Completed	...	...	...	...	32	0	0
Co. LEITRIM.								
	Mohill—Completed	...	...	...	...	37	6	0
Co. LIMERICK.								
	Ardagh—Completed	...	...	...	...	25	0	0
	Galbally—Completed	...	...	...	...	48	0	0
Co. MAYO.								
	Ballina—Expended £192 10s. 1d.	Completed	...	...	...	22	10	1
	Crossmolina—Completed	...	...	...	...	52	11	6
Co. OFFALY.								
	Daingean—Completed	...	...	...	...	35	8	0
	Kilcormac—Completed	...	...	...	...	44	13	7
Co. SLIGO.								
	Ballymote—Completed at a cost of £10 of which one-half was borne by the landlord.	...	...	...	...	5	0	0
Co. TIPPERARY.								
	Birdhill—Completed	...	...	...	...	18	17	6
	Cappawhite—Completed. Further payment to be made	...	...	...	...	27	10	0
	Newport—Completed at a cost of £9 15s. 0d. of which £5 was borne by the landlord	...	...	...	...	4	15	0
TOTAL.—ELECTRIC LIGHTING AT GÁRDA SÍOCHÁNA BARRACKS						£501	18	0

No. 68.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS.

						£	s.	d.
METROPOLITAN AREA.								
	Store Street—Erection of garage and rebuilding party wall. Completed at a cost of £102 17s. 0d. of which £28 1s. 0d. was borne by owner of adjoining premises	...	...	...	...	74	16	0
Co. CLARE.								
	Doonbeg—New boundary walls. Completed	...	...	...	...	62	0	0
Co. CORK.								
	Dungourney—Water supply and drainage, etc. Completed	...	...	...	...	74	2	10
	Durrus—New boundary wall. Completed	...	...	...	...	68	0	0
Co. KERRY.								
	Sneem—Improved sanitary accommodation. Completed	...	...	...	...	58	0	0
	Tralee—Surfacing parade ground. Completed	...	...	...	...	174	10	0
LAOIGHIS.								
	Mountmellick—Sanitary improvements including water supply and drainage. Completed	...	...	...	...	58	19	4

No. 68.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS—continued.				£	s.	d.
Co. LIMERICK.						
Abbeyfeale—Ablution room, scullery, etc. Completed ...				145	7	0
Limerick (John Street)—Hot water system and bath. Completed				68	7	10
Co. MAYO.						
Balla—Improvement of water supply. Expended £60 10s. 6d.						
Completed ...				10	3	6
Belmullet—Improvements to Married Quarters. Completed				147	0	0
Co. TIPPERARY.						
Thurles (No. 1)—Improvements. D.F. letter S.14/11/38 of 11 June, 1938, sanctions expenditure of £171 10s. 0d. In progress				136	17	3
Co. WATERFORD.						
Stradbally—New fuel stores, ashpits, etc. Completed				156	7	7
Waterford (Barrack Street)—Improvements. Expended £111 10s. 4d.						
Completed				38	0	4
Co. WEXFORD.						
Rosslare Strand—Adaptation of cottages at ex-Coast Guard Stations as Married Quarters:—						
No. 1 Cottage. D.F. letter S.55/11/36 of 21 May, 1938.						
Completed				79	8	0
Nos. 2 and 3 Cottages. D.F. letter S.55/11/36 of 31 July, 1936. Completed				105	13	4
Co. WICKLOW.						
Newtownmountkennedy—Provision of baths. Expended £114 10s. 2d.						
Completed				14	10	2
TOTAL.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS				£1,472	3	2

No. 106.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER EMPLOYMENT EXCHANGES.

				£	s.	d.
DUBLIN.						
Northumberland House.—Adaptations. D.F. letters S.99/38/33 of 1 June, 1934, and S.2/16/35 of 18 April, 1935, sanction expenditure of £3,944. Expended £3,886 11s. 1d. Completed				141	18	6
Dún Laoghaire.—Central heating installation. D.F. letter S.102/6/33 of 21 March, 1938, sanctions expenditure of £206. Completed				206	0	0
LIMERICK.						
Limerick.—Provision of additional storage accommodation. Completed				74	11	6
Newcastle West.—Adaptations. D.F. letter S.2/9/38 of 27 May, 1938, sanctions expenditure. In progress				112	9	2
LONGFORD.						
Adaptations of ex-Military Barracks. D.F. letters S. 2/19/35 of 21 December, 1935, and 28 September, 1938, sanction expenditure of £441 9s. 3d. Expended £441 9s. 3d. Completed				13	8	7
WESTMEATH.						
Mullingar.—Alterations. In progress				96	1	2
TOTAL.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER EMPLOYMENT EXCHANGES				£644	8	11

No. 155.—VOLUNTEER FORCE—PROVISION OF INSTRUCTIONAL HALLS.

	£	s.	d.
Co. CLARE.			
Lahinch—Expended £31 2s. 2d. on preliminary work	18	0	0
Co. CORK.			
Midleton—D.F. letter S.7/18/35 of 7 January, 1938, sanctions expenditure of £4,767. Expended £4,718 8s. 1d. Completed ...	2,388	15	0
Co. DUBLIN.			
Dún Laoghaire—Preliminary work	1	1	0
Swords—D.F. letter S.7/18/35 of 7 January, 1938, sanctions expenditure of £5,224. Expended £4,735 13s. 6d. Completed. Further payment to be made	3,888	1	3
Co. KERRY.			
Listowel—Expended £82 14s. 10d. on preliminary work	60	0	0
Co. LIMERICK.			
Newcastle West—Expended £36 5s. 1d. on preliminary work ...	23	0	0
Co. LOUTH.			
Drogheda—D.F. letter S.7/18/35 of 14 June, 1937, sanctions expenditure of £5,274. Expended £4,473 5s. 9d. Completed ...	2,053	16	0
Co. MONAGHAN.			
Castleblayney—D.F. letter S.7/18/35 of 24 August, 1937, sanctions expenditure of £5,097. Expended £4,430 5s. 10d. Completed. Further payment to be made	3,117	3	4
Co. TIPPERARY.			
Tipperary—Preliminary work	60	0	0
Co. WATERFORD.			
Ballinamult—Expended £33 11s. 0d. on preliminary work ...	19	0	0
TOTAL.—VOLUNTEER FORCE—PROVISION OF INSTRUCTIONAL HALLS	£11,628	16	7

No. 160.—MINOR NEW WORKS NOT EXCEEDING £200 EACH.

	£	s.	d.
OIREACHTAS.—Improved lighting in Public Accounts Committee Room.			
Completed	146	14	6
GOVERNMENT BUILDINGS.—Improvement and extension of dictograph installation. Completed	75	5	0

DEPARTMENT OF FINANCE.

DEPARTMENT OF FINANCE.—Government Buildings, North Block.

(a) Additional sanitary accommodation. Completed	66	16	1
(b) Provision of partitions. D.F. letter S.1/1/36 of 16 November, 1938, sanctions expenditure of £342 8s. 1d. Expended £342 18s. 11d. Completed	96	17	4
REVENUE DEPARTMENT.			
Dublin Castle (a) Provision of destructor. Expended £116 19s. 0d. Completed	1	9	4
(b) Provision of fire escape at Clock Tower Building. Completed. Further payment to be made ...	102	10	0
(c) Alterations in Jerquer's room No. 1 House, Upper Castle Yard. In progress	137	16	2
(d) Stamping Branch, altering glazed screens in printing section to provide accommodation for new machines. Completed. Further payment to be made	193	17	7

No. 160.—MINOR NEW WORKS NOT EXCEEDING £200 EACH.—continued.

DEPARTMENT OF FINANCE—continued.

	£	s.	d.
REVENUE DEPARTMENT—continued.			
Nos. 14 and 15 Upper O'Connell Street, Dublin.—Provision of framed and glazed screens with writing tables and shelves. Completed	127	1	0
Dublin Custom House. (a) Provision of incinerator for disposal of tobacco offal. D.F. letter S.102/21/39 of 5 January, 1940, sanctions expenditure of £355 0s. 4d. Expended £355 0s. 4d. Completed ...	335	15	4
(b) State Warehouse.—Storage accommodation for seized cars. In progress ...	14	9	11
Investigation Office, 17 South Andrew Street, Dublin.—Additional accommodation. Completed ...	142	10	1
Thurles Revenue Office.—Provision of new shelving, etc. Expended £90. Completed. Further payment to be made ...	17	0	0

OFFICE OF PUBLIC WORKS.

(a) Improved artificial lighting in new Drawing Office. In progress	15	16	11
(b) Lift in Registry. Expended £57 13s. 4d. Completed ...	46	16	0
(c) Shelving for library in room No. 4. In progress ...	51	19	4
(d) 10 Hume Street, Dublin. Adaptations for Furniture Branch and National Monuments Section. Completed ...	98	2	2
(e) Stores accommodation at Central Heating Station. No. 146 of 1936-37. Expended £116 6s. 9d. Completed ...	55	1	6
(f) District Office, 2 Mallow Street, Limerick. Adaptations. Completed ...	32	9	7

Revenue Department.—Roadside Customs Patrol Huts.

(a) Cloonfad. In progress ...	50	0	0
(b) Letterbridge. Expended £37 9s. 11d. Completed ...	3	4	1

STATIONERY OFFICE.

(a) Shelving in Forms Section. Completed ...	58	2	10
(b) Shelving in No. 4 Block. In progress ...	9		1

VALUATION OFFICE.

Additional sanitary accommodation for female staff, 5 Ely Place, Dublin. Completed. Further payment to be made ...	165	3	8
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ORDNANCE SURVEY OFFICE.

Alterations in Library Clerks' office and record room. Expended £11 12s. 5d. In progress ...	6	8	3
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DEPARTMENT OF JUSTICE.

GÁRDA SÍOCHÁNA DEPÔT.—Alterations to Depôt Commandant's Quarters.

Completed ...	160	5	1
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DEPARTMENT OF LOCAL GOVERNMENT AND PUBLIC HEALTH.

GENERAL REGISTER OFFICE.—Electric fans for improvement of ventilation.

Completed ...	56	0	4
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NATIONAL HEALTH INSURANCE OFFICE.—Additional steel shelving in room No. 1, Custom House, Dublin. Completed ...

92 0 0

WIDOWS' AND ORPHANS' PENSIONS BRANCH.

(a) Erection of platforms on steel joists to reinforce floors at D'Olier House, D'Olier Street, Dublin. Completed ...	59	10	0
(b) Erection of shelving in room 030, Custom House, Dublin. Expended £102 8s. 8d. Completed ...	45	8	8

No. 160.—MINOR NEW WORKS NOT EXCEEDING £200 EACH—continued.

DEPARTMENT OF EDUCATION.

	£	s.	d.
PRIMARY EDUCATION DEPARTMENT, TYRONE HOUSE, DUBLIN.			
(a) Additional sanitary accommodation for male staff. Completed ...	103	11	8
(b) Erection of porches. Completed ...	74	18	0
TECHNICAL INSTRUCTION BRANCH.—Shelving, presses and counter at Talbot House, Dublin. Completed ...	160	10	0
NATIONAL MUSEUM.—Shelving in Keeper's Office, Art and Industrial Division. Completed ...	103	15	0

DEPARTMENT OF AGRICULTURE.

HEADQUARTERS.—Adaptation, etc., of stores at rear of Nos. 44 and 45 Merrion Square, Dublin. Completed ...	58	11	4
BLACKLION EGG INSPECTION OFFICE.—Erection of hut. Completed ...	120	17	0
CHANTILLY STUD FARM.—Erection of shed in lower yard. Completed ...	129	3	7
CLONAKILTY AGRICULTURAL STATION.—Erection of potting shed and store. Completed ...	189	4	0
BUTTER TESTING STATION.—Relaying floors in laboratories. Completed ...	79	8	5
MUNSTER INSTITUTE.			
(a) Erection of apple house and potting shed. Completed ...	138	17	0
(b) Outdoor sanitary accommodation for workmen. Completed ...	61	0	0

DEPARTMENT OF LANDS.

LAND COMMISSION.			
(a) 23 and 24 Upper Merrion Street, Dublin. Improvements to entrance to boiler house. Completed ...	59	9	2
(b) 14 Upper Merrion Street, Dublin. Sanitary accommodation for female staff. Completed. Further payment to be made ...	95	2	4
(c) 6 Hume Street, Dublin. Bicycle accommodation, shed and racks. Expended £190 11s. 8d. Completed ...	15	12	6
(d) 6 and 7 Hume Street, Dublin. Roof lights and new door. Completed ...	73	5	9
(e) 2 Mallow Street, Limerick. Adaptations. Completed ...	124	15	2
FORESTRY BRANCH.—88 Merrion Square, Dublin. Alterations, etc. Completed ...	107	14	4
BELMULLET KNITTING INDUSTRY.—New windows, floor, screens, etc. Completed ...	100	0	0
GEESALA KNITTING INDUSTRY.—Forming new porch, pantry, and out-offices. Expended £109. Completed ...	71	0	0

DEPARTMENT OF INDUSTRY AND COMMERCE.

EMPLOYMENT BRANCH.—Storage accommodation for Unemployment Assistance records. In progress ...	26	18	6
GEOLOGICAL SURVEY OFFICE, HUME STREET, DUBLIN.—Installation of electric light. Completed ...	121	17	11
INDUSTRIAL AND COMMERCIAL PROPERTY REGISTRATION OFFICE.—Additional shelving for library. Completed ...	54	3	6

DEPARTMENT OF POSTS AND TELEGRAPHS.

£ s. d.

DEPARTMENT OF DEFENCE.HARBOURS.

BUILDINGS, ETC., NOT APPROPRIATED TO GOVERNMENT DEPARTMENTS.

No. 161.—URGENT AND UNFORESEEN WORKS.

£ s. d.

DEPARTMENT OF FINANCE.

DUNDALK CUSTOMS OFFICES.—Erection of Garage. D.F. letter S.2/15/37 of 11 May, 1938, sanctions expenditure of £590 14s. 0d.	645 12 11
Completed	
VOCATIONAL ORGANISATION COMMITTEE.—Adaptation and furnishing of offices at No. 2 Merrion Square, Dublin. D.F. letter S.101/1/39 of 17 November, 1939, sanctions expenditure of £282 17s. 5d.	16 1 9
In progress	

No. 161.—URGENT AND UNFORESEEN WORKS—continued.

DEPARTMENT OF FINANCE—continued.

	£	s.	d.
OFFICE OF PUBLIC WORKS.—Alterations consequent upon the completion of the new extension (<i>See</i> No. 13). D.F. letter S.1/2/33 of 21 July, 1939, sanctions expenditure of £320 13s. 9d. Completed ...	320	13	9

DEPARTMENT OF EDUCATION.

NATIONAL EDUCATION BUILDINGS.—Improved domestic hot water supply in former Training College building with branch services to No. 29 Marlboro' Street and Scoil Mhuire. D.F. letters S.22/16/37 of 21 December, 1937, and S.102/16/39 of 30 December, 1939, sanction expenditure of £323 5s. 6d. Completed ...	323	5	6
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DEPARTMENT OF LANDS.

GAELTACHT INDUSTRIES.—Provision of temporary accommodation at Elly Bay Toy Factory consequent upon destruction of factory by accidental fire. D.F. letter S.29/31/35 of 30 December, 1939, sanctions expenditure of £210 5s. 5d. In progress. <i>See</i> Notes and also No. 99 ...	83	4	10
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ST. STEPHEN'S GREEN PARK.

Alterations consequent upon removal of destroyed Statue of George II formerly in centre of Park. D.F. letter S.102/14/37 of 28 June, 1938, sanctions expenditure of £800. In progress. <i>See</i> Notes ...	564	15	4
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TOTAL.—URGENT AND UNFORESEEN WORKS ... £3,518 18 10

No. 162.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1ST APRIL, 1938.

No.		£	s.	d.
161 of 1937-38	PRESIDENTIAL (TEMPORARY) COMMISSION (established under Article 57 (2) of the Constitution).—Provision of accommodation, Dublin Castle. D.F. letters S.2/29/37 of 21 December, 1937, and 15 October, 1938, sanction expenditure of £601 4s. 5d. Expended £601 9s. 2d. Completed ...	73	0	1

DEPARTMENT OF FINANCE.

7 of 1937-38	CASTLEBAR PUBLIC OFFICES.—Adaptations. D.F. letter S.14/21/31 of 28 July, 1937, sanctions expenditure of £418. Expended £431 18s. 7d. Completed ...	121	3	6
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162 of 1937-38	REVENUE DEPARTMENT.—Stamping Department, Dublin Castle. Alterations in connection with installation of additional machine. D.F. letters S.2/40/35 of 14 May, 1936, and 18 October, 1938, sanction expenditure of £316 10s. 8d. Expended £316 10s. 8d. Completed ...	19	2	10
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161 of 1937-38	CUSTOMS BORDER HUTS.—Reconstruction and replacement of huts maliciously damaged or destroyed on 28 July, 1937. D.F. letters S.102/20/37 of 30 July, 1937, and 16 December, 1938, sanction expenditure of £1,338 2s. 4d. Completed. <i>See</i> Notes.			
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(a)	Annackey.	Expended £143 10s. 0d.	...	16	4
(b)	Carrickarnon.	Expended £648 1s. 1d.	...	42	7
(c)	Culloville.	Expended £134 9s. 11d.	...	19	6
(d)	Drumbilla.	Expended £193 4s. 5d.	...	21	6
(e)	Swanlinbar.	Expended £52 12s. 9d.	...	10	6
(f)	Tyolland.	Expended £166 4s. 2d.	...	18	19

No 162.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS, ETC.—continued.

DEPARTMENT OF FINANCE—continued.

No.		£	s.	d.
11 of 1937-38	OFFICE OF PUBLIC WORKS.—New Furniture Store. D.F. letters S.2/49/35 of 18th August, 1936, and 26 September, 1939, sanction expenditure of £7,589 17s. 5d. Expended £7,589 17s. 5d. Completed	929	13	6

161 of 1937-38	STATIONERY OFFICE, 3 AND 4 COLLEGE STREET.—Adaptations for Government Publications Sale Office and provision of fittings. D.F. letters S.2/6/37 of 23 October, 1937, and 6 October 1938, sanction expenditure of £563 1s. 0d. Expended £564 5s. 9d. Completed	133	10	11
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DEPARTMENT OF JUSTICE.

161 of 1937-38	GÁRDA SÍOCHÁNA HEADQUARTERS, ROYAL HOSPITAL.—Adaptations at Infirmary Buildings for Technical Branch. D.F. letters S.2/34/34 of 23 April, 1937, and 14 November, 1939, sanction expenditure of £542 10s. 8d. Expended £542 10s. 8d. Completed	224	7	6
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DEPARTMENT OF EDUCATION.

66 of 1937-38	KILKENNY NEW NATIONAL SCHOOL AND TEACHER'S RESIDENCE.—D.F. letters S.55/33/32 of 27 June, 1936, and 30 November, 1939, sanction expenditure of £3,210 7s. 2d. Expended £3,210 7s. 2d. Completed. See Notes	441	16	7
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70 of 1937-38.	COLÁISTE BRIGHDE.—Improvement of Cattleman's Residence. D.F. letter S.18/3/34 of 7th April, 1936, sanctions expenditure. Expended £319 7s. 7d. Completed	73	11	6
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DEPARTMENT OF AGRICULTURE.

162 of 1937-38	No. 24 UPPER O'CONNELL STREET.—Adaptation and furnishing. D.F. letters S.2/33/34 of 24 October, 1934, 17 May, 1935, 28 January, and 2 November, 1936, 14 September, 1938, and 3 October, 1939, sanction expenditure of £2,609 11s. 7d. Expended £2,609 11s. 7d. Completed	18	15	6
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82 of 1937-38	MUNSTER INSTITUTE.—Heating installation. D.F. letters S.2/8/35 of 28 January and 17 September, 1937, sanction expenditure of £1,767 4s. 6d. Expended £1,621 4s. 4d. In progress	11	13	0
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161 of 1937-38	BOTANIC GARDENS.—Provision of bathrooms in gatekeepers' lodges. D.F. letter S.2/10/34 of 8 April, 1937, sanctions expenditure of £250. Expended £241 7s. 7d. Completed	61	7	7
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DEPARTMENT OF LANDS.

161 of 1937-38	LAND COMMISSION.—Rearrangement and improvement of Court Room, 23 Upper Merrion Street. D.F. letters S.2/11/37 of 7 August, 1937, and 12 May, 1939, sanction expenditure of £415 16s. 1d. Expended £415 16s. 1d. Completed	347	10	2
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161 of 1937-38	LAND COMMISSION.—Work and furnishing incidental to installation of accounting and tabulating machines in Collection Branch. D.F. letters S.49/16/37 of 25 April, and 31 August, 1938, sanction expenditure of £2,025. Expended £1,246 14s. 1d. In progress	1,147	17	8
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No. 162.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS, ETC.—continued.

DEPARTMENT OF LANDS—continued.

No.		£	s.	d.
161 of 1937-38	LAND COMMISSION, 8 CLARE STREET.—Adaptations and provision of drawing benches, etc. D.F. letters S.2/10/37 of 22 May and 4 November, 1937, and 17 November, 1939, sanction expenditure of £583 7s. 10d. Expended £583 7s. 10d. Completed	208	9	1
161 of 1937-38	KILCAR WEAVING FACTORY.—Improvements. Repair of roof, new sanitary accommodation and other works. D.F. letter S.29/29/35 of 28 February, 1938, sanctions expenditure of £469. Expended £409 9s. 10d. Completed	395	18	10

DEPARTMENT OF INDUSTRY AND COMMERCE.

162 of 1937-38	BALDONNEL AERODROME.—Civil Air Services, erection of building and construction of road. D.F. letters S.99/4/36 of 29 January, 8 and 21 February, 22 July, 7 and 31 December, 1936, and 23 June, 1937, sanction expenditure of £1,353 chargeable to the Vote for Public Works and Buildings. Expended £1,454 18s. 5d. of which £170 was borne on the Vote for the Army. Completed	29	12	3
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DEPARTMENT OF POSTS AND TELEGRAPHS.

101 of 1937-38	DUBLIN GENERAL POST OFFICE.—Reconstruction. D.F. letter S.38/17/24 of 6 March, 1930, sanctions estimate of £300,000. Expended £277,588 1s. 7d. Completed	85	3	2
161 of 1937-38	POST OFFICE STORES, INFIRMARY ROAD.—Provision of storage accommodation for handcarts, etc. D.F. letters S.38/1/37 of 3 March, and 22 November, 1937, sanction expenditure of £468 1s. 0d. Expended £509 1s. 10d. Completed	64	9	5
161 of 1937-38	POST OFFICE ENGINEERS, LEITRIM HOUSE.—Provision of fire escape stairs. D.F. letter S.2/8/31 of 25 March, 1937, sanctions expenditure of £291. Expended £310 1s. 2d. Completed	6	9	3
98 of 1936-37	BALLINASLOE POST OFFICE.—Adaptation. D.F. letter S.38/1/34 of 12 November, 1936, sanctions expenditure of £430. Expended £461 15s. 0d. Completed	281	15	0
161 of 1937-38	LISTOWEL POST OFFICE.—Adaptations. D.F. letters S.38/3/36 of 10 August, 1936, and 26 September, 1939, sanction expenditure of £494 12s. 8d. Expended £424 12s. 8d. Completed. Further payment to be made	124	12	8

DEPARTMENT OF DEFENCE.

114 of 1937-38	RESIDENCE OF CHIEF OF STAFF.—Electric lighting. D.F. letters S.2/4/25 of 8 June, 1937 and 30 September, 1938, sanction expenditure of £490 14s. 1d. Expended £487 17s. 8d. Completed	96	1	5
147 of 1937-38	KILWORTH RIFLE RANGE.—Drill hall. D.F. letter S. 7/6/33 of 7 January, 1937, sanctions expenditure of £2,400. Expended £2,361 9s. 1d. Completed	110	11	3
152 of 1937-38	RENMORE BARRACKS.—Reconstruction of Officers' Block. D.F. letters S.7/24/34 of 14 May, 1936, and 4 January, 1940, sanction expenditure of £12,298 19s. 8d. Expended £11,625 19s. 7d. Completed. Further payment to be made	595	10	3

TOTAL.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS, ETC. £5,696 17 4

STATE LABORATORY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1939, 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	7,450	7,158 16 0	291 4 0	—
B.—Travelling and Incidental Expenses	100	85 7 1	14 12 11	—
C.—Apparatus and Chemical Equipment	400	529 10 0	—	129 10 0
TOTAL	7,950	7,773 13 1	305 16 11	129 10 0
Surplus to be surrendered ...			£176 6 11	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	338	909 5 10

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving mainly due to the post of State Chemist being vacant for the greater part of the year offset by the gratuity payment noted below and an insufficiency in the provision made for Extra Assistance.
- B.—Expenditure is uncertain.
- C.—Expenditure cannot be closely estimated. The cost of new apparatus was greater than was anticipated.

EXTRA REMUNERATION (exceeding £30).

From this Vote (Subhead A.) a Chemist (Class I.) received £50 as a gratuity for special services.

The Account of the Vote (No. 6) for the Revenue Department includes the sum of £411 14s. 8d. in respect of the salaries, etc., of officers seconded to the State Laboratory.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
31 Deire Fomhair, 1939.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1939, compared with the Sum Granted, for the Salaries and Expenses of the CIVIL SERVICE COMMISSION (No. 5 of 1924 and No. 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	17,410	16,794 9 1	615 10 11	—
A.2.—Examiners, etc.	5,110	4,371 13 5	738 6 7	—
B.—Travelling Expenses	590	526 0 4	63 19 8	—
C.—Examinations	2,030	2,013 7 8	16 12 4	—
D.—Incidental Expenses	550	477 9 10	72 10 2	—
TOTAL	£ 25,690	24,183 0 4		—
Surplus to be surrendered ...		£ 1,506 19 8		

		Estimated.	Realized.
		£	£ s. d.
Extra Receipts payable to Exchequer	...	5,500	6,237 6 11

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—Saving mainly due to a revision of the establishment and changes in personnel of staff, offset by the gratuity payment noted below.

A.2.—Saving mainly due to the number of candidates in one Civil Service examination being very much below expectation, and to another Civil Service examination for which provision was made not being held in the year.

B., C. and D.—Expenditure 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.

From the Vote for President's Establishment a Higher Executive Officer received £46 17s. 6d. on foot of an allowance while on loan to that Establishment.

The amount charged against Subhead A.1. includes the sum of £266 9s. 4d. in respect of salary, etc., of an officer on loan to another Department.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGEADAIS,

6 Mí na Samhna, 1939.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1939, compared with the Sum Granted, for payments in respect of DESTRUCTION OF OR INJURIES TO PROPERTY (No. 15 of 1923 ; No. 19 of 1926 ; No. 35 of 1933 ; No. 18 of 1937, sec. 17 ; 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 ...	31,510	30,325 10 3	1,184 9 9	—
B.—Expenses in connection with the Investigation, Defence, and Discharge of Claims	200	163 11 10	36 8 2	—
TOTAL ...£	31,710	30,489 2 1		—
Surplus to be surrendered		...£	1,220 17 11	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Expenditure on foot of awards under the 1923 and 1933 Acts was much less than anticipated, the resulting saving being largely offset by payments for restoration of Government property in excess of the estimate.

B.—Expenditure cannot be closely estimated.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
31 Deire Fomhair, 1939.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1939, 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 Injury sustained within the period 21st January, 1919, to 12th May, 1923 ...	513	383 14 1	129 5 11	—
B.— <i>Ex Gratia</i> allowances formerly sanctioned by the British Government in respect of Death or Injury sustained in Easter Week, 1916 ...	97	86 4 4	10 15 8	—
TOTAL ... £	610	469 18 5		—
Surplus to be surrendered ... £			140 1 7	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—No claim arose against a provision of £100 for the re-issue of uncashed Orders of previous years and a further saving resulted from the revision of an allowance.
- B.—Expenditure cannot be accurately estimated.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
25 Bealtaine, 1939.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1939, 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; No. 39 of 1936; 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 and Compensation Allowances ...	90,000	87,737 18 8	2,262 1 4	—
B.—Additional Allowances and Gratuities in respect of Established Officers ...	46,000	41,736 8 8	4,263 11 4	—
C.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ...	210,000	211,932 6 11	—	1,932 6 11
D.—Agency Payments in respect of Compensation Allowances ...	200	62 3 11	137 16 1	—
E.—Gratuities in respect of Unestablished Officers	2,650	2,902 12 11	—	252 12 11
F.—Extra-Statutory Grants ...	10	—	10 0 0	—
G.—Injury Grants ...	1,125	3,012 7 10	—	1,887 7 10
H.—Salary of Medical Referee and Occasional Fees to Doctors ...	105	79 19 10	25 0 2	—
I.—Payments to Local Registrars of Deaths, etc. ...	5	2 7	4 17 5	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
J.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows	54,000	53,043 13 7	956	6 5	—	
K.—Pensions, Gratuities, etc., to Members of the <i>Gárda Síochána</i> (including Members of the late Dublin Metropolitan Police Force) and to the Widows, Children, and Dependants of such Members	51,800	54,046 9 10	—		2,246	9 10
GROSS TOTAL	£ 455,895	454,554 4 9	7,659	12 9	6,318	17 6
			Surplus of Gross Estimate over Expenditure. £1,340 15 3			
Deduct :—						
L.—Appropriations in Aid ...	555	494 8 6	Deficiency of Appropriations in Aid realized. £60 11 6			
NET TOTAL	£ 455,340	454,059 16 3	Net Surplus to be surrendered. £1,280 3 9			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	2,700	4,388 8 4

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Expenditure cannot be more closely estimated. The estimate for each Subhead was based on expenditure in previous years.

NOTE.

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	200	144	2	6
(2) Repayment by the Government of Northern Ireland of its share of the pensions paid to former Officers of the Petty Sessions Clerks' Department who retired prior to 1st January, 1922	350	349	5	0
(3) Miscellaneous	5	1	1	0
	<u>£555</u>	<u>£494</u>	<u>8</u>	<u>6</u>

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 Church Temporalities Fund an ex-officer of the Irish Land Commission received a pension of £309 8s. 4d. 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.; one ex-member of the D. M. P. received £52 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 24 pensioners received from Public Funds amounts varying from £30 12s. 0d. to £300 as remuneration for services rendered.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
10 Mí na Nodlag, 1939.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1939, compared with the Sum Granted, for RATES and CONTRIBUTIONS in lieu of RATES, &c., 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. ...	117,670	115,179 2 5	2,490 17 7	—
B.—Contributions towards Rates on Premises occupied by Representatives of External Governments ...	750	153 2 11	596 17 1	—
GROSS TOTAL ...£	118,420	115,332 5 4	3,087 14 8	—
			Surplus of Gross Estimate over Expenditure. £3,087 14 8	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £21 4 10	
C.—Appropriations in Aid ...	3,220	3,241 4 10	Total Surplus to be surrendered. £3,108 19 6	
NET TOTAL ...£	115,200	112,091 0 6		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Rates increased to a lesser extent than anticipated, the amount of land acquired for forestry purposes was below expectation, and claims in respect of certain forestry lands were not submitted.
- B.—Claims in respect of premises for which provision was made were not received.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
31 Deire Fomhair, 1939.

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, 1939,
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	5,426 5 5	14,573 14 7	—
TOTAL			...£ 20,000	5,426 5 5		—
Surplus to be surrendered			...	£	14,573 14 7	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

An Estimate of this nature is necessarily conjectural.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
21 Mean Fomhair, 1939.

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, 1939, 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	4,890	3,942 12 6	947 7 6	—
B.—Travelling Expenses ...	400	—	400 0 0	—
C.—Incidental Expenses ...	250	54 16 8	195 3 4	—
TOTAL ...	£ 5,540	3,997 9 2		—
Surplus to be surrendered		...£	1,542 10 10	

	Estimated.	Realized.
	£	£ s. d.
EXTRA RECEIPTS PAYABLE TO EXCHEQUER :—		
Portion of salary, etc., of Chairman of Commission acting as Chairman of the Dairy Disposal Co., Ltd., recovered from Vote for Agriculture ...	760	819 12 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The appointments of the members of the Tariff Commission lapsed as from 23rd December, 1938, but the Chairman and one Commissioner continued to be employed up to the 31st January, 1939, as Merchandise Marks Commissioners, after which date the charge for salaries, etc., of all officers of the Commission ceased.
- B. and C.—During the year the members of the Tariff Commission were mainly engaged on the work of the Fruit and Vegetables Tribunal. Accordingly, except for the standing charges for telephones, newspapers, etc., no expenditure chargeable to these Subheads was incurred.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
31 Deire Fomhair, 1939.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1939, 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	17,250	16,621 16 5	628	3 7	—	
TOTAL ... £	17,250	16,621 16 5			—	
Surplus to be surrendered		... £	628	3 7		

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 AIRGEADAIS,
11 Iúil, 1939.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1939, 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) ...	175	175 0 0	—	—
B.—The National Theatre Society, Limited (Grant-in-Aid) ...	1,000	1,000 0 0	—	—
BB.—Contribution towards cost of structural alterations in Abbey Theatre, Dublin (Re-vote)	2,800	—	2,800 0 0	—
C.—Scientific Investigation, etc. (Grants-in-Aid)	5,900	5,400 0 0	500 0 0	—
D.—The Irish Plate	105	105 0 0	—	—
ESTATE DUTY AND ACQUISITION OF LAND (ASSESSMENT OF COMPENSATION) APPEALS.				
E.—Salaries, Wages and Allowances	2,050	1,960 6 6	89 13 6	—
F.—Travelling and Incidental Expenses	300	279 17 10	20 2 2	—
TOTAL£	12,330	8,920 4 4		—
Surplus to be surrendered ...£			3,409 15 8	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

BB.—The work was again postponed and no expenditure was incurred within the year.

C.—The expenditure to be met out of the Grant-in-Aid of the publication of Contributions to Lexicography of Early Irish (£1,100) proved less by £500 than anticipated.

E. and F.—Casual variations.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
27 Meitheamh, 1939.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1939, compared with the Sum Granted, for the Salaries and Expenses of the STATIONERY OFFICE; for STATIONERY, PRINTING, PAPER, BINDING, and PRINTED BOOKS for the Public Service; and for sundry Miscellaneous Services, including REPORTS of OIREACHTAS DEBATES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances	29,115	28,886 4 7	228 15 5	—
B.—Travelling Expenses ...	40	41 0 0	—	1 0 0
C.—Carriage and Transit ...	1,000	972 11 7	27 8 5	—
D.—Incidental Expenses ...	350	507 0 9	—	157 0 9
E.—Telegrams and Telephones ...	245	258 5 5	—	13 5 5
F.1.—Printing, Paper, and Binding for the Oireachtas ...	9,000	7,057 17 8	1,942 2 4	—
F.2.—Oireachtas Debates ...	7,000	5,845 3 9	1,154 16 3	—
F.3.—Printing, Paper, and Binding for <i>Iris Oifigiúil</i> ...	3,450	3,087 3 8	362 16 4	—
F.4.—Editing, Printing, Paper, and Binding for certain Irish Texts	150	67 9 1	82 10 11	—
F.5.—Printing, etc. (Nos. 12 of 1923, 7 of 1924, and 23 of 1927)	18,000	17,616 13 3	383 6 9	—
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	400	—	400 0 0	—
F.8.—Preparation and Publication of Oireachtas Handbook ...	300	121 5 6	178 14 6	—
G.—Grants to Newspapers and Periodicals Published in Irish or Publishing Current News in Irish :—				
<i>Original</i>	£800			
<i>Supplementary</i>	360			
	1,160	1,096 0 0	64 0 0	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
FOR PUBLIC DEPARTMENTS.						
H.—Printing :—						
<i>Original</i> ...	£37,450					
<i>Supplementary</i> ...	550					
	38,000	38,501 6 8	—		501 6 8	
I.—Paper :—						
<i>Original</i> ...	£42,000					
<i>Supplementary</i> ...	6,000					
	48,000	47,589 12 9	410 7 3		—	
J.—Miscellaneous Office Supplies :—						
<i>Original</i> ...	£13,900					
<i>Supplementary</i> ...	350					
	14,250	14,081 8 1	168 11 11		—	
K.—Binding :—						
<i>Original</i> ...	£12,500					
<i>Supplementary</i> ...	1,250					
	13,750	13,830 2 7	—		80 2 7	
L.—Books and Maps ...	4,100	3,871 3 3	228 16 9		—	
	188,435	183,430 8 7	5,757 6 10		752 15 5	
Deduct :—						
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	3,460	—	3,460 0 0		—	
GROSS TOTAL :—						
<i>Original</i> ...	£179,925					
<i>Supplementary</i> ...	5,050					
	£184,975	183,430 8 7	2,297 6 10		752 15 5	
Deduct :—						
M.—Appropriations in Aid :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure.			
<i>Original</i> ...	£32,300	—	£1,544 11 5			
<i>Supplementary</i> ...	1,000	—	Surplus of Appropriations in Aid realized.			
	33,300	35,101 8 10	£1,801 8 10			
NET TOTAL :—			Total Surplus to be surrendered.			
<i>Original</i> ...	£147,625		£3,346 0 3			
<i>Supplementary</i> ...	4,050					
	£151,675	148,328 19 9				

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings mainly due to changes in personnel of the staff modified by expenditure on overtime in excess of the sum provided.
- C.—Casual variation.
- D.—Purchases of packing material for general service use account for much of the excess. Charges in respect of carriage, etc., of waste paper were also greater than were anticipated.
- E.—Excess includes cost of additional Telephone installation.

F.1.—Provision for the year included anticipated expenses of the new Seanad. Expenditure generally, however, fell much below anticipations.

F.2.—The volume of Oireachtas Debates was much less than was anticipated.

F.3.—The extent of publication towards the close of the year was much less than was anticipated and far below that in the same months of previous years.

F.4.—Certain texts anticipated had not been released for press before the close of the year.

F.5.—Some accounts proper to the year had not been submitted at its close.

F.6.—Completion of Vol. II. was not effected within the year.

F.7.—The work was under revision throughout the whole of the year.

F.8.—Although the work was in active preparation, it had not been advanced to publication by the close of the year.

G.—Casual variation.

H.—The extent of Departmental printing was somewhat greater than was anticipated.

I.—Delivery of certain supplies was outstanding by the close of the year.

J.—Requirements proved to be somewhat less than were anticipated.

K.—Casual variation.

L.—Accounts proper to the year were under examination at its close.

M.—APPROPRIATIONS IN AID.

					Estimated.	Realized.		
					£	£	s.	d.
(a)	Sale of Ordnance Survey Maps	...	...	...	1,250	1,475	0	1
(b)	Sales of Stationery Office Publications and Oireachtas Papers (including Debates)	...	...	...	5,300	5,163	13	0
(c)	Sales of Reprinted Irish Texts	...	...	...	80	39	13	8
(d)	Advertisements in Official Publications	...	...	...	4,050	3,389	13	6
(e)	Sales of Waste	...	...	...	30	108	4	3
(f)	Sales of Parchments and other Revenue Forms	...	...	...	4,200	4,943	1	7
(g)	Miscellaneous Sales (Sales of old Typewriters, Duplicators, and other old stores)	...	...	...	220	250	19	7
(h)	<i>Iris Oifigiúil</i>	...	...	...	1,950	1,922	7	0
(i)	Supplies to Repaying Departments	...	...	...	4,365	5,295	13	4
(j)	Supplies to Local Authorities for Registration purposes	...	...	...	9,755	9,982	2	6
(k)	Commission on Supplies to Repaying Departments	...	...	...	2,100	2,483	7	2
(l)	Miscellaneous	...	...	...	—	47	13	2
TOTAL FOR APPROPRIATIONS IN AID					£33,300	£35,101	8	10

(a) Sale of Ordnance Maps exceeded anticipations during the year.

(b) Casual variation.

(c) Texts published were less than anticipated.

(d) Returns from advertisements in Government Publications did not realize expectations during the year.

(e) Proceeds from sale of waste paper proved to be greater than anticipated.

(f) Sales of Customs Forms during the year much exceeded previous sales.

(g) Casual variation.

(i) Receipts include the cost of supplies issued from stock in connection with the General Election and Financial Agreement Loan in 1938.

(j) Casual variation.

(k) *See (i).* There were increases in disbursements on special services to Repaying Departments generally.

(l) This item represents adjustments of advances on printing accounts made in 1937-38.

VALUE OF STOCK IN HAND ON 31st MARCH, 1939.

						£	s.	d.
Paper	...	...	...	...	...	18,892	10	5
Miscellaneous Small Stores (including Books for use of the Public Service, Typewriters and Dupli-cators)	...	...	...	...	...	4,407	7	3
						£23,299	17	8

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.

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 £1 2s. 2d. borne on Subhead L. of the Vote (Department of Finance minute S.18/11/34 of 11th February, 1936, refers).

Obsolete Customs Sale Forms representing a sale value of £15 12s. 8d. were written off (Department of Finance minute S.46/16/38 of 6th April, 1939).

Expenditure amounting to £5 7s. 2d. incurred in respect of printed matter cancelled after proof was written off (Department of Finance minute S.46/36/39 of 30th November, 1939).

EXTRA REMUNERATION (exceeding £30).

Payments of overtime amounting to £30 17s. 4d. were made to a Clerical Officer in respect of miscellaneous duties arising out of sick absence and other causes.

J. B. WHELEHAN,
Accounting Officer.

STATIONERY OFFICE,
30th November, 1939.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1939, 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 and 55 of 1931; No. 19 of 1932; and No. 28 of 1937; 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	35,903	34,460 12 9	1,442 7 3	—
B.—Travelling Expenses ...	4,000	4,088 1 2	—	88 1 2
C.—Incidental Expenses ...	46	45 18 11	1 1	—
D.—Telegrams and Telephones ...	135	105 0 4	29 19 8	—
GROSS TOTAL ...£	40,084	38,699 13 2	1,472 8 0	88 1 2
			Surplus of Gross Estimate over Expenditure. £1,384 6 10	
Deduct :—				
E.—Appropriations in Aid ...	Estimated. 6,845	Realized. 6,791 15 0	Deficiency of Appropriations in Aid realized. £53 5 0	
NET TOTAL ...£	33,239	31,907 18 2	Net Surplus to be surrendered. £1,331 1 10	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings arose from retirements (£1,359), delay in filling vacancies (£63) and a number of smaller items (£20).
- B.—Expenditure under this Subhead is difficult to forecast with any degree of accuracy. The work involving travelling reaches the Office a long time after preparation of the Estimate, and on this occasion exceeded anticipations.
- D.—Savings were effected in call fees and on telegrams.
- 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.

	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 payable under 23 Vict., c. 4, s. 9 and Miscellaneous Receipts	550	496 15 0
	<u>£6,845</u>	<u>£6,791 15 0</u>

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

VALUATION OFFICE, DUBLIN,
 12th October, 1939.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1939, 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	31,364	30,361 15 5	1,002	4 7	—	
B.—Travelling Expenses	2,245	1,892 7 7	352	12 5	—	
C.—Stores, etc.	1,000	915 5 8	84	14 4	—	
D.—Photographic and Printing Equipment	150	134 3 5	15	16 7	—	
E.—Materials for Facsimile Reproduction of Ancient Manuscripts	105	48 3 6	56	16 6	—	
F.—Incidental Expenses	156	146 5 3	9	14 9	—	
GROSS TOTAL	£ 35,020	33,498 0 10	1,521 19 2		—	
			Surplus of Gross Estimate over Expenditure. £1,521 19 2			
Deduct :—			Estimated.		Realized.	
G.—Appropriations in Aid	4,353	3,873 9 4			Deficiency of Appropriations in Aid realized. £479 10 8	
					Net Surplus to be surrendered. £1,042 8 6	
NET TOTAL	£ 30,667	29,624 11 6				

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	37 13 5

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings arose from delayed appointments (£371), a dismissal (£192), two deaths (£184), retirements (£112) and miscellaneous smaller items.
- B.—The field staff was below estimated strength during the year.

C.—The saving is attributable to some reduction in price of printing paper.

D.—A casual variation.

E.—Work on manuscript reproduction during the year was less than anticipated.

F.—A casual variation.

G.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
Receipts from Sales of Maps	3,500	3,478 2 8
Repayment by Stationery Office for Facsimile Reproduction of Ancient Manuscripts ...	853	395 6 8
	<u>£4,353</u>	<u>£3,873 9 4</u>

A shortage of £14 11s. 7d. was discovered in the accounts of an officer who was dismissed. The sum was recovered by deduction from a balance of salary due (E. 6/1/39 of 7th July, 1939).

Repayment by Stationery Office. The work of reproduction of manuscripts was retarded by shortage of staff and by delay in receipt of manuscripts.

Special work done for other Public Departments during the year cost £1,565 15s. 6d., while the face value of maps supplied to various Departments was £6,968 16s. 11d., 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 face value of these free supplies was £289 6s. 4d.

EXTRA RECEIPTS.—These consisted of proceeds of sales of surplus stores and equipment, £30 2s. 0d., recovery of wages paid to an employee injured in an accident, £6 19s. 6d., and payments by employees in respect of lost or damaged equipment, 11s. 11d.

NOTES.

Surveying instruments to the value of £6 0s. 2d. lent to the Land Registry between 1922 and 1932 were lost or worn out while in that Office. Their assessed value was written off with the sanction of the Minister for Finance (S. 58/1/38 of 9th February, 1939).

Instruments to the value of £6 5s. 5d. were transferred to the Land Registry by the same authority.

Instruments to the value of £21 7s. 0d. lent to the Land Commission in 1924 were worn out or lost while there, and the amount has been written off with the sanction of the Minister for Finance (S. 58/1/38 of 18th August, 1938).

A stocktaking of Ordnance Survey Stores during the year revealed deficiencies in certain articles issued to Branches between 1914 and 1925. The total original cost would have been less than £15, and in the interval the majority of the articles would have been worn out. They have now been written off with the sanction of the Minister for Finance, and an annual stocktaking instituted (S. 58/2/38 of 9th February, 1939).

J. HERLIHY,

Director,

Accounting Officer.

VALUATION OFFICE, DUBLIN,
11th October, 1939.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1939, 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 the Local Government (Rates on Agricultural Land) Act, 1925	150,989	150,989	—	—
B.—Additional Supplementary Grant under the Local Government (Rates on Agricultural Land) Act, 1931 ...	750,000	750,000	—	—
C.—Further increase of Agricultural Grant under the Rates on Agricultural Land (Relief) Act, 1936 ...	370,000	370,000	—	—
TOTAL£	1,270,989	1,270,989	—	—

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
25 Bealtaine, 1939.

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, 1939, 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 ...	12,031	11,199 12 3	831 7 9	—
A.2.—State Solicitors ...	28,296	28,214 12 2	81 7 10	—
B.—Under Sheriffs ...	2,150	2,198 7 5	—	48 7 5
C.—Witnesses' Expenses, etc. ...	11,500	9,696 3 2	1,803 16 10	—
D.—Fees to Counsel ...	11,500	8,015 0 0	3,485 0 0	—
E.—General Law Expenses ...	5,800	3,470 18 0	2,329 2 0	—
F.—Defence of Public Officials	1,000	344 7 4	655 12 8	—
Losses ...	—	9 0 0	—	9 0 0
GROSS TOTAL ...	£ 72,277	63,148 0 4	9,186 7 1	57 7 5
Deduct :—		Estimated.	Realized.	
G.—Appropriations in Aid ...	2,500	3,876 2 3		
NET TOTAL ...	£ 69,777	59,271 18 1		

Surplus of Gross Estimate over Expenditure.
£9,128 19 8

Surplus of Appropriations in Aid realized.
£1,376 2 3

Total Surplus to be surrendered.
£10,505 1 11

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	2,240	1,919 19 9

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—Saving due to vacancies and changes in staff.

B.—Excess due to the payment of arrears of salary due in the case of a deceased Under Sheriff.

C., D., E. and F.—Expenditure depends on the number and type of cases before the Courts which cannot be accurately forecast.

G.—These receipts are variable and uncertain.

Losses.—This Subhead was opened by authority of the Minister for Finance (S.90/23/38) to record an increase revealed during the year 1938 in the loss of funds caused by the default of the former cashier in the Chief State Solicitor's Office (See Appropriation Accounts, 1934-35). The moneys here indicated are loan instalments recovered on behalf of the Department of Agriculture and embezzled by the cashier.

EXTRA RECEIPTS PAYABLE TO EXCHEQUER.

	Estimated.	Realized.
	£	£ s. d.
Payments by Sailors' and Soldiers' Land Trust on foot of services rendered by Finance Solicitor in 1937-38	550	650 0 0
Expenses of loans administration (Finance Solicitor's Office) recovered from Local Loans Fund	1,690	1,265 5 3
Refund of overpayment	—	4 14 6
	<u>£2,240</u>	<u>£1,919 19 9</u>

EXTRA REMUNERATION (exceeding £30).

A Clerical Officer (£70-£200) in the Finance Solicitor's Office received from this Vote a sum of £63 9s. 7d. for scrivenery work done out of office hours and from the Vote for Army Pensions a sum of £48 11s. 7d. in respect of a Military Service Pension.

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

	£	s.	d.
County Clare	185	10	0
County Donegal	146	2	0
County Dublin	384	5	0
County Mayo	169	1	0
County Wicklow	125	1	0
County Borough of Dublin	943	8	0

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
30 Mí na Samhna, 1939.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

HAULBOWLINE DOCKYARD.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1939, compared with the Sum Granted, for expenses in connection with HAULBOWLINE DOCKYARD.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Dockyard Maintenance ...	3,055	2,167 3 0	887 17 0	—
AA.—Renewal of Submarine Water-Main (Revote £5,200)	5,400	2,905 17 0	2,494 3 0	—
B.—Fuel, Light and Water ...	557	596 12 5	—	39 12 5
C.—Alterations to Plant and Buildings, etc. ...	850	—	850 0 0	—
D.—Rents and Rates ...	50	62 15 9	—	12 15 9
TOTAL ...	9,912	5,732 8 2	4,232 0 0	52 8 2

Surplus to be surrendered ... £4,179 11 10

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	4,230	3,855 4 5

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Some works for which provision was included in the estimate were postponed.
- AA.—Work executed within the year was less than expected. Expended £3,102 0s. 1d. In progress.
- B.—The consumption of water was greater than anticipated.
- C.—The works provided for were deferred.
- D.—The amount payable for rates was greater than anticipated.

EXTRA RECEIPTS.

£3,057 6s. 5d. was received for rents of properties sublet; £585 13s. 5d. for supplies of water and electric light; and £212 4s. 7d. for hire of plant and sales of surplus plant, stores, etc.

NOTE.

Stores surplus to requirements at the Dockyard and valued at £23 5s. 0d. were transferred to Dún Laoghaire Harbour. See also Vote for Public Works and Buildings, No. 11.

J. CONNOLLY,

Accounting Officer.

OFFICE OF PUBLIC WORKS,
29th November, 1939.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1939, 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 ...	152,000	152,000 0 0	—	—
B.—Additional Grants under Section 7 (7) of the Irish Universities Act, 1908	2,680	2,686 16 1	—	6 16 1
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	2,754 14 0	245 6 0	—
TOTAL	£ 160,680	160,441 10 1	245 6 0	6 16 1
Surplus to be surrendered ...			£238 9 11	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- B.—The cost of completing the works of reconstruction at University College, Galway, proved to be slightly in excess of the estimated figure.
- 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 AIRGEADAIS,
25 Bealtaine, 1939.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

WIDOWS' AND ORPHANS' PENSIONS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1939, compared with the Sum Granted, for payment to the Pensions Investment Account (Widows' and Orphans' Pensions Acts, 1935 to 1937 (No. 29 of 1935, sec. 42 (2), and No. 11 of 1937, sec. 21)).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
WIDOWS' AND ORPHANS' PENSIONS:				
Payment to Pensions Investment Account ...	450,000	450,000	—	—
TOTAL ...	£ 450,000	450,000	—	—

J. HURSON,
Accounting Officer.

NATIONAL HEALTH INSURANCE,
22nd September, 1939.

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, 1939, 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	3,629	3,642 7 11	—	13 7 11
B.—Travelling and Incidental Expenses	30	12 4 9	17 15 3	—
TOTAL	£ 3,659	3,654 12 8	17 15 3	13 7 11
Surplus to be surrendered ...			£4 7 4	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Expenditure could not be more accurately estimated.

B.—Expenditure is variable and uncertain.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
31 Deire Fomhair, 1939.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1939,
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.	£ s. d.	
Remuneration of Banks for the Management of Government Stocks inscribed in their Books	15,590	15,577 17 1	12 2 11		—	
TOTAL ...£	15,590	15,577 17 1			—	
Surplus to be surrendered ...		... £	12 2 11			

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 AIRGEADAIS,
27 Meitheamh, 1939.

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, 1939, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE of the MINISTER FOR JUSTICE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
SALARIES, WAGES, AND ALLOWANCES :				
A.1.—Headquarters Staff ...	37,314	35,276 7 6	2,037 12 6	—
A.2.—Film Censorship ...	1,772	1,764 11 3	7 8 9	—
A.3.—Censorship of Publications	578	577 4 10	15 2	—
A.4.—Legal and Technical Assistance ...	550	40 0 0	510 0 0	—
TOTAL FOR SALARIES, etc....	40,214	37,658 3 7	2,555 16 5	—
B.—Travelling Expenses ...	750	861 9 0	—	111 9 0
C.—Incidental Expenses ...	160	123 14 7	36 5 5	—
D.—Telegrams and Telephones ...	440	403 4 11	36 15 1	—
TOTAL FOR SUBHEADS B., C. AND D. ...	1,350	1,388 8 6	73 0 6	111 9 0
TOTAL ...	£ 41,564	39,046 12 1	2,628 16 11	111 9 0

Surplus to be surrendered ... £2,517 7 11

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	400	803 14 4

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Savings due to changes in staff personnel, vacancies not being filled on occurrence.
- A.4.—The provision was somewhat conjectural, being for the work of drafting the High Court Rules.

B.—There was more inspection duty than in any of the preceding three years.

C.—Expenditure cannot be closely estimated.

D.—Expenditure is variable.

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Fees in respect of licences and permits under the Dangerous Drugs Act, 1934	100	183 15 0
Fees, Irish Nationality and Citizenship Certificates ...	300	560 16 4
Surplus receipts on Firearm Certificates and Firearm Dealers Licences Account	—	52 11 8
Compensation for loss of services of an officer injured in motor accident	—	6 11 4
	<u>£400</u>	<u>£803 14 4</u>

The receipts fluctuate and cannot be forecast accurately.

EXTRA REMUNERATION (exceeding £30).

From the Vote for Army Pensions an Assistant Examiner received a Military Service Pension of £67 10s. 0d.

This Account includes a sum of £138 15s. 6d. in respect of an officer on loan to the Circuit Court.

S. A. ROCHE,
Accounting Officer.

27th October, 1939.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1939, compared with the Sum Granted, for the Salaries and Expenses of the GÁRDA SÍOCHÁNA (No. 7 of 1925, and No. 10 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 Pay	1,620,403	1,583,222 9 4	37,180 10 8	—
B.—Allowances ...	169,711	156,970 4 0	12,740 16 0	—
C.—Subsistence Allowances ...	9,400	8,436 16 0	963 4 0	—
D.—Locomotion Expenses ...	43,000	37,468 5 6	5,531 14 6	—
E.—Clothing and Equipment	24,630	28,745 15 4	—	4,115 15 4
F.—Furniture, Barrack Bedding and Bedsteads ...	3,220	2,870 5 10	349 14 2	—
G.—Barrack Maintenance ...	635	716 4 3	—	81 4 3
H.—Transport and Carriage ...	20,622	22,219 4 2	—	1,597 4 2
I.—Fuel, Light and Water ...	17,677	17,806 2 3	—	129 2 3
J.—Medical Expenses ...	7,644	7,473 7 0	170 13 0	—
K.—Escort and Conveyance of Children to Industrial Schools and Places of Detention ...	265	317 1 3	—	52 1 3
L.—Telegrams and Telephones	19,000	19,349 1 3	—	349 1 3
M.—Compensation ...	1,500	3,129 6 0	—	1,629 6 0

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
N.—Incidental Expenses ...	1,890	3,035 3 3	—	1,145 3 3
GROSS TOTAL ...£	1,939,597	1,891,759 5 5	56,936 12 4	9,098 17 9
			Surplus of Gross Estimate over Expenditure. £47,837 14 7	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £956 8 2	
O.—Appropriations in Aid ...	31,735	32,691 8 2	Total Surplus to be surrendered. £48,794 2 9	
NET TOTAL ...	£ 1,907,862	1,859,067 17 3		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	5,595	4,454 17 1

Details of receipts are as follows :—

1. Fees for Street Traders' Certificates ...	128 0 0
2. Pension deductions repaid in case of Officers and Men rejoining Force ...	41 0 0
3. Receipts from sale of stray dogs ...	67 16 0
4. Fees for Pedlars' and Chimney Sweeps' Certificates ...	232 6 0
5. Fees received for accident reports ...	1,033 0 0
6. Fees for Motor Park Attendants' Licences ...	2 8 0
7. Sale of unclaimed property in possession of Gardaí ...	26 9 6
8. Unclaimed money in possession of Gardaí ...	13 18 2
9. Sums received for services of Gardaí under Electoral and Juries Acts ...	634 16 3
10. Refund of overpayments, etc. ...	55 19 0
11. Compensation for damage to Garda property ...	6 5 6
12. Compensation to Gardaí injured in road accidents ...	521 9 9
13. Special Fees received under the Weights and Measures Acts ...	1,673 9 4
14. Miscellaneous ...	17 19 7
	£4,454 17 1

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—On the 1st April, 1938, the Force was below the strength provided for and recruiting was suspended during the year.
- B.—The main saving was on Rent Allowances due to a provision of £6,000 for revision of rates not being utilized and to marriages being less than anticipated. There was a saving on Boot Allowance because the Force was below strength, and also savings on Plain Clothes and Transport Allowances.
- C.—The expenditure varies from year to year.
- D.—The expenditure on car hire and transfer expenses was less than in either of the preceding two years and there was a saving on Cycling Allowance as the Force was below strength.
- E.—The excess is due to an unexpected rise in contract prices for clothing and an increase in the allowance for the cost of making up uniform cloth into suits.
- F.—Repairs and renewals to furniture were less than anticipated.
- G.—The excess is due to more frequent cleansing and disinfection of ash pits, etc., at barracks.
- H.—The excess is due to the replacement of certain transport and the provision of motor cars for escort purposes, offset in part by saving on the provision for repayable advances to Officers for the purchase of motor cars.
- I.—The excess was caused by extra expenditure on fuel and light at certain stations.
- J.—The Force was below the strength for which provision had been made.
- K.—The expenditure is governed by the number of committals which cannot be forecast accurately.
- L.—The expenditure fluctuates.
- M.—The excess is due to the conjectural nature of the Subhead.
- N.—The excess is due to the purchase of (a) equipment for the enforcement of the Bread (Regulation of Prices) Act, 1936, and (b) copies of a police guide, offset in part by savings on advertising and photographic expenses.

O.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
(1) Repayments of sums advanced to Officers under Sub-head H.	2,500	2,382	15	0
(2) Payments for services rendered by the Garda Síochána	2,300	2,832	9	0
(3) Repayments in respect of loss of property or damage to stores, etc.	35	34	18	9
(4) Proceeds of sale of Forfeited Property and Cast Uniforms	2,925	2,375	3	11
(5) Hackney Car and Carriage, etc., Licences (Dublin Metropolitan Area)	1,600	1,181	9	6
(6) Publicans' Fees (Dublin Metropolitan Area) and Fees for Aliens' Certificates	375	710	5	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 ...	22,000	22,174	7	0
(8) Miscellaneous	—	1,000	0	0
	£31,735	£32,691	8	2

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

(2) Receipts fluctuate.

(4) There were less stores and lower prices realized than anticipated.

(5) Decrease due to a reduction in the number of tram cars.

(6) Receipts include the Publicans' Fees for the year 1937-38.

(7) Receipts are based upon 2 per cent. of the amount paid from the Exchequer to the Road Fund.

(8) The sum was the surplus accumulation in the Forfeited and Unclaimed Moneys Account.

STATEMENT OF LOSSES (Stores, etc.).

(1) Theft by force of a revolver and five rounds of ammunition, £4 2s. 8d. No blame attached to the Guard (Department of Finance authority S.13/24/39).

(2) Ammunition condemned by Board of Survey as a result of deterioration in stores over a long period, £18 15s. 6d. (Department of Finance authority S.13/29/34).

(3) The following claims in respect of damage arising out of collisions in which Garda vehicles were involved, were abandoned :—

(a) On a mutual forbearance basis, three cases, £25 18s. 2d. (Department of Finance authorities S.16/37/38, S.16/8/39 and S.16/13/39).

(b) Under halving agreements, two cases, £21 14s. 5d. (Department of Finance authorities S.16/14/38 and S.16/26/38).

(4) Six cases of damage to Garda vehicles, £105 19s. 9d. Damage was not attributable to negligence on the part of Garda drivers (Department of Finance authorities S.16/45/37, S.16/50/37, S.16/20/38, S.16/31/38, S.16/36/38 and S.16/6/39).

EXTRA REMUNERATION (exceeding £30).

From the Vote for Army Pensions one hundred and twenty-seven members of the Force received sums varying from £30 0s. 4d. to £98 and amounting to £6,211 19s. 9d. as pensions under the Military Service Pensions Acts.

NOTE.

The expenditure under Subhead N. includes a sum of £50, grant made to the Surgeon of the Force for expenses comprising fees, travelling and subsistence, in connection with a course in Vienna (Department of Finance authority S.13/22/38 dated 25th July, 1938).

GÁRDA SÍOCHÁNA REWARD FUND, 1938-39.

The appended Statement shows the total receipts proper to the Fund in the Year 1938-39; the amount of the payments in that period, and the balance to the credit of the Fund at the 31st March, 1939.

	£	s.	d.		£	s.	d.
Balance from previous year	1,864	9	11	Payments during the year			
				1938-39	...	...	7,923 2 10
Total amount credited in the				Balance on 31st March, 1939	*1,575	3	10
year 1st April, 1938, to							
31st March, 1939	...	7,633	16 9				
	<u>£9,498</u>	<u>6</u>	<u>8</u>		<u>£9,498</u>	<u>6</u>	<u>8</u>

* In addition there were on the 31st March, 1939, sums held in Suspense Accounts payable to the Reward Fund amounting to £318 5s. 6d.

S. A. ROCHE,
Accounting Officer.

28th October, 1939.

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, 1939, compared with the Sum Granted, for the Expenses of PRISONS, the BORSTAL INSTITUTION, and the Maintenance of CRIMINAL LUNATICS confined in DISTRICT MENTAL HOSPITALS (17 & 18 Vict., c. 76 ; 34 & 35 Vict., c. 112, sec. 6 ; 40 & 41 Vict., c. 49 ; 47 & 48 Vict., c. 36 ; 61 & 62 Vict., c. 60 ; 1 Edw. 7, c. 17, sec. 3 ; 8 Edw. 7, c. 59 ; and 4 & 5 Geo. 5, c. 58).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Pay and Allowances of Officers, including Uniform... ..	56,938	52,782 5 11	4,155 14 1	—
B.—Victualling	6,900	5,979 5 6	920 14 6	—
C.—Clothing, Bedding, Furniture, etc.	1,440	1,623 15 8	—	183 15 8
D.—Medicines, Surgical Instruments, etc.	300	327 1 3	—	27 1 3
E.—Fuel, Light, Water, Cleaning Articles, etc.	5,995	6,076 2 11	—	81 2 11
F.—Rent, etc.	204	203 1 10	18 2	—
G.—Escort and Conveyance ...	4,200	3,044 8 7	1,155 11 5	—
H.—Ordinary Repairs of Buildings	1,430	1,410 13 3	19 6 9	—
H.1.—Electric Light Installation	60	95 19 4	—	35 19 4
I.—Fine Fund	10	10 0 0	—	—
J.—Travelling Expenses ...	250	452 10 11	—	202 10 11
K.—Incidental Expenses ...	250	321 16 7	—	71 16 7
L.—Telegrams and Telephones	250	249 3 11	16 1	—
M.—Maintenance of Criminal Lunatics in District Mental Hospitals ...	7,300	7,684 9 7	—	384 9 7
N.—Gratuities to Prisoners ...	300	323 10 0	—	23 10 0

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
O.—Contributions to Discharged Prisoners' Aid Societies	85	85 0 0	—	—
P.—Manufacturing Department and Farms	7,000	7,839 10 4	—	839 10 4
GROSS TOTAL£	92,912	88,508 15 7	6,253 1 0	1,849 16 7
			Surplus of Gross Estimate over Expenditure. £4,403 4 5	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £1,506 14 8	
Q.—Appropriations in Aid ...	10,000	11,506 14 8	Total Surplus to be surrendered. £5,909 19 1	
NET TOTAL£	82,912	77,002 0 11		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Compensation for loss of services of an officer injured in motor accident	—	15 1 3
Adjustment of Widows' and Orphans' Pension contributions, 1937-38	—	7 0
		£15 8 3

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Estimated daily average number of prisoners	... 630
Actual daily average number of prisoners	... 515

- A.—Saving due to vacancies and changes in the personnel of the staff.
- B.—Saving mainly due to a considerable reduction in prison population.
- C.—Excess due to increased prices for articles and changes in garments.
- D.—Excess due to the provision of certain medical supplies not anticipated when the Estimate was framed.
- E.—Excess due to heating of prisons beyond normal period, owing to weather conditions.
- G.—Expenses under this Subhead are necessarily variable, and are less than in the preceding year.
- H.I.—Excess due to installation of electric light in the avenues leading to Mountjoy Prison (Department of Finance authority S.44/1/35, dated 31st May, 1938).

J.—Excess due to transfers arising out of retirements and temporary transfers of Artisan Warders on repair work.

K.—The expenses of medical treatment of prisoners in extern hospitals were greater than anticipated. Books to the cost of £17 were purchased for the Borstal Institution (Department of Finance authorities S.44/6/37, dated 13th August, 1937, and 24th August, 1939). The expenditure includes an ex-gratia grant of £5 to an ex-prisoner (Department of Finance authority S.44/19/38, dated 13th October, 1938).

M.—Expenditure variable. Excess due to claims in respect of some District Mental Hospitals being in excess of previous years.

N.—Expenditure is necessarily variable.

P.—Excess due to rise in cost of materials and contract for mail bags not anticipated.

Q.—Appropriations in Aid :—

					Estimated.		Realized.	
					£		£	s. d.
Receipts from Manufacturing Department (including value of articles supplied for use in Prisons)	...				9,172		10,521	0 2
Receipts from Farms and Gardens (including value of produce used in Prisons)	...	...	...	...	500		608	4 10
Rents	...	...	...	...	128		243	16 2
Sales of Old Stores and Miscellaneous Receipts	...				200		133	13 6
					£10,000		£11,506	14 8

Receipts under this Subhead are of a variable nature and cannot be estimated with any degree of accuracy. Four prison cottages at Mountjoy, formerly occupied by prison officers, are now rented to members of the Garda Síochána at an annual rent of £30 each. A claim for £1 6s. 9d. for goods supplied was written off as irrecoverable (Department of Finance authority S.13/2/39, dated 20th January, 1939).

S. A. ROCHE,
Oifigeach Cuntasaíochta.

30th October, 1939.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

Dr. ABSTRACT STATEMENT of the MANUFACTURING ACCOUNTS of the PRISONS and BORSTAL INSTITUTION for the Year ended 31st March, 1939.

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, 1938	478	6 4	4,077	14 11	4,556	1 3	Sales, 1938-39	...	612	11 2	9,694	6 6	10,306	17 8
Purchases, 1938-39	198	2 2	7,347	13 9	7,545	15 11	*Stock in hand, 31st March, 1939	...	472	9 4	3,912	7 8	4,384	17 0
Bad Debts written off (Department of Finance authority S.13/2/39, dated 20th January, 1939)	408	12 0	1 6 9		1 6 9									
Profit ...			2,179	18 9	2,588	10 9								
	£	1,085 0 6	13,606	14 2	14,691	14 8			£	1,085 0 6	13,606	14 2	14,691	14 8

*Viz.—Manufacture Materials, £2,211 3s. 6d.; Manufactured Goods, £1,012 14s. 5d.; Tools, £1,160 19s. 1d.

RECONCILIATION WITH CASH ACCOUNT.

To Decrease of outstanding Debts due by Manufacturing Department:—		£	s. d.	£	s. d.	By Decrease of outstanding Debts due to Manufacturing Department:—		£	s. d.	£	s. d.
From	...	484	15 5	293	14 2	From	...	2,033	8 6	823	13 10
	*To	191	1 3				*To	1,209	14 8		
" Excess of Receipts over Expenditure				3,289	14 8	" Decrease of Stock		...	...	171	4 3
						" Profit		...	...	2,588	10 9
				£3,583	8 10					£3,583	8 10

*Viz.—Public Departments, £34 13s. 7d.; Other Persons, £156 7s. 8d.

†Viz.—Public Departments, £1,094 14s. 10d.; Other Persons, £114 19s. 10d.

S. A. ROCHE, *Oifigche Cuntaisíochta.*

DISTRICT COURT.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1939, 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	33,798	32,169 4 3	1,628 15 9	—
B.—Travelling Expenses ...	5,620	5,072 6 10	547 13 2	—
C.—Incidental Expenses ...	85	84 13 11	6 1	—
D.—Losses	—	113 7 9	—	113 7 9
TOTAL	£ 39,503	37,439 12 9	2,176 15 0	113 7 9
Surplus to be surrendered ...			£2,063 7 3	

	Estimated.	Realized.
	£	£
Extra Receipts payable to Exchequer :—		
District Court Fines	6,000	8,500

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 Subhead.

D.—Special Subhead opened under Finance authority S. 13/59/38 of 5th October, 1938, the charge thereunder representing sums due to a Local Authority misappropriated by an Acting District Court Clerk who died on 16th March, 1938. The loss is offset by £9 10s. 4d., being the amount of balance of pay and allowances withheld.

EXTRA REMUNERATION (exceeding £30).

From the Vote for Army Pensions five District Court Clerks received in respect of Military Service Pensions sums varying from £33 14s. 5d. to £81, and amounting to £249 11s. 2d. From the Vote for Unemployment Insurance and Unemployment Assistance, two District Court Clerks received £40 and £250, respectively. 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 £108 3s. 10d. for duties as Probation Officer paid to the Agent for Discharged Prisoners whose salary was borne on the Vote for the Office of the Minister for Justice up to 27th February, 1939.

S. A. ROCHE,
Accounting Officer.

27th October, 1939.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1939, 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, and No. 48 of 1936).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances	49,077	48,718 9 1	358 10 11	—
B.—Travelling and Incidental Expenses	125	127 0 5	—	2 0 5
C.—Telegrams and Telephones	465	448 1 5	16 18 7	—
D.—Compensation to a District Probate Registrar ...	83	83 0 0	—	—
E.—Stenography (Central Criminal Court)	300	305 5 0	—	5 5 0
F.—Costs and Expenses of Services under Section 55 of the Court Officers Act, 1926	400	599 8 2	—	199 8 2
G.—Expenses of High Court on Circuit	2,500	2,148 12 10	351 7 2	—
GROSS TOTAL ...£	52,950	52,429 16 11	726 16 8	206 13 7
			Surplus of Gross Estimate over Expenditure. £520 3 1	
Deduct :—	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £42 10 2	
H.—Appropriations in Aid ...	1,310	1,267 9 10	Net Surplus to be surrendered. £477 12 11	
NET TOTAL ...£	51,640	51,162 7 1		

					Estimated.	Realized.
					£	£ s. d.
Extra Receipts payable to Exchequer:—						
Lunacy Percentages	...	...	...	...	3,000	3,663 19 11
Miscellaneous	...	...	...	...	—	8 8
					<u>£3,000</u>	<u>£3,664 8 7</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to changes in personnel and to vacancies not being filled on occurrence.
- B.—Excess due to variable nature of the Subhead.
- C.—Expenditure is variable.
- E.—Excess due to the employment of an outside Stenographer for High Court business.
- F.—Excess due to variable nature of the Subhead.
- G.—Expenditure is variable and cannot be forecast accurately.
- H.—Appropriations in Aid:—

					Estimated.	Realized.
					£	£ s. d.
Bankruptcy Percentages	...	...	...	...	1,300	1,267 9 10
Duty on Estates	...	...	...	...	10	—
					<u>£1,310</u>	<u>£1,267 9 10</u>

These receipts fluctuate from year to year and cannot be forecast accurately.

EXTRA REMUNERATION (exceeding £30).

From the Vote for Army Pensions a Messenger received £111 17s. 2d. in respect of Military Service Pension. The Stenographer to the Central Criminal Court received £100 from the Vote for the Circuit Court.

S. A. ROCHE,
Accounting Officer.

27th October, 1939.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1939, compared with the Sum Granted, for the Salaries and Expenses of the LAND REGISTRY (40 & 41 Vict., c. 57 ; 54 & 55 Vict., c. 66 ; 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	26,937	24,984 12 4	1,952 7 8	—
B.—Travelling and Incidental Expenses	430	494 4 5	—	64 4 5
REGISTRY OF DEEDS.				
C.—Salaries, Wages and Allowances	19,528	19,576 5 9	—	48 5 9
D.—Incidental Expenses ...	92	66 11 10	25 8 2	—
E.—Transcription of Memorials	1,116	1,186 14 8	—	70 14 8
TOTAL	48,103	46,308 9 0	1,977 15 10	183 4 10

Surplus to be surrendered ... £1,794 11 0

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Fees received from the Land Purchase Commission and other Government Departments in Northern Ireland in respect of searches in Land Registry and Registry of Deeds ...	—	4 12 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to changes in personnel and to vacancies not being filled on occurrence.
B.—Expenditure fluctuates from year to year.
C.—An under estimate.
D.—Expenditure is variable.
E.—Excess due to the employment of an additional typist.

NOTES.

This Account includes the sum of £21 5s. 4d. in respect of two officers on loan to the President's Establishment—Vote 1.

Surveying instruments to the value of £6 0s. 2d. lent by the Ordnance Survey between 1922 and 1932 were lost or worn out. Their assessed value was written off with the sanction of the Minister for Finance (S.58/1/38 of 9th February, 1939).

Instruments to the value of £6 5s. 5d. were transferred from the Ordnance Survey by the same authority.

EXTRA REMUNERATION (exceeding £30).

From the Vote for Army Pensions a temporary Messenger received £43 2s. 3d. under the Connaught Rangers (Pensions) Act, 1936.

S. A. ROCHE,
Accounting Officer.

27th October, 1939.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

CIRCUIT COURT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1939, 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 ...	74,924	70,315 2 0	4,608 18 0	—
B.—Travelling Expenses ...	4,715	3,779 9 8	935 10 4	—
C.—Incidental Expenses ...	1,985	1,377 7 10	607 12 2	—
D.—Telegrams and Telephones	440	468 3 4	—	28 3 4
GROSS TOTAL ...£	82,064	75,940 2 10	6,152 0 6	28 3 4
			Surplus of Gross Estimate over Expenditure. £6,123 17 2	
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Appropriations in Aid realized.	
E.—Appropriations in Aid ...	32,610	36,318 10 1	£3,708 10 1	
NET TOTAL ...£	49,454	39,621 12 9	Total Surplus to be surrendered. £9,832 7 3	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Compensation for loss of services due to accident ...	—	63 4 1
Interest on Public Accounts ...	—	2 13 10
		£65 17 11

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 and staff 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.—Travelling expenses of County Registrars and Stenographers were less than anticipated.
- C.—Savings due to decreased incidental expenditure in connection with execution of Court Orders and Land Commission Warrants.
- E.—Appropriations in Aid:—

					Estimated.	Realized.			
					£	£	s.	d.	
Jurors Lists	...	...	...	...	2,500	2,681	6	0	
Voters Lists	...	...	...	...	9,500	9,545	17	3	
Bankruptcy Fees	...	...	...	...	100	69	12	7	
Publicans' Licences—Fees	...	...	...	...	1,600	1,540	0	0	
Execution of Court Orders and Land Commission Warrants	...	...	...	...	18,900	22,481	14	3	(a)
Miscellaneous	...	...	...	...	10	—			
					<u>£32,610</u>	<u>£36,318</u>	<u>10</u>	<u>1</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 Cavan and Limerick received £50 each, and the County Registrar of Cork £49 17s. 3d. in connection with their duties as District Probate Registrars. Four Circuit Court Officers received Military Service pensions varying from £38 17s. 10d. to £125. Nine Circuit Court Officers received amounts varying from £30 10s. 6d. to £67 0s. 0d. out of the Central Fund for work in connection with elections.

A Typist was paid £138 15s. 6d. from the Vote for the Office of the Minister for Justice for the period that she was on loan to the Circuit Court.

NOTE.

A Court Messenger at Carlow embezzled sums amounting to £71 10s. 4d., which were recovered. The Court Messenger was dismissed the Service.

S. A. ROCHE,

Oifigeach Cuntasáíochta.

26th October, 1939.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

PUBLIC RECORD OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1939, 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), and for the purchase of Historical Documents, etc.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances :—				
<i>Original</i> ... £4,975				
<i>Supplementary</i> ... 54				
	5,029	5,019 11 5	9 8 7	—
B.—Incidental Expenses :—				
<i>Original</i> ... £140				
<i>Supplementary</i> ... 320				
	460	456 18 2	3 1 10	—
TOTAL :—				
<i>Original</i> ... £5,115				
<i>Supplementary</i> ... 374				
	5,489	5,476 9 7		—
Surplus to be surrendered ...£			12 10 5	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to illness of member of unestablished staff and fractional savings.
- B.—Savings on transfer of documents and office expenses offset by excess on telephone charges and purchase of documents.

JAMES F. MORRISSEY,
Accounting Officer.

5th October, 1939.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1939, 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 ...	2,731	2,707 14 2	23 5 10	—
B.—Law Costs ...	25	17 15 8	7 4 4	—
C.—Travelling and Incidental Expenses ...	35	27 11 9	7 8 3	—
GROSS TOTAL ...£	2,791	2,753 1 7	37 18 5	—
<i>Deduct :—</i>			Surplus of Gross Estimate over Expenditure. £37 18 5	
	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. 5s. 4d.	
D.—Appropriations in Aid ...	48	47 14 8	Net Surplus to be surrendered. £37 13 1	
NET TOTAL ...£	2,743	2,705 6 11		

	Estimated.	Realized.
Extra Receipts payable to Exchequer ...	£ 5	£ —

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Expenditure was slightly less than anticipated.

B. and C.—Expenditure is of a variable nature.

W. SMYTH,
Accounting Officer.

5th October, 1939.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1939, 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	125,216	121,584 8 3	3,631	11 9	—	
B.—Travelling Expenses of Inspectors	13,800	11,476 15 4	2,323	4 8	—	
C.—Salaries of Auditors	13,816	13,059 12 8	756	7 4	—	
D.—Travelling Expenses of Auditors	2,100	1,851 12 6	248	7 6	—	
E.—Expenses in connection with International and other Congresses ...	297	255 14 4	41	5 8	—	
F.1.—Inquiries	1,600	1,193 17 6	406	2 6	—	
F.2.—Expenses in connection with the Local Government (Dublin) Tribunal ...	5	100 0 0	—		95	0 0
G.1.—Vaccine Lymph Supply ...	1,620	1,620 7 2	—		7	2
G.2.—Expenses in connection with the Therapeutic Substances Act, 1932 ...	350	16 14 3	333	5 9	—	
H.1.—Travelling and Incidental Expenses	1,145	1,417 3 10	—		272	3 10
H.2.—Telegrams and Telephones	880	928 17 0	—		48	17 0
I.—Charge under Irish Land Act, 1909, Section 11 (2) (Grant-in-Aid) ...	24,640	24,639 6 0	14	0	—	

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. ...	27,000	26,794 5 0	205	15 0	—	—
J.2.—Grants for the Supply of Milk to Necessitous Children ...	90,000	86,260 12 2	3,739	7 10	—	—
K.—Medical Treatment, etc., of School Children ...	33,500	33,003 2 3	496	17 9	—	—
L.1.—Grants under the Education (Provision of Meals) Acts, 1914 to 1930 ...	11,200	14,215 13 0	—	—	3,015	13 0
L.2.—Grants under the School Meals (Gaeltacht) Acts, 1930 and 1933 ...	10,000	9,979 0 0	21	0 0	—	—
M.—Welfare of the Blind ...	7,600	7,472 11 4	127	8 8	—	—
N.—Treatment of Tuberculosis	137,750	140,350 4 5	—	—	2,600	4 5
O.—Treatment of Venereal Diseases ...	8,400	7,964 15 6	435	4 6	—	—
P.—Grant-in-Aid of Westmorland Lock Hospital ...	2,600	2,600 0 0	—	—	—	—
Q.—Grants in respect of training of native Irish Speakers in Hospital Nursing ...	300	110 14 5	189	5 7	—	—
R.—Grants to Local Authorities, etc., under Housing (Ireland) Act, 1919 ...	1,607	1,689 3 5	—	—	82	3 5
S.1.—Contributions towards Loan Charges under the Housing (Financial and Miscellaneous Provisions) Act, 1932 ...	354,700	350,231 12 9	4,468	7 3	—	—
S.2.—Grants under the Housing (Financial and Miscellaneous Provisions) Acts, 1932 to 1937 ...	480,000	460,940 0 0	19,060	0 0	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
T.—Acquisition of Land (Allotments) (Amendment) Act, 1934	3,900	3,947 9 7	—	47 9 7
T.T.—Expenses in connection with the Supply of Beef to Necessitous Persons in 1936-37	—	5 9 10	—	5 9 10
GROSS TOTAL ...£	1,354,026	1,323,709 2 6	36,484 5 9	6,167 8 3
			Surplus of Gross Estimate over Expenditure. £30,316 17 6	
Deduct :—	Estimated.	Realized.		
U.—Appropriations in Aid ...	16,112	17,472 16 8	Surplus of Appropriations in Aid realized. £1,360 16 8	
NET TOTAL ...£	1,337,914	1,306,236 5 10	Total Surplus to be surrendered. £31,677 14 2	

	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)	4,950	4,800 5 5

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving is mainly due to vacancies in Technical Staff and general Inspectorate.
- B.—Saving is due to vacancies indicated under Subhead A.
- C.—The post of Stocktaker which became vacant was not filled and there was no expenditure out of the amount provided for temporary Auditors.
- D.—See explanation under Subhead C.
- E.—Provision was made for expenses of two delegates to the International Roads Congress but only one was sent.
- F.1.—Inquiries were less extensive than was anticipated.
- F.2.—Payment of a gratuity of £100 to the Secretary of the Tribunal was authorized during the year.
- G.1.—Casual excess.
- G.2.—It was not found practicable to carry out during the year the proposed inspections of the premises of Continental firms from which therapeutic substances are imported.

H.1.—Expenditure on travelling and advertisements was greater than anticipated.

H.2.—Excess is due to increased use of the telephone service.

J.1.—Casual variation.

J.2.—Difficulties and delays were experienced in a number of centres in obtaining supplies of milk from persons registered under the Milk and Dairies Regulations. Moreover, the shares of Local Authorities in the Grant are fixed and there is generally a small saving in each area.

K.—Casual variation.

L.1.—Excess is due to an extension of the scheme in Dublin City and, to some extent, to an increase in the cost of school meals.

L.2., M. and N.—Slight variations.

O.—Recoupment in respect of expenditure on a treatment centre in Dublin was less than anticipated. Two new schemes for which provision was made did not come into full operation.

Q.—Difficulty was experienced in obtaining suitable candidates for training.

R., S.1. and S.2.—Expenditure was estimated as closely as practicable.

T.—Casual excess.

T.T.—A few small claims which were not anticipated were received during the year in connection with the Department's scheme for the supply in 1936-37 of beef to persons in receipt of Home Assistance and Unemployment Assistance. The amount involved has been charged to a special Subhead opened in accordance with Department of Finance minute S.72/8/36 of 16th March, 1939.

U.—Appropriations in Aid :—

	Estimated.	Realized		
	£	£	s.	d.
(1) Auditors' Salaries to be repaid by Local Bodies	4,200	4,385	4	6
(2) Expenses of Inquiries to be repaid by Local Bodies	1,400	2,114	3	6
(3) Fees for renewal of Licences to Private Mental Hospitals	276	276	0	0
(4) Fees under the Therapeutic Substances Act, 1932	10	52	10	0
(5) Expenses of Roads Section repayable out of Road Fund under Section 10 (1) of the Road Traffic Act, 1933	8,490	8,559	15	2
(6) Salaries of officers acting temporarily as Local Government Commissioners, and proportion of salary of Pharmacist	1,576	1,566	2	11
(7) Expenses incurred in the administration of the Widows' and Orphans' Pensions Acts, 1935 to 1937, repayable out of the Widows' and Orphans' Pensions Fund	100	101	12	9
(8) Miscellaneous	60	364	17	10
(9) Fees for Licences under the Milk and Dairies Act, 1935	—	52	10	0
	£16,112	£17,472	16	8

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

(8) The miscellaneous receipts comprise refunds of (a) housing grants £179 5s. 0d., (b) allotments grants £8 12s. 0d., (c) court witnesses' expenses £14 18s. 8d. and (d) administrative expenses recovered from the Employment Schemes Vote £162 2s. 2d.

(9) This is a special sub-division opened under Department of Finance minute S.72/12/37 of 30th April, 1938.

EXTRA REMUNERATION (exceeding £30).

A Principal Officer received a sum of £100 for services in connection with the Local Government (Dublin) Tribunal, and a Head of Section received from the Central Fund a sum of £100 for services in connection with Seanad General Elections. Two Clerical Officers received sums of £100 13s. 0d. and £35, respectively, for overtime.

The Accounts of other Departments include sums amounting to approximately £435 in respect of staff on loan to this Department. The Account of this Department includes a sum of £66 13s. 4d. in respect of an officer on loan to another Department.

J. HURSON,

Accounting Officer.

DEPARTMENT OF LOCAL GOVERNMENT

AND PUBLIC HEALTH,

30th November, 1939.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1939, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE of the REGISTRAR GENERAL of BIRTHS, &c., (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 ...	12,530	12,414 5 3	115 14 9	—
B.—Travelling Expenses ...	340	269 19 3	70 0 9	—
C.—Superintendent and District Registrars ...	4,430	4,247 6 8	182 13 4	—
D.—Incidental Expenses ...	125	113 19 8	11 0 4	—
GROSS TOTAL ...£	17,425	17,045 10 10	379 9 2	—
			Surplus of Gross Estimate over Expenditure. £379 9 2	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £123 1 10	
E.—Appropriations in Aid ...	4,700	4,823 1 10		
NET TOTAL ...£	12,725	12,222 9 0	Total Surplus to be surrendered. £502 11 0	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—A senior Clerical Officer deceased was replaced by a new entrant. In addition, owing to pressure of other work indexing did not provide the normal amount of taskwork, with a consequent surplus in the item "Extra Clerical Assistance."
- B.—The Acting Inspector was operating from headquarters without subsistence allowance for nearly three months of the year.
- C.—The savings are (1) approximately £98 on Superintendent Registrars' fees, etc. (These fees are paid for checking entries of births, deaths and marriages and for indexing filled registers, and the number of births, deaths and marriages registered during the calendar year was about 5,000 less than in the previous year); (2) £58 on Registrars' travelling expenses. More accurate forecasting is impossible; (3) £15 due to abolition of a Marriage Registrar's District and (4) £12 on the provision for fees to Registrars under the Widows' and Orphans' Pensions Acts.
- D.—£8 of the saving is on cost of telephone service.

E.—Appropriations in Aid:—

				Estimated.	Realized.		
				£	£	s.	d.
(1) Searches and Certified Copies of Entries of Births, Deaths, and Marriages	...	...	...	4,325	4,464	8	10
(2) Fees for the Registration of separate Buildings for the Solemnization of Marriages; and Miscellaneous Receipts	...	...	...	5	1	0	0
(3) Salary of Officer acting temporarily as Commissioner in place of Local Bodies	...	...	...	350	350	0	0
(4) Refund of Registrars' Fees in connection with the Widows' and Orphans' Pensions Act, 1935 (No. 29 of 1935)	...	...	...	20	7	13	0
				<u>£4,700</u>	<u>£4,823</u>	<u>1</u>	<u>10</u>

(1) The increase was spread generally over the whole year and amongst all classes of applicants. It was impossible to forecast more accurately.

(2) One separate Building was registered.

(4) Fees payable to Registrars under this heading vary from year to year. They will amount to over £15 in the year 1939-40.

J. HURSON,

Registrar-General, Accounting Officer.

30th. October, 1939.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor General.

DUNDRUM ASYLUM.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1939, 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	13,113	12,445 6 9	667 13 3	—
B.—Victualling Patients and Rations for Attendants ...	2,285	2,324 4 11	—	39 4 11
C.—Uniforms, Clothing for Patients, etc.	463	568 6 2	—	105 6 2
D.—Medicines, Surgical Instruments, etc.	30	29 18 6	1 6	—
E.—Escort and Conveyance of Patients	12	6 18 7	5 1 5	—
F.—Allowances to Patients and Gratuities on Discharge	28	22 18 8	5 1 4	—
G.—Travelling and Incidental Expenses	224	206 15 7	17 4 5	—
H.—Telegrams and Telephones ...	150	145 19 3	4 0 9	—
I.—Farm and Garden ...	320	319 1 10	18 2	—
GROSS TOTAL	£ 16,625	16,069 10 3	700 0 10	144 11 1
			Surplus of Gross Estimate over Expenditure. £555 9 9	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £12 2 4	
J.—Appropriations in Aid ...	865	877 2 4	Total Surplus to be surrendered. £567 12 1	
NET TOTAL	£ 15,760	15,192 7 11		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Sale of old stores	8	6 17 6
Repayment of cost of <i>locum tenens</i> employed during secondment of Assistant Resident Medical Officer	164	267 6 0
Repayment of overpaid Lodging Allowance by five married Attendants	—	167 2 10
	£172	£441 6 4
Number of Criminal Lunatics estimated for ...	115	
Daily average number of Criminal Lunatics maintained	110	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings due to vacancies in staff, and to delay in making appointments for which provision was made in the Estimate.

B.—Excess due to under-estimation of the cost of victualling the patients.

C.—Excess due to under-estimation of the cost of clothing materials.

D.—Estimated as closely as possible.

E.—Saving due to there being only two patients transferred to District Mental Hospitals 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	473	388 7 4
Receipts from Farm and Garden (including value of produce used in the Asylum)	392	488 15 0
	£865	£877 2 4

G. W. SCROOPE,
Accounting Officer.

23rd October, 1939.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

NATIONAL HEALTH INSURANCE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1939, compared with the Sum Granted, for Salaries and Expenses in connection with the Administration of the NATIONAL HEALTH INSURANCE ACTS, 1911 to 1936, and of the WIDOWS' AND ORPHANS' PENSIONS ACTS, 1935 to 1937, 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	92,875	92,062 13 6	812 6 6	—
AA.—Actuary	200	198 0 0	2 0 0	—
B.—Travelling Expenses	6,620	6,656 3 7	—	36 3 7
C.—Insurance and Pensions Stamps	165	165 0 0	—	—
D.—Incidental Expenses	411	398 13 11	12 6 1	—
E.—Telegrams and Telephones	380	353 16 10	26 3 2	—
CONTRIBUTIONS, BENEFITS, ETC., UNDER THE NATIONAL HEALTH INSURANCE ACTS, 1911 TO 1936.				
I. Statutory Contributions.				
F.1.—Medical Benefits (Grants-in-Aid)	42,400	42,400 0 0	—	—
F.2.—Sickness, Disablement, Marriage, Maternity and Additional Benefits (Grants-in-Aid)	198,000	193,791 6 9	4,208 13 3	—

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	1,450	1,432 2 4	17 17 8	—
GROSS TOTAL ...£	342,501	337,457 16 11	5,079 6 8	36 3 7
			Surplus of Gross Estimate over Expenditure. £5,043 3 1	
<i>Deduct :—</i>			Deficiency of Appropriations in Aid realized. £506 7 3	
H.—Appropriations in Aid ...	42,377	41,870 12 9	Net Surplus to be surrendered. £4,536 15 10	
NET TOTAL ...£	300,124	295,587 4 2		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	286	313 13 8

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to changes in personnel of staff, and vacancies remaining unfilled, modified by the employment of extra temporary staff.

AA.—Casual variation.

B.—Estimated as closely as practicable.

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

F.2.—Saving due to fact that payments in respect of benefits were less than anticipated.

G.—Casual variation.

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	1,026	1,028 3 2
(b) Repayment out of the Medical Certification Fund of part of the cost of administering the Medical Certification Scheme in pursuance of section 26 (c) of the National Health Insurance Act, 1929 ...	800	800 0 0

					Estimated.	Realized.		
					£	£	s.	d.
(c) Repayment of cost of administration of:—								
(a) Military Forces (International Arrangements) Insurance Fund (Salaries and Travelling Expenses)					1,462	1,464	15	0
(b) Approved Societies (Officers Guarantee Fund)					30	30	14	7
(d) Repayment out of the Widows' and Orphans' Pensions Fund of expenses incurred in the administration of the Widows' and Orphans' Pensions Acts (section 43 (2) of the Widows' and Orphans' Pensions Act, 1935)					39,059	38,547	0	0
					<u>£42,377</u>	<u>£41,870</u>	<u>12</u>	<u>9</u>
(d) The deficiency in the repayment under this head was due to the fact that payments in respect of salaries were less than anticipated owing to changes in personnel of staff.								

EXTRA RECEIPTS.

					£	s.	d.
Repayment of certain costs of administration of Military Forces (International Arrangements) Insurance Fund					285	3	9
Recovery of wages paid to an officer incapacitated as a result of a motor accident and of wages and travelling expenses incurred in respect of her attendance at Court					27	11	11
Recovery of travelling expenses fraudulently obtained by insured persons in 1936					18	0	
					<u>£313</u>	<u>13</u>	<u>8</u>

This Account includes a sum of £163 15s. 4d. in respect of staff on loan to other Departments.

J. HURSON,
Accounting Officer.

NATIONAL HEALTH INSURANCE,
22nd September, 1939.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

OFFICE OF THE MINISTER FOR EDUCATION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1939, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF THE MINISTER FOR EDUCATION.

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 ...	92,888	92,199 4 2	688 15 10	—
A.2.—Travelling Expenses ...	100	148 14 1	—	48 14 1
A.3.—Rents ...	166	165 8 6	11 6	—
A.4.—Incidental Expenses ...	535	493 1 11	41 18 1	—
A.5.—Telegrams and Telephones ...	660	620 4 5	39 15 7	—
A.A.—Expenses in connection with International Congresses ...	—	32 1 2	—	32 1 2
INSPECTION, ORGANIZATION, &c.				
B.1.—Salaries ...	72,077	68,600 6 10	3,476 13 2	—
B.2.—Travelling and Incidental Expenses ...	19,560	17,937 1 11	1,622 18 1	—
C.—Preparation of Irish Vocabularies ...	150	126 18 3	23 1 9	—
GROSS TOTAL ...£	186,136	180,323 1 3	5,893 14 0	80 15 3
			Surplus of Gross Estimate over Expenditure. £5,812 18 9	
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £10 2 9	
D.—Appropriations in Aid	75	85 2 9	Total Surplus to be surrendered. £5,823 1 6	
NET TOTAL ...£	186,061	180,237 18 6		
			Estimated.	Realized.
Extra Receipts payable to Exchequer :—			£	£ s. d.
Recovery in respect of loss of services of a Clerical Officer injured in a motor accident			—	33 6 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—Casual variation.

A.2.—Travelling expenses incurred by Officers of the Department were above normal, owing to the application of Part V of the Vocational Education Act to the Cork Area.

A.4.—Expenditure variable and uncertain.

A.5.—The expenditure on both telegrams and telephones was below expectation.

AA.—This special Subhead was opened to meet the travelling expenses of a representative of the Department who attended the Seventh International Congress on Technical Instruction held in Berlin in July, 1938 (Department of Finance minute of 9th June, 1938, S.75/4/38).

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

C.—The Advisory Committee did not meet as often as was 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	20	2	9
					<u>£75</u>	<u>£85</u>	<u>2</u>	<u>9</u>

EXTRA REMUNERATION (exceeding £30).

The General Inspector and Chief Inspector of Secondary Schools received £51 5s. 0d. from the Vote for Secondary Education and £67 from the Vote for Science and Art and the Assistant Chief Inspector £2 and £13, respectively, from these Votes, for services under the schemes for the production of works in Irish. The Assistant Chief Inspector received, in addition, £53 14s. 0d. from the Vote for the Civil Service Commission for setting, translating and marking examination papers and £15 15s. 0d. as broadcasting fees from the Vote for Wireless Broadcasting.

An Inspector received £104 18s. 0d. from the Vote for Secondary Education in respect of royalties on the sales of Irish Text Books and services under the scheme for the production of works in Irish, and £4 4s. 0d. from the Vote for Wireless Broadcasting for broadcasting services.

From the Vote for Science and Art an Assistant Editor received £102 13s. 2d. for services under the scheme for the production of works in Irish and in respect of royalties on sales.

This Account includes the sum of £1,709 10s. 1d. in respect of the salaries, etc., of officers on loan to other Departments.

SEÓSAMH Ó NÉILL,
Accounting Officer.

ROINN OIDEACHAIS,
4 Samhain, 1939.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1939, compared with the Sum Granted, for PRIMARY EDUCATION, including NATIONAL SCHOOL TEACHERS' SUPER-ANNUATION 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 ...	48,302	47,696 9 1	605 10 11		—	
A.2.—Repayable Advances of Training College Fees to Students ...	5,000	4,770 5 0	229 15 0		—	
A.3.—Preparatory Colleges, including Contributions to Pension Fund ...	43,399	42,632 14 1	766 5 11		—	
A.4.—Pupil Teachers ...	165	55 0 0	110 0 0		—	
B.—EXAMINATIONS ...	1,600	1,680 5 4	—		80 5 4	
NATIONAL SCHOOLS.						
C.1.—Principals, Assistants, etc., in Ordinary and Model Schools and Teachers of Schools paid by Capitation :— Original ... £3,126,472 Supplementary 137,000	3,263,472	3,244,250 4 2	19,221 15 10		—	
C.2.—Model Schools— (Miscellaneous Expenses)	2,653	2,557 2 4	95 17 8		—	
C.3.—Van and Boat Services :— Original ... £8,105 Supplementary 2,700	10,805	10,524 19 0	280 1 0		—	
C.4.—Incidental Expenses ...	115	69 5 5	45 14 7		—	
C.5.—Free Grants of School Requisites ...	400	424 17 9	—		24 17 9	
C.6.—Grants towards the cost of Heating, etc., of Schools and Cleansing of Out-Offices ...	30,000	30,804 13 10	—		804 13 0	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
C.7.—Teachers' Residences ..	1,300	1,297 16 0	2	4 0	—	—
C.8.—Bonus to Parents or Guardians of certain Pupils in the Gaeltacht and Breac-Ghaeltacht ...	24,000	22,406 0 0	1,594	0 0	—	—
C.9.—Holiday Scholarships in Gaeltacht (Grant-in-Aid)	1,500	1,500 0 0	—	—	—	—
D.—SUPERANNUATION, ETC., OF TEACHERS:—						
Original ... £378,600						
Supplementary 7,000						
	385,600	382,893 19 4	2,706	0 8	—	—
<i>Deduct :—</i>	3,818,311	3,793,563 11 4	25,657	5 7	909	16 11
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	1,700	—	1,700	0 0	—	—
GROSS TOTAL :—						
Original ... £3,671,611						
Supplementary 145,000						
£	3,816,611	3,793,563 11 4	23,957	5 7	909	16 11
			Surplus of Gross Estimate over Expenditure. £23,047 8 8			
<i>Deduct :—</i>	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £31 11 3			
E.—Appropriations in Aid ...	87,786	87,754 8 9				
NET TOTAL :—			Net Surplus to be surrendered. £23,015 17 5			
Original ... £3,583,825						
Supplementary 145,000						
£	3,728,825	3,705,809 2 7				

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—At the time the Estimate was prepared it was expected that 577 students would be admitted to training for the 1938-39 session. As a result of a subsequent decision to limit recruitment for the teaching profession, only 553 were admitted.

A.2.—Saving due to smaller number of students (*see* Subhead A.1.).

A.3.—Casual variation.

A.4.—A number of pupil teachers resigned before the completion of their course.

B., C.1., C.2. and C.3.—Casual variations.

C.4.—Expenditure variable and uncertain.

C.5.—Casual variation.

C.6.—This was the first year of operation of a revised system of payment of these grants, and the estimate of the amount required was necessarily conjectural.

C.7.—Casual variation.

C.8.—The number of pupils qualifying for this grant was not as large as had been anticipated.

D. and E.—Casual variations.

APPROPRIATIONS IN AID.

	Estimated.	Realized.
	£	£ s. d.
TRAINING OF TEACHERS :—		
(1) Training College Entrance Examination Fees ...	5	30 0 0
(2) Refund of Cost of Training ...	1,800	1,749 17 3
(3) Recovery of Training College Fees advanced to necessitous students ...	2,500	2,646 17 2
PREPARATORY COLLEGES :—		
(4) Fees from students ...	4,450	4,255 15 6
(5) Book fees from students ...	360	358 7 6
(6) Sale of live stock, farm produce, etc. ...	500	700 7 8
(7) Miscellaneous ...	20	68 11 10
SUPERANNUATION, ETC., OF TEACHERS :—		
(8) Income from Securities formerly part of the National School Teachers' Pension Fund ...	50,053	49,300 4 0
(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. ...	300	304 12 1
MISCELLANEOUS :—		
(11) Miscellaneous receipts, including repayments by County and County Borough Councils of part of the expenses of examinations conducted on their behalf ...	1,200	1,741 15 9
	<u>£87,786</u>	<u>£87,754 8 9</u>

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, 1937 ...	703	12	0
Amount of Fees received in respect of year ended 31st December, 1938	114	10	4
	<u>£818</u>	<u>2</u>	<u>4</u>
Paid to teachers in respect of the year ended 31st December, 1938 ...	97	12	7
Surplus of Fees on hands as at 31st December, 1938 ...	<u>£720</u>	<u>9</u>	<u>9</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 September, 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.
11	285	15	0

(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.

SEÓSAMH Ó NÉILL,
Accounting Officer.

ROINN OIDEACHAIS,
13 Samhain, 1939.

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.

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, 1939.

CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1938 :—		Balance on 31st March, 1939 :—	
4½ per cent. Third National		4½ per cent. Third National	
Loan, 1950/1970 ...	2,580 0 0	Loan, 1950/1970 ...	2,580 0 0

INCOME ACCOUNT.

	£ s. d.		£ s. d.
Balance on 1st April, 1938 ...	179 4 8	Payment of Prizes ...	235 4 0
Dividends on 4½ per cent.		Balance on 31st March, 1939	60 2 8
Third National Loan,			
1950/1970 ...	116 2 0		
	£295 6 8		£295 6 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, 1939.

CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1938 :—		Balance on 31st March, 1939 :—	
4½ per cent. Third National		4½ per cent. Third National	
Loan, 1950/1970 ...	760 0 0	Loan, 1950/1970 ...	760 0 0

INCOME ACCOUNT.

	£ s. d.		£ s. d.
Balance on 1st April, 1938 ...	388 7 1	Balance on 31st March, 1939	422 11 1
Dividends on 4½ per cent.			
Third National Loan,			
1950/1970 ...	34 4 0		
	£422 11 1		£422 11 1

LISS ENDOWMENT.

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

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

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1939.

CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1938 :—		Balance on 31st March, 1939 :—	
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, 1938 ...	7 18 0	Payment to Principal Teacher of Liss National School for year 1938 ...	7 11 2
Dividends on 5 per cent. Second National Loan, 1950/1960 ...	7 11 2	Balance on 31st March, 1939	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, 1939.

CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1938 :—		Balance on 31st March, 1939 :—	
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, 1938 ...	184 19 0	Payments to managers of six National Schools in Co. Kerry ...	123 6 0
Dividends on 4½ per cent. Third National Loan, 1950/1970 ...	123 6 0	Balance on 31st March, 1939	184 19 0
	£308 5 0		£308 5 0

REID BEQUEST—SCHEME "B."

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1939.

CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1938 :—		Balance on 31st March, 1939 :—	
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, 1938	259 0 0	Prizes awarded to candidates admitted to Training Colleges	100 0 0
Dividends on 4½ per cent. Third National Loan, 1950/1970 ...	137 5 0	Balance on 31st March, 1939	296 5 0
	£396 5 0		£396 5 0

REID BEQUEST—SCHEME "C."

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1939.

CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1938 :—		Balance on 31st March, 1939 :—	
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, 1938 ...	431 2 8	Payment of exhibitions to 3 University Students ...	80 0 0
Dividends on 4½ per cent. Third National Loan, 1950/1970 ...	197 6 6	Cost of advertisements in the Press ...	14 7 3
	£628 9 2	Balance on 31st March, 1939	534 1 11
			£628 9 2

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, 1939, 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) ...	214,920	217,718 10 6	—	2,798 10 6
A.2.—Laboratory Grants ...	16,000	15,859 3 5	140 16 7	—
A.3.—Grant for Irish and Bilingual Schools ...	22,750	21,542 9 11	1,207 10 1	—
A.4.—Bonus for Choirs and Orchestras ...	1,250	1,248 18 0	1 2 0	—
B.—Incremental Salary Grant ...	199,000	198,482 19 11	517 0 1	—
C.—Examinations ...	12,875	13,370 14 9	—	495 14 9
D.—Scholarships and Prizes for Irish ...	11,600	10,953 9 11	646 10 1	—
E.—Grant towards Publication of Irish Text Books ...	4,000	2,647 15 8	1,352 4 4	—
F.—Summer Courses in Irish	190	128 14 4	61 5 8	—
GROSS TOTAL ...£	482,585	481,952 16 5	3,926 8 10	3,294 5 3
			Surplus of Gross Estimate over Expenditure. £632 3 7	
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £106 18 8	
G.—Appropriations in Aid ...	37,330	37,436 18 8	Total Surplus to be surrendered. £739 2 3	
NET TOTAL ...£	445,255	444,515 17 9		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	750	877 9 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—The number of pupils who qualified for payment of Capitation Grant increased to a larger extent than was allowed for.
- A.2.—Casual variation.
- A.3.—The number of pupils qualifying for grant in Irish and Bilingual Schools was less than anticipated.
- A.4. and B.—Casual variations.
- C.—The excess is mainly due to the extension of the period of the Secondary School Examinations owing to the General Election held in June, 1938. This necessitated the payment of extra subsistence allowance to Superintendents.
- D.—The saving is mainly due to the fact that a number of scholarships were relinquished, or were terminated before the expiry of the normal period of tenure.
- E.—Progress with the production of certain text books proved somewhat slower than anticipated.
- F.—Provision was made for the employment of four paid lecturers, but owing to a falling off in the number of teachers attending the Summer Course in Irish, only three were required. Further, the anticipated expenditure in respect of hire of lecture rooms and cleaning of rooms was not incurred.
- G.—Surplus due to (1) an underestimation of the number of candidates who had to pay an examination fee of 10s. as compared with the normal fee of 2s. 6d., (2) recovery of amounts overpaid in prior years (£57), and (3) receipts towards cost of Examination Centres (£15).

APPROPRIATIONS IN AID.

	Estimated.	Realized.		
	£	£	s.	d.
Examination Fees of Students, etc. ...	1,740	1,891	3	10
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	200	155	0	0
	<u>£37,330</u>	<u>£37,436</u>	<u>18</u>	<u>8</u>

EXTRA RECEIPTS.—£877 9s. 0d. received from Stationery Office for sale of Irish Text Books (See Subhead E.).

NOTE.

Included in the charge to Subhead E. of this Account is a sum of £59, being payment for the translation of part of Professor J. B. Bury's "A History of Greece to the Death of Alexander the Great." The work was not proceeded with, as the owner of the copyright refused consent to the production of the work. Department of Finance minute S.18/7/38, dated 24th May, 1938.

SEÓSAMH Ó NÉILL,

Accounting Officer.

ROINN OIDEACHAIS,

16 Samhain, 1939.

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, 1939.

CAPITAL ACCOUNT.

			<i>Securities.</i>						<i>Securities.</i>		
			£	s.	d.				£	s.	d.
Balance on 1st April, 1938 :—						Balance on 31st March, 1939 :—					
4½ per cent. Third National Loan, 1950/70 ...						4½ per cent. Third National Loan, 1950/70 ...					
1,160 0 0						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, 1939.

CAPITAL ACCOUNT.

<i>Securities.</i>			<i>Securities.</i>		
£ s. d.			£ s. d.		
Balance on 1st April, 1938 :—			Balance on 31st March, 1939 :—		
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, 1938 ...			Payment of Prizes for year 1938		
Dividends on 2½ per cent. Consolidated Stock ...			Balance on 31st March, 1939		
21 4 4			5 6 1		
£26 10 5			£26 10 5		

ERASMUS SMITH ENDOWMENT.

Under the terms of the Erasmus Smith Schools Act, 1938 (No. 1 (Private) of 1938), portion of the property and funds vested in the Governors of the schools founded by Erasmus Smith, Esq., were transferred to the Minister for Education or his nominees to be applied by him with the co-operation, if necessary, of the Minister for Agriculture or any other Minister or Department for such public educational purpose of whatsoever nature as the Minister for Education in his absolute discretion may from time to time direct.

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1939.

CAPITAL ACCOUNT.

			<i>Securities</i>						<i>Securities.</i>		
			£	s.	d.				£	s.	d.
Transferred to the Minister for Education in July, 1938 :—						Balance on 31st March, 1939 :—					
4 per cent. Conversion Loan, 1950/70	...	22,087	1	5		4 per cent. Conversion Loan, 1950/70	...	22,087	1	5	
4½ per cent. Third National Loan, 1950/70	...	22,500	0	0		4½ per. cent. Third National Loan, 1950/70	...	22,500	0	0	
4½ per cent. India Stock, 1958/68	...	8,309	12	5		4½ per cent. India Stock, 1958/68	...	8,309	12	5	
Dublin Corporation 5 per cent. Inscribed Stock, 1950/70	...	853	18	6		Dublin Corporation 5 per cent. Inscribed Stock, 1950/70	...	853	18	6	
			£53,750	12	4				£53,750	12	4

INCOME ACCOUNT.

			£	s.	d.				£	s.	d.
Dividend on 4½ per cent. Third National Loan, 1950/70			506	5	0	Wages of Gardener	...	...	11	8	0
Dividend on 4½ per cent. India Stock, 1958/68			144	18	0	Miscellaneous	...	...	1	1	0
Dividend on 4 per cent. Conversion Loan, 1950/70			441	14	10	Balance	...	...	1,122	2	8*
Dividend on Dublin Corporation 5 per cent. Inscribed Stock, 1950/70			21	7	0						
Letting of grazing land and sale of garden produce			20	6	10						
			£1,134	11	8				£1,134	11	8

* This balance is represented by £1,068 6s. 6d. purchase price of £1,000 Stock in Third National Loan, 1950/70, and cash £53 16s. 2d.

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, 1939.

<i>Securities.</i>		<i>Amount.</i>	
		£	s. d.
4½ per cent. Third National Loan, 1950/70	...	3,200	0 0

TECHNICAL INSTRUCTION.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1939, 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	2,276	1,081 13 2	1,194	6 10	—	—
B.—Annual Grants to Vocational Education Committees	285,547	285,169 2 2	377	17 10	—	—
C.—Miscellaneous Technical Instruction and Vocational Education Services	11,421	11,072 10 2	348	9 10	—	—
D.—Grants to Schools providing Continuation Education or Technical Instruction	16,905	15,261 3 5	1,643	16 7	—	—
E.—Grants for Drawing and Manual Instruction in Miscellaneous Schools	320	295 6 3	24	13 9	—	—
F.—Examinations	1,800	2,256 13 8	—	—	456	13 8
G.—Payments under Section 25 (3) of the Vocational Education Act, 1930...	3,445	3,387 18 8	57	1 4	—	—
H.—Payments under Section 51 (6) of the Vocational Education Act, 1930	10,000	8,988 8 0	1,011	12 0	—	—
GROSS TOTAL ...£	331,714	327,512 15 6	4,657	18 2	456	13 8
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure.			
			£4,201 4 6			
I.—Appropriations in Aid ...	31,832	32,074 4 4	Surplus of Appropriations in Aid realized.			
			£242 4 4			
NET TOTAL ...£	299,882	295,438 11 2	Total Surplus to be surrendered.			
			£4,443 8 10			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The Trade Scholarship Courses were not started as early as arranged, as the Technical Schools concerned were required for other special Courses. The arrangements for the Gaeltacht Scholarship Scheme for the training of Children's Nurses fell through.

A number of Gaeltacht Scholarships for Domestic Economy Training were not awarded.

B. and C.—Casual variations.

D.—The number of teacher-students in the Irish Colleges was less than expected and there was also a fall in the attendances at the Residential Schools of Domestic Economy.

E.—Casual variation.

F.—The number of students presenting themselves for the practical examination in Domestic Economy showed an abnormal increase, with a resulting extra cost in the fees and expenses of Examiners.

G.—Casual variation.

H.—There were unavoidable delays in certain building schemes, with a consequent saving in repayment of loan charges.

I.—Surplus due to (1) the admission of a number of paying students in lieu of Scholarship holders to the Irish Training School of Domestic Economy (*see* Subhead A.) and (2) an abnormal increase of candidates at the Technical School examinations (*see* Subhead F.).

APPROPRIATIONS IN AID.

	Estimated.	Realized.
	£	£ s. d.
(1) Fees of Students at Irish Training School of Domestic Economy (£740), and at Killarney School of Housewifery (£132)	872	950 2 0
(2) Fees of candidates for examinations :— (Technical School examinations, £800; Other examinations, £150)	950	1,116 12 6
(3) Receipts from Church Temporalities Fund ...	30,000	30,000 0 0
(4) Miscellaneous Receipts	10	7 9 10
	<u>£31,832</u>	<u>£32,074 4 4</u>

SEÓSAMH Ó NÉILL,
Accounting Officer.

ROINN OIDEACHAIS,
13 Samhain, 1939.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

SCIENCE AND ART.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1939, compared with the Sum Granted, for the Salaries and Expenses of the INSTITUTIONS OF SCIENCE AND ART and for certain Miscellaneous Educational Services and sundry Grants-in-Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
INSTITUTIONS OF SCIENCE AND ART.	£	£ s. d.	£ s. d.	£ s. d.
A.1.—Salaries, Wages and Allowances ...	28,497	26,534 13 8	1,962 6 4	—
A.2.—Travelling Expenses ...	100	132 10 6	—	32 10 6
A.3.—Incidental Expenses ...	195	219 2 7	—	24 2 7
A.4.—Telegrams and Telephones ...	180	153 17 8	26 2 4	—
NATIONAL MUSEUM.				
A.5.—Purchase of Specimens (Grant-in-Aid) ...	1,500	1,500 0 0	—	—
A.6.—Fittings, Materials, etc.	220	149 3 2	70 16 10	—
NATIONAL LIBRARY.				
A.7.—Purchase of Books (Grant-in-Aid) ...	2,600	2,600 0 0	—	—
NATIONAL COLLEGE OF ART.				
A.8.—Accessories, Models, and Materials ...	470	513 4 9	—	43 4 9
A.9.—Scholarships and Prizes	342	327 17 0	14 3 0	—
TOTAL FOR INSTITUTIONS OF SCIENCE AND ART ...£	34,104	32,130 9 4	2,073 8 6	99 17 10
B.1.—Publications in Irish ...	15,000	14,587 13 4	412 6 8	—
B.2.—Production of Plays in Irish (Grant-in-Aid) ...	2,025	2,009 0 0	16 0 0	—
B.3.—Production of Irish County Histories ...	755	738 2 2	16 17 10	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
B.4.—The Irish Folklore Commission (Grant-in-Aid) ...	4,250	4,250 0 0	—	—
B.5.—Scholarships to Gaeltacht Students ...	2,050	1,695 18 0	354 2 0	—
B.6.—Preparation of revised Edition of "Handbuch des alt Irischen" ...	500	290 11 1	209 8 11	—
B.7.—Irish Historical Society (Grant-in-Aid) ...	100	100 0 0	—	—
C.—Aids to Arts and Crafts Exhibitions ...	75	50 0 0	25 0 0	—
GROSS TOTAL ...£	58,859	55,851 13 11	3,107 3 11	99 17 10
Deduct :—			Surplus of Gross Estimate over Expenditure. £3,007 6 1	
D.—Appropriations in Aid ...	570	858 17 7	Surplus of Appropriations in Aid realized. £288 17 7	
NET TOTAL ...£	58,289	54,992 16 4	Total Surplus to be surrendered. £3,296 3 8	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	2,560	2,249 14 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—Savings due to delay in filling vacancies in staff.

A.2.—The officers of the Museum and Library had to do more travelling than usual. In particular, the visit of the Director of the Museum to the International Conference on Anthropology at Copenhagen in August, 1938, at a cost of £40, was not foreseen at the time the Estimate was prepared.

A.3.—The excess was due to the abnormal bill for advertisements, £41 5s. 0d., chiefly in connection with the recruitment of Professors for the National College of Art.

A.4.—Expenditure on telegrams and telephones was less than anticipated.

A.6.—There was a fair supply of materials on hand, and purchases during the year were below normal.

A.8.—Excess due to the purchase of equipment and materials for the recently established schools of Design, Painting and Sculpture in the National College of Art. At the time the Estimate was prepared, it was not possible to gauge accurately the requirements under this head.

A.9.—In certain sections of the Prize Scheme, the judges were of opinion that the number of competitors did not justify the award of the full number of prizes, and some were accordingly withheld.

B.1., B.2. and B.3.—Casual variations.

B.5.—Three scholarships were not renewed and one scholarship was reduced in value. Provision was made in the Estimate for the renewal of these four scholarships at the full rate.

B.6.—Provision which was made in the Estimate for the cost of printing and publishing the “Handbuch des Alt Irischen” was not required, as the work did not reach the printing stage during the year.

C.—Only one Exhibition received a grant from this Subhead during the year.

D.—The increase in the number of students attending the National College of Art was responsible for the increase in the amount of fees received during the year.

A sum of £54 was received for advertisements appearing in a publication issued by the Department.

APPROPRIATIONS IN AID.

	Estimated.	Realized.
	£	£ s. d.
Fees for Tuition in National College of Art ...	550	785 12 6
Sundry Receipts	20	73 5 1
	<u>£570</u>	<u>£858 17 7</u>

EXTRA RECEIPTS PAYABLE TO EXCHEQUER.

	Estimated.	Realized.
	£	£ s. d.
Sale of Publications in Irish	2,500	2,161 3 0
Sale of Photostat Prints and Fees for use of Ultra Violet Lamp	60	88 11 0
	<u>£2,560</u>	<u>£2,249 14 0</u>

EXTRA REMUNERATION (exceeding £30).

The Senior Assistant Librarian received £215 from this Vote for services under the scheme for assisting in the publication of works in Irish, and a further sum of £9 19s. 0d. from the Vote for Technical Instruction for acting as Examiner at Technical School examinations.

The Headmaster in the National College of Art received £7 9s. 0d. from the Vote for Technical Instruction for acting as Examiner, £3 3s. 0d. from the Vote for Wireless Broadcasting for broadcasting services, and an award of £50 for a Postage Stamp Design from the Vote for Posts and Telegraphs.

The Professor of Painting, the Assistant Professor of Painting, the Professor of Sculpture and the Assistant Professor of Sculpture received £1,500, £550, £125 and £70, respectively, from the Vote for Industry and Commerce for work done in connection with the New York World's Fair. The amounts paid to the Professor of Painting and the Assistant Professor of Painting included the cost of wages and materials paid by them in connection with the work.

The Professor of Painting also received £6 6s. 0d. from the Vote for Wireless Broadcasting for broadcasting services, and £8 12s. 0d. from the Vote for Technical Instruction for services as Examiner.

NOTE.

A duplicate of a hide-covered Irish coracle was permanently loaned to the Musée de L'Homme, Paris (Department of Finance minute S.18/16/38, dated 15th November, 1938).

SEÓSAMH Ó NÉILL,
Accounting Officer.

ROINN OIDEACHAIS,
4 Samhain, 1939.

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,
1938-39.

				Purchase of Specimens for National Museum.			Purchase of Books for National Library.		
				£	s.	d.	£	s.	d.
Balances on 1st April, 1938	...	...	...	13	5	2	56	3	5
Grants-in-Aid, 1938-39	...	...	...	1,500	0	0	2,600	0	0
				1,513	5	2	2,656	3	5
Expenditure, 1938-39	...	...	...	1,479	15	1	2,619	17	6
Balances on 31st March, 1939	...	...	...£	33	10	1	36	5	11

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, 1939.

CAPITAL ACCOUNT.

		<i>Securities.</i>			<i>Securities.</i>
		£ s. d.			£ s. d.
Balance on 1st April, 1938 :—			Balance on 31st March, 1939 :—		
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, 1938	628	1 10	* Field work of an Archaeological Nature ...	12	18 3
Dividends on 4 per cent. Funding Loan, 1960/90	26	0 0	Purchase of Books for Library of Irish Antiquities Division ...	106	8 3
Dividends on 4½ per cent. Third National Loan, 1950/70 ...	335	5 0	Archaeologia Hibernica	57	14 0
			Payment for graphs, maps, etc., for proposed exhibition, illustrative of "Ten years of Archaeological work in Ireland" ...	11	10 0
			Payment for 500 off-prints of Dr. Mahr's Presidential Address to the Prehistoric Society ...	123	16 9
			Balance on 31st March, 1939 ...	676	19 7
	£	989 6 10		£	989 6 10

SEÓSAMH Ó NÉILL,
Accounting Officer.

REFORMATORY AND INDUSTRIAL SCHOOLS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1939, 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 ...	3,155	3,722 12 1	—	567 12 1
B.—Industrial Schools ...	106,591	106,101 8 0	489 12 0	—
C.—Places of Detention ...	562	396 12 6	165 7 6	—
D.—Conveyance Expenses ...	122	131 15 2	—	9 15 2
E.—Parental Moneys—Collection Expenses ...	387	396 0 4	—	9 0 4
GROSS TOTAL ...£	110,817	110,748 8 1	654 19 6	586 7 7
			Surplus of Gross Estimate over Expenditure. £68 11 11	
			Surplus of Appropriations in Aid realized. £734 4 2	
Deduct :—	Estimated.	Realized.		
F.—Appropriations in Aid ...	1,820	2,554 4 2		
NET TOTAL ...£	108,997	108,194 3 11	Total Surplus to be surrendered. £802 16 1	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The excess was due to the payment of a special grant of £500 to Glencree Reformatory (Department of Finance minute S. 68/1/38 of 10th March, 1939), and a further special grant to the school of £90 towards the expenses of a holiday camp for the boys under detention (Department of Finance minute S. 68/1/37 of 22nd July, 1938).

B. and C.—Numbers under detention were less than estimated.

D. and E.—Casual variations.

F.—The receipts from the Garda Síochána and Widows' and Orphans' Pensions Branch, Department of Local Government and Public Health, were larger than anticipated.

NOTE.

As stated in the Appropriation Account for the year 1937-38, a Collector of Parental Moneys was prosecuted for embezzlement of Parental Moneys. He pleaded guilty, and was dealt with under the Probation of Offenders Act. The total proved amount of the defalcations was £47 17s. 0d., of which £24 9s. 0d. relates to the year 1938-39. In addition, sums totalling £26 19s. 10d., alleged by parents to have been paid by them to the Collector, but in respect of which no documentary evidence of payment was available, were written off as irrecoverable. The sum of £24 7s. 6d. has been recovered from an Insurance Company under a Fidelity Guarantee Bond, and sums amounting to £2 4s. 9d. due to the Collector at the date of his suspension have been withheld. Commission at the rate of 25 per cent. of the sums collected would have been payable to the Collector had he paid over the amounts embezzled. Department of Finance minutes E. 50/1/38 of 27th April, 1939, and 29th June, 1939.

SEÓSAMH Ó NÉILL,
Accounting Officer.

ROINN OIDEACHAIS,
26th Deire Fomhair, 1939.

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

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1939, 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 ...	2,970	2,949 10 5	20 9 7	—
B.—Purchase and Repair of Pictures (Grant-in-Aid) ...	2,000	2,000 0 0	—	—
C.—Travelling Expenses ...	150	131 8 0	18 12 0	—
D.—Incidental Expenses ...	200	179 18 1	20 1 11	—
TOTAL ...	£ 5,320	5,260 16 6		—
Surplus to be surrendered ... £			59 3 6	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	3	1 17 5

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due mainly to the absence of an Attendant on sick leave.

C.—Director's journeys fewer than anticipated.

D.—Estimated as closely as possible.

GEORGE J. FURLONG,

Director and Accounting Officer.

NATIONAL GALLERY,
10th October, 1939.

GRANT-IN-AID ACCOUNT.

			£	s.	d.
Balance from 1937-38 ...	...	...	943	12	5
Grant-in-Aid, 1938-39 ...	...	...	2,000	0	0
			2,943	12	5
Expended, 1938-39 ...	...	...	1,331	13	11
Balance to 1939-40 ...	...	...	£1,611	18	6

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.

AGRICULTURE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1939, 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 ...	178,327	173,760 18 4	4,566 1 8	—
B.—Travelling Expenses ...	12,000	12,816 19 7	—	816 19 7
C.—Incidental Expenses ...	345	342 4 8	2 15 4	—
D.—Telegrams and Telephones	2,430	2,081 8 8	348 11 4	—
RESEARCH WORK.				
E.1.—Technical and Advisory Work in Agriculture ...	5,582	5,964 10 4	—	382 10 4
E.2.—Veterinary Research ...	3,534	3,566 5 1	—	32 5 1
E.3.—Subscriptions, etc., to International and other Research Organizations	2,192	2,192 16 3	—	16 3
E.4.—Miscellaneous Investigations, Inquiries and Reports ...	100	66 10 5	33 9 7	—
AGRICULTURAL EDUCATION AND DEVELOPMENT.				
F.1.—Agricultural Schools and Farms ...	28,138	29,594 9 4	—	1,456 9 4
F.2.—Grants to Private Agricultural Schools, etc. ...	13,747	13,065 9 7	681 10 5	—
F.3.—Veterinary College ...	12,368	13,328 1 4	—	960 1 4
F.4.—Scholarships in Agriculture, etc. ...	1,365	1,353 6 3	11 13 9	—
F.5.—University College, Dublin: Faculty of General Agriculture ...	24,984	24,984 0 0	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
F.6.—University College, Cork : Faculty of Dairy Science	13,000	13,000 0 0	—	—
F.7.—Research Grant to University College, Dublin ...	400	378 1 3	21 18 9	—
F.8.—Educational Tours for Agricultural Instructors	10	—	10 0 0	—
F.9.—Training of Instructors in Horticulture ...	—	23 9 5	—	23 9 5
G.1.—Improvement of Milk Production ...	24,824	25,092 0 0	—	268 0 0
G.2.—Improvement of Live Stock :— Original £47,980 Less Supplementary 35,000	12,980	10,786 11 11	2,193 8 1	—
G.3.—Fertilisers Scheme :— Original ... Nil Supplementary £40,000	40,000	37,292 2 4	2,707 17 8	—
H.—Grants to County Committees of Agriculture ...	101,886	98,138 19 6	3,747 0 6	—
I.1.—Special Agricultural, etc., Schemes in Congested Districts ...	39,687	41,061 15 8	—	1,374 15 8
I.2.—Special Agricultural Schemes in Congested Areas in North-West Cavan ...	185	195 9 7	—	10 9 7
I.3.—Instruction in connection with Special Land Settlement Schemes ...	5	—	5 0 0	—
I.4.—Land Reclamation, etc., Schemes in Congested Districts and other Special areas :— Original ... £4,867 Supplementary 2,380	7,247	6,453 18 5	793 1 7	—
J.—National Stud ...	5	—	5 0 0	—
K.1.—Agricultural Societies and Shows, including Miscellaneous Grants-in-Aid ...	2,303	1,997 11 3	305 8 9	—
K.2.—Contribution to Irish Agricultural Organization Society (Grant-in-Aid) ...	7,800	7,800 0 0	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
K.3.—Grant to Bloodstock Breeders' Association of Ireland ...	750	750 0 0	—	—
K.4.—Grant in respect of the Development of the Manufacture of Milk Powder	2,520	—	2,520 0 0	—
L.—Botanic Gardens, Glasnevin	9,393	9,122 12 4	270 7 8	—
M.1.—Miscellaneous Work ...	15,453	11,100 9 5	4,352 10 7	—
M.2.—Fees for Reports on Agricultural Conditions ...	800	784 5 0	15 15 0	—
M.3.—Printing of Special Departmental Publications	1,430	1,366 13 1	63 6 11	—
M.4.—Loans and Grants for Agricultural Purposes, etc. :— Original ... £33,750 Supplementary 5	33,755	28,365 18 4	5,389 1 8	—
M.5.—Improvement of the Creamery Industry ...	34,400	33,017 4 4	1,382 15 8	—
M.6.—Scheme of Loans for the Purchase of Heifers ...	505	85 1 9	419 18 3	—
M.7.—Butter Purchase Scheme	5	—	5 0 0	—
M.8.—Expenses in connection with the provision of butter for winter requirements, etc. :— Original ... Nil Supplementary £220,000	220,000	218,674 17 4	1,325 2 8	—
M.9.—Importation of Seed Wheat :— Original ... Nil Supplementary £5	5	—	5 0 0	—
ADMINISTRATION OF ACTS AND STATUTORY ORDERS.				
N.1.—Diseases of Animals (Ireland) Acts, 1894 to 1935 ...	8,837	8,030 8 3	806 11 9	—
N.2.—Bovine Tuberculosis Order, 1926 ...	4,700	4,518 1 0	181 19 0	—
N.3.—Horse Breeding Act, 1934	904	909 3 6	—	5 3 6

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
N.4.—Live Stock Breeding Act, 1925	3,540	3,563 19 1	—	23 19 1
O.1.—Agricultural Produce (Eggs) Acts, 1924 and 1930, etc.	6,917	6,893 17 7	23 2 5	—
O.2.—Dairy Produce Acts, 1924 to 1934, and Dairy Produce (Price Stabilisation) Acts, 1932 to 1935, etc.	17,909	17,300 19 1	608 0 11	—
O.3.—Advances to Dairy Produce (Price Stabilisation) Fund	5	—	5 0 0	—
O.4.—Destructive Insects and Pests Acts, Black Scab in Potatoes Orders, etc. ...	11,734	13,066 19 1	—	1,332 19 1
O.5.—Sale of Food and Drugs Acts, etc.	629	650 10 5	—	21 10 5
O.6.—Fertilisers and Feeding Stuffs Act	10	16 8	9 3 4	—
O.7.—Agricultural Produce (Fresh Meat) Acts, 1930 to 1935, and Pigs and Bacon Act, 1935 ...	29,176	24,986 11 8	4,189 8 4	—
O.8.—Agricultural Produce (Cereals) Acts, 1933 to 1938, etc. :— Original ... £4,226 Supplementary 625	4,851	4,704 12 9	146 7 3	—
O.9.—Agricultural Products (Regulation of Export) Acts, 1933 and 1935 :— Original ... £470,265 Less Supplementary 65,000	405,265	403,516 16 8	1,748 3 4	—
O.10.—Acquisition of Land (Allotments) (Amendment) Act, 1934	8,667	7,805 16 4	861 3 8	—
O.11.—Slaughter of Cattle and Sheep Acts, 1934 to 1936, etc. :— Original £517,038 Supplementary 16,010 533,048 Less Do. 212,000	321,048	320,527 14 5	520 5 7	—
O.12.—Distribution of Cattle Export Licences, etc. ...	10,761	3,873 7 0	6,887 13 0	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
O.13.—Tobacco Act, 1934 ...	30	1 1 5	28 18 7	—
O.14.—Flax Act, 1936 ...	2,334	2,524 0 9	—	190 0 9
O.15.—Agricultural Wages Act, 1936 ...	9,829	9,749 3 8	79 16 4	—
O.16.—Noxious Weeds Act, 1936 ...	100	—	100 0 0	—
O.17.—Losses :— Original ... Nil Supplementary £282	282	281 10 8	9 4	—
<i>Deduct :—</i>	1,701,988	1,661,509 10 9	47,377 18 8	6,899 9 5
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	7,490	—	7,490 0 0	—
GROSS TOTAL :— Original £1,734,681 Supplementary 16,010 1,750,691 Less Do. 56,193	£ 1,694,498	1,661,509 10 9	39,887 18 8	6,899 9 5
<i>Deduct :—</i>			Surplus of Gross Estimate over Expenditure. £32,988 9 3	
P.—Appropriations in Aid :— Original £1,075,361 Supplementary 16,000 1,091,361 Less Do. 229,665	Estimated. — 861,696	Realized. — 877,093 13 3	Surplus of Appropriations in Aid realized. £15,397 13 3	
NET TOTAL :— Original ... £659,320 Supplementary 10 Do. ... 173,472	£ 832,802	784,415 17 6	Total Surplus to be surrendered. £48,386 2 6	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	20,420	18,106 7 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving mainly due to reductions in staff consequent on the coming into operation of the London agreements and to the discontinuance of the scheme for the elimination of old and uneconomic cows. Saving was modified by the cost of employing Temporary Veterinary Inspectors for Portal Inspection work to a greater extent than was anticipated.
- B.—Excess was mainly due to the increased volume of travelling but was contributed to by the increase in rail fares which came into operation at the beginning of the year 1938.
- D.—Telegrams and telephones cost less than expected.
- E.1.—An increased area under oats involved larger purchases of produce and additional expenses of handling, etc. Overtime pay of staff at the Seed Testing Station contributed to the excess.
- E.2. and E.3.—Casual excesses.
- E.4.—Expenditure on experiments was less than expected, mainly owing to the discontinuance of the experiments with hops and soya beans after the harvest of 1938.
- F.1.—General expenses amounted to more than expected but the excess expenditure was partly offset by savings on salaries, wages and allowances. Increased provision is now made for general expenses.
- F.2.—Saving mainly due to the full number of pupils provided for not attending during the whole session; to the difficulty of estimating the number of scholarship holders who will fill places, and to vacancies and changes in teaching staffs.
- F.3.—Excess mainly due to the general increase of work at the college which necessitated the purchase of more equipment and materials than expected. The additional expenditure was partly offset by a saving on salaries, wages and allowances due to the non-filling of two posts of lecturer (part-time).
- F.7.—The full grant was not earned owing to the death of the research officer at University College, Dublin.
- F.9.—This Subhead was opened with the approval of the Department of Finance (Department of Finance minute S.90/17/38 of 2nd November, 1939).
- G.1.—Excess mainly due to the employment of a substitute for a Cow-Testing Instructor on loan to another Department during part of the year, and to the return to Cow-Testing work in June, 1938, of certain Instructors who had been temporarily employed on work in connection with cattle export licences.
- G.2.—Suitable stallions and colts were not procurable to the extent provided for. Excess expenditure was incurred on the purchase of stock bulls.
- G.3.—This was a new service and a closer estimate was not possible.
- H.—The full amount provided for lime grants was not earned.
- I.1.—Excess mainly due to the extra cost of employing temporary Assistant Agricultural Overseers during part of the year to fill vacancies; to the employment of seventeen Temporary Spraying Demonstrators for a period of about nine weeks; to the granting of an improved scale of salary to Assistant Agricultural Overseers; to increased expenditure on travelling; to the purchase of larger quantities of fencing material than was anticipated, and to the issue of two loans for the erection of glasshouses. The excess expenditure was partly offset by savings on other items of the Subhead.
- I.2.—The laying down of an increased number of grass seed mixture demonstration plots caused an excess on this provision.
- I.4.—It was not found possible to recruit the full staff of Land Reclamation Supervisors for the 1938-39 season's work at as early a date as anticipated.

- K.1.—The proposals for holding an Autumn Fruit Show at the premises of the Royal Dublin Society were not proceeded with. The Educational Exhibit cost more than anticipated owing to the inclusion of a Clean Milk Section in the Department's exhibit at the Royal Dublin Society's Spring Show.
- K.4.—The amount of grant earned only came in course of payment after the close of the financial year.
- L.—Saving due partly to a vacancy caused by the death of a foreman and partly to lower expenditure on the purchase of seeds, plants, etc., than expected.
- M.1.—Most of the saving accrued on the provision for advertising and publicity. It was mainly due to a reduction in the amount of advertising and publicity necessary in connection with export bounty schemes; to the discontinuance of the scheme for the elimination of old and uneconomic cows; to lower expenditure on Wheat Propaganda than was anticipated, and to the Drink More Milk publicity campaign not being proceeded with. The appointment of five Lime Scheme Supervisors and of a Controller of Creamery Development towards the close of the year caused the saving on the Subhead to be modified.
- M.3.—Additional expenditure on agricultural leaflets was more than offset by savings on other items.
- M.4.—Advances for the purchase of stallions amounted to less than expected as some purchasers of stallions found it unnecessary to avail of the loan scheme. There was practically no demand for milling loans and the demand for loans for the purchase of poultry equipment was small. Reduced provision for milling and poultry equipment loans has been made for the year 1939-40.
- M.5.—The progress made with certain work was slower than anticipated. The saving was modified by the cost of a scheme for the supply of fertilisers, at reduced prices, to farmers in certain districts of County Kerry.
- M.6.—The contribution payable in respect of administrative expenses was lower than expected and no claim was made this year in respect of irrecoverable amounts due on loans.
- M.8.—Estimate was as close as was possible.
- N.1.—It was found necessary to pay only a small sum by way of compensation to owners of cattle that died as a result of treatment under the Warble Fly Order. One post of Temporary Swine Fever Inspector became vacant and was not filled.
- N.2.—Estimate was as close as was possible.
- N.3. and N.4.—Casual excesses.
- O.2.—A post of Junior Inspector was vacant for part of the year and the cost of additional temporary assistance was less than expected. Travelling expenses were a little below the estimate. The number of Surprise Butter Inspections held was fewer than was originally anticipated. It was not found necessary to hold any meetings of the Consultative Council. The Subhead also shows a number of other small savings.
- O.4.—Excess due to the employment of additional temporary assistance to a greater extent than was anticipated and to increased expenditure on travelling.
- O.5.—Excess due to the purchase of weighing apparatus for the inspector and to travelling expenses amounting to a little more than expected.
- O.6.—Expenditure was small, as the renewal of sampling equipment was not found necessary.
- O.7.—The services of part-time Veterinary Examiners were not required to the extent anticipated. The arrangement whereby officers of certain Local Authorities carried out veterinary examination duties under the Acts was terminated during the year and officers in the direct employment of the Department were appointed to perform this work.

O.8.—Saving consists of several small sums.

O.9.—The arrangements whereby the Department purchased and exported butter and eggs to Germany were terminated as from 31st December, 1938.

O.10.—The full amount provided for the supply of free seeds, manures, implements, etc., was not availed of, as the number of plots did not increase to the extent anticipated.

O.11.—The trade in cattle with Germany carried on by the Department was discontinued as from 31st December, 1938. Exports of cattle to Belgium declined as the market in that country did not offer sufficient inducement in the way of prices for Irish cattle. The scheme for the elimination of old and uneconomic cows was not in operation during the year.

The expenditure charged against this Subhead includes :—

- (a) Sums of £2 10s. 0d. and £3 1s. 6d. paid for beef supplied in respect of which no vouchers were available. (Department of Finance minutes S.90/19/38 of 31st August, 1938, and S.90/21/38 of 22nd September, 1938),
- (b) *Ex gratia* payments of £3 14s. 1d., £78 10s. 7d. and £57 6s. 0d. made to Victuallers, being part value of beef supplied under the Beef Distribution Scheme which was not of the prescribed quality. (Department of Finance minutes S.90/17/37 of 6th January, 1938, S.90/8/38 of 28th May, 1938, and S.90/30/38 of 16th December, 1938), and
- (c) Sums totalling £8 15s. 8d. in respect of the scheme for the distribution of beef, being the difference between the value of monetary vouchers of the Department of Local Government and Public Health which were issued in error for the week ended 5th December, 1936, by some issuing officers of Local Authorities and the value of the beef vouchers which should have been issued in respect of that week under this Department's Scheme (Department of Finance minute S.90/18/37 of 26th March, 1938).

O.12.—Saving due to the discontinuance of the British licensing system as from 19th May, 1938.

O.13.—No meeting of the Tobacco Consultative Council was found necessary. Incidental expenses were less than expected.

O.14.—Excess due to additional expenditure on travelling.

O.16.—This provision was made for the purpose of employing Temporary Inspectors to assist the Garda Síochána if found to be necessary but no appointments were made.

P.—APPROPRIATIONS IN AID.

	Corre- sponding Debit Subhead.	Estimated.	Realized.		
		£	£	s.	d.
Receipts from seed testing fees, sale of pure line seed, etc.	E.1.	1,850	2,266	4	5
Receipts from sale of vaccines, grazing rents, etc., at Veterinary Research Laboratory	E.2.	650	859	18	6
Receipts from students' fees, sale of live stock and farm produce, rents, etc. :—	F.1.				
Albert Agricultural College		746	745	12	2
Athenry Agricultural Station		4,000	4,087	15	4
Ballyhaise Agricultural Station		3,400	3,274	0	7
Chantilly Stud Farm		120	126	4	4
Clonakilty Agricultural Station		3,100	3,600	14	3
Munster Institute		2,600	2,542	18	7

	Corre- sponding Debit Subhead.	Estimated. £	Realized. £ s. d.
Receipts from students' and other fees :			
Veterinary College	F.3.	4,800	5,482 17 0
Receipts from sale of dairy bulls at reduced prices, fees for leasing of such bulls and registration fees	G.1.	1,350	1,457 3 6
Receipts from service fees of stallions, sale of colts, sale and leasing of bulls, etc. ...	G.2.	1,800	1,331 11 9
Receipts from sale of seeds, manure, livestock, etc.	I.1.	4,500	4,666 11 4
Receipts from sale of fencing materials, in- cluding fencing loans... ..	I.1.	400	299 3 10
Refund of portion of the cost of certain schemes in North-West Cavan	I.2.	93	90 3 4
Repayments from the Vote for Employment Schemes in respect of the cost of adminis- tration of the Land Reclamation, etc., Schemes :—	I.4. etc.		
<i>Original</i> £6,067			
<i>Supplementary</i> 2,380			
		8,447	8,246 7 3
Receipts from sale of Agricultural Products at Exhibitions and Fairs	M.1.	450	683 14 2
Repayments of Agricultural Loans (excluding Fencing Loans) :—	M.4.		
<i>Original</i> £24,000			
<i>Supplementary</i> 1,000			
		25,000	28,137 18 11
Repayments of Loans advanced to Co-operative Creamery Societies	—	1,300	1,152 5 3
Horse Breeding Act, 1934 : Receipts from licences, etc.	N.3.	1,400	1,599 14 6
Live Stock Breeding Act, 1925 : Receipts from licences, etc.	N.4.	4,000	3,519 15 8
Agricultural Produce (Eggs) Acts : Receipts from fees, etc.	O.1.	4,500	4,813 2 2
Dairy Produce Acts, and Dairy Produce (Price Stabilisation) Acts :—			
Fees in respect of butter exported, etc. :—	O.2.		
<i>Original</i> £8,000			
<i>Less Supplementary</i> 1,500			
		6,500	6,438 15 9
Repayments from Dairy Produce (Price Stabilisation) Fund of amounts tempor- arily advanced to that Fund	O.3.	5	—
Receipts from fees for inspection of potatoes, etc.	O.4.	1,800	1,377 1 1

	Corre- sponding Debit Subhead.	Estimated.	Realized.
		£	£ s. d.
Agricultural Produce (Fresh Meat) Acts and Pigs and Bacon Act, 1935 :—			
Receipts from Licences, etc. :—	O.7.		
Fresh Meat Acts		2,300	1,769 6 8
Pigs and Bacon Act		20,700	22,666 14 5
Agricultural Produce (Cereals) Acts :—	O.8.		
Receipts from Registration Fees, etc.		60	40 0 0
Repayments of sums advanced to Seed Merchants		500	316 16 8
Contributions by Importers in respect of the staining of imported seed wheat (Supplementary)		1,300	2,260 15 5
Penalties for failure to purchase home- grown wheat in the prescribed quantities		—	7 12 8
Agricultural Products (Regulation of Export) Acts :—	O.9.		
Sales of butter :—			
Original £277,000			
Less Supplementary 63,500			
		213,500	222,120 11 10
Sales of eggs :—			
Original £160,000			
Less Supplementary 5,500			
		154,500	154,291 6 4
Receipts in connection with the administration of the Slaughter of Cattle and Sheep Acts, etc. :—	O.11.		
Levy on the slaughter of cattle and sheep :—			
Original £10,000			
Less Supplementary 3,500			
		6,500	6,276 16 2
Export of cattle :—			
Original 455,000			
Less Supplementary 148,500			
		306,500	306,529 11 1
Recoupment of part cost of Veterinary In- spection of old and uneconomic cows :—			
Original £1,080			
Less Supplementary 500			
		580	584 2 6
Interest on loan to manufacturers of cattle products		640	794 6 1
Repayment of loan by Roscrea Meat Company (Supplementary)		16,000	16,000 0 0
Fees for Cattle Export Licences :—	O.12.		
Original £12,000			
Less Supplementary 11,345			
		655	655 19 6
Miscellaneous Receipts		500	1,330 0 3

	Corre- sponding Debit Subhead.	Estimated.	Realized.		
		£	£	s.	d.
Local Taxation (Customs and Excise Duties)					
Grant		40,650	40,650	0	0
Receipts from Church Temporalities Fund ...		10,000	10,000	0	0
Estate Duty Grant		4,000	4,000	0	0
TOTAL :—					
<i>Original</i> ...	£1,075, 31				
<i>Supplementary</i>	16,000				
	1,091,361				
<i>Less Supplementary</i>	229,665				
		£861,696	£877,093	13	3

Seed testing fees amounted to more than in previous years. The quantity of seed available for sale was greater than expected (Subhead E.1.).

Receipts from sales of vaccines, etc., at the Veterinary Research Laboratory amounted to more than expected (Subhead E.2.).

The estimate of receipts from students' fees, sale of live stock and farm produce, etc., was as close as was possible (Subhead F.1.).

The additional receipts by way of fees accrued from increases in the number of students at the Veterinary College, and in the number of agglutination, etc., tests carried out (Subhead F.3.).

Receipts from sales of dairy bulls amounted to a little more than expected (Subhead G.1.).

Fewer colts were disposed of within the year than was anticipated and receipts were consequently lower than estimated (Subhead G.2.).

The amount of fencing work done was less than expected (Subhead I.1.).

Receipts from the sale of agricultural products at Exhibitions and Fairs were more than expected mainly owing to the increased quantity of products available for disposal (Subhead M.1.).

Repayments of agricultural loans were made more readily than was expected (Subhead M.4.).

Repayments in respect of loans advanced to Co-operative Creamery Societies were slightly lower than anticipated.

Receipts from licences, etc., under the Live Stock Breeding Act, 1925, were less than expected (Subhead N.4.).

The number of packages of eggs forfeited under the Agricultural Produce (Eggs) Acts was greater than anticipated and receipts from sales of forfeited eggs were consequently greater (Subhead O.1.).

Receipts from fees for inspection of potatoes were lower than in previous years (Subhead O.4.).

Agricultural Produce (Fresh Meat) Acts and Pigs and Bacon Acts (Subhead O.7.).—The additional receipts were mainly due to more numerous killings in bacon factories than had been anticipated.

The importation of seed wheat was greater than expected and a larger sum was, therefore, received from importers in respect of the staining of seed wheat (Subhead O.8.).

A large part of the increase in receipts arose out of a revision of the rates of bounty payable from the Dairy Produce (Price Stabilisation) Fund on exports of butter (Subhead O.9.).

The additional receipts consisted mostly of recoupments made to the Department in respect of the salaries, etc., of officers on loan to the Sea Fisheries Association and the Dublin District Milk Board (Miscellaneous Receipts).

Extra Receipts payable to the Exchequer. These consist of :—

	£	s.	d.
(a) Receipts in connection with the disposal of creamery properties, viz. :—			
For transferred creameries and milk supplies ...	13,331	3	3
Proceeds of sale of creamery properties ...	427	15	7
Miscellaneous	856	0	9
(b) Repayments of loans advanced to Agricultural Credit Societies :—			
Advances repaid	2,585	4	8
Interest	423	15	5
(c) 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	250	0	0
(d) Compensation received in respect of loss of services of staff incapacitated by third parties	227	7	4
(e) Miscellaneous	5	0	0

EXTRA REMUNERATION (exceeding £30).

Four officers of the Department received allowances of £200, £100, £150 and £121 12s. 7d., 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.

A Higher Executive Officer on loan to the Sea Fisheries Association, Ltd., received an allowance of £200 from the Association for acting as Manager.

A Junior Executive Officer seconded to the Office of the High Commissioner, London, received an allowance of £33 10s. 9d. from Vote 67.

Two Clerical Officers received £48 18s. 6d. and £46 18s. 2d., respectively, for acting as Clerks in Waiting at their residences.

A Clerical Officer on loan to the Dublin and District Milk Board received an allowance of £129 4s. 11d. from the Board for acting as Secretary.

A Senior Inspector received an allowance of £50 from Vote 57 in respect of his services as member of the Industrial Alcohol Advisory Board.

The Keeper of the Botanic Gardens received an allowance of £50 in respect of lectures in Botany delivered at the Gardens. Two Foremen, two Assistant Foremen, three Firemen, two Gardeners and two Carters received sums varying from £30 6s. 10d. to £51 7s. 6d. in respect of overtime, Sunday duty, etc.

The Literary Teacher at Clonakilty Agricultural station received £30 for clerical work and £17 5s. 0d. in fees for teaching Irish.

A Cow Testing Instructor on loan to the Office of Public Works received an allowance of £33 4s. 3d. from Vote 10 for acting as Manager of the Bourn-Vincent Memorial Park. He also received a gratuity of £25 from Vote for Agriculture for supervisory duties under the Fat Cattle Bounty Scheme.

An Assistant Agricultural Overseer received a gratuity of £50 for additional duties.

A Junior Marketing Inspector and a Ship Inspector received £96 and £89, respectively, from Vote 65 as Army Reserve Pay.

NOTES.

This Account includes £318 16s. 0d. in respect of salaries of staff on loan to other Departments. It also includes £4,292 11s. 11d. in respect of salaries, etc., of staff on loan to the Dairy Disposal Company, Limited.

The Account of another Department includes £125 8s. 10d. in respect of salary of an officer on loan to this Department.

The following sums were written off with the sanction of the Minister for Finance :—

Reference.	Date.	Amount.	
		£ s. d.	
F.55/7/32 ...	11th October, 1938	16 4	Fourteen small sums which the Agricultural Credit Corporation failed to recover in connection with loans for the purchase of heifers.
S.90/2/39 ...	21st January, 1939	6 16 0	Amount due in respect of the castration of a bull under Section 13 (2) of the Live Stock Breeding Act, 1925.
S.91/3/30 ...	11th May, 1937 8th April, 1938 2nd June, 1938 30th July, 1938 18th August, 1938 7th March, 1939	129 11 6	Sums varying from £2 15s. 0d. to £36 due by eleven persons in respect of bulls sold on special terms in congested districts, and sums of 16s. 0d. and £4 8s. 0d. due by two persons in respect of boars sold.

Fines amounting to £42,632 10s. 2d. incurred by holders of milling licences under Section 10 of the Agricultural Produce (Cereals) Act, 1935, for failure to meet the technical requirements of the Act to take into store specified monthly quantities of home-grown wheat were remitted with the consent of the Minister for Finance (Department of Finance minutes S.84/15/36 of 8th July, 1936, S.90/55/36 of 22nd December, 1936, and 24th June, 1938, S.90/23/36 of 26th April, 1938, 28th September, 1938, 6th October, 1938, 3rd November, 1938 and 10th November, 1939).

D. TWOMEY,

Accounting Officer.

30th November, 1939.

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, 1939 (Capital amounts only).

	£	s.	d.
For the purchase of Agricultural Implements, etc.	32,797	3	9
For the purchase of Bulls	23,478	7	6
For the purchase of Stallions	3,354	13	10
For the purchase of Poultry Equipment... ..	197	13	11
For the purchase of Manures and Fertilisers (Cooley District) ...	16	9	6
For the purchase of Sheep (Co. Wicklow)	249	17	2
For the erection of Fencing in Congested Districts	332	19	3
For the erection of Glasshouses for growing tomatoes in the Gaeltacht	3,464	4	5
Loans to Co-operative Creamery Societies * (a)	6,116	11	2
For the erection and equipment of Corn Mills	254	0	0
For the improvement of Flax Scutch Mills	214	11	3
Loans to Agricultural Credit Societies (b)	14,001	12	3
Transferred Milk supplies and sales of Creamery properties ... (b)	39,870	0	0
Loans to Co-operative Creamery Societies for special buildings and equipment, etc. (c)	10,109	14	0
Advances to the Agricultural Credit Corporation, Ltd., for the issue of loans for the purchase of heifers (b)	370	5	2
Advances to Seed Merchants in respect of seed supplied to farmers under Scheme of Credit for Seed Wheat	366	9	6
Sundry purchases of bulls under special Scheme for Congested Districts (maximum sum payable) (d)	19,857	3	6
Miscellaneous	79	12	0.
	£155,131	8	2

(a) Inclusive of £1,400 provided from Unemployment Relief Act, 1931 (Deposit Account).

(b) Repayments are treated as Exchequer Extra Receipts (Vote: Agriculture).

(c) Employment Schemes Vote, £8,368 16s. 6d.: Unemployment Relief Act, 1931 (Deposit Account) £1,740 17s. 6d.

(d) Reducible, if certain conditions are complied with, to £6,699 4s. 0d.

GENERAL CATTLE DISEASES FUND.

ACCOUNT of Receipts and Payments in respect of the General Cattle Diseases Fund in the Year ended 31st March, 1939.

	RECEIPTS.		PAYMENTS.		AMOUNT.	
	AMOUNT.				AMOUNT.	
	£	s. d.			£	s. d.
Balance on 1st April, 1938 ...	...	...	Recoupments to Local Authorities (57 & 58 Vict., c. 57, s. 72)	...	22,361	6 9
Assessments on Local Authorities (57 & 58 Vict., c. 57, s. 71)	6,212	8 3	Miscellaneous Expenses	...	...	3 6 1
Proportion of Fines...	...	...	Balance on 31st March, 1939	...	11,024	8 8
Transfer from Oireachtas Vote 52, Subhead N.2, in respect of part compensation for slaughter of tuberculous cattle ...	...	...		
	1,508	12 4				
TOTAL ...	...	...	TOTAL ...	...	£33,389	1 6

27th November, 1939.

D. TWOMEY, Accounting Officer.

DAIRY PRODUCE (PRICE STABILISATION) FUND.
(DAIRY PRODUCE (PRICE STABILISATION) ACTS, 1935 AND 1938).

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, 1939.

RECEIPTS.		£		s.		d.		PAYMENTS.		£		s.		d.	
Balance on 1st April, 1938	...	...	...	...	79,798	1	10	Bounties	...	...	...	...	196,823	2	2
Registration Fees	...	...	...	...	...	...	...	Contributions towards approved schemes for the regulation of the sale of butter (No. 21 of 1935, Section 41 (6) )...	...	...	...	...	3,855	13	8
Levies	...	...	...	...	136,533	18	5	Balance at 31st March, 1939	...	...	...	...	15,654	19	5
TOTAL		...		£216,333		15	3	TOTAL		...		£216,333		15	3

NOTE.

Sums amounting to £139 14s. 5d. in respect of levy payable on non-creamery butter were written off with the sanction of the Minister for Finance (Department of Finance minutes S.90/5/38 and S.90/6/38 of 2nd June, 1938).

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 ORAITH,
Comptroller and Auditor-General.

FISHERIES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1939, compared with the Sum Granted, for Salaries and Expenses in connection with SEA and INLAND FISHERIES, including sundry Grants-in-Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
ADMINISTRATION.				
A.—Salaries, Wages and Allowances	12,842	11,795 6 1	1,046 13 11	—
B.—Travelling Expenses	550	663 7 11	—	113 7 11
C.—Incidental Expenses	170	260 8 0	—	90 8 0
D.—Telegrams and Telephones	125	110 5 4	14 14 8	—
SEA FISHERIES.				
E.1.—Scientific Investigations, etc.	240	220 19 4	19 0 8	—
E.2.—International Council for the Study of the Sea ...	260	253 7 5	6 12 7	—
E.3.—Sea Fisheries Protection...	13,964	15,708 1 8	—	1,744 1 8
E.4.—Whale Fisheries Act, 1937	1,180	944 13 9	235 6 3	—
E.5.—Miscellaneous	60	9 5 5	50 14 7	—
INLAND FISHERIES.				
F.1.—Grants to Boards of Conservators and Local Authorities, etc. ...	5,475	6,286 14 2	—	811 14 2
F.2.—Fish Hatcheries	595	726 7 6	—	131 7 6
F.3.—State Fisheries	900	942 9 0	—	42 9 0
F.4.—Scientific Investigations, etc.	50	52 10 2	—	2 10 2

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
SEA FISHERIES ASSO- CIATION.				
G.1.—Cost of Administration (Grant-in-Aid) ...	10,000	10,000 0 0	—	—
G.2.—General Development (Grant-in-Aid) ...	5,000	2,216 8 0	2,783 12 0	—
G.3.—Advances for Boats and Gear ...	5,000	6,500 0 0	—	1,500 0 0
G.4.—Advances for General Development ...	2,000	—	2,000 0 0	—
GROSS TOTAL ...£	58,411	56,690 3 9	6,156 14 8	4,435 18 5
			Surplus of Gross Estimate over Expenditure. £1,720 16 3	
Deduct :—	Estimated.	Realized.		
H.—Appropriations in Aid ...	21,582	20,344 17 8		Deficiency of Appropria- tions in Aid realized. £1,237 2 4
NET TOTAL ...	£ 36,829	36,345 6 1		Net Surplus to be surrendered. £483 13 11

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	848 12 8

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving on salaries, wages and allowances arose mainly from the deaths of two technical officers on the staff and the resignation of a temporary technical officer. The saving was modified by increased charges for messenger and cleaning staff.
- B.—The volume of travelling was larger than was anticipated when the Estimate was framed.
- C.—Expenditure on advertisements was above the average of previous years.
- D.—Telegrams and telephones cost somewhat less than expected.
- E.1.—The extent of investigations varies with circumstances each year and it was not found necessary to expend the full amount provided. Reduced provision has been made for 1939-40.
- E.2.—Casual saving.
- E.3.—Excess due to additional expenditure caused by the renewal of the charter for the auxiliary fishery patrol ship "Fort Rannoch" in November, 1938, for a further period of twelve months,

- E.4.—The period of employment of the Temporary Sea Fisheries Protection Officers, which depends upon the arrangement made by the Whaling Companies in regard to the sailing of their factory ships, was shorter than anticipated.
- E.5.—No application for the branding of herrings was received during the year and miscellaneous expenditure was lower than expected.
- F.1.—The claims of local authorities under section 13 of the Fisheries Act, 1925, are difficult to estimate and payments under this head exceeded the estimate by £849 7s. 2d. Boards of Conservators also received £163 more under the Fisheries (Tidal Waters) Acts, 1934 to 1937, than was anticipated. These excesses were partly offset by savings on other items of the Subhead.
- F.2.—Excess due to subsidy for the second half of the year 1937-38 falling to be paid during 1938-39 in addition to the full subsidy for the latter year.
- F.3.—Excess mainly due to increased outgoings in fishery rates.
- F.4.—Casual excess.
- G.2.—Saving due to the Sea Fisheries Association not finding it possible to put some contemplated schemes of general development into operation during the year.
- G.3.—The provision made under this Subhead was lower than usual and it was found necessary to advance an additional £1,500 to the Association for the supply of boats and gear, etc.
- G.4.—The Sea Fisheries Association did not during the year put forward any schemes for which repayable advances would be appropriate.

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	700	761 3 3
(3) Sales of Boats	5	—
(4) Lettings of Sporting Rights (Subhead F.3.) ...	900	791 11 6
(5) Repayment of Advances by the Sea Fisheries Association (Subheads G.3. and G.4.) ...	5,250	4,897 3 6
(6) Repayment of Salaries of Officers seconded for service with the Sea Fisheries Association (Subhead A.)	927	455 16 10
(7) Receipts under Section 13 of the Fisheries (Tidal Waters) Act, 1934 (No. 24 of 1934) ...	850	570 0 0
(8) Receipts from licences, etc., under the Whale Fisheries Act, 1937 (No. 4 of 1937) ...	2,100	1,950 0 0
(9) Miscellaneous Receipts	200	269 2 7
	<u>£21,582</u>	<u>£20,344 17 8</u>

(4) Lettings of sporting rights are mainly made from year to year and a closer estimate arising out of such lettings was not possible (Subhead F.3.).

(5) Repayments of advances by the Sea Fisheries Association are affected by the repayments made to the Association by its members during the year and these fell short of anticipations (Subheads G.3. and G.4.).

(6) One of the officers on loan to the Sea Fisheries Association died and was not replaced during the year. Part of the recoupment due was received after the close of the year.

(7) Receipts under section 13 of the Fisheries (Tidal Waters) Act, 1934, are dependent upon the extent of the demand for special local licences. This year's receipts were lower than those of previous years.

(8) Whaling licences were sought for one vessel less than was anticipated.

(9) The quantity of ova available for sale was greater than expected and there was a corresponding increase in receipts from sales.

Extra Receipts payable to Exchequer. These consist of:—

	£	s.	d.
Contribution by British Government towards expenses of Irish Government in respect of whale factory ships registered in Eire and their accompanying whale-catching ships of British registration	840	0	0
Proceeds of sale of confiscated gear and fish of steam trawlers arrested for illegal trawling	8	12	8
	<hr/>		
	£848	12	8

NOTES.

Sums amounting to £743 8s. 5d. 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, 1939, was £21,776 15s. 0d.

This Account includes £612 4s. 8d. in respect of the salary of an officer on loan to another Department.

EXTRA REMUNERATION (exceeding £30).

One officer received an allowance of £100 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.

27th November, 1939.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1939, 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; 54 & 55 Vict., c. 48; 3 Edw. 7, c. 37; 7 Edw. 7, c. 38 and c. 56; 9 Edw. 7, c. 42; Nos. 27 and 42 of 1923; No. 25 of 1925; No. 11 of 1926; No. 19 of 1927; No. 31 of 1929; No. 11 of 1931; Nos. 33 and 38 of 1933; No. 11 of 1934; and No. 41 of 1936).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances ...	338,740	326,277 7 0	12,462 13 0	—
B.—Travelling Expenses ...	35,000	30,773 3 9	4,226 16 3	—
C.—Incidental Expenses ...	3,000	2,002 15 10	997 4 2	—
D.—Office of Public Trustee	961	953 16 8	7 3 4	—
E.—Solicitor's Branch—Salaries, Wages and Allowances ...	7,634	7,276 14 11	357 5 1	—
F.—Solicitor's Branch—Incidental Expenses ...	7,800	6,438 5 0	1,361 15 0	—
G.—Telegrams and Telephones ...	1,410	1,472 18 10	—	62 18 10
H.—Payments under Section 11 (7) of the Land Act, 1923 ...	113,000	112,696 10 0	303 10 0	—
I.—Improvement of Estates, etc. ...	709,300	668,721 5 9	40,578 14 3	—
J.—Advance to meet Deficiency of Income from Untenanted Lands purchased under the Land Acts, 1923-36 ...	10,000	3,529 8 11	6,470 11 1	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
K. —Payments under Sections 42 and 46 of the Land Act, 1927	17,250	17,160 3 5	89	16 7	—	—
L. —Deficiencies on Realization by Government Departments of Land Bonds	100	—	100	0 0	—	—
M. —Loss on Unoccupied Holdings	100	788 14 3	—	—	688	14 3
N. —Advances to meet Payments under Sections 13 (3), 15 (2), 18 (2) and 19 (1) of the Land Act, 1931	1,000	376 16 8	623	3 4	—	—
O. —Advances to Provide Funds for the maintenance of Embankments or other Works	200	—	200	0 0	—	—
P. —Payments under Section 34 of the Land Act, 1931	100	—	100	0 0	—	—
Q. —Payments under Section 27 (2) of the Land Act, 1933	612,000	608,642 0 9	3,357	19 3	—	—
R. —Amount required to complete Purchase Proceedings pending under Land Acts, 1903-1909	6,000	—	6,000	0 0	—	—
S.I. —Payments under Section 14 (4) of the Land Act, 1933	500	22 0 9	477	19 3	—	—
S.2. —Payments under Section 20 of the Land Act, 1923, and Section 15 of the Land Act, 1933	600	93 14 7	506	5 5	—	—
T. —Advance to meet Payments under Section 17 (j) of the Land Act, 1933	500	19 13 9	480	6 3	—	—
U. —Payments under Section 18 (9) of the Land Act, 1933	4,800	4,662 10 5	137	9 7	—	—
V. —Provision to meet Deficiencies in the Land Bond Fund arising under Section 37 (4) of the Land Act, 1933... ..	100	35 0 0	65	0 0	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
W.—Fees payable in connection with proceedings under Section 28 of the Land Act, 1933 ...	16,000	11,166 3 6	4,833 16 6	—
Losses ...	—	129 0 0	—	129 0 0
GROSS TOTAL	£ 1,886,095	1,803,238 4 9	83,737 8 4	880 13 1
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £82,856 15 3	
Deduct :—	—	—	Surplus of Appropriations in Aid realized. £6,959 4 2	
X.—Appropriations in Aid ...	145,715	152,674 4 2	Total Surplus to be surrendered. £89,815 19 5	
NET TOTAL	£ 1,740,380	1,650,564 0 7		
			Estimated.	Realized.
			£	£ s. d.
Extra Receipts payable to Exchequer ...			2,000	9,868 15 11

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to changes in staff caused by retirements, deaths, etc., and delay in filling vacancies.
- B.—The amount of travelling was less than anticipated.
- C.—The main cause of saving is that the amount of advertising in connection with tenders for contracts relating to Improvement Works was less than anticipated.
- E.—Saving due to non-filling of a vacancy, etc.
- F.—A legal decision against the Land Commission on a point of procedure reduced the expenditure on Resumption Applications and Price Appeals.
- G.—Excess is caused by the fact that five (instead of quarterly) payments for telephone rentals, calls, etc., were made during the year.
- H.—Estimated as closely as possible.
- I.—Saving due to the fact that operations on Improvement of Estates were curtailed during the second half-year owing to bad weather.

A parcel on the Mulrooney Estate, Co. Sligo, Record No. S.5855, was allotted to the occupier of a registered holding in exchange for that holding. The exchange was legally completed, but the allottee was dissatisfied and was put back into possession of his old holding. The resale price of the parcel included £20 originally sanctioned as an advance for repairs to a house, but this money was not expended, and the sum of £20 was paid out of the Subhead for the purpose of redeeming part of the revised annuity on the parcel (Department of Finance minute F.63/90/38 of 31st May, 1938).

J.—The charge is for the difference between the Expenditure and Receipts in Estates of Untenanted Land during the year :—

					£	s.	d.
Expenditure	...	...	...	...	52,129	3	5
Receipts	...	...	...	...	48,599	14	6
Deficiency	...	...	...	...	£3,529	8	11

It is not possible to estimate this charge accurately.

K.—Estimated as closely as possible.

L.—Token Vote.

M.—Subhead was charged with the following amounts in respect of Unoccupied Holdings closed at a loss :—

Department of Finance minutes F.63/30/39 of 14th February, 1939, £7 1s. 11d. ; F.63/115/39 of 20th July, 1939, £44 13s. 10d. ; F.63/181/38 of 14th February, 1939, £167 8s. 6d. ; F.63/52/38 of 15th February, 1939, £77 10s. 4d. ; F.63/4/39 of 14th February, 1939, £144 12s. 8d. ; F.63/208/38 of 14th February, 1939, £97 6s. 2d. ; F.63/170/38 of 14th February, 1939, £102 10s. 5d., and F.63/40/39 of 9th March, 1939, £147 10s. 5d.

N.—The charge includes sums of £202 and £10 16s. 7d. which had been paid under Section 19 (1) of the Land Act, 1931, following the reduction of certain Standard Purchase Annuities in the case of the Estates of M. S. Jeffares—S.2534 and C. A. Stanuall—S.2767, and found to be irrecoverable. Department of Finance minute F.63/58/38 of 13th May, 1938.

O. and P.—Token Votes.

Q.—Estimated as closely as possible.

R.—No case remaining to be advanced under the 1903 and 1909 Acts matured for payment during the year.

S.1.—Very little interest in lieu of rent was paid during the year.

S.2.—Very little payment in lieu of rent was paid during the year.

T.—Payments in respect of arrears of rent, etc., due by sub-tenants were less than anticipated. The charge on the Subhead was sanctioned by Department of Finance minute F.56/4/37 of 11th July, 1938.

U.—Estimated as closely as possible.

V.—The charge in respect of submerged lands remained the same as in recent years.

W.—Expenditure was less than anticipated.

Losses.—The charges on this Subhead were sanctioned by the Department of Finance as follows :—

A sum of £4 1s. 0d. was paid as compensation to an annuity-payer against whom a warrant was issued in error and a collection wrongly made from him (Department of Finance minute F.63/228/38 of 30th November, 1938).

A sum of £124 19s. 0d., amount of decrees, including costs, was paid on an award to two tenants on the Estate of Foley, Co. Mayo, by the High Court for damage done to their holdings by flooding caused by works previously carried out by the Land Commission (Department of Finance minute F.63/80/33 of 26th June, 1939).

X.—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				1,200	1,498
4.	Contribution from receipts of Rent and Interest Accounts				40,000	40,000
5.	Repayment of (late) Congested Districts Board's Loans				500	347
6.	Excess Annuities (Section 7 (2) and (3) Land Bond Act, 1925)				40,000	47,120
7.	Repayment of Advances in respect of Additional Sums (Section 51, Land Act, 1931)				500	645
8.	Fees collected in connection with proceedings under Section 28 of the Land Act, 1933				12,000	11,029
9.	Miscellaneous				6,715	7,235
					<u>£145,715</u>	<u>£152,674</u>

EXTRA RECEIPTS PAYABLE TO EXCHEQUER :—

					Estimated.	Realized.
					£	£ s. d.
Surplus receipts to 31st March, 1938, arising from profits on sales of Land Bonds, on State Claims Accounts Nos. 1, 2 and 3					—	3,769 13 0
Excess receipts over expenditure in Rent and Interest Account No. 3 in year 1937-38					—	3,358 3 2
Fees for maps prepared for lease of fishing rights in Estate of Galway Board of Health, S.8298 and sale of building sites in Fflahertie Estate S.6281					—	1 5 0
Expenses of an official attending Court as witness					—	1 1 0
Deposit Interest earned on Balances					—	417 10 7
The amount of the net cost of management of the Local Loans Fund in the year 1937-38 in respect of this Vote as determined by the Minister for Finance pursuant to Section 18 of the Local Loans Fund Act, 1935 (Department of Finance minute F.60/11/35 of 4th August, 1938)					2,000	2,000 0 0
Amount paid in settlement of a claim for loss of services of a Senior Inspector arising out of injuries sustained in a motor accident					—	282 8 4
Amount paid in settlement of a claim for loss of services of a Clerical Officer arising out of a motor accident					—	30 3 5
Amount paid in settlement of a claim for loss of services of a Temporary Inspector arising out of injuries sustained in a motor accident					—	8 11 5
					<u>£2,000</u>	<u>£9,868 15 11</u>

NOTES.

A parcel on the Mulrooney Estate, Co. Sligo, Record No. S.5855, was allotted to the occupier of a registered holding in exchange for that holding. The exchange was legally completed, but the allottee was dissatisfied and was put back into possession of his old holding. As a result a sum of £5 3s. 11d. arrears due under Temporary Convenience lettings made during the proceedings were found to be irrecoverable and were written off (Department of Finance minute F.63/90/38 of 31st May, 1938).

Costs were incurred by the Land Commission in obtaining possession of an Estate in Co. Mayo which was acquired under the provisions of Section 24 of the Land Act, 1923. These costs were recovered from the owner with the exception of the sum of £3 10s. 0d., Sheriff's lodgment fee, which was overlooked in making recovery. This amount was written off as irrecoverable (Department of Finance minute F.63/143/38 of 24th July, 1939).

In the case of the resumption of a holding on the Estate of O'Connor, S.1608, Co. Galway, the sum of £50 was accepted in full discharge of arrears of payment in lieu of rent amounting to £76 15s. 0d., and of annual sum amounting to £34 19s. 9d. The balance, £61 14s. 9d. was written off as irrecoverable (Department of Finance minute F.63/53/39 of 6th April, 1939).

In respect of Orders made by the Commissioners up to 31st March, 1939, declaring sums due by 10 allottees of untenanted lands to be irrecoverable the sum of £109 18s. 11d. has been written off under sanction of the Minister for Finance (Department of Finance minutes F.56/3/31 of 13th September, 1939).

Owing to coast erosion portions of certain holdings were submerged and the apportioned annuities on the areas permanently lost were written off as irrecoverable, viz. :—

	£	s.	d.
Estate of Burton, E.C. 7795, Co. Clare—Department of Finance minute F.63/140/39 of 7th November, 1939	3	18	8
Estate of Westby, E.C. 6482, Co. Clare—Department of Finance minute F.63/140/39 of 7th November, 1939	4	5	4
Estate of Carysfort, E.C. 492, Co. Wicklow—Department of Finance minute F.63/248/38 of 24th November, 1938	13	1	4
Estate of Stoughton, E.C.1781, Co. Cork—Department of Finance minute F.63/171/38 of 29th August, 1938	9	19	10
Estate of Collis-Sandes, Co. Kerry—Department of Finance minute F.63/120/39 of 15th August, 1939	1	9	4

Arrears of annuity and annual sums amounting to £1,002 17s. 1d. were written off under Section 9 of the Land Act, 1936, as irrecoverable :—

	£	s.	d.
Kenmare Estate, E.C.1437, Co. Wicklow—Department of Finance minute F.63/170/38 of 14th February, 1939	79	7	8
Broderick Estate, D.H.14, Co. Cork—Department of Finance minute F.63/4/39 of 14th February, 1939	208	16	0
Wren Estate, D.H.15, Co. Kerry—Department of Finance minute F.63/181/38 of 14th February, 1939	123	0	3
Fitzgerald Estate, D.H.17, Co. Waterford—Department of Finance minute F.63/52/38 of 15th February, 1939	62	15	10
Gallagher Estate, D.H.20, Co. Mayo—Department of Finance minute F.63/30/39 of 14th February, 1939	24	6	10
Esmonde Estate, S.1548, Co. Wexford—Department of Finance minute F.63/115/39 of 20th July, 1939	142	19	0
Sullivan Estate, Co. Cork—Department of Finance minute F.63/208/38 of 14th February, 1939	117	3	4
Halley Estate, D.H.26 and 26A, Co. Waterford—Department of Finance minute F.63/40/39 of 9th March, 1939	148	13	10
Greated Estate, S.3486, Co. Galway—Department of Finance minute F.63/104/39 of 30th June, 1939	43	12	1
Hanly Estate, S.3593, Co. Tipperary—Department of Finance minute F.63/163/37 of 14th February, 1939	34	11	8
Tully Estate, S.2/29, Co. Galway—Department of Finance minute F.63/20/39 of 9th March, 1939	15	10	7
Tierney Estate, S.7997, Co. Donegal—Department of Finance minute F.63/258/38 of 14th December, 1938	2	0	0
	£1,002	17	1

During the course of Civil Bill proceedings against the registered owner of a holding on the Estate of Lynch, E.C.8906, Co. Clare, for arrears of instalments of an annuity of 14s., it was contended that a cash payment of £20 had been made for the fee simple of the holding when an Agreement was signed. This contention was upheld by the Court and the annuity of 14s. was written off as irrecoverable by Department of Finance minute F.63/81/37 of 6th July, 1937.

A holding comprising a house and plot in the town of Belmullet, formerly let by the Congested Districts Board, and taken possession of by the Land Commission, was resold to the tenants of four adjoining houses with a view to improving their access to them for a consideration of £50 (£40 in cash and £10 advance) on condition that they construct at their own expense an archway through the lower part of the house and make the first floor apartments available for another adjacent Land Commission tenant. The tenants have begun this work and undertaken to have it finished by 21st April, 1940. Arrears of rent and costs of ejection proceedings taken by the Land Commission, amounting to £44 17s. 10d. have been written off as irrecoverable by Department of Finance minute F.63/84/38 of 23rd March, 1939.

A holding on the estate of Kennedy, S.6489, Co. Donegal, was dismissed from proceedings under the Acts of 1923 and 1931 as being of no agricultural value. The redemption value of the funded arrears, viz., £1, was written off as irrecoverable by Department of Finance minute F.63/193/38 of 14th February, 1939.

A Right of Way was provided under Section 43 of the Land Act, 1923, across a holding in Co. Tipperary, a sum of £7 compensation being awarded to the tenant. The tenant was ordered by the High Court to lodge the Land Certificate in respect of his holding, but he failed to do so. An Order was made by the High Court for his attachment for failure to comply with its previous Order, and he was ordered to pay to the Land Commission the costs of and incidental to his attachment. These costs were taxed at £24 9s. 2d. The tenant was unable to pay these costs, and by Department of Finance minute F.63/150/38 of 28th January, 1939, the sum of £7 compensation was applied towards the payment of the costs, and the balance £17 9s. 2d. was written off as irrecoverable.

EXTRA REMUNERATION (exceeding £30).

Officers of this Department received Military Service Pensions, viz., one Staff Officer £42; one Minor Staff Officer £43 13s. 4d.; five Clerical Officers £253 1s. 8d. in sums varying between £37 10s. 0d. and £63; one Stationery and Accommodation Clerk £52 10s. 0d.; one Paper Keeper £35; three Messengers £37 10s. 0d., £43 11s. 0d. and £48 10s. 0d., respectively.

Two Inspectors seconded to the Office of Public Works received allowances of £62 10s. 0d. and £100, respectively, out of the Vote for Office of Public Works.

A Surveyor seconded to the Office of the Minister for Lands (Gaeltacht Services) received an allowance of £50 from the Vote for Gaeltacht Services.

Twenty-nine Clerical Officers received in respect of overtime the amount of £1,100 18s. 11d. in sums varying between £30 7s. 11d. and £53 13s. 11d., and one Writing Clerk received £30 16s. 6d.

A Minor Staff Officer whose salary is borne on Vote 56 received an allowance of £50, plus Bonus, as Private Secretary to the Parliamentary Secretary to the Minister for Lands, the basic portion of which is borne on this Vote.

This Account includes the sum of £4,741 15s. 1d. in respect of salaries, etc., of officers on loan to other Departments. Of this amount the sum of £3,226 16s. 2d. was recouped from the Vote for Employment Schemes. There is also included the sum of £50 paid as an allowance to an officer whose salary is paid from the Vote for Gaeltacht Services.

M. DEEGAN,

Accounting Officer.

5 Mí na Nodlag, 1939.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1939, compared with the Sum Granted, for Salaries and Expenses in connection with FORESTRY (9 & 10 Geo. 5, c. 58 ; and No. 34 of 1928), including a Grant-in-Aid for Acquisition of Land.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances ...	14,014	13,796 17 7	217 2 5	—
B.—Travelling Expenses ...	2,500	2,672 1 7	—	172 1 7
C.1.—Acquisition of Land (Grant-in-Aid) ...	5,000	5,000 0 0	—	—
C.2.—Cultural operations, Maintenance, etc. ...	130,554	143,515 15 10	—	12,961 15 10
C.3.—Timber Conversion ...	2,728	1,060 12 2	1,667 7 10	—
D.1.—Grants and Advances for Afforestation Purposes...	650	582 0 0	68 0 0	—
D.2.—Arbor Day ...	350	357 15 8	—	7 15 8
E.1.—Forestry Education ...	2,563	2,096 9 8	466 10 4	—
E.2.—Exhibits at Shows ...	75	48 3 6	26 16 6	—
F.1.—Agency and Advisory Services, and Special Services	10	—	10 0 0	—
F.2.—Membership Contribution to the Imperial Forestry Bureau ...	94	—	94 0 0	—
G.—Incidental Expenses ...	215	261 9 0	—	46 9 0
GROSS TOTAL ...	£ 158,753	169,391 5 0	2,549 17 1	13,188 2 1
			Excess of Expenditure over Gross Estimate. £10,638 5 0	
Deduct :—	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £427 19 2	
H.—Appropriations in Aid ...	10,650	10,222 0 10	Total Deficit. £11,066 4 2	
NET TOTAL ...	£ 148,103	159,169 4 2		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	50 13 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The saving is mainly due to the post of Director being vacant at the beginning of the year.

B.—More travelling was done by Inspectors than was anticipated.

C.2.— The excess on this Subhead is mainly due to two causes—(a) £3,800 increased cost of Materials, and (b) £11,650 increased cost of Labour. The increase in (a) is due to the increased cost of fencing materials and the increased amount required for smaller individual areas acquired in recent times. The increase in (b) is due to two causes—(1) an increase in the average number of men employed owing to an expansion of the planting programme, the acquisition of smaller and more scattered areas and a reduction in the hours of work and (2) an increase in the rate of wages under an Order of the Agricultural Wages Board of 23rd May, 1938. The additional cost of (1) amounted to £4,000 and of (2) to £7,000.

A Forester sustained damage to his clothing in the course of fighting a Forest fire, and by Department of Finance minute E.35/7/38 of 4th October, 1938, the sum of £2 10s. 0d. was paid to him as compensation.

C.3.—Saving is due to delay in replacement of parts for the Dundrum Sawmill and postponement of the purchase of additional portable sawmilling outfits.

D.1.—Estimated as closely as possible.

E.1.—Saving is due to the death of the holder of one of the Forestry Scholarships and the postponement of the installation of electric light and new water supply at Avondale School.

E.2.—Saving due to reduction in the cost of the Forestry exhibit at the Royal Dublin Society's Spring Show.

F.1.—Token Vote.

F.2.—The Imperial Forestry Bureau gave notice that as the Bureau did not commence work in 1937-38, the membership contribution of £93 15s. 0d. paid during that year would be carried forward to 1938-39.

G.—The excess is due to the increased cost of the telephone service and miscellaneous items of expenditure.

H.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
Saw Mills	1,000	1,053 0 0
Large sales of Timber	4,000	4,351 10 3
Small sales of Timber and Thinnings ...	3,500	2,666 3 0
Grazing, Shooting and Cottage Rents ...	1,350	1,574 1 9
Payments by Trainees	80	129 10 5
Receipts from sales at Shows, etc. ...	20	16 0
Miscellaneous, including Compensation for malicious injury to forest properties ...	700	446 19 5
	£10,650	£10,222 0 10

The amount realized by small local sales of timber was less than anticipated, but there were increased receipts for large sales and for rents.

Extra Receipts payable to Exchequer.

Interest charged on the sum of £1,065 14s. 2d. recouped for lands in Co. Tipperary, clear possession of which was subsequently found to be unobtainable ... £50 13 6

NOTES.

By Department of Finance minute S.90/72/34 of 24th August, 1939, sanction was given for the writing-off as irrecoverable of the sum of £22 10s. 10d. in respect of losses of material by theft which occurred at certain State Properties during the year.

Arrears of a weekly cottage rent at Aughrim Forest amounting to £3 12s. 0d. were written off as irrecoverable (Department of Finance minute S.86/2/39 of 7th February, 1939).

The sum of £2,245 19s. 2d. was written off in respect of losses sustained through Forest Fires in the year, and also £5,616 11s. 7d. in respect of similar losses in the years 1922-23 to 1937-38 (Department of Finance minute S.86/7/39 of 19th December, 1939).

The account of the Vote for Lands (No. 54) includes a sum amounting to £522 18s. 4d. in respect of the salaries, etc., of officers on loan to the Forestry Service.

M. DEEGAN,

Accounting Officer.

20th December, 1939.

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, 1939.

					£	s.	d.
Cash Balance on 1st April, 1938	...	...	...	...	41,029	2	2
Grant-in-Aid, 1938-39	...	...	...	...	5,000	0	0
Amounts received from various persons for purchase of Land, etc.					2,543	9	9
					48,572	11	11
Expenditure, 1938-39	...	...	...	...	27,274	13	9
Cash Balance on 31st March, 1939	...	...	...	...	£21,297	18	2

GAELTACHT SERVICES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1939, compared with the Sum Granted, for 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 ...	15,850	15,315 4 3	534 15 9	—
B.—Travelling Expenses ...	450	484 2 4	—	34 2 4
C.—Incidental Expenses ...	245	289 12 9	—	44 12 9
RURAL INDUSTRIES.				
D.1.—Salaries, Wages and Allowances ...	6,038	5,501 14 8	536 5 4	—
D.2.—Assistance to Convent Classes—Salaries, etc. ...	285	263 0 4	21 19 8	—
D.3.—Domestic Instruction—Salaries, etc. ...	247	245 9 9	1 10 3	—
D.4.—Travelling Expenses ...	450	444 6 7	5 13 5	—
D.5.—Machines and Plant ...	1,200	540 1 10	659 18 2	—
D.6.—Materials ...	21,500	26,456 1 9	—	4,956 1 9
D.7.—General Expenses ...	1,860	1,967 11 9	—	107 11 9
D.8.—Toy Industry ...	4,600	7,129 18 0	—	2,529 18 0
MARINE PRODUCTS INDUSTRIES.				
E.1.—Salaries, Wages and Allowances ...	446	445 1 0	19 0	—
E.2.—Travelling Expenses ...	250	284 6 4	—	34 6 4
E.3.—Kelp, etc. ...	5,415	3,487 10 9	1,927 9 3	—
E.4.—Carrageen ...	612	713 7 3	—	101 7 3

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 ...	4,530	4,658 2 11	—	128 2 11
F.2.—Advertising and Publicity	980	843 2 1	136 17 11	—
F.3.—General Expenses ...	1,243	2,011 11 11	—	768 11 11
G.—Loans for Industrial Purposes, etc. ...	1,530	—	1,530 0 0	—
GAELTACHT HOUSING.				
H.1.—Salaries, Wages and Allowances ...	5,667	5,231 3 7	435 16 5	—
H.2.—Travelling and Miscellaneous Expenses ...	2,850	2,632 17 10	217 2 2	—
H.3.—Grants under the Housing (Gaeltacht) Acts, 1929 and 1934 ...	47,500	42,004 8 2	5,495 11 10	—
H.4.—Extra-Statutory Grants in respect of poultry houses and piggeries in the Gaeltacht ...	500	334 1 9	165 18 3	—
H.5.—Teachers' Residences in the Fíor-Ghaeltacht ...	50	6 0 0	44 0 0	—
GROSS TOTAL ...£	124,298	121,288 17 7	11,713 17 5	8,704 15 0
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £3,009 2 5	
<i>Deduct :—</i>			Deficiency of Appropriations in Aid realized. £2,915 9 2	
I.—Appropriations in Aid ...	32,515	29,599 10 10	Net Surplus to be surrendered. £93 13 3	
NET TOTAL ...£	91,782	91,689 6 9		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to re-arrangement of staff personnel as between the Headquarters Office and the Central Marketing Depôt (*see* Note to Subhead F.1.).

B.—Extra travelling was necessary in connection with the re-organization of the Toy Industry after the fire of November, 1938.

C.—Excess due to unforeseen expenditure on the plan of a new boat for a transport service.

D.1.—Saving due to unavoidable delay in filling vacancies (Manageresses, Charge-Hand, Factory Manager).

An *ex-gratia* payment of £6 was made to a temporary charge-hand for expenses incurred in travelling to and from Elly Bay, Co. Mayo, in connection with an appointment which, however, terminated in a few days owing to the destruction by fire of the Toy Factory (Department of Finance minute E.35/12/38 of 12th January, 1939).

D.2.—The expenditure was less than anticipated owing to leave of absence and sick absences without pay.

D.3. and D.4.—Casual variations.

D.5.—Some of the machines provided for were purchased in the year 1937-38 and the cost fell to be paid in that year.

D.6.—Excess due to increased production of finished goods and to the necessity for increasing the minimum stock at each of the Rural Industries Centres.

D.7.—The provision made for freight and packing materials proved to be inadequate.

D.8.—The estimate proved insufficient owing to the need for replenishment of materials, machines and equipment consequent on the destruction of the Toy Factory by fire. The loss on materials, machines and equipment has been estimated at £3,511 19s 4d. (Department of Finance letter S.29/18/38 of 14th April, 1939).

E.1.—Casual variation.

E.2.—Excess due to the inclusion of removal expenses on a change of Headquarters.

E.3.—Saving due mainly to shortage in the quantity of Kelp available for purchase.

E.4.—Excess consequent on decision to package more Carrageen than was estimated for.

F.1.—Excess due to re-arrangement of staff personnel as between the Headquarters Office and the Central Marketing Dépôt (*see* Note to Subhead A.).

F.2.—Saving mainly due to revision of programme for advertising.

F.3.—The provision for freight, packing materials and travelling expenses proved to be inadequate in relation to actual requirements.

G.—No application for a cash loan was received during the year and questions relating to the provision of boats for transport services had not been brought to a conclusion.

H.1.—Saving due to vacancies remaining unfilled for the greater part of the year.

H.2.—Saving due to the vacancies referred to in the preceding note.

H.3.—Severe weather conditions during the winter and spring retarded building operations, thus lessening the number of housing grants maturing for payment.

H.4.—A number of people who were otherwise eligible did not proceed with the work which would qualify them to receive these grants.

H.5.—The proposal for building the residence provided for was subsequently not proceeded with.

I.—Appropriations in Aid :—

	Corresponding Debit Subhead.	Estimated.	Realized.
		£	£
(1) Receipts from sales of products of Rural Industries (including Toys) after deducting amounts estimated as follows :—			
(a) Workers' Wages (£16,500),			
(b) Agents' Commission (£4,100)			
and (c) Miscellaneous (£300) ...	D.1. to D.8.	25,400	25,041
(2) Receipts from sale of kelp, etc. ...	E.3.	5,500	3,195
(3) Receipts from net sales of carrageen	E.4.	1,025	859
(4) Repayment of Industrial, etc., Loans	G.	425	305
(5) Receipts from rentals ...	H.5.	115	115
(6) Miscellaneous receipts, including receipts in respect of sale of old stores	—	50	85
		<u>£32,515</u>	<u>£29,600</u>

(1) Casual variation. The amount shown as realized represents the balance which remained after deduction from the gross receipts of (a) £18,341 in respect of wages and State insurance of the workers, (b) £3,712 in respect of Travellers' commission, and (c) £85 in respect of miscellaneous charges.

(2) The quantity of kelp available for sale was much less than anticipated (*see* note to Subhead E.3.).

(3) The demand for food carrageen was less than anticipated.

(4) More difficulty than was foreseen occurred in the collection of small amounts due for horse and cart loans and the amounts collectible on non-cash loans were less than anticipated.

(6) This sub-division of the Subhead relates generally to miscellaneous receipts of a nature which precludes estimation.

NOTES.

Sundry bad debts of the Central Marketing Depot amounting in all to £28 16s. 5d. were written off as irrecoverable (Department of Finance minutes S.29/5/34 of 23rd November, 1938, 7th July, 1939, 15th September, 1939 and 13th October, 1939).

A quantity of varnish purchased in the year 1924 for a Toy Factory which ceased to function in 1925 became useless owing to the length of time it was in storage and had to be destroyed. The purchase price cannot now be stated. A sum of £8 14s. 0d. fell due to be paid in respect of storage charges for the period the varnish was in store (Department of Finance minutes S.29/1/38 of 23rd March, 1938 and 7th September, 1939).

EXTRA REMUNERATION (exceeding £30).

A Minor Staff Officer received an allowance of £50, plus Bonus, as Private Secretary to the Parliamentary Secretary to the Minister for Lands, the basic portion of which is borne on Vote 54 (Lands).

A Messenger in the Central Marketing Depot received £31 as a Military Service Pension.

A Porter-clerk in the Central Marketing Depot received £72 as a Military Service Pension.

The Accounts of other Departments include the sum of £869 4s. 6d. in respect of salaries, etc., of officers on loan to this Department.

This Account includes a sum of £342 6s. 6d. in respect of salary, etc., of an officer on loan to another Department.

M. DEEGAN,

Oifigeach Cúntasaíochta.

ROINN TAILTE,

(SEIRBHÍSI NA GAELTACHTA),

30adh Mí na Samhna, 1939.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1939, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF THE MINISTER FOR INDUSTRY AND COMMERCE, including sundry Grants-in-Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
ADMINISTRATION, ETC.				
A.—Salaries, Wages and Allowances	176,164	170,832 2 2	5,331 17 10	—
B.—Travelling Expenses ...	3,000	2,990 10 5	9 9 7	—
C.1.—Incidental Expenses ...	1,000	629 8 2	370 11 10	—
C.2.—Census of Population ...	165	122 14 9	42 5 3	—
D.—Telegrams and Telephones ...	1,700	1,825 3 3	—	125 3 3
E.—Fees to Certifying Surgeons, etc.	25	1 0 0	24 0 0	—
F.—Fees and Expenses of Medical Referees	300	207 12 6	92 7 6	—
G.—Fees to Vocational Education Committees under the Apprenticeship Act, 1931 ...	25	20 5 0	4 15 0	—
H.—Subscriptions, etc., to International Organizations, Special Services, Enquiries, etc.	1,280	1,246 10 0	33 10 0	—
I.—Glasgow Exhibition, 1938 ...	10,000	13,721 3 7	—	3,721 3 7
J.—New York World Fair, 1939 :— Original ... £20,000 Supplementary 17,400	37,400	25,876 10 3	11,523 9 9	—
INTERNATIONAL LABOUR OFFICE.				
K.1.—Contribution towards the Expenses of the International Labour Organization (League of Nations)	3,281	3,280 5 1	14 11	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
K.2.—Loss on Exchange ...	619	688 3 0	—	69 3 0
K.3.—Travelling and Incidental Expenses ...	550	454 18 5	95 1 7	—
L.—Minerals Exploration :— Original ... £5,500 Supplementary 2,000	7,500	4,840 7 10	2,659 12 2	—
M.—Production of Industrial Alcohol :— Original £213,900 Less Supplementary 21,185	192,715	132,887 13 9	59,827 6 3	—
PRICES COMMISSION.				
N.1.—Salaries, Wages and Allowances :— Original ... £7,135 Supplementary 4,025	11,160	11,095 7 2	64 12 10	—
N.2.—Travelling Expenses ...	200	154 16 11	45 3 1	—
N.3.—Incidental Expenses :— Original ... £250 Supplementary 170	420	419 3 10	16 2	—
TURF DEVELOPMENT BOARD, LTD.				
O.1.—Cost of Administration (Grant-in-Aid) ...	21,652	13,100 0 0	8,552 0 0	—
O.2.—General Development (Grant-in-Aid) ...	2,800	861 1 11	1,938 18 1	—
O.3.—Advances for General Development ...	1,500	259 15 2	1,240 4 10	—
O.4.—Development of Clonsast Bog (Grant-in-Aid) ...	60,000	60,000 0 0	—	—
O.5.—Development of Lyracrompane Bog (Grant-in-Aid) ...	8,000	5,000 0 0	3,000 0 0	—
INDUSTRIAL RESEARCH COUNCIL.				
P.1.—Salaries, Wages and Allowances ...	1,234	1,229 17 8	4 2 4	—
P.2.—Travelling Expenses ...	200	121 14 6	78 5 6	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
P.3.—Incidental Expenses ...	500	277 13 10	222 6 2	—
P.4.—Special Investigations ...	5,500	3,337 16 0	2,162 4 0	—
P.5.—Aids to Research Workers and Special Research Committees ...	500	120 16 8	379 3 4	—
P.6.—Research Grants to Students	1,000	577 10 0	422 10 0	—
GROSS TOTAL :—				
Original ... £547,980				
Supplementary 2,410				
£ 550,390	456,180	1 10	98,125 8 0	3,915 9 10
Deduct :—				
Q.—Appropriations in Aid :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £94,209 18 2	
Original ... £5,345			Surplus of Appropriations in Aid realized. £6,133 9 1	
Supplementary 2,400	7,745	13,878 9 1	Total Surplus to be surrendered. £100,343 7 3	
NET TOTAL :—				
Original ... £542,635				
Supplementary 10	£ 542,645	442,301 12 9		

Extra Receipts payable to Exchequer :—	Estimated.	Realized.
	£	£ s. d.
(1) Fees under Mines and Minerals Act, 1931 ...	600	515 0 4
(2) Fees under the Road Transport Acts, 1932 and 1933 ...	2,060	2,069 14 0
(3) Fees under Cement Act, 1933, and Cement (Amendment) Act, 1938 ...	30,000	31,074 17 11
(4) Industrial Alcohol, Sales of Alcohol, Wash, etc. ...	168,100	128,101 2 4
(5) Fees under the Air Navigation (General) Regulations, 1930 ...	120	59 19 6
(6) Fees under the Control of Manufactures Act, 1934	1	2 0
(7) Fees under the Sugar (Control of Import) Act, 1936	1,500	27,950 14 5
(8) Receipts under the Agricultural Produce (Cereals) Acts, 1933 to 1938 ...	250	747 13 1
(9) Fees under the Conditions of Employment Act, 1936 ...	—	7 6 8
	£202,631	£190,526 10 3

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving mainly due to vacancies on the establishment and to changes in staff.
- B.—Closer estimation was impossible.
- C.1.—Saving due to the postponement of the setting up of the Shop Wages Board.
- C.2.—No expenditure was incurred on postage or the purchase of maps.
- D.—Excess due to the provision of additional telephone facilities.
- E. and F.—These estimates are necessarily of a conjectural nature.
- G.—Fewer apprentices attended courses of instruction than was anticipated.
- H.—Saving mainly due to exchange variation in connection with the subscription to the International Commission for Air Navigation which is payable in French currency.
- I.—Excess due to the purchase of goods for sale as samples at the Exhibition. This was not provided for in the estimate (*See* Subhead Q.(8)).
- J.—Owing to the delay in the construction of the Trade Promotion Pavilion only a part of the cost came in course of payment within the year.
- K.2.—Excess due to variation in exchange rates; the subscription is payable in Swiss currency.
- K.3.—The expenses of the delegates were less than was anticipated and the provision for entertainment was not fully availed of.
- L.—It was not possible to commence operations at Ballyllynan or in the southern part of the Carrickmacross-Kingscourt area until after the end of the financial year. In addition, certain accounts provided for did not come in course of payment within the financial year. Expenditure under this heading includes salary, travelling, etc. expenses of a Resident Mining Engineer. A payment of £12 12s. 7d. arrears of salary for a prior year, in connection with Minerals Exploration at Slieve Ardagh has also been charged to this Subhead.
- M.—The factories were not in operation to the extent anticipated, with consequent savings on raw materials and working expenses. In addition, the transference to a company took place before the end of the financial year.
- N.1.—Saving due to changes in staff.
- N.2.—Less travelling was necessary than was anticipated.
- O.1.—Savings due to (a) economies effected in organization and (b) a number of vacancies remaining unfilled.
- O.2.—The publicity programme provided for was not carried out.
- O.3.—Provision made for the purchase of sacks was not availed of.
- O.5.—Expenditure in connection with the acquisition of the bog and the final payments on machinery did not mature within the year.
- P.2.—Less travelling by members of the Board was necessary than was anticipated.
- P.3.—Purchases of books for the technical library did not proceed so rapidly as was anticipated.
- P.4.—Saving due to delays in the appointment of a chemist and a peat investigator and to purchase of certain equipment being postponed.
- P.5. and P.6.—Expenditure depends on the number of suitable applications recommended by the Council. This cannot be exactly forecast.

Q.—Appropriations in Aid :—	Estimated.	Realized.		
	£	£	s.	d.
(1) Contributions and fees payable under Section 7 of the Gas Regulation Act, 1920 (10 and 11 Geo. 5, c. 28) and the Weights and Measures Acts, 1878 to 1936	1,800	1,829	14	3
(2) Fees payable under Section 5 of the Trade Loans (Guarantee) Act, 1924	200	1,141	0	0
(3) Repayment by Cómhlucht Siúicire Éireann, Teo., Turf Development Board, Ltd., etc., on account of salaries, etc., of officers on loan (Subhead A.) and recovery under Section 10(1) of the Road Traffic Act, 1933	2,195	3,196	4	9
(4) Fees (cash) paid to Registrar of Friendly Societies	80	65	14	11
(5) Repayment of Advances by the Turf Development Board, Ltd. (Subhead O.3.)	1,000	750	0	0
(6) Miscellaneous Receipts including Law Costs recovered, Charges for Statistical Information, etc.	70	166	18	10
(7) Contributions in respect of allocations of space for exhibits in the Trade Promotion Pavilion at the New York World Fair, 1939	2,400	2,165	0	0
(8) Receipts from sales of samples, etc., Glasgow Exhibition, 1938	—	4,563	16	4
	£7,745	£13,878	9	1

(1) Closer estimation was impracticable.

(2) Surplus due to fees in respect of a loan which could not be foreseen.

(3) Officers remained on loan longer than was anticipated.

(4) This estimate is of a conjectural nature.

(5) This estimate was based on repayments on account of sacks which were not realized.

(6) The amounts received on account of statistical returns and law costs recovered were greater than was anticipated. In addition, a fee of £35 was received under the Piers and Harbours Acts.

(7) The full contributions were not received within the financial year.

(8) See note to Subhead I.

EXTRA REMUNERATION (exceeding £30).

The Secretary of this Department received from Aer Rianta Teoranta an allowance at the rate of £300 per annum for acting as a Director of that Company.

An Assistant Secretary received from Aer Lingus Teoranta an allowance at the rate of £200 per annum for acting as a Director of that Company.

A Principal Officer on loan to Cómhlucht Siúicire Éireann, Teo., received £990 10s. 0d. from that Company.

A Principal Officer whose salary is borne on the Vote for the Office of the Minister for Finance and a Principal Officer of this Department received £100 each, and a Senior Inspector whose salary is borne on the Vote for Agriculture received £50, in respect of their services to the Industrial Alcohol Advisory Board.

A Superintending Officer received an allowance at the rate of £150 per annum from the Turf Development Board, Ltd.

A Higher Executive Officer received a gratuity of £50, and four Clerical Officers received gratuities of £40 each in respect of services in connection with the 1936 Census of Population.

An acting Higher Executive Officer received £69 2s. 1d. from the Vote for Wireless Broadcasting in respect of special duties.

A Minor Staff Officer received an allowance of £50 for acting as Senior Staff Officer.

A Clerical Officer on loan to the Drumm Battery Company, Ltd., received £197 14s. 6d from that Company and £50 from Drumm Battery Sales, Ltd.

NOTES.

This Account includes the sum of approximately £356 in respect of salary, etc., of officers on loan to other Departments. The Accounts of other Departments include the sum of approximately £1,282 in respect of salary, etc., of officers on loan to this Department.

A free gift of ten panels dealing with Industrial Production in this country was made to the Federation of Irish Manufacturers with a view to their incorporation in the permanent display of Irish goods at St. Stephen's Green. The cost of the panels, which were provided for use at the Glasgow Exhibition, was £59. Department of Finance letter S.101/6/37, dated 31st May, 1939.

Included in Subhead I. is a charge of £34 16s. 7d. representing various unvouched minor items of expenditure in connection with the Irish Pavilion at the Glasgow Exhibition. As vouchers for these payments were not reasonably obtainable, the certificate of the High Commissioner was accepted. Department of Finance letter S.101/6/37, dated 4th August, 1938.

JOHN LEYDON,

Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
12th December, 1939.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1939, compared with the Sum Granted, for TRANSPORT AND METEOROLOGICAL SERVICES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
TRANSPORT SERVICES.				
A.—Payments in respect of Steamer Services ...	300	300 0 0	—	—
B.—Civil Airports :— Original ... £10,100 Supplementary ... 14,500	24,600	16,116 12 11	8,483 7 1	—
B.B.—Subsidy in respect of Air Services :— Original ... Nil Supplementary ... £33,000	33,000	33,000 0 0	—	—
METEOROLOGICAL SERVICES.				
C.1.—Salaries, Wages and Allowances ...	13,343	5,189 12 9	8,153 7 3	—
C.2.—Travelling Expenses ...	650	598 5 2	51 14 10	—
C.3.—Incidental Expenses ...	200	30 12 2	169 7 10	—
C.4.—Telegrams and Telephones ...	1,500	1,079 15 3	420 4 9	—
C.5.—Equipment ...	4,000	1,478 6 6.	2,521 13 6	—
C.6.—Expenses in connection with International Organizations ...	215	112 10 4	102 9 8	—
Deduct :—	77,808	57,905 15 1	19,902 4 11	—
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	10,000	—	10,000 0 0	—
GROSS TOTAL :—				
Original ... £30,308 Supplementary ... 37,500	£ 67,808	57,905 15 1	9,902 4 11	—
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £9,902 4 11	
Deduct :—	—	—	Surplus of Appropriations in Aid realized. £2 1 2	
D.—Appropriations in Aid ...	3,192	3,194 1 2		
NET TOTAL :—			Total Surplus to be surrendered. £9,904 6 1	
Original ... £27,116 Supplementary ... 37,500	£ 64,616	54,711 13 11		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Receipts from lettings of surplus land at Collins-town Airport	—	235 10 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

B.—Certain agreements in connection with the acquisition of land were not completed in time for payment to be made within the financial year. In addition, it was not found necessary to employ labour at the Airports, or to purchase equipment, to the extent anticipated.

C.1., C.2., C.3., C.4. and C.5.—It was not possible to develop the service so quickly as was anticipated.

C.6.—Notice of adherence to the International Union for Geodesy and Geophysics not being given until 6th April, 1939, the subscription for 1939 did not come in course of payment within the financial year.

D.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
(1) Repayments by the Cork Borough Corporation and the Electricity Supply Board under Section 15 of the Cork Tramways (Employees' Compensation) Act, 1933 (No. 27 of 1933) ...	3,178	3,178 1 0
(2) Income from Rosse Fund	12	13 13 8
(3) Net annual rental payable by Great Southern Railways under agreement for absorption of certain Colliery Railways	2	2 6 6
	£3,192	£3,194 1 2

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
2nd December, 1939.

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

RAILWAY TRIBUNAL.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1939, compared with the Sum Granted, for the Salaries and other Expenses of the RAILWAY TRIBUNAL (No. 29 of 1924 and Nos. 8 and 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 ...	2,861	2,858 3 7	2 16 5	—
B.—Travelling and Incidental Expenses ...	32	17 19 8	14 0 4	—
TOTAL	£ 2,893	2,876 3 3		—
Surplus to be surrendered ...			£ 16 16 9	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer:—		
Payment by the Amalgamated Company under Section 15 (4) of the Railways Act, 1924 ...	1,500	1,456 1 3

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Closer estimation was impracticable.

B.—No expenditure on telegrams was incurred and telephone calls and travelling expenses were less than was anticipated.

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
7th November, 1939.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1939, 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 ...	7,097	7,232 15 7	—	135 15 7
B.—Travelling Expenses ...	100	105 11 4	—	5 11 4
C.—Incidental Expenses ...	55	31 6 7	23 13 5	—
D.—Inquiries into Shipping Casualties ...	10	—	10 0 0	—
E.—Telegrams and Telephones ...	90	88 3 1	1 16 11	—
F.—Services in connection with Wreck and Salvage ...	100	83 8 8	16 11 4	—
G.—Relief of Distressed Seamen ...	50	3 9 0	46 11 0	—
COAST LIFE SAVING SERVICE.				
H.1.—Salaries, etc. ...	2,904	2,758 5 1	145 14 11	—
H.2.—Travelling Expenses...	450	414 13 10	35 6 2	—
H.3.—Coast Communication Telephone Service...	1,120	1,060 6 2	59 13 10	—
H.4.—Incidental Expenses ...	175	154 14 7	20 5 5	—
GROSS TOTAL ...£	12,151	11,932 13 11	359 13 0	141 6 11
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £218 6 1	
Deduct :—	—	—	Surplus of Appropriations in Aid realized. £199 18 10	
J.—Appropriations in Aid ...	2,700	2,899 18 10	Total Surplus to be surrendered. £418 4 11	
NET TOTAL ...£	9,451	9,032 15 1		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Excess due to payment of arrears of fees to the Medical Examiner of Emigrant Ships at Cobh, as modified by a saving due to changes in staff.
- B.—Excess due to unanticipated expenses incurred on behalf of another Department.
- C.—Savings due to (1) certain scientific apparatus and medals provided for not being purchased and (2) some uniforms due to be purchased but not purchased until succeeding financial year.

D.—No inquiries were necessary.

E.—Savings due to a telephone account not coming in course of payment.

F.—Closer estimation was not practicable.

G.—This estimate is necessarily of a conjectural nature.

H.1.—Savings due to (1) vacancy in staff for portion of year and (2) expenditure in connection with exercises and wreck services having been less than was anticipated.

H.2.—The amount of travelling found necessary was less than was anticipated.

H.3.—It was not necessary to avail of telephone services to the extent anticipated.

H.4.—Savings due to expenditure on transport and distribution of stores being less than was anticipated.

J.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
1. Fees for survey and inspection of ships ...	650	804 14 6
2. Fees for medical inspection of crews, passengers or stores	100	49 5 0
3. Fees for examinations of Masters, Mates and Engineers, etc.	80	52 12 0
4. Payments by Commissioners of Irish Lights :—		
(a) In respect of the services of Surveyors (Subhead A.)	600	600 0 0
(b) In respect of the cost of Lighthouse telephones (Subhead H.3.) ...	173	173 0 0
5. Mercantile Marine Office fees (including over-time charges in respect of Surveyors) ...	900	817 19 1
6. Foreshore rents and Licence fees	85	208 11 1
7. Sales of Wreck	100	170 11 7
8. Miscellaneous	12	23 5 7
TOTAL	£2,700	£2,899 18 10

1. More ships than was anticipated came under survey.
2. Deficiency due to decrease in number of emigrant ships calling for inspection.
3. Deficiency follows the re-opening of an examination centre at Belfast.
5. Deficiency mainly due to falling off in number of surveys of emigrant ships.
6. Certain arrears of rent were collected.
7. and 8. These estimates are necessarily of a conjectural nature.

EXTRA REMUNERATION (exceeding £30).

A Clerical Officer received from this Vote a gratuity of £45 for duties in connection with the issue of Tonnage Certificates and Load Line Certificates.

NOTE.

Arrears of a Foreshore Rent amounting to 15s. 3d. were foregone under Section 4 (2) of the Foreshore Act, 1933.

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
28th November, 1939.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1939, compared with the Sum Granted, for 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; No. 38 of 1935; and No. 2 of 1938).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages and Allowances ...	259,897	245,550 19 4	14,346	0 8	—	
B.—Travelling Expenses ...	3,000	1,905 6 2	1,094	13 10	—	
C.—Incidental Expenses ...	900	831 0 11	68	19 1	—	
D.—Telegrams and Tele-phones ...	2,050	1,552 16 9	497	3 3	—	
E.—Umpire and Courts of Referees—Salaries, etc.	3,250	2,318 8 0	931	12 0	—	
F.—Umpire and Courts of Referees—Travelling, etc. ...	600	422 19 11	177	0 1	—	
G.—Contribution to the Unemployment Fund ...	290,000	276,302 3 9	13,697	16 3	—	
H.—Payments to Associations ...	200	260 17 7	—		60	17 7
I.—Advances to Workpeople for Fares ...	100	38 10 10	61	9 2	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
J.—Unemployment Assistance :—	£	£ s. d.	£ s. d.	£ s. d.
Original ... £1,160,000				
Supplementary 175,000				
	1,335,000	1,338,931 14 7	—	3,931 14 7
K.—Poundage on Money and Postal Orders	200	103 12 10	96 7 2	—
K.K.—Losses and Compensation ...	—	9 18 4	—	9 18 4
	1,895,197	1,868,228 9 0	30,971 1 6	4,002 10 6
<i>Deduct :—</i>				
Anticipated Savings on various Subheads (See Supplementary Estimate)	10,000	—	10,000 0 0	—
GROSS TOTAL :—				
Original ... £1,720,197				
Supplementary 165,000				
	£1,885,197	1,868,228 9 0	20,971 1 6	4,002 10 6
<i>Deduct :—</i>			Surplus of Gross Estimate over Expenditure. £16,968 11 0	
L.—Appropriations in Aid :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £343 19 8	
Original ... £720,900	—	—		
Less Supplementary 68,000	652,900	653,243 19 8		
NET TOTAL :—			Total Surplus to be surrendered. £17,312 10 8	
Original ... £999,297				
Supplementary 233,000				
	£1,232,297	1,214,984 9 4		

	Estimated.	Realized.
Extra Receipts payable to Exchequer :—	£	£ s. d.
Amount received in respect of State's claim for the loss of the services of an officer incapacitated for duty through the negligence of another person ...	—	8 7

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to (a) vacancies in cadre remaining unfilled and (b) economies in temporary staff.
- B.—The number of inspections of local offices was less than was anticipated.
- C.—Economies were effected in various minor items of expenditure.
- D.—Telephone and telegraph services were not used to the extent anticipated.
- E. and F.—Fewer cases were referred to the Courts than was anticipated.
- G.—This figure varies with the contribution income of the Unemployment Fund which cannot be exactly forecast.

H.—Payments of Unemployment Benefit through Associations were more numerous than was anticipated.

I.—No more exact estimate was practicable.

J.—Excess due to an unforeseen increase in the number of persons entitled to Unemployment Assistance.

K.—The number of payments of Unemployment Benefit and Unemployment Assistance made through the post was less than was anticipated.

	£	s.	d.
K.K.—(a) Cash shortages at Local Offices not exceeding £2 in any one case, and not involving suspicion of fraud or culpable negligence of officers of the Department	6	18	4
(b) <i>Ex-gratia</i> payment to an officer in respect of the loss of an overcoat (Department of Finance minute E.109/35/38, dated 13th June, 1938)	...	3	0
		18	4

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	195,000	186,449 4 0
(2) Repayment of sums advanced to Workpeople	100	36 1 4
(3) Contribution from the Unemployment Fund under Section 5 of the Unemployment Assistance (Amendment) Act, 1938	300,000	300,000 0 0
(4) Receipts from County Borough and Urban Area Councils under Section 26 of the Unemployment Assistance Act, 1933, as amended by Sections 6 and 7 of the Unemployment Assistance (Amendment) Act, 1938 :—		
<i>Original</i>	£225,000	
<i>Less Supplementary</i>	68,000	
	157,000	166,189 17 10
(5) Recoveries of Unemployment Assistance overpaid	700	439 10 10
(6) 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.	100	129 5 8
TOTAL :—		
<i>Original</i>	£720,900	
<i>Less Supplementary</i>	68,000	
	£652,900	£653,243 19 8

(1) This item varies with the contribution income of the Unemployment Fund.

(2) Deficiency follows variation in the amount of advances made (*See* Subhead I.).

(4) Certain instalments came into the Account, the receipt of which before the close of the financial year was not anticipated.

(5) and (6) These items cannot be forecast with any degree of certainty.

EXTRA REMUNERATION (exceeding £30).

A Second Class Officer received an allowance at the rate of £100 per annum from Vote 66 (Army Pensions).

An Employment Clerk received £53 in respect of an allowance at the rate of £1 a week from Vote 64 (Wireless Broadcasting).

NOTES.

In addition to cash recoveries accounted for under Subhead L., further recoveries totalling £1,338 17s. 10d. in respect of overpayments included in the Accounts of previous years have, up to the close of this Account, been identified as having been made by deduction from Unemployment Assistance to which applicants subsequently became entitled.

Payments amounting to £30 17s. 6d. net, for the year 1937-38 and £4 6s. 8d. net, for the year 1938-39 made in respect of Unemployment Assistance to persons who had applied for pensions under the Widows' and Orphans' Pensions Acts and who, by subsequently establishing their claims to such pensions, became disqualified for receiving Unemployment Assistance, have been treated as irrecoverable. Department of Finance minute S.99/25/36, dated 30th November, 1939.

Included in Subhead J. is a charge of £12 8s. 0d. representing certain payments of Unemployment Assistance in respect of which the vouchers were found to be missing or incomplete. Department of Finance minute S.70/3/35, dated 11th December, 1939.

This Account includes the sum of approximately £589 in respect of officers on loan to other Departments.

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
14th December, 1939.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1939, compared with the Sum Granted, for the Salaries and Expenses of the INDUSTRIAL AND COMMERCIAL PROPERTY REGISTRATION OFFICE (No. 16 of 1927 and No. 13 of 1929).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances	13,540	13,470 12 9	69 7 3	—
B.—Travelling and Incidental Expenses	140	118 12 0	21 8 0	—
C.—Expenses in connection with International Organizations	270	199 8 5	70 11 7	—
TOTAL	£ 13,950	13,788 13 2		—
Surplus to be surrendered ... £			161 6 10	

		Estimated.	Realized.
		£	£ s. d.
Extra Receipts payable to Exchequer:—			
Fees {	Patents	15,885	15,096 12 6
	Trade Marks and Designs	3,570	3,340 5 0
	Miscellaneous Receipts	630	422 12 0
Recovery of carriage overcharges in prior years		—	2 6 7
		£20,085	£18,861 16 1

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to changes in staff.

B.—Saving mainly due to the cost of telegram and telephone services being less than was anticipated.

C.—Saving due to (a) reduction in subscriptions owing to the expenses of the Unions having been less than was anticipated and (b) the postponement of the Conference of the International Union for the Protection of Artistic and Literary Works so that the travelling, etc., expenses of a delegation were not incurred.

EXTRA REMUNERATION (exceeding £30).

A Higher Executive Officer received a gratuity of £40 from the Vote for Commissions and Special Inquiries in respect of his services as Secretary to the Committee of Inquiry into Patent, Design and Trade Mark Law.

JOHN LEYDON,

Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,

7th November, 1939.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1939, 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 ...	157,750	154,098 12 11	3,651 7 1	—
A.2.—Metropolitan Offices :—				
<i>Original</i> ... £352,250				
<i>Supplementary</i> 7,800				
	360,050	360,189 19 5	—	139 19 5
A.3.—Provincial Offices :—				
<i>Original</i> ... £861,140				
<i>Supplementary</i> 13,700				
	874,840	872,289 16 4	2,550 3 8	—
A.4.—Stores Branch :—				
<i>Original</i> ... £63,105				
<i>Supplementary</i> 2,590				
	65,695	65,198 12 6	496 7 6	—
AA.—Payment to other Administrations in respect of Services rendered by Agency	4,500	4,737 5 8	—	237 5 8
B.—Travelling Expenses :—				
<i>Original</i> ... £9,000				
<i>Supplementary</i> 1,060				
	10,060	9,081 9 10	978 10 2	—
BB.—International and other Conferences and Conventions	785	617 9 0	167 11 0	—
C.—Rent, Office Fittings, etc. ...	24,395	24,338 6 5	56 13 7	—
D.—Purchase of Sites, etc. (Postal and Telegraph Services only) ...	3,450	928 18 3	2,521 1 9	—
CONVEYANCE OF MAILS.				
E.1.—Conveyance of Mails by Rail	243,420	243,663 16 5	—	243 16 5
E.2.—Conveyance of Mails by Road ...	43,300	43,169 10 0	130 10 0	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
E.3.—Packet Services at Home ...	850	762 2 11	87 17 1	—
E.4.—Packet Services—British and Foreign ...	26,400	26,268 2 8	131 17 4	—
E.5.—Conveyance of Mails by Air :— Original ... £10,000 Supplementary 1,300	11,300	10,996 15 4	303 4 8	—
F.—Railway Companies, etc., for services in connection with Telegrams ...	85	68 0 5	16 19 7	—
STORES OTHER THAN ENGINEERING MATERIALS.				
G.1.—Stores :— Original ... £32,210 Supplementary 2,560	34,770	32,992 13 4	1,777 6 8	—
G.2.—Uniform Clothing :— Original ... £16,010 Supplementary 2,000	18,010	18,401 6 10	—	391 6 10
G.3.—Manufacture of Stamps, etc. :— Original ... £4,130 Supplementary 1,500	5,630	5,586 9 5	43 10 7	—
INCIDENTAL EXPENSES, LAW CHARGES, Etc.				
H.1.—Law Charges ...	150	150 10 0	—	10 0
H.2.—Losses by Default, Accident, etc. :— Original ... £930 Supplementary 350	1,280	1,228 19 9	51 0 3	—
H.3.—Incidental Expenses ...	1,325	1,324 3 8	16 4	—
ENGINEERING ESTABLISHMENT.				
I.1.—Salaries, Wages and Allowances :— Original ... £115,329 Supplementary 9,010	124,339	132,586 10 1	—	8,247 10 1
I.2.—Travelling Expenses :— Original ... £10,110 Supplementary 3,100	13,210	14,903 8 9	—	1,693 8 9
K.—Engineering Materials :— Original ... £34,045 Supplementary 11,390	45,435	45,001 11 5	433 8 7	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
ENGINEERING WORK, ETC.	£	£ s. d.	£ s. d.	£ s. d.
L.1.—Maintenance by Railway Companies, etc. ...	3,000	3,477 5 5	—	477 5 5
L.2.—Wayleaves ...	170	141 2 0	28 18 0	—
L.3.—Contract Work ...	15,370	4,636 19 1	10,733 0 11	—
L.4.—Rent, Rates on Wires, Water, Light, etc. ...	5,850	6,475 6 3	—	625 6 3
L.5.—Incidental Expenses ...	255	227 2 4	27 17 8	—
M.—Telephone Capital Repayments ...	126,213	126,212 3 4	16 8	—
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 :—				
Original ...	£94,150			
Supplementary ...	9,500			
	103,650	104,483 16 6	—	833 16 6
N.2.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 :—				
Original ...	£69,500			
Supplementary ...	7,000			
	76,500	75,179 13 2	1,320 6 10	—
N.3.—Agency Payments in respect of Compensation Allowances :—				
Original ...	£10			
Supplementary ...	25			
	35	32 5 0	2 15 0	—
POST OFFICE SAVINGS BANK.				
O.1.—Salaries, Wages and Allowances ...	16,295	16,952 12 7	—	657 12 7
O.2.—Travelling Expenses ...	60	36 8 1	23 11 11	—
O.3.—Maintenance of Buildings, Furniture, Light, Heating, etc. ...	320	449 12 0	—	129 12 0
O.4.—Stationery, etc. :—				
Original ...	£820			
Supplementary ...	740			
	1,560	1,498 14 5	61 5 7	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
O.5.—Law Charges ...	10	—	10	0 0	—	
O.6.—Losses by Default, Accident, etc. ...	100	1 9 5	98	10 7	—	
O.7.—Incidental Expenses ...	10	11 9 4	—		1 9 4	
O.8.—Rates, etc. ...	155	171 14 8	—		16 14 8	
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 Government of Eire ...	23,567	—	23,567	0 0	—	
PP.—Annuities under the Telegraph Acts, 1892 to 1921 ...	—	4,950 14 3	—		4,950 14 3	
CIVIL AVIATION AND METEOROLOGICAL WIRELESS SERVICES.						
Q.1.—Salaries, Wages and Allowances ...	17,975	11,557 1 3	6,417	18 9	—	
Q.2.—Provision and installation of Equipment and Operating and Maintenance Charges, Rent, etc. ...	25,090	7,203 7 7	17,886	12 5	—	
Q.3.—Travelling and Miscellaneous Expenses ...	560	801 5 5	—		241 5 5	
Q.4.—Acquisition of Sites, etc. ...	—	1,133 19 11	—		1,133 19 11	
	2,487,774	2,434,218 13 4	73,577	0 2	20,021 13 6	
<i>Deduct :—</i> Anticipated Savings on various Subheads (<i>See</i> Supplementary Estimate) ...	44,161	—	44,161	0 0	—	
GROSS TOTAL :—						
Original ...	£2,414,149					
Supplementary ...	29,464					
	£ 2,443,613	2,434,218 13 4	29,416	0 2	20,021 13 6	
<i>Deduct :—</i> T.—Appropriations in Aid :— Original ... £107,124 Supplementary ... 4,299 NET TOTAL :— Original ... £2,307,025 Supplementary ... 25,165						
	£ 2,332,190	2,316,348 15 9	Surplus of Gross Estimate over Expenditure. £9,394 6 8 Surplus of Appropriations in Aid realized. £6,446 17 7 Total Surplus to be surrendered. £15,841 4 3			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—The saving was due to premature retirements, deaths and exchange of personnel.

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 was due to minor economies in administration in the Provinces.

A.4.—The saving was due to labour requirements in the Factory arising out of Telephone Development being less than anticipated (£630) offset by reduction in the amount chargeable to Telephone Capital in respect of the completion and handling of Engineering Stores (£130).

AA.—The excess was due to the number of Postal Orders issued for payment in other Administrations being greater than anticipated.

B.—The saving was due to the curtailment of Headquarters travelling (£500), to anticipated expenditure in connection with the revision of rural posts not having been realized (£440), and to a falling off in the numbers of transfers involving Removal expenses (£40).

BB.—The saving was due to the subscription to the Telegraph Union (£140) and the expenses of delegates to the Postal Union Congress (£260) not having matured for payment in the financial year, offset by the subscription to the Postal Union for two years being paid (£230).

C.—A casual variation.

D.—The saving was due to anticipated expenditure on the purchase of certain sites not having materialized (£2,290) and to miscellaneous charges being less than expected (£230).

E.1.—The excess was due to the increase of 4 per cent. granted by the Railway Tribunal to the Railway Companies as from 1st January, 1938, in respect of the carriage of mails (£1,600) offset by a saving in the payments made to the Railway Clearing House for the conveyance of parcel mails (£1,360).

E.2.—A casual variation.

E.3.—The saving was due to economies in Mail Boat Contracts and in ferriage services.

E.4.—The saving was due to traffic being less than anticipated.

E.5.—The saving was due to the Empire Air Mail scheme not operating for the full financial year (£820) offset by the expenditure on Continental Air Mails being greater than anticipated (£520).

F.—The saving was due to the general decline in telegraph traffic transacted by Railway Companies.

G.1.—The saving was due to provision for new motor vans being found not necessary owing to economies in working old vans (£3,390) and to reduced cost of repairs of cycles in the Provinces (£200) offset by increased cost of mail bags (£320), increased supplies of letter boxes to new urban areas (£280) and unforeseen increase in requirements of miscellaneous small stores (£1,210).

G.2.—The excess was due to repayments by other Government Departments being less than anticipated.

G.3.—The saving was due to the cost of four Dandy Rolls being less than anticipated.

H.1.—A casual variation.

- H.2.—A closer estimate was not possible as expenditure under this Subhead is variable. A classified schedule of losses is shown on page 210. The loss to public funds is reduced by £12 19s. 3d. on account of unpaid wages, etc., due to dismissed, etc., officers.
- H.3.—A casual variation. The expenditure under this Subhead includes a payment of £50 to a Postman-Driver for the purpose of discharging the legal expenses incurred by him in his defence against a charge of manslaughter on which he was acquitted (Department of Finance letter S.48/7/37 of 6th May, 1938, refers).
- I.1.—The excess was mainly due to the decrease in the amount chargeable to Telephone Capital Account owing to the unexpected reduction in the amount required for labour employed on construction works.
- I.2.—The excess was due to increased maintenance and renewal works, which involved additional travelling and subsistence allowances, consequent upon improvements and extensions to the telephone system.
- K.—Closer estimation was not practicable.
- L.1.—This item provides for this Administration's share of the cost of repairs to Anglo-Irish submarine cables, the precise extent of which cannot be accurately foreseen.
- L.2.—Additional expenditure anticipated in connection with telephone development did not materialize.
- L.3.—The saving was due to the postponement of electric lighting, heating, etc., work at various offices, and to the abandonment of certain telegraph renewal works.
- L.4.—The excess was due to expenditure on storage of poles, and on power and lighting being more than anticipated.
- L.5.—A casual variation. Expenditure under this Subhead cannot be accurately foreseen.
- N.1.—A closer estimate was not possible.
- N.2.—The saving was due to certain anticipated retirements not maturing.
- N.3.—A casual variation.
- O.1.—The excess was due to the provision of additional staff (£460) and to the exchange of personnel (£200).
- O.2.—This is a fluctuating item and travelling was less than anticipated.
- O.3.—The excess was due to the cost of maintenance and heating being greater than expected and to unanticipated expenditure on furniture.
- O.4.—The saving was due to the uneven incidence of claims.
- O.5.—The expenditure anticipated did not materialize.
- O.6.—This is a variable item and the expenditure anticipated did not materialize.
- O.7.—A casual variation.
- O.8.—The excess was due to an unanticipated increase in the rate levied.
- P.—Consequent upon the Financial Agreement between Great Britain and Éire dated the 25th April, 1938, no payments were made under this Subhead.
- PP.—This Subhead was opened with the authority of the Minister for Finance in respect of a sum paid prior to the signing of the Financial Agreement dated 25th April, 1938, in full discharge of outstanding annuities under the Telegraph Acts, 1892 to 1921 (Department of Finance letter F.82/1/33 of 7th May, 1938, refers).
- Q.1.—A more accurate forecast was not possible when the estimate was being prepared and owing to the restricted Transatlantic flight programme, the expenditure anticipated in respect of Operating Staff, etc., did not materialize.

- Q.2.—The saving was mainly due to the provision made for Cork and Galway airports, the major portion of Dublin Meteorological Services and blind landing equipment at Rynanna, not being expended.
- Q.3.—The excess was due to unanticipated additional travelling in connection with the installation of radio equipment at the Shannon Airport.
- Q.4.—This Subhead was opened with the authority of the Minister for Finance in respect of the cost of the acquisition of property at Urlan-More, Newmarket-on-Fergus, Co. Clare, for the erection of a Wireless Station in connection with the Transatlantic Air Services. (Department of Finance letters S.41/14/36 of 27th May, 1937, and 9th August, 1937, refer).

T.—Appropriations in Aid :—

				Estimated.	Realized.
				£	£ s. d.
(1) Void Money Orders	...	...	...	500	564 6 10
(2) Void Postal Orders	...	...	...	2,000	2,301 17 6
(3) Works for Railway Companies and others	...		...	2,700	4,048 6 1
(4) Sale of Engineering Stores	...	...	...	2,000	2,136 13 4
(5) Receipts from Savings Bank Funds	...	...	...	37,834	37,581 2 10
(6) Rent of Post Office premises, sub-let...	...		...	6,750	7,108 0 8
(7) Repayment of sums advanced to Officers under Subhead G.I.	...	...	...	10	4 16 0
(8) Receipts from Widows' and Orphans' Pensions Fund for Administrative Expenses	...		...	16,000	16,659 3 1
(9) Receipts for Agency Services performed on behalf of other Administrations	...	...	...	17,000	16,923 4 5
(10) Receipts from British Administration for excess Parcels Traffic	...	...	...	10,000	10,800 0 0
(11) Receipts from British Administration for conveyance of mails exchanged between Great Britain and Northern Ireland	...	...	...	2,625	2,625 0 0
(12) Receipts from British Administration for Staffing of Wireless Stations	...	...	...	6,250	6,653 10 8
(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	...	...	...	35	—
(14) Miscellaneous Receipts	...	...	...	7,719	10,463 16 2
				<u>£111,423</u>	<u>£117,869 17 7</u>

- (1).—The amount of renewals of void Money Orders was less than anticipated.
- (2).—The value of the void Orders to be appropriated was greater than anticipated.
- (3).—The excess was mainly due to the receipts from the Electricity Supply Board (£970) and the Wireless Broadcasting Service (£330) being greater than anticipated.
- (4).—A casual variation.
- (5).—A closer estimate was not possible.

- (6).—The excess was due to premises newly let (£30) and receipts from premises already sublet being greater than anticipated (£330).
- (7).—A casual variation.
- (8).—A closer estimate was not possible.
- (9).—The deficit was due to decline in the volume of business performed for other Administrations (£420) offset by the introduction of Commission received in respect of Widows' and Orphans' and Old Age Contributory Pensions paid on behalf of Great Britain and Northern Ireland (£340).
- (10).—The variation in parcel traffic was greater than anticipated.
- (12).—The excess was due to necessary expenditure on maintenance and renewals having been greater than anticipated.
- (13).—The amount repaid during the year, £33 13s. 4d., is brought to account under Vote 16.—Superannuation and Retired Allowances.
- (14).—The receipts under this heading, which are difficult to foresee, include the following items :—

	£	s.	d.
(a) Sale of Non-Engineering Stores	4,887	15	9
(b) Value found loose, cash in undelivered packets, proceeds from sale of perishable parcels and undisposable property ...	206	18	10
(c) Receipts in respect of damage to property ; fines, prosecution costs, etc.	149	14	7
(d) Receipts for examination fees, repurchase of stamps, etc. ...	467	17	1
(e) Receipts for services rendered in respect of Meteorological Services, engineering work, etc., for Broadcasting Service, etc.	858	11	1
(f) Profits on Exchange—Money Order Services	470	0	0
(g) Receipts in respect of special leave at cost of substitution, overpayments of wages, etc.	580	14	5½
(h) Receipts in respect of services of officers loaned	267	14	1
(i) Advertisement receipts	153	19	1
(j) Partial refundment of an amount charged to H.2. Losses Subhead in a prior year in respect of a deficiency in the accounts of Myshall Sub-Office, Carlow (Department of Finance letters S.41/15/33 of 3rd October, 1933, and 27th February, 1939, refer)	2	3	0
(k) Partial refundment of an amount charged to the H.2. Losses Subhead in a prior year 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)	2	1	9
(m) Refund of Insurance and Widows' and Orphans' Departmental Contributions	97	5	1½
(n) Refund by the Electricity Supply Board of the cost of bringing electric current to the Shannon Airport	459	17	6
(o) Refund in respect of reduced charges for electricity supplied to the General Post Office premises	682	17	2
(p) Relief from Telephone Capital in respect of the cost of site of Rathmines Telephone Exchange	1,068	15	0
(q) Other miscellaneous receipts	81	11	8

The excess was mainly due to unanticipated receipts from (1) the relief from Telephone Capital in respect of the cost of the site of Rathmines Telephone Exchange (£1,070); (2) the manufacture of stores in the Post Office Factory for other Government Departments (£1,190); (3) the refund by the Electricity Supply Board (a) of the cost of bringing electric current to the Shannon Airport (£460) and (b) on adjustment of the charges for the supply of electricity to the General Post Office premises (£680); and other miscellaneous receipts (£210), offset by an unforeseen decrease in the amount realized from overhead charges on Wireless Broadcasting Engineering Works (£870).

LOSSES BY DEFAULT, ETC. (POSTAL STORES).

Stocktaking deficiencies as follows were written off during the year:—

- (a) Under authority of the Secretary £489 15s. 1d. (393 cases). (259 cases of surpluses totalled £436 2s. 6d.).
- (b) Under authority of the Controller of Stores £21 5s. 5d. (265 cases). (170 cases of surpluses totalled £15 18s. 1d.).

Apart from ordinary stocktaking discrepancies, the losses of Postal Stores from stock amounted to £5 11s. 3d.

The sale value of all materials of Postcards, Wrappers, Envelopes and Telegraph Books issued to Postmasters in the year was £2,853.

LOSSES BY DEFAULT, ETC. (POSTAL SERVICES)—STATEMENT SHOWING PRINCIPAL ITEMS.

	£	s.	d.
Deficiency in Accounts—Due to the hold-up and robbery of the Ahascragh to Ballyforan Auxiliary Postman on 10th June, 1938. A suspect was prosecuted but acquitted	30	0	0
„ „ „ Due to misappropriations amounting to £3 12s. 8d. by an Auxiliary Postman at Cappagh Sub-Office, Waterford, on various dates. £3 10s. 6d. was made good. The offender absconded and was dismissed. A balance of 17s. 1d. wages due, remained unpaid		2	2
„ „ „ Due to burglary at Cloneygowan Sub-Office, Port Laoighise, on the night of 14/15th October, 1937 (Department of Finance letter S.41/16/38 of 14th July, 1938, refers)	20	8	3
„ „ „ Due to misappropriations amounting to £161 13s. 6½d. at Dalkey Sub-Office, Dun Laoghaire, on 26th December, 1936. The Sub-Postmaster was prosecuted and dismissed. The loss to public funds was reduced by £29 17s. 9d., the value of stamps subsequently found (Department of Finance letter S.41/14/38 of 26th September, 1938, refers)	131	15	9½
„ „ „ Due to the theft of an official remittance between Drogheda and Donore Sub-Office on 24th December, 1937. The offender was prosecuted and dismissed	2	0	11
„ „ „ Due to robberies amounting to £91 2s. 9d from telephone kiosk coin boxes in the Dublin area between March and June, 1938. The loss to public funds was reduced by 11s. 3½d. found on the prisoners (Department of Finance letter S.41/25/38 of 21st December, 1938, refers)	90	11	5½

					£	s.	d.
Deficiency in Accounts—Due to theft of Cash from the Public Office, General Post Office, Dublin, by a Skilled Workman, Class II, on 29th November, 1937. The loss of £40 was offset by the sum of 19s. 7d. wages withheld from the offender who was prosecuted and dismissed (Department of Finance letter E.82/19/38 of 7th May, 1938, refers) ...					40	0	0
"	"	"	Due to embezzlement by a Postman at Dublin of Postal Orders which were subsequently irregularly negotiated. The offender was prosecuted and dismissed ...	...	12	3	6
"	"	"	Due to misappropriation of a stamp credit stock by a Postman at Enniscorthy between 4th June and 16th July, 1937. The offender was prosecuted and dismissed ...	...	5	0	
"	"	"	Due to shortage at Glendalough Sub-Office, Wicklow, from 25th to 30th November, 1937. The loss of £19 10s. 0½d. was offset by £4 8s. 7d. salary withheld from the offender who died on the 30th November, 1937 ...	...	19	10	0½
"	"	"	Due to shortage of 3s. 6d. in an official remittance of £17 0s. 5d. from Port Laoighise to Emo Sub-Office on 18th January, 1939. The canvas bag was damaged in transit ...	...	3	6	
Refund of extra legal costs incurred by the widow of a deceased holder in connection with the disposal of a Savings Certificate (Department of Finance letter S.41/13/38 of 5th May, 1939, refers) ...					5	12	10
Postage Stamps presented to His Holiness the Pope: His Majesty King George VI; The Government of the Vatican City; The Director, National Museum; The Director-General, Indian Postal Service; The International Bureau, Berne; The United States Postal Administration and the American Constitution Sesquicentennial Commission (Department of Finance letters S.41/1/24 of 4th June, 1924, and 9th February, 1925; S.41/9/31 of 18th July, 1931; and S.41/18/32 of 22nd June, 1934, 29th May, 1936, 25th January, 1938, 19th July, 1938, and 22nd December, 1938, refer)...					38	16	1½
Miscellaneous losses not exceeding £20 and not involving suspicion of fraud or culpable negligence of Post Office Servants:—							
					£ s. d.		
Counter losses	...	...	...	...	181	9	10
Irrecoverable amounts of Customs Charges uncollected	...	...	...	...	2	16	9
Postal Orders	...	...	...	...	4	6	6
Old Age Pension Order	...	...	...	...	10	0	
Miscellaneous	...	...	...	...	3	16	4½
					192	19	5½
Compensation for Loss of or Damage to Parcels and Insured Letters:—							
Loss:—Registered and Insured Parcels ...					8	14	4
Unregistered and Uninsured Parcels					313	14	7½
Total (Parcels) ...					322	8	11½
Registered and Insured Letters ...					197	16	5
Total (Loss) ...					£520	5	4½

	£	s.	d.	£	s.	d.
Damage :—Registered and Insured Parcels ...	14	3	10½			
Unregistered and Uninsured Parcels	108	15	3			
Total (Parcels) ...	122	19	1½			
Registered and Insured Letters ...	1	6	3			
Total (Damage) ...	£124	5	4½			
TOTAL LOSS AND DAMAGE ...				644	10	9
TOTAL ...				£1,228	19	9½

The total number of Money Orders and Postal Orders issued during the year was 7,111,650, amounting to a sum of £6,078,580. The total number of parcels dealt with was approximately 6,776,000. The total cash, etc., remittances dealt with by Postmasters, etc., during the year was £22,036,820.

The following cases of loss involved no charge on public funds as the amounts were made good in each instance :—

A shortage of £12 8s. 1d. was discovered in the accounts of the Sub-Postmaster of Borris-in-Ossory Sub-Office, Roscrea. The Sub-Postmaster was dismissed.

A shortage of £122 14s. 7d. was discovered in the accounts of the Sub-Postmaster of Botanic Road Town Sub-Office, Dublin. The Sub-Postmaster was dismissed. (Department of Finance letter S.41/8/39 of 28th July, 1939, refers).

A shortage of £22 15s 10d. was discovered in the accounts of the Sub-Postmistress of Cloghan Sub-Office, Donegal. The Assistant was prosecuted and dismissed.

The Sub-Postmistress of Cloghan's Hill Sub-Office, Tuam, violated and delayed a letter containing £3 8s. 11d. She was prosecuted and dismissed.

A shortage of £10 was discovered in the accounts of the Sub-Postmaster of Derreen Sub-Office, Tuam. The assistant was prosecuted and dismissed.

A Postman at Dublin Head Office stole a letter containing £1 10s. 0d. in notes. The letter and contents were recovered. The offender was dismissed.

An Auxiliary Postman at Dunfanaghy Sub-Office, Letterkenny, extracted £4 from a registered letter. The offender, who absconded, was dismissed.

A temporary Auxiliary Postman at Dungloe Sub-Office, Donegal, misappropriated a Postal Order value £1. He was prosecuted and dismissed.

A shortage of £28 9s. 1½d. was discovered in the accounts of the Sub-Postmistress of Fenit Sub-Office, Tralee. Savings Bank deposits to the amount of approximately £259 were also embezzled (see page 214). The Sub-Postmistress was prosecuted and dismissed.

A shortage of 3s. 1d. was discovered in the stamp credit stock, etc., of an Auxiliary Postman at Fenor Sub-Office, Waterford. He was prosecuted and dismissed.

A Postman at Galway Head Office misappropriated Postal Orders value 10s. 0d. He was prosecuted and dismissed.

A Post Office Clerk at Gorey Head Office abstracted £2 from an official remittance. He was prosecuted and dismissed.

An Allowance Deliverer at Knocklong Sub-Office, Kilmallock, violated a letter and negotiated a Postal Order for £1. He was prosecuted and dismissed.

A shortage of £55 13s. 3½d. was discovered in the accounts of the Sub-Postmistress at Quay Street Sub-Office, Dundalk. The Sub-Postmistress and two Assistants were dismissed. (Department of Finance letter S.41/9/39 of 28th April, 1939, refers).

A Postman at Rathmines Branch Office, Dublin, misappropriated Postal Orders value £4 19s. 9d. He was prosecuted and dismissed.

An Auxiliary Postman at Rosstown Sub-Office, Donegal, fraudulently negotiated a Money Order for £6. He was prosecuted and dismissed.

A shortage of £8 7s. 3d. was discovered in the accounts of the Sub-Postmistress at Rush Sub-Office, Dublin. The Sub-Postmistress was prosecuted and dismissed.

Shortages of £4 10s. 11½d. and £5 10s. 0d. were discovered in the accounts of the Sub-Postmistress of Russell Street Town Sub-Office, Dublin, due to misappropriations of the Assistant who also fraudulently retained Savings Bank deposits (see page 214). The defaulter was prosecuted and dismissed.

Shortages of £6 10s. 2d. and £11 15s. 3d. were discovered in the accounts of the Sub-Postmistress of Sandyford Sub-Office, Dublin. The Sub-Postmistress was dismissed.

A Sub-Office Assistant at Ture Sub-Office, Lifford, stole registered letters and misused official cash to the value of £11 13s. 8d. The offender was prosecuted and dismissed.

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 (48 cases) ...	81	19	7

Stocktaking deficiencies as follows were written off during the year :—

(a) Under authority of the Secretary £1,464 6s. 5d. (778 cases). (619 cases of surpluses totalled £1,186 11s. 3d.).

(b) Under authority of the Engineer-in-Chief, and the Controller of Stores £46 1s. 1d. (495 cases). (365 cases of surpluses totalled £38 2s. 7d.).

Two cases of surpluses amounting to £177 10s. 6d. were adjusted under authority of Department of Finance. (Department of Finance letter S.41/24/38 of 8th January, 1940, refers).

The total value of Stores handled during the year was £257,594.

REPAYMENT SERVICES.

	Expenditure in the year.	Total outstanding.
	£	£
Works executed for Railway Companies and others	3,182	3,314

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 two claims for Repayment Services amounting to £7 7s. 6d. 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 Accounts Nos. 756162 and 745213 by persons unknown, to Deposit unreported to Savings Bank Account No. 573264 and to Deposit under-reported to Savings Bank Account No. 741650, not involving suspicion of fraud or culpable negligence on the part of Post Office Servants			
Four cases	1	9	5

The following cases of loss involved no charge on public funds, as the amounts were made good in each instance :—

An Assistant at Dolphin's Barn Town Sub-Office, Dublin, embezzled Savings Bank deposits amounting to £9 17s. 0d. The Assistant was dismissed.

The Sub-Postmistress of Fenit Sub-Office, Tralee, embezzled sums tendered for deposit in various Savings Bank accounts, amounting approximately to £259. The Sub-Postmistress was prosecuted and dismissed on the charge of fraudulent conversion of official cash (see page 212).

The Sub-Postmaster of Rush Sub-Office, Dublin, fraudulently manipulated various Savings Bank accounts and embezzled sums amounting to £256 11s. 0d. The defaulter was prosecuted and dismissed.

An Assistant at Russell Street Town Sub-Office, Dublin, fraudulently retained a Savings Bank deposit of £5 and delayed reporting deposits amounting to £35. She was also concerned in shortages of official cash (see page 213), and was prosecuted and dismissed.

The total number of Savings Bank deposits and withdrawals during the year was 998,018, and the total amount involved was approximately £4,840,814.

EXTRA REMUNERATION (EXCEEDING £30).

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 21st November, 1938, refers) and £100, 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, refers).

Eighty-nine Clerical Officers, four Writing Assistants and two Writing Clerks received extra remuneration, varying between £30 5s. 6d. and £94 15s. 3d. in respect of extra attendance on weekdays.

One Chief Superintendent, one Assistant Superintendent, ten Overseers, one Inspector, one hundred and twenty-one Post Office Clerks, Grade A., one hundred and five Post Office Clerks Grade B, three Draughtsmen, thirty-nine Postmen Grade A, fifty Postmen Grade B, ten Doorkeepers, ninety-seven Skilled Workmen, six Male Night Telephonists, one Superintendent Warehouseman, one Inspector of Uniform, one Assistant Foreman, three Packers and Porters, one Motor Mechanic, one Machinist, one Plater, four Liftmen and one Cleaner received extra remuneration varying between £30 0s. 4d. and £169 8s. 0d. in respect of extra attendance on week-days, duty on Sundays, Christmas Day, Good Friday and Bank Holidays, substitution pay, etc.

NOTES.

1. This Account includes a sum of approximately £1,963 for salaries, etc., of staff lent to other Departments.

2. The Account of another Department includes the sum of £38 16s. 7d. in respect of salary, etc., of an officer on loan to this Service.

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

							£	s.	d.
(a) as irrecoverable	...	...	...	...	...	...			Nil
(b) on a mutual forbearance basis :—									
Motor Cycle	...	...	...	...	...	...	34	13	11
Motor Cycle	...	...	...	...	...	...	31	18	9
Motor Cycle	...	...	...	...	...	...	15	7	1
Motor Cycle	...	...	...	...	...	...	10	18	9
Motor Cycle	...	...	...	...	...	...	3	11	2
Motor Van	...	...	...	...	...	...	6	19	6
Motor Van	...	...	...	...	...	...	5	2	9
Motor Van	...	...	...	...	...	...	3	16	3
Motor Van	...	...	...	...	...	...	3	15	0
Pedal Cycle	...	...	...	...	...	...	3	16	4
Pedal Cycle	...	...	...	...	...	...	2	19	6
Motor Vans and Pedal Cycles (9 cases)	...	...	...	...	...	...	7	4	1

(Department of Finance letters S.41/2/37, of 26th April, 1937, and 25th October, 1937, refer)

£130 3 1

(c) on a halving basis :—

Tractor	...	...	...	...	...	...	2	8	11
Pedal Cycles (2 cases)	...	...	...	...	...	...	2	5	11

(Department of Finance letters S.41/2/37 of 26th April, 1937, and 25th October, 1937, and S.48/1/37 of 15th July, 1938, refer)

£4 14 10

4. In twelve cases of damage to official vehicles, in which no claim against members of the public arose, the drivers were held to be guilty of negligence. The cost of making good the damage was £136 5s. 9d.

5. Two claims in respect of damage to Letter Boxes amounting to £5 18s. 5d. were abandoned as irrecoverable.

6. Two claims amounting to 10s. 2½d. in respect of damage caused to other parcels by parcels containing oil and soft fruit were abandoned as irrecoverable.

7. An *ex gratia* grant of £3 3s. 0d. was paid to a member of the public in respect of an accident in a telephone kiosk on 21st May, 1937 (Department of Finance letter S.41/16/37 of 11th September, 1937, refers).

P. S. O'HEGARTY,

Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
DUBLIN, 22nd November, 1939.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

APPENDIX No. I.

ABSTRACT OF ENGINEERING EXPENDITURE FOR THE YEAR ENDED

31ST MARCH, 1939.

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.	
£	£	£	£	£	£	£	£
12,166	*	9,234	Construction	5,100	*	3,217	
14,508	36,274	1,335	Renewals and Re-arrangements of Plant	10,576	44,938	1,194	
30,292	73,603	5,114	Maintenance	30,233	92,620	7,404	
793	11,221	284	Repair of Stores in Post Office Factory	886	14,300	71	
£194,824				£210,539			

* Telephone Construction is provided for by loans raised under the Telephone Capital Acts, 1924, 1927, 1931, 1936 and 1938.

APPENDIX No. 1A.

ABSTRACT OF ENGINEERING EXPENDITURE, YEAR ENDED 31ST MARCH, 1939.

Construction (Telegraphs) :—	Estimate. £	Construction (Telegraphs) :—	Expenditure. £
Shore Wireless Stations	...	Shore Wireless Stations	...
Sundry Works (including fast Telegraph Apparatus)	...	Sundry Works (including fast Telegraph Apparatus)	...
	6,122		18
	6,044		5,082
TOTAL COST OF TELEGRAPH CONSTRUCTION :—		TOTAL COST OF TELEGRAPH CONSTRUCTION :—	
Cash	...	Cash	...
	£6,993		£3,414
Materials	...	Materials	...
	5,173		1,686
	12,166		5,100 (a)
Construction (Common Services) :—		Construction (Common Services) :—	
Electric Light, Electric Power, Heating—		Electric Light, Electric Power, Heating—	
New Works :—		New Works :—	
Cash	...	Cash	...
	£8,769		£2,790
Materials	...	Materials	...
	465		427
	9,234		3,217
TOTAL COST OF COMMON SERVICES CONSTRUCTION	...	TOTAL COST OF COMMON SERVICES CONSTRUCTION	£3,217 (b)

(a) The saving was due to Shore Wireless and Sundry Construction Works, provided for, not being carried out or completed within the financial year.

(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, 1939—continued.

Estimate.				Expenditure.			
Lines and Apparatus.		TOTAL.		Lines and Apparatus.		TOTAL.	
Telephone Services.	Electric Light and Power.	Common Services.		Telephone Services.	Common Services.	Telephone Services.	Common Services.
£	£	£		£	£	£	£
11,029	23,462	1,123	35,614	7,311	32,914	41,193	968
2,619	8,704	162	11,485	1,360	4,205	5,775	210
660	108	—	768	1,570	—	1,570	—
£14,308	32,274	1,285	47,867	10,241	37,119	48,538	1,178
200	4,000	50	4,250	335	7,819	8,170	16
£14,508	36,274	1,335	52,117	10,576	44,938	56,708	1,194
26,400	67,056	4,062	97,518	26,222	86,170	118,110	5,718
2,135	5,902	1,052	9,089	1,916	6,323	9,925	1,686
17	153	—	170	14	127	141	—
1,740	492	—	2,232	2,081	—	2,081	—
£30,292	73,603	5,114	109,009	30,233	92,620	130,257	7,404
793	11,221	284	{ 10,569	796	11,678	12,539	65
£793	11,221	284	{ 1,729	90	2,622	2,718	6
			12,298	886	14,300	15,257	71

(a) The saving on Telegraph Renewals was due to the abandonment of renewal works in favour of more urgent Telephone Works. The increase on Telephone Renewals was due to rearrangements of Plant in connection with the general improvement of Trunk and Junction Circuits warranted by the increase in traffic, and to the writing off of obsolete Stocks of Telephone apparatus.

(b) The excess on Telephone Maintenance was mainly due to the employment of additional labour force required to maintain the additional Telephone Plants—Trunks, Junctions, Exchange Lines, Subscribers' apparatus and automatic Telephone exchange apparatus. The excess on Common Service Maintenance was due to the increasing number of installations in use for heating, lighting, ventilating, etc., purposes.

(c) The excess expenditure in the Post Office Factory on repairs was mainly due to the quantities of recovered telephone apparatus and stores required for new works being greater than was anticipated. The excess was offset by a saving in the repair of Common Services Stores not required within the financial year.

APPENDIX No. II.

STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES, YEAR ENDED 31ST MARCH, 1939.

RECEIPTS.	£	£	ISSUES.	£	£
Value of Stores in hand, 1st April, 1938:—					
Stock at Rate Book Prices on 31st March, 1938	...	137,826†	Works and Maintenance	...	79,058
Stores in transit on 31st March, 1938	...	1,493	Repayment Services	...	1,441
		139,319	Sales	...	2,334
Engineering Materials Purchased	...	103,307	Factory, for use in Manufacture, Plant, etc.	...	11,641
Add Stores taken into Stock in 1938-39, but not paid for on 31st March, 1939	...	2,711	Value of Stores in transit on 31st March, 1939	...	1,055
		106,018	Value of Stores in hand on 31st March, 1939	...	150,692*
Deduct Stores taken into Stock prior to 1st April, 1938, and paid for in 1938-39	...	12,818	(Including stores £24,062 awaiting repair or condemnation; for sale £2,947; held for storm emergency purposes, and poles and scantlings seasoning for creosoting, £4,019).		151,747
		93,200			
Manufactured articles received from the Factory at cost	...	11,898			
Stocktaking adjustment	...	57			
Profit on Rate Book Prices	...	1,747			
		£246,221			£246,221

† Includes stores valued £54,000 charged to Suspense Head of the Telephone Capital Account.

* Includes stores valued £61,000 charged to Suspense Head of the Telephone Capital Account.

TOTAL	£179,695	14	8
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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, 1936 and 1938.

—	Receipts in the Year ended 31st March, 1939.			Total for the previously expired Period.			Total to 31st March, 1939			Payments in the Year ended 31st March, 1939.			Total for the previously expired Period.			Total to 31st March, 1939.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
—																		
To Balance on 31st March, 1938	6,731	4	7										6,731	4	7			
„ Advances from the Ex- chequer	240,000	0	0	2,353,858	0	0	2,593,858	0	0	253,359	2	3	2,293,126	15	5	2,546,485	17	8
„ Balance on 31st March, 1939	13,627	17	8				13,627	17	8	7,000	0	0	54,000	0	0	61,000	0	0
TOTAL	£ 260,359	2	3	2,353,858	0	0	£ 2,607,485	17	8	260,359	2	3	2,353,858	0	0	2,607,485	17	8
										...£								
										TOTAL								

WIRELESS BROADCASTING.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1939, compared with the Sum Granted, for 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 and Allowances	21,929	21,833 3 3	95 16 9	—
B.—Cost of Daily Programmes	24,970	25,505 4 1	—	535 4 1
C.—Musical Instruments, Music, etc....	350	1,217 5 9	—	867 5 9
D.—Travelling Expenses ...	425	370 13 2	54 6 10	—
E.—Light, Power, etc. ...	6,995	5,793 0 11	1,201 19 1	—
F.—Plant, Equipment, Renewals, Maintenance, etc., inclusive of Labour	19,255	8,839 19 10	10,415 0 2	—
G.—International and other Conferences and Conventions	190	163 14 8	26 5 4	—
H.—Telegrams and Telephones	380	343 7 2	36 12 10	—
I.—Incidental Expenses ...	65	54 3 6	10 16 6	—
TOTAL ...£	74,559	64,120 12 4	11,840 17 6	1,402 9 10

Surplus to be surrendered £10,438 7 8

					Estimated.	Realized.
					£	£ s. d.
Extra Receipts payable to Exchequer:—						
Licence Fees ... ..	...	...	...	...	72,500	77,325 10 0
Advertisements, etc. ... ..	...	...	...	...	35,000	35,974 17 9
					<u>£107,500</u>	<u>£113,300 7 9</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—A casual variation.
- B.—The excess was due to Performing Right Fees being greater than anticipated.
- C.—The excess was due to the purchase of two new pianos not estimated for (Department of Finance letter S.41/11/26 of 8th July, 1938, refers).
- D.—The saving was due to travelling being less than anticipated.
- E.—The saving was due to the operating costs of the Athlone Station on increased power being less than anticipated.
- F.—The saving was due to maintenance costs being less than anticipated (£2,700) and to additional apparatus not being purchased (£7,715).
- G.—The saving was due to the subscription to the Union Internationale de Radiodiffusion being less than anticipated.
- H.—A casual variation.
- I.—The expenditure under this Subhead cannot be accurately forecast.

EXTRA REMUNERATION (exceeding £30).

For acting as music librarian, a member of the orchestra received £79 10s. 0d. in respect of an allowance of £1 10s. 0d. a week. This person also received £11 in respect of extra professional services.

For acting as leader, a member of the orchestra received £69 5s. 0d. in respect of an allowance of 5s. a day when so employed. This person also received £13 6s. 0d. in respect of extra professional services.

NOTES.

The Accounts of other Government Departments include the sum of £2,026 16s. 3d. in respect of salary, etc., of officers on loan to this service.

A sum of 10s. 6d. was written off in respect of music lost.

P. S. O'HEGARTY,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
22nd November, 1939.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1939, compared with the Sum Granted, for 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 in connection with the Custody of certain Civilian Prisoners.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Pay of Officers, Cadets, N.C.O.'s and Men :— Original ... £570,315 Supplementary 2,371	572,686	553,499 9 7	19,186 10 5	—
A.1.—Military Educational Courses Abroad for Specially Selected Officers :— Original £2,155 Supplementary 750	2,905	2,296 13 0	608 7 0	—
A.2.—Resignation and Retirement Gratuities ...	10	—	10 0 0	—
A.3.—Expenses of Equitation Teams at Horse Shows	3,000	2,608 7 8	391 12 4	—
B.—Marriage Allowance :— Original ... £74,434 Supplementary 1,595	76,029	69,237 1 9	6,791 18 3	—
C.—Pay of Civilians attached to Units :— Original ... £84,667 Supplementary 19,101	103,768	99,027 3 2	4,740 16 10	—
D.—Pay of Chaplains and Officiating Clergymen :— Original ... £4,683 Supplementary 10	4,693	4,322 17 6	370 2 6	—
E.—Pay of Officers of Medical Service, etc. :— Original ... £23,521 Supplementary 441	23,962	23,478 19 8	483 0 4	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
F.—Medicines and Instruments :— Original ... £4,294 Supplementary 364	4,658	4,632 15 5	25 4 7	—
G.—Lodging, Subsistence and Other Allowances :— Original £55,541 Supplementary 391	55,932	55,239 11 4	692 8 8	—
H.—Transport of Troops :— Original £13,357 Supplementary 950	14,307	14,209 8 2	97 11 10	—
I.—Conveyance of Stores, etc. :— Original ... £1,460 Supplementary 572	2,032	1,768 11 2	263 8 10	—
J.—Mechanical Transport ...	24,172	20,088 10 0	4,083 10 0	—
K.—Provisions and Allowances in lieu :— Original ... £190,319 Supplementary 3,300	193,619	177,382 1 10	16,236 18 2	—
L.—Petrol and Oils :— Original ... £15,755 Supplementary 492	16,247	14,146 12 5	2,100 7 7	—
M.—Clothing and Equipment :— Original ... £55,960 Supplementary 54,430	110,390	104,853 0 2	5,536 19 10	—
N.—Animals and Forage ...	11,880	6,753 16 10	5,126 3 2	—
O.—General Stores :— Original ... £71,819 Supplementary 127,438	199,257	103,825 12 9	95,431 7 3	—
O.I.—Assistance to Civil Aviation	10	—	10 0 0	—
P.—Warlike Stores :— Original ... £151,555 Supplementary 13,252	164,807	139,667 4 5	25,139 15 7	—
P.I.—Protection of Civil Population against Air and Gas attack :— Original ... £1,000 Supplementary 100,000	101,000	48,921 1 1	52,078 18 11	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Q.—Engineer Stores :— Original ... £4,080 Supplementary 8,785	12,865	15,352 15 10	—	2,487 15 10
R.—Fuel, Light, and Water in Kind and Fuel Oils :— Original ... £48,856 Supplementary 4,223	53,079	50,961 18 7	2,117 1 5	—
S.—Barrack Maintenance and Minor Works :— Original ... £26,915 Supplementary 8,005	34,920	33,894 5 4	1,025 14 8	—
S.1.—Vessels :— Original ... Nil. Supplementary £7,729	7,729	6,147 0 0	1,582 0 0	—
T.—Military Lands :— Original ... £1,808 Supplementary 208	2,016	2,416 9 3	—	400 9 3
U.—Compensation :— Original ... £1,200 Supplementary 700	1,900	2,161 6 5	—	261 6 5
V.—Barrack Services :— Original ... £25,326 Supplementary 25,470	50,796	46,394 14 2	4,401 5 10	—
V.1.—Contribution to Welfare Funds (Grant-in-Aid) ...	52	—	52 0 0	—
W.—Insurance :— Original ... £12,844 Supplementary 940	13,784	13,319 17 8	464 2 4	—
X.—Incidental Expenses ...	3,775	2,258 2 4	1,516 17 8	—
X.1.—Telegrams and Telephones :— Original ... £4,380 Supplementary 50	4,430	4,469 15 0	—	39 15 0
X.2.—Contributions to Hospitals for Treatment of Wives and Families of Soldiers :— Original ... £880 Supplementary 250	1,130	1,023 1 3	106 18 9	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Y.—Office of Minister for Defence : Salaries, Wages and Allowances :— Original ... £73,507 Supplementary 2,508	76,015	72,654 17 8	3,360 2 4	—
Y.1.—Travelling Expenses of Office Staff :— Original ... £800 Supplementary 250	1,050	1,039 3 10	10 16 2	—
Y.2.—Army Reserve ...	149,819	122,382 16 0	27,436 4 0	—
Y.3.—Volunteer Force : Enlistment and Training Grants (Grants-in-Aid) ...	938	360 2 0	577 18 0	—
Y.4.—Payments to Secretaries of Sluaighte ...	1,850	1,454 3 3	395 16 9	—
A.A.—Custody of Civilian Prisoners ...	1,628	122 2 7	1,505 17 5	—
Balances Irrecoverable ...	—	1,184 6 2	—	1,184 6 2
	2,103,140	1,823,555 15 3	283,957 17 5	4,373 12 8
Deduct :—				
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	61,205	—	61,205 0 0	—
GROSS TOTAL :— Original £1,718,565 Supplementary 323,370	2,041,935	1,823,555 15 3	222,752 17 5	4,373 12 8
			Surplus of Gross Estimate over Expenditure. £218,379 4 9	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £5,584 4 10	
Z.—Appropriations in Aid ...	46,251	51,835 4 10		
NET TOTAL :— Original £1,672,314 Supplementary 323,370	1,995,684	1,771,720 10 5	Total Surplus to be surrendered. £223,963 9 7	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The average strength maintained was below that provided for.

A.1.—Due to re-arrangement of Courses.

A.3.—Expenditure on the Foreign Shows was less than anticipated.

B.—The average allowance paid was lower than that provided for.

C.—The number of tradesmen attached to the Army Corps of Engineers was not as great as anticipated. Certain special appointments in the Air Corps were not filled, and others were filled for only part of the year.

D.—The services of Officiating and Substitute Clergymen were not required to the extent anticipated.

E., F., G. and H.—A normal variation.

I.—Expenditure on the carriage of stores was not as great as anticipated.

J.—Expenditure on the hire of lorries was not as great as anticipated ; capital expenditure and maintenance costs were also less than anticipated.

K.—Due to the average strength being below that provided for.

L.—Purchases of petrol for vehicles were not made to the extent anticipated.

M.—Purchases of clothing for N.C.Os. and Men and Uniform Allowances for Officers were less than anticipated.

N.—Horses were not purchased to the extent anticipated and consequently maintenance charges were also less.

O.—Aircraft and various stores ordered were not delivered during the financial year.

P.—Certain stores ordered were not delivered during the financial year, but the saving was slightly offset by increased expenditure on small Arms and Engineer Stores.

P.1.—Stores ordered were not delivered during the financial year.

Q.—Mainly due to emergency purchases of sand bags, which were largely offset by reduced expenditure on Field Engineer stores.

R.—A normal variation.

S.—Expenditure on Minor New Works was less than anticipated and was offset by increased expenditure on maintenance charges.

S.1.—Allowances to personnel and maintenance charges were less than anticipated.

T.—Maintenance and compensation charges were greater than anticipated.

U.—Payments in respect of traffic accidents were greater than anticipated and were partly offset by a saving on the provision for compensation for Army Personnel.

V.—Stores ordered were not delivered during the financial year.

W.—A normal variation.

X.—The amount provided for experimental purposes exceeded requirements and was partly offset by increased expenditure on advertisements.

X.1.—A normal variation.

X.2.—Hospital treatment was not required to the extent anticipated.

Y.—Posts provided for remained unfilled during the year ; others were not filled for part of the year.

Y.1.—A normal variation.

Y.2.—The number of Reservists, mainly Volunteers, reporting for training was less than anticipated.

Y.3.—Numbers enlisted and trained were less than those provided for.

Y.4.—The number of Sluagh Secretaries was less than that provided for and honoraria for annual training were less than anticipated.

A.A.—Additional pay and allowances ceased as from 5th May, 1938.

Balances Irrecoverable.—Special Subhead opened with 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 1938-39 Vote.	Cash Losses charged to Balances Irrecoverable, 1938-39.
I.—LOSSES CONSEQUENT ON THEFT, FRAUD OR NEGLIGENCE, PROVED OR SUSPECTED.		
	£ s. d.	£ s. d.
1. Loss due to defalcation in a Public Account. The gross loss was £1,042 10s. 5d. The Officer concerned was convicted by a Civil Court, sentenced to imprisonment and the sum of £26 8s. 4d. due in respect of pay and allowances withheld. Disciplinary action for contributory negligence was taken against five others who were fined £50, £20, £15, £8 and £7, respectively Department of Finance authority S.4/5/37. See Report of the Comptroller and Auditor-General dated 15th February, 1938, on the Appropriation Accounts for the year 1936-37.	—	1,016 2 1
2. Theft of Stores. A civilian was convicted by a Civil Court on the charge of receiving stolen property Department of Finance authority S.7/5/39.	4 7 0	—
3. Two cases of loss of or damage to Public Property due to negligence. In the first case the services of a civilian employee were dispensed with and in the second, owing to the disestablishment of the Corps, recovery was not possible Department of Finance authorities S.7/8/39 and S.8/13/39.	91 14 7	—
4. Deficiencies of stores revealed on Stocktaking—gross total £37 3s. 3d. In the first case the Officer concerned was convicted by a Civil Court and recovery was not possible. Surpluses valued at £139 7s. 7d. were taken on charge. In the second case the assessed value of the missing articles, viz., £6 8s. 4d., has been recovered from the Unit concerned and credited to Public Funds Department of Finance authorities S.4/114/38 and S.8/21/39.	30 14 11	—

LOSSES STATEMENT—Continued.

Particulars of cases with reference to Department of Finance authorities.	Deficiencies of Stores and other Losses not affecting the 1938-39 Vote.	Cash Losses charged to Balances Irrecoverable, 1938-39.
	£ s. d.	£ s. d.
5. Damage to a hired Vehicle in which negligence was suspected Department of Finance authority S.6/20/39.	3 8 4	—
6. Cases of damage to Army Vehicles in which negli- gence on the part of Military Personnel was sus- pected or proved. Disciplinary action was taken in certain cases and sums amounting to £2 8s. 1d. were recovered against a gross loss of £82 11s. 4d. Department of Finance authorities S.4/8/39, S.6/25/38, S.13/42/35, S.6/5/39, S.6/9/38, S.6/15/39.	80 3 3	—
II.—OTHER LOSSES.		
7. Claims abandoned under mutual forbearance and halving agreements in respect of damage to Army Vehicles in which responsibility was fixed on third parties. The amount involved was £60 2s. 3d., but £4 5s. 6d was recovered ... Department of Finance authorities S.6/28/38, S.4/67/37, S.6/12/39, S.6/11/39, S.6/4/39, S.6/2/39, S.6/10/39, S.6/21/38, S.6/7/39, S.6/13/39.	55 16 9	—
8. Beasts on being slaughtered were condemned as unfit for human consumption. The total loss amounted to £45 6s. 11d., but one-fourth was borne by the Contractor Department of Finance authority S.4/10/34.	—	34 0 2
9. Deficiencies of Kits among soldiers (mainly Volun- teers) of the Reserve including clothing accident- ally destroyed or lost, etc. Authorities D.F.R. 14/1934 as amended by D.F.R. 17/1937, and D.F.R. 26/1934.	331 7 10	—
10. Loss of or damage to stores for which negligence could not be attributed to any person ... Department of Finance authorities S.4/10/34, S.8/4/37.	8 3	5 10 11
11. Damage to Aircraft. Negligence or want of reason- able care could not be attributed to any person. Estimated cost of materials to make good the damage Department of Finance authority S.8/36/38.	414 6 6	—
12. Deficiencies of stores revealed on Stocktaking— gross total £46 14s. 0d. Negligence or want of reasonable care could not be attributed to any person. Surplus stores valued in the first case at £9 8s. 8d and in the second case at £43 2s. 0d. were taken on charge Department of Finance authorities S.8/21/36, S.8/54/31.	46 14 0	—

LOSSES STATEMENT—Continued.

Particulars of cases with reference to Department of Finance authorities.	Deficiencies of Stores and other Losses not affecting the 1938-39 Vote.	Cash Losses charged to Balances Irrecoverable, 1938-39.
	£ s. d.	£ s. d.
13. Loss due to the destruction of articles of equipment on issue to military personnel who were found to be suffering from an infectious disease ... Department of Finance authority S.8/20/39.	1 13 10	—
14. Damage caused by Fires. Negligence could not be attributed to any person ... Department of Finance authorities S.8/5/39, S.4/98/38.	47 1 4	—
15. Damage caused by storm and inclement weather ... Department of Finance authorities S.4/65/34, S.7/10/31.	222 13 0	33 18 2
16. Waiver of claim for electric current supplied to an Officers' Mess ... Department of Finance authority S.4/30/38.	35 9 2	—
17. Waiver of sundry small amounts; recovery was not practicable ... Department of Finance authorities S.4/63/38, S.55/1/33, S.4/115/38, S.4/102/26, S.4/31/39, S.4/108/35, S.4/56/39, S.4/55/39.	29 5 11	2 17 4
18. Loss due to failure of Contractors to carry out their contracts. In the first case the gross loss was £122 0s. 8d., but the sum of £50 0s. 0d. was re- covered. In the second case recovery was not practicable ... Department of Finance authorities S.7/18/32, S.4/76/39.	—	72 9 8
19. Debtor balances on non-effective soldiers' accounts Department of Finance authorities S.4/94/37, S.5/14/30.	38 11 2	19 7 10
20. Value of articles of Public Clothing found to be deficient on the desertion of Regular Soldiers ... Department of Finance authority S.5/14/30.	22 17 8	—
TOTAL£	1,456 13 6	1,184 6 2

Z.—APPROPRIATIONS IN AID:—

	Estimated.	Realized.
	£	£ s. d.
1. Revenue from Lands	3,500	4,147 14 11
2. Rents from Canteen Lettings	384	381 18 10
3. Sale of Surplus and Unserviceable Clothing and Stores, etc.	1,500	2,158 9 8
4. Receipts from Dental Workshops	350	325 2 1
5. Receipts from Clothing issued on repayment	1,500	2,221 9 2
6. Sale of Manure, etc.	100	90 13 8
7. Sale of Cast Horses	200	—
8. Sale of Show Horses	300	—

	Estimated.	Realized.	
	£	£ s. d.	
9. Sale of Hides and Offal	2,750	2,402 16 11	
10. Sales of Supplies on repayment	25,200	25,204 2 8	
11. Revenue from Bands	800	744 0 3	
12. Receipts from Discharge by Purchase	100	205 0 0	
13. Refund from Army Pensions Vote— Treatment of Civilian Patients in Military Hospitals	1,000	1,789 8 9	
14. Receipts in respect of Soldiers' Washing, Park- gate Laundry	1,000	797 16 2	
15. Receipts in respect of Barrack Damages	120	164 10 11	
16. Receipts in respect of breakages of Utensils, etc.	200		
17. Receipts, Fuel, Light and Water and Barrack Services	1,000	2,209 7 11	
18. Shoemakers' Shops	40	19 17 3	
19. Show Prizes	750	1,353 17 2	
20. Refunds from Garda Síochána	100	—	
21. Mechanical Transport on repayment	500	665 2 6	
22. Refunds in respect of assistance for Civil Aviation	100	—	
23. Receipts in respect of use of horses by Officers	250	254 0 8	
24. Refunds for warrants issued on repayment	1,500	1,976 18 9	
25. Receipts from Stores issued on repayment	350	191 16 6	
26. Engineer Services rendered on repayment	50	280 15 5	
27. Revenue from occupation of Quarters	1,000	1,528 2 5	
28. Accommodation of Civilians	250	166 19 7	
29. Receipts for X-Ray and Aerial photographs	100	568 14 0	
30. Receipts for use of gymnasias	75	181 3 0	
31. Receipts for use of power for private Wireless Sets	100	154 11 3	
32. Repayment of advances for motor cars and cycles	382	300 4 0	
33. Receipts in respect of Landing and Accom- modation	200	529 17 6	
34. Refunds in respect of Telephones	100	176 12 5	
35. Receipts for hire of Tentage		19 12 1	
Receipts for Services rendered by Army Fire Brigades		94 9 0	
Sale of Bakery Sweepings		4 10 0	
Compensation for loss of Services—Army Person- nel		191 16 3	
Compensation for Damage to Premises by Fire	400	7 15 4	
Petrol and Oil issued on repayment		16 2 0	
Miscellaneous small items		40 16 0	
Recoveries in respect of charges to Vote Sub- heads in Prior Accounts		105 15 10	
Refund of half pay of Officer on loan to Dublin Corporation		163 4 0	
	<u>£46,251</u>	<u>£51,835 4 10</u>	

EXTRA REMUNERATION (exceeding £30).

From the Vote for Army Pensions, six Officers received £71 8s. 11d., £66 8s. 9d., £60, £54, £35, and £34 11s. 1d., respectively; four Army Officers received £287 18s. 0d., £263 10s. 0d., £132 8s. 5d., and £70 17s. 6d., respectively; three N.C.Os. received £52, £51 9s. 2d. and £40, respectively; the Judge Advocate General received £69 2s. 6d; twenty-two civilian employees received £158 5s. 11d., £121 9s. 11d., £100, £91 2s. 7d., £87 16s. 8d., £78 14s. 2d., £77 17s. 4d. £73 10s. 0d., £72 1s. 10d., £65 2s. 1d., £61 15s. 0d., £59 7s. 6d., £58 0s. 10d., £54, £52 10s. 5d., £51 5s. 2d., £46 10s. 0d., £42, £36 5s. 2d., £34 19s. 9d., £32 8s. 2d., and £77 14s. 2d., respectively; two temporary messengers received £56 and £45, respectively, and one temporary firefighter received £80 18s. 0d. 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.

One Army Officer received a temporary allowance of £37 ls. 11d. whilst performing the duties of Director of Military Engineering.

From the Vote for the President's Establishment one Army Officer received an allowance of £114 19s. 5d. whilst performing the duties of Aide-de-Camp to the President.

One Officer on loan from the Department of Posts and Telegraphs received a gratuity of £50 6s. 9d.

This Account includes the sum of £1,465 7s. 0d. in respect of Pay and Allowances and half-pay of Army Officers who were on loan to other Departments.

The pay and allowances and travelling expenses of an officer who acts as Aide-de-Camp to the Taoiseach when required, are borne on this Vote.

NOTES.

Stores to the value of £9 3s. 0d. which were surplus to the requirements of this Department were handed over to the Office of Public Works.

Department of Finance authority S.8/34/38.

Consequential on the increase in the Export Bounty on Eggs *ex-gratia* payments totalling £56 14s. 0d. were made to Contractors.

Department of Finance authority S.4/66/33.

Included in Subhead P. is an *ex-gratia* payment of £14 11s. 6d. to a Contractor whose tender was based on a misunderstanding of the contract.

Department of Finance authority S.7/18/37.

Included in Subhead X. is a sum of £1 18s. 2d. paid for arrangements of Irish Airs for the No. 1 Army Band which were presented to the United States Army Band in exchange for arrangements of American and other Airs.

Department of Finance authority S.4/99/37.

Included in Subhead H. is a sum of £3 10s. 0d. for services rendered in connection with instruction given in Air Raid Precautions; Army Transport and Stores were also provided at a cost of £1 4s. 7d and £4 18s. 5d. respectively.

Department of Finance authority S.4/140/33.

Included in Subhead A. is a sum of £284 19s. 0d., representing the half-pay of an Army Officer on loan to the Dublin Corporation and of two Army Officers on loan to Aer Lingus Teoranta. This amount has been recovered.

Department of Finance authorities S.4/28/38, S.4/13/39, S.4/75/38.

Included in Subhead C. is a sum of £70 6s. 6d. in respect of wages of two Aero Riggers on loan to Aer Lingus Teoranta. This amount has been recovered.

Department of Finance authority S.4/5/39.

Included in Subhead S.1. is a sum of £6 14s. 3d. representing arrears of employees' contributions, under the Unemployment Insurance Acts, in respect of members of the crews employed on Department of Defence vessels at Bere Island.

Department of Finance authority S.4/19/39.

Services to the value of £9 5s. 11d. were provided on the occasion of the visit of a foreign aviator to Éire.

Department of Finance authority S.4/83/38.

Stores were issued to the value of £7 4s. 0d., and landing and accommodation charges were waived on the occasion of the visit of a foreign aircraft for the purpose of carrying out particular tests and demonstrating certain Wireless Telegraphy equipment for the information of the Signal and Air Corps.

Department of Finance authority S.4/18/39.

The following Subheads include expenditure for services rendered to Civil Aviation :—

	£	s.	d.
C.—Pay of Civilians attached to Units	149	0	11
G.—Lodging, Subsistence and other Allowances ...	8	1	0
T.—Military Lands	13	0	0
X.—Incidental Expenses	2	13	4
	<u>£172</u>	<u>15</u>	<u>3</u>

Department of Finance authorities S.99/4/36, S.99/10/30, S.4/98/36.

PEADAR MACMATHGHAMHNA,

Accounting Officer.

DEPARTMENT OF DEFENCE,

PARKGATE, DUBLIN,

11th December, 1939.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1939, 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 ; No. 24 of 1932 ; and No. 15 of 1937), MILITARY SERVICE PENSIONS, ALLOWANCES and GRATUITIES (No. 48 of 1924 ; No. 26 of 1932 ; 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	2,905	3,114 4 11	—	209 4 11
B.—Travelling Expenses ...	100	88 5 3	11 14 9	—
MILITARY SERVICE REGISTRATION BOARD.				
C.—Salaries, Wages and Allowances	3,772	3,702 12 6	69 7 6	—
D.—Travelling Expenses ...	200	150 0 0	50 0 0	—
REFEREE AND ADVISORY COMMITTEE.				
E.—Salaries, Wages and Allowances	10,574	11,264 6 5	—	690 6 5
F.—Travelling Expenses ...	150	—	150 0 0	—
G.—Wound and Disability Pensions and Gratuities, etc. ...				
	101,410	93,934 6 11	7,475 13 1	—
H.—Allowances and Gratuities to Dependants, etc. ...				
	30,000	23,602 16 6	6,397 3 6	—
I.—Surgical and Medical Appliances				
	300	159 0 4	140 19 8	—
J.—Hospital Treatment ...	2,000	1,049 6 8	950 13 4	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
K.—Military Service Pensions ...	545,000	443,641 17 1	101,358 2 11	—
L.—Defence Forces (Pensions) Scheme, 1937 ...	3,672	3,378 18 8	293 1 4	—
M.—Expenses of Applicants and of Witnesses attending for Examination, etc. ...	2,000	2,425 16 7	—	425 16 7
N.—Incidental Expenses ...	382	220 7 8	161 12 4	—
O.—Connaught Rangers (Pensions) Act, 1936 ...	1,263	1,076 8 10	186 11 2	—
TOTAL£	703,728	587,808 8 4	117,244 19 7	1,325 7 11

Surplus to be surrendered ... £115,919 11 8

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	—	257 9 5

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Due to appointment of additional Clerical Officer and re-arrangement of staff.
- B.—Travelling was not necessary to the extent anticipated.
- C.—One Clerical Officer post was unfilled for portion of the year.
- D.—Travelling was not necessary to the extent anticipated.
- E.—Due to appointment of Referee whose salary was not provided for, offset in part by re-arrangement of staff.
- 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.—The number of allowances and gratuities, etc., falling for payment within the year was less than anticipated.
- I.—Surgical and Medical Appliances were not required to the extent anticipated.
- J.—The number of persons who were afforded hospital treatment was less than anticipated.
- K.—The number of pensions falling for payment within the year was less than anticipated.
- L.—The number of pensions and gratuities falling for payment within the year was less than anticipated.

M.—The expenses of applicants and of witnesses attending for examination were in excess of those anticipated.

N.—Mainly due to the fact that office accommodation provided for was not required.

O.—The number of pensions falling for payment during the year was less than anticipated.

NOTES.

In connection with Wound Pensions, etc., certain persons had already received grants from the Personal Injuries Vote. In discharging 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) An ex-member of Óglaigh na hÉireann was awarded a sum of £50 by the Personal Injuries Committee. A gratuity of £75 was subsequently awarded under Section 10 of the Army Pensions Act, 1932, as amended by the Army Pensions Act, 1937, from which the sum of £50 was recovered (Department of Finance authority P.19/45/38).
- (b) The widow of a former member of Óglaigh na hÉireann was awarded a sum of £200 by the Personal Injuries Committee. An allowance of £67 10s. 0d. per annum, during widowhood, was subsequently awarded under Section 12 of the Army Pensions Act, 1932, as amended and extended by the Army Pensions Act, 1937, subject to the recovery of £200. The sum of £99 18s. 2d. has already been recovered and the balance will be recovered from subsequent payments of allowance (Department of Finance authority P.19/115/38).

CLAIMS ABANDONED :—

£ s. d.

Waiver on grounds of necessitous circumstances of pension overpaid in mistake of law to a former member of Óglaigh na hÉireann under Section 12 of the Army Pensions Act, 1932 ...	...	...	69	6	3
(Department of Finance authority P.19/63/36).					

Waiver of claim in respect of overpayment of Military Service Pension awarded to a deceased member of Óglaigh na hÉireann under the Military Service Pensions Act, 1924 ...	...	...	10	11	
(Department of Finance authority P.20/155/28).					

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.

PEADAR MACMATHGHAMHNA,

Accounting Officer.

DEPARTMENT OF DEFENCE,

PARKGATE, DUBLIN,

26th October, 1939.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

EXTERNAL AFFAIRS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1939, 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 ...	16,245	15,460 5 1	784 14 11	—
A.2.—Travelling Expenses ...	400	386 4 7	13 15 5	—
A.3.—Incidental Expenses ...	260	277 8 10	—	17 8 10
A.4.—Telegrams and Telephones	800	638 3 8	161 16 4	—
A.5.—Official Entertainment ...	650	1,122 17 0	—	472 17 0
A.6.—Contribution towards the Expenses of the International Committee for the Application of the Agreement regarding Non-Intervention in Spain ...	3,500	2,394 13 4	1,105 6 8	—
A.7.—Expenses of Withdrawal of Volunteers of Irish Nationality from Spain:— Original ... Nil Supplementary £400	400	34 15 9	365 4 3	—
A.8.—Contribution towards the Expenses of the Inter-Governmental Committee on the Austro-German Refugee Question:— Original ... Nil Supplementary £195	195	194 6 4	13 8	—
A.9.—Contribution towards the Expenses of the International Commission for the Assistance of Child Refugees in Spain:— Original ... Nil Supplementary £2,000	2,000	2,000 0 0	—	—
A.10.—Promotion of Cultural Relations with other Countries:— Original ... Nil Supplementary £150	150	150 0 0	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.		£ s. d.	
REPRESENTATIVES ABROAD.						
B.1.—Salaries, Wages and Allowances :—						
<i>Original</i> ... £53,622						
<i>Less Supplementary</i> 1,000						
	52,622	50,096 5 11	2,525 14 1		—	
B.2.—Travelling Expenses ...	2,137	2,256 14 9	—		119 14 9	
B.3.—Postage, Stationery, Telegrams and Telephones ...	2,520	2,317 7 5	202 12 7		—	
B.4.—Incidental Expenses ...	890	559 7 0	330 13 0		—	
B.5.—Repatriation of Destitute Irish Persons ...	100	57 9 9	42 10 3		—	
TOTAL :—						
<i>Original</i> ... £81,124						
<i>Supplementary</i> 1,745						
£	82,869	77,945 19 5	5,533 1 2		610 0 7	
Surplus to be surrendered ...			£4,923 0 7			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Fees for issue of Passports ...	3,000	3,826 12 6
Fee from Imperial Communications Advisory Committee ...	500	500 0 0
Miscellaneous ...	1,500	863 9 3
	£5,000	£5,190 1 9

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—Savings due to vacancies in staff.

A.2.—Casual variation.

A.3.—It is difficult to estimate closely the expenditure under this Subhead.

A.4.—Expenditure on telegrams was less than anticipated.

A.5.—The number of foreigners who visited this country during the year and to whom entertainment was given was greater than anticipated.

A.6.—The saving was due to the closing down of the activities of the Non-Intervention Committee earlier than was anticipated.

A.7.—The claims for recoupment in respect of the withdrawal of volunteers of Irish nationality from Spain were much less than anticipated.

A.8.—Casual variation.

B.1.—Savings due to vacancies in staff and to more favourable rates of exchange than were anticipated.

B.2.—Casual variation.

B.3. and B.4.—It is difficult to estimate the cost of these services in any year. Part of the savings is due to more favourable rates of exchange than were anticipated.

B.5.—The expenditure under this Subhead depends on the number of applicants for repatriation approved during the year, and it is not possible to determine beforehand the amount necessary for any year. The expenditure includes a sum of £8 7s. 3d. incurred in connection with the death of a destitute Irish person (Department of Finance minute S.71/7/36 of 8th October, 1938).

EXTRA RECEIPTS.—Miscellaneous receipts were as follows:—

	£	s.	d.
Passport, Visa, and Consular Fees—Profit on exchange of proceeds of stamps used	222	10	3
Commission for Consular services rendered in connection with estates of deceased persons abroad	582	8	5
Repayments on foot of repatriation expenditure	20	3	5
Recovery of travelling, etc., expenses	15	9	4
Fees received under Irish Nationality and Citizenship Acts	9	14	6
Bank Interest on Sub-Accountants' balances	3	19	2
Fees for notarial services	3	4	1
Sale of waste paper	1	1	0
Miscellaneous	4	19	1
	£863	9	3

EXTRA REMUNERATION (exceeding £30).

From this Vote a Clerical Officer was paid £12 6s. 0d. for extra attendance. He also received £19 14s. 5d. from the Vote for Agriculture for similar services.

NOTES.

This Account includes a sum of £1,118 7s. 9d. in respect of the salary, etc., of an officer on loan to another Department.

The Account for the Office of the Revenue Commissioners includes a sum of £621 in respect of salary and Bonus of a Customs and Excise Officer on loan to this Department.

The Account for Agriculture includes a sum of £133 11s. 11d. in respect of the salary and Bonus of a Junior Executive Officer on loan to this Department.

Subhead A.3. includes the following items of expenditure in respect of publicity abroad :—

	£	s.	d.	£	s.	d.
Seven photographs of Irish scenery for Consulate Office, San Francisco	1	11	6			
Cost of framing photographs	5	16	10			
Cost of freightage	3	1	10			
(Department of Finance minute S.2/5/33 of 9th July, 1938).						
				10	10	2
Twelve enlargements of photographs of Irish scenery presented to the League of Nations Building, Geneva				6	6	0
(Department of Finance minute S.71/3/38 of 29th April, 1938).						
Gramophone record presented to Rear-Admiral Brivonesi, Italian training ship				6	3	
National Flag presented to Disabled American Veterans				10	10	
Music of National Anthem presented to the Inter-collegiate Music League Inc., Mass. and to the New South Wales Department of Education				3	0	
National Flag presented to the United Irish Historical Society, Brockton, Mass.				6	0	
Copies of Banking Commission Report				2	10	0
Copy of Bibliography of Irish Philology and of printed Irish Literature, presented through the Legation to the Holy See to Signor Capelleto				4	0	
(Department of Finance minute S.71/8/38 of 8th August, 1938).						
				£20	16	3

J. P. WALSHE,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
17th November, 1939.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1939, 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	9,340	9,339 17 8	2 4	—
B.—Travelling and Incidental Expenses :— Original ... £935 Less Supplementary 25	910	882 15 10	27 4 2	—
C.—Loss on Exchange :— Original ... £1,911 Supplementary 200	2,111	2,091 9 7	19 10 5	—
TOTAL :— Original ... £12,186 Supplementary 175	12,361	12,314 3 1		—
Surplus to be surrendered ... £			46 16 11	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A., B. and C.—Casual variations.

J. P. WALSHE,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
24th October, 1939.

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

EMPLOYMENT SCHEMES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1939, 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	1,500,010	1,302,041 8 9	197,968 11 3	—
TOTAL£	1,500,010	1,302,041 8 9		—
Surplus to be surrendered£			197,968 11 3	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Receipts from Sundry Schemes administered by Department of Agriculture :—		
Sale of seed for potato and cereal crops	—	20,342 17 2
Repayment on foot of loans	—	1,816 2 9
Refund of overpayments	—	317 7 8
Repayments in respect of loans to local authorities	—	1,086 10 3
Miscellaneous	—	50 3 3
		£23,613 1 1

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Saving due to the fact that various schemes, particularly where commenced late in the season, were not completed within the financial year.

NOTES.

(1) The expenditure charged in this account includes a sum of £54 19s. 10d. paid on foot of arrears of Employees' share of contributions for Unemployment and Widows' and Orphans' Pensions Insurance in the case of certain men whose cards, owing to an oversight, were either not stamped, or stamped at incorrect rates (F.88/18/37 and E.8/7/36).

(2) Payments in excess of £5 (totalling £101 in all) were made in six cases, in respect of damage caused to land or property during the carrying out of various works.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGEADAIS,

9 Eanáir, 1940.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1939, 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 ...	25,000	21,897 13 4	3,102 6 8	—
B.—Bounties and Subsidies on Exports of Fishery Products ...	3,000	3,907 13 1	—	907 13 1
C.—Bounties and Subsidies on Exports of Dairy Produce	380,000	144,925 3 8	235,074 16 4	—
D.—Bounties and Subsidies on Exports of Pigs and Pig Products ...	100,000	100,270 14 8	—	270 14 8
E.—Bounties and Subsidies on Exports of Eggs and Poultry	283,000	260,839 9 11	22,160 10 1	—
F.—Bounties and Subsidies on Exports of Potatoes and Other Agricultural Products, and Expenditure on Trial Consignments to External Markets	19,000	15,089 2 3	3,910 17 9	—
G.—Bounties and Subsidies on Exports of Fat Cattle ...	15,000	26,602 10 0	—	11,602 10 0
TOTAL ...£	825,000	573,532 6 11	264,248 10 10	12,780 17 9

Surplus to be surrendered ... £251,467 13 1

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	1,187 16 7

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A., B., D., E. and F.—The provision required could not be more accurately estimated.

C.—A saving of £220,000 was caused by the supplementary provision made under Subhead M.8 of Vote 52, the balance of the saving being a normal variation between grant and expenditure.

G.—Exports were above expectation owing to cattle then due for export being held back pending the outcome of the Anglo-Irish discussions in London during the months of January—April, 1938.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
27 Mí na Samhna, 1939.

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

PEAT FUEL DEVELOPMENT.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1939,
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)	30,000	30,000	—	—
TOTAL	30,000	30,000	—	—

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
7th November, 1939.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

INDUSTRIAL ALCOHOL.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1939, compared with the Sum Granted, for an Advance for the establishment of a COMPANY to be known as MONARCHANA ALCÓIL NA h-ÉIREANN, TEORANTA (No. 23 of 1938).

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 a Company to be known as Monarchana Alcóil na h-Éireann, Teoranta (Supplementary)	1,500	1,323 2 3	176 17 9	—
TOTAL	£ 1,500	1,323 2 3		—
Surplus to be surrendered		£	176 17 9	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A small margin included in the Estimate for expenses of the Company immediately following its formation was not required.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
25 Bealtaine, 1939.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

REPAYMENTS TO CONTINGENCY FUND.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1939, 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.	£ s. d.	£ s. d.
Repayments to the Contingency Fund (Supplementary)	1,090	1,089 19 6	6		—	
TOTAL£	1,090	1,089 19 6			—	
Surplus to be surrendered£			6			

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
25 Bealtaine, 1939.

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, 1939, in connection with the Contingency Fund.

RECEIPTS.			PAYMENTS.		
	£	s. d.		£	s. d.
Balance forward from last Account— Capital ... ..	...	—	Advances, etc.:— (1) In anticipation of Votes of the Oireachtas:— Vote for Houses of the Oireachtas ... Vote for External Affairs ...	...	100 0 0 1,000 0 0
Repayment of Advances:— (1) From Votes of the Oireachtas:— Vote for Houses of the Oireachtas ... Vote for External Affairs ...	...	100 0 0 1,000 0 0	(2) Repayable from Vote for Repayments to Contingency Fund:— State Bounty on birth of Triplets ... Stamp Duty remitted on deeds and other instruments for Public Departments ... Payment for motor driving licence issued free of charge to a member of a foreign government ... Expenses in connection with the installation of the President ...	...	15 0 0 861 12 0 10 0 212 17 6
(2) From Vote for Repayments to Contingency Fund:— State Bounty on birth of Triplets ... Stamp Duty remitted on deeds and other instruments for Public Departments ... Payment for motor driving licence issued free of charge to a member of a foreign government ... Expenses in connection with the installation of the President ...	...	15 0 0 861 12 0 10 0 212 17 6	Balance at 31st March, 1939 ...	...	20,000 0 0
	£	s. d.		£	s. d.
	20,000	0 0		1,089	19 6
	1,089	19 6		22,189	19 6

ROINN AIRGEADAIS,
25 Bealtaine, 1939.J. J. McELLIGOTT,
Accounting Officer.

GENERAL INDEX

TO THE

APPROPRIATION ACCOUNTS OF PUBLIC SERVICES, 1938-1939,
AND REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL.

(Titles of Votes are shown in Clarendon Type).

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2. Houses of the Oireachtas	—	none	39. Public Record Office ...	—	none
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4. Comptroller and Auditor-General ...	—	none	41. Local Government and Public Health ...	ix.	18-23
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35. District Court ...	viii.	17	72. Industrial Alcohol ...	—	none
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