



ÉIRE.

APPROPRIATION ACCOUNTS, 1939-40.

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED
BY THE OIREACHTAS FOR PUBLIC SERVICES FOR
THE YEAR ENDED 31st MARCH, 1940, TOGETHER
WITH THE REPORT OF THE COMPTROLLER
AND AUDITOR-GENERAL THEREON, AND HIS
REPORTS ON CERTAIN STORE ACCOUNTS.

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

*Ordered, by Dáil Éireann, to be Printed,
16th January, 1941.*

DUBLIN:
PUBLISHED BY THE STATIONERY OFFICE.

To be purchased directly from the
GOVERNMENT PUBLICATIONS SALE OFFICE, 3-4 COLLEGE
STREET, DUBLIN,
or through any Bookseller.

Price Three Shillings and Sixpence.

1941.

(P. No. 4386.)

3167

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ÈIRE.

ACCOUNTS OF THE PUBLIC SERVICES, 1939-40.

REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL.

GENERAL.

Out-turn of the Year.

1. The gross estimates for public services for the financial year 1939-40, as shown by the summary on page xli., amounted to £33,193,973, and the gross expenditure to £31,284,568 4s. 0d. Appropriations in aid were estimated at £1,771,347, and the amount realized was £1,819,726 16s. 4d., but on some votes the estimated receipts were not realized and the actual amount applied in aid of expenditure was £1,756,937 8s. 5d., the balance falling to be surrendered.

The total amount to be surrendered is £1,957,784 12s. 4d., which is arrived at as follows :—

Gross Expenditure :—		£	s.	d.	£	s.	d.
Estimated	...				33,193,973	0	0
Actual	...	31,284,568	4	0			
<i>Less expenditure in excess of votes :—</i>							
		£	s.	d.			
No. 7—Old							
Age Pen-							
sions	67	6	7				
No. 56—							
Gaeltacht							
Services	1,789	8	1				
					1,856	14	8
					31,282,711	9	4
Saving ...					1,911,261	10	8
Appropriations in Aid :—							
Realized	...	1,819,726	16	4			
Estimated	...	1,771,347	0	0			
		48,379	16	4			

	£	s.	d.	£	s.	d.
<i>Less</i> excess appropriations in aid to be applied, subject to approval by the Oireachtas, to meet excess expenditure on vote No. 7,						
Old Age Pensions	67	6	7			
vote No. 56,						
Gaeltacht Services	1,789	8	1			
				1,856	14	8
					46,523	1 8
Total amount to be surrendered				£1,957,784	12	4

Excess Votes.

2. Two excess votes are required, viz. :—

Vote 7, Old Age Pensions—Excess expenditure of £67 6s. 7d. for meeting which there are surplus receipts of £2,114 19s. 0d. available under appropriations in aid (*see* paragraph 10 of this report).

Vote 56, Gaeltacht Services—Excess expenditure of £1,789 8s. 1d. for meeting which there are surplus receipts of £3,508 6s. 8d. available under appropriations in aid (*see* paragraph 48 of this report).

Stock and Store Accounts.

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

From September, 1939, difficulties were experienced by purchasing departments in obtaining deliveries of stores under some existing contracts, and in a number of cases Department of Finance sanction was obtained for additions to the contract price or for the release of contractors from their obligations. In placing new contracts it was often found impossible to secure tenders quoting definite prices and specific dates for delivery, and the authority of the Department of Finance was obtained wherever it was found necessary to depart from established procedure.

Surrender of Balances on 1938-39 Votes.

4. The balances to be surrendered out of votes for the public services for 1938-39 amounted to £1,631,862 9s. 5d. I hereby

certify that these balances have been duly surrendered to the Exchequer. I further certify that the excess of £9,211 5s. 3d. on the grant for Old Age Pensions and the excess of £11,066 4s. 2d. on the grant for Forestry, referred to in paragraph 2 of my last report, have been made good by votes of the Oireachtas.

Peat Fuel Development.

5. I mentioned in paragraph 103 of my last report that the balance of £3,500 of the Grant-in-Aid of £30,000, provided for in the vote for Peat Fuel Development (No. 71) for 1938-39, was transferred from the deposit account to the Peat Fuel Company, Limited, in April, 1939. The total advances to the company by way of Grants-in-Aid amounted to £65,000 and were secured by mortgage debentures bearing interest at 4 per cent.

In March, 1940, the company refunded £336 19s. 7d. representing the unused portion of the final advance of £3,500 referred to above. This sum will be accounted for as an exchequer extra receipt in the financial year 1940-41.

As stated in paragraph 55 the property and assets of the Peat Fuel Company, Limited, have now been acquired by the Turf Development Board, Limited. In a memorandum dated 5th June, 1940, presented to the Public Accounts Committee (Appendix XI to the Committee's reports on the 1938-39 accounts) the Accounting Officer stated that it was unlikely that the Turf Development Board, Limited, would be required to accept responsibility for the repayment of either the capital or interest secured by the debentures.

In addition to the repayable Grants-in-Aid, a loan of £90,000 obtained by the company from the Industrial Credit Company, Limited, was guaranteed by the Minister for Industry and Commerce under the Trade Loans (Guarantee) Acts. It became necessary for the Minister to fulfil his guarantee and in July, 1939, £89,265 18s. 10d. was issued from the Central Fund in respect of the principal and interest outstanding.

VOTE 6.—OFFICE OF THE REVENUE COMMISSIONERS.

Revenue Account.

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

Extra Statutory Repayments of Customs and Excise Duties.

7. Licences for the importation of certain fruits and fruit pulps were issued to jam and confectionery manufacturers under section 14 (6) of the Finance Act, 1935. In view of the terms

of Article 7 of the Trade Agreement concluded by the Governments of Éire and of the United Kingdom on the 25th April, 1938, the licences permitted the free importation of goods of United Kingdom or Canadian origin, and the admission at the reduced rate of 10 per cent. *ad valorem* of goods originating elsewhere. There was, however, no surplus of certain of the commodities for export from the United Kingdom to this country and in these circumstances the sanction of the Department of Finance was obtained for the extra statutory repayment of the duty paid by certain licensees who imported from countries other than the United Kingdom or Canada. The amount repaid under this authority was £346 6s. 1d.

Extra statutory repayment of Customs duties, amounting to £55 4s. 7d., was also made in similar circumstances, with the sanction of the Department of Finance, in respect of a quantity of concentrated apple juice of French origin imported at the reduced rate of 10 per cent. *ad valorem* under a licence issued under section 14 (6) of the Finance Act, 1935.

There is no statutory authority for the repayment of the Excise duty on non-defective unused tyres returned to the manufacturer and general authority was obtained from the Department of Finance for the extra statutory repayment of duty on such tyres. The amount repaid under this authority in the year ended 31st March, 1940, was £267 3s. 5d.

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, 1940, 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 £5,558 1s. 10d., as compared with £4,611 16s. 0d. in the preceding year. Of the total, £4,499 16s. 11d. has been remitted in respect of Income Tax. £706 1s. 3d. related to three cases in which the assessed parties died insolvent or were destitute, and recovery was impossible; £3,737 1s. 8d. related to thirteen cases in which assessments were raised but subsequent evidence revealed no net liability to tax, and £56 14s. 0d. related to a case in which an assessed company went into liquidation and there were no assets to meet the claim. The remissions also include sums in respect of Estate, Legacy and Succession duties or interest on such duties amounting to £1,058 4s. 11d.

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

Subhead Q.—Losses by Default, Fraud and Accident.

9. The charge to this subhead includes items amounting to £58 1s. 3d. in respect of three cases in which Publicans' Licence duties were assessed on incorrect valuations. I understand that arrangements have been concluded between the Revenue Commissioners and the General Valuation Office with a view to preventing a recurrence of similar cases in the future.

The charge also includes sums totalling £134 18s. 4d. in respect of Customs duties under-collected. The commodities to which the duties related were imported at various dates between October, 1934, and November, 1938.

VOTE 7.—OLD AGE PENSIONS.

Excess of Expenditure over Grant.

10. The account shows an excess of expenditure over the gross estimate of £67 6s. 7d., and a surplus of appropriations in aid of £2,114 19s. 0d. The excess expenditure is explained by the Accounting Officer as due to the fact that the amount provided in the estimate to cover contingencies proved inadequate.

VOTE 10.—OFFICE OF PUBLIC WORKS.

Insurance of Workmen.

11. In paragraph 11 of my last report I referred to the claim presented to the Official Liquidator of the Irish Employers' Mutual Insurance Association, Limited, to cover actual and estimated expenses, including the extra cost of an alternative policy, devolving on the Commissioners as a result of the winding up of the Association. As stated in a note to this account, additional payments amounting to £7,972 10s. 1d. on foot of compensation, etc., claims were made during the year ended 31st March, 1940, bringing the total of such payments charged to suspense to £13,993 6s. 6d. In addition, the sum of £6,017 4s. 0d. remains charged to a suspense account in respect of portion of the premium paid for the year 1938-39.

VOTE 11.—PUBLIC WORKS AND BUILDINGS.

Subhead A.—Purchase of Sites and Buildings.

12. A note appended to the account of this vote for the year 1936-37 recorded that a military sports field of over 19 acres, purchased in the year 1925-26 at a cost of £1,000, borne on the Army vote, had been sold for £750. During the year ended

31st March, 1940, negotiations were concluded for the purchase, at a price of £1,150, of two fields containing approximately 15 acres to provide a sports field for the military in lieu of that disposed of in 1936-37. Of this amount, the sum of £550 was paid within the year for one field of 7 acres and the purchase of the second field of 8 acres for £600 was completed after the close of the financial year.

Subhead E.—Rents, Rates, etc.

13. As stated in paragraph 7 of my report on the accounts for the year 1936-37, the Legation premises in Madrid were vacated in August, 1936. These premises, which were not re-occupied, were surrendered on 30th September, 1939. A sum of £496 1s. 7d. was paid in the year under review in settlement of an outstanding claim for rent covering the period from 1st February, 1938, to date of surrender, and a payment of £400 2s. 8d. was also made for rent of new premises acquired from 15th October, 1939. A further amount of £228 16s. 6d. is charged to this subhead for alternative accommodation at San Sebastian prior to occupation of the new Legation premises. State property in the Madrid Legation appears to have suffered little loss or damage during the civil war in Spain.

VOTE 26.—LAW CHARGES.

Subhead C.—Witnesses' Expenses, etc.

14. The charge to this subhead includes an *ex-gratia* payment of £43 made in respect of a claim for damage to, and detention of, a motor car which had been an exhibit in a criminal case.

VOTE 33.—GÁRDA SÍOCHÁNA.

Subhead H.—Transport and Carriage.

15. Following an accident, repairs to a Garda car were carried out in the Dépôt workshops, and payments amounting to £11 3s. 3d. for repairs to the car executed by a private firm and for compensation for damage to property resulting from the accident were made and charged to this subhead. I have asked that the covering authority of the Department of Finance be sought for the expenditure involved.

I observed that a motor-boat provided for the use of the Gardaí, to which I referred in paragraph 19 of my report on the accounts for 1935-36, has not been in use since July, 1937, and that it has been decided to dispose of the boat and boat-house. I have asked to be informed of the amount expended in maintaining the boat and boat-house, and on hiring boats, since July, 1937.

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 36.—SUPREME COURT AND HIGH COURT OF JUSTICE.

*Extra Receipts payable to Exchequer.
Lunacy Percentages.*

17. In accordance with the provisions of the Lunacy Regulation (Ireland) Act, 1871, a percentage of the annual incomes of lunatics under the care of the Court is charged to meet the cost of management of their affairs. Following the winding-up of the Lunacy Fund the amounts collected became payable to the Exchequer as from 1st April, 1927. I am in communication with the Accounting Officer regarding the amounts collected, remitted under statutory authority, and remaining outstanding for each year since the winding-up of the Lunacy Fund.

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 special subhead, which was opened by the direction of the Department of Finance, is made up of payments of gratuities of £100 to each of two officers of the Department who acted as members of the Tribunal. This expenditure was not regarded as part of the costs and expenses of the Tribunal to be recovered under section 101 of the Local Government (Dublin) Act, 1930. As mentioned in previous reports, this section provides that the costs and expenses of the Tribunal shall, to such amount as may be sanctioned by the Minister for Local Government and Public Health, be paid to the Minister by the local authorities concerned.

The amount of the costs and expenses to be recovered, as sanctioned by the Minister, was £3,072 11s. 1d. This sum was paid to the Minister during the year, in proportions determined by the Tribunal, by the local authorities concerned (Dublin Corporation, Dublin County Council, Dun Laoghaire Borough Corporation and Howth Urban District Council) and was accounted for as an exchequer extra receipt. In addition to expenditure charged in previous years to this subhead in the

vote for Local Government and Public Health (£1,291 12s. 10d.), the sum recovered included expenditure from the vote for Stationery and Printing (£435 9s. 1d.), recoupment of proportion of salaries of the Secretary to the Tribunal and of Government reporters (£609 6s. 6d.), and charge in respect of services of the two official members of the Tribunal (£736 2s. 8d.).

Subhead S.2.—Grants under the Housing (Financial and Miscellaneous Provisions) Acts, 1932 to 1939.

19. Under section 5 (1) (h) of the 1932 Act a grant not exceeding £40 may be made 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 in which a grant of £30 was made to an applicant who stated in her declaration claiming to be an agricultural labourer that her income was derived from an old age pension and from "keeping one or two boarders." For the purposes of the Housing Acts the expression "agricultural labourer" has the same meaning as it has in the Labourers Acts, 1883 to 1936, in which it is defined as any person (other than a domestic or menial servant) working for hire in a rural district, and any person, not working for hire, but working in a rural district at some trade or handicraft without employing any persons except members of his own family. It is also provided that any question which may arise as to whether a person is or is not an "agricultural labourer" shall be determined by the Minister for Local Government and Public Health, whose determination shall be final and conclusive. As the applicant did not appear to come within the definition of an agricultural labourer an inquiry was addressed to the Accounting Officer, who stated that as the applicant kept boarders and resided in a district frequented by tourists she was regarded as coming within the term "agricultural labourer" as defined in the Labourers Acts without any special determination by the Minister.

In another case it was observed that a grant of £25 was paid for reconstruction work which consisted mainly in the building of a new porch. In reply to an inquiry the Accounting Officer stated that the addition of a porch to a dwelling house, which is often rendered necessary by the situation of the house and is not uncommon in the case of labourers' cottages already built and occupied, is regarded as essentially reconstruction work.

Subhead W.—Contribution towards the Expenses of caring for the Survivors of S.S. Athenia.

20. Following a Government decision, the Minister for Finance sanctioned payment of a grant not exceeding £500 towards the expenses of caring for the survivors of the S.S. Athenia on

their arrival at Galway. The expenditure charged to the subhead, which was certified by a Local Government Auditor, amounted to £348 1s. 3d.

Motor Tax Account.

21. A test examination has been applied to the Motor Tax Account with satisfactory results. The Motor Tax transactions of the local authorities had been examined by the Local Government Auditors and their certificates and reports were scrutinized.

The gross proceeds of the Motor Vehicle, etc., duties in 1939-40, including £12,957 11s. 7d. attributable to fines, amounted to £1,133,808 8s. 9d. This amount also includes fees received, on behalf of the Commissioner of the Garda 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, 1939-40.

VOTE 42.—GENERAL REGISTER OFFICE.

Subhead E.—Appropriations in Aid.

22. In August, 1939, the Departments of Finance and External Affairs agreed upon an arrangement whereby Irish-born residents in Great Britain who required travel permits could obtain telegraphic verification of particulars of birth from the Registrar-General, Dublin, the approved search fee being 2s. 6d., payable to the High Commissioner or local Passport Office on application for a travel permit. The number of searches made under this arrangement during the period ended 31st March, 1940, was 1,796, and in 42 of these cases the fees were received direct from the applicants. A payment of £100, which is included in the appropriations in aid, was received from the Department of External Affairs in respect of the fees collected, and I am informed that the Accounting Officer is in communication with that Department on the subject of the balance still due.

VOTE 46.—PRIMARY EDUCATION.

Subhead A.3.—Preparatory Colleges, etc.

23. The average boarding cost per head for the school year 1939-40 ranged from 8s. 2d. to 11s. 7½d. 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 1939-40. In four of the five accounts the receipts are shown to have exceeded the expenditure.

The average fee paid by the students for the same school year was £7 16s. 9d.

Arising out of the closing of one of the Preparatory Colleges, which took place during the year, sums amounting to £945 1s. 10d. have been charged to this subhead in respect of salary in lieu of notice or compensation for loss of office.

Subhead C.1.—National Schools.

24. The regulations provide for the grant of special increments to national teachers after three very favourable annual ratings which need not be consecutive but which should be received within a period of not more than five years. I observed that a special increment had been granted to a teacher who had received two very favourable ratings in successive years but concerning whose work no report had been furnished by an inspector in the following year when the increment was granted. It appears that it has been the practice of the Department of Education to regard a teacher's previous rating as being continued unless an adverse rating is received from an inspector. The Department of Finance in giving covering sanction for the action taken in the case referred to asked to be informed of the number of special increments granted in each of the last few years, of the number of such cases in which the regulations had not been complied with, and of the total amount involved.

Subhead C.10.—Grants towards the Cost of Free School Books for Necessitous Children.

25. A scheme for the distribution of free school books was in operation throughout the year, grants being made on receipt of applications from managers setting out the numbers of all pupils in second and higher standards and the numbers of such pupils deemed to be necessitous for the purpose of the scheme. In reply to an inquiry as to the steps taken to verify the figures in the application forms, I have been informed that inspectors have been instructed to examine all local relevant records in the ordinary course of their visits to schools and to bring any discrepancies to the notice of the Department.

Insurance of School Buildings against Fire.

26. Grants towards the cost of building, improving or furnishing national schools are made by the Department of Education, the necessary moneys being provided from the vote for Public Works and Buildings. I observed that a grant of £511 1s. 8d., being two-thirds of the cost of reconstruction of a school destroyed by fire, was made although the schoolhouse and premises had

been insured for only £225. As the rules provide that grants for the purpose of rebuilding will not be made where adequate fire insurance has not been effected, I inquired as to the circumstances in which the grant was approved without the prior sanction of the Department of Finance. I have been informed that the covering authority of the Department of Finance has now been obtained and that the question of the adequacy of the amounts for which schoolhouses are insured is under discussion with that Department.

VOTE 48.—TECHNICAL INSTRUCTION.

Subhead B.—Annual Grants to Vocational Education Committees.

27. The charge to this subhead includes a payment under section 103 (2) of the Vocational Education Act, 1930, of £429 0s. 8d. to a Vocational Education Committee in recoupment of sums disbursed by them during the year in repayment of a loan raised, under the authority of section 50 (3) of the Act, for the provision and equipment of two technical schools. It appears that one of the schools, which was built in 1936, was in operation during the years 1936-37 and 1937-38 but has been closed since January, 1939, owing to failure in attendance.

VOTE 52.—AGRICULTURE.

Subhead G.3.—Fertilisers Scheme.

28. The scheme whereby farmers were enabled to obtain certain artificial fertilisers at reduced prices was re-introduced in the season 1939-40. As in the previous season, it was arranged that the members of the Irish Fertiliser Manufacturers' Association should allow rebates on the current prices charged to retail merchants and co-operative societies, that the reduction should be passed on by the retailers to their customers, and that the rebates allowed should be recouped to the manufacturers on submission of certified statements of sales and auditors' certificates.

A rebate at the rate of 10s. per ton was allowed on superphosphate (35 per cent.), potassic superphosphate, and compound and complete fertilisers supplied by the manufacturers during the period 20th October, 1939, to 13th July, 1940, inclusive. The expenditure during the year totalled £86,790 4s. 4d., of which £39,123 2s. 6d. related to the 1939-40 season, and £47,667 1s. 10d. to the previous season. The total amount due to the manufacturers in respect of rebates allowed during the 1939-40 season was £76,394 5s. 9d., of which £37,271 3s. 3d. was recouped during the financial year 1940-41.

Subhead H.—Grants to County Committees of Agriculture.

29. The charge to this subhead includes normal grant amounting in the aggregate to £91,900, special temporary grant totalling £6,000, and payments amounting to £14,532 16s. 3d. for the purpose of supplementing committees' expenditure on the provision of lime for agricultural purposes.

The normal grant of £91,900 comprises a sum of £73,132, equivalent to the proceeds of the agricultural rate of 2d. in the £ under the Agriculture Act, 1931, and extra grants, amounting to £18,768, equivalent to the amount of the income of committees from rates in excess of the statutory minimum 2d. rate.

In addition to the foregoing, a sum of £371 was paid to one County Committee from funds derived from penalties imposed under the Corn Production Act, 1917.

Subhead K.4.—Grant in respect of the Development of the Manufacture of Milk Powder.

30. The expenditure under this heading relates to the payment to a co-operative creamery of subsidy, at the rate of 6d. per lb. tin and 3d. per lb. carton, on sales in this country of certain milk foods manufactured in the United Kingdom from milk powder produced by the creamery.

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

31. Including the expenditure of £9,331 11s. 4d. in the current year, the total vote expenditure to 31st March, 1940, from moneys provided for the improvement of the Creamery Industry amounts to £1,171,428 1s. 3d. Receipts amount to £222,116 16s. 7d., leaving a net charge on public funds of £949,311 4s. 8d.

Subhead M.7.—Expenses in connection with the provision of Butter for Winter requirements, etc.

32. In paragraph 35 of my last report, I mentioned that allowances were payable 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. Payments in respect of the balance of these allowances, totalling £5,218 0s. 2d., are charged in this account.

Allowances payable on the production, during the 1939-40 season, of creamery butter and other dairy products amounted to £264,858 12s. 4d., viz. :—

			£	s.	d.
Creamery Butter	...	...	254,914	17	10
Cheese	...	...	5,998	8	0
Condensed Whole Milk	...	...	2,638	17	2
Full Cream Milk Powder	...	...	1,306	9	4
			<hr/>		
			£264,858	12	4

The balance of the charge to this subhead, £1,227 19s. 3d., relates to payments made in respect of the acquisition and cold storage of non-creamery butter.

I am in communication with the Accounting Officer regarding the allowances paid on the production of cheese, condensed whole milk, and full cream milk powder.

Subhead M.8.—Importation of Seed Wheat.

33. With a view to the provision of an adequate supply of seed wheat for spring sowing requirements, arrangements were made with two importers, in January, 1939, for the importation of approximately 25,000 barrels of Swedish wheat under a guarantee against loss in the disposal of any unsold stocks. At the close of the sowing season, 7,280 barrels of seed remained unsold and it was decided that this quantity should be purchased from the importers and retained for seed purposes until the spring of 1940. By August, 1939, it was found that the germination had fallen below the required standard and the wheat was, accordingly, sold for milling.

The expenditure on the purchase, carriage and storage of the seed amounted to £12,412 16s. 10d., while a sum of £11,516 14s. 6d. was realized on sale and is included in the appropriations in aid. The loss incurred in connection with the guarantee amounted, therefore, to £896 2s. 4d.

Subhead P.—Appropriations in Aid.

Repayments of Sums advanced to Seed Merchants.

34. 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 £119 4s. 6d. The balance outstanding at 31st March, 1940, was £247 5s. 1d.

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

35. 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 £4,437 6s. 1d. and the amount of levy outstanding at 31st March, 1940, was £24,752 4s. 3d. As noted in the account, sums totalling £6,534 11s. 3d. were written off with the sanction of the Minister for Finance.

Receipts from Licences for the export of Pigs and Bacon.

36. The Emergency Powers (Export of Pigs and Bacon) Order, 1939 (Statutory Rules and Orders, No. 281 of 1939), which came into operation on 11th October, 1939, prohibited the export of live pigs and bacon except under licence issued by the Pigs and Bacon Export Committee established for the purposes of the Order. In accordance with the terms of section 8 of the Emergency Powers Act, 1939 (No. 28 of 1939), the Minister for Finance sanctioned the charging of licence fees at the rate of 2d. per cwt. of bacon and 2d. per live pig exported, and directed that the proceeds should be credited to appropriations in aid. As will be seen from the account, sums totalling £701 7s. 6d. were collected from licensees.

Purchase of Co-operative Creameries.

37. In the course of my audit I observed that two sums totalling £9,334 10s. 7d. were advanced to the solicitor of the Dairy Disposal Company, Ltd., to enable him to complete the purchase from the liquidators of the fixed assets and good will of a co-operative agricultural and dairy society and of a co-operative creamery, and that the expenditure was charged to a suspense account in March, 1940. I noticed that in one case, in which the advance amounted to £6,000, the purchase was not closed until June, 1940. In the other case it appeared that difficulties arose in connection with the title to the property concerned, and application was made in November, 1940, for a refund of the sum of £3,334 10s. 7d. advanced. I have since been informed that the advances were made on the assumption that the purchase preliminaries had reached a stage at which payment would have to be made without delay and that the amount of £3,334 10s. 7d. has been refunded, together with £25 6s. 9d. bank interest which had accrued thereon.

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

38. The receipts amounted to £225,908 0s. 2d., levy being payable during the year on creamery butter, cheese and bulk cream sold on the home market, excepting creamery butter cold stored under certain conditions and creamery butter and raw cheese manufactured on or after 1st December, 1939. Bounties were paid on exports of creamery butter and cheese, but the rate in respect of the former product was reduced to 1d. per cwt. from 1st September, 1939, and no bounty was payable on cheese exported on or after 1st November, 1939. As will be seen from the account, the payments totalled £137,564 17s. 4d.

The payments from the Fund under section 41 (6) of the 1935 Act were made to the Butter Marketing Committee and amounted to £11,832, of which £1,832 represented advances to meet the administrative expenses of the Committee. Following the bringing into operation in the United Kingdom in September and October, 1939, of requisitioning orders, it was decided that the Committee should arrange for the purchase and export of surplus stocks of creamery butter and that any trading loss should be met from funds at the disposal of the Minister for Agriculture. Under these arrangements, payment of £10,000 was made to the Committee in partial recoupment of the loss incurred in the disposal of approximately 42,900 cwt. of creamery butter during the period 11th November, 1939, to 31st March, 1940.

As I understand that rates of levy and bounty are regulated so as to equalize the receipts into and the payments out of the Dairy Produce (Price Stabilisation) Fund, I have inquired into the circumstances in which receipts exceeded payments by approximately £76,500, and also to what extent the balance in hand at the close of the year, £92,166 2s. 3d., was required to meet existing liabilities of the Fund.

VOTE 53.—FISHERIES.

Subhead E.6.—Steam Trawlers—Special Insurance.

39. Steam trawlers operating from ports in this country are unable to obtain the benefit of a pooling arrangement under which ships of the mercantile marine are insured against war risks. Following representations made by the trawling company concerned it was agreed that the company should take out a special insurance policy and that the outlay should be recouped from public funds.

The charge to this subhead represents the unconditional recoupment of vouched expenditure incurred on the special insurance of nine steam trawlers for the five months ended 20th February, 1940. I understand that it is the intention that any further recoupment shall be subject to conditions to be prescribed in a formal agreement to be made between the Minister for Agriculture and the company.

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

40. Including the advances charged in this account, the total of advances for boats and gear to 31st March, 1940, amounted to £110,500. The half-yearly instalments of the annuities set up to repay these advances falling due to 31st March, 1940,

amounted to £39,923 15s. 7d., while the sums collected by the Sea Fisheries Association from borrowers and transferred to the Department in payment of the annuity instalments amounted to £26,144 18s. 0d. The annuity instalments were, therefore, in arrear at 31st March, 1940, to the extent of £13,778 17s. 7d.

Subhead G.4.—Advances for General Development.

41. The total of advances made to the Sea Fisheries Association for general development, including a sum of £431 12s. 8d. charged in this account, amounted, at 31st March, 1940, to £1,522 14s. 3d. As stated in previous reports this amount is repayable over a period of twenty years by half-yearly instalments, covering principal and interest. Sums totalling £87 19s. 0d. were repaid during the year and are included in the appropriations in aid.

Fishery Loans.

42. 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 £406 14s. 8d. 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 £458 6s. 1d., and the balance outstanding on these loans at 31st March, 1940, was £21,213 10s. 6d., including arrears of £21,104 17s. 0d.

VOTE 54.—LANDS.

Repayable Exchequer Advance.

43. In my reports on the accounts for 1937–38 and 1938–39 I referred to an advance of £200,000 made in March, 1925, to enable payments in lieu of rent to be made to landlords as required by the Land Act, 1923. Of this advance, £84,000 has been repaid.

A statement setting out the position as at 31st March, 1940, is appended to the account. From this it will be seen that there have been written off the outstanding balance sums amounting to £41,066 10s. 9d. and £72,496 18s. 9d., being arrears of payments in lieu of rent due by tenant purchasers which have been funded or remitted under section 15 of the Land Act, 1933. In addition, a sum of £26 15s. 0d. was written off as irrecoverable under the authority of the Department of Finance.

The outstanding balance due to the Exchequer at 31st March, 1940, as shown in the statement, was therefore £2,409 15s. 6d.

Subhead I.—Improvement of Estates, etc.

44. Reference was made in paragraph 52 of my last report to additional expenditure incurred consequent on the failure of certain contractors to carry out contracts for the erection of dwelling houses and out-offices. A number of similar cases was observed in the year under review, and I am informed that it is proposed to institute proceedings against the defaulting contractors for the recovery of such sums as may, under the terms of their contracts, be found due and payable by them in consequence of their default. I also observed that a tender for the erection of six houses and out-offices was rejected on the grounds that the price quoted for the erection of the out-offices was too high. The work was carried out by the Land Commission by direct labour and the ultimate cost exceeded the price quoted in the rejected tender by £285 9s. 0d. I have addressed an inquiry to the Accounting Officer on the matter.

In my report last year I referred to the expenditure of £108,520 2s. 1d. incurred to 31st March, 1939, in connection with the scheme whereby certain lands in Co. Meath available for the relief of congestion are reserved for allottees from the Gaeltacht. I am now informed that this amount included expenditure in respect of both migrants' and non-migrants' holdings on the lands in question and that the total expenditure on migrants' holdings borne on the vote for Lands in connection with the scheme from its inception in 1934-35 to 31st March, 1939, was £90,006 2s. 10d. As the charge to this subhead during the year 1939-40 in respect of expenditure on necessary roads, drains and water supply, the erection of dwelling houses and out-offices and for free grants for stock and implements for migrants was £10,102 18s. 10d., the total expenditure charged to this subhead to 31st March, 1940, in connection with the scheme is £100,109 1s. 8d. In addition to the expenditure borne on the vote for Lands, £2,050 9s. 10d., which was subsequently recouped to the Land Commission by the Office of Public Works, was spent on the erection of a schoolhouse, and the remuneration of a Domestic Economy Instructress, who paid periodical visits for the purpose of advising the migrants on matters of domestic economy, is charged to subhead D.3. of the vote for Gaeltacht Services (No. 56).

I also referred in my last report to the scheme for the provision of holdings in certain counties in Leinster for migrants from districts where there is acute congestion. The expenditure, apart from the cost of General Improvements (roads, drains, fences, etc.), borne on the vote for Lands in connection with this

scheme from its inception in 1937-38 to 31st March, 1940, was £44,229 5s. 10d. made up as follows :—

				£	s.	d.
Buildings	...	...	...	34,571	1	7
Stock and Poultry	...	...	...	3,550	0	6
Grants for Fencing	...	...	...	725	0	0
Fuel and Fodder	...	...	...	1,513	18	0
Removal Expenses	...	...	...	1,154	10	1
Tillage	...	...	...	288	4	3
Implements	...	...	...	2,426	11	5
				£44,229	5	10

Until the scheme is completed it is not possible to apportion the expenditure on General Improvements in respect of migrants' holdings on the Estates.

Special Suspense Account.

45. In paragraph 54 of my last report I mentioned that expenditure of £1,283 was sanctioned for the repair of certain embankments and that 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. The amount expended during the year under audit was £376, which has, in addition to the expenditure in 1937-38 of £368 and in 1938-39 of £440, been charged to suspense.

Rent and Interest Account.

46. As I observed that the collectible bog rents on an estate for the seasons 1931, 1932, 1937 and 1938 were in arrears, that the bog had not been measured for the years 1933 to 1936 inclusive, and that no rent schedules were put into collection for these years, I addressed an inquiry to the Accounting Officer on the matter. I was informed that in certain cases proceedings had been instituted for recovery, and that as regards the seasons 1933 to 1936 the work of preparing bog schedules would be undertaken on the completion of the schedules for the year 1940.

Unoccupied Holdings Account.

47. Where the Land Commission are unable to obtain payment of the Revised Instalments due out of a holding possession may be taken by the Land Commission and the payment of rates and other necessary expenditure (*e.g.* caretakers' wages) is made from a suspense account, pending a settlement either with the defaulting tenant purchaser or with a new tenant. If the settlement can be effected only on terms which do not permit of the

repayment in full of the expenses paid by the Land Commission the unrecouped balance due to the suspense account becomes a charge on the vote.

In certain cases a considerable period of time has elapsed since the date of taking possession of the holdings and consequently the amount charged to suspense in respect of such holdings is appreciable. I am in communication with the Accounting Officer on this matter.

VOTE 56.—GAELTACHT SERVICES.

Excess of Expenditure over Grant.

48. The account shows an excess of expenditure over the gross estimate of £1,789 8s. 1d. and a surplus of appropriations in aid of £3,508 6s. 8d. The excess expenditure is explained by the Accounting Officer as mainly due to the fact that in connection with the Toy Industry an account matured for payment which had not been expected to come in course of payment until after 31st March, 1940.

Subhead C.—Incidental Expenses.

49. As stated in the account the charge to this subhead includes £25 in respect of that part of the cost of a plan for a new boat for a transport service which would have been payable by the operator of the service if the project had been proceeded with. As a sum of £25, being half the cost of the plan in question, was charged with the approval of the Department of Finance to this vote in 1938-39, the total cost to the State in respect of the preparation of the plan was £50.

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

50. The aggregate amount of the grants and loans which may be made under the Housing (Gaeltacht) Act, 1929, was increased from £650,000, the limit imposed by section 2 of the Housing (Gaeltacht) (Amendment) Act, 1934, to £750,000 by section 1 of the Housing (Gaeltacht) (Amendment) Act, 1939.

At the 31st March, 1940, the position regarding such grants and loans was as follows :—

	£	s.	d.
(i) Total amount of Grants sanctioned ...	476,555	10	11
Total amount of actual payments ...	398,449	0	6
(ii) Total amount of Loans sanctioned ...	176,313	10	0
Total amount of Loans for which certificates have been issued to the Commissioners of Public Works ...	167,237	0	0

Industrial Loans.

51. I have been furnished with a schedule concerning the Industrial Loans from which it appears that advances made during the year ended 31st March, 1940, 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, including interest accrued, due at 31st March, 1940, amounted to £9,809 2s. 2d., as compared with £9,709 18s. 0d. on 31st March, 1939.

VOTE 57.—INDUSTRY AND COMMERCE.

Subhead I.—New York World Fair, 1939.

52. The original provision of £25,000 for expenditure in connection with the Fair was increased to £42,000 by supplementary estimate. The actual expenditure, as shown in the account, amounted to £38,558 11s. 10d., and included payments for the construction, decoration and equipment of the two Irish Pavilions (the Trade Promotion Pavilion and the Historical and Cultural Pavilion), the provision of exhibits, travelling, etc., expenses of the staff sent from Ireland, publicity, and general utility services. Payments in the year were in general made by the Consul-General in New York from imprests issued to him by the Department.

The work of bringing light, power and telephone connections to the Trade Promotion Pavilion was carried out on a time and material basis by the Fair Corporation and was estimated to cost \$1585. The actual cost, however, amounted to \$3562.41. The Department of Finance has given covering sanction for this expenditure.

Sums amounting to £1,446 12s. 3d. were paid by the Consul-General on behalf of a London company of display experts engaged by the Department in connection with the interior fitting-up of the Irish Pavilions. These sums represented payments for (1) work done on the company's behalf by certain New York firms and (2) Customs clearance charges due by the company. In addition to the £1,446 12s. 3d. paid by the Consul-General, a sum of £2 3s. 3d. paid by the Department is also due for recovery, and these amounts remain charged to a suspense account.

As noted in the account, the Department of Finance sanctioned a charge of £19 16s. 6d. in respect of the replacement of show-cards pilfered from the Trade Promotion Pavilion, and payments amounting to £16 1s. 0d. have, with Department of Finance approval, also been charged to the subhead in respect of minor items of expenditure which are unvouched.

Receipts credited to appropriations in aid during the year amounted to £1,515 18s. 0d. and comprised £700 received from

various firms in respect of allocation of space for exhibits in the Trade Promotion Pavilion, £804 18s. 10d. received from the sale of publications and £10 19s. 2d. received from the contractors for the Irish Pavilions in respect of the return of materials charged for in the previous year.

The total expenditure charged to vote to 31st March, 1940, in connection with this Fair amounted to £64,435 2s. 1d. while receipts credited to that date were £3,680 18s. 0d. The Fair was held from May to October, 1939, and was continued in 1940.

Subhead I.I.—Glasgow Exhibition, 1938.

53. The charge to this subhead, £1,123 6s. 11d., represents the balance of the cost of participation in the Exhibition, which terminated in October, 1938. The total cost amounted to £17,206 4s. 8d. while receipts credited to 31st March, 1940, were £4,841 11s. 4d.

As noted in the account, a payment of £120 was made to architects for the preparation of the original plans for the Irish Pavilion. These plans were approved by the Department of Industry and Commerce but were subsequently rejected by the High Commissioner in London. A new set of plans, based on suggestions made by the High Commissioner, was eventually approved.

Sums amounting to £42 5s. 0d. were paid, with Department of Finance sanction, for repairs to certain articles which were damaged while on loan to the State.

Receipts credited in the period under review from the sale of property at the close of the Exhibition amounted to £277 15s. 0d. and are accounted for as exchequer extra receipts. Included therein is a sum of £190 received in respect of the sale, with Department of Finance sanction, of the Irish Pavilion, the erection of which cost £3,984 14s. 4d. The sale was conditional on the purchaser clearing the site in accordance with the regulations of the Exhibition authorities.

Sundry articles purchased by the State which were found to be unsuitable for inclusion as exhibits in the Irish Pavilions at the New York World Fair have, with Department of Finance approval, been placed on permanent loan with the Department of Agriculture, the Office of the High Commissioner in London or the Department of Local Government and Public Health. Certain other articles are still awaiting disposal.

Subhead K.—Minerals Exploration.

54. The investigation of the gypsum deposits in the Carrickmacross-Kingscourt area concluded during the year, and the total expenditure incurred thereon amounted to £9,269 7s. 2d. of which £4,044 4s. 3d. is charged in the present account. With

Department of Finance sanction two huts erected in the area for storage purposes at a cost of £39 13s. 6d. were sold for £20 and this sum was brought to credit as an exchequer extra receipt.

Payments amounting to £334 10s. 7d. were made towards the cost of borings for coal near Ballylynan, Laoighis.

Provision was made in a supplementary estimate for expenses in connection with a proposed investigation of the mineral deposits in the neighbourhood of Glandore, Co. Cork, and a sum of £147 2s. 2d. was, with Department of Finance authority, paid to a company for making a preliminary survey of this area.

Turf Development Board, Limited.

55. Issues to the Turf Development Board, Limited, from the Grants-in-Aid provided under subheads M.1. and M.2., amounting to £11,800 and £22 16s. 7d., respectively, were made during the year with the consent of the Minister for Finance.

No repayable advances were made to the Board from subhead M.3. during the period. The amount, including interest, outstanding, at 31st March, 1940, in respect of such advances and of the £16,000 due by the Board for sacks purchased from vote and placed at the Board's disposal in 1934-35, was £19,564 10s. 1d. In addition, an amount of £528 19s. 6d., excluding interest, is outstanding on account of certain office furniture and equipment transferred to the Board in 1934-35. The question of interest and the method of repayment of the latter liability has, it is understood, not yet been decided.

Issues from the Grants-in-Aid for the development of Clonsast Bog (subhead M.4.) and the development of Lyracrompane Bog (subhead M.5.) amounted to £50,000 and £3,000, respectively. Advances made are repayable by the Board on conditions which have been referred to in previous reports. The amounts outstanding, including interest, at 31st March, 1940, were £170,689 12s. 10d. in the case of Clonsast Bog and £25,538 8s. 5d. in the case of Lyracrompane Bog.

Provision was made by supplementary estimate for Grants-in-Aid to the Board for the development of Lullymore Bog and for the acquisition of the assets of the Peat Fuel Company, Limited, (subhead M.6.), and the development of Kilberry Bog (subhead M.7.). With the sanction of the Minister for Finance issues amounting to £44,000 from subhead M.6. and £2,000 from subhead M.7. were made during the year. The issues out of these subheads are 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 issue or subsequently.

A note to the estimate stated that the provision under subhead M.6. included a sum of £18,000, approximately, representing the cost of acquisition by the Board of the First Debenture on the

assets of the Peat Fuel Company, Limited, and that when the assets are acquired the Debenture will be discharged and the cost thereof refunded by the Board to the Exchequer. The amount of £44,000 issued to the Board in the period under review was made up of £25,000 for purchase of the property and assets of the Peat Fuel Company, Limited; £17,700 in respect of purchase of the Debenture, and £1,300 for maintenance of the assets and for Receiver's fees and technical advice.

A sum of £18,747 5s. 10d. repaid by the Board to the Department in June, 1940, included a refund of £17,642 14s. 2d. in respect of the advance for the purchase of the debenture and interest thereon £630 15s. 8d.

In authorizing issues from subhead M.7. to the Board for the development of Kilberry Bog the Department of Finance stipulated that they were to be in the nature of repayable advances bearing interest at approved rates, interest to accrue on every amount advanced from the date of such advance and that the advances were to be repayable to the Exchequer over a period of 25 years, repayment to commence when the bog comes into production. As stated above, £2,000 was issued to the Board in the year.

A sum of £97 11s. 0d. was received from the Board and credited to appropriations in aid by direction of the Department of Finance in respect of the proceeds of sale of turf produced as the result of experiments carried out with the Dolberg machine at Streete, Co. Westmeath. The object of the experiments was to test the practicability of the use of the machine on small bogs and in connection therewith grants totalling £1,100 had been made to the Board in 1936-37 and 1938-39 from the Grant-in-Aid subhead for General Development.

Industrial Research Council.

56. The charge of £3,205 13s. 0d. to subhead N.4.—Special Investigations, related, as in previous years, mainly to payments to University Colleges for investigations connected with peat waxes, seaweed, and turf burning apparatus. These payments were covered by Department of Finance sanction.

Fees under the Air Navigation (General) Regulations, 1930.

57. It will be observed from a note appended to the account that, with Department of Finance sanction, a sum of £29 8s. 9d., being the balance due by the Irish Aero Club, Limited (now liquidated), in respect of certain aerodrome licence fees, was waived. Under the Regulations these fees were required to be paid with applications for the licences but this requirement had not been insisted upon. The gross amount due was £35 3s. 0d.

but sums amounting to £5 14s. 3d. were received from the liquidator as first and final dividends, and are included in the figure of £79 19s. 9d. shown in the statement of exchequer extra receipts.

Hire purchase instalment paid by Great Southern Railways Company under contract with the Drumm Battery Sales, Limited.

58. By agreements dated 25th November, 1936, and 29th December, 1938, between Drumm Battery Sales, Limited (a subsidiary of Drumm Battery Company, Limited) and the Great Southern Railways Company, the latter company covenanted to pay the sum of £45,600, with interest at the rate of 5 per cent. per annum, by twenty half-yearly instalments of £2,925 2s. 1d. each, in respect of batteries and equipment supplied. The first four instalments received were paid over by Drumm Battery Sales, Limited, to the Drumm Battery Company, Limited, and retained by the latter company to provide for administrative expenses. The fifth instalment, received from the Great Southern Railways Company in February, 1940, was paid over to the Department of Industry and Commerce and by direction of the Department of Finance was treated as in part repayment of Grants-in-Aid from the former vote for Electrical Battery Development and accounted for as an exchequer extra receipt.

VOTE 58.—TRANSPORT AND METEOROLOGICAL SERVICES.

Subhead A.A.—Advance to the Londonderry and Lough Swilly and Letterkenny Railways Company in respect of the Letterkenny and Burtonport and Letterkenny Railways.

59. Provision was made by supplementary estimate for a repayable advance, free of interest, of £2,500 to the above company to be applied for the purpose of enabling the company to continue the provision of public transport facilities pending the closing of the Burtonport Extension Railway. In sanctioning the advance the Department of Finance stipulated that it was to be repayable to the State within a period of three years from the date of the closing of the Burtonport extension and that the making of the advance was conditional on the provision of financial assistance to the same amount by the Government of Northern Ireland. This latter condition was fulfilled and accordingly payment of £2,500 was made to the company in March, 1940.

Subhead B.—Civil Airports.

60. As in previous years the expenditure charged to this subhead related mainly to payments for the acquisition of land in connection with the construction of Airports at Collinstown, Co. Dublin, and Kilconry, Co. Clare.

Reference was made in paragraph 71 of my report on the 1937-38 accounts to payments of £275 compensation and £55 costs which were made as the result of an action taken by a Coursing Club in respect of the entry by the Minister for Industry and Commerce on part of a holding acquired by him, which had been leased to the Club by the former owner, and it was stated that the amounts paid were to be recovered from the compensation payable to the owner. The final settlement with the owner, which was sanctioned by the Department of Finance, provided for the deduction of only £275 from the compensation payable and also allowed the owner to retain two cottages (with a yard and haggard attached to one of them) on the land acquired. The original agreement had been interpreted by the Department as giving the Minister for Industry and Commerce possession of all buildings on the land acquired, but this had been disputed by the owner. The compensation was paid in the year under review.

Receipts during the year from the letting of lands surplus to requirements amounted to £306 10s. 0d. and are accounted for as exchequer extra receipts.

Subhead C.—Subsidy in respect of Air Services.

61. Under the Subsidy (Aer-Rianta, Teoranta) (No. 2) Order, 1939, made by the Minister for Finance under section 79 of the Air Navigation and Transport Act, 1936, the Minister for Industry and Commerce was authorized to pay to the company a subsidy of an amount equal to whichever of the following is the less :—

(a) £40,150 ;

(b) the sum which the Minister for Finance and the Minister for Industry and Commerce estimate will be the losses sustained by the company and the subsidiary company (Aer Lingus, Teoranta) in the year 1939-40.

The Order provided that the subsidy should be paid to the company before 1st April, 1940, and also that if the actual losses of the company and the subsidiary company in the year 1939-40 were less than the estimated losses in 1939-40 the company should repay to the Minister for Industry and Commerce before the 1st September, 1940, the difference between such actual losses and the estimated losses.

In accordance with the terms of the Order, the losses of the company and its subsidiary were estimated at £29,050, and this

amount was accordingly paid to the company and is charged to this subhead. The amount of the actual losses of the companies in the year, however, as determined by the Minister for Finance and the Minister for Industry and Commerce, was £26,495 15s. 3d., and £2,554 4s. 9d. fell, therefore, to be repaid by the company in 1940-41 and will be accounted for as an exchequer extra receipt.

Receipts from landing, picketing, etc., charges at Shannon Airport.

62. Sums amounting to £364 15s. 1d., net, in respect of landing, load and mooring charges, etc., at the Shannon Airport have been credited to exchequer extra receipts. The scale of charges has been approved by the Department of Finance.

Certain facilities were provided by the Foynes Harbour Trustees for the air transport companies operating regular services and, with the approval of the Department of Finance, a sum of £30 9s. 5d. was paid to the Trustees in the year under review in respect of such facilities and charged against exchequer extra receipts.

Contribution towards the cost of Transatlantic Air Service.

63. As a result of discussions in 1936 between representatives of the Saorstát Government and the Government of the United Kingdom regarding financial arrangements in connection with the transatlantic air service, the latter Government agreed to make an annual payment of £6,000 as from 1st April, 1937, as a contribution towards the cost of the service. The sum of £12,000 was received during the year under review, being the contributions in respect of 1937-38 and 1938-39, and is accounted for as an exchequer extra receipt.

VOTE 61.—UNEMPLOYMENT INSURANCE AND
UNEMPLOYMENT ASSISTANCE.

Subhead J.—Unemployment Assistance.

64. The original provision of £1,300,000 to meet payments chargeable to this subhead was increased to £1,520,000 by a supplementary estimate. The actual expenditure during the year amounted to £1,504,505 17s. 4d., showing a saving of £15,494 2s. 8d.

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

During the period under review cash recoveries of overpayments of unemployment assistance, credited to appropriations in aid, amounted to £351 4s. 8d. As noted in the account, further recoveries totalling £962 12s. 11d. 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.

VOTE 63.—POSTS AND TELEGRAPHS.

Subhead E.4.—Packet Services—British and Foreign.

65. The charge to this subhead includes the sum of £25,500 being contribution towards the cost of the conveyance of mails by sea between this country and Great Britain for the year ended 31st December, 1939. The Dun Laoghaire-Holyhead and Rosslare-Fishguard services were restricted as from September, 1939, and I am informed that the question of the subsidies payable is under consideration by the British Post Office authorities and the carrying companies. Meanwhile, the normal contribution of this administration is being continued on a provisional basis.

Losses by Default, etc.

66. The losses borne on the vote for the year ended 31st March, 1940, amounted to £1,159 9s. 2d. of which £1,130 2s. 9d. was charged to subhead H.2 and £29 6s. 5d. to subhead O.6. Classified schedules of these losses are set out at pages 215 and 218. At pages 216 to 218 particulars are given of 23 cases in which cash shortages or misappropriations amounting to £191 11s. 10d. were discovered; the sums in question were made good and no charge to public funds was necessary.

Subhead H.3.—Incidental Expenses.

67. Arising out of an accident in which a pedestrian was injured the postman-driver of an official mail van was prosecuted under section 50 of the Road Traffic Act, 1933, and convicted. The result of the trial in the District Court was not available at headquarters in sufficient time to permit of the question of appeal being considered, although it was thought that there were good grounds on which an appeal might be based. Meanwhile a claim for compensation was submitted on behalf of the injured pedestrian and it was felt that the fact of the driver's conviction would prejudice the case against the Minister for Finance in any Court proceedings. The claim was accordingly settled on payment of £351 compensation together with £20 for costs.

Steps have been taken to ensure that the question of appeal can be considered in time in future similar cases.

Erection of New Stores Depôt.

68. I referred in paragraph 78 of my last report to a scheme under which land at Aldborough House, Dublin, held on lease by the Department of Posts and Telegraphs, was acquired by the Dublin Corporation, and the Department's Stores Depôt which had occupied the site was transferred to new premises. The governing principle underlying the scheme was that the Corporation should bear the cost of, and incidental to, the provision of alternative warehouse accommodation. The estimated cost of this accommodation was £9,950 and payment of that amount, less £2,000, being a commuted allowance in respect of the rent of premises at Aldborough House retained by the Department, was made by the Corporation in June, 1940.

The heating arrangements for which provision had been made in the estimate proved inadequate and the sanction of the Department of Finance was subsequently obtained for additional expenditure of £1,250 on the provision of a low pressure hot water system. The total expenditure to date from State funds on the provision of warehouse accommodation, including heating, amounts to £11,137.

Stores.

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

I referred in my last report to deficiencies in the stocks of internal mail bags. Further similar deficiencies have since been reported and I understand that the question of devising a system of closer control is still under consideration.

During the latter part of the year considerable difficulty was experienced in working existing contracts and in making new contracts in accordance with normal procedure. In connection with certain contracts placed on tenders received prior to the 1st September, 1939, and not due for completion before that date, the Department of Finance sanctioned payment on an *ex-gratia* basis, and without prejudice to the validity of the contracts, of additions to the contract prices not exceeding the amounts shown to have been reasonably incurred in the circumstances. In cases in which it had become impossible or unreasonably difficult for a contractor to supply goods sanction was obtained for his release and for the waiving of any claim against him for non-fulfilment.

With regard to tenders received subsequent to the 1st September, 1939, it was found that quotations were, generally, in terms which involved departures from the usual principles of firm prices and specified deliveries. The Department of Finance authorized the acceptance of such tenders in cases where it was deemed necessary or expedient to do so.

A number of contracts for the purchase of Engineering Stores which had been placed with Continental firms prior to September, 1939, were abandoned.

Owing to the emergency conditions stocktaking carried out by officers of the Department during the year was restricted to approximately one-third of the total stores held and the adjustments of deficiencies and surpluses of Postal and Engineering stores noted in the account may be regarded as applying to discrepancies in approximately one-third of the total stores in hand.

In addition to the engineering stores shown in Appendix II as valued at £178,196 on the 31st March, 1940, engineering stores to the value of £268 were held on behalf of other Government Departments. Stores other than engineering stores held at that date were valued at £107,562, included in this amount being a sum of £37,549, in respect of stores held for other Government Departments.

Revenue.

70. 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 £427 12s. 2d. were written off during the year as irrecoverable.

Post Office Savings Bank Accounts.

71. The accounts of the Post Office Savings Bank for the year ended 31st December, 1939, were submitted to a test examination with satisfactory results.

Post Office Factory.

72. 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, 1940, amounted to £16,543; expenditure on repair works (other than repairs to mechanical transport) amounted to £15,822, and expenditure on mechanical transport repairs amounted to £1,543.

VOTE 64.—WIRELESS BROADCASTING.

Extra Receipts payable to Exchequer.

73. A scheme of commercial broadcasting was introduced as from the 1st October, 1939, under arrangements approved by the Department of Finance. The receipts from advertising

firms in respect of booking fees, performing rights fees, etc., amounted to £13,008 13s. 8d. Payments of commission amounting to £1,576 18s. 0d. were made from these receipts to the advertising agents of the firms sponsoring the programmes leaving a balance of £11,431 15s. 8d. which is included in the total of £38,182 12s. 4d. shown as receipts in respect of advertisements, etc., in the account.

VOTE 65.—ARMY.

74. Following the declaration of a state of emergency on 3rd September, 1939, the Defence Forces were mobilized. Steps were taken to increase the total strength, and new services were organized for coastal defence. A censorship service was set up under the newly created Office of the Minister for Co-ordination of Defensive Measures, and expenditure was also incurred in connection with the Offences against the State Acts. Financial provision was made for these new services and for increased expenditure under various other subheads by a supplementary estimate which was not passed until 5th March, 1940.

Owing to the non-delivery of stores on order, sufficient funds were available to meet this additional expenditure, and the increase in the original sum voted for the service of the Army was confined to a token vote of £10. The account shows that, including a surplus of appropriations in aid of £19,421 9s. 6d., the total surplus remaining to be surrendered is £326,599 6s. 2d., or 9·9 per cent. of the gross estimate.

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

75. The mobilization of all sections of the Reserve for permanent service is reflected in the increased expenditure on pay, allowances, and provisions, and a saving on subhead Y.2., which bears only the normal expenses of the Reserve. With regard to the total strength of the Forces I have made inquiries concerning the question of compliance with the terms of sections 4 and 210 of the Defence Forces (Temporary Provisions) Acts, 1923 to 1940.

A case came under notice in the course of audit in which owing to non-observance of the relevant regulations the Department was obliged to admit liability for the pay of a soldier for a period during which he did not render any service. It appears that on surrender subsequent to desertion this soldier was admitted to a military hospital where he was maintained for nearly four months before he was discharged. He took legal action for the recovery of his pay for this period. The matter was referred to the Law Officers, who advised the Department that if it had been intended to withhold his pay, the soldier

should have been courtmartialled on surrender in accordance with the regulations, and that the manner in which this case was dealt with amounted to his temporary re-instatement in the Army. Consequently the claim, together with expenses, amounting in all to £36 11s. 9d. was paid with the sanction of the Department of Finance.

Subhead B.—Marriage Allowance.

76. The overpayments written off under this head as irrecoverable, and included in the Statement of Losses (Item 17), amounted to only £3 18s. 2d. and were due mostly to the late receipt from the military authorities of advices affecting these allowances in respect of the period subsequent to 1st September, 1939. In addition, a case was brought to light by the *Gárda Síochána* in which it transpired that, owing to a series of misrepresentations, marriage allowance had been irregularly issued over a period of about seven years, the amount involved being estimated at £376. It appears unlikely that the circumstances which rendered the issue of marriage allowance irregular would have been discovered in the normal course, as all the certificates required by the regulations had been furnished periodically and revealed no defect in their completion. The maximum deductions permitted by the Defence Forces Acts are being made from the pay of the soldier concerned in respect of the irregular payments. The case is not brought to notice in the account under review, as the amount of the net loss cannot yet be ascertained.

As approximately 28,000 payments are made monthly by the Department of Defence in respect of marriage allowance and Army pensions on evidence furnished in periodical certificates similar to those referred to in the previous paragraph, it is a matter for consideration whether it would not be desirable to institute some kind of an independent check in a small number of cases on the accuracy of the information furnished in these certificates, and I have inquired accordingly.

Subhead J.—Mechanical Transport.

77. Owing to the urgent need for additional mechanical transport to meet the requirements of the Forces mobilized in September, 1939, and the inadequacy of the available supplies, it was not found possible to confine purchases to the standard types of vehicles already in use in the Army or to follow the normal procedure relating to purchases. A large number of vehicles of various makes were, however, acquired by personal negotiation at prices varying between 15 and 20 per cent. less than the list prices.

Subhead K.—Provisions and Allowances in lieu.

78. 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>	1939–40.	1938–39.
Cost of production ...	1·8 pence per lb.	2·0 pence per lb.
Cost delivered Dublin	1·9 „ „	2·1 „ „

Meat.

Dublin ...	8·1 pence per lb.	7·5 pence per lb.
Curragh ...	8·2 „ „	7·5 „ „

The decrease in the unit cost of bread is due to (a) increased production and (b) a decrease in the average price of flour as compared with the previous year.

The average prices of cattle purchased for the Dublin and Curragh areas were £24 4s. 1d. and £23 0s. 6d. per head, respectively, as compared with £21 16s. 10d. and £19 13s. 3d. in the previous year, while the average production of beef per head was 724 lbs. and 686 lbs., respectively, as compared with 761 lbs. and 688 lbs.

Subhead P.—Warlike Stores.

79. Initial payments amounting to £44,000 were made in the year under review on contracts with Continental firms for the supply of warlike stores, the delivery of which is overdue. As delivery is not expected under existing conditions it has been deemed advisable to relieve the vote of the amounts advanced until such time as the position is clarified, and they have been transferred to a suspense account. Delivery of a considerable quantity of stores from other external sources of supply is also awaited, but payments made on foot of the orders for these stores are charged to the vote in accordance with normal practice.

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

80. The charge to this subhead includes a sum of £11,000 being the first payment of grant under section 35 of the Air-raid Precautions Act, 1939, to a local authority towards expenditure incurred on approved air raid precautions schemes. The grant is based on fifty per cent. of the certified expenditure of the local authority on approved schemes to the 31st March, 1939.

The remainder of the expenditure was incurred on the purchase of air raid precautions stores, including fire-fighting equipment, protective clothing, and respirators. The stores are being issued on loan to local authorities in the scheduled areas for distribution to the public or retention in accordance with the directions of the Minister for Defence. The safe custody, storage and maintenance of the stores so issued are provided for in the Air Raid Precautions Equipment (Storage and Loan) Regulations, 1940 (Statutory Rules and Orders, No. 184 of 1940), and I understand that the Department is making arrangements to ensure the due observance of these regulations.

Subhead S.—Barrack Maintenance and Minor Works.

81. Owing to unstable conditions and the limited stocks on offer difficulty was experienced in procuring bulk supplies for the services provided for under this subhead, and it was found necessary in many instances to depart from the normal methods of effecting purchases.

Regarding contracts for official works, one case came to notice in which the selected contractor for certain urgent work was unable to obtain the necessary material, and the Department, after negotiating with the trade concerned, undertook to supply and deliver to him material sufficient to complete the work. The ensuing modifications of the contract left the Department's liability thereunder somewhat uncertain. As it seems, however, that the procedure adopted involved the Department in considerable expense in addition to the agreed price of the work I have sought information on certain aspects of this contract.

Subhead Y.2.—Army Reserve.

82. The annual grants payable to Class A. reservists which had been paid in two instalments up to 1938, were subsequently paid in full on completion of annual training, with the concurrence of the Department of Finance. A number of Reserve Units had completed annual training, and the personnel had received the grants in full before they were called out on permanent service in September, 1939. Certain other members of the Forces who had been transferred to the Reserve before this date had also received the full portion of the annual grants. As a result the men concerned were overpaid in respect of that part of the year spent on permanent service. It was not deemed desirable, for various reasons, to collect these overpayments by deduction from their pay and allowances, and recovery was waived with the consent of the Department of Finance. The amount involved, £6,783 12s. 9d., has been charged to this subhead.

Certain Units of the Reserve which had been called up for annual training in August, 1939, were retained on permanent service. The personnel of these Units had been issued with travelling warrants in respect of the return journeys between their homes and the training centres, but the return portions of the tickets were not used. Some of these were surrendered and the appropriate credit was received from the Railway Companies. It was noted in the course of audit, however, that in many cases no credit had been obtained. The amount involved would appear to be considerable, and I have made inquiries regarding these cases.

The Public Accounts Committee in its reports on the accounts for the years 1936-37 and 1937-38 referred to the necessity for more effective control over expenditure incurred on the Volunteer Force. Certain alterations have since been made in the basis of organization of the Force, and they became effective as from the beginning of the year under review. The withdrawal of the Volunteer's right to resign on 'giving seven days' notice has ensured a definite term of service; and the payment of the maximum annual grants, which vary from £6 in the case of a private to £75 in the case of a Commandant, was made dependent on the proficiency shown by both the Volunteer and the Sluagh to which he belonged.

Consequent on the mobilization of the Volunteer Force in September, 1939, the activities of the Sluaghte ceased and the halls which had been rented for their use throughout the country became surplus to requirements at the same time, but no decision to surrender these halls was taken until July, 1940. It appears from papers submitted to me, that this decision had to await the consideration of certain proposals regarding the future of the Volunteer Force. These proposals, which have been approved but have not yet been incorporated in a regulation, render the further use of halls unnecessary, provide for a more satisfactory method of safeguarding clothing and equipment on issue to the Force, and should effect considerable economies in transport and training.

Subhead Z.—Appropriations in Aid.

83. The collection of rents from the tenanted property at Lough Swilly and Bere Island, acquired under Article 2 of the Agreement between the Governments of Éire and the United Kingdom, signed on 25th April, 1938, had been considerably in arrear at the date of transfer. Difficulties arose in connection with the collection of these arrears and it was finally decided to waive all rents due and accrued to 30th September, 1938. The sum involved (£219 17s. 0d.) is shown in the Statement of Losses (Item 14). An amicable arrangement has been come to with the tenants and the collection of current rents is satisfactory.

Stores.

84. A test examination of the store accounts for the accounting year ended 30th September, 1939, was carried out. The results were generally satisfactory, but some Units did not find it possible to carry out the complete stocktaking required by regulations owing to the abnormal conditions prevailing at the end of the accounting year.

For the same reason certain checks, required by regulation, of stores held by the Corps of Engineers have been temporarily omitted with the consent of the Department of Finance, but inspections have been carried out by the departmental audit staff. I have inquired whether the system of accounting for these stores at present in operation provides adequate safeguards having regard to the altered conditions and the increase in stocks.

Statement of Losses.

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

Cash losses charged to “ Balances Irrecoverable ”	£	s.	d.
with the sanction of the Department of Finance	112	19	2
Deficiencies of stores and other losses not affecting the 1939-40 vote	1,658	8	4

The corresponding figures of losses in the previous year were £1,184 6s. 2d. and £1,456 13s. 6d.

In previous reports I referred to the losses which arose in keeping members of the Volunteer Force provided with uniform, and the above figures include a sum of £139 17s. 2d. in respect of unrecovered amounts due for articles of clothing issued to Volunteers on repayment on the occasion of special parades, and also £69 6s. 2d. in respect of issues on other occasions.

The figures also include a sum of £217 7s. 0d. in respect of services rendered to the Irish Aero Club, Limited, which went into liquidation. The total value of services rendered amounted to £259 10s. 5d., but a sum of £42 3s. 5d. representing a final dividend of 3s. 3d. in the £ was received and brought to account.

VOTE 67.—EXTERNAL AFFAIRS.

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

86. I mentioned in paragraph 87 of my report on the accounts for the year 1934-35 that certain diplomatic and consular fees collected by the Department were not covered by statutory authority. The Diplomatic and Consular Fees Act, 1939,

enacted on 13th December, 1939, empowers the Minister for External Affairs, with the consent of the Minister for Finance, to make regulations fixing the fees to be charged. I am informed that regulations are under consideration, but none have yet been made.

Fees for Travel Permits.

87. The issue of travel permits was introduced in September, 1939, as a measure necessary in existing circumstances for the control of passenger traffic between this country and Great Britain. A fee of 5s. is charged for each travel permit, with the sanction of the Department of Finance, and is collected and accounted for by means of a consular stamp or stamps affixed to each permit. The particulars furnished to me in connection with the permits issued at London, Glasgow and Liverpool are not sufficient to enable an effective check to be made of the correctness of the receipts brought to account and I am in communication with the Accounting Officer on the matter.

VOTE 69.—EMPLOYMENT SCHEMES.

88. The charge to the vote includes a sum of £5,476 9s. 7d. expended during the year in connection with the provision of a labour camp at Clonsast under a scheme for peat development. Of this amount, £5,350 was paid on foot of a contract for the erection of buildings and £126 9s. 7d. for the supply of furniture, bedding and equipment. The work of erecting the buildings was not completed within the year. I understand that the camp was opened in April, 1940.

The expenditure also includes payments amounting to £3,247 0s. 7d. made to the Sea Fisheries Association in connection with the construction of a mussel purification station at Cromane, Co. Kerry. The station was completed in August, 1940, the total cost being approximately £6,500.

VOTE 70.—EXPORT SUBSIDIES.

Subhead A.—Subsidies on Exports of Dairy Produce.

89. The payments under this subhead totalled £115,780 2s. 6d., made up as follows :—

		£	s.	d.
Creamery Butter	...	67,624	11	11
Non-Creamery Butter	...	29,445	19	0
Cheese ...	...	9,313	15	11
Full Cream Milk Powder	...	5,231	15	4
Condensed Whole Milk	...	3,125	0	5
Bulk and Tinned Cream	...	1,038	19	11
		£115,780	2	6

The expenditure supplemented the statutory bounty disbursed from the Dairy Produce (Price Stabilisation) Fund and certain payments made from subhead M.7. of the vote for Agriculture. Subsidy was paid at various rates and represented the additional amounts required to bring export values up to the approximate equivalent of the net return on home sales of creamery butter.

I am in communication with the Accounting Officer regarding the subsidies paid on exports of cheese and full cream milk powder.

Subhead B.—Subsidies on Exports of Eggs.

90. The following rates of subsidy were authorized :—

<i>Eggs (in shell).</i>	From 6th March, 1939, to 8th October, 1939.		From 9th October, 1939, to 6th November, 1939.	
	<i>Per Great Hundred.</i>		<i>Per Great Hundred.</i>	
	s.	d.	s.	d.
Specials ...	1	0	4	0
Standard ...	1	0	4	0
Selected ...	1	0	4	0
Duck ...	1	0	4	0
Pullet ...	9		3	0

Eggs (not in shell).

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

From 19th May, 1938, to 6th November, 1939—5s. per cwt.

Subhead C.—Subsidies on Exports of Potatoes.

91. Subsidy at the rate of 17s. 6d. per ton was payable on seed potatoes exported to countries other than the United Kingdom on and after 19th May, 1938.

Subhead D.—Minor Disbursements under Subsidy Schemes of Prior Years.

92. The payments under this subhead totalled £1,085 10s. 2d., viz. :—

	£	s.	d.
Fat Cattle ...	7	10	0
Live Pigs ...	102	10	11
Horses ...	971	12	0
Fresh Mackerel ...	2	15	8
Industrial Products ...	1	1	7
	£1,085	10	2

The expenditure in respect of horses included a payment of £943 12s. 0d. made to an exporter consequent upon a reassessment of import duty by the British Customs authorities.

VOTE 71.—OFFICE OF THE MINISTER FOR SUPPLIES.

93. The Department of Supplies was established as on and from 8th September, 1939, by the Ministers and Secretaries (Amendment) Act, 1939, and a supplementary estimate to provide for salaries and expenses in connection with this new service was taken in March, 1940.

As noted in the estimate, apart from a number of Writing Assistants specifically provided for in this vote, all the posts in the Department were filled by officers on loan from other Departments and in all cases the salary of a loaned officer in his substantive grade and bonus on his total remuneration were provided for in the vote for his parent Department. Where, however, a loaned officer has been promoted on an acting basis or is paid an allowance in the Department of Supplies, the basic portion of the increase in salary attributable to the promotion, or of the allowance, is provided in this vote.

A note to the account indicates that the sum included in the accounts of other Departments in respect of salaries, etc., of officers on loan to the Department of Supplies is £26,010 18s. 1d.

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

(Árd-Reachtairé Cunnatas agus Ciste).

EXCHEQUER AND AUDIT DEPARTMENT,

DUBLIN, 31st January, 1941.

PUBLIC SERVICES.

APPROPRIATION ACCOUNTS, 1939-40.

SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Expenditure (Gross).	Estimated Appropriations in Aid.	Net Supply Grant.	Actual Expenditure (Gross).	Appropriations in Aid Realized.	Net Expenditure.	Expenditure (Gross) compared with Estimate.		Appropriations in Aid compared with Estimate.		Amount to be surrendered.	Exchequer Extra Receipts.		No. of Vote.
									Surplus.	Deficit.	More than Estimated.	Less than Estimated.		Estimated.	Realized.	
			£	£	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£	£ s. d.	
2	1	PRESIDENT'S ESTABLISHMENT	3,602	—	3,602	3,384 11 0	—	3,384 11 0	217 9 0	—	—	—	217 9 0	—	—	1
4	2	HOUSES OF THE OIREACHTAS	125,080	—	125,080	121,938 11 3	—	121,938 11 3	3,141 8 9	—	—	—	3,141 8 9	—	—	2
6	3	DEPARTMENT OF THE TAOISEACH	14,259	—	14,259	13,498 16 6	—	13,498 16 6	760 3 6	—	—	—	760 3 6	—	—	3
7	4	COMPTROLLER AND AUDITOR-GENERAL	19,861	—	19,861	19,083 15 7	—	19,083 15 7	777 4 5	—	—	—	777 4 5	190	230 0 0	4
9	5	OFFICE OF THE MINISTER FOR FINANCE	75,220	—	75,220	70,201 5 5	—	70,201 5 5	5,018 14 7	—	—	—	5,018 14 7	1,750	1,702 12 3	5
11	6	OFFICE OF THE REVENUE COMMISSIONERS	922,961	37,750	885,211	897,227 12 8	37,375 12 8	859,852 0 0	25,733 7 4	—	—	374 7 4	25,359 0 0	—	136 11 0	6
17	7	OLD AGE PENSIONS	3,507,250	800	3,506,450	3,507,317 6 7	2,914 19 0	3,504,402 7 7	—	67 6 7	2,114 19 0	—	*2,047 12 5	—	40 17 5	7
19	8	COMPENSATION BOUNTIES	56,700	—	56,700	53,195 7 10	—	53,195 7 10	3,504 12 2	—	—	—	3,504 12 2	10	370 2 0	8
21	9	COMMISSIONS AND SPECIAL INQUIRIES	12,210	—	12,210	10,647 6 0	—	10,647 6 0	1,562 14 0	—	—	—	1,562 14 0	—	—	9
25	10	OFFICE OF PUBLIC WORKS	164,360	31,330	133,030	159,932 0 8	28,816 15 10	131,115 4 10	4,427 19 4	—	—	2,513 4 2	1,914 15 2	20,500	21,700 0 0	10
29	11	PUBLIC WORKS AND BUILDINGS	1,422,681	52,343	1,370,338	1,168,292 1 4	49,362 8 11	1,118,929 12 5	254,388 18 8	—	—	2,980 11 1	251,408 7 7	—	16 11 1	11
63	12	STATE LABORATORY	9,473	—	9,473	9,351 13 7	—	9,351 13 7	121 6 5	—	—	—	121 6 5	515	556 1 6	12
64	13	CIVIL SERVICE COMMISSION	25,655	—	25,655	23,657 9 2	—	23,657 9 2	1,997 10 10	—	—	—	1,997 10 10	6,212	6,515 0 7	13
66	14	PROPERTY LOSSES COMPENSATION	3,650	—	3,650	2,317 4 1	—	2,317 4 1	1,332 15 11	—	—	—	1,332 15 11	—	—	14
67	15	PERSONAL INJURIES COMPENSATION	440	—	440	326 2 8	—	326 2 8	113 17 4	—	—	—	113 17 4	—	—	15
68	16	SUPERANNUATION AND RETIRED ALLOWANCES	473,295	690	472,605	466,426 5 11	397 7 9	466,028 18 2	6,868 14 1	—	—	292 12 3	6,576 1 10	2,525	3,273 19 10	16
71	17	RATES ON GOVERNMENT PROPERTY	126,900	1,900	125,000	117,752 13 0	1,932 12 5	115,820 0 7	9,147 7 0	—	32 12 5	—	9,179 19 5	—	—	17
72	18	SECRET SERVICE	20,000	—	20,000	6,986 6 7	—	6,986 6 7	13,013 13 5	—	—	—	13,013 13 5	—	11 12 5	18
73	19	TARIFF COMMISSION §	—	—	—	—	—	—	—	—	—	—	—	—	—	19
73	20	EXPENSES UNDER THE ELECTORAL ACT AND THE JURIES ACT	17,000	—	17,000	16,702 17 2	—	16,702 17 2	297 2 10	—	—	—	297 2 10	—	—	20
74	21	MISCELLANEOUS EXPENSES	12,050	—	12,050	9,042 3 4	—	9,042 3 4	3,007 16 8	—	—	—	3,007 16 8	—	—	21
76	22	STATIONERY AND PRINTING	188,631	33,620	155,011	186,727 13 8	33,738 0 4	152,989 13 4	1,903 6 4	—	118 0 4	—	2,021 6 8	—	—	22
80	23	VALUATION AND BOUNDARY SURVEY	39,942	6,820	33,122	39,211 6 2	6,924 15 5	32,286 10 9	730 13 10	—	104 15 5	—	835 9 3	—	—	23
82	24	ORDNANCE SURVEY	38,279	4,100	34,179	32,607 10 3	3,717 12 9	28,889 17 6	5,671 9 9	—	—	382 7 3	5,289 2 6	—	15 1 8	24
84	25	SUPPLEMENTARY AGRICULTURAL GRANTS	1,270,989	—	1,270,989	1,270,989 0 0	—	1,270,989 0 0	—	—	—	—	—	—	—	25
85	26	LAW CHARGES	71,293	2,000	69,293	65,251 15 11	3,163 12 5	62,088 3 6	6,041 4 1	—	1,163 12 5	—	7,204 16 6	2,040	2,177 12 0	26
87	27	HAULBOWLINE DOCKYARD	7,885	—	7,885	5,515 18 9	—	5,515 18 9	2,369 1 3	—	—	—	2,369 1 3	4,100	3,570 3 1	27
89	28	UNIVERSITIES AND COLLEGES	159,380	—	159,380	159,083 18 11	—	159,083 18 11	296 1 1	—	—	—	296 1 1	—	—	28
90	29	WIDOWS' AND ORPHANS' PENSIONS	450,000	—	450,000	450,000 0 0	—	450,000 0 0	—	—	—	—	—	—	—	29
91	30	QUIT RENT OFFICE	4,057	—	4,057	3,573 1 10	—	3,573 1 10	483 18 2	—	—	—	483 18 2	—	—	30
92	31	MANAGEMENT OF GOVERNMENT STOCKS	15,750	—	15,750	15,729 5 8	—	15,729 5 8	20 14 4	—	—	—	20 14 4	—	—	31
93	32	OFFICE OF THE MINISTER FOR JUSTICE	43,461	—	43,461	40,210 11 4	—	40,210 11 4	3,250 8 8	—	—	—	3,250 8 8	500	592 15 11	32
95	33	GÁRDA SÍOCHÁNA	1,922,814	34,253	1,888,561	1,849,015 4 9	33,886 8 9	1,815,128 16 0	73,798 15 3	—	—	366 11 3	73,432 4 0	1,730	1,858 8 9	33
100	34	PRISONS	94,975	12,760	82,215	89,059 0 7	9,086 1 7	79,972 19 0	5,915 19 5	—	—	3,673 18 5	2,242 1 0	—	8 4	34
104	35	DISTRICT COURT	39,566	—	39,566	38,745 12 4	—	38,745 12 4	820 7 8	—	—	—	820 7 8	7,000	6,500 0 0	35
106	36	SUPREME COURT AND HIGH COURT OF JUSTICE	55,482	1,410	54,072	53,584 11 5	1,421 18 3	52,162 13 2	1,897 8 7	—	11 18 3	—	1,909 6 10	3,050	3,508 8 7	36
108	37	LAND REGISTRY AND REGISTRY OF DEEDS	48,118	—	48,118	45,527 4 5	—	45,527 4 5	2,590 15 7	—	—	—	2,590 15 7	—	16 14 0	37
110	38	CIRCUIT COURT	80,078	29,710	50,368	74,017 13 11	32,517 14 3	41,499 19 8	6,060 6 1	—	2,807 14 3	—	8,868 0 4	—	4 14 9	38
112	39	PUBLIC RECORD OFFICE	5,245	—	5,245	5,008 12 4	—	5,008 12 4	236 7 8	—	—	—	236 7 8	—	—	39
113	40	CHARITABLE DONATIONS AND BEQUESTS	2,918	48	2,870	2,914 19 0	47 14 8	2,867 4 4	3 1 0	—	—	5 4	2 15 8	5	—	40
114	41	LOCAL GOVERNMENT AND PUBLIC HEALTH	1,366,773	16,929	1,349,844	1,216,426 1 10	16,515 15 2	1,199,910 6 8	150,346 18 2	—	—	413 4 10	149,933 13 4	7,962	8,634 14 4	41
119	42	GENERAL REGISTER OFFICE	17,705	4,700	13,005	17,470 15 5	5,622 3 7	11,848 11 10	234 4 7	—	922 3 7	—	1,156 8 2	—	—	42
121	43	DUNDRUM ASYLUM	16,704	824	15,880	16,635 4 10	—	15,690 6 8	</							

PRESIDENT'S ESTABLISHMENT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, 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 (No. 24 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 ...	2,902	2,877 2 2	24 17 10	—
B.—Travelling Expenses ...	75	8 4 2	66 15 10	—
C.—Incidental Expenses ...	75	13 18 11	61 1 1	—
D.—Telegrams and Telephones	250	185 5 9	64 14 3	—
E.—Motor Cars—Replacement Grant ...	300	300 0 0	—	—
TOTAL	3,602	3,384 11 0		—
Surplus to be surrendered ... £			217 9 0	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

B., C. and D.—Expenditure cannot yet be estimated with any degree of accuracy.

EXTRA REMUNERATION (exceeding £30).

From this Vote (Subhead A.) a Staff Officer of the Civil Service Commission received £43 16s. 4d. on foot of an allowance while on loan to this Establishment.

From Vote 66 the Messenger received a Military Service Pension of £33 5s. 8d.

The Accounts of other Departments include sums amounting to approximately £385 in respect of salaries, etc., of staff temporarily lent, without repayment, to this Establishment.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
22 Mí na Samhna, 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.

HOUSES OF THE OIREACHTAS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940,
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	60,780	59,958 5 8	821 14 4	—
B.—Travelling Expenses of Teachtaí :— Original ... £7,750 Less Supplementary 65	7,685	6,434 1 6	1,250 18 6	—
SEANAD ÉIREANN.				
C.—Salaries and Allowances of Seanadóirí	22,830	22,480 18 1	349 1 11	—
D.—Travelling Expenses of Seanadóirí	1,200	1,465 13 4	—	265 13 4
HOUSES OF THE OIREACHTAS.				
E.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas	30,955	30,232 0 5	722 19 7	—
F.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas	355	300 0 4	54 19 8	—
G.—Telegrams and Telephones	550	483 7 6	66 12 6	—
H.—Witnesses' Expenses ...	25	—	25 0 0	—
I.—Inter-Parliamentary Union (Irish Group) Grant-in-Aid :— Original ... £125 Supplementary 75	200	200 0 0	—	—
J.—Restaurant— Contribution in respect of Catering Expenses ...	500	384 4 5	115 15 7	—
TOTAL :— Original ... £125,070 Supplementary 10	£ 125,080	121,938 11 3	3,407 2 1	265 13 4
Surplus to be surrendered			£3,141 8 9	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A. and C.—Saving due to vacancies, and also, in the case of Subhead A., to the appointment of a Teachta to an appointed office.

B., D., F., G., H. and J.—Expenditure cannot be accurately estimated.

E.—Saving due to death of the Clerk of the Dáil and consequential staff changes.

EXTRA REMUNERATION (exceeding £30).

From Vote 65 the Editor of Debates received £114 13s. 6d. as Chief Press Censor in the Office of the Minister for the Co-ordination of Defensive Measures (Censorship Service), from Vote 64 a Translator received £75 for services rendered and from Vote 66 a Reporter and Attendant received £125 11s. 11d. (including arrears) and £66, respectively, on foot of Military Service Pensions. From this Vote (Subhead E.) a Clerical Officer and a Messenger received £42 13s. 2d. and £30 14s. 9d., respectively, for overtime.

This Account includes sums amounting to approximately £1,531 in respect of salaries, etc., of staff temporarily lent, without repayment, to other Departments.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
30 Mí na Samhna, 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.

DEPARTMENT OF THE TAOISEACH.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, compared with the Sum Granted, for the Salaries and Expenses of the DEPARTMENT OF THE TAOISEACH (No. 16 of 1924 ; No. 40 of 1937 ; and No. 38 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 ...	13,069	12,819 1 3	249 18 9	—
B.—Travelling Expenses ...	400	2 8 0	397 12 0	—
C.—Incidental Expenses ...	160	103 0 0	57 0 0	—
D.—Telegrams and Telephones	280	224 7 3	55 12 9	—
E.—Allowance to Taoiseach for Motor Car ...	350	350 0 0	—	—
TOTAL ...£	14,259	13,498 16 6		—
Surplus to be surrendered ... £			760 3 6	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving mainly due to an officer being on sick leave without pay during part of the year.
- B.—The estimate includes provision for expenditure in connection with International Conferences and official State Visits abroad and is necessarily conjectural. No such expenditure was incurred in the year.
- C. and D.—Expenditure is variable and uncertain.

This Account includes sums amounting to approximately £342 in respect of the salaries, etc., of staff temporarily lent, without repayment, to other Departments.

The Accounts of other Departments include sums amounting to approximately £1,217 in respect of the salaries, etc., of staff temporarily lent, without repayment, to this Department.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
29 Mí na Samhna, 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.

COMPTROLLER AND AUDITOR-GENERAL.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, 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	16,880	16,317 1 5	562 18 7	—
B.—Travelling and Incidental Expenses	140	108 9 6	31 10 6	—
NATIONAL INSURANCE AUDIT.				
C.—Salaries	2,811	2,658 4 8	152 15 4	—
D.—Travelling and Incidental Expenses	30	—	30 0 0	—
TOTAL ...£	19,861	19,083 15 7		—
Surplus to be surrendered ...£			777 4 5	

	Estimated.	Realized.
	£	£
EXTRA RECEIPTS PAYABLE TO EXCHEQUER:—		
Audit Fees	190	230

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to changes in personnel, and the calling up of officers for Military Service.
B.—Audits involving travelling expenses were not carried out to the extent anticipated.
C.—Saving due to a vacancy which arose during the year remaining unfilled.
D.—It was not found necessary to undertake investigations or audits, under the National Health Insurance Acts, outside the Dublin area.

This Account includes a sum amounting to approximately £106 in respect of the salary, etc., of an officer lent without repayment to another Department.

The Account of the Vote for the Office of the Minister for Finance includes a sum amounting to approximately £320 for salary, etc., of an officer on loan to this Department.

J. MAHER,

Accounting Officer.

EXCHEQUER AND AUDIT DEPARTMENT,

11th October, 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.

OFFICE OF THE MINISTER FOR FINANCE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, 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	64,796	61,171 7 4	3,624 12 8	—
A.A.—Actuary	1,800	1,417 0 0	383 0 0	—
B.—Travelling Expenses ...	200	41 3 0	158 17 0	—
C.—Incidental Expenses ...	350	351 13 7	—	1 13 7
D.—Telegrams and Telephones	650	664 2 11	—	14 2 11
PAYMASTER-GENERAL'S OFFICE.				
E.—Salaries, Wages and Allowances	7,339	6,441 10 2	897 9 10	—
F.—Travelling and Incidental Expenses	85	114 8 5	—	29 8 5
TOTAL ... £	75,220	70,201 5 5	5,063 19 6	45 4 11
Surplus to be surrendered			£5,018 14 7	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	1,750	1,702 12 3

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.—The amount of actuarial work—the cost of which it is difficult to assess in advance—performed in the year was less than anticipated.

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

E.—Savings due to staff changes.

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 Monarchana Alcóil na h-Eireann, Teo., two Principal Officers received respectively £100 and £50 as Directors of that Company. From Vote 71 a Principal Officer received £38 0s. 5d. as Assistant Secretary to the Department of Supplies and from Vote 65 a Higher Executive Officer received £33 1s. 11d. as an Assistant Principal in the Office of the Minister for the Co-ordination of Defensive Measures (Censorship Service). From this Vote (Subhead A.) a Clerical Officer received £31 8s. 7d. for overtime and the Government Stockbroker was paid £150 on account of extra services. From Vote No. 66 an Unestablished Messenger received £65 4s. 0d. on foot of a Military Service Pension.

This Account includes sums amounting to approximately £4,451 in respect of salaries, etc., of staff temporarily lent, without repayment, to other Departments.

The Accounts of other Departments include sums amounting to approximately £1,424 in respect of salaries, etc., of staff temporarily lent, without repayment, to this Department.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
29 Mí na Samhna, 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.

OFFICE OF THE REVENUE COMMISSIONERS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, 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. ...	819,966	801,794 7 6	18,171 12 6	—
AA.—Contribution to cost of Common Staff in Income Tax Conjoint Office, London ...	1,200	1,240 0 0	—	40 0 0
B.—Travelling Expenses ...	27,000	23,829 17 6	3,170 2 6	—
C.—Removal Expenses ...	2,000	1,173 0 2	826 19 10	—
D.—Poundage to Distributor of Stamps ...	270	198 11 11	71 8 1	—
E.—Remuneration, etc., to Collectors and Assessors of Taxes, etc. ...	48,890	48,468 11 3	421 8 9	—
F.—Carriage of Parcels, Advertisements, etc. ...	830	792 15 8	37 4 4	—
G.—Machinery and Repairs in Stamping Branch; Dies, Plates, etc. ...	6,400	4,430 9 8	1,969 10 4	—
H.—Telegrams and Telephones ...	4,200	4,365 5 2	—	165 5 2
I.—Uniform Clothing ...	1,750	1,691 6 4	58 13 8	—
J.—Boat Hire, Cycles and other Conveyances ...	700	561 6 5	138 13 7	—
K.—Motor Cars for Frontier Patrols ...	2,900	3,263 9 0	—	363 9 0
L.—Revenue Instruments, etc. ...	400	384 4 8	15 15 4	—
M.—Law Charges, Expenses of Prosecutions, Fees, Rewards, etc. ...	5,500	4,117 16 7	1,382 3 5	—
N.—Incidental Expenses ...	400	419 4 9	—	19 4 9

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
O.—Provision of Rooms for Official Purposes ...	250	238 16 0	11 4 0	—
P.—Compensation... ..	100	—	100 0 0	—
Q.—Losses by Default, Fraud and Accident ...	5	258 10 1	—	253 10 1
R.—Losses in respect of Destruction of Property	200	—	200 0 0	—
GROSS TOTAL ...£	922,961	897,227 12 8	26,574 16 4	841 9 0
			Surplus of Gross Estimate over Expenditure. £25,733 7 4	
	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £374 7 4	
Deduct :—	—	—	Net Surplus to be surrendered. £25,359 0 0	
S.—Appropriations in Aid ...	37,750	37,375 12 8		
NET TOTAL ...£	885,211	859,852 0 0		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	—	136 11 0

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 changes in personnel through transfers to other Departments, deaths, resignations, dismissals, etc.
- AA.—Increase was due to a change in the method of calculation of charge for accommodation, sanction for which was given in Department of Finance letter E.2/21/35, dated 6th May, 1939.
- B.—The expenditure for 1939/40 under this Subhead was difficult to forecast. The organization of Investigation Districts and Stations was in its final stages. The consequent redistribution of staff was expected to result in increased expenditure on travelling and subsistence allowances. The expenditure on this account, however, proved to be less than had been anticipated. An economy in the hireage of motor cars for journeys on the Land Frontier was effected by an arrangement under which official cars were enabled to use roads in Northern Ireland adjacent to the Frontier. In addition certain duties involving travelling were suspended in the second half of the year.
- C.—Provision was made for increased expenditure on removals arising from the redistribution of staff referred to under Subhead B. The number and average cost of removals was, however, less than had been expected.

- D.—The receipts from the sale of stamps at the Dublin Stock Exchange declined in the second half of the year due to the effect of the international situation on the value of stocks and shares.
- E.—The saving is due to (i) a decrease in the amount of remuneration paid to Banks under Section 6 of the Finance Act, 1924, and (ii) a decrease in the payments made to Public Bodies, Companies, etc., for the assessment and collection of Income Tax, Schedule E, in respect of their employees.
- F.—The expenditure on carriage of stores, etc., was less than anticipated.
- G.—Delay, unavoidable in the circumstances obtaining, occurred in the manufacture of Seals, etc., for Government Departments and the Courts of Justice.
- H.—The excess was mainly due to an increase in the number of trunk telephone calls in the period from September, 1939, to March, 1940.
- I.—A casual variation due mainly to vacancies in the uniformed staff remaining unfilled for part of the year.
- J.—The saving was mainly due to the circumstance that a number of bicycles which it was expected would have to be replaced by new machines continued to remain serviceable throughout the year.
- K.—The excess was mainly due to increased cost of petrol and repairs.
- L.—Saving mainly due to the expenditure on the repair and replacement of Revenue locks being less than anticipated.
- M.—The expenditure cannot be accurately estimated. Provision made for exceptional legal expenses did not materialize. There was also a decrease in the amount of Customs rewards payable.
- N.—The excess was due to unforeseen expenditure in connection with the removal and destruction of an accumulation of vouchers, etc., at Head Office.
- O.—Provision was made for one additional Office Allowance of £18 per annum which was not fully utilized.
- P.—No compensation was paid during the year.
- Q.—Statement of Losses charged to the Subhead :—

£1 1s. 0d.—Minor cash discrepancies not involving fraud or culpable negligence (Department of Finance letters S.47/7/34, dated 24th July, 1939, and 19th April, 1940).

£129 7s. 5d.— (a) £4 10s. 2d., balance of an underpayment of £9 10s. 2d. Customs duty incorrectly assessed on wearing apparel. One of the officials concerned made good the sum of £5.

(b) £20 18s. 8d. underpayment of Customs duty on a consignment of wearing apparel entered some days after the duty on such apparel had been increased. The consignment had arrived before the date of the increase in the duty and the Officer concerned erroneously assumed that in the circumstances the higher rate of duty did not apply.

(c) £6 11s. 4d. underpayment of Customs duty on fencing material for use on a tennis court, which was incorrectly admitted as Sports Accessories and duty charged at the rate of 10 per cent. instead of 33½ per cent. *ad valorem*.

(d) £32 13s. 0d. underpayment of Customs duty on two consignments of rubber overshoes. Duty was assessed at 20 per cent. *ad valorem* instead of 6d. per shoe.

(e) £22 17s. 1d. loss of Customs duty on a consignment of glazed clay pipes which were admitted free of duty.

(f) £11 8s. 0d. underpayment of Customs duty on a consignment of clock cases on which duty was collected at the rate of 2s. instead of 5s. per article.

(g) £10 17s. 4d. and £19 11s. 10d. In view of a report of the State Chemist, which was subsequently found to have been made under a misapprehension of the nature of the goods, amounts of Customs duty of £5 5s. 9d. and £5 11s. 7d. were refunded to importers in respect of goods imported in August, 1935, and February, 1936, and importation of a subsequent consignment was allowed free when a duty of £19 11s. 10d. should have been charged.

(Department of Finance letter F.22/37/38, dated 16th September, 1939).

Representations made to the importers concerned regarding the amounts of duty lost or underpaid were without result. The losses referred to at (c) (d) (e) and (f) occurred in a period during which the frequency with which new duties were imposed or existing duties were altered rendered it difficult for officials concerned to keep themselves informed of the correct rates of duty in force from time to time.

£5 10s. 11d.—Underpayment of Customs duty on a consignment of teapots described as "Souvenir teapots" on which duty was assessed at 45s. per cwt. as souvenirs instead of at 75 per cent. *ad valorem* or 1s. 3d. per article, whichever is the greater. The incorrect assessment was made under a misapprehension, teapots of glazed clay being liable to the higher rate of duty whether or not they are souvenirs. Representations made to the importer regarding the deficiency in duty were without result. (Department of Finance letter F.22/37/38, dated 5th December, 1939).

£58 1s. 3d.—£22 5s. 6d. underpayment of Publican's Licence duty. The Poor Law Valuation of a licensed premises had been increased with effect from 1st March, 1930, at the instance of a Local Authority. The Officer of Customs and Excise was not advised of the increase and he continued until the year 1937/38 to calculate duty on the old valuation.

£14 13s. 1d. underpayment of Publican's Licence duty. The Poor Law Valuation of a holding in an adjoining street having communication with the licensed premises of a publican and used by him as a store for his licensed business was not included during the years 1929/30 to 1935/36 in the valuation of the premises on which the licence duty was calculated. No record is available of the conditions obtaining prior to 1929/30.

£21 2s. 8d. underpayment of Publican's Licence duty. Prior to 1926 the Poor Law Valuation of a licensed premises, including two stores used in connection therewith was £9. At the time the stores were not separately valued. As from 1926 the main premises were valued at £18 and the stores were separately valued at £3 10s. 0d. For the years 1926/27 to 1935/36, however, the valuation of the stores was not included in the valuation on which the charge for Publican's Licence duty was based, *i.e.*, the basis adopted was a valuation of £18 only. The omission to include the value of the stores was due to the assumption that the stores continued to be included with the remainder of the premises for valuation purposes.

Recovery from the traders concerned of the amounts of duty lost was not possible (Department of Finance letter S.47/7/39, dated 21st November, 1939).

£14 9s. 6d.—Refund to a Collector of Taxes of expenses in excess of the amount ordinarily allowable in connection with a sale of furniture, etc., distrained for Income Tax. A substantial amount of tax was recovered from the proceeds of the sale (Department of Finance letter F.49/3/40, dated 9th February, 1940).

£50 0s. 0d.—Portion of arrears of Income Tax collected on certificates issued under Section 7 of the Finance Act, 1923, by a former Under Sheriff. The taxpayer concerned subsequently took legal action with a view to having the question of the amount of his liability to Income Tax re-opened. The legal proceedings were very protracted. Meantime the Under Sheriff died without having accounted to the Revenue for the sum of £50 received by him. His estate having proved to be insolvent recourse was had to the Department of Justice with which Department the Under Sheriff had entered into a fidelity bond through an Assurance Company for the discharge of his duties. The bond had, however, been released on payment by the Assurance Company of a claim which did not include the sum now in question (Department of Finance letter F.49/17/39, dated 8th March, 1940).

R.—No claims fell to be paid after 1938-39.

S.—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	11,879	0	9 (a)
Fines, Forfeitures, Law Costs recovered, etc.	6,000	5,109	5	5 (b)
Registry of Business Names	260	241	16	6 (c)
Proceeds of Customs Sales (Seizures, etc.)	850	1,098	3	7 (d)
Charges for collecting Local Dues, etc.	300	267	10	5 (a)
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	16,000	15,690	0	0 (e)
Miscellaneous Items	1,020	1,769	16	0 (f)
	£37,750	£37,375	12	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) Receipts vary with the number of registrations, etc., and cannot be estimated with accuracy.

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

(e) Expenditure of the Investigation Staff on work in connection with Widows' and Orphans' Pensions was less than anticipated.

(f) The miscellaneous items comprised the following :—

	£	s.	d.
Fees under Merchant Shipping Acts	250	2	0
Bill of Entry Receipts	491	13	1
Refund of salary and Bonus of one Officer of Customs and Excise on loan to the Office of Public Works on Employment Schemes	512	13	4
Minor unclassified items, e.g., surpluses in cash, rent of goods in State Warehouses, etc.	515	7	7
	£1,769	16	0

EXTRA RECEIPTS.—Sums totalling £136 11s. 0d. were received in respect of compensation for 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 2s. 8d. to £100 5s. 0d. while employed on Special Inquiry duty.

Sixty-six Officers of Customs and Excise received amounts varying from £30 1s. 4d. to £148 15s. 8d.; thirty-two Preventive Officers received amounts varying from £33 19s. 11d. to £117 16s. 11d.; fifty-one Preventive Men received amounts varying from £30 1s. 11d. to £107 3s. 4d.; thirty-eight Temporary Preventive Men received amounts varying from £30 6s. 3d. to £145 14s. 2d.; twenty-eight Watchers received amounts varying from £30 8s. 7d. to £49 2s. 9d.; seventeen Clerks (Departmental Class) received amounts varying from £30 6s. 10d. to £44 16s. 0d.; twelve Clerical Officers received amounts varying from £32 18s. 8d. to £80 0s. 6d.; one Senior Tax Officer received £35 16s. 10d.; 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 £152 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 £78 15s. 0d. and £107 12s. 6d., respectively, from the Vote for Wireless Broadcasting.

NOTES.

This Account includes a sum amounting to approximately £5,695 in respect of staff lent, without repayment, to other Departments. It also includes a sum of £512 13s. 4d. salary and Bonus of one Officer of Customs and Excise on loan to Office of Public Works in connection with Employment Schemes, which sum was refunded and brought to account as an Appropriation-in-Aid.

The Customs Frontier Post huts at Annaveckey, Carrickarnon, Clones, Culloville, Drumbilla, Swanlinbar, Tullynagrow, and Tyholland were maliciously damaged or destroyed on 28th July, 1937. The apportionment of the amounts awarded as compensation in respect of claims made under the Malicious Injuries Acts resulted in the receipt by this Office of the following amounts on account of Revenue property damaged or destroyed on the occasion:—

	£	s.	d.
Annaveckey	6	9	8
Clones	13	2	7½
Culloville	11	18	5
Drumbilla	23	9	3
Swanlinbar	23	18	5
Tullynagrow	1	16	10
Tyholland	11	3	0½
Total	£91	18	3

These amounts have been brought to account under Subhead S.

A claim made against the Louth County Council in respect of Revenue property to the estimated value of £39 5s. 11d., destroyed at Carrickarnon was withdrawn as it transpired that the Customs hut was situated not in County Louth but in County Armagh and in accordance with the directions of the Minister for Finance a claim was not made against the Armagh County Council (Department of Finance letter S.102/20/37, dated 3rd March, 1938). The property in question consisted of (a) Cash £1 2s. 0d., (b) Revenue stores £34 10s. 1d. (estimated value), and (c) Goods seized under the Customs Acts £3 13s. 10d. (estimated value). The sum of £1 2s. 0d., in respect of the cash destroyed was charged to Subhead OO. in the Appropriation Account for 1937-38 (Department of Finance letter S.47/7/34, dated 3rd May, 1938); the estimated value, £34 10s. 1d., of the Revenue Stores was written off with the concurrence of the Minister for Finance (Department of Finance letter S.102/20/37, dated 7th March, 1940); and the estimated value, £3 13s. 10d., of the Customs seizures was written off under Section 208 of the Customs Consolidation Act, 1876.

W. D. CAREY,
Accounting Officer.

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

OLD AGE PENSIONS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, 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 ; No. 18 of 1932 ; and No. 26 of 1938) ; for PENSIONS to Blind Persons (No. 18 of 1932 and No. 26 of 1938) ; 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	3,499,876 2 0	123 18 0	—
B.—Expenses of Pension Committees	7,250	7,305 17 7	—	55 17 7
D.—Sums Irrecoverable	—	29 9 0	—	29 9 0
E.—Extra Statutory Grants	—	105 18 0	—	105 18 0
GROSS TOTAL ... £	3,507,250	3,507,317 6 7	123 18 0	191 4 7
			Excess of Expenditure over Gross Estimate. £67 6 7	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £2,114 19 0	
C.—Appropriations in Aid ...	800	2,914 19 0	Net Surplus to be surrendered. £2,047 12 5	
NET TOTAL £	3,506,450	3,504,402 7 7		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Interest allowed by Court on the amount of an Old Age Pension overpayment recovered following on legal proceedings	—	40 17 5

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The small saving was insufficient to meet the charges to Subheads D. and E. (which are normally met out of savings on Subhead A.). On Subheads A., D. and E. combined there was an excess of £11 9s. 0d. This excess was due to the fact that the amount provided in the Estimate to cover contingencies proved inadequate.

- B.—The excess is due to the payment of current salary and arrears of salary from 1st January, 1935, to a Clerk to an Old Age Pension Sub-Committee (Department of Finance letter S. 88/2/27, dated 25th November, 1939).
- 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 23rd August, 1939, 15th September, 1939, 21st November, 1939, 7th December, 1939, 10th February, 1940, 3rd May, 1940, and 27th September, 1940).
- E.—Grants made on grounds of equity amounted to £105 18s. 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 19th June, 1939, 23rd August, 1939, 21st November, 1939, 10th February, 1940, 3rd May, 1940, and 27th September, 1940).
- 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 £1,499 6s. 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 23rd August, 1939, 21st November, 1939, 10th February, 1940, 30th April, 1940, and 3rd May, 1940).

£	s.	d.
372	4	0

Cases in which, there being no fraud or concealment, recovery was waived. These include one case in which the payment was due to an error on the part of a public servant. Suitable disciplinary notice was taken of the occurrence.

3,881	7	6
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Cases in which there was fraud or concealment, but as complete recovery was impracticable, the amounts were either finally written off owing to the death of the pensioners, or provisionally written off by reason of extreme poverty or by the failure of legal proceedings. Where the amounts have been provisionally written off, they have been noted for recovery under Section 7 (3) of the Old Age Pensions Act, 1911, in the event of fresh pensions being subsequently granted to the parties concerned.

W. D. CAREY,

Accounting Officer.

OIFIG NA GCOIMISINÉIRÍ IONCUIM,

CAISLEÁN BHAILE ÁTHA CLIATH,

30adh Samhain, 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, subject to the observations in my Report.

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

COMPENSATION BOUNTIES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, 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 :—				
<i>Original</i> ... £45,000				
<i>Less Supplementary</i> 3,000				
	42,000	39,056 16 6	2,943 3 6	—
B.—Bounties on home-grown Tobacco manufactured and exported or found unfit for manufacture and destroyed, or unmanufactured and exported :—				
<i>Original</i> ... £9,700				
<i>Supplementary</i> 5,000				
	14,700	14,138 11 4	561 8 8	—
TOTAL :—				
<i>Original</i> ... £54,700				
<i>Supplementary</i> 2,000				
—£	56,700	53,195 7 10		—
Surplus to be surrendered ... £			3,504 12 2	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	10	370 2 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to a considerable decrease in the last quarter of the financial year in the quantity of sugar on which bounty was payable.
- B.—The quantity of stalks and offal resulting from home-grown leaf tobacco used in manufacture and abandoned to the Revenue Commissioners was less than anticipated.

W. D. CAREY,
Accounting Officer.

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

COMMISSIONS AND SPECIAL INQUIRIES

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, 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. ...	3,085	2,715 8 4	369 11 8	—
A.2.—Travelling and Incidental Expenses ...	1,320	1,057 18 8	262 1 4	—
A.3.—Advertising and Publicity Expenses ...	550	561 10 5	—	11 10 5
A.4.—Expenses of County Committees (including Grants to Secretaries) ...	120	117 13 3	2 6 9	—
£	5,075	4,452 10 8	633 19 9	11 10 5
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. ...	1,131	1,129 13 8	1 6 4	—
C.2.—Preparation of Manuscripts, etc., for Publication ...	320	311 9 2	8 10 10	—
C.3.—Travelling and Incidental Expenses ...	420	155 10 7	264 9 5	—
C.4.—Fees and Expenses of Experts employed to examine and report on collections of public or privately-owned historical MSS. and other documents	—	35 0 0	—	35 0 0
£	1,871	1,631 13 5	274 6 7	35 0 0

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. ...	674	534 12 10	139 7 2	—
D.2.—Travelling and Incidental Expenses ...	25	12 3 2	12 16 10	—
	£ 699	546 16 0	152 4 0	—
COMMISSION OF INQUIRY INTO LAND DRAINAGE.				
E.1.—Salaries, etc.	525	761 16 7	—	236 16 7
E.2.—Travelling and Incidental Expenses ...	1,025	1,193 19 10	—	168 19 10
	£ 1,550	1,955 16 5	—	405 16 5
F.—COMMISSIONS AND IN-QUIRIES NOT SPECIFICALLY PROVIDED FOR ...	3,000	2,060 9 6	939 10 6	—
TOTAL	£ 12,210	10,647 6 0	2,015 0 10	452 6 10
Surplus to be surrendered			£1,562 14 0	

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.

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

A.2.—Saving due to vacancy aforesaid.

B., D. and E.2.—See general explanation above.

C.3.—The examination of historical documents on the continent was not carried out to the extent contemplated owing to the European situation.

C.4.—By authority of the Minister for Finance (S.108/3/39) a special Subhead was opened for the expenditure specified.

E.1.—Excess due to the employment of extra staff offset by savings on the provision made for fees to Experts and special reporters.

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, 1939-40.

COMMISSION OR INQUIRY.	Salaries, Wages, etc., including Reporting.	Travelling and Incidental Expenses.	Total.
	£ s. d.	£ s. d.	£ s. d.
Coal Imports Committee	—	76 15 4	76 15 4
Commission on Agriculture	92 10 4	886 16 2	979 6 6
Tribunal of Inquiry on Public Transport	128 14 4	52 7 9	181 2 1
Commission on Vocational Organisation	295 10 6	515 19 5	811 9 11
Sugar Beet Price Board	—	11 15 8	11 15 8
	£ 516 15 2	1,543 14 4	2,060 9 6

TOTAL EXPENDITURE.

EXPENDITURE from the Vote for Commissions and Special Inquiries on Commissions and Committees appointed before the year 1939-40 on account of which payments were made in the year 1939-40.

COMMISSION OR COMMITTEE.	Year of Appointment.	Expenditure to 31st March, 1940.
		£ s. d.
Central Savings Committee	1923-24	98,126 12 0
Irish Manuscripts Commission	1928-29	15,191 0 11
Commission on Irish in the Civil Service	1936-37	1,675 8 10
Commission of Inquiry into Land Drainage	1938-39	2,144 14 0
Commission on Agriculture	1938-39	1,155 13 8
Coal Imports Committee	1935-36	385 19 9
Commission on Vocational Organisation	1938-39	815 18 7
Tribunal of Inquiry on Public Transport	1938-39	358 9 2
Sugar Beet Price Board	1938-39	22 8 6

The Accounts of other Departments include sums amounting to approximately £2,883 in respect of salaries, etc., of staff temporarily lent, without repayment, to Commissions, etc., viz.:—

Commission of Inquiry into Land Drainage	....	....	£ 1,089
Commission on Vocational Organisation	....	....	1,353
Commission on Irish in the Civil Service	....	....	441

This Account includes sums amounting to approximately £407 in respect of salaries, etc., of staff temporarily lent, without repayment, to other Departments, viz.:—

Central Savings Committee	....	....	£ 159
Commission of Inquiry into Land Drainage	....	....	8
Commission on Irish in the Civil Service	....	....	240

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
29 Mí na Samhna, 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

OFFICE OF PUBLIC WORKS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, 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 ...	149,119	145,235 14 10	3,883	5 2	—	—
B.—Travelling Expenses ...	13,000	12,565 13 5	434	6 7	—	—
C.—Incidental Expenses ...	925	819 11 5	105	8 7	—	—
D.—Telegrams and Telephones	1,100	1,136 19 9	—	—	36	19 9
LAND IMPROVEMENT ACTS, AND LAND LAW ACT, 1881, LOANS.						
E.1.—Salaries, Wages and Allowances ...	86	57 5 0	28	15 0	—	—
E.2.—Travelling Expenses ...	100	99 14 6	5	6	—	—
E.3.—Advertisements ...	30	17 1 9	12	18 3	—	—
GROSS TOTAL ...£	164,360	159,932 0 8	4,464	19 1	36	19 9
			Surplus of Gross Estimate over Expenditure. £4,427 19 4			
Deduct :—			Deficiency of Appropriations in Aid realized. £2,513 4 2			
F.—Appropriations in Aid ...	31,330	28,816 15 10	Net Surplus to be surrendered. £1,914 15 2			
NET TOTAL ...£	133,030	131,115 4 10				
			Estimated.	Realized.		
Extra Receipts payable to Exchequer ...			£	£		
			20,500	21,760		

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.—A casual variation.

C.—The requirements were less than anticipated.

D.—Excess due to increased use of the telephone and additions to the installations.

E.1.—The duties of Land Loans Inspector were undertaken for portion of year by an officer seconded from Land Commission.

E.2.—The expenditure includes a sum of £10 9s. 6d. in respect of a balance of expenses incurred in prior years. (Department of Finance letter F.60/6/34 of 18th January, 1941).

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

F.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
(1) Preliminary Expenses recovered in respect of certain loans	30	16 17 6
(2) Penal Interest on overdue loan repayments	1,500	2,206 11 6
(3) Repayments in respect of Agency Services, including Services performed for the British Government	1,600	1,710 13 9
(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 ...	4,000	3,230 1 10
(5) Amount recovered as Administrative Expenses in connection with Employment Schemes	24,000	21,360 16 2
(6) Miscellaneous	200	291 15 1
	<hr/> £31,330	<hr/> £28,816 15 10

(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 the 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, £198 7s. 3d.; mapping charges, £36 14s. 6d., and transport charges, £36 12s. 6d.

EXTRA RECEIPTS.—The net cost of management of the Local Loans Fund in the year 1938-39, as determined by the Minister for Finance pursuant to Section 18 of the Local Loans Fund Act, 1935, was £21,700.

EXTRA REMUNERATION (exceeding £30).

Four Clerical Officers received extra remuneration of £67 6s. 1d., £46 8s. 2d., £33 6s. 9d. and £32 2s. 0d., respectively, for overtime. An Architect received £50 for special duties. A temporary Assistant Architect received £82 for acting as a temporary Principal Draughtsman and for special duties. A temporary Architectural Assistant received £36 5s. 0d. for acting as a temporary Assistant Architect.

NOTES.

(1) The Account includes a sum of £4,454 7s. 1d. 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 £3,160 14s. 1d. and £512 13s. 4d., 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 £25 9s. 11d.

(4) A nugatory expenditure of £1 1s. 7d. was incurred on preliminary work on the survey of premises which were subsequently found not to be State property. Subheads A. and C. (Department of Finance letter S.102/5/40 of 6th May, 1940).

(5) During the year a sum of £7,972 10s. 1d. was expended on compensation, etc., in respect of claims arising out of accident risks which had been covered by policies of insurance with the Irish Employers' Mutual Insurance Association, Ltd., now being wound up under an Order made by the Court on the 4th July, 1938. The total amount so paid up to the 31st March, 1940, is £13,993 6s. 6d. which is charged to a Suspense Account with a view to recovery from the Official Liquidator as a result of the liquidation proceedings. Pending the settlement of the Commissioners' claim against the Association a further sum of £6,017 4s. 0d. remains charged to a Suspense Account on foot of portion of the premium paid for the year 1938-39. Meanwhile, sums amounting to £1,908 18s. 0d. which would otherwise have been payable to the Association under the policies are retained by the Commissioners as a set-off against their claim.

(6) Sums amounting to £50 19s. 1d., advanced in respect of preliminary expenses on investigation of applications for Local Loans, were written off as irrecoverable. Subhead F. (Department of Finance letter F.60/6/34 of 18th January, 1941).

J. CONNOLLY,

Chairman and Accounting Officer.

D. O. DONNCHADHA, *Accountant*,
Office of Public Works, Dublin,
30th November, 1940.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

STATEMENT OF RECEIPTS AND PAYMENTS BY THE COMMISSIONERS OF PUBLIC WORKS ON THE UNDERMENTIONED NON-VOTED SERVICES IN THE YEAR ENDED 31ST MARCH, 1940.

SERVICE.	Balances, 1st April, 1939.	Receipts, 1939-40.	Payments, 1939-40.	Balances, 31st March, 1940.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Irish Church Fund, Loans Repayments ...	—	168 7 1	168 7 1	—
Sea Fisheries Act, 1883	588 12 5	—	—	588 12 5
Shannon Navigation ...	2,961 1 1	6,344 1 0	4,925 17 3	4,379 4 10
Linen Hall ...	—	145 14 10	145 14 10	— (a)
Letterkenny Railway ...	Dr. 2 14 11	11 5 7	14 18 9	Dr. 6 8 1
Marine Works Act, 1902, Maintenance Fund	2,301 11 11	756 1 5	2,543 0 8	(b) (c) 514 12 8

(a) A deficiency of £4 15s. 3d. 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; £1,550 Irish Free State 3½% Fourth National Loan, 1950-70; and £2,400 4% Exchequer Bonds, 1950-60.

(c) A claim of 16s. 6d. for rent of a plot at Gortnasate Pier, Co. Donegal, was waived (Department of Finance letter S.55/16/37 of 23rd December, 1939).

J. CONNOLLY,

Chairman and Accounting Officer.

D. Ó DONNCHADHA, Accountant,
30th November, 1940.

PUBLIC WORKS AND BUILDINGS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, compared with the Sum Granted, for Expenditure in respect of PUBLIC BUILDINGS; for the Maintenance of certain PARKS and PUBLIC WORKS; and for the Execution and Maintenance of DRAINAGE WORKS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Purchase of Sites and Buildings :—						
Original ...	£42,320					
Supplementary	2,060					
	44,380	19,096 14 3	25,283	5 9	—	
B.—New Works, Alterations and Additions :—						
Original ...	£1,000,000					
Supplementary	10					
	1,000,010	735,235 8 6	264,774	11 6	—	
BB.—Restoration of St. Enda's School (Pearse Bequest) ...	—	157 11 3	—		157 11 3	
C.—Maintenance and Supplies	200,000	201,853 12 1	—		1,853 12 1	
D.1.—Furniture, Fittings, and Utensils ...	23,000	35,161 19 6	—		12,161 19 6	
D.2.—Central Furniture Stores	500	2,370 0 9	—		1,870 0 9	
E.—Rents, Rates, etc. ...	76,561	82,562 11 11	—		6,001 11 11	
EE.—Compensation for premises commandeered by the Army ...	300	54 11 0	245	9 0	—	
F.—Fuel, Light, Water, Cleaning, etc. ...	59,000	76,425 9 10	—		17,425 9 10	
G.—Phoenix Park National School ...	140	120 1 2	19	18 10	—	
H.—River Shannon Works ...	140	139 16 5	3	7	—	
I.—Linen Hall, Dublin ...	25	4 15 3	20	4 9	—	
J.1.—Drainage Maintenance	10	—	10	0 0	—	
J.2.—Arterial Drainage ...	15,000	7,039 12 8	7,960	7 4	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
J.3.—Barrow Drainage ...	10	2,955 17 11	—	2,945 17 11
J.4.—Barrow Drainage—Maintenance ...	250	—	250 0 0	—
J.5.—Arterial Drainage—Purchase of Machinery ...	430	429 18 0	2 0	—
J.6.—Arterial Drainage—Maintenance of Machinery ...	4,625	3,588 8 9	1,036 11 3	—
J.7.—Arterial Drainage—Central Repair Workshop and Stores ...	10	—	10 0 0	—
J.8.—Arterial Drainage—Hydrometric Surveys	—	764 16 8	—	764 16 8
K.—Telegrams and Telephones ...	350	330 15 5	19 4 7	—
<i>Deduct :—</i>	1,424,741	1,168,292 1 4	299,629 18 7	43,180 19 11
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	2,060	—	2,060 0 0	—
GROSS TOTAL :— <i>Original</i> ... £1,422,671 <i>Supplementary</i> 10 £	1,422,681	1,168,292 1 4	297,569 18 7	43,180 19 11
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £254,388 18 8	
L.—Appropriations in Aid ...	52,343	49,362 8 11	Deficiency of Appropriations in Aid realized. £2,980 11 1	
NET TOTAL :— <i>Original</i> ... £1,370,328 <i>Supplementary</i> 10 £	1,370,338	1,118,929 12 5	Net Surplus to be surrendered. £251,408 7 7	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	16 11 1

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 :—

SERVICE.	AMOUNT.	DEPARTMENT OF FINANCE AUTHORITY.
DEPARTMENT OF FINANCE:		
	£ s. d.	
Clady, Co. Donegal: Customs Hut	17 7 6	S.2/25/34.
Lifford, Co. Donegal: Customs Frontier Post	109 15 0	S.2/25/34.
DEPARTMENT OF JUSTICE:		
Gárda Síochána.		
Co. Clare: Lahinch	122 15 5	S.14/102/25.
Co. Cork: Liscarroll	95 4 6	S.14/15/38.
Whitegate	80 7 0	S.14/15/31.
Co. Dublin: Harcourt Terrace, Dublin	3,500 0 0	S.14/2/38.
Stepaside	144 19 6	S.14/4/37.
Stillorgan	775 0 0	S.14/10/36.
Co. Kildare: Ballytore	65 14 9	S.14/11/26.
Co. Kilkenny: Kilkenny	250 0 0	S.14/3/36.
Co. Leitrim: Kinlough	106 5 7	S.14/76/26.
Co. Wexford: Courtown	560 0 0	S.14/12/38.
DEPARTMENT OF AGRICULTURE:		
Veterinary College, 11 and 11A Shelbourne Road, Dublin	1,320 0 0	S.2/12/36.
DEPARTMENT OF LANDS:		
Land Commission, 28 Upper Merrion Street, Dublin	2,500 0 0	S.2/15/39.
Fishery Lights and Beacons—Breaghy Head, Co. Donegal	1 0	—
DEPARTMENT OF INDUSTRY AND COMMERCE:		
New Headquarters, Kildare Street, Dublin	625 0 0	S.2/3/35.
DEPARTMENT OF DEFENCE:		
Rathmore Farm, Cork—Residence for Officer Commanding, Southern Command	700 0 0	S.7/30/39.
Volunteer Force—Instructional Hall: Midleton	3 1 0	S.7/26/34.
Athlone Military Barracks—Sports Field	550 0 0	S.55/71/28.
DEPARTMENT OF EXTERNAL AFFAIRS:		
Iveagh House, St. Stephen's Green, Dublin	221 14 9	S.109/6/39.

<u>SERVICE.</u>	<u>AMOUNT.</u>		<u>DEPARTMENT OF</u>
			<u>FINANCE</u> <u>AUTHORITY.</u>
	£	s. d.	
BUILDINGS, ETC., NOT APPROPRIATED TO GOVERNMENT DEPARTMENTS:			
Bunbeg, Co. Donegal: former Coast Guard Station and former Wireless Telegraph Station	324	17 3	S.55/4/36.
31 Upper Merrion Street, Dublin	2,500	0 0	S.2/5/39.
92 Merrion Square, Dublin	2,000	0 0	S.2/33/39.
Rotunda Gardens, Dublin	2,071	11 0	S.102/16/36.
National Monuments: Rathfran Abbey (Mayo)	3	0 0	S.200/2/38.
St. Mary's Abbey (Dublin)	450	0 0	S.200/5/37.
TOTAL	£19,096	14 3	

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.—Continuation of works provided for in 1938-39. Expended £1,501 14s. 6d. (Department of Finance letter S.22/19/34 of 5th July, 1939).

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.

D.1.—Requisitions for furniture, etc., received from Government Departments were greater than anticipated. In addition, approximately £8,000 was expended on Air Raid Precautions Services for which no provision was made in the estimate.

D.2.—Owing to the War emergency and to the 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, 1940, was £5,443 3s. 0d.

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

EE.—Only one claim matured for payment within the year.

F.—Excess due to provision of special reserve stocks (mainly coal) and increasing prices.

G.—Certain works provided for were deferred.

H.—A casual variation.

I.—The receipts on the property within the year were £140 19s. 7d., and the expenditure £145 14s. 10d., leaving a deficit of £4 15s. 3d. which was charged to this Subhead.

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

J.2.—The estimate included £6,500 for Kilmastulla Drainage Scheme which was not commenced within the year. The total expenditure on other Schemes in the year was £17,454 10s. 9d. of which £10,414 18s. 1d. was charged against Local Contributions or Local Loans Advances.

J.3.—Remanets. The total expenditure on the scheme to 31st March, 1940, was £547,146 5s. 6d., of which £273,759 0s. 10d. was charged to Local Loans Advances.

J.4.—No moneys became payable to the Barrow Drainage Board within the year.

J.5.—Department of Finance letter S.59/13/28 of 6th May, 1940, sanctions expenditure of £454 18s. 0d.

J.6.—The overhauling of certain machines was deferred.

J.7.—The receipts from works, etc., the cost of which was transferred to Subhead J.6. (Arterial Drainage—Maintenance of Machinery) and to Arterial Drainage Schemes, etc., exceeded the expenditure by £655 8s. 5d. which was accounted for as an Appropriation in Aid of the Vote. (See Subhead L. (10) below). The value of stocks held at 31st March, 1940, was £5,000.

J.8.—Special Subhead opened by direction of the Minister for Finance. (Department of Finance letter S.200/5/39 of 6th February, 1940).

K.—The requirements were less than expected.

L.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
1. Rents and Fines	22,000	20,669	17	6
2. Harbour Tolls, Dues, etc.	20,500	17,079	14	6
3. Sale of surplus and obsolete stores, old materials, etc.	1,200	1,916	11	5
4. Hire of Excavators to Drainage Districts, etc.	1,000	398	5	10
5. Hire of Dredgers and other Plant	800	988	18	0
6. Sales of Farm and Garden Produce	1,400	1,778	13	0
7. Admission Tickets at Parks, Piers, etc.	2,800	1,974	8	3
8. Lettings of Sporting, Fishing Rights, etc.	350	429	14	5
9. Recoveries from other Departments, etc., for services carried out on repayment terms. (See Subheads C., D.I., E. and F.)	1,283	1,455	11	0
10. Recoveries from Drainage Districts, etc., in connection with Central Repair Workshops and Stores. (See Subhead J.7.)	10	655	8	5
11. Miscellaneous	1,000	2,015	6	7
	<u>£52,343</u>	<u>£49,362</u>	<u>8</u>	<u>11</u>

1. The receipts comprised :—Rents, £20,583 7s. 6d. and Fines on leasing of surplus Government properties, £86 10s. 0d. The yield from both sources was less than estimated.

2. Deficit due to decreased Harbour receipts, etc., consequent upon the War emergency.

3. There was an unexpected receipt of £1,070 for sale of old excavators.

4. Deficit due principally to postponement of Kilmastulla Drainage Scheme.

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

6. The receipts which were higher than anticipated included :—Bourn-Vincent Memorial Park, £1,002 1s. 3d.; Royal Hospital Gardens, £422 19s. 7d.; Airports, £302 19s. 0d.

7. Deficit due mainly to decreased applications for admission to Bourn-Vincent Memorial Park and to Pier at Dún Laoghaire Harbour, consequent upon the War emergency.

8. The following sums were realized at Bourn-Vincent Memorial Park :—Fishing, £379 14s. 5d.; Deerstalking, £50.

9. The receipts were :—Widows' and Orphans' Pensions Department, £1,048 13s. 6d.; Post Office Savings Bank, £331 17s. 6d.; National University, £75.

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

11. The principal items are:—Compensation for Malicious Damage to Property, £397 11s. 6d.; Work done for other parties, £399 2s. 10d.; Medical Practitioners' Scheme for British ex-service men, £89; Sale of water to shipping, £80 5s. 0d.; Sales of surplus Government properties, £285; Contractors' Deposits unclaimed, £49 4s. 0d.; Licences, Phoenix Park, £140 16s. 6d.; Storage of Yachts, Dún Laoghaire Harbour, £51 10s. 0d.

EXTRA RECEIPTS.

Interest paid under Order of Court on moneys recovered following upon legal proceedings, £16 11s. 1d.

NOTES.

(1) Sums amounting to £625 were paid for extinction of rights of ancient lights on adjoining property affecting the site of the new Headquarters of the Department of Industry and Commerce at Kildare Street, Dublin. Subhead A. (Department of Finance letter S.2/3/35 of 18th March, 1938).

(2) Included under Subhead A. is an expenditure of £221 14s. 9d. in respect of Stamp Duty and Registration Fees payable on the Deed of Conveyance and Assignment of Iveagh House and grounds, St. Stephen's Green, Dublin, which were presented as a gift to the State by the Earl of Iveagh. (Department of Finance letter S.109/6/39 of 3rd January, 1940).

(3) An *ex gratia* payment of £170 was made to the contractor for erection of new Garda Station at Leighlinbridge, Co. Carlow, in respect of increased cost of materials due to the European war. Subhead B. (Department of Finance letter S.14/10/26 of 23rd February, 1940).

(4) Premises at Waterville former Coast Guard Station, Co. Kerry, which had been adapted to provide married quarters for the Garda Síochána were occupied upon completion by the Army for emergency purposes. Subhead B. No. 73.

(5) Included under Subhead B. is an *ex gratia* payment of £1,170 to the building contractor of Coláiste Einne, Galway, in settlement of his claims for compensation for additional costs incidental to supplementary contracts for heating, lighting, etc., and for statutory and other expenses not covered by his contract. (Department of Finance letter S.22/2/33 of 12th April, 1939).

(6) In connection with the proposed electric installation at the National Gallery, which was subsequently postponed, a nugatory payment of £30 was incurred on preliminary work in preparation of sample fittings which were not completed or delivered. Subhead B. No. 88. (Department of Finance letter S.2/24/39 of 13th September, 1940).

(7) An *ex gratia* payment of £7 was made as compensation for a horse which was drowned during the progress of the Shannon Airport Construction Works. Subhead B. (Department of Finance letter S.102/8/39 of 21st July, 1939).

(8) An *ex gratia* payment of £100 was made to the contractor for catering in the canteen of the Labour Camp at the Shannon Airport Works in settlement of his claim for compensation for losses arising out of his contract. Subhead B. (Department of Finance letter S.9/4/39 of 24th March, 1939).

(9) The huts provided for the Labour Camp at the Shannon Airport Works were occupied by the Army Air Corps. Furniture and equipment therein which were surplus to requirements and valued at £419 15s. 0d. were transferred to the Army. Subhead B. (Department of Finance letter S.8/25/40 of 18th September, 1940).

(10) An *ex gratia* payment of £45 was made to a contractor for adaptations at Listowel Post Office in respect of increases in building costs since his tender was submitted. Subhead B. (Department of Finance letter S.38/3/36 of 26th September, 1939).

(11) A scheme for providing a Riding School at the Michael Collins Military Barracks, Cork, was abandoned after an expenditure of £82 2s. 7d. had been incurred on preliminary work. Subhead B. (Department of Finance letter S.4/137/34 of 12th April, 1940).

(12) £9 2s. 6d. (making the total cost, £573 17s. 10d.) 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. Subhead B.

(13) An *ex gratia* payment of £10 was made to a contractor for works at Ballon Gárda Síochána Station, Co. Carlow, in respect of a genuine error in estimation in his tender. Subhead C. (Department of Finance letter S.14/113/25 of 27th May, 1939).

(14) £13, together with £6 6s. 0d. costs, was paid in settlement of a claim for damage to adjoining property by smoke from a Government building. Subhead C. (Department of Finance letter S.22/8/39 of 21st October, 1939).

(15) £70 and £150 were paid to the landlords of the former Employment Exchanges at Athlone and Wexford, respectively, in settlement of their claims for works of reinstatement, etc., on surrender of the premises. Subhead C. (Department of Finance letters S.55/9/31 of 26th August, 1939, and S.2/3/33 of 22nd February, 1940).

(16) The Account of the Vote for Agriculture includes a sum of £136 2s. 9d. for salary, etc., of an officer on loan to this Department. Subhead C.

(17) Owing to increased costs, consequent upon the War emergency, the following sums were paid *ex gratia* to contractors holding periodical contracts for supplies, viz. :—
(a) Building Materials, £46 6s. 10d. Subheads B., C. and D.I. (Department of Finance letter S.9/16/39 of 22nd January, 1940); (b) Coal and coke, £1,502 2s. 3d. Subhead F. (Department of Finance letters S.9/10/39 of 29th September, 1939, and S.9/16/39 of 9th January, 12th, 16th and 26th February, 1940).

(18) £10 was paid to a tenant of a room at No. 9A Trinity Street, Dublin, for disturbance. Subhead E. (Department of Finance letter S.2/29/35 of 26th May, 1939).

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

	£
Revenue Department, Lifford Frontier Post	200
Limerick, William Street Gárda Síochána Barrack	31
Volunteer Instructional Hall, Letterkenny	100
Eight minor outbreaks	25

(20) Expenditure on restoration of damage by fire was incurred within the year on buildings occupied by (1) Department of Justice (Gárda Síochána Barracks), £31 12s. 1d.; (2) Department of Education, £437 7s. 11d.; (3) Department of Posts and Telegraphs, £3 5s. 10d.; (4) Department of Industry and Commerce, £1,723 12s. 5d.

(21) Property valued at £7 was found to be missing as a result of a burglary at the offices of the Technical Instruction Branch of the Department of Education in August, 1939. Subhead D.

(22) Losses of stores, etc., from stock, valued at £31 17s. 9d. were written off during the year under the authority of the Commissioners.

(23) As possession of Kilkenny Model School was not given to lessees on the date stipulated in lease, a sum of £15 5s. 6d. due for rent under the lease was remitted and an allowance of £27 15s. 0d. as interest on fine paid was made to the lessees in respect of the period during which they had not possession of the premises. (Department of Finance letters S.55/33/32 of 20th September, 1939, and 9th March, 1940).

(24) In four cases of lettings of surplus properties allowances or remissions of rent amounting to £11 3s. 3d. were made to tenants. (Department of Finance letters S.55/4/26 of 2nd March, 1940, and S.55/18/34 of 9th February, 1940).

(25) Furniture surplus to requirements and valued at £54 10s. 0d. was transferred to the Prisons Service. See also Vote for Prisons, No. 34. (Department of Finance letter S.44/2/39 of 24th June, 1940).

(26) The Dredger Sisyphus, having been incapacitated for four days owing to mechanical trouble during a period of hiring, was allowed to continue operations for four days, free of charge. Subhead L. (Department of Finance letter S.102/12/39 of 9th September, 1940).

(27) A claim of £12 14s. 0d. on a caretaker of Ennis Custom and Excise Office in respect of excesses over allowances of electricity was waived. (Department of Finance letter S.102/1/40 of 29th March, 1940).

(28) The following sums were received during the year in settlement of awards of compensation made in respect of claims of the Commissioners under the Malicious Injuries Acts, in connection with Customs Frontier Posts which were maliciously damaged or destroyed on the 27th July, 1937, viz.:—Annavackey, £68 15s. 9d.; Drumbilla, £83 15s. 9d.; and Swanlinbar, £245.

(29) The following properties were sold in the year viz.:—Courtmacsherry former Coast Guard Station, £135 (of which a deposit of £50 was received in the year 1938-39). Stable in Bell's Lane at rear of 50 St. Stephen's Green, Dublin, £200. (Department of Finance letters S.55/53/28 of 15th March, 1939; and S.2/42/35 of 31st August, 1938).

(30) The exclusive rights of burial in a grave in Prospect Cemetery, Glasnevin, Dublin, acquired in 1923 for the interment of a deceased State Officer and subsequently vested in the Commissioners, were transferred gratuitously to the mother of the deceased Officer, with the authority of the Minister for Finance. (Department of Finance letter S.102/12/38 of 17th May, 1939).

(31) On the surrender of the former Coast Guard Station at Mullaghmore, Co. Sligo, on the expiration of the lease, the landlord received in settlement of his claim for compensation for the destruction of the premises a sum of £900 which was borne on Subhead A. of the Vote for Property Losses Compensation, No. 14. (Department of Finance letters S.55/44/30 of 2nd May, 1939, and 11th December, 1939).

(32) *Telephone Capital Account.*—The net expenditure during the year on Post Office buildings charged to the Telephone Capital Account amounted to £1,512 3s. 6d.

(33) The following sum allocated out of the funds provided under the Unemployment Relief Act, 1931, was expended in the year 1939-40 for the benefit of properties in the Commissioners' charge:—

	Expenditure, 1939-40.	Expenditure in previous years.	Total Expenditure to 31st March, 1940.
	£ s. d.	£ s. d.	£ s. d.
Inchicore and Longmeadows Estate— Conversion into Park	805 16 2	37,841 15 0	38,647 11 2

J. CONNOLLY,

Chairman and Accounting Officer.

D. Ó DONNCHADHA,

Accountant,

OFFICE OF PUBLIC WORKS,

30th November, 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, subject to the observations in my Report.

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

STATEMENT OF EXPENDITURE ON NEW WORKS, ETC., 1939-40.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
PRESIDENT OF IRELAND :				
1.—Erection of Official Residence (Revote)	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.	200	75 14 3	124 5 9	—
4.—Preparation of Busts of Pádraig Pearse and other National Leaders (Revote)	500	150 0 0	350 0 0	—
5.—Central Heating Station : Improvements (Revote)	300	—	300 0 0	—
DEPARTMENT OF FINANCE :				
6.—Dublin Castle : Additional Accommodation (Revote)	10,000	—	10,000 0 0	—
7.—Dublin Custom House : Additional Reconstruction Work (Revote)	12,000	218 10 9	11,781 9 3	—
8.—Dublin Custom House : Re-erection of Railings	420	—	420 0 0	—
9.—Dublin Custom House : Renewal of Statues (Revote)	10	—	10 0 0	—
10.—Revenue Commissioners, 14 and 15 Upper O'Connell Street, Dublin : Extension (Revote £4,000)	12,000	—	12,000 0 0	—

OBSERVATIONS.

1. Postponed.
2. Postponed.
3. No. 3 of 1938-39. D.F. letter S.102/22/37 of 18 March, 1938. Revised estimate £1,000. Expended £892 5s. 4d. In progress.
4. No. 4 of 1938-39. D.F. letters S.102/18/35 of 26 October, and 23 November, 1935, sanction expenditure of £1,500. Expended £933 4s. 10d. In progress.
5. Postponed.
6. No. 6 of 1938-39. Expended £265 19s. 6d. Postponed.
7. D.F. letter S.2/14/34 of 20 January, 1939, sanctions expenditure of £19,140. In progress.
8. Postponed.
9. No. 8 of 1938-39. Expended £3 6s. 1d. on preliminary work in 1931-32. Postponed.
10. Postponed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF FINANCE —continued.				
11.—Athlone: New Public Offices (Revote)	700	1,849 7 9	—	1,149 7 9
12.—Galway Custom House: Extension (Revote)	7,000	—	7,000 0 0	—
13.—Customs Frontier Posts: Provision of Married Quarters and Office Accommodation (Revote £4,700)	15,750		8,860 16 7	—
(a) Bridgend		5,090 7 11		
(b) Clones		782 14 5		
(c) Lifford		52 10 6		
(d) Moybridge		362 14 11		
(e) Tullynagrow		600 15 8		
14.—Ordnance Survey: Addi- tional Accommodation for Printing Division	10	5 4 0	4 16 0	—
15.—Ordnance Survey: Im- provement of Electrical Power Installation (Re- vote £300)	400	700 14 0	—	300 14 0
16.—Ordnance Survey: Im- proved Sewerage System (Revote)	2,300	2,276 2 11	23 17 1	—

OBSERVATIONS—continued.

11. No. 10 of 1938-39. 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 £23,058 14s. 11d. Completed.
12. No. 11 of 1938-39. Expended £1 5s. 9d. on preliminary work in 1935-36. Postponed.
13. (a) No. 12 (a) of 1938-39. Bridgend, Co. Donegal. Erection of new Customs Station and residence. D.F. letters S.2/25/34 of 29 April, 1938, and 2 August, 1939, sanction expenditure of £9,382. Expended £9,275 16s. 5d. Completed.
- (b) No. 12 (b) of 1938-39. Clones, Co. Monaghan. Erection of new Customs Station. D.F. letters S.2/25/34 of 29 April, 1938, and 31 October, 1940, sanction expenditure of £3,353 3s. 7d. Expended £3,353 3s. 7d. Completed. Further payment to be made.
- (c) Lifford, Co. Donegal. Preliminary Work.
- (d) No. 12 (c) of 1938-39. 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. Expended £1,210 9s. 4d. Completed.
- (e) No. 12 (d) of 1938-39. Tullynagrow, Co. Monaghan. Erection of new Customs Station and residence. D.F. letter S.2/25/34 of 19 July, 1938, sanctions expenditure of £1,209. Expended £1,175 0s. 8d. Completed.
14. Preliminary Work.
15. No. 15 of 1938-39. D.F. letter S.2/28/37 of 5 October, 1938, sanctions expenditure of £700. Expended £704 5s. 9d. Completed.
16. No. 16 of 1938-39. D.F. letter S.102/3/37 of 23 October, 1937, sanctions expenditure of £2,800. Expended £2,286 3s. 7d. Completed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE :				
17.—Courts of Justice, Law Library : Oak Screens	350	—	350 0 0	—
18.—Gárda Síochána Headquarters, Kilmainham : Heating Installation	75	167 14 5	—	92 14 5
GÁRDA SÍOCHÁNA BARRACKS : DUBLIN METROPOLITAN AREA :				
19.—Blackrock : Adaptations (Revote £200)	3,430	4,435 12 9	—	1,005 12 9
20.—Kimmage : New Barrack (Revote £10)	4,000	—	4,000 0 0	—
21.—Lad Lane : New Barrack	10	1 5 2	8 14 10	—
22.—Stillorgan : New Barrack (Revote £10)	3,000	8 5 8	2,991 14 4	—
23.—Store Street : Adaptations (Revote)	350	377 0 6	—	27 0 6
Co. CARLOW.				
24.—Leighlinbridge : New Barrack (Revote £700)	1,000	1,705 1 10	—	705 1 10
25.—Muinebeag : Adaptations	255	—	255 0 0	—
Co. CAVAN.				
26.—Blacklion : New Barrack	1,000	—	1,000 0 0	—
Co. CLARE.				
27.—Lahinch : New Barrack (Revote £500)	1,400	4 12 11	1,395 7 1	—
28.—Quin : New Barrack	1,000	—	1,000 0 0	—

OBSERVATIONS—continued.

17. Postponed.
18. No. 18 of 1938-39. D.F. letters S.2/34/34 of 16 September, 1938, and 29 November, 1940, sanction expenditure of £1,076 16s. 11d. Expended £1,076 16s. 11d. Completed.
19. No. 19 of 1938-39. D.F. letter S.14/18/37 of 14 April, 1939, sanctions expenditure of £4,800. Expended £4,445 4s. 5d. In progress.
20. Postponed.
21. Preliminary work.
22. No. 22 of 1938-39. Expended £12 14s. 2d. on preliminary work.
23. No. 23 of 1938-39. D.F. letter S.14/11/37 of 25 October, 1937, sanctions expenditure of £550. Expended £380 11s. 1d. Completed.
24. D.F. letter S.14/10/26 of 30 July, 1937, sanctions expenditure of £1,885. In progress. See Notes.
25. Postponed.
26. Postponed.
27. Preliminary work.
28. Postponed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE				
—continued.				
Co. CORK.				
29.—Liscarroll: New Barrack	10	—	10 0 0	—
30.—Rathcormac: New Barrack (Revote £500)	1,400	1,449 19 1	—	49 19 1
31.—Whitegate: New Barrack (Revote)	10	—	10 0 0	—
Co. DONEGAL.				
32.—Carrigans: Adaptations	10	—	10 0 0	—
33.—Castlefin: New Barrack (Revote)	600	—	600 0 0	—
34.—Churchill: Adaptations	10	—	10 0 0	—
35.—Clogher: Adaptations	600	—	600 0 0	—
36.—Convoy: New Barrack (Revote £900)	1,000	—	1,000 0 0	—
37.—Dungloe: Adaptations (Revote)	500	—	500 0 0	—
38.—Glencolumbkille: Adaptations	10	—	10 0 0	—
39.—Glenties: Adaptations	10	—	10 0 0	—
40.—Killybegs: Adaptations (Revote)	700	472 0 0	228 0 0	—
41.—Milford: Adaptations	700	—	700 0 0	—
Co. DUBLIN.				
42.—Rathfarnham: New Barrack (Revote £4,000)	4,630	6,275 11 8	—	1,645 11 8
Co. GALWAY.				
43.—Athenry: Adaptations	350	379 16 11	—	29 16 11
44.—Carraroe: New Barrack	100	—	100 0 0	—

OBSERVATIONS—continued.

29. Postponed.
30. No. 28 of 1938-39. D.F. letter S.14/52/26 of 19 November, 1938, sanctions expenditure of £2,030. Expended £2,029 13s. 7d. Completed.
31. Postponed.
32. Postponed.
33. Postponed.
34. Postponed.
35. Postponed.
36. Postponed.
37. Postponed.
38. Postponed.
39. Postponed.
40. No. 33 of 1938-39. D.F. letter S.14/28/31 of 25 February, 1939, sanctions expenditure of £800. Expended £476 12s. 3d. In progress.
41. Postponed.
42. No. 35 of 1938-39. D.F. letter S.14/9/29 of 15 December, 1938, sanctions expenditure of £6,980. Expended £6,295 13s. 8d. Completed.
43. D.F. letter S.14/6/38 of 10 May, 1938, sanctions expenditure of £350. Completed.
44. Postponed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE —continued.				
Co. GALWAY—continued.				
45.—Creggs: New Barrack (Revote)	300	445 14 7	—	145 14 7
46.—Lettermore: Adaptations (Revote)	10	5 8	9 14 4	—
47.—Salthill: Adaptations (Revote)	900	569 3 3	330 16 9	—
48.—Spiddal: New Barrack (Revote)	10	—	10 0 0	—
Co. KERRY.				
49.—Dingle: New Barrack (Revote £1,700)	3,000	7 13 10	2,992 6 2	—
Co. KILDARE.				
50.—Ballytore: New Barrack	10	—	10 0 0	—
51.—Castledermot: Adapta- tions	450	—	450 0 0	—
52.—Kilcock: New Barrack	1,000	5 2 10	994 17 2	—
Co. KILKENNY.				
53.—Inistioge: New Barrack (Revote £500)	1,000	1,200 0 0	—	200 0 0
Co. LETRIM.				
54.—Carrick-on-Shannon: Adaptations (Revote £600)	800	643 10 0	156 10 0	—
55.—Kinlough: New Barrack (Revote £500)	1,200	—	1,200 0 0	—
Co. LIMERICK.				
56.—Ballylanders: New Bar- rack (Revote £400)	1,350	1,497 17 11	—	147 17 11
57.—Tournafulla: New Bar rack	1,500	4 13 2	1,495 6 10	—

OBSERVATIONS—continued.

45. No. 37 of 1938-39. D.F. letter S.14/3/32 of 22 March, 1937, sanctions expenditure of £1,380. Expended £1,257 17s. 8d. In progress.
46. No. 38 of 1938-39. Expended £1 8s. 7d. on preliminary work.
47. No. 39 of 1938-39. D.F. letter S.14/9/35 of 10 October, 1938, sanctions expenditure of £900. Expended £590 8s. 3d. In progress.
48. Postponed.
49. Preliminary work.
50. Postponed.
51. Postponed.
52. Preliminary work.
53. No. 45 of 1938-39. D.F. letter S.14/11/33 of 21 June, 1939, sanctions expenditure of £1,700. Expended £1,213 13s. 6d. In progress.
54. No. 47 of 1938-39. D.F. letter S.14/7/33 of 7 December, 1938, sanctions expenditure of £800. Expended £656 17s. 4d. Completed. Further payment to be made.
55. Postponed.
56. No. 49 of 1938-39. D.F. letter S.14/23/35 of 13 July, 1938, sanctions expenditure of £1,750. Expended £1,504 2s. 8d. Completed. Further payment to be made.
57. Preliminary work.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE —continued.				
Co. LONGFORD.				
58.—Lanesboro' : New Barrack (Revote £10)	500	—	500 0 0	—
Co. LOUTH.				
59.—Dundalk Prison : Adapta- tion as Garda Síochána Barrack (Revote)	1,000	—	1,000 0 0	—
Co. MAYO.				
60.—Kilkelly : New Barrack (Revote)	10	1 9 9	8 10 3	—
Co. MEATH.				
61.—Trim : Adaptations	400	—	400 0 0	—
Co. ROSCOMMON.				
62.—Carrowreagh : New Bar- rack	300	225 11 6	74 8 6	—
63.—Roscommon : Adapta- tions (Revote)	800	—	800 0 0	—
Co. SLIGO.				
64.—Achonry : New Barrack (Revote)	10	—	10 0 0	—
65.—Enniscrone : New Barrack	10	—	10 0 0	—
Co. TIPPERARY.				
66.—Tipperary : Adaptations	205	205 5 2	—	5 2
Co. WESTMEATH.				
67.—Rochfortbridge : New Barrack (Revote)	10	—	10 0 0	—
Co. WEXFORD.				
68.—Baldwinstown (Duncor- mick) : New Barrack	200	155 4 8	44 15 4	—
69.—Ballycullane : New Bar- rack	400	280 5 10	119 14 2	—

OBSERVATIONS—continued.

58. Postponed.

59. Postponed.

60. No. 53 of 1938-39. Expended £3 13s. 10d. on preliminary work.

61. Postponed.

62. No. 56 of 1938-39. D.F. letter S.14/27/34 of 7 April, 1937, sanctions expenditure of £1,750. Expended £1,402 17s. 6d. Completed. Further payment to be made.

63. No. 57 of 1938-39. Expended 5s. 9d. on preliminary work. Postponed.

64. Postponed.

65. Postponed.

66. D.F. letter S.14/48/24 of 19 January, 1939, sanctions expenditure of £205. Completed.

67. No. 59 of 1938-39. Expended 6s. 7d. on preliminary work. Postponed.

68. No. 60 of 1938-39. D.F. letter S.14/17/35 of 7 April, 1938, sanctions expenditure of £1,900. Expended £1,855 17s. 1d. Completed.

69. No. 61 of 1938-39. D.F. letter S.14/9/36 of 6 August, 1936, sanctions expenditure of £1,550. Expended £1,588 14s. 5d. Completed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE —continued.				
Co. WEXFORD—continued.				
70.—Coolgreany: Adaptations (Revote £10)	650	—	650 0 0	—
71.—Hollyfort: New Barrack	250	354 8 0	—	104 8 0
72.—Kilmore Quay: New Bar- rack (Revote £350)	1,200	1,636 12 1	—	436 12 1
73.—NEW WORKS, ALTERA- TIONS AND ADDITIONS AT OTHER GÁRDA SÍOCHÁNA BARRACKS	2,000	2,115 12 2	—	115 12 2
74.—ELECTRIC LIGHTING AT GÁRDA SÍOCHÁNA BAR- RACKS	1,000	235 13 2	764 6 10	—
75.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BAR- RACKS	2,000	1,132 12 9	867 7 3	—
76.—BOATHOUSES	10	—	10 0 0	—
DEPARTMENT OF LOCAL GOVERNMENT AND PUB- LIC HEALTH:				
77.—Dundrum Asylum: Elec- tric Installation (Revote £450)	700	748 13 0	—	48 13 0
78.—Dundrum Asylum, Gate- keeper's Lodge: Addi- tional Accommodation....	350	200 0 0	150 0 0	—

OBSERVATIONS—continued.

70. No. 62 of 1938-39. Expended £6 5s. 9d. on preliminary work in 1934-35. Postponed.
71. No. 63 of 1938-39. D.F. letter S.14/5/36 of 7 May, 1938, sanctions expenditure of £1,900. Expended £1,735 6s. 4d. In progress.
72. No. 64 of 1938-39. D.F. letter S.14/8/36 of 30 September, 1938, sanctions expenditure of £1,850. Expended £1,640 0s. 7d. In progress.
73. See details on page 53.
74. See details on page 54
75. See details on pages 54-55.
76. Postponed.
77. No. 70 of 1938-39. D.F. letter S.2/1/37 of 7 October, 1938, sanctions expenditure of £1,900. Expended £1,683 9s. 11d. Completed.
78. D.F. letter S.2/13/38 of 5 July, 1939, sanctions expenditure of £265. In progress.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF EDUCATION :				
79.—National Education Buildings, 29 Marlboro' Street : Heating Installation (Revote)	600	—	600 0 0	—
80.—Technical Instruction Branch : Heating Installation (Revote)	1,800	—	1,800 0 0	—
NATIONAL SCHOOLS.				
81.—Grants for Building, Enlarging, Enclosing, etc.	250,000	229,222 2 3	20,777 17 9	—
MODEL SCHOOLS.				
82.—Central Model Schools : Heating Installation (First Section) (Revote)	1,000	5 15 6	994 4 6	—
83.—Central Model Schools : Reconstruction (Revote £6,000)	18,000	—	18,000 0 0	—
84.—Alterations	300	—	300 0 0	—
PREPARATORY COLLEGES.				
85.—Coláiste Brighde, Ballyconnell : Fire Escape Staircases (Revote)	100	139 9 6	—	39 9 6
86.—Coláiste na Mumhan, Ballyvourney : Erection and Equipment (Revote £15,000)	30,000	22,610 2 2	7,389 17 10	—
INSTITUTIONS OF SCIENCE AND ART.				
87.—Kilmainham Jail : Adaptation as Historical Museum (Revote) ...	1,000	—	1,000 0 0	—
88.—National Gallery : Electric Installation (Revote £10) ...	3,000	50 6 8	2,949 13 4	—

OBSERVATIONS—continued.

79. Postponed.

80. Postponed.

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

82. Preliminary work.

83. Postponed.

84. No works undertaken in year.

85. No. 78 of 1938-39. D.F. letter S.22/1/33 of 8 April, 1938, sanctions expenditure of £570. Expended £572 19s. 3d. Completed.

86. No. 81 of 1938-39. D.F. letter S.25/1/39 of 24 July, 1929, sanctions expenditure. Revised estimate £115,000. Expended £98,650 16s. 8d. In progress.

87. Postponed.

88. No. 83 of 1938-39. D.F. letter S.2/24/29 of 28 February, 1939, sanctions expenditure of £5,300. Expended £77 10s. 8d. on preliminary work. Postponed. See Notes.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF EDUCATION—continued.				
89.—National Gallery: Extension (Revote) ...	10	—	10 0 0	—
90.—National Gallery: Laying New Floor in Sculpture Hall ...	700	335 19 8	364 0 4	—
91.—National Library: Additional Accommodation ...	10	—	10 0 0	—
92.—National Library and National Museum: Renewal of Defective Stonework (Revote) ...	10	—	10 0 0	—
93.—National Museum: Improved Lighting (Revote £425) ...	500	151 14 11	348 5 1	—
DEPARTMENT OF AGRICULTURE:				
94.—Ballyhaise Agricultural Station: Bridge over Annalee River (Revote £600) ...	800	909 16 7	—	109 16 7
95.—Ballyhaise Agricultural Station: Water Purification Plant and Fire-Fighting Apparatus ...	1,150	4 13 0	1,145 7 0	—
96.—Veterinary College: Improvements (Revote) ...	10,000	757 13 3	9,242 6 9	—
97.—Botanic Gardens: Outdoor Foreman's Lodge ...	800	—	800 0 0	—
FISHERY HARBOURS.				
98.—Dredging Operations ... Arklow ...	400	200 0 0	200 0 0	—
99.—Minor Works of Economic Development ...	2,075	—	2,075 0 0	—

OBSERVATIONS—continued.

89. Postponed.
90. D.F. letter S.2/24/29 of 28 February, 1939, sanctions expenditure of £700. In progress.
91. Postponed.
92. Expended £4,425 4s. 7d. from Votes for Relief Schemes, 1932-33, 1933-34 and 1934-35. Postponed.
93. No. 87 of 1938-39. Estimated cost £575. Expended £258 9s. 6d. In progress.
94. D.F. letter S.90/5/36 of 10 September, 1940, sanctions expenditure of £909 16s. 7d. Completed.
95. Preliminary work.
96. No. 91 of 1938-39. D.F. letter S.2/12/36 of 14 December, 1937, sanctions expenditure of £30,000. Expended £760 12s. 6d. In progress.
97. Postponed.
98. D.F. letters S.31/1/35 of 21 October and 15 November, 1939, and 3 January and 22 February, 1940, sanction expenditure of £200. Completed.
99. Postponed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF LANDS:				
100.—Land Commission, 23 Upper Merrion Street: Improvement of Ventila- tion	450	375 8 8	74 11 4	—
101.—Land Commission, 23 Upper Merrion Street: Storage Accommodation for Estate Maps (Revote £1,200)	1,250	—	1,250 0 0	—
GAELTACHT INDUSTRIES.				
102.—Blacksod Knitting Centre: Adaptations (Revote)	25	—	25 0 0	—
103.—New Spinning Factory (Co. Donegal) (Revote)	10	—	10 0 0	—
104.—Elly Bay Toy Factory: Rebuilding	10	—	10 0 0	—
DEPARTMENT OF INDUSTRY AND COMMERCE:				
105.—New Headquarters, Kil- dare Street (Revote £34,000)	50,000	58,025 13 7	—	8,025 13 7
106.—Census Branch: Adap- tations and Furnishing (Revote)	2,400	52 18 3	2,347 1 9	—
107.—Industrial and Commercial Property Registration Office, 44 and 45 Merrion Square: Central Heating (Revote)	650	487 1 6	162 18 6	—
108.—Dundalk Employment Ex- change: Restoration	1,500	1,723 12 5	—	223 12 5
109.—Dungloe Employment Ex- change: Erection	3,530	9 7 6	3,520 12 6	—

OBSERVATIONS—continued.

100. D.F. letter S.2/2/33 of 10 January, 1939, sanctions expenditure of £450. Completed.
101. No. 95 of 1938-39. 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.
102. Completed in 1938-39.
103. Postponed.
104. Postponed.
105. No. 100 of 1938-39. D.F. letters S.2/3/35 of 27 October, 1937, and S.9/9/38 of 29 December, 1938, sanction expenditure. Revised estimate £218,500. Expended £68,773 1s. 10d. In progress.
106. No. 101 of 1938-39. D.F. letter S.2/35/35 of 29 August, 1938, sanctions expenditure of £7,187. Expended £7,264 6s. 8d. In progress. The second floor of this building has been allocated to the Accounts Branches of the Department of Justice and the Garda Síochána.
107. D.F. letter S.2/3/38 of 17 August, 1939, sanctions expenditure of £600. In progress.
108. No. 103 of 1938-39. D.F. letter S.2/36/35 of 3 March, 1938, sanctions expenditure of £9,500. Expended £9,621 1s. 6d. Completed.
109. Preliminary work.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF INDUSTRY AND COMMERCE —continued.				
110.—Sligo Employment Exchange : Adaptations (Revote)	160	388 0 3	—	228 0 3
111.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER EMPLOYMENT EXCHANGES	5,000	548 17 0	4,451 3 0	—
112.—Dublin Airport (Revote £50,000)	170,000	127,324 1 8	42,675 18 4	—
113.—Shannon Airport (Revote £10,000)	194,000	53,583 14 8	140,416 5 4	—
113A.—Civil Airport	10	25 3 9	—	15 3 9
DEPARTMENT OF POSTS AND TELEGRAPHS :				
114.—Dublin, New Post Office, St. Andrew Street (Revote)	5,000	1 8 7	4,998 11 5	—
115.—Dublin, New Sorting Office, Pearse Street (Revote)	10	281 5 1	—	271 5 1
116.—Dublin, Post Office Stores and Factory : Additional Accommodation	400	84 5 8	315 14 4	—

OBSERVATIONS—continued.

110. No. 104 of 1938-39. D.F. letters S.2/10/35 of 8 January, 1938, and 2 November, 1940, sanction expenditure of £1,479 14s. 1d. Expended £1,470 4s. 1d. Completed. Further payment to be made.
111. See details on page 55.
112. No. 107 of 1938-39. D.F. letters S.99/59/35 of 4 December, 1937, and 21 March, 1938, sanction expenditure of £296,000. Expended £233,429 6s. 4d. In progress. In addition, services to the value of £1,131 11s. 6d. have been rendered in connection with this work by the loan and transfer of Drainage Excavators and other plants as follows:—*ex* Central Furniture Store £52 1s. 11d.; *ex* St. Stephen's Green Park £5; Drainage Excavators £1,074 9s. 7d.
113. No. 108 of 1938-39. D.F. letter S.102/22/36 of 21 March, 1938, sanctions expenditure of £713,000. Expended £240,732 9s. 2d. In progress. In addition, services to the value of £5,539 15s. 1d. 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* Dublin Castle £2 10s. 0d.; *ex* Central Furniture Store £242 19s. 2d.; *ex* Royal Hospital £32; *ex* Army Stores £32 3s. 4d.; *ex* Dún Laoghaire Harbour £10; Drainage Excavators £5,155 2s. 7d. See Notes.
- 113A. D.F. letter S.99/33/38 of 3 May, 1939, sanctions expenditure of £92,000 on construction of aerodrome at Cork. Preliminary work.
114. No. 109 of 1938-39. D.F. letter S.1/2/32 of 15 June, 1935, sanctions expenditure of £40,000. Expended £416 5s. 1d. on preliminary work.
115. No. 110 of 1938-39. D.F. letters S.38/4/34 of 6 January, 20 July, 11 December, 1936, 17 August, 1937, 18 March, 1938, 30 December, 1939, and 14 October, 1940, sanction expenditure of £6,386 11s. 9d. Expended £6,386 11s. 9d. In progress.
116. No. 113 of 1938-39. D.F. letters S.55/6/32 of 5 and 18 November, 1936, sanction expenditure of £9,950. Expended £9,799 9s. 10d. Completed. Further payment to be made.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF POSTS AND TELEGRAPHS —continued.				
117.—Dublin, Post Office Stores and Factory: Storage Accommodation for Cable Drums (Revote)	50	65 6 9	—	15 6 9
118.—Cork Post Office: New Sorting Office (Revote £700)	10,000	7,424 2 3	2,575 17 9	—
119.—Thurles Post Office: Adaptations (Revote)	1,000	—	1,000 0 0	—
120.—Waterford Post Office: Adaptations	10	—	10 0 0	—
121.—Athlone Broadcasting Station: Water Cooling Pond	400	—	400 0 0	—
DEPARTMENT OF DEFENCE:				
122.—Dublin General Headquarters: Erection of Waiting Room (Revote £640)	650	357 17 8	292 2 4	—
123.—Dublin General Headquarters: Treatment of Grounds (Revote £500)	2,000	1,847 16 1	152 3 11	—
124.—Arbour Hill Barracks: Electric Lighting (Revote £2,790)	2,800	11 1	2,799 8 11	—
125.—Arbour Hill Barracks: New Married Quarters (Revote)	10	—	10 0 0	—
126.—Collins Barracks (Dublin): Electric Lighting (Revote)	4,000	2,270 6 6	1,729 13 6	—
127.—Griffith Barracks (Dublin): Electric Rewiring	10	—	10 0 0	—

OBSERVATIONS—continued.

117. No. 114 of 1938-39. D.F. letter S.38/1/38 of 5 August, 1938, sanctions expenditure of £800. Expended £502 16s. 11d. Completed.
118. No. 115 of 1938-39. D.F. letters S.38/26/25 of 19 February, 1934, and S.38/3/34 of 2 February, 1939, sanction expenditure of £14,700. Expended £11,727 13s. 10d. In progress.
119. No. 116 of 1938-39. Expended 4s. on preliminary work in 1933-34. Postponed.
120. Postponed.
121. Postponed.
122. D.F. letter S.7/1/38 of 13 June, 1939, sanctions expenditure of £525. Completed.
123. No. 120 of 1938-39. D.F. letter S.7/2/33 of 28 February, 1939, sanctions expenditure of £2,500. Expended £1,865 16s. 1d. Completed. Further payment to be made.
124. No. 121 of 1938-39. Expended £26 2s. 5d. on preliminary work.
125. No. 122 of 1938-39. Expended £10 2s. 0d. on preliminary work in 1937-38. Postponed.
126. No. 123 of 1938-39. D.F. letter S.7/36/36 of 8 November, 1938, sanctions expenditure of £5,000. Expended £3,485 15s. 11d. In progress.
127. Postponed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF DEFENCE—continued.				
128.—Islandbridge Barracks : New Motor Transport Garage (Revote)	1,000	251 1 0	748 19 0	—
129.—Islandbridge Barracks : Reconstruction of Upper Barracks	10	3 5 8	6 14 4	—
130.—McKee Barracks : Sanitary Accommodation and Baths (Revote)	70	137 10 0	—	67 10 0
131.—Portobello Barracks : Mobilization Store (Revote £4,250)	10,400	7,891 7 10	2,508 12 2	—
132.—Portobello Barracks : New Married Quarters (Revote)	10	—	10 0 0	—
133.—Portobello Barracks : Provision of Camp Equip- ment Stores for Eastern Command	10	—	10 0 0	—
134.—St. Bricin's Hospital : Nurses' Quarters (Revote)	195	191 10 0	3 10 0	—
135.—Athlone, Custume Bar- racks : New Cookhouse and Dining Hall	10	—	10 0 0	—
136.—Athlone, Custume Bar- racks : Ordnance Depôt (Revote)	3,100	3,965 15 3	—	865 15 3
137.—Baldonnell Aerodrome : New Married Quarters (Revote £500)	2,000	—	2,000 0 0	—
138.—Baldonnell Aerodrome : Accommodation for Air Corps Cadets	16,000	6,067 9 9	9,932 10 3	—

OBSERVATIONS—continued.

128. No. 124 of 1938-39. D.F. letter S.7/41/36 of 7 July, 1938, sanctions expenditure. Revised estimate £5,100. Expended £4,841 12s. 7d. Completed.
129. Preliminary work.
130. No. 125 of 1938-39. D.F. letter S.7/35/36 of 11 May, 1938, sanctions expenditure of £1,400. Expended £1,452 3s. 7d. Completed.
131. D.F. letter S.7/38/36 of 8 November, 1938, sanctions expenditure of £13,000. In progress.
132. Postponed.
133. Postponed.
134. No. 129 of 1938-39. D.F. letter S.7/42/35 of 21 March, 1938, sanctions expenditure of £4,100. Expended £3,976 12s. 11d. Completed.
135. Postponed.
136. No. 130 of 1938-39. D.F. letter S.7/31/34 of 3 January, 1938, sanctions expenditure of £9,000. Expended £6,197 7s. 9d. In progress.
137. No. 132 of 1938-39. Expended 13s. 8d. on preliminary work in 1937-38. Postponed.
138. D.F. letter S.7/12/32 of 14 December, 1938, sanctions expenditure of £17,500. In progress.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF DEFENCE—continued.				
139.—Baldonnel Aerodrome : Reconstruction of Upper Camp (Revote £4,470)....	38,300	18,159 5 11	20,140 14 1	—
140.—Coolmoney Camp : Cook-house, Dining Hall and Sergeants' Mess (Revote)	350	316 0 7	33 19 5	—
141.—Cork, Michael Collins Barracks : Junior Officers' Married Quarters (Revote £4,400)	7,000	—	7,000 0 0	—
142.—Cork, Michael Collins Barracks : Ordnance Stores (Revote £3,000)	6,000	—	6,000 0 0	—
143.—Cork, Michael Collins Barracks : Reconstruction of East Block	18,000	11,607 8 7	6,392 11 5	—
144.—Curragh Camp : Dining Hall for McDermott and Clarke Barracks (Revote)	395	551 2 10	—	156 2 10
145.—Curragh Camp : Introduction of Shannon Electric Power (Revote)	900	510 14 3	389 5 9	—
146.—Curragh Camp : New Gymnasium (Revote)	7,000	—	7,000 0 0	—
147.—Curragh Camp : New Married Quarters (Revote £4,490)	11,000	11,199 0 2	—	199 0 2
148.—Curragh Camp : Optical Workshops for Ordnance Service	10	—	10 0 0	—
149.—Curragh Camp : Swimming Pool (Revote £7,600)	11,000	10,991 17 2	8 2 10	—

OBSERVATIONS—continued.

139. No. 133 of 1938-39. D.F. letters S.7/12/32 of 16 April, 1937, and 18 February, 1939, sanction expenditure of £134,050. Expended £43,174 18s. 11d. In progress.
140. No. 135 of 1938-39. D.F. letter S.7/41/35 of 3 January, 1938, sanctions expenditure of £6,800. Expended £6,528 11s. 8d. Completed.
141. Postponed.
142. No. 137 of 1938-39. Expended £5 16s. 4d. on preliminary work in 1935-36. Postponed.
143. No. 138 of 1938-39. D.F. letters S.7/8/33 of 7 May, 1938, and 21 March, 1939, sanction expenditure of £37,780. Expended £34,326 3s. 10d. In progress.
144. No. 139 of 1938-39. D.F. letter S.7/30/34 of 27 October, 1937, sanctions expenditure of £13,000. Expended £8,432 14s. 6d. Completed.
145. No. 140 of 1938-39. D.F. letter S.7/19/31 of 6 August, 1936, sanctions expenditure of £4,973 18s. 7d. Expended £4,983 10s. 1d. Completed.
146. Postponed.
147. No. 143 of 1938-39. D.F. letter S.7/7/33 of 30 April, 1938, sanctions expenditure of £12,082. Expended £11,359 13s. 9d. Completed. Further payment to be made.
148. Postponed.
149. No. 144 of 1938-39. D.F. letter S.7/32/34 of 20 August, 1938, sanctions expenditure of £12,000. Expended £10,998 13s. 4d. In progress.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF DEFENCE—continued.				
150.—Kilbride Rifle Range : Barrack Service Store (Revote £500)	2,650	1,612 5 3	1,037 14 9	—
151.—Kilbride Rifle Range : Officers' Mess (Revote)	260	260 10 0	—	10 0
152.—Kildare Barracks : Re- construction of Men's Quarters and Messes (Revote £29,900)	114,900	56,277 13 10	58,622 6 2	—
153.—Kilkenny Military Bar- racks : New Sewerage System (Revote £1,000)	3,350	6 3 2	3,343 16 10	—
154.—Kilworth Rifle Range : Officers' Mess (Revote £2,500)	4,200	—	4,200 0 0	—
155.—Limerick, Sarsfield Bar- racks : Dining Hall and Cookhouse (Revote £4,300)	5,050	4,605 3 1	444 16 11	—
156.—Limerick, Sarsfield Bar- racks : Ordnance Dépôt (Revote)	310	291 10 0	18 10 0	—
157.—Rockhill House (Co. Donegal) : Adaptations (Revote)	3,500	2,300 8 2	1,199 11 10	—
158.—Additional Accommoda- tion for Air Corps Re- connaissance and Bomb- ing Squadrons	10	47 2 8	—	37 2 8
159.—Volunteer Force : Pro- vision of Instructional Halls (Revote)	35,665	8,307 18 6	27,357 1 6	—
160.—Erection of Magazines	55,000	29 7 11	54,970 12 1	—
160A.—Aerodromes	60,000		44,999 8 4	—
(a) Baldonnell Aerodrome		5,832 12 3		
(b) Rineanna		9,167 19 5		
160B.—General Storage	20,000	—	20,000 0 0	—

OBSERVATIONS—continued.

150. D.F. letter S.7/6/33 of 7 March, 1939, sanctions expenditure of £2,650. In progress.
151. No. 146 of 1938-39. D.F. letter S.7/6/33 of 3 January, 1938, sanctions expenditure of £5,700. Expended £5,376 3s. 8d. Completed.
152. No. 147 of 1938-39. D.F. letters S.7/22/32 of 14 July, 1937, 17 and 28 February, 1939, sanction expenditure of £321,800. Expended £82,189 0s. 7d. In progress.
153. Preliminary work.
154. Postponed.
155. No. 150 of 1938-39. D.F. letter S.7/10/31 of 12 March, 1938, sanctions expenditure of £5,600. Expended £4,610 5s. 1d. Completed. Further payment to be made.
156. No. 151 of 1938-39. D.F. letter S.7/31/34 of 8 November, 1937, sanctions expenditure of £6,300. Expended £5,909 8s. 4d. Completed.
157. No. 153 of 1938-39. D.F. letter S.7/11/35 of 16 January, 1939, sanctions expenditure of £4,000. Expended £2,304 10s. 11d. In progress.
158. Preliminary work.
159. See details on pages 55-56.
160. Preliminary work.
- 160A.—(a) D.F. letters S.7/12/32 of 27 April and 7 July, 1939, sanction expenditure of £5,949 4s. 9d. on erection of eleven huts at Baldonnell Aerodrome. Completed.
- (b) D.F. letter S.7/24/39 of 4 November, 1939, sanctions expenditure of £11,100 on provision of hangar for Air Corps at Rineanna. In progress.
- 160B. Postponed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF EXTERNAL AFFAIRS:				
161.—Madrid Legation: Adap- tations and Furnishing (Revote)	10	—	10 0 0	—
PHOENIX PARK:				
162.—New Gateway: Parkgate Street (Revote)	500	—	500 0 0	—
ROTUNDA GARDENS:				
162A.—Garden of Remem- brance:—				
<i>Original</i> Nil				
<i>Supplementary</i> £10	10	—	10 0 0	—
163.—MINOR NEW WORKS NOT EXCEEDING £200 EACH....	3,500	4,672 18 9	—	1,172 18 9
164.—URGENT AND UNFORESEEN WORKS	7,000	16,816 3 11	—	9,816 3 11
165.—MINOR BALANCES OF EX- PENDITURE (NOT PRO- VIDED FOR ABOVE) ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1ST APRIL, 1939	5,000	4,792 2 10	207 17 2	—
	£ 1,343,910	735,235 8 6	636,123 4 10	27,448 13 4
<i>Deduct</i> for works which may not be carried out during the year	343,900	—	343,900 0 0	—
<i>Original</i> £1,000,000				
<i>Supplementary</i> 10	£ 1,000,010	735,235 8 6	292,223 4 10	27,448 13 4
Net saving			£264,774 11 6	

OBSERVATIONS—continued.

161. Postponed.

162. Postponed.

162A. Postponed.

163. See details on pages 56-58.

164. See details on pages 59-60.

165. See details on pages 61-62.

No. 73.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER GÁRDA SÍOCHÁNA BARRACKS.

	f	s.	d.
METROPOLITAN AREA.			
Kevin Street.—New drying room and additional bathroom and lavatory accommodation. No. 66 of 1938-39. D.F. letters S.14/7/34 of 14 March, 1938, and 30 September, 1939, sanction expenditure of £315 15s. 1d. Expended £315 15s. 1d. Completed	115	15	1
Co. DONEGAL.			
Dunkineely ex-R.I.C. Barrack.—Restoration. No. 66 of 1938-39. D.F. letter S.14/7/27 of 13 July, 1936, sanctions expenditure of £1,500. Expended £1,446 6s. 1d. Completed	91	9	8
Co. GALWAY.			
Ballinasloe.—New Barrack. No. 36 of 1938-39. D.F. letter S.14/24/30 of 15 April, 1937, sanctions expenditure of £5,900. Expended £5,687 19s. 3d. Completed	425	12	8
Co. KERRY.			
Killarney.—Adaptations. D.F. letter S.14/22/26 of 19 January, 1939, sanctions expenditure of £434 16s. 8d. In progress	307	6	0
Waterville.—Adaptations at former Coast Guard Station to provide three sets of married quarters. No. 66 of 1938-39. D.F. letter S.102/8/33 of 26 February, 1938, sanctions expenditure of £475. Expended £469 7s. 1d. Completed. See Notes	402	16	6
Co. KILDARE.			
Kileullen.—New Barrack. No. 44 of 1938-39. D.F. letter S.14/4/36 of 30 September, 1937, sanctions expenditure of £1,900. Expended £1,894 17s. 0d. Completed	9	0	0
Co. LIMERICK.			
Kilfinane.—Improvements. D.F. letter S.14/18/26 of 6 September, 1938, sanctions expenditure of £350. Completed	164	0	0
Co. MAYO.			
Ballinrobe.—New porch, bathroom, etc. No. 66 of 1938-39. D.F. letter S.14/116/25 of 21 June, 1939, sanctions expenditure of £207 10s. 1d. Expended £212 0s. 1d. Completed	4	10	0
Foxford.—New Barrack. No. 52 of 1938-39. D.F. letters S.14/8/34 of 13 September, 1935, and 28 June, 1939, sanction expenditure of £1,917 15s. 7d. Expended £1,928 8s. 11d. Completed	8	13	6
Louisburgh.—New Barrack. No. 54 of 1938-39. D.F. letters S.14/21/34 of 24 December, 1934, and S.102/17/40 of 4 December, 1940, sanction expenditure of £1,690 19s. 3d. Expended £1,690 19s. 3d. Completed	205	8	7
Co. ROSCOMMON.			
Ballintubber.—New Barrack. No. 55 of 1938-39. D.F. letter S.14/2/34 of 18 January, 1937, sanctions expenditure of £1,500. Expended £1,426 9s. 3d. Completed	100	10	10
Co. SLIGO.			
Rosses Point.—New Barrack. No. 66 of 1938-39. D.F. letter S.14/22/28 of 23 August, 1934, sanctions expenditure of £2,000. Expended £1,723 10s. 4d. Completed	15	0	0
Tubbercurry.—Improvements. D.F. letters S.14/13/38 of 7 December, 1938, and 4 October, 1940, sanction expenditure of £229 6s. 4d. Completed	229	6	4
Co. WEXFORD.			
Wexford.—New Barrack. No. 65 of 1938-39. D.F. letters S.14/14/33 of 22 March and 2 October, 1937, sanction expenditure of £12,350. Expended £12,457 19s. 4d. Completed	44	14	0
TOTAL.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER GÁRDA SÍOCHÁNA BARRACKS	£2,115	12	2

No. 74.—GÁRDA SÍOCHÁNA BARRACKS—ELECTRIC LIGHTING.

	£	s.	d.
Co. CORK.			
Glanworth—Expended £17 5s. 0d. Completed	1	5	0
Co. KERRY.			
Tarbert—Expended £51. Completed	18	10	0
Waterville—Completed at a cost of £13 3s. 6d. of which £3 3s. 6d. was borne by the landlord	10	0	0
Co. KILDARE.			
Kill—Completed	29	17	0
Co. LIMERICK.			
Ballingarry—Completed. See also No. 75	27	8	0
Co. ROSCOMMON.			
Athleague—Completed	92	16	2
Co. TIPPERARY.			
Cappawhite—Expended £31 2s. 0d. Completed. See also No. 75	3	12	0
Co. WATERFORD.			
Lismore—Completed	32	5	0
Co. WESTMEATH.			
Kilbeggan—Completed	20	0	0
TOTAL.—ELECTRIC LIGHTING AT GÁRDA SÍOCHÁNA BARRACKS	£235	13	2

No. 75.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS.

	£	s.	d.
METROPOLITAN AREA.			
College Station (Pearse Street)—Circular Staircase in Carriage Office.			
Completed	92	12	0
Mountjoy—Cycle shed. Completed	50	0	0
Co. DUBLIN.			
Rush—Additional bedroom, fuel stores and ashpit. In progress	109	1	6
Co. GALWAY.			
Kilcolgan—Dividing wall and new out-offices. Completed	73	2	6
Co. KILDARE.			
Monasterevan—Provision of baths, etc. No. 60 of 1937-38. Expended £193 7s. 8d. Completed	23	7	8
Co. LIMERICK.			
Ballingarry—Adaptations. Completed. See also No. 74	109	5	0
Co. LOUTH.			
Drogheda—Cycle shed, etc. at No. 1 Barrack. Completed	60	0	0
Co. MAYO.			
Castlebar—(a) New fireplaces. Completed	173	9	0
(b) Concrete paving. Completed	55	0	0
Co. TIPPERARY.			
Cappawhite—Ablution and cycle shed. Completed. See also No. 74	71	13	5
Cashel—Bathroom in married quarters. Completed	51	10	0
Clonakenny—Internal rearrangement, new entrances, etc. Completed	90	5	0
Thurles (No. 1)—Improvements. D.F. letter S.14/11/38 of 11 June, 1938, sanctions expenditure of £171 10s. 0d. Expended £141 17s. 3d. Completed	5	0	0

No. 75.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS—continued.

	£	s.	d.
Co. WATERFORD.			
Kill—New porch at entrance to married quarters. Completed	53	16	8
Tramore—Bathroom, sanitary accommodation and new range in Sergeant's quarters. Completed	63	0	0
Co. WEXFORD.			
Campile—New front wall and surface drainage. Completed	51	10	0
TOTAL.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS	£1,132	12	9

No. 111.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER EMPLOYMENT EXCHANGES.

	£	s.	d.
KILKENNY.			
Adaptations at temporary Exchange in William Street, Kilkenny, upon evacuation of former Exchange at portion of Kilkenny Military Barracks for occupation by Army. D.F. letters S.2/31/39 of 6 and 13 October, 1939. Completed	106	9	2
LONGFORD.			
Adaptations at new premises in Church Street, Longford, upon evacuation of former Exchange at portion of Connolly Military Barracks for occupation by Army. D.F. letter S.2/19/35 of 4 October, 1939. Completed	72	13	0
LIMERICK.			
Newcastle West.—Adaptations. D.F. letters S.2/9/38 of 27 May, 1938, and 18 January, 1940, sanction expenditure of £316 0s. 5d. Expended £316 10s. 11d., of which £67 8s. 8d. was charged to Subheads C. and D.I. in 1938-39. Completed	136	13	1
WESTMEATH.			
Mullingar.—(a) Alterations at ex-Military Barracks. Expended £145 1s. 2d. Completed	49	0	0
(b) Adaptations at new premises in Grove Street, Mullingar, upon evacuation of former Exchange at portion of Mullingar Military Barrack for occupation by Army. D.F. letters S.2/29/39 of 30 September, 1939, and 14 October, 1940, sanction expenditure of £184 1s. 9d. Completed	184	1	9
TOTAL.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER EMPLOYMENT EXCHANGES	£548	17	0

No. 159.—VOLUNTEER FORCE—PROVISION OF INSTRUCTIONAL HALLS.

	£	s.	d.
Co. CLARE.			
Lahinch—D.F. letter S.7/18/35 of 15 September, 1938, sanctions expenditure of £4,750. Expended £3,874 18s. 8d. In progress	3,843	16	6
Co. DUBLIN.			
Swords—D.F. letter S.7/18/35 of 7 January, 1938, sanctions expenditure of £5,224. Expended £4,982 17s. 6d. Completed	247	4	0
Co. GALWAY.			
Athenry—Preliminary work	8	9	

No. 159.—VOLUNTEER FORCE—PROVISION OF INSTRUCTIONAL
HALLS—continued.

£ s. d.

Co. KERRY.

Listowel—D.F. letter S.102/8/35 of 15 September, 1938, sanctions expenditure of £3,414. Expended £2,765 1s. 8d. In progress 2,682 6 10

Co. LOUTH.

Drogheda—D.F. letter S.7/18/35 of 14 June, 1937, sanctions expenditure of £5,274. Expended £5,329 5s. 2d. Completed 855 19 5

Co. MONAGHAN.

Castleblayney—D.F. letter S.7/18/35 of 24 August, 1937, sanctions expenditure of £5,097. Expended £5,099 14s. 11d. Completed 669 9 1

Co. SLIGO.

Sligo—Preliminary work 3 16 4

Co. TIPPERARY.

Thurles—Preliminary work 4 17 7

TOTAL.—VOLUNTEER FORCE—PROVISION OF INSTRUCTIONAL HALLS £8,307 18 6

No. 163.—MINOR NEW WORKS NOT EXCEEDING £200 EACH.

£ s. d.

OIREACHTAS.—Extension of fire main, supply of hose, etc. Completed 146 9 4

DEPARTMENT OF FINANCE.

DEPARTMENT OF FINANCE.

(a) Government Buildings, North Block. Shelving. Completed 138 5 0

(b) Paymaster-General's Office (Oriel House). Adaptations. Completed 175 15 9

REVENUE DEPARTMENT.

Dublin Castle (a) Provision of fire escape at Clock Tower Building. Expended £123 1s. 10d. Completed 20 11 10

(b) Alterations in Jerquer's room No. 1 House, Upper Castle Yard. Expended £165 5s. 3d. Completed 27 9 1

(c) Stamping Branch, altering glazed screens in printing section to provide accommodation for new machines. D.F. letter S.2/40/35 of 29 November, 1940, sanctions expenditure of £213 14s. 10d. Expended £213 14s. 10d. Completed 19 17 3

(d) Stamping Branch, additional storage accommodation. Completed 62 7 7

Dublin Custom House. State Warehouse.—Storage accommodation for seized cars. Expended £85 19s. 6d. Completed 71 9 7

Investigation Office, 9A Trinity Street, Dublin.—Adaptations. Expended £125 8s. 4d. of which landlord contributed £30. Completed 95 8 4

Dundalk Revenue Office.—Alterations to shelving, etc. In progress 60 0 0

Thurles Revenue Office.—Provision of new shelving, etc. Expended £120 4s. 0d. Completed 30 4 0

Customs Road Stations.—(a) Dundalk. Extension of hut. Completed 132 13 0

(b) Lifford. Additional sanitary accommodation. Completed 50 7 0

Roadside Customs Patrol Huts.—Cloonfad. Expended £58 10s. 11d. Completed. Further payment to be made 8 10 11

No. 163.—MINOR NEW WORKS NOT EXCEEDING £200 EACH.—continued.

DEPARTMENT OF FINANCE—continued.

	£	s.	d.
OFFICE OF PUBLIC WORKS.			
(a) Improved artificial lighting in new Drawing Office. Expended £72 17s. 0d. Completed	57	0	1
(b) Screen in Special Works Division. Completed	57	17	6
STATE LABORATORY.—Installation of shower fittings for emergency use. Completed	64	17	6
STATIONERY OFFICE.			
(a) Adaptation of shed for storage of emergency supplies. Completed	183	0	0
(b) Shelving in No. 4 Block. Expended £72 11s. 0d. Completed	72	1	11

DEPARTMENT OF JUSTICE.

DEPARTMENT OF JUSTICE.—Glazed screen in West Block. Completed	119	10	10
REGISTRY OF DEEDS.—Alterations and adaptations. Completed	125	5	1

DEPARTMENT OF EDUCATION.

COLÁISTE MÓIBHÍ.—Fencing, etc. Completed	104	2	5
NATIONAL MUSEUM.			
(a) Wire netting under glazed roof in Natural History Division. Completed	117	12	5
(b) Additional accommodation at Glasnevin House for Geological and Mineralogical collections. Completed	121	16	1

DEPARTMENT OF AGRICULTURE.

DEPARTMENT OF AGRICULTURE.—Shelving in basement of No. 33 St. Stephen's Green, Dublin. Completed	195	9	6
ATHENRY AGRICULTURAL STATION.—New greenhouse. Completed	79	4	10
CHANTILLY STUD FARM.—Installation of electric light. Completed	108	9	6
BELFAST EGG INSPECTION OFFICE.—Adaptations and additions. Completed. Further payment to be made	1	14	4
SHAEN LODGE, BALLYCROY (Co. Mayo).—Extension to gamekeeper's cottage. In progress	85	0	0

DEPARTMENT OF LANDS.

LAND COMMISSION.—14 Upper Merrion Street, Dublin. Sanitary accommo- dation for female staff. Expended £107 18s. 2d. Completed	12	15	10
CARRATIGUE KNITTING INDUSTRY.—Erection of store. Completed	55	0	0
KILCAR WEAVING FACTORY.—Additional stoves and bins. Completed	60	0	0

No. 163.—MINOR NEW WORKS NOT EXCEEDING £200 EACH.—continued.

		£	s.	d.
DEPARTMENT OF INDUSTRY AND COMMERCE.				
TRADE AND INDUSTRIES BRANCH.—Improved heating at Lord Edward Street, Dublin. Completed				
	.....	82	0	0
EMPLOYMENT BRANCH.				
(a) Provision of additional sanitary accommodation for female staff at La Touche's Bank. Completed	.....	91	8	8
(b) Storage accommodation for Unemployment Assistance records. Expended £150 5s. 2d. Completed	.....	123	6	8
COAST LIFE SAVING SERVICE.—Alterations and additions at No. 2 Merrion Square, Dublin. Completed				
	.....	192	8	4
DEPARTMENT OF POSTS AND TELEGRAPHS.				
DUBLIN GENERAL POST OFFICE.				
(a) Alterations to provide waiting room in Block C. and general enquiry office in Block D. Completed	.....	68	13	2
(b) Conversion of portion of Parcel Office into Night Auxiliary Office. In progress	.....	59	9	0
PARCELS OFFICE (AMIENS STREET).—Alterations to provide accommodation for Customs staff. In progress				
	.....	133	12	8
STORES BRANCH.—Alterations in Test Room, St. John's Road, Dublin. Completed				
	.....	62	4	0
BALLINASLOE POST OFFICE.—New battery room, etc. Completed				
	.....	45	10	1
BRAY POST OFFICE.—Reconstruction of counter, etc. Completed. Further payment to be made				
	.....	50	0	0
CALLAN POST OFFICE.—Adaptation. Expended £125 11s. 10d. Completed				
	.....	11	8	6
KINSALE POST OFFICE.—External and internal plastering. In progress				
	.....	70	0	0
MALLOW POST OFFICE.—Alterations. Completed				
	.....	164	13	0
RATHLUIRC POST OFFICE.—Improved sanitary accommodation. Completed				
	.....	86	4	0
DEPARTMENT OF DEFENCE.				
GENERAL HEADQUARTERS.				
(a) Adaptations of room No. 204 in main building for use as office. Expended £147 7s. 3d. Completed	.....	45	12	9
(b) Installation of internal telephones. Completed	.....	113	13	0
GOVERNMENT BUILDINGS.				
(a) Hut for Guard in quadrangle. Expended £135 11s. 8d. Completed	.....	11	14	5
(b) Hut for Guard in North Roadway. Completed	.....	174	11	7
BUILDINGS, ETC., NOT APPROPRIATED TO GOVERNMENT DEPARTMENTS.				
EXCHANGE COURT, DUBLIN.—Erection of Memorial Tablet commemorating the deaths of Brigadier Dick McKee, Vice-Brigadier Peadar Clancy and Volunteer Conor Clune. D.F. letters S.102/24/36 of 31 May, 1938, and 7 March, 1939, sanction expenditure of £133 10s. 0d. Expended £144. Completed				
	.....	143	13	0
NUNCIATURE.—Installation of auxiliary heating boiler. Completed				
	.....	71	10	0
BOURN-VINCENT MEMORIAL PARK.—Erection of shelter at Gearhameen. Completed				
	.....	157	16	11
DÚN LAOGHAIRE HARBOUR.—Installation of electric light in cottages in harbour yard. Completed				
	.....	53	2	6
TOTAL.—MINOR NEW WORKS NOT EXCEEDING £200 EACH		£4,672	18	9

No. 164.—URGENT AND UNFORESEEN WORKS.

£ s. d.

OIREACHTAS.—Air raid shelter in Leinster Lawn. Preliminary work 1 11 6

DEPARTMENT OF FINANCE.

PARLIAMENTARY SECRETARY TO MINISTER.—Adaptations and furnishing to provide additional accommodation at No. 51 St. Stephen's Green, Dublin. D.F. letter S.1/2/33 of 10 September, 1940, sanctions expenditure of £227 11s. 2d. Completed 227 11 2

OFFICE OF PUBLIC WORKS.—Adaptations and furnishing, No. 33 Upper Merrion Street, Dublin. D.F. letter S.1/5/34 of 26 August, 1939, sanctions expenditure of £480. Completed 385 17 0

STATIONERY OFFICE.—Additional accommodation at Beggar's Bush Barracks. Adaptations. D.F. letter S.2/49/35 of 28 February, 1939, sanctions expenditure of £430. Completed 376 7 0

DEPARTMENT OF JUSTICE.

GÁRDA SÍOCHÁNA DEPÔT.—Air raid shelter. Preliminary work 1 5 3

DEPARTMENT OF LOCAL GOVERNMENT AND PUBLIC HEALTH.

GENERAL REGISTER OFFICE.—Rearrangement of electric lighting. D.F. letter S.2/20/39 of 23 August, 1939, sanctions expenditure of £200. Completed 164 18 0

DEPARTMENT OF EDUCATION.

HEADQUARTERS.—Air raid shelter at Central Model Schools. Preliminary work 2 19 11

No. 1 Hume Street, Dublin.—Preparation and furnishing of office for Minister. D.F. letter S.1/10/29 of 12 October, 1940, sanctions expenditure of £292 7s. 6d. In progress 140 14 5

DEPARTMENT OF AGRICULTURE.

CHANTILLY STUD FARM.—Additional shed for hay and straw. D.F. letter S.90/5/34 of 4 July, 1939, sanctions expenditure of £265. Completed 243 10 0

BOTANIC GARDENS.—Erection of Alpine house. D.F. letter S.2/10/34 of 22 November, 1939, sanctions expenditure of £217 13s. 3d. Completed 217 13 3

DEPARTMENT OF INDUSTRY AND COMMERCE.

OFFICE OF MINISTER.—Preparation and furnishing of rooms at Dublin Castle. D.F. letters S.2/12/33 of 27 October, 1939, and 4 October, 1940, sanction expenditure of £783 5s. 3d. Completed. Further payment to be made 728 1 4

PRICES COMMISSION.—Adaptations and furnishing at 49 Upper Mount Street, Dublin. D.F. letter S.2/8/39 of 5 July, 1939, sanctions expenditure of £260. Completed 195 11 10

No. 164.—URGENT AND UNFORESEEN WORKS—continued.

DEPARTMENT OF POSTS AND TELEGRAPHS.

	£	s.	d.
PHIBSBORO' POST OFFICE.—New standard benches and box fittings. D.F. letter S.38/5/38 of 26 November, 1938, sanctions expenditure of £400. Completed	195	0	0
WIRELESS BROADCASTING.—Alterations to provide additional accommodation for the Dublin Station at the General Post Office, Dublin. D.F. letter S.104/2/37 of 22 July, 1939, sanctions expenditure of £550. Completed	304	18	8

DEPARTMENT OF DEFENCE.

MARLBOROUGH HALL, DUBLIN.—Adaptations to provide accommodation for Finance Branch. D.F. letter S.2/23/39 of 13 November, 1939, sanctions expenditure of £480. In progress	264	10	0
ROYAL HOSPITAL.—Accommodation for Administrative staff engaged in connection with air raids precautions service. D.F. letters S.2/14/31 of 31 August, 1939, and 26 September, 1940, sanction expenditure of £1,506 17s. 9d. Completed. Further payment to be made	1,310	17	0
CONTROLLER OF CENSORSHIP.—Adaptations and furniture at offices at Dublin Castle. D.F. letter S.2/14/40 of 12 October, 1940, sanctions expenditure of £200 12s. 9d. Completed	200	3	8
CHIEF POSTAL CENSOR.—Adaptations and furniture at offices in Exchequer Street, Dublin. D.F. letter S.2/14/40 of 12 October, 1940, sanctions expenditure of £1,162 1s. 3d. Completed. Further payment to be made	1,095	10	2
DUBLIN CASTLE.—Accommodation for Air Corps. D.F. letters S.2/24/39 of 13 October and 6 December, 1939, 6 March, 27 May and 28 June, 1940, sanction expenditure of £701. In progress	574	13	0
McKEE BARRACKS.—Additional accommodation. Preliminary work	1	7	3
COAST WATCHING SERVICE.—Provision of huts. D.F. letters S.4/84/38 of 9 and 19 September, 1939, sanction expenditure. In progress	7,444	17	0

DEPARTMENT OF EXTERNAL AFFAIRS.

HEADQUARTERS.—Adaptations and furniture at No. 80 St. Stephen's Green, Dublin. D.F. letters S.109/6/39 of 16 November, 1939, and 20 January, 1940, sanction expenditure of £883 3s. 10d. In progress	885	4	4
PARIS LEGATION.—Air raid shelter. D.F. letters S.71/15/39 of 21 November, 1939, and 20 November, 1940, sanction expenditure of £231 16s. 5d. Completed. Further payment to be made	224	2	2

DEPARTMENT OF SUPPLIES.

DEPARTMENT OF SUPPLIES.—Adaptation and furnishing of offices at Ballsbridge, Dublin. D.F. letters S.2/27/39 of 27 September, 1939, and 20 November, 1940, sanction expenditure of £1,556 1s. 9d. In progress	1,331	4	11
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BUILDINGS NOT APPROPRIATED TO PUBLIC DEPARTMENTS.

TALLAGHT CAMP.—Provision of additional bedroom and bathroom at premises formerly used as Chaplain's residence. D.F. letter S.55/67/27 of 5 June, 1939, sanctions expenditure of £274. Completed	297	15	1
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TOTAL.—URGENT AND UNFORESEEN WORKS£16,816 3 11

No. 165.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1st APRIL, 1939.

No.		£	s.	d.
161 of 1938-39	PRESIDENT OF IRELAND.—Preparation and furnishing of temporary Official Residence. D.F. letters S.2/14/37 of 4 April and 14 July, 1938, and 20 August, 1940, sanction expenditure of £1,334 3s. 10d. Expended £1,334 3s. 10d. Completed	24	15	9
161 of 1938-39	PRESIDENT OF IRELAND.—Preparations for ceremony of inauguration at St. Patrick's Hall and State Apartments, Dublin Castle. D.F. letter S.102/9/38 of 28 September, 1939, sanctions expenditure of £265 3s. 6d. Expended £265 3s. 6d. Completed	9	6	10

DEPARTMENT OF FINANCE.

161 of 1938-39	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. Expended £302 16s. 6d. Completed	286	14	9
13 of 1938-39	OFFICE OF PUBLIC WORKS.—Further extension. D.F. letters S.1/2/33 of 20 August, 1936, and 24 December, 1938, sanction expenditure of £11,839 15s. 4d. Expended £11,902 6s. 7d. Completed	49	11	11
14 of 1938-39	CIVIL SERVICE COMMISSION.—45 Upper O'Connell Street. Extension. D.F. letter S.2/20/34 of 28 October, 1936, sanctions expenditure of £12,000. Expended £11,451 12s. 8d. Completed	907	17	4

DEPARTMENT OF EDUCATION.

79 of 1938-39	COLÁISTE EINNE, CO. GALWAY.—Erection and Equipment. 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 £135,561 17s. 2d. Completed. See Notes	1,645	19	8
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DEPARTMENT OF AGRICULTURE.

88 of 1938-39	ATHENRY AGRICULTURAL STATION.—Improvements. D.F. letter S.90/3/33 of 7 June, 1938, sanctions expenditure of £500. Expended £454 6s. 10d. Completed	294	18	6
90 of 1938-39	BALLYHAISE AGRICULTURAL STATION.—Reconstruction of students' lavatory. D.F. letters S.90/39/34 of 25 April, 1938, and S.102/17/40 of 5 December, 1940, sanction expenditure of £743 13s. 9d. Expended £743 13s. 9d. Completed	319	13	2
162 of 1938-39	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 £1,649 14s. 4d. Completed	28	10	0

DEPARTMENT OF LANDS.

162 of 1938-39	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 £1,430 18s. 2d. In progress	184	4	1
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No. 165.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS, ETC.—continued.

		DEPARTMENT OF LANDS—continued.		
No.			£	s. d.
96 of 1938-39	GAELTACHT INDUSTRIES DEPÔT.—Oriol House. Adaptations. 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 £1,538 12s. 5d. Completed		15	16 10
		GAELTACHT INDUSTRIES.		
99 of 1938-39	Kelp and Carrageen Station, Elly Bay (Co. Mayo). Adaptations. D.F. letters S.29/31/35 of 30 July, 1937, and 30 December, 1939, sanction expenditure of £1,809 10s. 6d. Expended £1,772 2s. 0d. Completed		115	15 1
161 of 1938-39	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. Expended £224 5s. 7d. Completed		141	0 9
		DEPARTMENT OF POSTS AND TELEGRAPHS.		
112 of 1938-39	DUBLIN, CENTRAL GARAGE.—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 £12,521 5s. 8d. Completed		6	12 0
162 of 1938-39	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 £320 17s. 2d. Completed		10	16 0
162 of 1938-39	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 £469 12s. 8d. Completed. See Notes		45	0 0
		DEPARTMENT OF DEFENCE.		
135 of 1937-38	CORK, MICHAEL COLLINS BARRACKS.—Riding School. Expended £82 2s. 7d. Abandoned. See Notes		16	12 7
162 of 1938-39	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 £12,298 19s. 8d. Completed		673	0 1
159 of 1938-39	BRITISH MILITARY GRAVES. Erection of Headstones. D.F. letter S.200/12/27 of 10 December, 1928. Estimated cost £25,000. Expended £9,808 12s. 10d. Completed		6	15 0
161 of 1938-39	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. Expended £573 17s. 10d. Completed. See Notes		9	2 6
		TOTAL.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS, ETC.	£4,792	2 10

STATE LABORATORY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, compared with the Sum Granted, for the Salaries and Expenses of the STATE LABORATORY.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances :—				
<i>Original</i> £8,123				
<i>Supplementary</i> 189				
	8,312	8,308 15 0	3 5 0	—
B.—Travelling and Incidental Expenses :—				
<i>Original</i> £100				
<i>Supplementary</i> 26				
	126	120 7 3	5 12 9	—
C.—Apparatus and Chemical Equipment :—				
<i>Original</i> £400				
<i>Supplementary</i> 635				
	1,035	922 11 4	112 8 8	—
TOTAL :—				
<i>Original</i> £8,623				
<i>Supplementary</i> 850				
	9,473	9,351 13 7		—
Surplus to be surrendered			£ 121 6 5	

Estimated. Realized.

	£	£ s. d.
Extra Receipts payable to Exchequer	515	556 1 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

B.—The charge to this Subhead includes an *ex gratia* payment of £1 to an officer in respect of the loss of personal property (Department of Finance minute E.15/6/39 of 13/5/39).

C.—Saving due to delay in the delivery of supplies.

The Account of another Department includes a sum of approximately £467 in respect of salaries, etc., of staff temporarily lent, without repayment, to the State Laboratory.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGEADAIS,

22 Mi na Samhna, 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.

CIVIL SERVICE COMMISSION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940 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	17,960	17,608 10 9	351 9 3	—
A.2.—Examiners, etc. ...	4,445	3,619 12 1	825 7 11	—
B.—Travelling Expenses ...	590	370 3 8	219 16 4	—
C.—Examinations ...	2,110	1,605 10 1	504 9 11	—
D.—Incidental Expenses ...	550	453 12 7	96 7 5	—
TOTAL ...	£ 25,655	23,657 9 2		—
Surplus to be surrendered ...		£ 1,997 10 10		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	6,212	6,515 0 7

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Saving due to vacancies, offset by lump sum payments to officers on marriage and the gratuity payment noted below.
- A.2. and B.—Saving due to the number of candidates at Civil Service examinations and the number of requests by Local Authorities for recommendations for appointments being fewer than anticipated.
- C.—Saving mainly due to requests by Local Authorities for recommendations being below expectation and to the economy effected by the grouping of advertisements for numbers of posts into single insertions.
- D.—Expenditure cannot be closely estimated.

EXTRA REMUNERATION (exceeding £30).

From this Vote payments of £100 and £40 10s. 0d., respectively, were made on foot of special services to the Chief Medical Officer whose salary is borne on Vote No. 63, and to the Assistant Chief Inspector of Secondary Schools whose salary is borne on Vote No. 45.

From Vote No. 64 a Clerical Officer received a net payment of £38 6s. 0d. for services rendered. From Votes Nos. 66 and 64, respectively, two unestablished Messengers received amounts of £56 and £32 11s. 0d. on foot respectively of a Military Service Pension and of services rendered.

NOTES.

(1) This Account includes sums of approximately £1,012 in respect of salaries, etc., of staff temporarily lent, without repayment, to other Departments.

(2) The Account of another Department includes a sum of approximately £21 in respect of salary, etc., of an officer temporarily lent, without repayment, to the Civil Service Commission.

(3) The charge to Subhead A.2. includes (a) a fee of £3 10s. 0d. paid to an Examiner for holding an oral Irish Test in a competition for a Civil Service post where the result of such test did not provide a satisfactory basis for deciding on the merits of the several candidates, and so necessitated a re-examination (E.100/35/39), (b) a fee of £2 paid for the setting of a paper at a Civil Service examination where, owing to the omission through an oversight to supply certain requisites with such paper, it became necessary to set a fresh paper (E.100/37/39) and (c) a medical examination fee of 15s. paid in the circumstances set forth in second sentence of paragraph (4).

(4) The charge to Subhead D. includes an amount of £7 15s. 5d. refunded to candidates on account of travelling and subsistence expenses incurred by them in attending at the oral Irish test referred to above. There is also charged to this Subhead a refund of £13 18s. 9d. made to candidates for similar expenses incurred by them in attending before an Interview Board set up by the Local Appointments Commissioners in connection with the selection of a person for a local appointment, where in subsequent High Court judgments it was declared that the selection procedure did not fulfil the statutory requirements, and that the Commissioners' recommendation was not made in accordance with law (E.12/4/39).

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGEADAIS,

22 Mí na Samhna, 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.

PROPERTY LOSSES COMPENSATION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, 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 ...	3,500	2,238 12 9	1,261 7 3	—
B.—Expenses in connection with the Investigation, Defence, and Discharge of Claims	150	78 11 4	71 8 8	—
TOTAL ...£	3,650	2,317 4 1		—
Surplus to be surrendered		...£	1,332 15 11	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Expenditure on foot of awards under the 1933 Act was less than anticipated.

B.—Expenditure cannot be closely estimated.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
24 Mean Fomhair, 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.

PERSONAL INJURIES COMPENSATION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, 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 ...	343	217 8 4	125 11 8	—
B.— <i>Ex Gratia</i> allowances formerly sanctioned by the British Government in respect of Death or Injury sustained in Easter Week, 1916 ...	97	108 14 4	—	11 14 4
TOTAL ... £	440	326 2 8	125 11 8	11 14 4
Surplus to be surrendered ...			<u>£113 17 4</u>	

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; one allowance ceased and a monthly instalment of another was not claimed within the year.

B.—Expenditure cannot be accurately estimated. The replacement of an artificial limb cost more than was provided for it.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
18 Mean Fomhair, 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.

SUPERANNUATION AND RETIRED ALLOWANCES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, 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; No. 29 of 1938; 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 :— Original ... £97,000 Supplementary ... 52	97,052	96,722 3 10	329 16 2	—
B.—Additional Allowances and Gratuities in respect of Established Officers :— Original ... £46,000 Supplementary ... 18,000	64,000	58,942 1 5	5,057 18 7	—
C.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ...	211,000	197,584 15 11	13,415 4 1	—
D.—Agency Payments in respect of Compensation Allowances ...	335	47 19 3	287 0 9	—
E.—Gratuities in respect of Unestablished Officers	3,250	2,706 16 1	543 3 11	—
F.—Extra-Statutory Grants ...	10	—	10 0 0	—
G.—Injury Grants ...	1,600	1,764 11 6	—	164 11 6
H.—Salary of Medical Referee and Occasional Fees to Doctors ...	95	95 3 1	—	3 1
I.—Payments to Local Registrars of Deaths, etc. ...	5	1 5 10	3 14 2	—

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	53,500	53,126 15 2	373 4 10	—
K.—Pensions, Gratuities, etc., to Members of the <i>Garda Síochána</i> (including members of the late Dublin Metropolitan Police Force) and to the Widows, Children, and Dependants of such Members	55,500	55,434 13 10	65 6 2	—
<i>Deduct :—</i>	486,347	466,426 5 11	20,085 8 8	164 14 7
Anticipated Savings on various Subheads (<i>See Supplementary Estimate</i>)	13,052	—	13,052 0 0	—
GROSS TOTAL :— <i>Original</i> ... £468,295 <i>Supplementary</i> 5,000 —————£	473,295	466,426 5 11	7,033 8 8	164 14 7
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £6,868 14 1	
L.—Appropriations in Aid	690	397 7 9	Deficiency of Appropriations in Aid realized. £292 12 3	
NET TOTAL :— <i>Original</i> ... £467,605 <i>Supplementary</i> 5,000 —————£	472,605	466,028 18 2	Net Surplus to be surrendered. £6,576 1 10	

Estimated.	Realized.
£	£ s. d.
2,525	3,273 19 10

Extra Receipts payable to Exchequer

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 £14 10s. 7d., being the deduction made in the year completing 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.

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	335	47 9 3
(2) Repayment by the Government of Northern Ireland of its share of the pensions paid to former Officers of the Petty Sessions Clerks' Department who retired prior to 1st January, 1922	350	347 16 6
(3) Miscellaneous	5	2 2 0
	<u>£690</u>	<u>£397 7 9</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) six ex-members of the Royal Irish Constabulary received, respectively, £114, (2) £53 16s. 8d., (2) £49 1s. 8d. and £32 13s. 1d., one ex-member of the D.M.P. received £52 5s. 0d., a retired Higher Executive Officer received £324 6s. 5d. and an ex-member of the Civil Service of Dáil Éireann received £40 2s. 9d. in respect of pensions under the Military Service Pensions Acts, in addition to pensions chargeable against this Vote.

During the year 27 pensioners received from Public Funds amounts varying from £34 10s. 0d. to £292 14s. 0d. as remuneration for services rendered.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
3 Mí na Nodlag, 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.

RATES ON GOVERNMENT PROPERTY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, 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. ...	126,300	117,438 19 11	8,861 0 1	—
B.—Contributions towards Rates on Premises occupied by Representatives of External Governments ...	600	313 13 1	286 6 11	—
GROSS TOTAL ...£	126,900	117,752 13 0	9,147 7 0	—
			Surplus of Gross Estimate over Expenditure. £9,147 7 0	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £32 12 5	
C.—Appropriations in Aid ...	1,900	1,932 12 5	Total Surplus to be surrendered. £9,179 19 5	
NET TOTAL ...£	125,000	115,820 0 7		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Rates increased to a less 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,
14 Deire Fomhair, 1940.

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, 1940,
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	6,986 6 7	13,013 13 5	—
	TOTAL	...£	20,000	6,986 6 7		—
Surplus to be surrendered			...	£	13,013 13 5	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	...	11 12 5

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,

18 Mean Fomhair, 1940.

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.

EXPENSES UNDER THE ELECTORAL ACT AND THE JURIES ACT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, 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 ...	17,000	16,702 17 2	297 2 10		—	
TOTAL ... £	17,000	16,702 17 2			—	
Surplus to be surrendered		... £	297 2 10			

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,
18 Mean Fomhair, 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.

MISCELLANEOUS EXPENSES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940,
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.
GRANTS TO SOCIETIES, ETC.				
A.—The Incorporated Law Society of Ireland (Grant-in-Aid) ...	245	245 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) ...	5,550	5,550 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 ...	1,950	1,963 9 6	—	13 9 6
F.—Travelling and Incidental Expenses ...	400	178 13 10	221 6 2	—
TOTAL ...	£ 12,050	9,042 3 4	3,021 6 2	13 9 6

Surplus to be surrendered ...

£3,007 16 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.

F.—Expenditure cannot be estimated with any degree of accuracy.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
18 Mean Fomhair, 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.

STATIONERY AND PRINTING.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, 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	30,126	30,001 14 6	124 5 6	—
B.—Travelling Expenses ...	40	29 6 11	10 13 1	—
C.—Carriage and Transit ...	1,100	971 17 8	128 2 4	—
D.—Incidental Expenses ...	400	448 0 11	—	48 0 11
E.—Telegrams and Telephones ...	265	256 9 8	8 10 4	—
F.1.—Printing, Paper and Binding for the Oireachtas ...	9,500	7,978 6 4	1,521 13 8	—
F.2.—Oireachtas Debates ...	6,560	6,731 11 1	—	171 11 1
F.3.—Printing, Paper and Binding for <i>Iris Oifigiúil</i> ...	3,500	1,988 18 5	1,511 1 7	—
F.4.—Editing, Printing, Paper and Binding for certain Irish Texts	150	140 10 3	9 9 9	—
F.5.—Printing, etc. (Nos. 12 of 1923, 7 of 1924, and 23 of 1927)	18,500	17,503 9 5	996 10 7	—
F.6.—Production of a Volume Illustrating Early Christian Art in Ireland ...	185	—	185 0 0	—
F.7.—Publication of Irish Translation of the New Testament	300	—	300 0 0	—
F.8.—Preparation and Publication of Oireachtas Handbook ...	120	104 11 1	15 8 11	—
G.—Grants to Periodicals Published in Irish and Newspapers Publishing Current News in Irish	1,530	1,452 15 8	77 4 4	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
FOR PUBLIC DEPARTMENTS.	£	£ s. d.	£	s.	d.	£	s.	d.
H.—Printing	38,500	37,170 6 1	1,329	13	11	—		
I.—Paper :— Original £43,000 Supplementary 11,500	54,500	53,025 1 6	1,474	18	6	—		
J.—Miscellaneous Office Supplies	14,455	13,547 0 6	907	19	6	—		
K.—Binding	11,500	10,694 18 10	805	1	2	—		
L.—Books and Maps	3,900	4,682 14 10	—			782	14	10
Deduct :— Anticipated Savings on various Subheads (<i>See Supplementary Estimate</i>)	195,131 6,500	186,727 13 8 —	9,405	13	2	1,002	6	10
GROSS TOTAL :— Original £183,631 Supplementary 5,000 —————£	188,631	186,727 13 8	2,905	13	2	1,002	6	10
Deduct :— M.—Appropriations in Aid :— Original £33,120 Supplementary 500 —————	Estimated. ——— 33,620	Realized. ——— 33,738 0 4	Surplus of Gross Estimate over Expenditure. £1,903 6 4					
NET TOTAL :— Original £150,511 Supplementary 4,500 —————£	155,011	152,989 13 4	Surplus of Appropriations in Aid realized. £118 0 4					
			Total Surplus to be surrendered. £2,021 6 8					

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The provision in respect of wages proved to be somewhat in excess of requirements. The saving effected is modified by the cost of temporary employment of two typists, on special duties.

B.—Necessary travelling was lower than in a normal year.

C.—The cost of carriage on consignments to the Provincial centres was less than anticipated.

D.—The excess is accounted for by (a) unavoidable purchases of packing material and (b) additional charges incurred on waste paper.

E.—Casual variation.

F.1.—Certain expenditure anticipated in connection with the reprinting of Statutory Rules and Orders did not materialize. Variation otherwise casual.

F.2.—Casual variation.

F.3.—Surplus is due to a very considerable reduction in the volume of Land Commission Notices as from September, 1939.

F.4.—Casual variation.

F.5.—Certain printing accounts proper to the year had not been presented by its close.
Variation otherwise casual.

F.6.—Production which had been interrupted was resumed before the close of the year.
Work was not, however, advanced to the point of printing.

F.7.—This work continues in the revision stage.

F.8.—Printing costs slightly less than were anticipated.

G.—Payments of subsidies to periodicals published in Irish were somewhat less than anticipated.

H.—Expenditure on Printing did not quite realize expectations.

I.—Certain advantage was taken of favourable market conditions to purchase paper in advance of the Emergency. Accounts for paper purchases had not been discharged by the close of the year.

J.—The extent of necessary purchases was less than had been anticipated.

K.—Binding expenditure was less than was anticipated.

L.—Unforeseen expenditure on the purchase of published books and publications was responsible for the excess.

M.—APPROPRIATIONS IN AID.

		Estimated.		Realized.	
		£	£	s.	d.
1. Sale of Ordnance Survey Maps	....	1,250	1,252	2	11
2. Sales of Stationery Office Publications and Oireachtas Papers (including Debates)	....	5,000	4,169	6	7
3. Sales of Reprinted Irish Texts	....	75	38	6	4
4. Advertisements in Official Publications	....	5,110	4,252	18	7
5. Sales of Waste	....	30	88	1	9
6. Sales of Parchments and other Revenue Forms	....	4,200	4,239	10	11
7. Miscellaneous Sales (Old Typewriters, Duplicators, and other old stores)	....	185	130	14	1
8. <i>Iris Oifigiúil</i>	....	1,900	1,878	8	8
9. Supplies to Repaying Departments	....	3,400	4,923	7	0
10. Supplies to Local Authorities for Registration Purposes	....	10,870	10,022	4	3
11. Commission on Supplies to Repaying Departments	....	1,600	2,704	11	3
12. Miscellaneous	....	—	38	8	0
TOTAL FOR APPROPRIATIONS IN AID		£33,620	£33,738	0	4

2. Returns from sales were less than in previous years.

3. New texts which were anticipated were not brought to publication within the year.

4. The full proceeds from advertisements in the Irish Industrial Directory were, owing to delay in publication, not brought to account within the financial year.

5. Sales were greater than were anticipated.

7. The number of typewriters, etc., available for "trade out" was less than was anticipated.

9. Surplus is largely due to services rendered on a repayment basis, which could not have been foreseen when the estimate was framed.

10. Receipts here represent the proportion of the cost of printing Registers of Electors. The reduced return is due largely to the lower expenditure on Subhead F.5.

11. See note to 9 above.

12. Includes an amount recovered in respect of stationery, etc., lost in the destruction of Customs Frontier Huts in July, 1937.

VALUE OF STOCK IN HAND ON 31ST MARCH, 1940.

		£	s.	d.
Paper	....	33,480	17	8
Miscellaneous Small Stores (including Books for use of the Public Service, Typewriters and Dupli- cators)	....	6,500	7	9
		£39,981	5	5

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 at the expense of Subhead L. of the Vote to members of the panel of paid readers. The cost of the books appropriate to the year was £16 5s. 0d. (Department of Finance minute S.18/11/34 of 11th February, 1936, refers).

Arising out of the malicious burning of Customs Frontier Huts in July, 1937, a sum of £31 6s. 4d. representing losses of stationery, etc., was recovered to the Vote, of which £22 4s. 9d. was brought to account in 1939-40. A sum of £46 11s. 3d. found to be irrecoverable was written off (Department of Finance minute S.102/20/37 of 9th April, 1940).

Owing to the failure of a Printing Contractor the cost of paper amounting to £18 2s. 0d. which was on charge to him was found to be irrecoverable and accordingly written off (Department of Finance minute S.9/10/33 of 23rd February, 1940).

Forms and envelopes to the value of £43 11s. 6d. which had, owing to a change in administration, become obsolete were written off (Department of Finance minute S.49/7/40 of 16th September, 1940).

Arising out of the existing Emergency and the consequent increase in the cost of many raw materials payments at rates in excess of the original accepted tenders have been approved in certain specified cases (Department of Finance minute S.9/2/40 of 19th July, 1940).

J. B. WHELEHAN,

Accounting Officer.

STATIONERY OFFICE,

30th November, 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.

VALUATION AND BOUNDARY SURVEY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, 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	35,776	35,161 11 5	614 8 7	—
B.—Travelling Expenses ...	4,000	3,903 13 10	96 6 2	—
C.—Incidental Expenses ...	46	40 19 1	5 0 11	—
D.—Telegrams and Telephones ...	120	105 1 10	14 18 2	—
GROSS TOTAL ...£	39,942	39,211 6 2	730 13 10	—
			Surplus of Gross Estimate over Expenditure. £730 13 10	
<i>Deduct :—</i>				
E.—Appropriations in Aid ...	Estimated. 6,820	Realized. 6,924 15 5	Surplus of Appropriations in Aid realized. £104 15 5	
NET TOTAL ...£	33,122	32,286 10 9	Total Surplus to be surrendered. £835 9 3	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The savings are due to two unfilled vacancies (£485), replacement, at reduced cost of transferred staff (£60), an unforeseen retirement (£39) and minor items.
- B.—Casual variation. Expenditure on this Subhead cannot be accurately estimated.
- C.—Savings were effected in transmission of parcels.
- D.—Savings were effected in telegrams, telephone call fees and provision for maintenance of telephone instruments.
- 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	525	629 15 5
	<u>£6,820</u>	<u>£6,924 15 5</u>

This Account includes in Subhead A. sums amounting to £404 17s. 5d. in respect of salaries of officers on loan without repayment to other Departments, as indicated.

Department of Defence (2 officers) ...	£393 14 5
Department of Supplies (2 officers) ...	£11 3 0

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

VALUATION OFFICE, DUBLIN,
 15th November, 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.

ORDNANCE SURVEY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, compared with the Sum Granted, for the Salaries and Expenses of the ORDNANCE SURVEY and of MINOR SERVICES, including the Facsimile Reproduction of Ancient Manuscripts.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances	34,730	29,536 15 9	5,193 4 3	—
B.—Travelling Expenses	2,190	1,487 1 10	702 18 2	—
C.—Stores, etc.	900	1,231 8 0	—	331 8 0
D.—Photographic and Printing Equipment	50	31 15 11	18 4 1	—
E.—Materials for Facsimile Reproduction of Ancient Manuscripts	100	41 11 11	58 8 1	—
F.—Incidental Expenses	309	278 16 10	30 3 2	—
GROSS TOTAL	£ 38,279	32,607 10 3	6,002 17 9	331 8 0
			Surplus of Gross Estimate over Expenditure. £5,671 9 9	
<i>Debit:—</i>	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £382 7 3	
G.—Appropriations in Aid	4,100	3,717 12 9	Net Surplus to be surrendered. £5,289 2 6	
NET TOTAL	£ 34,179	28,889 17 6		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	—	15 1 8

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The savings are due to delay in absorbing military personnel in civil staff (£3,791), a dismissal (£455), three deaths (£448), unforeseen retirements and delayed appointments (£344) and a number of minor items.
- B.—The field staff was reduced during the year.
- C.—The excess was occasioned by advance purchases of stores in anticipation of later difficulties in obtaining supplies.

D.—Repairs and replacements were less costly than provided for.

E.—Work on manuscript reproduction had to be reduced during the year owing to the demands of other work upon the time of the available staff.

F.—Savings were effected in the provisions for purchase of motor delivery van, carriage of stores, laundry, and minor items.

G.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
Receipts from Sales of Maps	3,400	3,438	5	1
Repayment by Stationery Office for Facsimile Reproduction of Ancient Manuscripts	700	279	7	8
	£4,100	£3,717	12	9

Repayment by Stationery Office. The work of reproduction of manuscripts was curtailed owing to shortage of staff and pressure of other work.

Special work done for other Public Departments during the year cost £1,542 16s. 8d., while the face value of maps supplied to various Departments was £10,016 14s. 4d., no repayment being made in either case. Copies of new or revised maps published during 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 £172 16s. 0d.

EXTRA RECEIPTS.—These consisted of proceeds of sale of old motor van (£5 5s.), sale of boxwood scales (£4 4s.), sale of old lathes (£3 15s.), sale of bottles (£1), and payments by employees in respect of lost stores (17s. 8d.).

J. HERLIHY,

Director,

Accounting Officer.

VALUATION OFFICE, DUBLIN,

15th November, 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.

SUPPLEMENTARY AGRICULTURAL GRANTS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, 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. 23 of 1939).

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 :— Original ... Nil Supplementary £370,000	370,000	370,000	—	—
TOTAL :— Original £900,989 Supplementary 370,000 —£	1,270,989	1,270,989	—	—

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
18 Mean Fomhair, 1940.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

LAW CHARGES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, 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 ...	11,821	11,280 9 1	540 10 11	—
A.2.—State Solicitors ...	29,322	28,883 19 4	438 0 8	—
B.—Under Sheriffs ...	2,150	2,150 0 0	—	—
C.—Witnesses' Expenses, etc. ...	11,000	9,029 9 2	1,970 10 10	—
D.—Fees to Counsel ...	10,500	9,017 8 0	1,482 12 0	—
E.—General Law Expenses ...	5,500	4,432 17 4	1,067 2 8	—
F.—Defence of Public Officials	1,000	457 13 0	542 7 0	—
GROSS TOTAL ...	£ 71,293	65,251 15 11	6,041 4 1	—
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £6,041 4 1	
<i>Deduct :—</i>			Surplus of Appropriations in Aid realized. £1,163 12 5	
G.—Appropriations in Aid ...	2,000	3,163 12 5	Total Surplus to be surrendered. £7,204 16 6	
NET TOTAL ...	£ 69,293	62,088 3 6		

Estimated.	Realized.
£	£ s. d.
2,040	2,177 12 0

Extra Receipts payable to Exchequer

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1. and A.2.—Savings due to vacancies.

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

G.—These receipts are variable and uncertain.

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 1938-39	550	650 0 0
Expenses of loans administration (Finance Solicitor's Office) recovered from Local Loans Fund	1,490	1,527 12 0
	£2,040	£2,177 12 0

EXTRA REMUNERATION (exceeding £30).

A Clerical Officer (£70-£200) in the Finance Solicitor's Office received from his Vote a sum of £44 17s. 1d. for scrivenery work done out of office hours and from the Vote for Army Pensions a sum of £38 17s. 3d. 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 Cork	969	10	0
County Dublin	365	4	0
County Laoighis	116	1	0
County Leitrim-Sligo	130	9	0
County Meath	132	6	0
County Tipperary	216	14	0
County Wicklow	116	19	0
County Borough of Dublin	178	13	0

NOTES.

This Account includes a sum of approximately £163 in respect of salaries, etc., of staff temporarily lent, without repayment, to another Department.

By authority of the Minister for Finance (F. 18/1/40) costs awarded to the Minister in connection with sundry claims under the Damage to Property (Compensation) (Amendment) Act, 1933, were waived to the amount of £209 18s. 2d.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
29 Mí na Samhna, 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.

HAULBOWLINE DOCKYARD.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, compared with the Sum Granted, for Expenses in connection with HAULBOWLINE DOCKYARD.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Dockyard Maintenance ...	2,985	2,489 16 6	495 3 6	—
AA.—Renewal of Submarine Water-Main (Revote £2,050)	2,650	2,337 4 2	312 15 10	—
B.—Fuel, Light and Water ...	700	640 6 6	59 13 6	—
C.—Alterations to Plant and Buildings, etc. ...	1,500	—	1,500 0 0	—
D.—Rents and Rates ...	50	48 11 7	1 8 5	—
TOTAL ...	...£ 7,885	5,515 18 9		—
Surplus to be surrendered			£ 2,369 1 3	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	4,100	3,570 3 1

- EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.
- A.—Some works for which provision was included in the estimate were postponed.
 - AA.—Expended £5,439 4s. 3d. Contract work completed.
 - B.—The requirements were less than anticipated.
 - C.—The works provided for were deferred.
 - D.—A casual variation.

EXTRA RECEIPTS.

£2,734 11s. 9d. was received for rents of properties sublet ; £233 1s. 4d. for supplies of water and electric light ; and £602 10s. 0d. for hire of plant and sales of surplus plant, stores, etc.

NOTE.

Included under Subhead B. is an expenditure of £194 8s. 8d. undertaken on behalf of the Army.

J. CONNOLLY,
Accounting Officer.

OFFICE OF PUBLIC WORKS,
30th November, 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.

UNIVERSITIES AND COLLEGES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, 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	1,380	1,490 18 11	—	110 18 11
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	2,593 0 0	407 0 0	—
TOTAL	159,380	159,083 18 11	407 0 0	110 18 11
Surplus to be surrendered ...			£296 1 1	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- B.—The total cost of the reconstruction works at University College, Galway, for which specific provision was made under this Subhead in previous years, proved greater than was anticipated and the final payment gave rise to the excess indicated.
- D.—Saving mainly due to revision of staffing arrangements in the Department of Modern Irish Language and Literature in University College, Dublin.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGEADAIS,
18 Mean Fomhair, 1940.

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, 1940, 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,
9th October, 1940.

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, 1940, compared with the Sum Granted, for the Salaries and Expenses of the QUIT RENT OFFICE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances	4,027	3,557 3 2	469 16 10	—
B.—Travelling and Incidental Expenses	30	15 18 8	14 1 4	—
TOTAL	£ 4,057	3,573 1 10		—
Surplus to be surrendered ... £			483 18 2	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving mainly due to the post of Superintendent being vacant during part of the year.
 B.—Expenditure is variable and uncertain.

EXTRA REMUNERATION (exceeding £30).

From this Vote (Subhead A.) a Higher Executive Officer of the Department of Education (Technical Instruction Branch) received £100 11s. 1d. on foot of an allowance while on loan to this Office.

This Account (Subhead A.) includes a sum of approximately £38 in respect of salary, etc., of an officer temporarily lent, without repayment, to another Department.

The Account of another Department includes the sum of approximately £674 in respect of salary, etc., of an officer temporarily lent, without repayment, to this Office.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGEADAIS,

22 Mí na Samhna, 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.

MANAGEMENT OF GOVERNMENT STOCKS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940,
compared with the Sum Granted, for REMUNERATION FOR
THE MANAGEMENT OF GOVERNMENT STOCKS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
Remuneration of Banks for the Management of Government Stocks inscribed in their Books	15,750	15,729 5 8	20	14 4	—	
TOTAL ...£	15,750	15,729 5 8			—	
Surplus to be surrendered ...		... £	20	14 4		

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,
18 Mean Fomhair, 1940.

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, 1940, 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 ...	39,132	36,065 0 2	3,066 19 10	—
A.2.—Film Censorship ...	1,772	1,744 4 0	27 16 0	—
A.3.—Censorship of Publications	592	590 14 7	1 5 5	—
A.4.—Legal and Technical Assistance ...	500	381 10 0	118 10 0	—
TOTAL FOR SALARIES, etc....	41,996	38,781 8 9	3,214 11 3	—
B.—Travelling Expenses ...	850	740 16 6	109 3 6	—
C.—Incidental Expenses ...	175	267 12 6	—	92 12 6
D.—Telegrams and Telephones ...	440	420 13 7	19 6 5	—
TOTAL FOR SUBHEADS B., C. AND D. ...	1,465	1,429 2 7	128 9 11	92 12 6
TOTAL ...	£ 43,461	40,210 11 4	3,343 1 2	92 12 6

Surplus to be surrendered ... £3,250 8 8

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	500	592 15 11

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Savings due to the provision for extra staff not being utilized and to vacancies and staff changes.
- A.2.—The provision for substitute for Film Censor during annual leave was not fully expended.

A.4.—The expenditure cannot be accurately forecast being for the work of drafting the rules for the High Court.

B.—Expenditure varies from year to year.

C.—The excess is due to cost of advertisements under the Emergency Powers Orders.

D.—A variable service.

Extra Receipts payable to Exchequer :—	Estimated.	Realized.		
	£	£	s.	d.
Fees in respect of licences and permits under the Dangerous Drugs Act, 1934	100	190	0	0
Fees, Irish Nationality and Citizenship Certificates ...	400	387	10	0
Fee in respect of Licence under the Explosive Act, 1875 ...	—	5	0	0
Miscellaneous	—	10	5	11
	£500	£592	15	11

The receipts are variable and cannot be closely estimated.

EXTRA REMUNERATION (exceeding £30).

A Principal Officer on loan to the Department of Defence received £74 10s. 9d. from the Army Vote and £9 1s. 5d. from this Vote for censorship duties.

This Account includes a sum of £810 4s. 8d. in respect of staff on loan to other Departments.

The Account of the Department of Finance includes a sum of £98 13s. 2d. in respect of an officer on loan to this Department.

S. A. ROCHE,
Accounting Officer.

16th October, 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.

GÁRDA SÍOCHÁNA.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, compared with the Sum Granted, for the Salaries and Expenses of the GÁRDA SÍOCHÁNA, including the TACA SÍOCHÁNA (No. 7 of 1925, No. 10 of 1926, No. 5 of 1937 and No. 28 of 1939).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Pay :— Original £1,584,442 Supplementary 5	1,584,447	1,527,016 12 0	57,430 8 0	—
B.—Allowances :— Original ... £182,528 Supplementary 5	182,533	170,290 11 3	12,242 8 9	—
C.—Subsistence Allowances :— Original ... £8,800 Supplementary 5	8,805	6,374 3 4	2,430 16 8	—
D.—Locomotion Expenses :— Original ... £41,000 Supplementary 5	41,005	38,269 8 8	2,735 11 4	—
E.—Clothing and Equipment :— Original ... £33,170 Supplementary 31,000	64,170	32,746 13 7	31,423 6 5	—
F.—Furniture, Barrack Bedding and Bedsteads :— Original ... £1,912 Supplementary 800	2,712	1,841 17 1	870 2 11	—
G.—Barrack Maintenance :— Original ... £660 Supplementary 180	840	602 14 2	237 5 10	—
H.—Transport and Carriage :— Original ... £20,181 Supplementary 2,068	22,249	24,126 8 9	—	1,877 8 9

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
I.—Fuel, Light and Water :— Original ... £17,677 Supplementary 128	17,805	17,755 14 2	49 5 10	—
J.—Medical Expenses :— Original ... £7,150 Supplementary 700	7,850	6,995 18 2	854 1 10	—
K.—Escort and Conveyance of Children to Industrial Schools and Places of Detention ...	280	405 11 7	—	125 11 7
L.—Telegrams and Telephones	21,000	17,621 5 8	3,378 14 4	—
M.—Compensation ...	2,000	1,605 5 7	394 14 5	—
N.—Incidental Expenses :— Original ... £2,004 Supplementary 7,901	9,905	3,363 0 9	6,541 19 3	—
Deduct :—	1,965,601	1,849,015 4 9	118,588 15 7	2,003 0 4
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	42,787	—	42,787 0 0	—
GROSS TOTAL :— Original £1,922,804 Supplementary 10	£ 1,922,814	1,849,015 4 9	75,801 15 7	2,003 0 4
			Surplus of Gross Estimate over Expenditure. £73,798 15 3	
Deduct :—	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £366 11 3	
O.—Appropriations in Aid	34,253	33,886 8 9		
NET TOTAL :— Original £1,888,551 Supplementary 10	£ 1,888,561	1,815,128 16 0	Net Surplus to be surrendered. £73,432 4 0	

						Estimated.	Realized.
						£	£ s. d.
Extra Receipts payable to Exchequer	...	...	...	...	...	1,730	1,858 8 9
Details of receipts are as follows :—							
1. Fees for Motor Park Attendants' Licences	...	...	...	...	...	...	6 4 6
2. Special Fees received under the Weights and Measures Acts	...	...	...	...	...	1,852	4 3
						£1,858	8 9

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving is due to the discontinuance of the semi-monthly system of pay for Sergeants and Guards outside Dublin (£36,000), to the Force being on 1st April, 1939, below the strength provided for, and to the suspension of Garda recruiting, offset in part by the pay of the Taca Síochána.
- B.—The main saving was on Rent Allowances, the revised rates, for which provision was made for the year, having become operative as from 1st September, 1939, under the Garda Síochána Allowance Order, 1940.
- C. and D.—The expenditure was below the average of previous years.
- E.—The provision for a reserve stock of clothing was not utilized, as supplies were not obtainable.
- F.—The provision for reserve stocks was utilized in part only.
- G.—Anticipated expenditure in respect of disinfectant fluid was not incurred.
- H.—The running expenses of the motor transport were greater than anticipated, and were offset in part by a saving on the provision for repayable advances to Officers to purchase cars.
- J.—The purchase of reserve supplies of medicines and medical and surgical appliances for Depôt Hospital was not effected.
- K.—The expenditure was above normal and is dependent upon the number of committals which cannot be forecast accurately.
- L.—The provision for the installation of telephones at stations without such facilities was utilized in part only and the cost of telephone service varies from year to year.
- M.—It is impossible to estimate expenditure with any accuracy.
- N.—The provision (£6,482) for wireless equipment was not expended within the year, and there were savings on photographic requisites and electric lamp expenses, as the extra sum for reserve stocks was used in part only.

						Estimated.	Realized.
						£	£ s. d.
O.—Appropriations in Aid :—							
1. Repayments of sums advanced to Officers under Subhead H.	...	...	...	...	...	2,600	1,703 0 0
2. Payments for services rendered by the Garda Síochána	...	...	...	...	...	3,000	3,011 11 5
3. Repayments in respect of loss of property or damage to stores, etc.	...	...	...	...	...	100	68 13 5
4. Proceeds of sale of Old Stores and Cast Uniforms	...	...	...	...	...	2,583	2,717 18 6
5. Hackney Car and Carriage, etc., Licences (Dublin Metropolitan Area)	...	...	...	...	...	1,500	1,055 15 6

	Estimated.		Realized.		
	£		£	s.	d.
6. Publicans' Fees (Dublin Metropolitan Area), Fees for Aliens' Certificates, Street Traders' Certificates, Pedlars' Certificates and Chimney Sweepers' Certificates ...	600		337	5	0
7. Payment from Road Fund in respect of expenses of Garda Síochána in the execution of Roads Act, 1920, and Road Traffic Act, 1933 ...	22,500		23,121	1	9
8. Proceeds of sale of Forfeited and Unclaimed Property, etc.	300		409	6	6
9. Fees for Accident Reports ...	1,020		990	3	8
10. Miscellaneous Receipts ...	50		471	13	0
	<u>£34,253</u>		<u>£33,886</u>	<u>8</u>	<u>9</u>

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

(3) Estimate is necessarily approximate.

(4) The quantity of articles for sale, and prices realized fluctuate from year to year.

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

(6) The Publicans' Fees (Dublin Metropolitan Area) were collected by stamps under the District Court (Fees) Order, 1939.

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

(8) A variable item.

(10) The sum includes unexpected receipts for loss of services of members of the Force injured in motor accidents.

STATEMENT OF LOSSES (Stores, etc.).

(1) Uniform damaged beyond repair and truncheon lost in a disturbance, £1 15s. 0d., no blame attached to the Guard (Department of Finance authority S.13/54/39).

(2) Clothing damaged by fire, £3. Negligence could not be attributed to any person (Department of Finance authority S.13/4/40).

(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, thirteen cases, £51 (Department of Finance authorities S.16/17/39, S.16/20/39, S.16/21/39, S.16/22/39, S.16/24/39, S.16/25/39, S.16/26/39, S.16/30/39, S.16/34/39, S.16/35/39, S.16/36/39, S.16/41/39 and S.16/12/40).

(b) Under halving agreements, two cases, £4 17s. 8d. (Department of Finance authorities S.16/39/39 and S.16/13/40).

(4) In one case of damage to a Garda vehicle a Board of Inquiry found negligence on the part of the Garda driver. He was not, however, required to make good any part of the damage sustained, £3 8s. 8d. (Department of Finance authority S.16/51/37).

(5) Twenty cases of damage to Garda vehicles, £151 9s. 5d. Damage was not attributable to negligence on the part of Garda drivers (Department of Finance authorities S.16/43/37, S.16/15/39, S.16/16/39, S.16/23/39, S.16/27/39, S.16/32/39, S.16/33/39, S.16/37/39, S.16/43/39, S.13/69/39, S.16/3/40, S.16/5/40, S.16/6/40, S.16/7/40, S.16/8/40, S.16/10/40, S.16/16/40, S.16/17/40, S.16/21/40 and S.16/23/40).

EXTRA REMUNERATION (exceeding £30).

From the Vote for Army Pensions one hundred and fourteen members of the Force received sums varying from £30 6s. 4d. to £98 and amounting to £5,387 18s. 2d. as pensions under the Military Service Pensions Acts.

NOTE.

The expenditure under Subhead H. includes £34 8s. 2d. Northern Ireland driving licence fees and insurance premiums covering third party risks in Northern Ireland.

GÁRDA SÍOCHÁNA REWARD FUND, 1939-40.

The appended Statement shows the total receipts proper to the Fund in the Year 1939-40; the amount of the payments in that period, and the balance to the credit of the Fund at the 31st March, 1940.

	£	s.	d.		£	s.	d.
Balance from previous year	1,575	3	10	Payments during the year			
				1939-40	7,761	13	10
Total amount credited in the							
year 1st April, 1939, to				Balance on 31st March, 1940	* 497	15	0
31st March, 1940	6,684	5	0				
	£8,259	8	10		£8,259	8	10

* In addition there were on the 31st March, 1940, sums held in Suspense Accounts payable to the Reward Fund amounting to £1,097 0s. 7d.

S. A. ROCHE,
Accounting Officer.

31st October, 1940.

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, 1940, 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... ..	55,634	50,765 18 8	4,868 1 4	—
B.—Victualling	6,844	6,083 15 11	760 4 1	—
C.—Clothing, Bedding, Furniture, etc.	1,648	1,626 8 0	21 12 0	—
D.—Medicines, Surgical Instruments, etc.	290	261 17 2	28 2 10	—
E.—Fuel, Light, Water, Cleaning Articles, etc.	6,325	6,807 6 11	—	482 6 11
F.—Rent, etc.	204	203 1 10	18 2	—
G.—Escort and Conveyance ...	3,700	3,168 14 8	531 5 4	—
H.—Ordinary Repairs of Buildings	1,645	1,414 0 6	230 19 6	—
I.—Fine Fund	10	10 0 0	—	—
J.—Travelling Expenses ...	280	334 18 2	—	54 18 2
K.—Incidental Expenses ...	310	296 17 7	13 2 5	—
L.—Telegrams and Telephones	250	253 15 1	—	3 15 1
M.—Maintenance of Criminal Lunatics in District Mental Hospitals ...	7,950	7,901 10 11	48 9 1	—
N.—Gratuities to Prisoners ...	300	361 5 8	—	61 5 8

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 ...	9,500	9,484 9 6	15 10 6	—
GROSS TOTAL ...	£ 94,975	89,059 0 7	6,518 5 3	602 5 10
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £5,915 19 5	
Deduct :—	—	—	Deficiency of Appropriations in Aid realized. £3,673 18 5	
Q.—Appropriations in Aid ...	12,760	9,086 1 7	Net Surplus to be surrendered. £2,242 1 0	
NET TOTAL ...	£ 82,215	79,972 19 0		

Estimated.	Realized.
£	£ s. d.

Extra Receipts payable to Exchequer :—

Adjustment of Widows' and Orphans' Pensions contributions, 1938-39	—	8 4
--	-----	-----	-----	---	-----

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Estimated daily average number of prisoners	...	580
Actual daily average number of prisoners	...	480

A.—Saving due to vacancies remaining unfilled, changes in the personnel of the staff and to the closing down of Galway and Waterford Prisons.

B.—Saving mainly due to the reduction in the number of prisoners.

D.—Saving due to the variable nature of the Subhead.

E.—Excess due to the purchase of reserve supplies of coal (Department of Finance authority S. 99/17/39, dated 18th August, 1939).

G.—Expenditure under this Subhead is necessarily variable and is below the average of the preceding three years.

H.—Saving due to certain repair work not being carried out.

J.—Excess due to transfers arising out of retirements and separation allowance for officers on temporary duty.

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

Q.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
(1) Receipts from Manufacturing Department (including value of articles supplied for use in Prisons) ...	11,812	8,140	5	0
(2) Receipts from Farms and Gardens (including value of produce used in Prisons)	540	452	6	11
(3) Rents	246	224	2	2
(4) Sales of Old Stores and Miscellaneous Receipts ...	162	269	7	6
	<u>£12,760</u>	<u>£9,086</u>	<u>1</u>	<u>7</u>

(1) An anticipated contract for mail bags was not placed and another contract for paillasse covers was not completed within the year.

(2) Deficiency due to decline in sales.

(4) Excess due to the sale of old stores condemned on the closing of Galway and Waterford Prisons.

NOTES.

Furniture valued at £54 10s. 0d. and surplus to the requirements of the Commissioners of Public Works was taken over for the Prisons (Department of Finance authority S. 44/2/39 dated 24th June, 1940).

Articles surplus to Army requirements and valued at £11 9s. 11d. were taken over by the Prisons from the Army (Department of Finance authorities S. 4/30/29 dated 16th May, 1938, and 28th April, 1939).

S. A. ROCHE,
Accounting Officer.

16th October, 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.

Dr.

ABSTRACT STATEMENT of the MANUFACTURING ACCOUNTS of the PRISONS and BORSTAL INSTITUTION for the Year ended 31st March, 1940.

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, 1939	472	9 4	3,912	7 8	4,384	17 0		Sales, 1939-40	522	5 4	8,340	4 7	8,862	9 11
Purchases, 1939-40	215	6 2	9,323	11 9	9,538	17 11		*Stock in hand, 31st March, 1940	493	12 8	6,632	13 1	7,126	5 9
Profit ...	328	2 6	1,736	18 3	2,065	0 9								
	£	1,015 18 0	14,972	17 8	15,988	15 8			£	1,015 18 0	14,972	17 8	15,988	15 8

*Viz.—Manufactory Materials, £4,978 2s. 2d.; Manufactured Goods, £992 7s. 0d.; Tools, £1,155 16s. 7d.

RECONCILIATION WITH CASH ACCOUNT.

To Increase of outstanding Debts due to Manufacturing Department :—		£	s. d.	£	s. d.	By Increase of outstanding Debts due by Manufacturing Department :—		£	s. d.	£	s. d.
From	...	1,209	14 8	269	18 0	From	...	191	1 3	54	8 5
	*To	...	1,479 12 8				†To	...	245 9 8		
Increase of Stock ...		...	...	2,741	8 9	Excess of Expenditure over Receipts ...		...	...	891	17 7
,, Increase of Stock ...		...	...	...	...	,, Profit ...		...	...	2,065	0 9
				£3,011	6 9					£3,011	6 9

*Viz.—Public Departments, £1,382 19s. 4d.; Other Persons, £96 13s. 4d.

†Viz.—Public Departments, £20 3s. 6d.; Other Persons, £225 6s. 2d.

S. A. ROCHE, Accounting Officer.

DISTRICT COURT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, 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	34,081	33,719 0 4	361 19 8	—
B.—Travelling Expenses ...	5,400	4,908 18 1	491 1 11	—
C.—Incidental Expenses ...	85	117 13 11	—	32 13 11
TOTAL	£ 39,566	38,745 12 4	853 1 7	32 13 11
Surplus to be surrendered ...			£820 7 8	

	Estimated.	Realized.
	£	£
Extra Receipts payable to Exchequer :—		
District Court Fines	7,000	6,500

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.—The travelling and subsistence expenses of Deputy and Assistant Justices were less than anticipated.

C.—Excess mainly due to cleaning expenses of the Dublin Metropolitan Courthouse.

NOTES.

The Account of the Land Registry and Registry of Deeds includes the sum of £121 9s. 4d. in respect of salary, etc., of an officer on loan to the District Court.

The Account of the Department of Lands includes the sum of £144 13s. 7d. in respect of salary, etc., of an officer on loan to the District Court.

S. A. ROCHE,

Accounting Officer.

21st October, 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.

SUPREME COURT AND HIGH COURT OF JUSTICE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, 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	51,109	50,041 4 3	1,067 15 9	—
B.— Travelling and Incidental Expenses	125	134 16 4	—	9 16 4
C.—Telegrams and Telephones	465	452 19 5	12 0 7	—
D.—Compensation to a District Probate Registrar ...	83	83 0 0	—	—
E.—Stenography (Central Criminal Court)	300	339 7 8	—	39 7 8
F.—Costs and Expenses of Services under Section 55 of the Court Officers Act, 1926 ...	400	518 13 8	—	118 13 8
G.—Expenses of High Court on Circuit	3,000	2,014 10 1	985 9 11	—
GROSS TOTAL ...£	55,482	53,584 11 5	2,065 6 3	167 17 8
			Surplus of Gross Estimate over Expenditure. £1,897 8 7	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £11 18 3	
H.—Appropriations in Aid ...	1,410	1,421 18 3	Total Surplus to be surrendered. £1,909 6 10	
NET TOTAL ...£	54,072	52,162 13 2		

					Estimated.	Realized.		
					£	£	s.	d.
Extra Receipts payable to Exchequer :—								
Lunacy Percentages	...	...	...	...	3,050	3,482	16	3
Miscellaneous	...	...	...	...	—	25	12	4
					£3,050	£3,508	8	7

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to staff changes.

B.—Expenditure is variable.

E.—Excess due to the employment of additional Stenographers for High Court business.

F.—Expenditure fluctuates from year to year.

G.—Expenditure is necessarily variable and cannot be forecast accurately.

H.—Appropriations in Aid :—

					Estimated.	Realized.		
					£	£	s.	d.
Bankruptcy Percentages	...	...	...	...	1,400	1,404	7	3
Duty on Estates	...	...	...	...	10	17	11	0
					£1,410	£1,421	18	3

EXTRA REMUNERATION (exceeding £30).

The Stenographer to the Central Criminal Court received £100 from the Vote for the Circuit Court.

This Account includes the sum of £4 9s. 3d. in respect of an officer on loan to the Department of External Affairs.

S. A. ROCHE,

Accounting Officer.

15th October, 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, subject to the observations in my Report.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

LAND REGISTRY AND REGISTRY OF DEEDS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, 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	26,420	24,545 16 11	1,874 3 1	—
B.—Travelling and Incidental Expenses	179	210 9 0	—	31 9 0
REGISTRY OF DEEDS.				
C.—Salaries, Wages and Allowances	20,205	19,422 11 10	782 8 2	—
D.—Incidental Expenses	82	66 15 11	15 4 1	—
E.—Transcription of Memorials	1,232	1,281 10 9	—	49 10 9
TOTAL	£ 48,118	45,527 4 5	2,671 15 4	80 19 9

Surplus to be surrendered ... £2,590 15 7

	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	—	16 10 6
Miscellaneous	—	3 6
		<u>£16 14 0</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to staff changes and vacancies not being filled on occurrence.
- B.—Excess due to a temporary surveyor being retained longer than anticipated.
- C.—Savings due to changes in staff personnel.
- E.—Excess due to fifty-three weeks pay period for transcribing clerks occurring in the year.

NOTE.

This Account includes the sum of £745 in respect of officers on loan to the Department of Defence and £121 9s. 4d. in respect of an officer on loan to the District Court.

S. A. ROCHE,
Accounting Officer.

16th October, 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.

CIRCUIT COURT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, compared with the Sum Granted, for the Salaries, Allowances and Expenses of CIRCUIT COURT OFFICERS, DEPUTY CIRCUIT JUDGES, and certain LOCAL REGISTERING AUTHORITIES; the Travelling Expenses of Circuit Judges; and the Expenses of Revision of Voters and Jurors Lists (No. 27 of 1926, etc.).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances ...	73,313	68,751 12 10	4,561 7 2	—
B.—Travelling Expenses ...	4,420	3,749 8 1	670 11 11	—
C.—Incidental Expenses ...	1,895	1,122 12 8	772 7 4	—
D.—Telegrams and Telephones	450	394 0 4	55 19 8	—
GROSS TOTAL ...£	80,078	74,017 13 11	6,060 6 1	—
			Surplus of Gross Estimate over Expenditure. £6,060 6 1	
			Surplus of Appropriations in Aid realized. £2,807 14 3	
			Total Surplus to be surrendered. £8,868 0 4	
Deduct :—	Estimated.	Realized.		
E.—Appropriations in Aid ...	29,710	32,517 14 3		
NET TOTAL ...£	50,368	41,499 19 8		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Interest on Public Accounts ...	—	1 11 9
Refund of overpayment N.H. Insurance ...	—	14 0
Amount realized on sale of old stores ...	—	2 9 0
		£4 14 9

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings due to the fact that provision for Special Court Messengers and Stenographers and for staff for execution of Land Commission Warrants, was not wholly required, that the sums provided for Deputies for Circuit Judges and County Registrars were not expended, and savings on vacant posts.

B.—Travelling expenses of County Registrars were less than anticipated.

C.—Savings due to decreased expenditure in connection with execution of Court Orders and Land Commission Warrants.

E.—Appropriations in Aid :—

					Estimated.	Realized.			
					£	£	s.	d.	
Jurors Lists	...	...	...	...	2,500	2,295	19	4	
Voters Lists	...	...	...	...	9,500	9,529	4	1	
Bankruptcy Fees	...	...	...	...	100	145	15	4	
Publicans' Licences—Fees	...	...	...	...	1,600	1,540	0	0	
Execution of Court Orders and Land Commission Warrants...	...	...	...	...	16,000	19,005	13	6	(a)
Miscellaneous	...	...	...	...	10	1	2	0	
					£29,710	£32,517	14	3	

(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, Limerick and Cork received £50 each and Waterford £42 19s. 11d. in connection with their duties as Probate Registrars.

A Typist was paid £94 10s. 0d. 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 sum of £17 11s. 6d. was stolen from a safe in the Circuit Court Office, Cork, by some unknown person. The officer who had custody of the money was required to make good the loss.

S. A. ROCHE,

Oifigeach Cuntasaiochta.

14th October, 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.

PUBLIC RECORD OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, 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	5,105	4,825 7 11	279 12 1	—
B.—Incidental Expenses ...	140	183 4 5	—	43 4 5
TOTAL	5,245	5,008 12 4	279 12 1	43 4 5

Surplus to be surrendered ... £236 7 8

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings caused by retirement of Clerical Officer and Established Copyist. Former post was not filled until 20th November and latter was not filled in 1939–40.

B.—Excess caused by purchase of documents of historical interest.

JAMES F. MORRISSEY,
Accounting Officer.

12th October, 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.

CHARITABLE DONATIONS AND BEQUESTS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, 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 ...	2,858	2,871 9 4	—	13 9 4
B.—Law Costs ...	25	15 16 1	9 3 11	—
C.—Travelling and Incidental Expenses ...	35	27 13 7	7 6 5	—
GROSS TOTAL ...£	2,918	2,914 19 0	16 10 4	13 9 4
			Surplus of Gross Estimate over Expenditure. £3 1 0	
<i>Deduct :—</i>			Deficiency of Appropriations in Aid realized. 5s. 4d.	
D.—Appropriations in Aid ...	48	47 14 8		
NET TOTAL ...£	2,870	2,867 4 4	Net Surplus to be surrendered. £2 15 8	
			Estimated.	Realized.
			£	£
Extra Receipts payable to Exchequer ...			5	—

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—A vacancy which occurred during the year was filled by an officer on a higher salary than was provided for in the Estimate.

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

W. SMYTH,
Accounting Officer.

5th October, 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.

LOCAL GOVERNMENT AND PUBLIC HEALTH.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, 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	132,988	124,688 10 8	8,299	9 4	—	
B.—Travelling Expenses of Inspectors	14,000	11,436 12 3	2,563	7 9	—	
C.—Salaries of Auditors	13,889	13,508 2 11	380	17 1	—	
D.—Travelling Expenses of Auditors	2,100	1,777 6 5	322	13 7	—	
E.—Expenses in connection with International and other Congresses	217	275 18 8	—		58	18 8
F.—Inquiries	1,600	1,583 2 4	16	17 8	—	
F.2.—Expenses in connection with the Local Government (Dublin) Tribunal	—	200 0 0	—		200	0 0
G.1.—Vaccine Lymph Supply	1,625	1,618 15 0	6	5 0	—	
G.2.—Expenses in connection with the Therapeutic Substances Act, 1932	350	2 2 0	347	18 0	—	
G.3.—Expenses in connection with the Milk and Dairies Act, 1935 :— Original ... Nil Supplementary ... £100	100	7 5 0	92	15 0	—	
H.1.—Travelling and Incidental Expenses	1,265	1,055 13 9	209	6 3	—	
H.2.—Telegrams and Telephones	940	976 18 2	—		36	18 2
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. ...	27,800	24,851 1 4	2,948	18 8	—	—
J.2.—Grants for the Supply of Milk to Necessitous Children ...	90,000	88,041 10 11	1,958	9 1	—	—
K.—Medical Treatment, etc., of School Children ...	35,000	34,020 0 9	979	19 3	—	—
L.1.—Grants under the Education (Provision of Meals) Acts, 1914 to 1930 ...	14,500	16,165 3 6	—	—	1,665	3 6
L.2.—Grants under the School Meals (Gaeltacht) Acts, 1930 and 1933 ...	10,000	9,926 0 0	74	0 0	—	—
M.—Welfare of the Blind ...	7,400	7,247 9 4	152	10 8	—	—
N.—Treatment of Tuberculosis	144,250	145,612 3 1	—	—	1,362	3 1
O.—Treatment of Venereal Diseases ...	8,800	8,427 6 10	372	13 2	—	—
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 ...	120	135 11 4	—	—	15	11 4
R.—Grants to Local Authorities, etc., under Housing (Ireland) Act, 1919 ...	1,689	1,683 6 1	5	13 11	—	—
S.1.—Contributions towards Loan Charges under the Housing (Financial and Miscellaneous Provisions) Act, 1932 ...	381,590	368,852 10 8	12,737	9 4	—	—
S.2.—Grants under the Housing (Financial and Miscellaneous Provisions) Acts, 1932 to 1939 :— Original ... £445,000 Supplementary 10,000	455,000	322,960 10 0	132,039	10 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	3,800	3,785 13 7	14	6 5	—	—
U.—Seeds and Fertilisers Supply Act, 1933	600	—	600	0 0	—	—
W.—Contribution towards the Expenses of caring for the Survivors of S.S. Athenia	—	348 1 3	—	—	348	1 3
<i>Deduct :—</i>	1,376,863	1,216,426 1 10	164,123	14 2	3,686	16 0
Anticipated Savings on various Subheads (See Supple- mentary Estimate)	10,090	—	10,090	0 0	—	—
GROSS TOTAL :— <i>Original</i> £1,366,763 <i>Supplementary</i> 10 —£	1,366,773	1,216,426 1 10	154,033	14 2	3,686	16 0
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £150,346 18 2			
V.—Appropriations in Aid	16,929	16,515 15 2	Deficiency of Appropriations in Aid realized. £413 4 10			
NET TOTAL :— <i>Original</i> £1,349,834 <i>Supplementary</i> 10 —£	1,349,844	1,199,910 6 8	Net Surplus to be surrendered. £149,933 13 4			

Extra Receipts payable to Exchequer :—

Receipts from County and County Borough Councils
in respect of Combined Purchasing Scheme
(No. 20 of 1925, Section 10)

Estimated.	Realized.
£	£ s. d.

4,900	5,562 3 3
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Amount to be recovered from Local Authorities in
respect of expenses in connection with the
Local Government (Dublin) Tribunal

3,062	3,072 11 1
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£7,962	£8,634 14 4
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving is mainly due to vacancies in Technical Staff and in posts of General Inspector and Inspector of Lunacy.
- B.—Saving is due to vacancies indicated under Subhead A.
- C.—No expenditure was incurred out of special provision for temporary Auditors. One of the temporary Auditors was appointed permanently during the year at the minimum salary of the grade.
- D.—The expenses were less than anticipated. Two Auditors were acting during the year as part-time Commissioners in place of Local Bodies.
- E.—The amount provided for payment of the annual subscription to the International Office of Public Health was exceeded owing to variation in the rate of foreign exchange. Additional cost was incurred also in sending delegates to two Congresses for which provision had not been made.
- F.2.—Department of Finance minute E.121/4/38 of 31st January, 1940, authorized the payment of gratuities of £100 each to two members of the Tribunal and directed that the amount be charged against this special Subhead as a remanet of the expenses of the Tribunal which were provided for in 1938-39 and previous years under Subhead F.2. of the Vote.
- G.2.—It was not practicable during the year to carry out inspections of the premises of foreign firms from which therapeutic substances are imported.
- G.3.—The arrangements for the service provided for in this Subhead were not completed till late in the financial year.
- H.1.—Saving is mainly due to expenditure under the Combined Purchasing Scheme having been less than anticipated.
- H.2.—Excess is due to increased use of telephone service.
- J.1.—In the case of a voluntary agency the system of payment from the grant was altered. Assistance was afforded through the Local Authority instead of direct recoupment by the Department as in previous years. Only a proportion of the normal grant in this case fell to be paid to the Local Authority within the year. There was a saving also in respect of provision for additional services in one area which were not fully carried out.
- J.2.—The shares of Local Authorities in the Grant are fixed and there is generally a small saving in each area.
- K.—Expenditure was estimated as closely as practicable.
- 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., Q., R. and S.1.—Expenditure was estimated as closely as practicable.
- S.2.—There was a decline in the amount of building by private enterprise during the latter half of the year.
- T.—Casual variation.
- U.—The provision in the Vote was to meet losses where recovery could not be made from the recipients or their sureties. In most counties the amounts which were outstanding have either been cleared off or reduced to small proportions.
- W.—This is a special Subhead opened under authority of the Department of Finance minute S.72/5/39 of 8th September, 1939, to show expenditure incurred in caring for the survivors of the S.S. Athenia on their being landed at Galway.

V.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
(1) Auditors' Salaries to be repaid by Local Bodies	4,200	4,234 18 0
(2) Expenses of Inquiries to be repaid by Local Bodies	1,600	1,201 1 1
(3) Fees for renewal of Licences to Private Mental Hospitals	276	276 0 0
(4) Fees under the Therapeutic Substances Act, 1932	120	137 0 0
(5) Fees for Licences under the Milk and Dairies Act, 1935	100	230 7 6
(6) Expenses of Roads Section repayable out of Road Fund under Section 10 (1) of the Road Traffic Act, 1933	8,789	8,265 13 0
(7) Salaries of officers acting temporarily as Local Government Commissioners, and proportion of salary of Pharmacist	1,594	1,926 19 10
(8) Expenses incurred in the administration of the Widows' and Orphans' Pensions Acts, 1935 to 1937, repayable out of the Widows' and Orphans' Pensions Fund	70	68 3 4
(9) Amount recoverable as Administrative Expenses in connection with Employment Schemes	130	130 9 3
(10) Miscellaneous	50	45 3 2
	<u>£16,929</u>	<u>£16,515 15 2</u>

EXTRA REMUNERATION (exceeding £30).

The Chief Engineering Adviser and the Inspector of Audits received a sum of £100 each for services in connection with the Local Government (Dublin) Tribunal. Three Clerical Officers received sums of £92 1s. 5d., £50 8s. 0d. and £35 15s. 4d., respectively, for overtime.

The Accounts of other Departments include sums amounting to approximately £290 in respect of staff on loan to this Department. This Account includes a sum amounting to approximately £3,781 in respect of staff on loan to other Departments.

J. HURSON,
Accounting Officer.

DEPARTMENT OF LOCAL GOVERNMENT
AND PUBLIC HEALTH,
30th November, 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, subject to the observations in my Report.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

GENERAL REGISTER OFFICE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, 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 ...	12,910	12,790 5 7	119 14 5	—
B.—Travelling Expenses ...	350	361 14 8	—	11 14 8
C.—Superintendent and District Registrars ...	4,330	4,192 6 2	137 13 10	—
D.—Incidental Expenses ...	115	126 9 0	—	11 9 0
GROSS TOTAL ...£	17,705	17,470 15 5	257 8 3	23 3 8
			Surplus of Gross Estimate over Expenditure. £234 4 7	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £922 3 7	
E.—Appropriations in Aid ...	4,700	5,622 3 7		
NET TOTAL ...£	13,005	11,848 11 10	Total Surplus to be surrendered. £1,156 8 2	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving is mainly due to the replacement by new entrants of a senior Clerical Officer deceased and a Writing Assistant who resigned and to the fact that 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 engaged for most of the year on the Western seaboard where his daily inspection involved journeys longer than the average.
- C.—The savings are (1) approximately £60 on Superintendent Registrars' fees, etc. (These fees are paid for checking copies of entries of births, deaths and marriages and for indexing filled registers. The number of births and deaths registered during the year was slightly below average); (2) £56 on Registrars' travelling expenses and (3) £22 on rent of Marriage Registrars' Offices due to amalgamation of districts. The estimate for fees to Registrars under the Widows' and Orphans' Pensions Acts was exceeded by 30s.
- D.—This Office agreed in August, 1939, with the Departments of Finance and External Affairs to furnish Irish-born residents in Britain with telegraphic verification of their births for passport or travel permit purposes. The cost of the telegraphic reply was to be prepaid by the applicant in Britain. The excess on this Subhead is due to insufficient prepayment in a number of cases.

E.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
(1) Searches and Certified Copies of Entries of Births, Deaths, and Marriages	4,510	5,260	13	7
(2) Fees for the Registration of separate Buildings for the Solemnization of Marriages; and Miscellaneous Receipts	5	—		
(3) Salary of Officer acting temporarily as Commissioner in place of Local Bodies	175	350	0	0
(4) Refund of Registrars' Fees in connection with the Widows' and Orphans' Pensions Acts, 1935 to 1937	10	11	10	0
	<u>£4,700</u>	<u>£5,622</u>	<u>3</u>	<u>7</u>

(1) Birth Certificates bespoken for passport or travel permit purposes account for most of the extra yield.

(2) There were no applications during the year for registration of separate Buildings for Marriage purposes.

(3) Postponement of local elections resulted in the Inspector's continuing on secondment during the whole financial year.

J. HURSON,

Registrar-General, Accounting Officer.

12th November, 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, subject to the observations in my Report.

SEÓIRSE MAG CRAITH,

Comptroller and Auditor General.

DUNDRUM ASYLUM.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, compared with the Sum Granted, for the Expenses of the Maintenance of CRIMINAL LUNATICS in the DUNDRUM ASYLUM (8 and 9 Vict., c. 107).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances	13,267	13,077 5 4	189 14 8	—
B.—Victualling Patients and Rations for Attendants ...	2,216	2,376 10 1	—	160 10 1
C.—Uniforms, Clothing for Patients, etc.	467	479 7 4	—	12 7 4
D.—Medicines, Surgical Instruments, etc.	30	32 4 4	—	2 4 4
E.—Escort and Conveyance of Patients	12	—	12 0 0	—
F.—Allowances to Patients and Gratuities on Discharge	28	32 5 9	—	4 5 9
G.—Travelling and Incidental Expenses	224	223 7 3	12 9	—
H.—Telegrams and Telephones ...	150	146 1 8	3 18 4	—
I.—Farm and Garden ...	310	268 3 1	41 16 11	—
GROSS TOTAL£	16,704	16,635 4 10	248 2 8	179 7 6
			Surplus of Gross Estimate over Expenditure. £68 15 2	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £120 18 2	
J.—Appropriations in Aid ...	824	944 18 2	Total Surplus to be surrendered. £189 13 4	
NET TOTAL£	15,880	15,690 6 8		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer:—		
Sale of old stores	8	13 15 6
Repayment of cost of <i>locum tenens</i> employed during secondment of Assistant Resident Medical Officer	265	285 6 0
Repayment of overpaid Lodging Allowance by four married Attendants	48	44 8 2
	<u>£321</u>	<u>£343 9 8</u>
Number of Criminal Lunatics estimated for ...	108	
Daily average number of Criminal Lunatics maintained	108	

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., C. and D.—Excess due to increase in prices of foodstuffs, clothing materials and medicines as a result of the war.
- E.—Saving due to there being no transfers of patients to District Mental Hospitals during the year.
- F.—Excess due to payment of a gratuity of £20 14s. 4d. to a discharged patient.
- G. and H.—Estimated as closely as possible.
- I.—Saving due to curtailment of expenditure on miscellaneous items.
- J.—Receipts under this Subhead cannot be accurately estimated.

APPROPRIATIONS IN AID.

	Estimated.	Realized.
	£	£ s. d.
Receipts from Attendants for rations	432	419 14 11
Receipts from Farm and Garden (including value of produce used in the Asylum)	392	525 3 3
	<u>£824</u>	<u>£944 18 2</u>

G. W. SCROOPE,
Accounting Officer.

4th November, 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.

NATIONAL HEALTH INSURANCE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, compared with the Sum Granted, for Salaries and Expenses in connection with the Administration of the NATIONAL HEALTH INSURANCE ACTS, 1911 to 1936, and 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 :—				
Original ... £94,540				
Less Supplementary 2,574				
	91,966	91,079 19 3	886 0 9	—
AA.—Actuary	200	226 0 0	—	26 0 0
B.—Travelling Expenses ...	6,700	6,522 11 7	177 8 5	—
C.—Insurance and Pension Stamps	165	165 0 0	—	—
D.—Incidental Expenses ...	282	241 18 1	40 1 11	—
D.I.—Provision of Rooms for Official Purposes :—				
Original ... Nil				
Supplementary ... £295				
	295	278 14 5	16 5 7	—
E.—Telegrams and Telephones	370	361 17 3	8 2 9	—
CONTRIBUTIONS, BENEFITS, ETC., UNDER THE NATIONAL HEALTH INSURANCE ACTS, 1911 TO 1936.				
I.—Statutory Contributions.				
F.1.—Medical Benefits (Grants-in-Aid)	41,000	41,000 0 0	—	—
F.2.—Sickness, Disablement, Marriage, Maternity and Additional Benefits (Grants-in-Aid) :—				
Original ... £192,000				
Supplementary ... 12,000				
	204,000	201,962 5 2	2,037 14 10	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
II. <i>Special Grants.</i>				
G.—District Medical Referee Service	£ 1,450	£ s. d. 1,410 16 11	£ s. d. 39 3 1	£ s. d. —
GROSS TOTAL :—				
<i>Original</i> ... £336,707 <i>Supplementary</i> ... 9,721 —————£	346,428	343,249 2 8	3,204 17 4	26 0 0
<div>Surplus of Gross Estimate over Expenditure. £3,178 17 4</div> <div>Deficiency of Appropriations in Aid realized. £92 6 7</div>				
Deduct :—				
H.—Appropriations in Aid :— <i>Original</i> ... £43,819 <i>Less Supplementary</i> 1,700 —————	Estimated. — 42,119	Realized. — 42,026 13 5		
NET TOTAL :—				
<i>Original</i> ... £292,888 <i>Supplementary</i> ... 11,421 —————£	304,309	301,222 9 3	Net Surplus to be surrendered. £3,086 10 9	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	275	281 15 5

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to changes in personnel of staff and vacancies remaining unfilled.
- AA.—Excess due to underestimation of the cost of actuarial services.
- B., D., D.I. and E.—Estimated as closely as practicable.
- F.2.—Saving due to fact that payments in respect of benefits were less than anticipated.
- G.—Estimated as closely as practicable.
- H.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
(a) Repayment in respect of agency services performed by the Department on behalf of the British Ministry of Pensions	1,080	1,079 16 10
(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)	1,534	1,540	11 3
(b) Approved Societies (Officers Guarantee Fund)	30	30	5 4
(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)	38,675	38,576	0 0
	<u>£42,119</u>	<u>£42,026</u>	<u>13 5</u>

EXTRA RECEIPTS.

	£	s.	d.
Repayment of certain costs of administration of Military Forces (International Arrangements) Insurance Fund	275	6	9
Recovery of salary paid to an officer incapacitated as a result of a motor accident		3	16 8
Refund of overpayment		10	0
Expenses received by an officer attending as a witness in legal proceedings ...		2	2 0
	<u>£281</u>	<u>15</u>	<u>5</u>

This Account includes a sum of £618 8s. 0d. in respect of staff on loan to other Departments.

J. HURSON,
Accounting Officer.

NATIONAL HEALTH INSURANCE,

9th October, 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.

OFFICE OF THE MINISTER FOR EDUCATION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940,
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 ...	96,569	92,410 15 5	4,158 4 7	—
A.2.—Travelling Expenses ...	100	123 3 4	—	23 3 4
A.3.—Rents ...	166	135 8 6	30 11 6	—
A.4.—Incidental Expenses ...	535	799 11 10	—	264 11 10
A.5.—Telegrams and Telephones ...	660	634 17 10	25 2 2	—
INSPECTION, ORGANIZATION, &c.				
B.1.—Salaries ...	73,777	70,148 4 9	3,628 15 3	—
B.2.—Travelling and Incidental Expenses ...	19,560	19,572 6 7	—	12 6 7
C.—Preparation of Irish Vocabulary ...	150	238 18 6	—	88 18 6
GROSS TOTAL ...£	191,517	184,063 6 9	7,842 13 6	389 0 3
			Surplus of Gross Estimate over Expenditure. £7,453 13 3	
Deduct :—	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £7 13 11	
D.—Appropriations in Aid	75	67 6 1	Net Surplus to be surrendered. £7,445 19 4	
NET TOTAL ...£	191,442	183,996 0 8		
			Estimated.	Realized.
Extra Receipts payable to Exchequer :—			£	£ s. d.
Sums received by officers of the Department who acted as witnesses in Court cases ...			—	8 0 0
Recovery in respect of loss of services of a Writing Assistant injured in a motor accident			—	46 4 7
				£54 4 7

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Savings due to vacancies in staff, and to delay in making appointments for which provision was made in the Estimate.
- A.2.—Excess caused by unforeseen travelling expenses incurred in connection with A.R.P. work, etc.
- A.3.—One claim for rent (£30) was outstanding at the end of the year.
- A.4.—The excess was caused by the following unexpected items of expenditure :—
- (1) Postage expenses in connection with a scheme for the collection of folklore material by pupils of National Schools—£126 3s. 6d. (Department of Finance minute S.46/37/33, dated 30th November, 1938).
 - (2) Fees paid in connection with the attendance of certain Inspectors and Organisers at special courses of training—£119 4s. 0d. (Department of Finance minutes S.105/5/39, dated 11th February, 1939, and E.47/3/36, dated 21st April, 1939, and 26th January, 1940).
 - (3) The collection, packing and removal of accumulations of waste paper—£22 1s. 4d.
- A.5.—Casual variation.
- B.1.—Savings due to vacancies in staff of Inspectors and Organisers, and to delay in making appointments for which provision was made in the Estimate.
- B.2.—A large number of Inspectors were transferred to new districts during the year, and the payment of the expenses of removal resulted in a small excess on the Subhead.
- C.—It was found necessary to hold a greater number of meetings of the Advisory Committee than had been anticipated when the Estimate was prepared.

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	2 6 1
	<u>£75</u>	<u>£67 6 1</u>

EXTRA REMUNERATION (exceeding £30).

The Assistant Chief Inspector of Secondary Schools received £101 from the Vote for Science and Art for services under the scheme for the production of works in Irish, and £40 10s. 0d. from the Vote for the Civil Service Commission for setting, translating and marking examination papers.

From the Vote for Science and Art, an Assistant Editor received £59 0s. 8d. 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 £5,602 8s. 4d. in respect of the salaries, etc., of officers on loan to other Departments, and £39 8s. 9d. in respect of officers serving with the Defence Forces.

SEÓSAMH Ó NÉILL,
Accounting Officer.

ROINN OIDEACHAIS,
9 Mí na Samhna, 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.

PRIMARY EDUCATION.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, 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 :—				
<i>Original</i> ... £40,302				
<i>Supplementary</i> 1,400				
	41,702	43,775 6 3	—	2,073 6 3
A.2.—Repayable Advances of Training College Fees to Students ...	6,278	5,682 5 0	595 15 0	—
A.3.—Preparatory Colleges, etc., including Contributions to Pension Fund ...	40,872	38,463 18 9	2,408 1 3	—
A.4.—Grants to Colleges Providing Courses in Irish for Primary Teachers ...	1,900	731 16 6	1,168 3 6	—
A.A.—Repayment of Refund of Cost of Training :—				
<i>Original</i> ... Nil				
<i>Supplementary</i> £668				
	668	667 6 8	13 4	—
B.—EXAMINATIONS ...	1,750	1,579 8 1	170 11 11	—
NATIONAL SCHOOLS.				
C.1.—Principals, Assistants, etc., in Ordinary and Model Schools and Teachers of Schools paid by Capitation :—				
<i>Original</i> ... £3,254,650				
<i>Supplementary</i> 17,000				
	3,271,650	3,264,556 16 9	7,093 3 3	—
C.2.—Model Schools—(Miscellaneous Expenses)	2,561	2,442 15 6	118 4 6	—
C.3.—Van and Boat Services :—				
<i>Original</i> ... £6,492				
<i>Supplementary</i> 1,600				
	8,092	8,036 5 3	55 14 9	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
C.4.—Incidental Expenses ...	100	69 14 2	30 5 10	—
C.5.—Free Grants of School Requisites ...	500	318 7 3	181 12 9	—
C.6.—Grants towards the cost of Heating, etc., of Schools and Cleansing of Out-Offices ...	45,000	35,113 1 9	9,886 18 3	—
C.7.—Teachers' Residences ..	1,275	1,231 5 0	43 15 0	—
C.8.—Bonus to Parents or Guardians of certain Pupils in the Gaeltacht and Breac-Ghaeltacht ...	22,500	21,139 0 0	1,361 0 0	—
C.9.—Holiday Scholarships in Gaeltacht (Grant-in-Aid)	1,500	1,500 0 0	—	—
C.10.—Grants towards the Cost of Free School Books for Necessitous Children ...	16,500	12,170 11 1	4,329 8 11	—
D.—SUPERANNUATION, Etc., OF TEACHERS:—				
Original ... £394,000				
Supplementary 7,500				
	401,500	398,948 19 11	2,551 0 1	—
<i>Deduct :—</i>	3,864,348	3,836,426 17 11	29,994 8 4	2,073 6 3
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	15,650	—	15,650 0 0	—
GROSS TOTAL :—				
Original ... £3,836,180				
Supplementary 12,518				
£	3,848,698	3,836,426 17 11	14,344 8 4	2,073 6 3
			Surplus of Gross Estimate over Expenditure. £12,271 2 1	
<i>Deduct :—</i>	Estimated.	Realized.		
E.—Appropriations in Aid ...	86,483	89,942 17 4	Surplus of Appropriations in Aid realized. £3,459 17 4	
NET TOTAL :—				
Original ... £3,749,697				
Supplementary 12,518				
£	3,762,215	3,746,484 0 7	Total Surplus to be surrendered. £15,730 19 5	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Refund of Grant expended on Cookery Equipment ...	—	5 0 0
Amount received in respect of sub-leasing of portion of the Galway Model School ground to the Galway Corporation	—	195 0 0
Amount recovered in respect of the loss of services of a Professor in Colaiste Moibhi due to a motor accident ...	—	7 18 4
Fee for use of Central Model School for examination held on 2nd January, 1940, by Great Southern Railways Company	—	7 10 0
		<hr/> £215 8 4

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—When submitting the Supplementary Estimate in January, 1940, the additional amount asked for was based on an inaccurate return of expenditure up to that date.
- A.2.—The number of students who established claims to an advance of the Training College Fee was much less than expected.
- A.3.—Saving due to the closing of one of the Preparatory Colleges on 31st July, 1939, partly set-off by the increased cost of food in the latter half of the year.
- A.4.—The attendance of teachers at these Colleges fell to an abnormally low level.
- B.—Saving due to the smaller number of candidates.
- C.1., C.2. and C.3.—Casual variations.
- C.4.—Expenditure variable and uncertain.
- C.5.—The number of cases in which schools qualify for these Free Grants cannot be closely estimated.
- C.6.—The saving is accounted for by the number of cases in which Managers of Schools neglected to claim grants under this Scheme.
- C.7.—Casual variation.
- C.8.—There was a falling-off in the number of pupils qualifying for this grant.
- C.10.—This was the first year of operation of this Scheme and a large number of schools failed to take advantage of it.
- D.—Casual variation.
- E.—Refund of Cost of Training.—In a number of cases the repayment (which is by instalments) was completed and the number of new cases proved negligible.

Recovery of Training College Fees.—The amount received depends on the number of Training College students to whom fees had been advanced and who have secured positions as teachers, and is liable to unforeseen fluctuations.

Sale of Live Stock, etc.—Sales and prices are variable and uncertain.

Miscellaneous.—£375 was received as contributions to the cost of the service for the conveyance of pupils by bus from Crumlin to various schools in the City. This service was originally expected to cease on 31st March, 1939, but had to be continued up to 14th July, 1939.

Sums amounting to approximately £500 were brought to credit in respect of over-payments of salary, etc., recovered during the year.

APPROPRIATIONS IN AID.

	Estimated.	Realized.
TRAINING OF TEACHERS:—	£	£ s. d.
(1) Training College Entrance Examination Fees ...	5	49 10 0
(2) Refund of Cost of Training ...	1,900	1,598 3 10
(3) Recovery of Training College Fees advanced to necessitous students ...	2,700	3,064 19 3
PREPARATORY COLLEGES:—		
(4) Fees from students ...	3,850	3,748 6 2
(5) Book fees from students ...	280	304 10 0
(6) Sale of live stock, farm produce, etc. ...	600	883 9 4
(7) Miscellaneous ...	20	2 7 2
SUPERANNUATION, ETC., OF TEACHERS:—		
(8) Income from Securities formerly part of the National School Teachers' Pension Fund ...	49,510	51,858 1 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. ...	120	146 19 11
MISCELLANEOUS:—		
(11) Miscellaneous receipts, including repayments by County and County Borough Councils of part of the expenses of examinations conducted on their behalf ...	900	1,688 10 8
	£86,483	£89,942 17 4

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, 1938 ...	720	9 9
Amount of Fees received in respect of year ended 31st December, 1939	108	14 0
	£829	3 9
Paid to teachers in respect of the year ended 31st December, 1939 ...	82	2 7
Surplus of Fees on hands as at 31st December, 1939 ...	£747	1 2

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.
5	104 14 9

- (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.

ROINN OIDEACHAIS,
9 Samhain, 1940.

SEÓSAMH Ó NÉILL,
Accounting Officer.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

CARLISLE AND BLAKE FUND.

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

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

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1940.

CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1939 :—		Balance on 31st March, 1940 :—	
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, 1939 ...	60 2 8	Payment of Prizes ...	117 12 0
Dividends on 4½ per cent.		Balance on 31st March, 1940	58 12 8
Third National Loan,			
1950/1970 ...	116 2 0		
	£176 4 8		£176 4 8

KILLURY OR NELAN FUND.

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

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

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1940.

CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1939 :—		Balance on 31st March, 1940 :—	
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, 1939 ...	422 11 1	Balance on 31st March, 1940	456 15 1
Dividends on 4½ per cent.			
Third National Loan,			
1950/1970 ...	34 4 0		
	£456 15 1		£456 15 1

LISS ENDOWMENT.

Legacy of £150 bequeathed by the late H. P. Mulock, Esq., in trust to be invested, and the interest paid in augmentation of the salary of the teacher of Liss National School.

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

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1940.

CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1939 —		Balance on 31st March, 1940 :—	
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, 1939 ...	7 18 0	Payment to Principal Teacher of Liss National School for year 1939 ...	7 11 2
Dividends on 5 per cent. Second National Loan, 1950/1960 ...	7 11 2	Balance on 31st March, 1940	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, 1940.

CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1939 :—		Balance on 31st March, 1940 :—	
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, 1939 ...	184 19 0	Payments to managers of six National Schools in Co. Kerry ...	246 12 0
Dividends on 4½ per cent. Third National Loan, 1950/1970 ...	123 6 0	Balance on 31st March, 1940	61 13 0
	£308 5 0		£308 5 0

REID BEQUEST—SCHEME "B."

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1940.

CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1939 :—		Balance on 31st March, 1940 :—	
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, 1939	296 5 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, 1940	333 10 0
	£433 10 0		£433 10 0

REID BEQUEST—SCHEME "C."

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1940.

CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1939 :—		Balance on 31st March, 1940 :—	
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, 1939 ...	534 1 11	Payment of exhibitions to 3 University Students ...	180 0 0
Dividends on 4½ per cent. Third National Loan, 1950/1970 ...	197 6 6	Cost of advertisements in the Press ...	14 15 8
	£731 8 5	Balance on 31st March, 1940	536 12 9
			£731 8 5

SEÓSAMH Ó NÉILL,

Accounting Officer.

SECONDARY EDUCATION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, compared with the Sum Granted, for SECONDARY EDUCATION, including the TEACHERS' SALARIES GRANT, CAPITATION GRANT, INCREMENTAL SALARY TO SECONDARY SCHOOL TEACHERS and GRANT TO THE SECONDARY TEACHERS' PENSION FUND.

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) ...	226,975	222,201 14 0	4,773	6 0	—	—
A.2.—Laboratory Grants ...	16,300	16,017 12 6	282	7 6	—	—
A.3.—Grant for Irish and Bilingual Schools ...	22,750	23,279 12 11	—	—	529	12 11
A.4.—Bonus for Choirs and Orchestras ...	1,325	1,318 5 0	6	15 0	—	—
B.—Incremental Salary Grant ...	207,700	204,476 4 3	3,223	15 9	—	—
C.—Examinations ...	13,700	13,142 7 7	557	12 5	—	—
D.—Scholarships and Prizes for Irish ...	13,200	12,148 7 5	1,051	12 7	—	—
E.—Grant towards Publication of Irish Text Books ...	3,750	3,127 10 3	622	9 9	—	—
F.—Courses in Irish ...	230	43 14 9	186	5 3	—	—
G.—Payment to the Secondary Teachers' Pension Fund ...	4,900	4,165 0 0	735	0 0	—	—
GROSS TOTAL ...£	510,830	499,920 8 8	11,439	4 3	529	12 11
			Surplus of Gross Estimate over Expenditure. £10,909 11 4			
Deduct :—	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £12 1 3			
H.—Appropriations in Aid ...	37,355	37,342 18 9	Net Surplus to be surrendered. £10,897 10 1			
NET TOTAL ...£	473,475	462,577 9 11				
			Estimated.	Realized.		
			£	£ s. d.		
Extra Receipts payable to Exchequer ...			1,000	864 1 9		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—The Estimate included provision for the partial restoration of the 10 per cent. reduction in grants imposed in 1932. As an emergency economy measure this proposal has been temporarily abandoned.
- A.2., A.3., A.4. and B.—Casual variations.
- C.—The increase in the number of examination candidates was not as great as anticipated when the Estimate was prepared.
- D.—Sufficient allowance was not made in the estimate for scholarships surrendered or terminated.
- E.—The output of text books in Irish was below that expected, largely owing to transfer of staff to emergency duties.
- F.—The special Summer Course in Irish was not held, owing to the small number of applicants for admission.
- G.—The amount required to balance the income and expenditure of the Secondary Teachers' Pension Fund was over-estimated.
- H.—Casual variation.

APPROPRIATIONS IN AID.

	Estimated.	Realized.	
	£	£	s. d.
Examination Fees of Students, etc. ...	1,815	1,952	3 11
Sum payable out of Local Taxation (Customs and Excise) Duties ...	35,390	35,390	14 10
Fees payable by Teachers attending Summer Courses in Irish ...	150	—	
	£37,355	£37,342	18 9

EXTRA RECEIPTS.—£864 1s. 9d. received from Stationery Office for sale of Irish Text Books (*See* Subhead E.).

SEÓSAMH Ó NÉILL,
Accounting Officer.

ROINN OIDEACHAIS,
9 Samhain, 1940.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

THE LISMORE ENDOWMENT (EARL OF CORK'S SCHOLARSHIPS).

Administered by the Department of Education under a Scheme made by the High Court of Justice (Ireland) on the 15th May, 1917, and amended by an Order of the High Court of Justice No. 1 on 24th March, 1925 (Record No. 1913. 466).

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1940.

CAPITAL ACCOUNT.

		<i>Securities.</i>				<i>Securities.</i>	
		£	s. d.			£	s. d.
Balance on 1st April, 1939 :—				Balance on 31st March, 1940 :—			
4½ per cent. Third National Loan, 1950/70 ...				4½ per cent. Third National Loan, 1950/70 ...			
		1,160	0 0			1,160	0 0

INCOME ACCOUNT.

		£	s. d.			£	s. d.
Dividends on 4½ per cent. Third National Loan, 1950/70				Payment of Scholarships for the year 1939 ...			
		52	4 0			52	4 0

THE CHARLEVILLE ENDOWMENT.

Administered by the Department of Education under Scheme No. 123, made by the Commissioners of Charitable Donations and Bequests on 23rd December, 1893, and amended on 24th July, 1929, under the Educational Endowments (Ireland) Act, 1885 (48 & 49 Vic., c. 78).

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1940.

CAPITAL ACCOUNT.

		<i>Securities.</i>				<i>Securities.</i>	
		£	s. d.			£	s. d.
Balance on 1st April, 1939 :—				Balance on 31st March, 1940 :—			
Guaranteed 2¾ per cent. Stock ...				Guaranteed 2¾ per cent. Stock ...			
		1,316	5 4			1,316	5 4

INCOME ACCOUNT.

		£	s. d.			£	s. d.
Balance on 1st April, 1939 ...				Payments to Secondary Schools in Charleville, Co. Cork, for year 1939			
		18	2 0			36	4 0
Dividends on Guaranteed 2¾ per cent. Stock ...				Balance on 31st March, 1940...			
		36	4 0			18	2 0
		£54 6 0				£54 6 0	

THE BURKE MEMORIAL FUND.

A fund subscribed in memory of the late Thomas Henry Burke, Under Secretary to the Lord Lieutenant of Ireland, and now administered by the Department of Education under a Scheme sanctioned by an Order of the High Court of Justice on 1st July, 1929, No. 2501.

The annual income of the Fund is expended on prizes awarded on the results of the Intermediate Certificate Examination.

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

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1940.

CAPITAL ACCOUNT.

<i>Securities.</i>				<i>Securities.</i>			
£ s. d.				£ s. d.			
Balance on 1st April, 1939 :—				Balance on 31st March, 1940 :—			
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, 1939 ...				Payment of Prizes for year 1939 ...			
Dividends on 2½ per cent. Consolidated Stock ...				Balance on 31st March, 1940			
21 4 4				5 6 1			
£26 10 5				£26 10 5			

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.

CAPITAL ACCOUNT.

	Securities.		Cash.	
	£	s. d.	£	s. d.
Balance on 1st April, 1939 :—				
4% Conversion Loan, 1950/70	22,087	1 5		
4½% Third National Loan, 1950/70	22,500	0 0		
4½% India Stock, 1958/68	8,309	12 5		
Dublin Corporation 5% Inscribed Stock, 1950/70	853	18 6		
Cash transferred from Income Account for investment			3,178	10 6
Securities purchased, viz. :—				
4½% Third National Loan, 1950/70	3,000	0 0		
			£56,750	12 4
			£3,178	10 6

	£	s.	d.
Balance on 1st April, 1939
Dividend on 4% Conversion Loan, 1950/70	1,122	2	8
Dividend on 4% Third National Loan, 1950/70	883	9	8
Dividend on 4½% Third National Loan, 1950/70	1,080	0	0
Dividend on 4½% India Stock, 1958/68	...	416	0
Dividend on Dublin Corporation 5% Inscribed Stock, 1950/70	42	14	0
Amount received on foot of Erasmus Smith Schools Continuation Account	1,966	15	7
Letting of grazing land and sale of garden produce	134	14	7
	£5,645	16	6

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, 1940.

Securities.	Amount.
4½ per cent. Third National Loan, 1950/70	£ 3,200 s. d. 0 0 0

TECHNICAL INSTRUCTION.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, compared with the Sum Granted, for Payments under the Vocational Education Act, 1930 (No. 29 of 1930), and for other purposes connected with TECHNICAL INSTRUCTION and CONTINUATION EDUCATION.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Scholarships	1,907	1,022 2 6	884 17 6	—
B.—Annual Grants to Vocational Education Committees	308,896	303,184 12 11	5,711 7 1	—
C.—Training of Teachers ...	12,022	11,780 14 3	241 5 9	—
D.1.—Grants under Section 109 of the Vocational Education Act, 1930 ...	7,325	7,226 1 5	98 18 7	—
D.2.—Miscellaneous Technical Instruction and Vocational Education Services	3,714	3,518 4 10	195 15 2	—
D.3.—Grants for Professional Courses in Science ...	4,600	4,550 5 10	49 14 2	—
E.—Grants for Drawing, Manual Instruction and Domestic Economy in Miscellaneous Schools	310	305 4 5	4 15 7	—
F.—Examinations ...	2,230	2,231 3 2	—	1 3 2
G.—Payments under Section 25 (3) of the Vocational Education Act, 1930	3,580	3,090 0 4	489 19 8	—
H.—Payments under Section 51 (6) of the Vocational Education Act, 1930 ...	11,100	10,537 5 5	562 14 7	—
GROSS TOTAL ...£	355,684	347,445 15 1	8,239 8 1	1 3 2
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £8,238 4 11	
<i>Deduct :—</i>			Surplus of Appropriations in Aid realized. £349 16 6	
I.—Appropriations in Aid ...	31,922	32,271 16 6	Total Surplus to be surrendered. £8,588 1 5	
NET TOTAL ...£	323,762	315,173 18 7		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The Trade and Industrial Scholarship Scheme was suspended as an economy measure. Only three Gaeltacht Scholarships were awarded instead of six.
- B.—A sum of £4,889 was withheld from the City of Dublin Vocational Education Committee, pending discussion of a question raised by the Dublin Corporation as to the amount of their contribution due under Section 43 of the Vocational Education Act. This matter has now been satisfactorily settled and the amount withheld will be paid in the year 1941-42.
- C. and D.1.—Casual variations.
- D.2.—£150 of this saving was due to the retirement of one of the Farriery Instructors. A successor has not been appointed.
- D.3., E. and F.—Casual variations.
- G.—Factors such as marriage gratuities, death of pensioners and fluctuations in pension rates due to varying cost-of-living Bonus, make close estimating difficult.
- H.—Saving due to delays in connection with school building projects.
- I.—Fees from students of the Irish Training School of Domestic Economy produced £95 more than the estimate owing to reduced number of scholarships (*see* Subhead A). Technical School examination fees were £292 in excess of the estimate due to increased number of students presenting themselves for examination.

APPROPRIATIONS IN AID.

	Estimated.	Realized.		
	£	£	s.	d.
(1) Fees of Students at Irish Training School of Domestic Economy (£720), and at Killarney School of Housewifery (£112)	832	915	0	0
(2) Fees of candidates for examinations :— (Technical School examinations, £950; Other examinations, £130)	1,080	1,349	8	6
(3) Receipts from Church Temporalities Fund ...	30,000	30,000	0	0
(4) Miscellaneous Receipts	10	7	8	0
	<u>£31,922</u>	<u>£32,271</u>	<u>16</u>	<u>6</u>

SEÓSAMH Ó NÉILL,
Accounting Officer.

ROINN OIDEACHAIS,
9 Samhain, 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.

SCIENCE AND ART.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, 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 ...	29,226	27,670 5 0	1,555 15 0	—
A.2.—Travelling Expenses ...	100	137 10 5	—	37 10 5
A.3.—Incidental Expenses ...	195	762 1 8	—	567 1 8
A.4.—Telegrams and Telephones ...	180	171 7 9	8 12 3	—
NATIONAL MUSEUM.				
A.5.—Purchase of Specimens (Grant-in-Aid):— Original ... £1,500 Supplementary 800	2,300	2,300 0 0	—	—
A.6.—Fittings, Materials, etc.	220	188 0 0	32 0 0	—
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	565 7 3	—	95 7 3
A.9.—Scholarships and Prizes	342	307 13 11	34 6 1	—
TOTAL FOR INSTITUTIONS OF SCIENCE AND ART ...£	35,633	34,702 6 0	1,630 13 4	699 19 4
B.1.—Publications in Irish ...	13,500	13,192 17 8	307 2 4	—
B.2.—Production of Plays in Irish (Grant-in-Aid) ...	2,040	1,939 10 0	100 10 0	—
B.3.—Production of Irish County Histories ...	755	740 8 6	14 11 6	—

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	3,850 0 0	400 0 0	—
B.5.—Scholarships to Gaeltacht Students ...	2,050	1,744 9 0	305 11 0	—
B.6.—Preparation of revised Edition of "Handbuch des alt Irischen" ...	500	275 4 2	224 15 10	—
B.7.—Irish Historical Society (Grant-in-Aid) ...	100	100 0 0	—	—
B.8.—An t-Oireachtas (Grant in-Aid):— Original ... Nil Supplementary £1,000	1,000	1,000 0 0	—	—
B.9.—Clann na h-Eireann (Grant-in-Aid):— Original ... Nil Supplementary £1,500	1,500	1,500 0 0	—	—
B.10.—Scientific Investigation of Skeletal Material from Castleknock Tamhlacht (Grant-in-Aid):— Original ... Nil Supplementary £260	260	196 9 9	63 10 3	—
C.—Aids to Arts and Crafts Exhibitions ...	75	50 0 0	25 0 0	—
GROSS TOTAL:— Original ... £58,103 Supplementary 3,560 £	61,663	59,291 5 1	3,071 14 3	699 19 4
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £2,371 14 11	
Deduct:—			Surplus of Appropriations in Aid realized. £327 8 1	
D.—Appropriations in Aid ...	650	977 8 1	Total Surplus to be surrendered. £2,699 3 0	
NET TOTAL:— Original ... £57,453 Supplementary 3,560 £	61,013	58,313 17 0		

Estimated.	Realized.
£	£ s. d.

Extra Receipts payable to Exchequer:—

Sale of Publications in Irish ...	2,750	2,450 4 10
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Sale of Photostat Prints and Fees for use of Ultra Violet Lamp ...	60	59 17 0
--	----	---------

£2,810	£2,510 1 10
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—Savings due to vacancies in staff and to delay in filling posts for which provision was made in the Estimate.

A.2.—It is not always possible to estimate closely the extent to which journeys on the business of the National Museum and National Library will be necessary.

Certain travelling expenses incurred by an officer of the Museum during the year have not yet come on charge as, owing to his absence from the country, he has not yet furnished claims in respect of them.

A.3.—Unforeseen expenditure was incurred as follows :—

- (1) £481 19s. 9d. on the packing and removing of valuables to places of greater safety.
- (2) £26 10s. 0d. for the purchase of an epidiascope.
- (3) £25 4s. 0d. for the carriage of specimens from the Museum to Marlboro' Hall and back, in connection with a scheme (afterwards temporarily abandoned owing to the emergency) for establishing a section of the Museum in Marlboro' Hall.

The balance of the excess was due to a larger expenditure on uniforms and advertisements than was anticipated.

A.4. and A.6.—Casual variations.

A.8.—The estimate proved inadequate for the increasing expenditure on materials since the reorganization of the National College of Art.

A.9.—One Scholarship lapsed for three months. In certain sections of the Prize Scheme, the number of competitors did not justify the award of the full number of prizes.

B.1.—Casual variation.

B.2.—Provision was made for the payment of £100, on certain conditions, in respect of the salary of the Producer-Manager of Taibhdhearc na Gaillimhe. The conditions were not fulfilled and the payment was not made.

B.3.—Casual variation.

B.4.—The issues from the Grant-in-Aid were reduced by £400 as a special economy measure.

B.5.—Saving due to the non-renewal of a number of Scholarships.

B.6.—Owing to delay in the arrangements for the printing of the Handbuch, expenditure provided for under this head in the Estimate was not incurred.

B.10.—The payments for technical assistance, etc., were less than anticipated.

C.—The only payment from this Subhead was one of £50 for the Cork Industrial Exhibition.

D.—£53 was received in fees from Secondary Teachers who attended a special course in Drawing. This course was arranged subsequent to the presentation of the Estimate. The increase in the number of students at the National College of Art accounts for the balance of the surplus fees.

Sundry receipts include £150, being the first three instalments of £50 each of a refund by the author of the cost (£533 5s. 5d.) of producing a book which subsequently had to be withdrawn from sale owing to infringement of copyright.

D.—APPROPRIATIONS IN AID.

	Estimated.	Realized.
	£	£ s. d.
Fees for Tuition in National College of Art	630	815 14 0
Sundry Receipts 	20	161 14 1
	<u>£650</u>	<u>£977 8 1</u>

EXTRA REMUNERATION (exceeding £30).

The Senior Assistant Librarian received £110 from this Vote for services in connection with the scheme for assisting in the publication of works in Irish and a further sum of £4 3s. 3d. from the Vote for Technical Instruction for acting as Examiner at Technical School examinations.

The Professor of Design in Industry received £30 from this Vote for holding a Special Summer Course, £13 12s. 0d. from the Vote for Technical Instruction for acting as Examiner at Technical School examinations and £90 from the Vote for Industry and Commerce for work done in connection with the New York World's Fair. The cost of materials, amounting to £10, was included in the amount received by this officer from the Vote for Industry and Commerce.

This Account includes the sum of £33 13s. 10d. in respect of salary paid to an officer on loan to another Department and a sum of £20 3s. 5d. in respect of officers serving in the National Defence Forces.

SEÓSAMH Ó NÉILL,
Accounting Officer.

ROINN OIDEACHAIS,
9 Samhain, 1940.

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,
1939-40.

				Purchase of Specimens for National Museum.	Purchase of Books for National Library.
				£ s. d.	£ s. d.
Balances on 1st April, 1939	...	...	...	33 10 1	36 5 11
Grants-in-Aid, 1939-40	...	...	...	2,300 0 0	2,600 0 0
				2,333 10 1	2,636 5 11
Expenditure, 1939-40	...	...	...	2,027 13 3	1,606 2 11
Balances on 31st March, 1940	...	...	...£	305 16 10	1,030 3 0

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, 1940.

CAPITAL ACCOUNT.

	<i>Securities.</i>			<i>Securities.</i>	
	£	s. d.		£	s. d.
Balance on 1st April, 1939 :—			Balance on 31st March, 1940 :—		
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, 1939	676 19 7	Field work of an Archaeological Nature ...	75 18 11
Dividends on 4 per cent. Funding Loan, 1960/90	26 0 0	Purchase of Books for Library of Irish Antiquities Division ...	65 12 8
Dividends on 4½ per cent. Third National Loan, 1950/70 ...	335 5 0	Archaeologia Hibernica	57 3 6
Sale of 28 copies of the address delivered by Dr. Mahr to the Prehistoric Society in October, 1938 ...	7 0 0	Archaeological Drawings	50 0 0
£	1,045 4 7	Balance on 31st March, 1940 ...	796 9 6
		£	1,045 4 7

SEÓSAMH Ó NÉILL,
Accounting Officer.

REFORMATORY AND INDUSTRIAL SCHOOLS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, 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 :—				
<i>Original</i> ... £4,960				
<i>Supplementary</i> ... 100				
	5,060	5,000 11 6	59 8 6	—
B.—Industrial Schools :—				
<i>Original</i> ... £109,090				
<i>Supplementary</i> ... 1,300				
	110,390	110,392 0 8	—	2
C.—Places of Detention ...	480	423 0 4	56 19 8	—
D.—Conveyance Expenses :—				
<i>Original</i> ... £200				
<i>Less Supplementary</i> ... 30				
	170	154 8 2	15 11 10	—
E.—Parental Moneys—Collection Expenses ...	391	388 9 2	2 10 10	—
GROSS TOTAL :—				
<i>Original</i> ... £115,121				
<i>Supplementary</i> ... 1,370				
	£ 116,491	116,358 9 10	134 10 10	2 0 8
Deduct :—			Surplus of Gross Estimate over Expenditure. £132 10 2	
F.—Appropriations in Aid :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £316 11 10	
<i>Original</i> ... £2,350				
<i>Supplementary</i> ... 850				
	3,200	3,516 11 10		
NET TOTAL :—			Total Surplus to be surrendered. £449 2 0	
<i>Original</i> ... £112,771				
<i>Supplementary</i> ... 520				
	£ 113,291	112,841 18 0		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A. and B.—Casual variations.

C.—Uncertainty as to the number of children sent on remand to places of detention militates against a close estimate.

D. and E.—Casual variations.

F.—Payments received in respect of allowances under the Widows' and Orphans' Pensions Acts exceeded expectations.

SEÓSAMH Ó NÉILL,
Accounting Officer.

ROINN OIDEACHAIS,
9 Mí na Samhna, 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.

NATIONAL GALLERY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, 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.
A.—Salaries and Wages ...	£ 3,002	£ s. d. 2,974 8 0	£ s. d. 27 12 0	£ s. d. —
B.—Purchase and Repair of Pictures (Grant-in-Aid) ...	2,000	2,000 0 0	—	—
C.—Travelling Expenses ...	150	145 9 0	4 11 0	—
D.—Incidental Expenses ...	200	113 2 8	86 17 4	—
TOTAL£	5,352	5,232 19 8		—
Surplus to be surrendered ... £			119 0 4	

	Estimated.	Realized.
Extra Receipts payable to Exchequer ...	£ 3	£ s. d. 1 17 8

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Cost of charing and Sunday attendance less than estimated.

D.—Carriage and insurance costs less than usual owing to fewer repairs of pictures undertaken.

NATIONAL GALLERY,
8th October, 1940.

GEORGE J. FURLONG,
Director and Accounting Officer.

GRANT-IN-AID ACCOUNT.

	£	s.	d.
Balance from 1938-39 ...	1,611	18	6
Grant-in-Aid, 1939-40 ...	2,000	0	0
	3,611	18	6
Expended, 1939-40 ...	2,903	8	6
Balance to 1940-41 ...	£708	10	0

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

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

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, 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 ...	179,260	176,166 13 1	3,093 6 11	—
B.—Travelling Expenses :— Original £12,500 Supplementary 2,600	15,100	13,435 2 2	1,664 17 10	—
C.—Incidental Expenses ...	345	318 3 7	26 16 5	—
D.—Telegrams and Telephones	2,200	1,949 14 3	250 5 9	—
RESEARCH WORK.				
E.1.—Technical and Advisory Work in Agriculture ...	5,731	5,699 12 6	31 7 6	—
E.2.—Veterinary Research ...	3,635	3,680 4 9	—	45 4 9
E.3.—Subscriptions, etc., to International and other Research Organizations	2,151	2,125 9 9	25 10 3	—
E.4.—Miscellaneous Investigations, Inquiries and Reports ...	950	606 0 9	343 19 3	—
AGRICULTURAL EDUCATION AND DEVELOPMENT.				
F.1.—Agricultural Schools and Farms :— Original £28,831 Supplementary 5,500	34,331	33,780 2 7	550 17 5	—
F.2.—Grants to Private Agricultural Schools, etc. ...	13,896	13,510 17 7	385 2 5	—
F.3.—Veterinary College :— Original £13,464 Supplementary 2,600	16,064	13,729 9 3	2,334 10 9	—
F.4.—Scholarships in Agriculture, etc. ...	1,375	1,346 5 10	28 14 2	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
F.A.—University College, Dublin: Faculty of General Agriculture	24,984	24,984 0 0	—			—		
F.C.—University College, Cork: Faculty of Dairy Science	13,000	13,000 0 0	—			—		
F.7.—Educational Tours for Agricultural Instructors	500	190 13 9	309	6	3	—		
F.8.—Training of Instructors in Horticulture	116	91 4 2	24	15	10	—		
G.1.—Improvement of Milk Production	27,236	26,931 15 0	304	5	0	—		
G.2.—Improvement of Live Stock	13,060	8,697 7 8	4,362	12	4	—		
G.3.—Fertilisers Scheme :— Original £48,000 Supplementary 50,000	98,000	86,790 4 4	11,209	15	8	—		
G.4.—Improvement of Racing (Grant-in-Aid)	10,000	9,400 0 0	600	0	0	—		
H.—Grants to County Committees of Agriculture ...	127,100	112,432 16 3	14,667	3	9	—		
I.1.—Special Agricultural, etc., Schemes in Congested Districts :— Original £38,563 Supplementary 2,000	40,563	40,311 14 11	251	5	1	—		
I.2.—Special Agricultural Schemes in Congested Areas in North-West Cavan	185	251 5 7	—			66	5	7
I.3.—Land Reclamation, etc., Schemes in Congested Districts and other Special Areas :— Original £4,867 Supplementary 2,000	6,867	6,615 0 1	251	19	11	—		
I.4.—Instruction in connection with Special Land Settlement Schemes :— Original Nil Supplementary £400	400	380 16 0	19	4	0	—		
J.—National Stud	5	—	5	0	0	—		
K.1.—Agricultural Societies and Shows, including Miscellaneous Grants-in-Aid ...	2,233	1,989 4 9	243	15	3	—		

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
K.2.—Contribution to Irish Agricultural Organization Society (Grant-in-Aid) ...	8,050	8,050 0 0	—		—	
K.3.—Bloodstock Breeders' Association of Ireland (Grant-in-Aid)	750	750 0 0	—		—	
K.4.—Grant in respect of the Development of the Manufacture of Milk Powder	1,510	1,125 8 10	384	11 2	—	
L.—Botanic Gardens, Glasnevin	9,713	9,734 8 9	—		21	8 9
M.1.—Miscellaneous Work :— Original £12,872 Supplementary 5	12,877	9,897 19 0	2,979	1 0	—	
M.2.—Fees for Reports on Agricultural Conditions ...	800	787 10 0	12	10 0	—	
M.3.—Printing of Special Departmental Publications	1,330	1,928 5 10	—		598	5 10
M.4.—Loans and Grants for Agricultural Purposes, etc. :— Original £40,600 Supplementary 3,000	43,600	27,437 3 10	16,162	16 2	—	
M.5.—Improvement of the Creamery Industry :— Original £7,200 Supplementary 13,500	20,700	9,331 11 4	11,368	8 8	—	
M.6.—Scheme of Loans for the Purchase of Heifers ...	200	107 4 0	92	16 0	—	
M.7.—Expenses in connection with the provision of butter for winter requirements, etc. :— Original £5 Supplementary 301,995	302,000	271,304 11 9	30,695	8 3	—	
M.8.—Importation of Seed Wheat :— Original ... £5 Supplementary 12,420	12,425	12,412 16 10	12	3 2	—	
M.9.—Agricultural Production—Consultative Council :— Original Nil Supplementary £200	200	99 14 4	100	5 8	—	
M.10.—Travelling Expenses of Trade Representatives :— Original Nil Supplementary £150	150	96 9 0	53	11 0	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
ADMINISTRATION OF ACTS AND STATUTORY ORDERS.				
N.1.—Diseases of Animals (Ireland) Acts, 1894 to 1938	8,406	8,574 11 3	—	168 11 3
N.2.—Bovine Tuberculosis Order, 1926	4,500	5,555 13 10	—	1,055 13 10
N.3.—Horse Breeding Act, 1934	917	924 8 5	—	7 8 5
N.4.—Live Stock Breeding Act, 1925	3,930	2,793 9 11	1,136 10 1	—
O.1.—Agricultural Produce (Eggs) Act, 1939, etc. :— Original ... £7,151 Supplementary 3,850	11,001	10,737 12 9	263 7 3	—
O.2.—Dairy Produce Acts, 1924 to 1937, and Dairy Produce (Price Stabilisation) Acts, 1935 and 1938, etc.	18,104	17,617 13 5	486 6 7	—
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. ...	12,275	13,353 16 7	—	1,078 16 7
O.5.—Sale of Food and Drugs Acts, etc.	633	353 11 10	279 8 2	—
O.6.—Fertilisers and Feeding Stuffs Act	5	—	5 0 0	—
O.7.—Agricultural Produce (Fresh Meat) Acts, 1930 to 1938, and Pigs and Bacon Acts, 1935 to 1938	26,224	25,794 19 5	429 0 7	—
O.8.—Agricultural Produce (Cereals) Acts, 1933 to 1939, etc. :— Original ... £4,242 Supplementary 1,100	5,342	4,373 19 3	968 0 9	—
O.9.—Agricultural Products (Regulation of Export) Acts, 1933 and 1935	5	66 0 11	—	61 0 11
O.10.—Acquisition of Land (Allotments) (Amendment) Act, 1934 :— Original ... £8,167 Supplementary 2,255	10,422	9,036 16 5	1,385 3 7	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
O.11.—Slaughter of Cattle and Sheep Acts, 1934 to 1936, etc. ...	3,130	1,328 3 8	1,801 16 4	—
O.12.—Tobacco Act, 1934 ...	10	6 8 10	3 11 2	—
O.13.—Flax Act, 1936 :— Original £2,670 Supplementary 5	2,675	2,627 10 6	47 9 6	—
O.14.—Agricultural Wages Act, 1936 ...	10,598	10,601 3 10	—	3 3 10
O.15.—Noxious Weeds Act, 1936 ...	50	—	50 0 0	—
A.A.—Losses :— Original Nil Supplementary £227	227	223 17 11	3 2 1	—
	1,172,051	1,065,447 0 10	109,709 18 11	3,105 19 9
Deduct :— Anticipated Savings on various Subheads (See Supplementary Estimate) ...	7,987	—	7,987 0 0	—
GROSS TOTAL :— Original £768,244 Supplementary 395,820	£1,164,064	1,065,447 0 10	101,722 18 11	3,105 19 9
Deduct :—			Surplus of Gross Estimate over Expenditure. £98,616 19 2	
P.—Appropriations in Aid :— Original £174,041 Supplementary 26,767	Estimated. — 200,808	Realized. — 200,230 9 2	Deficiency of Appropriations in Aid realized. £577 10 10	
NET TOTAL :— Original £594,203 Supplementary 369,053	£963,256	865,216 11 8	Net Surplus to be surrendered. £98,039 8 4	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	17,750	10,884 1 10

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving mainly due to illness, deaths and retirements during the year and to changes in the personnel of staff.
- B.—Travelling expenses in connection with the new tillage operations were difficult to estimate.
- C.—The incidental expenses of Inspectors were lower than usual.
- D.—The saving was in the provision for telegrams. Reduced provision is now made.
- E.2.—Casual excess.
- E.4.—The ensilage experiments were carried out without employing a special officer to supervise them and this reduced the cost. Expenditure on other trials and experiments was small.
- F.1.—Estimated as closely as practicable.
- F.2.—Provision made for the appointment of a third teacher at one of the schools and for the purchase of equipment by another school was not availed of. Sundry small items make up the remainder of the saving.
- F.3.—Saving mainly due to the difficulty of procuring laboratory and other equipment and supplies.
- F.7.—One of the contemplated tours had to be abandoned.
- F.8.—Incidental expenditure was lower than anticipated.
- G.1.—The proposed course of instruction for Supervisors of Cow Testing Associations was not held.
- G.2.—The small demand for thoroughbred stallions consequent on the outbreak of war accounts for most of the saving. Excess expenditure amounting to £522 0s. 2d. was incurred on the purchase of stock bulls.
- G.3.—It was anticipated when the Supplementary Estimate was being framed that subsidy in respect of the 1939-40 season would be paid on 100,000 tons of fertilisers by 31st March, but the actual quantity on which subsidy for 1939-40 season was paid up to that date was 78,246 tons.
- G.4.—Three Racing Executives did not avail of the grants offered.
- H.—Deliveries of lime were greatly curtailed by the severe weather. Committees of Agriculture were not in a position to claim payment of some of the lime grants earned during 1939-40 until after the close of the year.
- I.1.—The principal savings were £1,080 provided for the erection of glass-houses for vegetables, as suitable applicants for loans were not forthcoming; £341 14s. 7d. on demonstration plots; £254 14s. 3d. on Live Stock Schemes; and £116 7s. 7d. on subsidies to Veterinary Dispensaries, due to the resignation of a Veterinary Surgeon. The saving on the Subhead was reduced by the additional expenditure of £768 4s. 1d. on salaries, wages, etc., mainly due to the operation of an improved scale of salary granted to Assistant Agricultural Overseers and to the employment of seventeen Temporary Spraying Demonstrators for about eight weeks; £737 9s. 9d. on travelling expenses and £161 15s. 8d. on other items.
- I.2.—The average price of the bulls located was higher than expected and one additional animal was located. Expenditure on demonstration plots was also a little higher than anticipated.
- K.1.—The proposed Autumn Fruit Show at the Royal Dublin Society's premises was not held.
- K.4.—Sales of milk foods were not as large as the Dungarvan Creamery had anticipated.
- L.—Purchases of garden requirements were more extensive than originally contemplated but the additional expenditure was largely offset by savings on other heads.

- M.1.—Some of the contemplated exhibits of Irish agricultural produce in Great Britain had to be abandoned. Expenditure on advertising and publicity was curtailed. The saving was modified by the cost of employing during part of the year five Temporary Supervisors for the Lime Subsidy Scheme.
- M.3.—Owing to certain printing work for which provision had been made in the Estimate for 1938-39 not being completed in time the cost fell on this year's grant and caused an excess on the Subhead.
- M.4.—Few poultry keepers applied for loans for the purchase of poultry houses and poultry equipment. Reduced provision is now made for these loans. Applications for loans for the purchase of agricultural implements increased considerably but some accounts for implements supplied could not be paid until after the close of the year and this increased the saving. There was only a moderate demand for loans for the purchase of stallions. No loans were advanced for repair, etc., of Flax Mills or Corn Mills.
- M.5.—Saving due to the difficulty of completing the purchase of two properties before the close of the year.
- M.6.—The following sums due in respect of principal and interest on loans advanced by the Agricultural Credit Corporation for the purchase of heifers were recouped to the Corporation in accordance with the agreement made with them and were written off as irrecoverable with the sanction of Department of Finance, viz. :—

Reference.	Date.	Amount.
		£ s. d.
S.91/1/39 ...	21 Meitheamh, 1938 ...	10 1 10
S.91/1/39 ...	30 Meán Fomhair, 1939 ...	5 14 10
S.90/40/39 ...	1 Mí na Samhna, 1939 ...	12 9 2
S.91/2/39 ...	22 Eanáir, 1940 ...	38 0 7
S.91/6/32 ...	12 Feabhra, 1940 ...	14 16 8

The claim of the Corporation in respect of administrative expenses amounted to less than expected.

- M.7.—Saving partly due to a smaller production of butter and other dairy products than was expected and partly to a larger proportion of the allowances falling to be paid after the close of the year than was anticipated.
- M.9.—The Agricultural Production Consultative Council held fewer meetings than anticipated.
- M.10.—Estimate conjectural.
- N.1.—The employment for about two months of eight Temporary Supervisors in connection with Warble Fly Orders and the granting of improved rates of pay to the Ship Inspectors at Dublin, Cork and Waterford caused an excess on the grant. The additional expenditure was partly offset by savings on other items.
- N.2.—There was an increase this year in the number of animals slaughtered.
- N.3.—Casual excess.
- N.4.—It was not found necessary to employ assistance for "combing" operations to the extent anticipated. The number of appeals arising out of the Spring, 1939, inspections was lower than expected.
- O.2.—A vacancy during part of the year on the staff of Junior Inspectors owing to the promotion of one of these officers to a higher post and smaller expenditure on casual labour at ports owing to reduced exports of butter contributed largely to this saving.
- The Dairy Produce Inspectors incurred travelling and incidental expenses amounting to £95 17s. 11d. in connection with the requisitioning of milk supplies from Creameries during the Dublin Milk Strike, which is work outside their normal functions (Department of Finance sanction E.105/8/40 of 20th March, 1940).
- O.4.—Excess due to the employment of additional temporary assistance to a greater extent than anticipated.

- O.5.—Saving due to the retirement during the year of the Inspector engaged on this work.
- O.7.—Saving mainly due to unfilled vacancies on the staff of Veterinary Examiners.
- O.8.—The Maize Meal Mixture Scheme was discontinued as from 1st September, 1939, and the staining of imported seed wheat was suspended for the Spring sowing season.
- O.9.—Excess due to the necessity for complying with British requirements regarding the ear-marking of cattle exported to the United Kingdom through the port of Greenore.
- O.10.—Some claims for seeds, manures, etc., supplied to allotment holders were not ripe for payment until after the close of the year. Travelling expenses of Instructors were lower than expected.
- O.11.—Payments for beef supplied when the scheme for the distribution of beef to recipients of unemployment assistance, etc., was in operation were not disposed of to the extent anticipated and only a few claims were received for compensation in respect of animals slaughtered under the scheme for the elimination of old and uneconomic cows. The closing of the Roscrea Meat Factory for part of the year saved portion of the provision made for the veterinary examination of cattle.

The expenditure charged against this Subhead includes :—

- (a) Sums of £24 16s. 8d. and £54 15s. 0d. in respect of beef vouchers negotiated at victualling premises the registration of which had been cancelled (Department of Finance minute S.90/9/39 of 8th April, 1939).
- (b) Sums of £55 0s. 0d. and £12 2s. 0d. (including costs and expenses) in full and final settlement of claims for £64 1s. 1d. and £15 16s. 10d., respectively, in respect of beef supplied, which was believed not to be of the prescribed quality (Department of Finance minutes S.90/24/39 of 11th July, 1939 and S.90/46/39 of 11th December, 1939).
- (c) Sums totalling 15s. 4d. 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.14.—Casual excess.

O.15.—This provision was made to meet the cost of employing temporary assistance for the Garda Síochána, if required.

A.A.—National Health and Unemployment Insurance stamps and cash provided for the purchase thereof were misappropriated by a Clerical Officer to a total value of £223 17s. 11d. The officer was dismissed. A balance of £12 1s. 0d. salary unpaid was set off against the loss (Department of Finance minutes S.90/3/40 of 16th February, 1940, and E.61/2/40 of 13th June, 1940).

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.	1,600	2,492 12 11
Receipts from sale of vaccines, grazing rents, etc., at Veterinary Research Laboratory	E.2.	750	957 19 5

	Corre- sponding Debit Subhead.	Estimated.	Realized.
		£	£ s. d.
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	5,462 6 2
Ballyhaise Agricultural Station ...		3,200	3,965 13 2
Chantilly Stud Farm ...		245	517 17 10
Clonakilty Agricultural Station ...		3,300	4,742 11 9
Munster Institute ...		2,800	2,693 16 9
Receipts from students' and other fees : Veterinary College ...	F.3.	5,500	6,368 4 10
Receipts from sale of dairy bulls at reduced prices, fees for leasing of such bulls and registration fees ...	G.1.	1,450	1,440 7 0
Receipts from service fees of stallions, sale of colts, sale and leasing of bulls, etc. ...	G.2.	1,500	1,366 19 0
Receipts from sale of seeds, manure, livestock, etc. ...	I.1.	5,300	5,320 17 7
Receipts from sale of fencing materials, in- cluding fencing loans... ..	I.1.	350	315 4 3
Refund of portion of the cost of certain schemes in North-West Cavan ...	I.2.	93	115 9 9
Repayments from the Vote for Employment Schemes in respect of the cost of ad- ministration of Land Reclamation, etc., Schemes :—	I.3. etc.		
Original £5,867			
Supplementary 2,000			
		7,867	8,319 7 11
Receipts from sale of Agricultural Products at Exhibitions and Fairs	M.1.	550	56 3 2
Repayments of Agricultural Loans (excluding Fencing Loans) :—	M.4.		
Original £32,000			
Less Supplementary 2,000			
		30,000	30,901 4
Repayments of Loans advanced to Co-operative Creamery Societies :—	—		
Original £800			
Supplementary 5,000			
		5,800	553 15 8
Horse Breeding Act, 1934: Receipts from licences, etc.	N.3.	1,550	1,624 11 3
Live Stock Breeding Act, 1925: Receipts from licences, etc.	N.4.	3,500	4,286 12 0
Agricultural Produce (Eggs) Acts: Receipts from fees, etc. :—	O.1.		
Original £4,500			
Supplementary 9,000			
		13,500	14,056 5 11
Dairy Produce Acts, and Dairy Produce (Price Stabilisation) Acts: Fees in respect of butter exported, etc.	O.2.	6,620	3,975 0 4

	Corre- sponding Debit Subhead.	Estimated.	Realized.
		£	£ s. d.
Repayments from Dairy Produce (Price Stabilisation) Fund of amounts temporarily advanced to that Fund	O.3.	5	—
Receipts from fees for inspection of potatoes, etc.	O.4.	2,000	1,427 7 9
Agricultural Produce (Fresh Meat) Acts and Pigs and Bacon Acts :—			
Receipts from Licences, etc. :—	O.7.		
Fresh Meat Acts		1,500	1,859 5 6
Pigs and Bacon Acts		21,500	21,228 18 0
Agricultural Produce (Cereals) Acts :—	O.8.		
Receipts from Registration Fees, etc. ...		60	15 0 0
Repayments of sums advanced to Seed Merchants		300	119 4 6
Contributions by Importers in respect of the staining of imported seed wheat (<i>Supplementary</i>)		2,000	2,354 4 8
Penalties for failure to purchase home-grown wheat in the prescribed quantities		—	5 2 5
Agricultural Products (Regulation of Export) Acts :—	O.9.		
Sales of butter and eggs		5	—
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 :—			
<i>Original</i> £6,000			
<i>Less Supplementary</i> 1,550			
		4,450	4,437 6 1
Recoupment of cost of Veterinary Examination		900	335 11 0
Export of cattle		—	8 0 0
Miscellaneous Receipts	—	900	1,293 13 10
Local Taxation (Customs and Excise Duties) Grant	—	40,650	40,650 0 0
Receipts from Church Temporalities Fund ...	—	10,000	10,000 0 0
Estate Duty Grant	—	4,000	4,000 0 0
Receipts from Licences for the export of Pigs and Bacon (<i>Supplementary</i>)	—	800	701 7 6
Sale of seed wheat (<i>Supplementary</i>) ...	M.8.	11,517	11,516 14 6
TOTAL :—			
<i>Original</i> £174,041			
<i>Supplementary</i> 26,767			
		£200,808	£200,230 9 2

The number of seed samples received for testing increased and sales of seeds realized more than expected (Subhead E.1.).

Sales of vaccines, etc., by the Veterinary Research Laboratory were greater than expected and there was also a small increase in receipts from sales of live stock (Subhead E.2.).

Receipts from sales of live stock and produce at the Department's farms are difficult to estimate owing to variations in the numbers and quantities available for disposal and fluctuations in prices (Subhead F.1.).

The fees received from students at the Veterinary College increased more than expected (Subhead F.3.).

The estimated receipts from sales of colts, etc., were not fully realized (Subhead G.2.).

The refund in respect of the schemes in North-West Cavan was more than estimated owing to the additional expenditure (Subhead I.2.).

Repayments from the Employment Schemes Vote in respect of the cost of administration of the Land Reclamation, etc., Schemes vary with the expenditure (Subhead I.3., etc.).

As the proposed displays of Irish agricultural products at Exhibitions and Fairs in Great Britain could not be held the anticipated receipts from sales of products did not materialise (Subhead M.1.).

Repayments of agricultural loans were estimated as closely as possible (Subhead M.4.).

The shortage in repayments of loans by Co-operative Creamery Societies was mainly due to the fact that one anticipated repayment did not materialise during the year.

Live Stock Breeding Act, 1925 : increased receipts due to an increase in the number of applications for bull licences (Subhead N.4.).

Agricultural Produce (Eggs) Acts : applications for registration under the new Act exceeded the number anticipated (Subhead O.1.).

Dairy Produce Acts : decrease due to the smaller quantity of butter exported (Subhead O.2.).

Receipts from fees for inspection of potatoes were lower than expected (Subhead O.4.).

Agricultural Produce (Cereals) Acts : the increase in the imports of seed wheat is reflected in the increased contributions from importers for the staining of seed wheat (Subhead O.8.).

Slaughter of Cattle and Sheep Acts : the amount recoverable from the Roscrea Meat Factory in respect of the veterinary examination of cattle was lower than estimated owing to the closing down of the Factory for part of the year (Subhead O.11.).

Miscellaneous receipts are variable and a close estimate is not possible.

A closer estimate of receipts from licences for the export of pigs and bacon was not possible.

Extra Receipts payable to Exchequer. These consist of:—

	£	s.	d.
(a) Receipts in connection with the disposal of creamery properties, viz. :—			
For transferred creameries and milk supplies	8,212	1	5
Proceeds of sale of creamery properties	45	0	0
Miscellaneous	194	1	7

					£	s.	d.
(b) Repayment of loans advanced to, Agricultural Credit Societies :—							
Advances repaid					1,531	10	11
Interest					512	11	2
(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					60	0	0
(d) Compensation received in respect of loss of services of staff incapacitated by third parties					257	1	9
(e) Miscellaneous					71	15	0

EXTRA REMUNERATION (exceeding £30).

Four officers received allowances of £200, £100, £150 and £90 2s. 11d., 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, Limited, received an allowance at the rate of £200 per annum from the Association for acting as Manager.

A Higher Executive Officer seconded to the Office of the High Commissioner, London, received an allowance of £45 0s. 10d. from Vote 67.

A Principal Officer received an allowance of £39 9s. 0d. from the Sea Fisheries Association, Limited, for acting as Chairman of the Association during part of the year.

Two Clerical Officers received £52 3s. 1d. and £47 16s. 11d., 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 £115 15s. 7d. from the Board for acting as Secretary.

*A Clerical Officer received a gratuity of £45 for the performance of higher duties.

The Keeper at the Botanic Gardens received £50 for delivering evening lectures in Botany at the Gardens.

A Foreman, a Propagator, three Firemen and two Gardeners received sums varying from £32 1s. 10d. to £52 16s. 3d. in respect of overtime, Sunday duty, etc., at the Botanic Gardens.

The Literary Teacher at Clonakilty Agricultural Station received £30 for clerical work and £19 fees for teaching Irish.

A Temporary Junior Marketing Inspector and a Ship Inspector received Army Reserve Pay at rates of £96 per annum and £89 per annum, respectively, from Vote 65.

NOTES.

This Account includes £1,325 16s. 4d. in respect of salaries of staff on loan to other Departments. It also includes £5,218 17s. 8d. in respect of salaries, etc., of staff on loan to the Dairy Disposal Company, Limited.

The Account of another Department includes £3,541 1s. 7d. in respect of salaries of staff on loan to this Department.

Licence fees under the Live Stock Breeding Act, 1925, amounting to £38 10s. 0d. were misappropriated by a Junior Executive Officer. The officer was dismissed the Service (Department of Finance minute E.61/8/37 of 17th July, 1939).

A claim for £5, approximately, in respect of the expenses incurred by a Junior Agricultural Inspector who was summoned to give evidence on behalf of the defendant in a prosecution brought by the Department under the Live Stock Breeding Act, 1925, was abandoned with the sanction of the Minister for Finance (Department of Finance minute E.62/5/39 of 30th September, 1939).

A claim for payment of the amount due at the maximum rate in respect of a bull sold in a congested district on special terms was waived with the sanction of the Minister for Finance on payment by the debtor of the amount due at the reduced rate (Department of Finance minute S.91/3/30 of 7th September, 1939).

The following sums were written off with the sanction of the Minister for Finance :—

Reference.	Date.	Amount.	
		£ s. d.	
S.90/10/39 ...	8th April, 1939	13 12 0	Sums of £3, £3, £1 16s. and £5 16s. due in respect of the castration of a boar and three bulls under Section 13 (2) of the Live Stock Breeding Act, 1925.
S.90/11/39 ...	20th April, 1939		
S.90/29/39 ...	23rd August, 1939		
S.90/44/39 ...	30th November, 1939		
S.90/11/38 ...	17th April, 1939	4 17 0	Amount due in respect of the castration of a stallion under Section 23 (2) of the Horse Breeding Act, 1934.
S.90/18/29 ...	2nd May, 1939	18 19 7	Fees due by an exporter, under Section 9 (3) of the Agricultural Produce (Eggs) Act, 1924, in respect of eggs exported from his premises during the year 1936.
S.90/20/39 ...	5th July, 1939	1,153 11 6	Principal £600 15s. 7d. and interest £552 15s. 11d., calculated to 30th April, 1939, on fifty-three Agricultural loans advanced during the period 1913 to 1930.
S.91/3/30 ...	7th September, 1939	8 13 6	Balance (including interest) due on loan advanced for the purchase of a bull.
S.90/3/30 ...	12th March, 1940		
S.91/3/30 ...	16th September, 1939	49 10 0	Balance, £42 5s. 0d., due in respect of a bull sold in a congested district on special terms, and levy, £7 5s. 0d., due under the Slaughter of Cattle and Sheep Acts, 1934 to 1936.
F.55/7/32 ...	3rd October, 1939	4 7 0	Twenty-six small sums in respect of interest on loans for the purchase of heifers which the Agricultural Credit Corporation was unable to collect.
S.90/54/36 ...	13th October, 1939	30 0 0	Ten special fees of £3 each which should have accompanied late applications for licences under the Horse Breeding Act, 1934.
S.90/39/39 ...	21st October, 1939	52 4 3	Balance of fee payable under Section 13 of the Agricultural Produce (Fresh Meat) Act, 1930, by a holder of licences for the export of pork and mutton.

Reference.	Date.	Amount.			
		£	s.	d.	
S.91/3/30 ...	19th December, 1939	52	0	0	Balances of £22 and £30 due at the maximum rate in respect of two bulls sold in congested districts on special terms.
S.90/2/40 ...	2nd February, 1940	16	0		Amount due for anti-abortion vaccine supplied to a Veterinary Surgeon from the Department's Veterinary Research Laboratory.
S.90/8/39 ...	8th April, 1939 20th May, 1939 17th June, 1939 30th June, 1939 25th October, 1939 21st November, 1939	6,527	6	3	Levies due under the Slaughter of Cattle and Sheep Acts, 1934 to 1936.
S.91/3/30 ...	2nd August, 1939 31st October, 1939	57	4	8	Sums varying from £3 to £8 due by nine persons in respect of bulls sold on special terms in congested districts, and sums of £3 0s. 8d., £3 14s. 8d., £3 5s. 4d. and £4 4s. 0d. due by four persons in respect of boars sold.

Fines amounting to £48,855 7s. 0d. 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.90/23/36 of 27th October, 1939, 30th April, 1940, 30th May, 1940, 4th July, 1940, 8th July, 1940, 16th August, 1940 and 2nd November, 1940).

D. TWOMEY,

Accounting Officer.

30th November, 1940.

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, 1940 (Capital amounts only).

	£	s.	d.
For the purchase of Agricultural Implements, etc.	32,551	17	2
For the purchase of Bulls	22,966	2	9
For the purchase of Stallions	2,959	3	3
For the purchase of Poultry Equipment... ..	177	1	4
For the purchase of Manures and Fertilisers (Cooley District) ...	8	15	10
For the purchase or erection of Poultry Houses	505	18	1
For the purchase of Sheep (Co. Wicklow)	105	6	3
For the erection of Fencing in Congested Districts	346	7	8
For the erection of Glasshouses for growing tomatoes in the Gaeltacht	2,980	4	5
Loans to Co-operative Creamery Societies ... ..(a)	5,439	13	1
For the erection and equipment of Corn Mills	218	15	0
For the improvement of Flax Scutch Mills	178	18	0
Loans to Agricultural Credit Societies ... ..(b)	12,470	1	4
Transferred Milk supplies and sales of Creamery properties ... (b)	32,400	0	0
Loans to Co-operative Creamery Societies for special buildings and equipment, etc. ... ..(c)	8,455	2	5
Advances to the Agricultural Credit Corporation, Ltd., for the issue of loans for the purchase of heifers ... ..(b)	316	11	11
Advances to Seed Merchants in respect of seed supplied to farmers under Scheme of Credit for Seed Wheat	247	5	1
Sundry purchases of bulls under special Scheme for Congested Districts (maximum sum payable) ... ..(d)	20,651	12	5
Miscellaneous	31	0	0
	<hr/> £143,009 16 0 <hr/>		

(a) Inclusive of £1,200 provided from Unemployment Relief Act, 1931 (Deposit Account).

(b) Repayments are treated as Exchequer Extra Receipts (Vote: Agriculture).

(c) Employment Schemes Vote, £7,085 6s. 6d.: Unemployment Relief Act, 1931 (Deposit Account) £1,369 15s. 11d.

(d) Reducible, if certain conditions are complied with, to £7,046 4s. 3d.

GENERAL CATTLE DISEASES FUND.

ACCOUNT of Receipts and Payments in respect of the General Cattle Diseases Fund in the Year ended 31st March, 1940.

RECEIPTS.	AMOUNT.			PAYMENTS.	AMOUNT.		
	£	s.	d.		£	s.	d.
Balance on 1st April, 1939	...	...	...	Recoupments to Local Authorities (57 & 58 Vict., c. 57, s. 72)	28,875	8	10
Assessments on Local Authorities (57 & 58 Vict., c. 57, s. 71)	25,814	7	10	Miscellaneous Expenses	...	...	9 2 1
Proportion of Fines	...	...	...	Balance on 31st March, 1940	...	...	9,886 9 4
Transfer from Oireachtas Vote 52, Subhead N.2, in respect of part compensation for slaughter of tuberculous cattle	...	...	...	
	1,851	0	4				
TOTAL	...	...	...	TOTAL	...	...	...
	£38,771	0	3		£38,771	0	3

30th November, 1940.

D. TWOMEY, Accounting Officer.

L

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, 1940.

	RECEIPTS.		PAYMENTS.	
	£	s. d.	£	s. d.
Balance on 1st April, 1939 ...	...	15,654 19 5	Bounties ...	137,564 17 4
Levies ...	...	225,908 0 2	Contributions towards approved schemes for the regulation of the sale of butter (No. 21 of 1935, Section 41 (6))...	11,832 0 0
			Balance at 31st March, 1940	92,166 2 3
TOTAL	£241,562 19 7		TOTAL	£241,562 19 7

NOTE.

A sum of £558 7s. 0d. in respect of balance of levy payable on creamery butter by a Co-operative Agricultural and Dairy Society was written off with the sanction of the Minister for Finance (Department of Finance minute F.55/7/34 of 20th December, 1939).

30th November, 1940.

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.

D. TWOMEY, *Accounting Officer.*

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

FISHERIES.

See also Report of Comptroller and Auditor-General

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, compared with the Sum Granted, for Salaries and Expenses in connection with SEA and INLAND FISHERIES, including sundry Grants-in-Aid, and for a payment on account of compensation.

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	11,952	10,905 6 2	1,046 13 10	—
B.—Travelling Expenses	625	498 7 7	126 12 5	—
C.—Incidental Expenses	170	264 0 10	—	94 0 10
D.—Telegrams and Telephones	115	133 8 5	—	18 8 5
SEA FISHERIES.				
E.1.—Scientific Investigations, etc.	220	176 3 0	43 17 0	—
E.2.—International Council for the Study of the Sea	260	537 16 8	—	277 16 8
E.3.—Sea Fisheries Protection... ..	17,373	10,870 17 3	6,502 2 9	—
E.4.—Whale Fisheries Act, 1937	1,065	233 11 2	831 8 10	—
E.E.4.—Contribution towards the expenses of the British Government in respect of whale catching ships registered in Eire which accompany whale-factory ships of British registration	—	480 0 0	—	480 0 0
E.5.—Miscellaneous	50	14 4 1	35 15 11	—
E.6.—Steam Trawlers—Special Insurance :— Original ... Nil Supplementary £2,800	2,800	2,071 17 6	728 2 6	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
INLAND FISHERIES.				
F.1.—Grants to Boards of Conservators and Local Authorities, etc. ...	6,000	6,306 17 11	—	306 17 11
F.2.—Fish Hatcheries ...	595	564 14 9	30 5 3	—
F.3.—State Fisheries ...	925	984 8 1	—	59 8 1
F.4.—Scientific Investigations, etc. ...	50	47 13 9	2 6 3	—
F.5.—River Erne (Tidal Waters): <i>Ex Gratia</i> Payment on account of Compensation :— Original ... Nil Supplementary £25,000	25,000	25,000 0 0	—	—
SEA FISHERIES ASSOCIATION.				
G.1.—Cost of Administration (Grant-in-Aid) ...	10,000	10,000 0 0	—	—
G.2.—General Development (Grant-in-Aid) ...	8,000	3,000 0 0	5,000 0 0	—
G.3.—Advances for Boats and Gear :— Original ... £10,000 Supplementary 5,000	15,000	15,000 0 0	—	—
G.4.—Advances for General Development ...	1,000	431 12 8	568 7 4	—
<i>Deduct :—</i>	101,200	87,520 19 10	14,915 12 1	1,236 11 11
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	7,790	—	7,790 0 0	—
GROSS TOTAL :— Original ... £68,400 Supplementary 25,000 Do. ... 10	£ 93,410	87,520 19 10	7,125 12 1	1,236 11 11
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £5,889 0 2	
H.—Appropriations in Aid ...	20,279	17,556 2 11	Deficiency of Appropriations in Aid realized. £2,722 17 1	
NET TOTAL :— Original ... £48,121 Supplementary 25,000 Do. ... 10	£ 73,131	69,964 16 11	Net Surplus to be surrendered. £3,166 3 1	

	Estimated.	Realized.		
	£	£	s.	d.
Extra Receipts payable to Exchequer:—				
Contribution by British Government towards expenses of Irish Government in respect of whale factory ships registered in Éire and their accompanying whale-catching ships of British registration	800	—		
Sale of confiscated fishing gear, etc.	100	170	0	0
	<u>£900</u>	<u>£170</u>	<u>0</u>	<u>0</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving mainly due to two vacancies on the technical staff, to the employment of one messenger short of the number provided for, and to the absence of a Writing Assistant on prolonged sick leave without pay.
- B.—Expenditure is variable and cannot be closely estimated.
- C.—Excess due to additional expenditure on advertising arising out of applications for the introduction of new Bye-laws or the alteration of existing Bye-laws. The number of such applications cannot be foreseen.
- D.—Part of the cost of telephones at Kildare Place was formerly borne on Vote 52 but this year the whole cost fell on Vote 53 owing to the transfer of the Agriculture staff formerly housed there to other premises.
- E.1.—Expenditure on scientific, etc., investigations was less than expected.
- E.2.—Provision for the annual contribution to the International Council was made at the reduced rate of 5,000 Danish Kroner which had been paid since the year 1929 but it was decided after the estimate was framed to resume payment at the full normal rate of 10,000 Danish Kroner per annum. The delegate's expenses were a little more than expected.
- E.3.—The Fishery Cruisers "Muirchu" and "Fort Rannoch" were taken over by the Department of Defence towards the end of the year 1939.
- E.4.—The whaling ships were withdrawn by the British owners from registration in Éire on the outbreak of war and this country's responsibility for the supervision of whaling operations thereupon ceased.
- E.E.4.—Department of Finance sanctioned the opening of this special Subhead and the charging thereto of a contribution of £480 made to the British Government out of licence fees received in respect of whale catchers registered in this country, the cost of supervising which was borne by that Government (Department of Finance minute S.90/5/40, dated 20th March, 1940).
- E.5.—This Subhead is to provide for contingencies. Only a small expenditure was found necessary.
- E.6.—Payment of the unexpended balance was subject to compliance with certain conditions which were not fulfilled by the close of the year.
- F.1.—Payments to Local Authorities under Section 13 of the Fisheries Act, 1939, cannot be closely forecast and caused this excess.
- F.2.—Expenditure in connection with minor stations was less than expected.
- G.2. and G.3.—The Sea Fisheries Association found that it needed only £3,000 for general development, thus leaving a saving of £5,000 on the provision under Subhead G.2., but additional provision under Subhead G.3. for boats and gear was considered necessary owing to the outbreak of war. The saving of £5,000 under Subhead G.2. was made available for boats and gear under Subhead G.3. by Supplementary Estimate.
- G.4.—The Sea Fisheries Association incurred less expenditure than anticipated.

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	600	458	6	1
(3) Sales of Boats	5	—		
(4) Lettings of Sporting Rights (Subhead F.3.) ...	700	529	6	0
(5) Repayment of Advances by the Sea Fisheries Association (Subheads G.3. and G.4.) ...	5,550	3,596	15	0
(6) Receipts under the Fisheries (Tidal Waters) Acts, 1934 to 1937	574	606	0	0
(7) Receipts from licences, etc., under the Whale Fisheries Act, 1937 (No. 4 of 1937) ...	1,950	1,200	0	0
(8) Miscellaneous Receipts	250	515	15	10
	£20,279	£17,556	2	11

(2) A closer estimate of loan repayments was not possible.

(4) Deficiency due to difficulties experienced in the letting of sporting rights (Subhead F.3.).

(5) Repayments by the Sea Fisheries Association fluctuate with the earnings of fishermen and these were not as good as expected (Subheads G.3. and G.4.).

(7) No licences were applied for in respect of factory ships.

(8) Most of the surplus represents refunds made by the Sea Fisheries Association in respect of the salary of a Fishery Officer who was on loan to the Association.

NOTES.

Sums amounting to £406 14s. 8d. 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, 1940, was £21,104 17s. 0d.

This Account includes £636 19s. 11d. in respect of the salary of an officer on loan to another Department.

EXTRA REMUNERATION (exceeding £30).

A Higher Executive Officer received an allowance of £100 from Vote 66 for his services as Interviewing Officer under the Military Service Pensions Act, 1934.

A Principal Officer received £45 from the Sea Fisheries Association for acting as Chairman of the Association during part of the year.

An Engineer received an allowance of £125 from Vote 57 for acting as Railway Inspecting Officer.

D. TWOMEY,
Accounting Officer.

30th November, 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.

LANDS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, 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 ...	341,840	322,894 6 10	18,945	13 2	—	—
B.—Travelling Expenses ...	34,000	28,415 11 1	5,584	8 11	—	—
C.—Incidental Expenses ...	2,500	1,742 4 11	757	15 1	—	—
D.—Office of Public Trustee	1,018	992 15 4	25	4 8	—	—
E.—Solicitor's Branch—Salaries, Wages and Allowances ...	7,955	6,998 19 7	956	0 5	—	—
F.—Solicitor's Branch—Incidental Expenses ...	8,000	3,832 8 6	4,167	11 6	—	—
G.—Telegrams and Telephones ...	1,400	1,330 18 11	69	1 1	—	—
H.—Payments under Section 11 (7) of the Land Act, 1923 ...	114,000	112,696 6 2	1,303	13 10	—	—
I.—Improvement of Estates, etc. ...	710,550	641,995 10 0	68,554	10 0	—	—
J.—Advance to meet Deficiency of Income from Untenanted Lands purchased under the Land Acts, 1923-36 ...	5,000	—	5,000	0 0	—	—

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	17,300	17,173 3 2	126 16 10	—
L.—Deficiencies on Realization by Government Departments of Land Bonds	5	—	5 0 0	—
M.—Loss on Unoccupied Holdings	5	—	5 0 0	—
N.—Advances to meet Payments under Sections 13 (3), 15 (2), 18 (2) and 19 (1) of the Land Act, 1931	60,000	54,327 9 7	5,672 10 5	—
O.—Advances to Provide Funds for the maintenance of Embankments or other Works	2,500	200 0 0	2,300 0 0	—
P.—Payments under Section 34 of the Land Act, 1931	5	—	5 0 0	—
Q.—Payments under Section 27 (2) of the Land Act, 1933	625,000	617,965 1 10	7,034 18 2	—
R.—Amount required to complete Purchase Proceedings pending under Land Acts, 1903-1909	2,000	—	2,000 0 0	—
S.I.—Payments under Section 14 (4) of the Land Act, 1933	250	165 7 0	84 13 0	—
S.2.—Payments under Section 20 of the Land Act, 1923, and Section 15 of the Land Act, 1933	600	145 8 4	454 11 8	—
T.—Advance to meet Payments under Section 17 (j) of the Land Act, 1933	100	273 5 10	—	173 5 10
U.—Payments under Section 18 (9) of the Land Act, 1933	4,600	4,583 9 11	16 10 1	—
V.—Provision to meet Deficiencies in the Land Bond Fund arising under Section 37 of the Land Act, 1933...	100	37 5 0	62 15 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 ...	12,000	10,157 2 0	1,842	18 0	—	
Losses ...	—	37 12 9	—		37	12 9
GROSS TOTAL	£ 1,950,728	1,825,964 6 9	124,974	11 10	210	18 7
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £124,763 13 3			
X.—Appropriations in Aid ...	158,700	166,949 17 11	Surplus of Appropriations in Aid realized. £8,249 17 11			
NET TOTAL	£ 1,792,028	1,659,014 8 10	Total Surplus to be surrendered. £133,013 11 2			

Estimated. Realized.

	£	£ s. d.
Extra Receipts payable to Exchequer ...	2,000	70,846 17 9

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to changes in staff caused by retirements, deaths, etc., and to the non-filling of vacancies especially in the Inspectorate staff.
- B.—The amount of travelling was less than anticipated owing to the non-filling of vacancies on the Inspectorate staff and to a number of Inspectors being seconded for duty in other Departments at the latter end of the year.
- C.—The main cause of saving is that the amount spent on advertising for tenders for contracts to be placed for improvement works was less than anticipated.
- E.—Saving due to the non-filling of vacancies, caused by changes and retirements.
- F.—The suspension of Resumption Applications and Price Appeals, caused by a legal decision on a point of procedure lasted much longer than was anticipated and was only relieved late in the year by the passing of the Land Act, 1939.
- H.—Saving mainly accounted for by the cancellation of Bonds in the Costs Funds in accordance with Section 12 (e) of the Land Act, 1939.
- I.—Saving due to the fact that operations on Improvements of Estates during the latter part of the year were considerably curtailed owing to reductions of staff by loan to other Departments and, to a lesser degree, by bad weather hindrance and delay and general difficulty in getting building contracts completed.

The charge includes a sum of £346 14s. 3d. paid to redeem a Loan Charge on a holding on the Estate of Reps. Conor O'Brien, Co. Limerick, S.8712, the tenant of which agreed to exchange it for a new holding on the same Estate (Department of Finance minute F.63/157/39 of 31st January, 1940).

The sum of £8 10s. 0d. was paid as compensation for the loss of a heifer, arising out of drainage works carried out on the Estate of Cottingham and Dunne, Co. Roscommon, Record No. S. 3511 (Department of Finance minutes F.63/149/39 of 12th December, 1939 and 4th March, 1940).

The owner of a mill was paid the sum of £15 as compensation for damage to the reservoir and mill-race, caused by reclamation and development works carried out on a bog on the Estate of Higgins, Co. Roscommon, Record No. S. 6051 (Department of Finance minute F.63/55/39 of 15th July, 1939).

A Ganger employed on Improvement Works, while voluntarily assisting in the unloading of materials for other Land Commission works after his normal working hours, received injuries. It was doubtful if he was entitled to any compensation under the Workmen's Compensation Act, 1934, but an *ex-gratia* payment of £25 and £2 2s. 0d. for costs was made to him out of this Subhead (Department of Finance minute F.7/32/39 of 15th December, 1939).

Owing to disturbances which occurred in connection with the division of lands on an Estate in Co. Mayo, special arrangements were sanctioned for the conveyance from a distance of men (who had been in receipt of Unemployment Insurance) for the purpose of proceeding with the work of fencing, at a cost of £275 10s. 0d. for transport and £82 8s. 2d. for travelling time (Department of Finance minutes F.63/90/39 of 27th May, 1939, 1st July, 1939 and 12th July, 1939).

J.—The provision is for the excess of Expenditure over Receipts during the year on Estates of Untenanted Land.

Owing to a large increase in Receipts over the amount anticipated there was a surplus on the year, which in accordance with Department of Finance minute F.163/11/26 of 17th December, 1929, was paid over at a later date to the Exchequer.

					£	s.	d.
Receipts	...	...	...	...	55,863	1	2
Expenditure	...	...	...	...	54,611	12	4
Surplus ...	...	...	...	...	£1,251	8	10

K.—Estimated as closely as possible.

L.—Token Vote.

M.—No Unoccupied Holdings Account was closed at a loss during the year.

N.—It is not possible to accurately forecast this charge.

STATEMENT OF ADVANCES AND RECOUPMENTS.

	£	s.	d.	£	s.	d.
Balance of Advances from this Subhead outstanding at 31st March, 1939 ...	—			164	0	1
Advances during year ended 31st March, 1940 :—						
To clear Advances from a Suspense Account ...	41,211	4	0			
Other Advances ...	13,116	5	7			
				54,327	9	7
				54,491	9	8

Repayments during year to 31st March,									
1940 :—				£	s.	d.	£	s.	d.
Subhead X (9), Appropriations in									
Aid	...	...	...	18,045	7	7			
Written off as irrecoverable									
(Department of Finance minute									
F.63/114/39 of 26th July,									
1939)	...	...	...		63	6	5		
							18,108	14	0
Balance outstanding at 31st March									
1940	...	...	...				£36,382	15	8

O.—Only one Advance was made under this Subhead during the year.

P.—Token Vote.

Q.—The amount of new Advances during the year was less than anticipated.

R.—No case remaining to be advanced under the Land Acts, 1903 and 1909, matured for payment during the year.

S.1.—Estimated as closely as possible.

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 greater than anticipated. The charge on the Subhead was sanctioned by Department of Finance minutes F.56/4/37 of 24th January, 1940 and 16th July, 1940.

V.—The charge in respect of submerged lands was increased only by 50% of £3 per annum the apportioned part of Annual Sum payable on lands in an Estate in Co. Cork (Department of Finance minute F.63/220/38 of 17th November, 1938).

W.—Expenditure was less than anticipated.

Losses.—The charge on this Subhead was sanctioned by Department of Finance as follows :—

In the alignment of two adjacent parcels allotted on an Estate in Co. Westmeath an error was made so that an area of 3 acres, 2 roods, 21 perches was incorrectly occupied from 23rd January, 1925, to 1st November, 1937, when the error was detected. It was necessary to refund to the allottee who had not had possession of the area in question the amount which he had overpaid by way of Annual Sum, etc., and it was found impossible to recover the whole corresponding amount from the other allottee. The sum of £37 12s. 9d. was accordingly paid out of a special Losses Subhead in order that the necessary refund might be made (Department of Finance minutes F.63/259/38 of 20th April, 1939 and 26th June, 1939).

X.—Appropriations in Aid :—

	Estimated.		Realized.	
	£		£	s. d.
1. Contribution for Cost of Management of Church Property Branch	3,550		3,550	0 0
2. Interest on Church Surplus Grant (Section 9 of Land Law (Commission) Act, 1923)	41,250		41,250	0 0
3. Fees, and costs recovered from Purchase Annuity Defaulters	1,200		1,364	12 0
4. Contribution from receipts of Rent and Interest Accounts	40,000		25,758	19 8
5. Repayment of (late) Congested Districts Board's Loans	400		395	12 10

	Estimated.	Realized.	
	£	£ s. d.	
6. Excess Annuities (Section 7 (2) and (3) Land Bond Act, 1925) and Redemptions	43,000	51,571 17 2	
7. Repayment of Advances in respect of Additional Sums (Section 51, Land Act, 1931)	300	24 19 2	
8. Fees collected in connection with proceedings under Section 28 of the Land Act, 1933	12,000	10,039 19 0	
Repayment of Advances made to meet payments under Sections 13 (3), 15 (2), 18 (2) and 19 (1) of the Land Act, 1931	10,000	18,045 7 7	
10. Miscellaneous	7,000	14,948 10 6	
	£158,700	£166,949 17 11	

4.—In accordance with Department of Finance minute F.56/9/39 of 2nd December, 1939, the amount to be appropriated was restricted to the actual surplus income of the year inclusive of dividends on investments.

6.—The amount realized was greater than was anticipated.

7.—Section 51 of the Land Act, 1931, was repealed by Section 12 of the Land Act, 1936, and the final Instalments payable under the former Act closed this item.

8.—The receipts were less than anticipated.

9. It is impossible to forecast the recoveries under this item accurately.

10.—The excess is mainly due to a recoupment of approximately £5,000 in accordance with Section 12 (f) of the Land Act, 1939 (Department of Finance minute F.56/8/39 of 15th November, 1939).

EXTRA RECEIPTS PAYABLE TO EXCHEQUER.

	£ s. d.
Deposit Interest earned on Balances	512 17 4
Repayment on account of Exchequer Advance of £200,000 to Payment in lieu of Rent Account, made in March, 1925	14,000 0 0
Excess from proceeds of sale of £38—4½% Land Bonds and interest out of Estate of William M. Seymour and Anor. Record No. S. 7163, allocated to pay £38 8s. 0d. compensation for surrender of turbary and timber rights	12 6 2
All funds to credit in Fund opened under Part III of the Land Act, 1923 (Department of Finance minute F.56/3/38 of 13th November, 1939) ...	30,786 7 5
Amount received as compensation for the loss of the services of a Clerical Officer, as the result of an accident on 20th May, 1938	8 4 5
Amount received as compensation for the loss of the services of a Record Attendant, as the result of a motor accident on 26th July, 1938 ...	27 2 5
Payment on account of Surplus to 31st March, 1939, as a result of profit from the proceeds of sale of Land Bonds in Adjustment Accounts Nos. 1, 2 and 3 (Department of Finance minute F.113/3/26 of 3rd November, 1937)	23,500 0 0
The amount of the net cost of management of the Local Loans Fund in the year 1938-39 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 10th July, 1939)	2,000 0 0
	£70,846 17 9

REPAYABLE EXCHEQUER ADVANCE FOR FINANCING PAYMENTS IN LIEU OF RENT.

	£	s.	d.	£	s.	d.
Advance made by Exchequer in March, 1925 ...	—			200,000	0	0
Amount repaid to Exchequer to 31st March, 1940 :—						
Previously paid £70,000						
Paid during year £14,000						
				84,000	0	0
Amounts written off :—						
Irrecoverable—Department of Finance minute F.63/53/39 of 6th April, 1939 ...				26	15	0
Arrears Funded	}	Sec. 15, Land Act, 1933	{	41,066	10	9
Arrears Remitted				72,496	18	9
					197,590	4 6
Advance outstanding at 31st March, 1940				£2,409	15	6
(Department of Finance minute F.56/6/24 of 3rd June, 1940).						

NOTES.

Apportioned Annuities on parts of holdings submerged owing to coast erosion were written off as irrecoverable under Section 37 of the Land Act, 1933, as follows :—

	s.	d.
Estate of White, E.C. 8105, Co. Cork—Department of Finance minute F.63/141/39 of 14th November, 1939 ...	10	0
Estate of Huddleston, E.C. 5738, Co. Cork—Department of Finance minute F.63/154/39 of 23rd December, 1939 ...	5	4
Estate of Knight of Kerry, C.D.B. 9953—Department of Finance minute F.63/58/40 of 21st August, 1940 ...	5	0

Arrears of Annuity and Annual Sums amounting to £307 7s. 8d. were written off under Section 9 of the Land Act, 1936, and Section 20 of the Land Act, 1939, as irrecoverable :—

	£	s.	d.
Browne Estate, S.1084, Co. Meath—Department of Finance minutes 63/221/38 of 5th November, 1938 and 14th April, 1939	112	18	3
De Montmorency Estate, S.39, Co. Kilkenny—Department of Finance minute 63/191/38 of 13th March, 1939 ...	18	6	0
Baker Estate, S.5696, Co. Dublin—Department of Finance minute F.63/89/39 of 10th June, 1939	28	6	8
Resumed Holding of Carson, S.159/29, Co. Mayo—Department of Finance minute F.63/49/39 of 20th April, 1939	3	6	6
Pearce Estate, S.1435, Co. Sligo—Department of Finance minute F.63/32/40 of 20th June, 1940	4	3	4
McNamara Estate, S.2414, Co. Clare—Department of Finance minutes F.63/119/38 of 14th February, 1939 and 6th April, 1939	14	2	6
Toppin Estate, S.3876, Co. Offaly—Department of Finance minutes F.63/8/40 of 7th March, 1940 and 5th September, 1940	112	0	8
McCloghry Estate, S.4959, Co. Sligo—Department of Finance minute F.63/87/39 of 24th May, 1939	14	3	9
	£307	7	8

£6 2s. 6d. due by an allottee on the McCloghry Estate, S.4959, Co. Sligo, was written off as irrecoverable under sanction of Department of Finance minute F.63/87/39 of 24th May, 1939.

The Commissioners made orders up to the 31st March, 1940, declaring sums amounting to £31 16s. 3d. due by four allottees of untenanted lands to be irrecoverable, and sanction of the Minister of Finance was given by minute F. 56/3/31 of 19th December, 1940.

In four Estates compulsorily acquired delay was experienced in obtaining possession through default of the owners, and sums for interest on the Purchase Money from the Appointed Days to the dates of possession, rates for the same intervening periods, and costs were incurred by the Land Commission. In a similar previous case an application to the Court for recoupment of the claim out of the Purchase Money was refused and the claim of the Land Commission in these four Estates was withdrawn and with the sanction of the Department of Finance the amounts were written off as irrecoverable :—

1. £45 3s. 9d. (Department of Finance minute F.63/166/38 of 8th December, 1939).
2. £151 5s. 8d. (Department of Finance minute F.63/131/39 of 8th December, 1939).
3. £95 15s. 3d. (Department of Finance minute F.63/44/39 of 8th December, 1939).
4. £86 15s. 9d. (Department of Finance minute F.63/5/39 of 8th December, 1939).

In the last mentioned case a claim for recovery of a sum of £80, expended on repairing damage caused by a tenant and his sub-tenants, was written off as irrecoverable (Department of Finance minute F.63/5/39 of 25th April, 1940).

EXTRA REMUNERATION (exceeding £30).

Officers of this Department received Military Service Pensions, viz., one Grade II Inspector £32 18s. 0d.; one Staff Officer £42; five Clerical Officers £238 in sums varying between £36 10s. 0d and £57 10s. 0d.; one Stationery and Accommodation Clerk £52 10s. 0d.

A Junior Executive Officer received £31 for Service in the Volunteer Reserve.

Two Junior Executive Officers seconded to the Department of External Affairs received special allowances of £59 11s. 5d. and £45 11s. 10d., respectively, and three Clerical Officers seconded to the same Department received sums of £58 3s. 3d., £55 0s. 4d. and £48 14s. 4d., respectively, for Local Allowance and overtime out of the Vote for External Affairs.

Two Clerical Officers received £33 3s. 0d. and £31 6s. 10d., respectively, in respect of overtime.

Copying work to the value of £25 9s. 11d. was carried out for the Land Commission without payment during the year 1939-40 by the Office of Public Works (Vote 10).

This Account includes the sum of £19,964 6s. 1d. in respect of salaries, etc., of officers on loan to other Departments. Of this amount the sum of £3,059 15s. 5d. was recouped from the Vote for Employment Schemes.

M. DEEGAN,
Accounting Officer.

11th December, 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, subject to the observations in my Report.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

FORESTRY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, 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	15,833	14,056 16 3	1,776 3 9	—
B.—Travelling Expenses :— Original ... £2,750 Supplementary 700	3,450	3,017 17 6	432 2 6	—
C.1.—Acquisition of Land (Grant-in-Aid) :— Original ... £30,000 Supplementary 15,000	45,000	45,000 0 0	—	—
C.2.—Cultural operations, Maintenance, etc. :— Original ... £142,111 Supplementary 10,000 Do. ... 10	152,121	139,795 10 8	12,325 9 4	—
C.3.—Timber Conversion ...	1,621	1,419 4 9	201 15 3	—
D.1.—Grants and Advances for Afforestation Purposes...	700	539 5 0	160 15 0	—
D.2.—Arbor Day	350	320 11 11	29 8 1	—
E.1.—Forestry Education ...	2,612	1,815 16 11	796 3 1	—
E.2.—Exhibits at Shows ...	75	50 14 4	24 5 8	—
F.1.—Agency, Advisory and Special Services ...	10	—	10 0 0	—
F.2.—Membership Contribution to the Imperial Forestry Bureau	94	93 15 0	5 0	—
G.—Incidental Expenses ...	268	368 0 4	—	100 0 4
Deduct :—	222,134	206,477 12 8	15,756 7 8	100 0 4
Anticipated Savings on various Subheads (See Supplementary Estimate)	2,175	—	2,175 0 0	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
GROSS TOTAL :—				
Original ... £196,424				
Supplementary 23,525				
Do. ... 10				
—£	219,959	206,477 12 8	13,581 7 8	160 0 4
Deduct :—			Surplus of Gross Estimate over Expenditure. £13,481 7 4	
H.—Appropriations in Aid :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £5,556 7 5	
Original ... £11,000				
Supplementary 1,000				
—	12,000	17,556 7 5		
NET TOTAL :—			Total Surplus to be surrendered. £19,037 14 9	
Original ... £185,424				
Supplementary 22,525				
Do. ... 10				
—£	207,959	188,921 5 3		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	45 16 7

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving is due partly to the absence of the Director for last half of year and partly to the non-provision of additional staff contemplated.

B.—Saving due to reasons indicated in Subhead A.

C.2.—The main savings were due to unexpected delay in (a) Cultural Operations caused by weather conditions and the late arrival of plants, thereby extending unduly the planting season into the following year; (b) the appointment of Foremen, and (c) the provision of new houses for Foresters. The cost of labour on maintenance was, however greater than estimated owing partly to weather conditions and partly to the increase in construction of firebelts in view of the exceptional number of fires in previous years.

A sum of £1 was paid to a Foreman whose coat was damaged in a fire at Kilfinane Forest Centre (Department of Finance minute E.35/8/39 of 9th January, 1940).

A Forester sustained damage to his clothing in the course of his duty, and the sum of 10s. was paid to him (Department of Finance minute E.35/3/39 of 17th July, 1939).

Compensation for the killing of fowl by a ferret used for the destruction of rabbits at Cootehill, amounting to £6, was paid by sanction of the Department of Finance minute S.86/6/39 of 29th April, 1939.

A sheep was lost through entanglement with barbed wire left on lands bordering the property at Aughrim, and the sum of £2 5s. 0d. was paid to the owner (Department of Finance minute S.86/3/40 of 19th June, 1940).

C.3.—A substantial saving on cartage and materials was partly offset by an increase in the amount estimated for wages of sawmill labourers owing to the opening of a new mill at Cong.

D.1.—Provision was not availed of to the extent anticipated.

D.2.—Estimated as closely as possible.

E.1.—Saving due to the abandonment of the course of Training abroad and to the payment on account in previous year in connection with the new water supply at Avondale.

E.2.—Saving due to an alteration in the form of exhibit at the Spring Show at Ballsbridge.

F.1.—No charge during year.

G.—Excess is due to additional advertising in connection with sales of timber.

H.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
Saw Mills	1,200	1,909 8 9
Large sales of Timber	5,000	7,978 8 0
Small sales of Timber and Thinnings ...	3,500	3,126 2 1
Grazing, Shooting and Cottage Rents ...	1,500	3,117 7 7
Payments by Trainees	80	129 2 0
Receipts from sales at Shows, etc. ...	20	5 0 0
Miscellaneous, including Compensation for malicious injury to forest properties ...	700	1,290 19 0
	<u>£12,000</u>	<u>£17,556 7 5</u>

There were increased demands and enhanced prices for the sales of round timber and there was an increase in revenue from Saw Mills and Rents owing to the acquisition of the Cong property.

Extra Receipts payable to Exchequer.

Interest charged on Purchase Money of £1,700 paid to a Vendor of lands in Co. Cork, the granting of clear possession of which was delayed beyond the agreed date	£45 16 7
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NOTES.

The sum of £24 14s. 11d. the value of losses of material by theft during the year was written off as irrecoverable (Department of Finance minute S.90/72/34 of 18th November, 1940).

The sum of £12,367 15s. 4d. was written off as the total of losses incurred as a result of forest fires during the year. At the date of the closing of the accounts legal action was proceeding for the recovery of damages estimated at £45 14s. 0d. in respect of a fire at Glendalough (Department of Finance minute F.86/7/39 of 31st October, 1940).

This Account includes the sum of £390 18s. 11d. in respect of salaries, etc., of officers on loan to other Departments.

The Account of another Department includes £520 in respect of salary of an officer on loan to this Department.

EXTRA REMUNERATION (exceeding £30).

A Clerical Officer on loan to the Department of External Affairs (Vote 67) received £49 12s. 7d. for overtime and local allowances.

A Junior Executive Officer seconded to the Department of Posts and Telegraphs received a temporary and non-pensionable allowance of £100 paid from Wireless Broadcasting (Vote 64).

A Higher Executive Officer and a Junior Executive Officer received gratuities of £50 and £40, respectively, for higher duties performed during the prolonged absence on sick leave of the Chief Clerk.

M. DEEGAN,

Accounting Officer.

13th December, 1940.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

FORESTRY—GRANT-IN-AID FUND FOR THE ACQUISITION OF LAND.

ACCOUNT OF RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST MARCH, 1940.

					£	s.	d.
Cash Balance on 1st April, 1939	...	...	...	...	21,297	18	2
Grant-in-Aid 1939-40 :—Original	...	...	£30,000				
Supplementary	...	...	15,000				
				...	45,000	0	0
Amounts received from various persons for purchase of Land, etc.					563	18	3
					66,861	16	5
Expenditure, 1939-40	...	...	...	...	55,030	14	10
Cash Balance on 31st March, 1940	...	...	...	...	£11,831	1	7

GAELTACHT SERVICES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, 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	16,375	15,872 8 0	502 12 0	—
B.—Travelling Expenses ...	500	490 0 0	10 0 0	—
C.—Incidental Expenses ...	220	225 5 11	—	5 5 11
RURAL INDUSTRIES.				
D.1.—Salaries, Wages and Allowances	6,650	6,191 15 11	458 4 1	—
D.2.—Assistance to Convent Classes—Salaries, etc. ...	285	234 13 6	50 6 6	—
D.3.—Domestic Instruction—Salaries, etc.	256	252 14 4	3 5 8	—
D.4.—Travelling Expenses ...	470	653 6 10	—	183 6 10
D.5.—Machines and Plant ...	600	623 15 4	—	23 15 4
D.6.—Materials :— Original ... £23,000 Supplementary 17,000	40,000	39,915 19 9	84 0 3	—
D.7.—General Expenses :— Original ... £1,785 Supplementary 460	2,245	2,157 15 2	87 4 10	—
D.8.—Toy Industry :— Original ... £10,650 Supplementary 1,000	11,650	13,952 1 5	—	2,302 1 5
D.9.—Losses	—	77 7 6	—	77 7 6

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
MARINE PRODUCTS INDUSTRIES.				
E.1.—Salaries, Wages and Allowances ...	450	442 19 0	7 1 0	—
E.2.—Travelling Expenses ...	240	251 12 4	—	11 12 4
E.3.—Kelp, etc. ...	7,090	3,342 17 11	3,747 2 1	—
E.4.—Carrageen ...	582	551 5 11	30 14 1	—
CENTRAL MARKETING DEPÔT.				
F.1.—Salaries, Wages and Allowances ...	4,967	4,732 17 0	234 3 0	—
F.2.—Advertising and Publicity	2,130	1,454 15 1	675 4 11	—
F.3.—General Expenses :— Original ... £1,650 Supplementary 1,600	3,250	2,863 15 6	386 4 6	—
G.—Miscellaneous Services ...	1,630	—	1,630 0 0	—
GAELTACHT HOUSING.				
H.1.—Salaries, Wages and Allowances ...	5,694	5,367 10 10	326 9 2	—
H.2.—Travelling and Miscellaneous Expenses ...	2,850	2,630 16 4	219 3 8	—
H.3.—Grants under the Housing (Gaeltacht) Acts, 1929 and 1934 ...	46,000	42,667 14 6	3,332 5 6	—
H.4.—Extra-Statutory Grants in respect of poultry houses and piggeries in the Gaeltacht ...	150	81 5 0	68 15 0	—
H.5.—Teachers' Residences in the Fíor-Ghaeltacht ...	25	3 15 0	21 5 0	—
<i>Deduct :—</i>	154,309	145,038 8 1	11,874 1 3	2,603 9 4
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	11,060	—	11,060 0 0	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
GROSS TOTAL :—				
Original ... £134,249				
Supplementary 9,000				
—£	143,249	145,038 8 1	814 1 3	2,603 9 4
Deduct :—			Excess of Expenditure over Gross Estimate. £1,789 8 1	
I.—Appropriations in Aid :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £3,508 6 8	
Original ... £41,870	—	—		
Less Supplementary 1,000	40,870	44,378 6 8		
NET TOTAL :—			Net Surplus to be surrendered. £1,718 18 7	
Original ... £92,379				
Supplementary 10,000				
—£	102,379	100,660 1 5		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to vacancies which were filled by officers on lower rates of pay.

B.—Casual variation.

C.—Casual variation. The charge includes £25 in respect of that part of the cost of a plan for a new boat for a transport service which would have been payable by the operator of the service if it had been decided to proceed with the project (Department of Finance minute S.27/1/30 of 11th September, 1940).

D.1.—Saving due to vacancies remaining unfilled for the whole or part of the year.

D.2.—Saving due to the suppression of one of the posts on the occurrence of a vacancy.

D.3.—Casual variation.

D.4.—More travelling than was anticipated was required to organize increased production and due to vacancies on marriage more expenditure was incurred in transferring officers to fill the vacancies.

D.5. and D.6.—Casual variation.

D.7.—The expenditure under the freight subdivision of the Subhead was not quite as heavy as was estimated at the time the Supplementary Estimate was framed.

D.8.—One account which it had been anticipated would not fall due for payment within the financial year matured before the end of that year.

D.9.—These losses represent compensation for furniture and clothing destroyed by fire in the Toy Factory in November, 1938 (Department of Finance minutes S.29/6/39 of 2nd June, 1939 and S.29/17/38 of 5th July, 1939).

E.1.—Casual variation due to slight over-estimation of the cost-of-living Bonus.

E.2.—Excess due to sanction for an increase in the rate of commuted travelling allowance (Department of Finance minute S.105/38/34 of 24th February, 1939).

E.3.—The cost of seaweed available for kelp-making was less than was anticipated. £403 8s. 4d. is included in respect of an experiment in the collection and burning of drift seaweed by direct labour (Department of Finance minute F.88/7/39 of 1st May, 1939).

E.4.—Requirements for food carrageen were less than had been estimated for.

F.1.—Saving due to vacancies which remained unfilled or were filled by officers at lower rates of pay.

F.2.—Advertising in connection with the New York World Fair was restricted owing to war conditions.

F.3.—The expenditure under the freight and packing materials subdivisions of the Subhead were not as heavy as was estimated at the time the Supplementary Estimate was framed.

G.—A loan contemplated in connection with the provision of a new boat for a transport service was not proceeded with.

H.1.—Saving due to vacancies remaining unfilled for the whole or part of the year.

H.2.—Saving due to vacancies in the Surveying and Ganging staff.

H.3.—Saving due to hesitancy of applicants to proceed with the work owing to indecision as to war conditions.

H.4.—Saving due to the cancellation of the balance of extra-statutory grants consequent on failure to proceed with the necessary work.

H.5.—The estimate was for repairs to existing residences and the saving may be regarded as casual.

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 (£5,200)			
and (c) Miscellaneous (£200)	... D.1. to D.8.	36,000	40,247
(2) Receipts from sale of kelp, etc.	... E.3.	3,500	2,643
(3) Receipts from net sales of carrageen	E.4.	1,000	657
(4) Repayment of Industrial, etc., Loans	G.	200	557
(5) Receipts from rentals	... H.5.	120	119
(6) Miscellaneous receipts, including receipts in respect of sale of old stores	—	50	155
		<u>£40,870</u>	<u>£44,378</u>

(1) Receipts from production and sales matured earlier than was anticipated. The amount shown as realized represents the balance which remained after deduction from the gross receipts of (a) £25,431 in respect of wages and State insurance of the workers, (b) £5,756 in respect of Travellers' commission and (c) £199 in respect of miscellaneous charges.

(2) The iodine content of quantities of the kelp produced proved to be lower to an unusual extent than the standard required by our customer and a lesser price than would *pro rata* be applicable had to be accepted; the receipts from repayable incidental expenses in connection with the purchase of seaweed were not as high as was anticipated (See note to Subhead E.3.).

(3) Deficiency due to falling off in the demand for food carrageen (See note to Subhead E.4.).

(4) Surplus due to repayment in full before the due date of a loan made in 1937-38 which would otherwise have been repaid by instalments.

(6) The amount includes a sum of £59 15s. 2d. in respect of compensation for the loss of services of an officer who met with a motor accident, and a sum of £39 16s. 0d. received from the Office of Public Works in respect of the services of a Housing Ganger employed in erecting a shed for the use of the Rural Industries.

NOTES.

Sundry bad debts of the Central Marketing Depot amounting in all to £183 6s. 10d. were written off as irrecoverable (Department of Finance minutes S.29/5/34 of 4th March, 30th March, 31st May, 20th August, 25th September, 1940 and S.27/32/33 of 23rd April, 1940).

The Accounts of other Departments include sums amounting, approximately, to £878 in respect of salaries, etc., of officers on loan to this Department.

This Account includes a sum amounting to £1,495, approximately, in respect of salaries of officers lent without repayment to other Departments.

EXTRA REMUNERATION (exceeding £30).

The following amounts were received as Military Service Pensions :—

£50 16s. 8d. by a Messenger on the Headquarters Staff, £72 by a Warehouseman in the Central Marketing Depot and £34 3s. 4d. by a Messenger in the Central Marketing Depot.

M. DEEGAN.

Oifigeach Cúntasaíochta.

ROINN TAILTE,

(SEIRBHÍŚ NA GAELTACHTA),

30adh Mí na Samhna, 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, 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 1940, 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	179,448	172,931 7 0	6,516 13 0	—
B.—Travelling Expenses ...	3,600	2,741 0 5	858 19 7	—
C.1.—Incidental Expenses ...	1,000	730 19 9	269 0 3	—
C.2.—Census of Population ...	70	48 4 3	21 15 9	—
D.—Telegrams and Telephones ...	1,700	1,888 19 0	—	188 19 0
E.—Fees to Certifying Surgeons, etc.	25	1 17 0	23 3 0	—
F.—Fees and Expenses of Medical Referees	300	273 11 0	26 9 0	—
G.—Fees to Vocational Education Committees under the Apprenticeship Act, 1931 ...	75	24 15 0	50 5 0	—
H.—Subscriptions, etc., to International Organizations, Special Services, Enquiries, etc.	1,260	1,256 5 7	3 14 5	—
I.—New York World Fair, 1939 :— Original ... £25,000 Supplementary 17,000	42,000	38,558 11 10	3,441 8 2	—
I.I.—Glasgow Exhibition, 1938 :— Original ... Nil Supplementary £1,140	1,140	1,123 6 11	16 13 1	—
INTERNATIONAL LABOUR OFFICE.				
J.1.—Contribution towards the Expenses of the International Labour Organization (League of Nations)	3,284	3,283 1 4	18 8	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
J.2.—Loss on Exchange ...	815	1,330 4 6	—	515 4 6
J.3.—Travelling and Incidental Expenses ...	550	487 16 9	62 3 3	—
K.—Minerals Exploration :— Original ... £2,000 Supplementary ... 3,500	5,500	4,525 17 0	974 3 0	—
PRICES COMMISSION.				
L.1.—Salaries, Wages and Allowances ...	14,503	13,187 3 1	1,315 16 11	—
L.2.—Travelling Expenses ...	400	66 7 11	333 12 1	—
L.3.—Incidental Expenses ...	700	332 1 3	367 18 9	—
TURF DEVELOPMENT BOARD, LTD.				
M.1.—Cost of Administration (Grant-in-Aid) ...	16,000	11,800 0 0	4,200 0 0	—
M.2.—General Development (Grant-in-Aid) ...	1,000	22 16 7	977 3 5	—
M.3.—Advances for General Development ...	500	—	500 0 0	—
M.4.—Development of Clonsast Bog (Grant-in-Aid) ...	50,000	50,000 0 0	—	—
M.5.—Development of Lyracrompane Bog (Grant-in-Aid) ...	3,000	3,000 0 0	—	—
M.6.—Development of Lullymore Bog (Grant-in-Aid) :— Original ... Nil Supplementary ... £44,000	44,000	44,000 0 0	—	—
M.7.—Development of Kilberry Bog (Grant-in-Aid) :— Original ... Nil Supplementary ... £3,500	3,500	2,000 0 0	1,500 0 0	—
INDUSTRIAL RESEARCH COUNCIL.				
N.1.—Salaries, Wages and Allowances ...	1,284	1,274 16 2	9 3 10	—
N.2.—Travelling Expenses ...	200	151 13 9	48 6 3	—
N.3.—Incidental Expenses ...	350	174 12 11	175 7 1	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
N.4.—Special Investigations ...	4,000	3,205 13 0	794 7 0	—
N.5.—Aids to Research Workers and Special Research Committees ...	350	56 5 0	293 15 0	—
N.6.—Research Grants to Students	750	677 10 0	72 10 0	—
P.—Losses and Compensation ...	—	2 0 0	—	2 0 0
	381,304	359,156 17 0	22,853 6 6	706 3 6
<i>Deduct :—</i> Anticipated Savings on various Subheads (See Supplementary Estimate) ...	6,500	—	6,500 0 0	—
GROSS TOTAL :— <i>Original</i> ... £312,164 <i>Supplementary</i> 62,640	£ 374,804	359,156 17 0	16,353 6 6	706 3 6
<i>Deduct :—</i> O.—Appropriations in Aid :— <i>Original</i> ... £4,500 <i>Supplementary</i> 1,725	Estimated. — 6,225	Realized. — 7,270 12 6	Surplus of Gross Estimate over Expenditure. £15,647 3 0 Surplus of Appropriations in Aid realized. £1,045 12 6	
NET TOTAL :— <i>Original</i> ... £307,664 <i>Supplementary</i> 60,915	£ 368,579	351,886 4 6	Total Surplus to be surrendered. £16,692 15 6	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
(1) Fees under Mines and Minerals Act, 1931 ...	600	600 7 5
(2) Fees under the Road Transport Acts, 1932 and 1933 ...	2,130	1,942 6 1
(3) Fees under Cement (Amendment) Act, 1938 ...	40,000	19,503 7 2
(4) Fees under the Air Navigation (General) Regulations, 1930 ...	100	79 19 9
(5) Fees under the Control of Manufactures Act, 1934 ...	1	1 0
(6) Fees under the Sugar (Control of Import) Act, 1936 ...	1,000	100 0 0
(7) Fees under the Agricultural Produce (Cereals) Acts, 1933 to 1938 ...	300	1,317 17 0

	Estimated.	Realized.
	£	£ s. d.
(8) Fees under the Conditions of Employment Act, 1936	—	10 0
(9) Fees under the Insurance Act, 1936	—	75 0 0
(10) Receipts from sale of property at close of Glasgow Exhibition, 1938	—	277 15 0
(11) Receipts from sale of property at close of gypsum-proving operations, Carrickmacross and Kings-court	—	20 0 0
(12) 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	—	12 10 8
(13) Weighbridge fee and refund of insurance premium in connection with Irish Alcohol Factories, received prior to formation of the Company ...	—	21 2 11
(14) Receipts from sale of stores at close of Slieveardagh coal mining operations	—	21 6 6
(15) Hire Purchase instalment paid by Great Southern Railways Company under contract with the Drumm Battery Sales, Ltd.	—	2,925 2 1
	<u>£44,131</u>	<u>£26,897 5 7</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to staff changes and vacancies.

B.—It was not found possible for various inspectors to perform so much travelling as was anticipated.

C.1.—It was not found necessary to utilize the provision made in connection with the Shop Wages Board. The saving thereon was modified by expenses amounting to £44 17s. 4d. having been incurred on a Public Inquiry held under Section 5 of the Shops (Hours of Trading) Act, 1938, and by increased expenditure on advertising.

C.2.—Telephone calls in this connection were fewer than was anticipated. In addition, anticipated expenditure on maps was not incurred.

D.—Excess is due to increased use of telephone service.

E. and F.—The estimates in these cases are necessarily of a conjectural nature.

G.—Provision was made for the cost of vocational training in certain trades in which the anticipated courses of instruction did not commence within the financial year.

I.—As it was decided to continue participation in the New York World Fair in the year 1940, the anticipated expense of returning or dismantling certain exhibits and demolishing the Pavilions was therefore not incurred in the period covered by this Account.

I.I.—The expenditure on travelling, etc., was less than was anticipated.

J.2.—Excess due to the depreciation of the value of the £ sterling in relation to Swiss currency in which the contribution was payable.

J.3.—The expenses of the delegates were less than was anticipated. This Subhead also includes a sum of £5 12s. 2d. representing the balance of expenses of a delegate to a prior year's Conference.

K.—Saving due to less boring than was anticipated being found necessary in the Carrickmacross-Kingscourt area.

It was not found possible to commence operations near the Swan, Ballyllynan, Laoighis, as soon as was anticipated. Accounts amounting to £308 were also in course of examination at 31st March, 1940.

L.1.—Saving due to vacancies on the establishment and to changes in staff.

L.2. and L.3.—Savings due to the transfer of the travelling and incidental expenses of the Prices Commission to the Vote for the Office of the Minister for Supplies.

M.1.—Savings due to (a) reductions in the engineering and organizing staff, (b) treatment of engineers' salaries and expenses as a direct charge to development works on particular bogs, (c) reductions in experimental and sundry expenses and training of staff abroad and (d) amount provided for contingencies not being required.

M.2.—Certain publicity provided for was not undertaken within the year.

M.3.—No advances for the purchase of sacks were found necessary.

M.7.—Owing to difficulties arising out of war conditions it was decided not to proceed with the development of the bog to the extent intended.

N.1.—Saving mainly due to revision of cleaning arrangements.

N.2.—Estimate was based on the expectation of a fuller programme of research than was actually undertaken.

N.3.—The number of publications appropriate for inclusion in the library was less than was anticipated.

N.4.—Saving due to revision of certain research programmes within the year.

N.5. and N.6.—Depends on number of suitable applications received and amounts approved in each case.

P.—This expenditure represents an *ex-gratia* payment made to an officer in respect of damage to clothing caused by fire during the course of official duties (Department of Finance minute E.68/3/39, dated 6th July, 1939).

O.—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), the Gas Regulation Act, 1928 (No. 24 of 1928) and the Weights and Measures Acts, 1878 to 1936	2,000	1,791	3	4
(2) Repayment by Cómhlucht Síúicre 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	2,330	2,730	17	9
(3) Fees (cash) paid to Registrar of Friendly Societies	70	64	11	3
(4) Miscellaneous Receipts including Law Costs recovered, Charges for Statistical Information, etc.	100	148	10	4
(5) Fees payable under Section 5 of the Trade Loans (Guarantee) Act, 1939	925	933	0	0

	Estimated.	Realized.
	£	£ s. d.
(6) Contributions in respect of allocation of space for exhibits in the Trade Promotion Pavilion at the New York World Fair, 1939	700	700 0 0
(7) Repayments by the Turf Development Board, Ltd.	100	97 11 0
(8) Other receipts in connection with the New York World Fair	—	804 18 10
	£6,225	£7,270 12 6

(1) The expenses of administering the Weights and Measures Acts were less than was anticipated with a consequent decrease in the amounts to be recovered.

(2) Certain officers remained on loan to the Office of the Shannon Power Development Fund for a longer period than was anticipated.

(3) This estimate is necessarily of a conjectural nature.

(4) This item includes an amount of £10 19s. 2d. received as an allowance made by the Contractors for the Irish Pavilions at the New York World Fair in respect of the return of materials charged for in a prior year, and a fee of £35 for a Provisional Order under Section 10 of the Gas Regulation Act, 1920, neither of which was anticipated.

(8) This item represents receipts at the Fair from the sale of the Official Handbook and of Folders containing reproductions from the Book of Kells.

EXTRA REMUNERATION (exceeding £30).

The permanent 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 Cómhluht Siúire Éireann, Teo, received £736 10s. 0d. from that Company.

A Principal Officer received from Monarchana Alcóil na h-Éireann, Teo, an allowance at the rate of £100 per annum for acting as a Director of that Company.

A Superintending Officer received an allowance at the rate of £150 per annum from the Turf Development Board, Limited.

A Higher Executive Officer received a gratuity of £50 and three Clerical Officers received allowances of £40 each in respect of services in connection with the 1936 Census of Population.

A Geologist received an allowance of £60 11s. 11d. for special duties.

A Clerical Officer on loan to the Drumm Battery Company, Limited, received £184 9s. 2d. from that Company and £50 from Drumm Battery Sales, Limited.

A Clerical Officer received £32 9s. 0d. in respect of overtime.

NOTES.

Included in Subhead I. is a charge of £19 16s. 6d. in respect of the replacement of show-cards pilfered from the Irish Trade Promotion Pavilion, New York World Fair. Department of Finance letter S.200/7/37, dated 19th July, 1940.

Included in Subhead I. is a charge of £16 1s. 0d. representing various unvouched minor items of expenditure in connection with the Irish Pavilions at New York World Fair. As vouchers for these payments were not reasonably obtainable, the certificate of the officer in charge of the Pavilions was accepted. Department of Finance minute S.200/7/37, dated 19th July, 1940.

Included in Subhead I.I. is a charge of £120 representing a fee paid to architects for a set of plans for the Irish Pavilion at the Glasgow Exhibition, which eventually it was decided not to use. Department of Finance minute S.101/6/37 of 24th October, 1939.

Sums amounting to £64 5s. 3d. in respect of dead rents on mining leases have been waived. Department of Finance letters S.99/30/34, dated 27th November, 1940, S.99/35/37, dated 24th June, 1940 and S.99/32/34, dated 17th January, 1940.

A sum of £29 8s. 9d. being the balance due by the Irish Aero Club, Limited (now liquidated) in respect of certain aerodrome licence fees was waived. Department of Finance letter S.99/32/38, dated 27th November, 1940.

This Account includes the sum of approximately £19,967 in respect of salaries, etc., of staff on loan to other Departments.

The Accounts of other Departments include the sum of approximately £1,974 in respect of salaries, etc., of staff on loan to this Department.

R. C. FERGUSON,

Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,

24th December, 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, 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, 1940,
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	—	—
A.A.—Advance to the Londonderry and Lough Swilly and Letterkenny Railways Company in respect of the Letterkenny and Burtonport and Letterkenny Railways :—				
Original Nil				
Supplementary £2,500	2,500	2,500 0 0	—	—
B.—Civil Airports :—				
Original £5,500				
Supplementary 7,150	12,650	12,082 15 6	567 4 6	—
C.—Subsidy in respect of Air Services	40,150	29,050 0 0	11,100 0 0	—
METEOROLOGICAL SERVICES.				
D.1.—Salaries, Wages and Allowances	14,505	10,348 15 6	4,156 4 6	—
D.2.—Travelling Expenses	850	723 9 5	126 10 7	—
D.3.—Incidental Expenses	100	44 19 7	55 0 5	—
D.4.—Telegrams and Telephones:—				
Original £1,500				
Supplementary 2,000	3,500	3,138 14 4	361 5 8	—
D.5.—Equipment :—				
Original £3,400				
Supplementary 4,120	7,520	666 10 6	6,853 9 6	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
D.6.—Expenses in connection with International Organizations	600	383 11 8	216 8 4	—
<i>Deduct :—</i>	82,675	59,238 16 6	23,436 3 6	—
Anticipated Savings on various Subheads (See Supplementary Estimate)	9,550	—	9,550 0 0	—
GROSS TOTAL :—				
<i>Original</i> £66,905				
<i>Supplementary</i> 6,220				
£ 73,125	59,238 16 6	13,886 3 6	—	
	Esti- mated.	Realized.	Surplus of Gross Estimate over Expenditure. £13,886 3 6	
<i>Deduct :—</i>	—	—	Surplus of Appropriations in Aid realized. £18 11 0	
E.—Appropriations in Aid	3,192	3,210 11 0	Total Surplus to be surrendered. £13,904 14 6	
NET TOTAL :—				
<i>Original</i> £63,713				
<i>Supplementary</i> 6,220				
£ 69,933	56,028 5 6			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
(1) Receipts from letting of lands surplus to requirements	350	306 10 0
(2) Proceeds from sale of hayshed on Airport lands acquired	—	22 0 0
(3) Receipts from landing, picketing, etc., charges at Shannon Airport	—	364 15 1
(4) Contribution towards the cost of Transatlantic Air Service	—	12,000 0 0
	£350	£12,693 5 1

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

B.—Saving due to (1) the non-encashment of a Payable Order issued during the financial year in connection with the acquisition of certain land and (2) a decision regarding the ultimate charge in respect of a further payment made for other land acquired not having been arrived at prior to the close of this Account.

C.—The losses incurred by Aer Rianta Teoranta and Aer Lingus Teoranta in the operation of the air services were less than was anticipated.

D.1. and D.2.—Saving due to (1) staff vacancies remaining unfilled and (2) the cessation of the training of staff abroad due to war conditions.

D.3.—Owing to difficulty in obtaining equipment in war conditions, the establishment of new reporting stations was postponed and the cost of transfer of various equipment to such stations was not incurred.

D.4.—Expenditure on telegrams was less than was anticipated owing to postponement of the establishment of new reporting stations.

D.5.—Owing to war conditions it was possible to secure delivery during the financial year of only a small part of the equipment provided for.

D.6.—Following the outbreak of war, meetings of the Commissions of the International Meteorological Organization were cancelled. In addition, it was found necessary to recall at an early stage in the proceedings the delegation which attended the Assembly of the International Union for Geodesy and Geophysics in the U.S.A.

E.—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	—		
(3) Net annual rental payable by Great Southern Railways under agreement for absorption of certain Colliery Railways	2	2	4	3
(4) Miscellaneous Receipts	—	30	5	9
	<u>£3,192</u>	<u>£3,210</u>	<u>11</u>	<u>0</u>

(2) The amount involved was not received until after the close of the financial year.

(4) This amount is composed of (a) £7 12s. 11d. receipts in respect of attendance of certain meteorological staff at court as witnesses in private cases, (b) 15s. charge made for the supply of meteorological data and (c) £21 17s. 10d. refund of an overcharge made in a prior year in respect of agency services.

R. C. FERGUSON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
9th December, 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, 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, 1940, 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	2,889	2,882 6 1	6 13 11	—
B.—Travelling and Incidental Expenses	32	17 15 6	14 4 6	—
TOTAL	£ 2,921	2,900 1 7		—
Surplus to be surrendered			£ 20 18 5	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer:—		
Payment by the Amalgamated Company under Section 15 (4) of the Railways Act, 1924	1,550	1,472 15 11

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The cost of cleaning services was less than was anticipated.

B.—Saving mainly due to expenditure on telephone calls and travelling expenses being less than was anticipated.

R. C. FERGUSON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
9th November, 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.

MARINE SERVICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, 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 ...	7,130	6,756 3 4	373 16 8	—
B.—Travelling Expenses ...	100	149 17 4	—	49 17 4
C.—Incidental Expenses ...	55	42 8 9	12 11 3	—
D.—Inquiries into Shipping Casualties ...	10	—	10 0 0	—
E.—Telegrams and Telephones ...	90	94 13 5	—	4 13 5
F.—Services in connection with Wreck and Salvage ...	100	74 5 10	25 14 2	—
G.—Relief of Distressed Seamen ...	25	2 16 0	22 4 0	—
H.—Acquisition of Foreshores, etc.	25	15 0 0	10 0 0	—
COAST LIFE SAVING SERVICE.				
I.1.—Salaries, etc. ...	2,924	2,814 1 0	109 19 0	—
I.2.—Travelling Expenses ...	450	416 17 10	33 2 2	—
I.3.—Coast Communication Telephone Service...	1,100	1,067 3 6	32 16 6	—
I.4.—Incidental Expenses ...	175	157 13 3	17 6 9	—
GROSS TOTAL ...£	12,184	11,591 0 3	647 10 6	54 10 9
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £592 19 9	
Deduct :—	—	—	Surplus of Appropriations in Aid realized. £14 12 9	
J.—Appropriations in Aid ...	1,650	1,664 12 9	Total Surplus to be surrendered. £607 12 6	
NET TOTAL ...£	10,534	9,926 7 6		

Estimated.	Realized.
£	£ s. d.

Extra Receipts payable to Exchequer :—

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 ...

—	4 13 8
	N 2

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings principally due to a reduction in staff.
 B.—Excess due to unanticipated expenses incurred on behalf of another Government Department.
 C.—Savings due to the fact that certain scientific apparatus and medals for which provision was made, were not purchased during the year.
 D.—No inquiry was necessary.
 E.—Excess due to increase in telephone calls.
 F. and G.—These estimates are necessarily of a conjectural nature.
 H.—Certain negotiations for purchase were not completed within the year.
 I.1.—Payments in connection with quarterly exercises, wreck services, etc., were less than was anticipated.
 I.2.—The amount of travelling found necessary was less than was anticipated.
 I.3.—It was not necessary to avail of telephone services to the extent anticipated.
 I.4.—Savings principally due to expenses of 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 ...	530	331 11 10
2. Fees for medical inspection of crews, passengers or stores ...	12	—
3. Fees for examinations of Masters, Mates and Engineers, etc. ...	60	70 0 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 I.3.) ...	173	176 9 9
5. Mercantile Marine Office fees (including overtime charges in respect of Surveyors) ...	50	17 14 0
6. Foreshore rents and Licence fees ...	110	167 11 1
7. Sales of Wreck ...	100	232 19 2
8. Miscellaneous ...	15	68 6 11
TOTAL ...	£1,650	£1,664 12 9

1. The deficiency is partly due to no emigrant ships having come under survey, and is partly the effect of the transfer of ships from the Irish Register.
 2. Deficiency due to fact that no emigrant ships came under survey.
 3. More candidates than was anticipated presented themselves for examination.
 4. (b) Receipts in respect of Lighthouse telephones were greater than was anticipated.
 5. Deficiency due to decrease in overtime charges, no emigrant ships having come under survey within the year.
 6. Additional leases and licences were granted, the completion of which was not anticipated.
 7. This estimate is necessarily of a conjectural nature.
 8. Receipts from commission on sales of Wreck were greater than was anticipated.

R. C. FERGUSON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
 2nd December, 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.

UNEMPLOYMENT INSURANCE AND UNEMPLOYMENT ASSISTANCE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, 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 ...	263,775	258,813 8 8	4,961 11 4	—
B.—Travelling Expenses ...	2,300	1,609 2 0	690 18 0	—
C.—Incidental Expenses ...	900	802 13 6	97 6 6	—
D.—Telegrams and Telephones ...	1,800	1,625 6 3	174 13 9	—
E.—Umpire and Courts of Referees—Salaries, etc.	2,900	2,370 4 0	529 16 0	—
F.—Umpire and Courts of Referees — Travelling, etc. ...	500	502 19 9	—	2 19 9
G.—Contribution to the Unemployment Fund ...	292,000	278,551 19 9	13,448 0 3	—
H.—Payments to Associations :— Original £200 Supplementary 170	370	417 18 2	—	47 18 2
I.—Advances to Workpeople for Fares ...	100	37 10 0	62 10 0	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
J.—Unemployment Assistance :—	£	£ s. d.	£ s. d.	£ s. d.
Original £1,300,000				
Supplementary 220,000				
	1,520,000	1,504,505 17 4	15,494 2 8	—
K.—Poundage on Money and Postal Orders ...	150	118 6 5	31 13 7	—
K.K.—Losses and Compensation ...	—	10 0 3	—	10 0 3
	2,084,795	2,049,365 6 1	35,490 12 1	60 18 2
<i>Deduct :—</i>				
Anticipated Savings on various Subheads (See Supplementary Estimate)	20,000	—	20,000 0 0	—
GROSS TOTAL :—				
Original £1,864,625				
Supplementary 200,170	£ 2,064,795	2,049,365 6 1	15,490 12 1	60 18 2
<i>Deduct :—</i>			Surplus of Gross Estimate over Expenditure. £15,429 13 11	
L.—Appropriations in Aid :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £9,424 4 0	
Original £726,750	—	—		
Less Supplementary 31,070	695,680	705,104 4 0		
NET TOTAL :—			Total Surplus to be surrendered. £24,853 17 11	
Original £1,137,875				
Supplementary 231,240	£ 1,369,115	1,344,261 2 1		

Extra Receipts payable to Exchequer :—

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

Estimated.	Realized.
£	£ s. d.
—	11 19 7

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to the operation of Employment Periods, which resulted in less need for temporary staff than was anticipated.
- B.—The number of inspections of local offices was less than was anticipated, owing to the operation of the Employment Period Orders.
- C.—Expenditure on various minor items was less than was anticipated.
- D.—Telephone and telegraph services were not used to the extent anticipated.
- E.—The number of sittings of Courts was less than was anticipated.
- F.—Excess is due to increase in number of cases referred to the Courts.

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.—The estimate in this case is necessarily of a conjectural nature.

J.—Saving is mainly due to the extension of the Second Employment Period, 1940.

K.—Payments of Unemployment Benefit and Unemployment Assistance made through the post were less than was anticipated.

K.K.—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.

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 :—					
<i>Original</i>	£197,000				
<i>Less Supplementary</i>	9,670				
	187,330		188,018	0	5
(2) Repayment of sums advanced to Workpeople	100		29	18	10
(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>	£229,000				
<i>Less Supplementary</i>	21,400				
	207,600		216,623	18	7
(5) Recoveries of Unemployment Assistance overpaid	600		351	4	8
(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, etc.	50		81	1	6
TOTAL :—					
<i>Original</i>	£726,750				
<i>Less Supplementary</i>	31,070				
	£695,680		£705,104	4	0

(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 had not been anticipated.

(5) and (6) These items cannot be forecast with any degree of certainty.

NOTES.

In addition to cash recoveries accounted for under Subhead L., further recoveries totalling £962 12s. 11d. 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.

This Account includes the sum of approximately £2,348 in respect of officers on loan to other Departments.

R. C. FERGUSON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
23rd December, 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.

INDUSTRIAL AND COMMERCIAL PROPERTY REGISTRATION OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940,
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 Allow- ances	14,775	12,971 13 11	1,803 6 1	—
B.—Travelling and Incidental Expenses	140	111 4 11	28 15 1	—
C.—Expenses in connection with International Organiza- tions	270	215 8 8	54 11 4	—
TOTAL	£ 15,185	13,298 7 6		—
Surplus to be surrendered ...			£ 1,886 12 6	

					Estimated.	Realized.		
					£	£	s.	d.
Extra Receipts payable to Exchequer:—								
Fees	{	Patents ... ..	...	...	15,385	12,592	0	0
		Trade Marks and Designs ...	...	...	4,815	3,343	12	0
		Miscellaneous Receipts ... ..	...	...	590	322	9	2
Recovery of carriage overcharges in prior year					—		13	9
					£20,790	£16,258	14	11

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to staff vacancies and changes.
- B.—Expenditure on telephone services and minor miscellaneous items was less than was anticipated.
- C.—No conference of the International Union for the Protection of Artistic and Literary Works was held and consequently no expenditure on the travelling, etc., expenses of a delegation was incurred.

NOTE.

This Account includes the sum of approximately £1,233 in respect of salary, etc., of officers on loan to other Departments.

R. C. FERGUSON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
9th November, 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.

POSTS AND TELEGRAPHS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, 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 ...	160,230	154,773 4 5	5,456 15 7	—
A.2.—Metropolitan Offices :— Original ... £362,820 Supplementary ... 6,250	369,070	365,195 12 7	3,874 7 5	—
A.3.—Provincial Offices :— Original ... £898,380 Supplementary ... 2,620	901,000	898,675 11 2	2,324 8 10	—
A.4.—Stores Branch ...	66,955	64,379 4 10	2,575 15 2	—
AA.—Payment to other Administrations in respect of Services rendered by Agency	4,500	3,966 10 4	533 9 8	—
B.—Travelling Expenses ...	9,820	9,155 16 8	664 3 4	—
BB.—International and other Conferences and Conventions	550	791 19 1	—	241 19 1
C.—Rent, Office Fittings, etc. ...	25,715	24,955 8 3	759 11 9	—
D.—Purchase of Sites, etc. (Postal and Telegraph Services only) ...	3,450	—	3,450 0 0	—
CONVEYANCE OF MAILS.				
E.1.—Conveyance of Mails by Rail :— Original ... £245,025 Supplementary ... 7,875	252,900	252,945 3 7	—	45 3 7
E.2.—Conveyance of Mails by Road ...	43,400	43,511 1 0	—	111 1 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 ...	880	860 2 8	19 17 4	—
E.4.—Packet Services—British and Foreign ...	26,400	25,847 16 11	552 3 1	—
E.5.—Conveyance of Mails by Air ...	11,315	8,919 7 9	2,395 12 3	—
F.—Railway Companies, etc., for services in connection with Telegrams ...	80	66 3 0	13 17 0	—
STORES OTHER THAN ENGINEERING MATERIALS.				
G.1.—Stores :—				
<i>Original</i> ...	£35,110			
<i>Supplementary</i> ...	6,260			
	41,370	38,808 1 0	2,561 19 0	—
G.2.—Uniform Clothing :—				
<i>Original</i> ...	£19,010			
<i>Supplementary</i> ...	8,000			
	27,010	20,626 13 6	6,383 6 6	—
G.3.—Manufacture of Stamps, etc. :—				
<i>Original</i> ...	£5,640			
<i>Supplementary</i> ...	4,090			
	9,730	9,574 16 9	155 3 3	—
INCIDENTAL EXPENSES, LAW CHARGES, ETC.				
H.1.—Law Charges ...	150	156 6 3	—	6 6 3
H.2.—Losses by Default, Accident, etc. ...	1,050	1,130 2 9	—	80 2 9
H.3.—Incidental Expenses ...	1,385	1,733 8 10	—	348 8 10
ENGINEERING ESTABLISHMENT.				
I.1.—Salaries, Wages and Allowances ...	138,235	138,832 3 3	—	597 3 3
I.2.—Travelling Expenses ...	12,325	16,067 18 3	—	3,742 18 3
K.—Engineering Materials :—				
<i>Original</i> ...	£32,865			
<i>Supplementary</i> ...	2,650			
	35,515	34,254 15 3	1,260 4 9	—
ENGINEERING WORK, ETC.				
L.1.—Maintenance by Railway Companies, etc. ...	3,000	3,233 6 7	—	233 6 7
L.2.—Wayleaves ...	155	136 4 10	18 15 2	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.		£ s. d.	
L.3.—Contract Work :—						
Original	£7,020					
Supplementary	4,765					
	11,785	7,542 17 6	4,242 2 6		—	
L.4.—Rent, Rates on Wires, Water, Light, etc. ...	6,565	7,335 15 9	—		770 15 9	
L.5.—Incidental Expenses ...	355	232 6 5	122 13 7		—	
M.—Telephone Capital Repay- ments	140,397	140,396 5 4	14 8		—	
SUPERANNUATION AND OTHER NON-EFFECTIVE CHARGES.						
N.1.—Superannuation Allowances and other Non-effective Charges, exclusive of Allow- ances granted under the Treaty of 6th December, 1921	101,800	97,038 14 7	4,761 5 5		—	
N.2.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921	69,800	69,532 7 6	267 12 6		—	
N.3.—Agency Payments in respect of Compensation Allow- ances	65	428 8 10	—		363 8 10	
POST OFFICE SAVINGS BANK.						
O.1.—Salaries, Wages and Allow- ances	17,693	16,545 4 0	1,147 16 0		—	
O.2.—Travelling Expenses ...	60	14 13 3	45 6 9		—	
O.3.—Maintenance of Buildings, Furniture, Light, Heating, etc.	320	416 15 3	—		96 15 3	
O.4.—Stationery, etc.	1,400	1,021 17 7	378 2 5		—	
O.5.—Law Charges	10	—	10 0 0		—	
O.6.—Losses by Default, Accident, etc.	100	29 6 5	70 13 7		—	
O.7.—Incidental Expenses ...	10	23 7 0	—		13 7 0	
O.8.—Rates, etc.	172	171 6 8	13 4		—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
CIVIL AVIATION AND METEOROLOGICAL WIRELESS SERVICES.				
Q.1.—Salaries, Wages and Allowances	17,980	12,374 7 3	5,605 12 9	—
Q.2.—Provision and installation of Equipment and Operating and Maintenance Charges, Rent, etc. ...	17,220	3,612 2 3	13,607 17 9	—
Q.3.—Travelling and Miscellaneous Expenses	885	759 11 6	125 8 6	—
	2,532,807	2,476,072 6 7	63,385 9 10	6,650 16 5
<i>Deduct :—</i> Anticipated Savings on various Subheads (See Supplementary Estimate)	18,075	—	18,075 0 0	—
GROSS TOTAL :— <i>Original</i> £2,490,297 <i>Supplementary</i> 24,435	£ 2,514,732	2,476,072 6 7	45,310 9 10	6,650 16 5
<i>Deduct :—</i> T.—Appropriations in Aid :— <i>Original</i> £115,227 <i>Less Supplementary</i> 6,040	Estimated. — 109,187	Realized. — 112,886 18 7	Surplus of Gross Estimate over Expenditure. £38,659 13 5	
			Surplus of Appropriations in Aid realized. £3,699 18 7	
NET TOTAL :— <i>Original</i> £2,375,070 <i>Supplementary</i> 30,475	£ 2,405,545	2,363,185 8 0	Total Surplus to be surrendered. £42,359 12 0	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—The saving was due to vacancies unfilled, to changes of personnel, and to the provision for temporary force having been only partly utilized.

The salary of the Chief Medical Officer is charged to this Subhead. This Officer performs certain duties also for other Government Departments, including the Civil Service Commission. The value of these services is estimated to be one-half of his salary (plus Bonus).

A.2.—The saving was due to a reduction in Christmas traffic (£1,500), and to anticipated expenditure not materializing (£2,370).

A.3.—The saving was due to a reduction in Christmas traffic (£1,400), and to casual variation in expenditure (£920).

A.4.—The saving was due to the labour force employed in the Factory on Telephone Development work (£2,400) and the cost of reorganization of Staff (£500) being less than anticipated; offset by a reduction in the amount chargeable to Telephone Capital in respect of the completion and handling of Engineering Stores (£330).

AA.—The saving was due to the number of Postal Orders issued for payment in other Administrations being less than anticipated.

B.—The saving was due to the curtailment of Headquarters travelling (£400), to reduction in the number of Provincial Officers employed on detached duties (£160), and to Trip Allowances during the Christmas period having been less than anticipated (£100).

BB.—The excess was due to the expenses of delegates to the Postal Union Congress, normally due for payment in the previous year, having fallen on the Vote for this year (£300); to unforeseen expenses of a delegate to another Conference (£50) (Department of Finance letter S.105/16/39 of 15th May, 1939, refers), and to the subscription to the Telegraph Union being greater than anticipated (£120); offset by the Postal Union subscription for this year having been paid during the last financial year (£230).

C.—The saving was mainly due to the curtailment of lighting and the extension of Summer Time (£800), to the cessation of rent payments in respect of Post Office premises purchased by the Department (£170), to fewer Sub-Offices having been placed in charge (£70), and to less alterations and repairs to premises and shelter huts than was anticipated (£120); offset by an unforeseen payment of rates on premises at Exchequer Street, Dublin (£400).

D.—The saving was due to anticipated expenditure for the purchase of certain sites not having materialized.

E.1., E.2. and E.3.—Casual variations.

E.4.—The saving was due to traffic being less than anticipated, owing to the suspension of certain Steamship Services during the war emergency.

E.5.—The saving was due to the Empire Air Mail scheme not having operated for the full financial year (£5,830); offset by an unanticipated expenditure on the Transatlantic Air Services (£3,440).

F.—The saving was due to the general decline in Telegraph traffic transacted by Railway Companies.

G.1.—The saving was mainly due to delays in delivery by Contractors (£1,150), to mail bags being made in Post Office Factory instead of by Contractors (£600), to unforeseen falling off in mail bags used in the Cross Channel Service (£380), to prices of certain stores and expenditure on miscellaneous items being lower than was anticipated (£430).

G.2. and G.3.—The saving was due to delays in the supply of goods by Contractors.

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 215. The loss to public funds is reduced by £5 7s. 9d. on account of unpaid wages, etc., due to dismissed, etc., officers.

H.3.—The excess was due to a payment of £350 to a member of the public in respect of personal injuries caused by an official motor van (Department of Finance letter S.41/12/39 of 28th October, 1939, refers).

I.1.—A closer estimate was not possible.

I.2.—The excess was due to insufficient provision having been made for maintenance works, which involved additional travelling and subsistence allowance, consequent on the extension and improvements to the telephone system.

K.—The expenditure was less than anticipated owing to war conditions. The expenditure under this Subhead includes an *ex-gratia* payment of £1 5s. 0d. in respect of increased contract price of goods supplied (Department of Finance letter S.9/3/40 of 24th February, 1940, refers).

- 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 and the abandonment of certain 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.—The expenditure under this Subhead is variable and cannot be accurately foreseen.
- N.1.—The number of retirements was less than anticipated.
- N.2.—A closer estimate was not possible.
- N.3.—The excess was due to an unanticipated increase in the Cost of Living figure for retired officials.
- O.1.—The saving was due to the provision for temporary force not being utilized and to changes of personnel.
- O.2.—This is a fluctuating item and expenditure was less than anticipated.
- O.3.—The excess was due to the cost of maintenance being greater than anticipated, offset by a reduction in the cost of heating, and by an estimated expenditure on furniture not maturing.
- O.4.—The saving was mainly due to a charge for replacement of machines which did not mature (£520); offset by an unanticipated increase in the cost of printing, etc. (£140).
- O.5.—The expenditure anticipated did not materialize.
- O.6.—This is a variable item and the expenditure was less than anticipated.
- O.7.—This is a variable item and the expenditure cannot be accurately foreseen.
- O.8.—A casual variation.
- Q.1.—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 radio equipment at the Dublin Meteorological Station and the proposed Airports at Cork and Galway, not being expended.
- Q.3.—The anticipated expenditure did not materialize owing to the restricted Transatlantic flight programme.

T.—Appropriations in Aid :—

				Estimated.	Realized.		
				£	£	s.	d.
(1) Void Money Orders	...	...	...	450	524	0	8
(2) Void Postal Orders	...	...	...	2,600	2,342	15	6
(3) Works for Railway Companies and others	...		...	2,225	3,759	16	8
(4) Sale of Engineering Stores	...	...	...	603	2,564	5	2
(5) Receipts from Savings Bank Funds	...	...	...	37,615	36,226	7	3
(6) Rent of Post Office premises, sub-let...	...		...	6,800	6,814	11	0

	Estimated.	Realized.		
	£	£	s.	d.
(7) Repayment of sums advanced to Officers under Subhead G.I.	10	17	7	6
(8) Receipts from Widows' and Orphans' Pensions Fund for Administrative Expenses ...	17,550	16,993	1	1
(9) Receipts for Agency Services performed on behalf of other Administrations	17,000	16,705	16	7
(10) Receipts from British Administration for excess Parcels Traffic	9,500	7,436	0	0
(11) Receipts from British Administration for conveyance of mails exchanged between Great Britain and Northern Ireland	2,600	2,600	0	0
(12) Receipts from British Administration for Staffing of Wireless Stations	6,600	6,558	5	1
(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	65	32	11	10
(14) Miscellaneous Receipts	5,569	10,312	0	3
	£109,187	£112,886	18	7

- (1).—The amount of void Money Orders renewed was less than anticipated, thus increasing the amount to be appropriated.
- (2).—The value of void Postal Orders to be appropriated was less than anticipated.
- (3).—The increase was mainly due to the receipts from the Electricity Supply Board (£850), the Wireless Broadcasting Service (£250), and Public Bodies (£400) being greater than anticipated.
- (4).—The receipts for the sale of Stores during the last month of the financial year were unexpectedly abnormal.
- (5).—The total expenditure was less than anticipated.
- (6).—A casual variation.
- (7).—The advances for purchase of motor equipment were greater than anticipated, and repayments therefore increased.
- (8).—A closer estimate was not possible.
- (9).—The deficit was due to an unforeseen reduction in the number of Postal and Money Orders issued by other Administrations for payment in Éire.
- (10).—The deficit was due to the unanticipated reduction in Parcels Traffic in consequence of the European War.
- (12).—A casual variation.
- (13).—The amount due to be recovered from Great Britain was less than anticipated.

(14).—The receipts under this heading, which are difficult to foresee, include the following items :—

	£	s.	d.
(a) Sale of Non-Engineering Stores	4,323	0	4
(b) Value found loose, cash in undelivered packets, proceeds from sale of perishable parcels and undisposable property ...	275	15	6
(c) Receipts in respect of damage to property, fines, prosecution costs, restitution, etc.	213	2	5
(d) Receipts in respect of commission on repurchase of stamps	500	1	0
(e) Receipts for services rendered in respect of Meteorological Services, engineering work, etc., for Broadcasting Service, etc.	1,801	12	4
(f) Profits on Exchange—Money Order Services	570	0	0
(g) Receipts in respect of special leave at cost of substitution, overpayments of wages, etc.	827	12	7
(h) Receipts in respect of services of officers loaned	1,187	4	7
(i) Advertisement receipts	257	8	11
(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	10	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	3	4
(l) Receipts in respect of Wireless Examination and Transmitting permits	134	6	11
(m) Anonymous receipt in respect of cash taken in raid on Claddaghduff Sub-Office, Galway, on 16th March, 1934	16	0	0
(n) Other miscellaneous receipts	177	2	4

The excess was mainly due to unanticipated receipts in respect of (1) the manufacture of stores in the Post Office Factory for other Government Departments (£1,900); (2) commission on repurchase of stamps (£150); (3) officers loaned to other Government Departments (£920); (4) overhead charges on Wireless Broadcasting Engineering Works (£720); to services rendered in respect of Meteorological Services, etc. (£240); to Profits on Exchange—Money Order Services (£170); to Advertisement receipts (£100); and to unanticipated receipts under (c), (g) and (n) (£540).

LOSSES BY DEFAULT, ETC. (POSTAL STORES).

Stocktaking deficiencies as follows were written off during the year :—

- (a) Under authority of the Secretary £177 12s. 6d. (101 cases). (75 cases of surpluses totalled £145 12s. 3d.).

Apart from ordinary stocktaking discrepancies, the losses of Postal Stores from stock amounted to £3 13s. 8d.

The sale value of all materials of Postcards, Wrappers, Envelopes and Telegraph Books issued to Postmasters in the year was £2,913.

LOSSES BY DEFAULT, ETC. (POSTAL SERVICES)—STATEMENT SHOWING
PRINCIPAL ITEMS.

			£	s.	d.
Deficiency in Accounts—	Due to burglary at Ballinafad Sub-Office, Boyle,	on the night of 13/14th April, 1939	6	10	5½
"	"	Due to burglary at Cranney Sub-Office, Ennis, on the 16th February, 1939	5	0	0
"	"	Due to the fraudulent negotiation of a Money Order for £4 9s. 10d. at Dublin Head Office on the 2nd July, 1938. The loss to public funds was reduced by £2 made good by the officers held to be responsible	2	9	10
"	"	Due to the fraudulent negotiation of a Money Order at Dublin Head Office on the 21st July, 1939	4	19	6
"	"	Due to the fraudulent collection and misappropriation of Customs Charges by a Postman at Dublin Head Office. The offender absconded and was dismissed	1	3	
"	"	Due to a shortage in an official remittance between Galway and Renvyle Sub-Office on 16th October, 1939	1	0	0
"	"	Due to an armed raid on Kilclare Sub-Office, Carrick-on-Shannon, on 1st December, 1939	7	6	4½
"	"	Due to loss of portion of an official remittance in transit between Kilmacow Sub-Office and Waterford on 19th April, 1939	1	0	0
"	"	Due to a shortage of £12 0s. 0d. in an official remittance between Longford and Kilocogy Sub-Office on 12th/14th February, 1938. The loss to public funds was reduced by £4 0s. 0d. made good by the officer held to be responsible	8	0	0
"	"	Due to destruction by fire of official cash and stocks at Oliver Plunkett Street Town Sub-Office, Cavan, on 13th March, 1939 (Department of Finance letter S.41/30/39 of 13th October, 1939, refers)	79	13	10½
"	"	Due to the loss of an official remittance containing £40 0s. 0d. between Rathmines Branch Office and Portobello Bridge Town Sub-Office, Dublin, on 29th November, 1938. The loss to public funds was reduced by £5 0s. 0d. made good by the officer concerned (Department of Finance letter S.41/23/39 of 6th September, 1939, refers)	35	0	0
"	"	Due to loss of an official registered letter containing Postage and Unemployment Insurance Stamps from Sligo to Gortahill Sub-Office on 19th August, 1939	8	2	
"	"	Due to burglary at The Downs Sub-Office, Mullingar, on the night of 7/8th March, 1939, of £2 6s. 6d. An amount of £1 3s. 3d. was made good by the Sub-Postmaster. The offender was prosecuted and convicted	1	3	3
Loss of Legal Tender Notes, etc., from "Test" Letters			1	10	0
			0 2		

	£	s.	d.
Postage and Commemoration Stamps presented to the President of the United States of America, the Delegates at the International Postal Union Congress held at Buenos Aires in April, 1939, and the Paraguayan Post Office (Department of Finance letters S.41/1/24 of 4th June, 1924, and 9th February, 1925, S.41/18/32 of 6th February, 1939 and 4th March, 1939, refer)	295	5	2½

Miscellaneous losses not exceeding £20 and not involving suspicion of fraud or culpable negligence of Post Office Servants :—

	£	s.	d.
Counter Losses	150	10	2½
Irrecoverable amounts of Customs Charges uncollected	4	5	8
Wages overpaid and irrecoverable	7	18	9
Postal Orders	8	0	
Old Age Pension Orders	6	9	0
Miscellaneous	3	14	11
	173	6	6½

Compensation for Loss of or Damage to Parcels and Insured Letters :—

<i>Loss</i> :—Registered and Insured Parcels	28	17	11
Unregistered and Uninsured Parcels	335	2	0½
Total (Parcels)	363	19	11½
Registered and Insured Letters	34	2	3
Total (Loss)	£398	2	2½

<i>Damage</i> :—Registered and Insured Parcels	1	10	11
Unregistered and Uninsured Parcels	101	8	10
Total (Parcels)	102	19	9
Registered and Insured Letters	6	6	4
Total (Damage)	£109	6	1
TOTAL LOSS AND DAMAGE	507	8	3½
TOTAL	£1,130	2	9

The total number of Money Orders and Postal Orders issued during the year was 7,048,775, amounting to a sum of £6,215,960. The total number of parcels dealt with was approximately 6,653,300. The total cash, etc., remittances dealt with by Postmasters, etc., during the year was £22,591,464.

The following cases of loss involved no charge on public funds as the amounts were made good in each instance :—

A shortage of £6 3s. 4d. was discovered in the accounts at Barnesmore Sub-Office, Donegal. The offender was dismissed.

An Auxiliary Postman at Blessington Sub-Office, Dublin, embezzled an amount of £1 6s. 2d. entrusted to him for the purchase of Postal Orders. The offender was dismissed.

A shortage of £6 1s. 7½d. was discovered in the accounts at Caheragh Sub-Office, Bandon. The Sub-Postmaster was dismissed.

A shortage of £10 was discovered in the accounts of the Sub-Postmistress of Carlingford Sub-Office, Dundalk. The Assistant was dismissed.

A Postman at Carrick-on-Suir Sub-Office, Waterford, interfered with Postal packets and misappropriated an amount of £2. The offender was prosecuted and dismissed.

A Post Office Clerk at Ceanannus Mor Head Office interfered with Postal packets and misappropriated an amount of £12 14s. 9d. The offender was prosecuted and dismissed.

A shortage of £56 13s. 7d. was discovered in the accounts of the Sub-Postmistress of Clonee Sub-Office, Dublin. The Sub-Postmistress was allowed to resign and the Assistant was dismissed. (Department of Finance letters S.41/32/39 of 1st November, 1939, and 16th January, 1940, refer).

A Postman at Dublin Head Office misappropriated Postal Orders valued at £4 4s. 7d. The offender was prosecuted and dismissed.

A shortage of £3 9s. 1d. was discovered in the accounts of the Sub-Postmistress of Durrow Sub-Office, Port Laoighise. She was prosecuted and dismissed. The Assistant was concerned in Savings Bank defalcations (*see* page 218).

A Postman at Ennis Head Office interfered with Postal packets and misappropriated an amount of £3. The offender was prosecuted and dismissed.

A Learner at Galway Head Office misappropriated Postal Orders valued at £4 18s. 6d. The offender was prosecuted and dismissed.

A Postman at Galway Head Office interfered with Postal packets and misappropriated an amount of £2 12s. 6d. The offender was prosecuted and dismissed.

A shortage of £29 6s. 8½d. was discovered in the accounts of the Sub-Postmaster of Kilmore Sub-Office, Wexford, who also fraudulently retained Savings Bank Deposits (*see* page 218). The Sub-Postmaster was prosecuted and dismissed.

A Post Office Clerk at Limerick Head Office misappropriated charges on parcels amounting to £6 17s. 3d. The offender was dismissed.

A shortage of £13 3s. 10d. was discovered in the accounts of the Sub-Postmistress of Lower Mount Street Town Sub-Office, Dublin. The Assistant was dismissed.

An Auxiliary Postman at Malinbeg Sub-Office, Donegal, interfered with postal packets and misappropriated an amount of £2 2s. 6d. The offender was dismissed.

An Auxiliary Postman at Mallow Head Office misappropriated charges on parcels amounting to 12s. 2d. The offender was dismissed.

A Sub-Office Assistant at Meenbanad Sub-Office, Letterkenny, irregularly converted to her own use an Old Age Pension Order valued at 10s. The offender was prosecuted and dismissed.

A shortage of £4 19s. 5½d. was discovered in the accounts of the Sub-Postmaster of Monasteraden Sub-Office, Castlerea. The Assistant was dismissed.

An Auxiliary Postman at Mountrath Sub-Office, Port Laoighise, interfered with Postal Packets and misappropriated an amount of £1 10s. 0d. The offender was prosecuted and dismissed.

An Auxiliary Postman at Thurles Head Office misappropriated charges on parcels amounting to 5s. 10d. The offender was 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 (57 cases)	67	14	3

Stocktaking deficiencies as follows were written off during the year :—

Under authority of the Secretary £817 13s. 3d. (583 cases). (505 cases of surpluses totalled £819 18s. 1d.).

Stores valued at £2 10s. 0d. were used during the financial year in the repair of plant consequent upon malicious damage. The total value of Stores handled during the year was £237,505.

REPAYMENT SERVICES.

	Expenditure in the year.	Total outstanding.
	£	£
Works executed for Railway Companies and others	4,124	4,154

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 three claims for Repayment Services amounting to £22 15s. 1d. 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 811295 and 820024 by persons unknown, and to an overdraft in account 423755 not involving suspicion of fraud or culpable negligence on the part of Post Office Servants.			
Three cases		1	13 6
Loss exceeding £1, due to fraudulent withdrawal from Savings Bank Account 830493 by a person unknown, not involving suspicion of fraud or culpable negligence on the part of Post Office Servants		1	7 0
Loss due to fraudulent manipulation of various Savings Bank Accounts at Durrow Sub-Office, Port Laoighise, amounting to £42 10s. 0d. The loss to public funds was offset by £16 4s. 1d. recovered from the Sub-Postmistress and her Assistant, who were prosecuted and dismissed (<i>see</i> page 217)		26	5 11
TOTAL		£29	6 5

The following cases of loss involved no charge on public funds, as the amounts were made good in each instance :—

The Sub-Postmaster of Kilmore Sub-Office, Wexford, embezzled Savings Bank deposits amounting to £17. The defaulter was prosecuted and dismissed (*see* page 217).

Fraudulent withdrawal of £1 from Savings Bank account 799320 at Curragh Camp Head Office. The offender was prosecuted and convicted.

Fraudulent withdrawal of £1 from Savings Bank account 732989 at Thomas Street Town Sub-Office, Dublin, by a person whose identity could not be established.

The total number of Savings Bank deposits and withdrawals during the year was 963,420, and the total amount involved was approximately £5,061,512.

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 18th September, 1939, refers).

Ninety Clerical Officers, three Writing Assistants, two Writing Clerks and one Post Office Clerk Grade A received extra remuneration varying between £30 0s. 8d. and £92 9s. 4d. in respect of extra attendance on weekdays.

Three Assistant Superintendents, twelve Overseers, three Inspectors, one hundred and fifteen Post Office Clerks Grade A, seventy-one Post Office Clerks Grade B, thirty-one Postmen Grade A, fifty-six Postmen Grade B, fifteen Doorkeepers, seven male Night Telephonists, forty-nine Skilled Workmen, one Superintendent Warehouseman, one Skilled Motor Mechanic, three Temporary Wireless Supervisors, four Temporary Wireless Operators, two Packers and Porters, two Cleaners and two Labourers, received extra remuneration varying between £30 0s. 9d. and £166 8s. 0d. in respect of extra attendance on weekdays, duty on Sundays, Christmas Day, Good Friday and Bank Holidays, substitution pay, etc.

NOTES.

1. This Account includes a sum of approximately £17,495, in respect of salaries, etc., of staff temporarily lent, without repayment, to other Departments.

2. The Accounts of other Departments include a sum of £923 18s. 1d. in respect of salary, etc., of officers on loan to this Service.

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

(a) as irrecoverable :—						£	s.	d.
Motor Vans and Pedal Cycle (3 cases)	....	....	....	....	....	2	14	10

(b) on a mutual forbearance basis :—

Motor Van	....	....	....	....	....	20	15	3
Motor Van	....	....	....	....	....	16	2	4
Motor Van	....	....	....	....	....	2	11	2
Motor Truck	....	....	....	....	....	3	12	6
Motor Cycle	....	....	....	....	....	4	6	9
Motor Cycle	....	....	....	....	....	3	12	11
Motor Cycle	....	....	....	....	....	3	0	0
Pedal Cycle	....	....	....	....	....	2	17	4
Motor Vans and Pedal Cycles (5 cases)	....	....	....	....	....	3	19	5

(Department of Finance letters S.41/2/37 of 26th April, 1937, and 25th October, 1937, refer)

£60 17 8

(c) on a halving basis :—

Motor Van	....	....	....	....	....	2	19	0
Motor Van	....	....	....	....	....	2	7	11
Motor Van	....	....	....	....	....	2	6	2
Motor Cycle	....	....	....	....	....	3	3	11
Motor Van, Motor Truck, Motor Cycle and Pedal Cycles (5 cases)	....	....	....	....	....	2	17	8

(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)

£13 14 8

4. In two 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 £9 0s. 6d.

5. In four cases sums amounting to £4 6s. 6d. in respect of unexpired value of uniform clothing were abandoned as irrecoverable. Balances of wages totalling £2 16s. 7d. were withheld.

6. An amount of £1 0s. 10d. due from an officer who sustained an accident on duty was abandoned as irrecoverable as the officer concerned had left this country.

7. An amount of 3s. 9d. in respect of official property retained by an officer who was dismissed, was abandoned as irrecoverable. A balance of wages amounting to 9s. 4d. was withheld.

8. A claim for £37 17s. 7d. in respect of legal costs awarded against an Auxiliary Postman in a case brought by him under the Workmen's Compensation Act was abandoned (Department of Finance letter P.7/13/38 of 11th July, 1939, refers).

9. Health and Pension and Unemployment Insurance Stamps to the value of £3 2s. 6d. were recovered during the year out of the total (£15 10s. 6d.) lost from the Accountant's Office and charged to Subhead H.2.—Losses by Default, etc., 1937-38.

P. S. O'HEGARTY,

Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,

DUBLIN, 26th November, 1940.

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, 1940.

SUMMARY.

Estimated Expenditure.			Actual Expenditure.			
LINES AND APPARATUS.		ELECTRIC LIGHT AND POWER.	LINES AND APPARATUS.		ELECTRIC LIGHT AND POWER.	
Telegraph Services.	Telephone Services.	Common Services.	Telegraph Services.	Telephone Services.	Common Services.	
£	£	£	£	£	£	
2,838	*	6,829	192	*	4,067	
11,272	54,764	1,154	9,942	43,878	1,033	
33,754	88,656	6,627	32,856	102,566	7,415	
869	13,310	108	632	12,380	47	
		£220,181			£215,008	

* 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, 1940.

		Estimate. £			Expenditure. £
Construction (Telegraphs) :—			Construction (Telegraphs) :—		
Shore Wireless Stations	...	2,572	Shore Wireless Stations	...	42
Sundry Works (including fast Telegraph Apparatus)	...	266	Sundry Works (including fast Telegraph Apparatus)	...	150
TOTAL COST OF TELEGRAPH CONSTRUCTION :—			TOTAL COST OF TELEGRAPH CONSTRUCTION :—		
Cash	...	£1,632	Cash	...	£1,287
Materials	...	1,206	Materials	...	1,095 (Cr.)
		2,838			192 (a)
Construction (Common Services) :—			Construction (Common Services) :—		
Electric Light, Electric Power, Heating :—			Electric Light, Electric Power, Heating :—		
New Works :—			New Works :—		
Cash	...	£6,299	Cash	...	£2,630
Materials	...	530	Materials	...	1,437
		6,829			4,067
TOTAL COST OF COMMON SERVICES CONSTRUCTION		...	TOTAL COST OF COMMON SERVICES CONSTRUCTION		£4,067 (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, 1940—continued.

Estimate.				Expenditure.			
Lines and Apparatus.		Electric Light and Power.		Lines and Apparatus.		Electric Light and Power.	
Telegraph Services.	Telephone Services.	Common Services.	TOTAL.	Telegraph Services.	Telephone Services.	Common Services.	
£	£	£	£	£	£	£	£
7,428	39,389	974	47,791	6,901	36,181	885	
3,114	10,445	130	13,689	2,287	5,969	137	
530	180	—	710	586	45	—	
£11,072	50,014	1,104	62,190	9,774	42,195	1,022	
200	4,750	50	5,000	168	1,683	11	
£11,272	54,764	1,154	67,190	9,942	43,878	1,033	
29,595	81,566	5,193	116,354	28,501	94,107	6,418	
2,154	6,650	1,434	10,238	2,105	7,810	997	
15	140	—	155	14	122	—	
1,990	300	—	2,290	2,236	527	—	
£33,754	88,656	6,627	129,037	32,856	102,566	7,415	
869	13,310	108	{ 12,126	579	10,321	42	
			2,161	53	2,059	5	
£869	13,310	108	14,287	632	12,380	47	

(a) The saving on Telegraph and Telephone Renewal Works was due to the abandonment of renewal works in favour of maintenance works.

(b) The excess on Telephone Maintenance was mainly due to the curtailment of renewal works owing to the difficulty in obtaining supplies of stores during the Emergency. The excess on Common Service Maintenance was due to the increasing number of installations in use for heating, lighting, ventilating, etc., purposes.

(c) The saving in the Post Office Factory on Repairs was mainly due to the quantities of recovered stores required for new works being less than was anticipated.

APPENDIX No. II.

STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES, YEAR ENDED 31ST MARCH, 1940.

RECEIPTS.	£	£	ISSUES.	£	£
Value of Stores in hand, 1st April, 1939 :—					
Stock at Rate Book Prices on 31st March, 1939	... 150,692*		Works and Maintenance	... 74,129	
Stores in transit on 31st March, 1939	... 1,055	151,747	Repayment Services	... 894	
			Sales	... 1,065	
Engineering Materials Purchased	... 85,412		Factory, for use in Manufacture, Plant, etc.	... 9,447	85,535
Add Stores taken into Stock in 1939-40, but not paid for on 31st March, 1940	... 12,878				
	98,290		Value of Stores in transit on 31st March, 1940	... 1,626	
Deduct Stores taken into Stock prior to 1st April, 1939, and paid for in 1939-40	... 2,711	95,579	Value of Stores in hand on 31st March, 1940	... 178,196*	179,822
			(Including stores £33,907 awaiting repair or condemnation; for sale £3,503; held for storm emergency purposes, and poles and scantlings seasoning for creosoting, £6,619).		
Manufactured articles received from the Factory at cost	... 10,059				
Stocktaking adjustment	... 3				
Profit on Rate Book Prices	... 7,969				
		<u>£265,357</u>			<u>£265,357</u>

* Includes stores valued £61,000 charged to Suspense Head of the Telephone Capital Account.

APPENDIX No. III.

STATEMENT OF PAYMENTS FOR NON-EFFECTIVE SERVICES, INJURY GRANTS, ETC., FOR THE YEAR 1939-40.

RECURRENT CHARGES.	Subhead N.1.		
	£	s.	d.
Superannuation Allowances granted under the Superannuation Act, 1859 (Sections 2, 4, 9, 12, etc.), and the Act of 1909 (Section 1) ...	71,223	2	9

GRATUITIES AND OTHER NON-RECURRENT CHARGES.

A.—Statutory.

Additional Allowances granted under the Superannuation Act, 1909 (Sections 1 (2) and 3 (1)) ...	14,638	8	4
Death Gratuities under the Superannuation Act of 1909 (Section 2 (1)), and the Act of 1914 (Section 2), and Supplementary Death Gratuities granted under the Act of 1909 (Section 2 (2)) ...	4,064	15	5
Gratuities granted to Established Officers under the Superannuation Act of 1859 (Section 6) ...	108	0	10
Gratuities granted to Unestablished Officers under the Superannuation Act, 1887 (Section 4) ...	342	1	5
Gratuities granted to Dependants of Unestablished Officers under the Superannuation Act of 1887 (Section 4) as amended by the Act of 1914 (Section 3) ...	79	7	6

B.—Non-Statutory.

Marriage Gratuities ...	2,739	0	2
Gratuities granted by the Minister for Posts and Telegraphs to Officers not qualified for grants under the Superannuation Acts, and to certain Unestablished Full-time Officers whose service had been partly allowance paid ...	576	5	0

INJURY GRANTS.

Grants under the Warrants made under Section 1 of the Superannuation Act, 1887 ...	Nil.
Grants under the Workmen's Compensation Acts, 1906, 1917, 1919 and 1934 ...	3,267 13 2
Grants under the Injuries in War (Compensation) Act, 1915 ...	Nil.
	£97,038 14 7

Subhead N.2.

	£	s.	d.
Compensation Allowances and Gratuities under Article 10 of the Treaty of 6th December, 1921 ...	69,532	7	6

Subhead N.3.

	£	s.	d.
Agency Payments made in respect of Compensation Allowances ...	428	8	10

TOTAL £166,999 10 11

WIRELESS BROADCASTING.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, 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 ...	23,638	23,049 1 8	588 18 4	—
B.—Cost of Daily Programmes	26,800	28,210 14 6	—	1,410 14 6
C.—Musical Instruments, Music, etc....	350	328 12 3	21 7 9	—
D.—Travelling Expenses ...	600	293 17 3	306 2 9	—
E.—Light, Power, etc. ...	7,000	6,027 15 10	972 4 2	—
F.—Plant, Equipment, Renewals, Maintenance, etc., inclusive of Labour	10,270	8,606 1 8	1,663 18 4	—
G.—International and other Conferences and Conventions ...	200	373 0 0	—	173 0 0
H.—Telegrams and Telephones	380	351 13 1	28 6 11	—
I.—Incidental Expenses ...	65	73 8 4	—	8 8 4
TOTAL ...£	69,303	67,314 4 7	3,580 18 3	1,592 2 10

Surplus to be surrendered £1,988 15 5

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer:—		
Licence Fees ...	78,500	84,811 0 0
Advertisements, etc.	35,000	38,182 12 4
	<u>£113,500</u>	<u>£122,993 12 4</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving was due to an unfilled vacancy and changes of personnel.
- B.—The excess was due to additional expenditure on artistes' fees necessitated by cessation of Hospitals' Trust programmes (£730); to increase in fees for Performing Rights owing to the amount of Wireless Licences being higher than was anticipated (£250); and to the higher average cost of outside broadcasts resulting from increase in labour and materials charges (£430).
- C.—A casual variation.
- D.—The saving was due to the travelling of Engineering Staff being less than anticipated.
- E.—The saving was mainly due to the power consumption at Athlone Broadcasting Station being less than anticipated.
- F.—The saving was due to the provision for ventilation of Dublin Studios (£570) and for receivers for relaying foreign programmes (£710) not being expended; and to the postponement of the erection of a cooling pond (£635); offset by unanticipated expenditure on additional plant for short wave station (£250).
- G.—The excess was due to unanticipated expenditure in connection with the Broadcasting Conference at Montreux, Switzerland.
- H.—The saving was due to telegram charges not being so high as anticipated.
- I.—A casual variation.

EXTRA REMUNERATION (exceeding £30).

For acting as Music Librarian, a member of the orchestra received £78 in respect of an allowance of £1 10s. 0d. a week, and also £8 in respect of extra professional services.

For acting as Leader, a member of the orchestra received £71 15s. 0d. in respect of an allowance of 5s. a day when so employed, and £4 in respect of extra professional services.

NOTES.

This Account includes a sum of £630 13s. 9d. for salary, etc., of staff lent to other Departments.

The Accounts of other Government Departments include the sum of £2,308 15s. 7d. in respect of salary, etc., of officers on loan to this service.

P. S. O'HEGARTY,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
26th November, 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.

ARMY.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, compared with the Sum Granted, for the ARMY and the ARMY RESERVE (including certain Grants-in-Aid) under the Defence Forces (Temporary Provisions) Acts, and for certain administrative EXPENSES in connection therewith; for the EXPENSES of the OFFICE OF THE MINISTER FOR THE CO-ORDINATION OF DEFENSIVE MEASURES; for certain EXPENSES under the Offences against the State Acts, 1939 and 1940, and the Air-raid Precautions Act, 1939; and for a Grant-in-Aid under the Red Cross Act, 1938.

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 £686,839 Supplementary 244,522	931,361	875,766 14 5	55,594	5 7	—	
A.1.—Military Educational Courses Abroad for Specially Selected Officers	1,998	1,236 4 1	761	15 11	—	
A.2.—Resignation and Retirement Gratuities ...	10	—	10	0 0	—	
A.3.—Expenses of Equitation Teams at Horse Shows	3,300	1,266 0 5	2,033	19 7	—	
B.—Marriage Allowance :— Original £91,961 Supplementary 40,453	132,414	126,849 15 5	5,564	4 7	—	
C.—Pay of Civilians attached to Units :— Original £105,938 Supplementary 16,562	122,500	119,699 17 3	2,800	2 9	—	
D.—Pay of Chaplains and Officiating Clergymen :— Original £4,996 Supplementary 448	5,444	5,449 9 6	—		5	9 6
E.—Pay of Officers of Medical Service, etc. :— Original £24,270 Supplementary 1,691	25,961	26,084 7 2	—		123	7 2

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.		£ s. d.	
F.—Medicines and Instruments :—						
<i>Original</i>	£4,714					
<i>Supplementary</i>	2,834					
	7,548	11,709 9 6	—		4,161 9 6	
G.—Lodging, Subsistence and Other Allowances :—						
<i>Original</i>	£57,317					
<i>Supplementary</i>	13,625					
	70,942	70,540 11 0	401 9 0		—	
H.—Transport of Troops :—						
<i>Original</i>	£14,672					
<i>Supplementary</i>	7,070					
	21,742	26,921 8 0	—		5,179 8 0	
I.—Conveyance of Stores, etc. :—						
<i>Original</i>	£1,845					
<i>Supplementary</i>	113					
	1,958	1,832 16 2	125 3 10		—	
J.—Mechanical Transport :—						
<i>Original</i>	£14,419					
<i>Supplementary</i>	125,656					
	140,075	141,501 0 7	—		1,426 0 7	
K.—Provisions and Allowances in lieu :—						
<i>Original</i>	£231,226					
<i>Supplementary</i>	112,579					
	343,805	357,507 6 9	—		13,702 6 9	
L.—Petrol and Oils :—						
<i>Original</i>	£20,330					
<i>Supplementary</i>	35,098					
	55,428	32,143 12 6	23,284 7 6		—	
M.—Clothing and Equipment ...	179,562	163,406 17 1	16,155 2 11		—	
N.—Animals and Forage ...	9,476	3,730 15 8	5,745 4 4		—	
O.—General Stores ...	224,221	121,088 15 2	103,132 4 10		—	
O.1.—Assistance to Civil Aviation	10	416 19 11	—		406 19 11	
P.—Warlike Stores ...	1,121,177	131,466 3 9	989,710 16 3		—	
P.1.—Protection of Civil Population against Air and Gas attack :—						
<i>Original</i>	£34,554					
<i>Supplementary</i>	60,000					
	94,554	92,176 13 1	2,377 6 11		—	
P.2.—Marine Coast Watching Service :—						
<i>Original</i>	Nil					
<i>Supplementary</i>	£118,962					
	118,902	115,454 13 11	3,447 6 1		—	
Q.—Engineer Stores :—						
<i>Original</i>	£5,650					
<i>Supplementary</i>	20,000					
	25,650	30,299 3 3	—		4,649 3 3	
R.—Fuel, Light, and Water in Kind and Fuel Oils :—						
<i>Original</i>	£60,539					
<i>Supplementary</i>	108,426					
	168,965	148,413 4 9	20,551 15 3		—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
S.—Barrack Maintenance and Minor Works :— Original £32,007 Supplementary 33,480	65,487	63,906 0 9	1,580	19 3	—	—
S.1.—Marine Transport Service (Vessels) :— Original £11,367 Supplementary 4,542	15,909	14,898 11 3	1,010	8 9	—	—
T.—Military Lands :— Original £2,560 Supplementary 760	3,320	2,547 9 7	772	10 5	—	—
U.—Compensation	1,600	2,239 17 9	—	—	639	17 9
V.—Barrack Services	81,528	65,585 16 8	15,942	3 4	—	—
V.1.—Contribution to Welfare Funds (Grant-in-Aid) ...	52	33 2 10	18	17 2	—	—
W.—Insurance :— Original £15,994 Supplementary 1,632	17,626	20,816 4 0	—	—	3,190	4 0
X.—Incidental Expenses :— Original £4,085 Supplementary 6,093	10,178	8,417 13 0	1,760	7 0	—	—
X.1.—Telegrams and Telephones :— Original £4,480 Supplementary 520	5,000	5,505 9 5	—	—	505	9 5
X.2.—Contributions to Hospitals for Treatment of Wives and Families of Soldiers :— Original £1,250 Supplementary 303	1,553	1,230 0 5	322	19 7	—	—
Y.—Office of Minister for Defence : Salaries, Wages and Allowances :— Original £78,795 Supplementary 1,068	79,863	83,728 8 7	—	—	3,865	8 7
Y.1.—Travelling Expenses of Office Staff :— Original £800 Supplementary 855	1,655	2,401 19 6	—	—	746	19 6
Y.2.—Army Reserve	164,692	103,857 10 0	60,834	10 0	—	—
Y.3.—Volunteer Force : Enlistment and Training Grants (Grants-in-Aid) :— Original £930 Supplementary 123	1,053	3 2 0	1,049	18 0	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
Y.4.—Payments to Secretaries of Sluaghte	2,000	483 19 4	1,516	0 8	—	
AA.—Expenses in connection with the Offences against the State Acts, 1939 and 1940 :— Original Nil Supplementary £5,000	5,000	4,630 3 0	369	17 0	—	
BB.—Office of the Minister for the Co-ordination of Defensive Measures : Salaries, Wages, Allowances and other Expenses :— Original Nil Supplementary £7,056	7,056	7,635 16 9	—		579	16 9
CC.—Irish Red Cross Society (Grant-in-Aid) :— Original Nil Supplementary £1,000	1,000	1,000 0 0	—		—	
Balances Irrecoverable	—	112 19 2	—		112	19 2
	4,271,575	2,993,996 3 4	1,316,873	16 6	39,294	19 10
Deduct :— Anticipated Savings on various Subheads (See Supplementary Estimate)	970,401	—	970,401	0 0	—	
GROSS TOTAL :— Original £3,301,164 Supplementary 10	£ 3,301,174	2,993,996 3 4	346,472	16 6	39,294	19 10
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £307,177 16 8			
Deduct :—	—	—	Surplus of Appropriations in Aid realized. £19,421 9 6			
Z.—Appropriations in Aid	48,965	68,386 9 6				
NET TOTAL :— Original £3,252,199 Supplementary 10	£ 3,252,209	2,925,609 13 10	Total Surplus to be surrendered. £326,599 6 2			

Estimated. Realized.

Extra Receipts payable to Exchequer

£ — 40 1 4

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.—Aachen, Rome, New York and Toronto Shows were not attended and certain transport expenses did not fall for payment within the year.

B.—The average allowance paid was lower than that provided for.

C., D. and E.—A normal variation.

F.—Purchases of drugs, dressings and medical equipment were greater than anticipated.

G.—A normal variation.

H.—Provision for travelling on duty and leave was inadequate; the excess was partly offset by a saving on the amount provided for the movement of troops.

I. and J.—A normal variation.

K.—Provision for Ration Allowance was inadequate.

L.—Petrol for transport vehicles and aviation purposes was not required to the extent anticipated.

M.—Purchases of clothing for N.C.O.'s and Men were less than anticipated.

N.—Due to the sale of surplus horses maintenance charges were reduced, and horses for the Equitation School were not purchased to the extent anticipated.

O.—The sum of £114,500, including an amount of £100,000 originally provided for the special purchase of items of capital stores, was applied towards the reduction of the Supplementary Estimate. A saving of £51,000 on the amount provided for the purchase of Aircraft was largely offset by the purchase of Motor Bicycles £19,000; Bicycles £3,000; Field Kitchens £9,000; Signal Stores £7,000; Workshop Equipment £4,000; and Books, Manuals, etc. £4,000.

O.1.—Extra expenditure amounting to £259 4s. 3d. in respect of travelling and subsistence allowances paid to military personnel in prior years, and similar extra expenditure arising during the current year, was, with Department of Finance authority S.4/92/37, charged to this Subhead. Paragraphs 91 and 85 of the Comptroller and Auditor-General's Reports dated 15th February, 1938, and 27th January, 1940, refer.

P.—Delivery of stores ordered could not be effected and the sum of £745,330, including an amount of £340,000 originally provided for the special purchase of items of capital stores, was applied towards the reduction of the Supplementary Estimate.

P.1.—A saving of £49,000 on the provision for Grants to Local Authorities was offset by increased expenditure on equipment.

P.2.—A normal variation.

Q.—Due to the purchase of Sand Bags and Barbed Wire, £11,600, which was partly offset by a saving on Instructional Stores, £6,500.

R.—Purchases of Fuel were not made to the extent anticipated.

S.—A normal variation.

S.1.—Stores were not required to the extent anticipated.

T.—Acquisition of premises was not required to the extent anticipated; maintenance and compensation charges were also less 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 year.
- W.—Provision for the Insurance of military personnel was inadequate.
- X.—The amount provided for experimental purposes exceeded requirements.
- X.1.—Provision for telephone services was inadequate.
- X.2.—Hospital treatment was not required to the extent anticipated.
- Y.—Mainly due to inadequate provision for Cost of Living Bonus in the Supplementary Estimate and payment of overtime not provided for.
- Y.1.—Inspections were carried out to a greater extent than anticipated.
- Y.2.—The number of Reservists, mainly Volunteers, reporting for training was less than anticipated and the sum of £59,000 was applied towards the reduction of the Supplementary Estimate.
- Y.3.—Payment of Enlistment and Training Grants was withheld pending re-organization of the Volunteer Force.
- Y.4.—Payment of Honoraria to Secretaries of Sluaighte ceased as from 12th April, 1939.
- AA.—Provision for the payment of allowances to the Appeal Commission was not required.
- BB.—Due to inadequate provision for Cost of Living Bonus in the Supplementary Estimate.
- Balances Irrecoverable.—Special Subhead opened with Department of Finance authority.—See detailed list 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 1939-40 Vote.	Cash Losses charged to Balances Irrecoverable, 1939-40.
I.—LOSSES CONSEQUENT ON THEFT, FRAUD OR NEGLIGENCE, PROVED OR SUSPECTED.	£ s. d.	£ s. d.
1. Two cases of theft of Stores. In the first case the loss was attributable to the neglect of a soldier to carry out instructions and he was required to make good the value of the missing articles, £4 18s. 5d. In the second case, despite exhaustive enquiries, efforts to locate the Stores were unsuccessful	5 0 0	—
Department of Finance authorities S.8/16/40 and S.8/8/40.		
2. Loss of Stores. It was not found possible to fix responsibility for the loss	18 5	—
Department of Finance authority S.8/14/40.		
3. Damage to hired Vehicles	3 16 9	—
Department of Finance authority S.6/38/40.		

LOSSES STATEMENT—Continued.

Particulars of cases with reference to Department of Finance authorities.	Deficiencies of Stores and other Losses not affecting the 1939-40 Vote.	Cash Losses charged to Balances Irrecoverable, 1939-40.
	£ s. d.	£ s. d.
<p>4. Cases of damage to Army Vehicles in which negligence on the part of Military Personnel was suspected or proved. Disciplinary action was taken in certain cases and sums amounting to £71 18s. 3d. were recovered against a gross loss of £306 14s. 8d.</p> <p>Department of Finance authorities S.6/38/40, S.6/55/40, S.6/33/40, S.6/78/40, S.6/31/39, S.6/57/40, S.6/29/39, S.6/28/39, S.6/4/40, S.6/12/40, S.6/11/40, S.6/8/40, S.6/18/40, S.6/22/40, S.6/2/40, S.6/32/39, S.4/169/33, S.6/32/40, S.6/6/40, S.6/1/40.</p>	234 16 5	—
II.—OTHER LOSSES.		
<p>5. Claims abandoned under mutual forbearance, agreements, etc., in respect of damage to Army Vehicles in which responsibility was fixed on third parties. The amount involved was £30 4s. 3d. but £5 13s. 0d. was recovered</p> <p>Department of Finance authorities S.4/67/37, S.6/5/40, S.6/28/40, S.6/34/39, S.6/53/40, S.6/59/40, S.6/69/40, S.6/60/40, S.6/51/40, S.6/52/40.</p>	24 11 3	—
<p>6. Cases of damage to Army Vehicles due to inexperience of Military Drivers</p> <p>Department of Finance authorities S.6/75/40, S.6/38/40, S.6/10/40, S.6/61/40, S.6/37/40.</p>	118 17 4	—
<p>7. Beasts on being slaughtered were condemned as unfit for human consumption. The total loss amounted to £90 8s. 4d. but one-fourth was borne by the Contractor</p> <p>Department of Finance authority S.4/10/34.</p>	—	67 16 3
<p>8. Deficiencies of kits among soldiers (mainly Volunteers) of the Reserve, including clothing accidentally destroyed or lost, etc.</p> <p>Authority D.F.R. 14/1934 as amended by D.F.R. 17/1937.</p>	112 0 1	—
<p>9. Loss of or damage to stores for which negligence could not be attributed to any person</p> <p>Department of Finance authorities S.8/24/39, S.8/51/30, S.8/20/39, S.8/15/40, S.4/47/40, S.8/38/35, S.8/13/39, S.4/21/36.</p>	207 17 6	—
<p>10. Deficiencies of Stores revealed on Stocktaking. The loss was due to an error of judgment and inexperience of the Officer concerned</p> <p>Department of Finance authority S.8/25/39.</p>	2 7 11	—
<p>11. Damage caused by Fires. Negligence could not be attributed to any person</p> <p>Department of Finance authorities S.7/16/39, S.8/6/40, S.8/7/40, S.7/5/40, S.4/69/40, S.7/4/40, S.7/25/39.</p>	32 18 3	—

LOSSES STATEMENT—Continued.

Particulars of cases with reference to Department of Finance authorities.	Deficiencies of Stores and other Losses not affecting the 1939-40 Vote.	Cash Losses charged to Balances Irrecoverable, 1939-40.
	£ s. d.	£ s. d.
12. Damage caused by storms and inclement weather ... Department of Finance authorities S.6/38/40, S.8/11/40, S.8/27/40, S.8/38/35, S.7/6/33.	97 3 10	—
13. Services totalling £259 10s. 5d. were rendered to the Irish Aero Club, Ltd. The Club went into liquidation and the sum of £42 3s. 5d. repre- senting a dividend of 3s. 3d. in the £ was received Department of Finance authority S.4/108/38.	217 7 0	—
14. Waiver of arrears of rent due to 30th September, 1938, out of properties taken over from the British War Office at Lough Swilly and Bere Island. Recovery was not desirable ... Department of Finance authority S.4/47/39.	219 17 0	—
15. Waiver of claims in respect of the loss of services of Military Personnel due to vehicular accidents, and sundry small amounts. The gross loss involved was £120 17s. 4d. but the sum of £53 1s. 0d. was recovered. Recovery of the balance was not practicable Department of Finance authorities S.4/10/39, S.4/105/35, S.4/61/40, S.4/30/39, S.4/95/39, S.4/29/39, S.55/26/37, S.7/27/36, S.4/99/33, S.4/66/31, S.4/25/40.	62 8 8	5 7 8
16. Damage to Aircraft. Negligence or want of reason- able care could not be attributed to any person Department of Finance authority S.8/29/39.	67 17 4	—
17. Debtor balances on non-effective soldiers' accounts Department of Finance authority S.5/14/30.	197 15 0	39 15 3
18. Value of articles of Public Clothing found to be deficient on the desertion of Regular Soldiers ... Department of Finance authority S.5/14/30.	43 9 7	—
19. Due to the failure of a Medical Officer to report the illness of an Officer of the Reserve who attended for Annual Training, the latter received the sum of £15 3s. 2d. by way of pay and allowances. Of this amount the sum of £5 17s. 2d. is being recovered from the Medical Officer concerned and the balance, £9 6s., representing pay and allowances for the first seven days of hospitalisation, is borne on the Vote on the grounds that the Medical Officer had reason to believe that the Officer might have been fit for duty within seven days. (See Report of the Comptroller and Auditor-General, paragraph 90, dated 14th January, 1939, on the Appropriation Accounts for the year 1937-38) Department of Finance authority S.76/4/39.	9 6 0	—
TOTAL£	1,658 8 4	112 19 2

Z.—APPROPRIATIONS IN AID :—

	Estimated.	Realized.
	£	£ s. d.
1. Revenue from Lands	5,000	4,174 4 9
2. Rents from Canteen Lettings	428	434 17 1
3. Sale of Surplus and Unserviceable Clothing and Stores, etc.	1,500	3,545 5 7
4. Receipts from Dental Workshops	350	341 14 10
5. Receipts from Clothing issued on repayment	2,000	3,586 14 11
6. Sale of Manure, etc.	100	46 13 6
7. Sale of Cast Horses	200	2,106 10 0
8. Sale of Show Horses	300	—
9. Sale of Hides and Offal	3,000	4,216 17 2
10. Sales of Supplies on repayment	25,200	30,666 13 2
11. Revenue from Bands	1,000	853 5 10
12. Receipts from Discharge by Purchase	150	215 0 0
13. Refund from Army Pensions Vote— Treatment of Civilian Patients in Military Hospitals	1,200	2,680 0 9
14. Receipts in respect of Barrack Damages	120	140 4 10
15. Receipts in respect of breakages of Utensils, etc.	200	1,929 14 1
16. Receipts—Fuel, Light and Water and Barrack Services	1,000	
17. Shoemakers' Shops	40	15 14 6
18. Show Prizes	750	704 18 6
19. Refunds from Gárda Síochána	100	—
20. Mechanical Transport on repayment	650	513 7 2
21. Refunds in respect of assistance for Civil Aviation	50	40 9 3
22. Receipts in respect of use of horses by Officers	250	218 1 0
23. Refunds for warrants issued on repayment	1,500	3,904 6 6
24. Receipts from Stores issued on repayment	350	798 11 0
25. Engineer Services rendered on repayment	50	104 7 0
26. Revenue from occupation of Quarters	1,000	267 13 7
27. Accommodation of Civilians	250	639 6 2
28. Receipts for X-Ray and Aerial photographs	500	808 18 0
29. Receipts for use of gymnasia	75	31 5 0
30. Receipts for use of power for private Wireless Sets	120	114 16 8
31. Repayment of advances for motor cars and cycles	382	250 14 0
32. Receipts in respect of Landing and Accommodation	500	675 8 10
33. Refunds in respect of Telephones	150	155 5 2
34. Other Receipts :—		
Receipts for Services rendered by Army Fire Brigades		37 13 0
Sale of Bakery Sweepings		4 10 0
Compensation for loss of Services—Army Personnel		360 18 8
Receipts for hire of Tentage		12 3 4
Petrol and Oil issued on repayment	500	6 12 2
Compensation for Damage to Premises by Fire		306 0 0
Refund of half pay of Officer on loan to Dublin Corporation		181 16 0
Refund of half pay of Officers and pay of Civilians on loan to Aer Lingus Teoranta		303 2 9
Receipts in respect of Application Fees for Posts and sundry other small receipts		233 0 2
Recoveries in respect of charges to Vote Sub-heads in Prior Accounts		2,759 14 7
	£48,965	£68,386 9 6

EXTRA REMUNERATION (exceeding £30).

From the Vote for Army Pensions four Officers received £60 9s. 0d., £60, £46 15s. 6d. and £45, respectively; two Army Officers received £231 2s. 1d. and £31 4s. 3d., respectively; three N.C.O.'s received £51 9s. 2d., £40 and £39, respectively; two Privates received £58 19s. 0d. and £36 5s. 2d., respectively; the Judge Advocate General received £69 2s. 6d.; twenty-seven civilian employees received £132 19s. 6d., £126, £122 13s. 10d., £100, £86 1s. 6d., £85 6s. 6d., £84 1s. 4d., £77 17s. 4d., £73 10s. 0d., £69 5s. 9d., £67 10s. 0d., £63 13s. 0d., £61 15s. 0d., £59 7s. 6d., £58 0s. 10d., £54, £51 7s. 6d., £49 13s. 2d., £44 9s. 11d., £43 10s. 5d., £42, £42, £41 6s. 8d., £40 15s. 7d., £40 12s. 6d., £34 8s. 5d. and £30 0s. 4d., respectively; four temporary messengers received £114 0s. 7d., £52 19s. 3d., £45 and £31, respectively, and one temporary firelighter received £40 8s. 4d., in respect of Military Service Pensions.

From the Vote for the Office of the Minister for Justice one Army Officer received a gratuity of £100 for technical services rendered in connection with the inspection of Industrial Explosives.

From the Vote for the President's Establishment two Army Officers received allowances of £150 and £118 5s. 5d., respectively, whilst performing the duties of Aide-de-Camp to the President.

One Army Officer received a temporary allowance of £90 19s. 5d., whilst performing the duties of Director of Military Engineering.

Two officers on loan from the Department of Posts and Telegraphs received allowances of £82 19s. 4d. and £57 19s. 11d., respectively.

This Account includes the sum of £1,836 19s. 6d. 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 Army Officer who acts as Aide-de-Camp to the Taoiseach when required, are borne on this Vote.

NOTES.

The Accounts of other Departments and Offices include a sum amounting to £40,910 18s. 8d. in respect of salaries, etc., of staff temporarily lent, without repayment, to this Department.

Included in Subhead A. is a sum of £337 9s. 0d. being 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.

Included in Subheads P.2. and W. are sums amounting to £274 0s. 5d. and £4 1s. 0d., respectively, being the pay and insurance of the crew of the Patrol Vessel "Fort Rannoch" from the date of termination of the charter of the vessel to date of their enlistment in the Defence Forces. Also included in Subheads P.2. and W. are sums amounting to £80 8s. 4d. and 19s. 4d., respectively, being the pay and insurance of three members of the crew who were not enlisted in the Defence Forces and whose pay and insurance was borne on this Vote from the date of termination of the charter of the vessel to the date of their resignation or discharge.

Department of Finance authority S.4/84/39.

Annual Grants payable to Reservists are normally reducible in respect of periods spent on army service during any training year. In certain cases, however, grants had been paid in full to Reservists subsequent to annual training or to soldiers on transfer to the Reserve but prior to their being called out on permanent service. On their being called out on permanent service it was deemed undesirable to recover any portion of the Grant. The amount involved £6,783 12s. 9d. is included in Subhead Y.2.

Department of Finance authority S.4/84/31.

Included in Subhead S.I. is a sum of £14 14s. 9d. representing arrears of employees contributions, under the Unemployment Insurance Acts, in respect of members of the crews employed on Department of Defence Vessels at Spike Island.

Department of Finance authority S.4/19/39.

Included in Subhead C. is a sum of £390 19s. 7d. being the pay and allowances of an Officer on loan from the Electricity Supply Board who acted as Technical Adviser to the Marine Coast Watching Service.

Stores to the value of £11 9s. 11d. which were surplus to the requirements of this Department were handed over to the Department of Justice.

Department of Finance authority S.4/30/29.

In addition to the expenditure shown under Subhead P.I., Stores and Army Transport were provided at a cost of £1 14s. 0d. and 18s., respectively, in connection with instructions in Air Raid Precautions.

Department of Finance authority S.4/140/33.

In addition to the expenditure shown under Subhead O.I., the following Subheads include expenditure for services rendered to Civil Aviation :—

	£	s.	d.
A.—Pay of Officers, Cadets, N.C.O.'s and Men ...	180	9	0
C.—Pay of Civilians attached to Units ...	121	14	0
G.—Lodging, Subsistence and Other Allowances ...	4	14	3
	£306	17	3

Department of Finance authority S.99/4/36.

PEADAR MACMATHGHAMHNA,
Accounting Officer.

DEPARTMENT OF DEFENCE,
PARKGATE, DUBLIN,
4th January, 1941.

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

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, 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 ...	3,225	2,919 8 9	305 11 3	—
B.—Travelling Expenses ...	100	36 4 9	63 15 3	—
MILITARY SERVICE REGISTRATION BOARD.				
C.—Salaries, Wages and Allowances ...	3,845	3,464 1 6	380 18 6	—
D.—Travelling Expenses ...	200	153 9 1	46 10 11	—
REFEREE AND ADVISORY COMMITTEE.				
E.—Salaries, Wages and Allowances ...	12,204	12,389 15 10	—	185 15 10
F.—Travelling Expenses ...	10	—	10 0 0	—
G.—Wound and Disability Pensions and Gratuities, etc. ...				
	93,676	100,763 18 7	—	7,087 18 7
H.—Allowances and Gratuities to Dependants, etc. ...				
	23,976	23,596 16 3	379 3 9	—
I.—Surgical and Medical Appliances ...				
	300	306 11 1	—	6 11 1
J.—Hospital Treatment ...	1,400	882 1 3	517 18 9	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
K.—Military Service Pensions ...	432,318	387,164 14 11	45,153	5 1	—	
L.—Defence Forces (Pensions) Scheme, 1937 ...	11,934	3,992 17 6	7,941	2 6	—	
M.—Expenses of Applicants and of Witnesses attending for Examination, etc. ...	2,000	3,517 7 8	—		1,517	7 8
N.—Incidental Expenses ...	282	284 6 6	—		2	6 6
O.—Connaught Rangers (Pensions) Act, 1936 ...	1,166	1,286 17 9	—		120	17 9
TOTAL ...	£ 586,636	540,758 11 5	54,798	6 0	8,920	17 5

Surplus to be surrendered ... £45,877 8 '7

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	345 11 8

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Due to re-arrangement of staff.

B.—Travelling was not necessary to the extent anticipated.

C.—Due to re-arrangement of staff.

D.—Travelling was not necessary to the extent anticipated.

E.—Due to increase in salary of Referee.

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 greater than anticipated.

H. and I.—Normal variations.

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.—A normal variation.

O.—Arrears of a disability pension not provided for, fell for payment within the year.

NOTES.

An ex-member of Oglagh na h-Éireann was awarded a sum of £100 out of the Vote for Personal Injuries, by the Personal Injuries Committee. A temporary pension of £120 per annum was subsequently awarded under Section 10 of the Army Pensions Act, 1932, from which the sum of £100 was recovered so that only the net amount was charged to the Army Pensions Vote (Department of Finance authority P. 19/80/38).

EXTRA REMUNERATION (exceeding £30).

An officer who acted as Secretary to the Army Pensions Board received an allowance of £44 14s. 10d.

PEADAR MACMATHGHAMHNA,
Accounting Officer.

DEPARTMENT OF DEFENCE,
11th September, 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.

EXTERNAL AFFAIRS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, 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 ...	16,081	15,100 10 5	980 9 7	—
A.2.—Travelling Expenses ...	400	47 14 7	352 5 5	—
A.3.—Incidental Expenses ...	285	400 1 2	—	115 1 2
A.4.—Telegrams and Telephones	700	1,318 0 9	—	618 0 9
A.5.—Official Entertainment ...	800	1,140 11 7	—	340 11 7
A.6.—Contribution towards the Expenses of the International Committee for the Application of the Agreement regarding Non-Intervention in Spain :— Original £7,184 Less Supplementary 3,270	3,914	—	3,914 0 0	—
A.7.—Expenses of Withdrawal of Volunteers of Irish Nationality from Spain	100	6 17 6	93 2 6	—
A.8.—Contribution towards the Expenses of the Inter-Governmental Committee on the Austro-German Refugee Question ...	200	—	200 0 0	—
A.9.—Official Visit to United States of America	3,950	1,295 18 5	2,654 1 7	—
A.10.—Promotion of Cultural Relations with other Countries ...	750	655 0 0	95 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> £55,383				
<i>Supplementary</i> 2,970				
	58,353	54,605 18 10	3,747 1 2	—
B.2.—Travelling Expenses :—				
<i>Original</i> £2,000				
<i>Supplementary</i> 250				
	2,250	2,415 12 6	—	165 12 6
B.3.—Postage, Stationery, Telegrams and Telephones :—				
<i>Original</i> £2,248				
<i>Supplementary</i> 40				
	2,288	3,758 19 6	—	1,470 19 6
B.4.—Incidental Expenses :—				
<i>Original</i> £750				
<i>Supplementary</i> 20				
	770	694 11 10	75 8 2	—
B.5.—Repatriation of Destitute Irish Persons ...	100	42 1 6	57 18 6	—
TOTAL :—				
<i>Original</i> £90,931				
<i>Supplementary</i> 10				
£	90,941	81,481 18 7	12,169 6 11	2,710 5 6
Surplus to be surrendered ...			£9,459 1 5	

	Estimated.		Realized.	
	£		£	s. d.
Extra Receipts payable to Exchequer :—				
Fees for issue of Passports	4,000		5,889	16 0
Fee from Imperial Communications Advisory Committee	500		500	0 0
Miscellaneous	1,000		1,810	8 9
	£5,500		£8,200	4 9

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—Savings due to vacancies in staff.

A.2.—The travelling of Headquarters staff was less than anticipated.

A.3.—The excess is due to expenditure on publicity abroad. The expenditure includes a sum of £2 8s. 0d. in respect of a cash discrepancy not involving fraud or culpable negligence (Department of Finance minute E.86/10/39 of 19th October, 1939).

A.4.—The excess is due to the telegraphic and telephonic services being used to a far greater extent than usual owing to circumstances arising out of the international situation.

- A.5.—The number of distinguished foreigners who visited this country during the year and to whom entertainment was given was greater than anticipated.
- A.6.—Owing to the cessation of hostilities in Spain, no contribution towards the expenses of the International Committee for the application of the Agreement regarding non-intervention in Spain fell to be paid in the year.
- A.7.—The number of claims for recoupment in respect of the withdrawal of volunteers of Irish Nationality from Spain was much less than anticipated.
- A.8.—No claim towards the expenses of the Inter-Governmental Committee on the Austro-German Refugee Question was received during the year.
- A.9.—Owing to circumstances arising out of the international situation the Taoiseach was unable to make an official visit to the United States of America.
- A.10.—Casual variation.
- B.1.—Savings due to vacancies in staff. The expenditure includes a sum of £286 8s. 5d. in respect of allowances paid to certain officers serving in the High Commissioner's Office, London, whose families were evacuated (Department of Finance minute E.105/47/39 of 1st January, 1940).
- B.2.—The excess is due to transfers of staff abroad being greater than was anticipated. The expenditure includes a sum of £38 16s. 2d. in respect of the travelling expenses of the wives and children of officers serving in Great Britain and on the European continent who returned to Ireland during the present emergency (Department of Finance minute E.105/60/38 of 6th September, 1939).
- B.3.—Owing to the international situation expenditure on postage, telegraphic and telephonic services was much greater than anticipated.
- B.4.—Incidental expenditure was less than anticipated. The expenditure includes a sum of £6 5s. 8d. in respect of the burial of a destitute Irish person at Barcelona (Department of Finance minute S.71/13/39 of 15th June, 1939).
- B.5.—The expenditure under this Subhead cannot be accurately estimated as it depends upon the number of applications for repatriation approved during the year. The expenditure includes a sum of 8s. 10d. in respect of the cost of food and lodgings for a destitute Irish person in Spain pending the necessary permission to leave Spanish territory (Department of Finance minute S.71/7/36 of 15th June, 1939).

EXTRA RECEIPTS.—Miscellaneous receipts were as follows:—

	£	s.	d.
Passport, Visa, and Consular Fees—Profit on exchange of proceeds of stamps used	437	12	9
Commission for Consular services rendered in connection with estates of deceased persons abroad	986	17	0
Fees received under Irish Nationality and Citizenship Acts	310	6	0
Repayments on foot of repatriation expenditure	31	5	5
Fees include £15 0s. 0d. for Travel Permits issued urgently prior to receipt of stamps from the Revenue Commissioners and one Travel Permit issued inadvertently without a stamp	15	5	0
Recovery of expenditure on travelling, telephones and telegrams charged in prior years	12	15	4
Fees received for visas on foreign passports	5	19	5
Bank Interest on Sub-Accountants' balances	3	18	1
Fees for notarial services	2	12	8
Miscellaneous	3	17	1
	£1,810	8	9

EXTRA REMUNERATION (exceeding £30).

From this Vote six Clerical Officers were paid sums varying from £33 3s. 11d. to £72 10s. 2d. in respect of extra attendance.

A Junior Administrative Officer received £20 from the Vote for Science and Art for services rendered by him under the Department of Education's Schemes for the production of works in Irish, and a sum of £23 3s. 0d. from the Vote for Wireless Broadcasting in respect of Broadcasting fees.

NOTES.

This Account includes a sum of £1,478 15s. 7d. in respect of the salaries, etc., of officers on loan to other Departments.

The Accounts of other Departments include the sum of £3,266 1s. 0d. in respect of salaries, etc., of officers on loan to this Department.

Subhead A.3. includes the following items of expenditure in respect of publicity abroad :—

	£	s.	d.
Distribution in United States of America and in Great Britain of pamphlet on Partition (Department of Finance minute S.46/5/39 of 12th May, 1939)	102	13	2
Copy of "The Blessed Eucharist in Irish History" presented to the Vatican Library (Department of Finance minute S.71/11/39 of 8th April, 1939)	5	10	0
Copies of photograph of An Taoiseach	3	15	0
Carriage on case of pictures to Consulate, San Francisco	2	17	7
Carriage on case containing Irish Doll to Chicago	2	5	0
Two dozen copies of National Anthem with five Orchestrations to United States of America for distribution	2	2	2
Special binding of "Bunreacht na h-Éireann" presented by An Taoiseach to the Holy See	17	6	
Books in Irish presented to Signor Capelleto	17	6	
(Department of Finance minute S.71/8/38 of 8th August, 1938).			
	£120	17	11

J. P. WALSHE,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
9th December, 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, subject to the observations in my Report.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

LEAGUE OF NATIONS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, 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	9,324	9,323 19 2	10	—
B.—Travelling and Incidental Expenses :— Original ... £975 Less Supplementary 920	55	43 0 9	11 19 3	—
C.—Loss on Exchange :— Original ... £2,507 Supplementary 1,280	3,787	3,781 9 3	5 10 9	—
TOTAL :— Original ... £12,806 Supplementary 360	£ 13,166	13,148 9 2		—
Surplus to be surrendered ... £			17 10 10	

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,
7th October, 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.

EMPLOYMENT SCHEMES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, 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.	£ s. d.
Schemes for the Provision of Employment and the Relief of Distress	1,500,000	1,282,837 5 8	217,162 14 4	—	—
TOTAL	1,500,000	1,282,837 5 8	—	—	—
Surplus to be surrendered ... ..	...	...£	217,162 14 4	—	—

	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 ...	—	19,431 3 3
Repayment on foot of loans	—	1,279 6 11
Refund of overpayments	—	231 17 1
Repayments in respect of loans to local authorities	—	905 0 0
Miscellaneous	—	128 1 2
		£21,975 8 5

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Saving due to the fact that various schemes, particularly among those commenced late in the season, were not completed within the financial year.

NOTES.

(1) The expenditure charged in this Account includes a sum of £11 2s. 9d. paid on foot of arrears of Employees' share of contributions for Unemployment 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).

(2) Payments in excess of £5 (totalling £144 13s. 6d. in all) were made in six cases, in respect of compensation (including legal costs) for damage to land or other property and for personal injuries caused during the carrying out of various works.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGEADAIS,

20 Mí na Nodlag, 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 SUBSIDIES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940,
compared with the Sum Granted, for EXPORT SUBSIDIES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Subsidies on Exports of Dairy Produce	434,000	115,780 2 6	318,219 17 6	—
B.—Subsidies on Exports of Eggs ...	160,000	116,714 6 5	43,285 13 7	—
C.—Subsidies on Exports of Potatoes	12,000	15,101 13 4	—	3,101 13 4
D.—Minor Disbursements under Subsidy Schemes of Prior Years :—				
Original Nil				
Supplementary £1,150	1,150	1,085 10 2	64 9 10	—
	607,150	248,681 12 5	361,570 0 11	3,101 13 4
Deduct :—				
Anticipated Savings on various Subheads (See Supplementary Estimate)	1,140	—	1,140 0 0	—
TOTAL :—				
Original £606,000				
Supplementary 10	£ 606,010	248,681 12 5	360,430 0 11	3,101 13 4

Surplus to be surrendered £357,328 7 7

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	—	199 17 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—A saving of £302,000 was caused by the supplementary provision made under Subhead M.7 of Vote 52 for the payment of production allowances in respect of dairy produce, the balance of the saving being a normal variation between expenditure and grant.
- B.—Subsidy was not paid in respect of eggs exported on or after 7th November, 1939.
- C.—Excess due to an increase in exports of seed potatoes.
- D.—Casual saving.

Extra Receipts payable to Exchequer.—These consist of refunds of subsidy paid prior to 31st March, 1938, on exports of condensed milk which were subsequently re-imported.

D. TWOMEY,
Accounting Officer.

30th November, 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, subject to the observations in my Report.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

OFFICE OF THE MINISTER FOR SUPPLIES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF THE MINISTER FOR SUPPLIES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances	2,764	2,625 0 7	138 19 5	—
B.—Travelling Expenses	340	185 15 7	154 4 5	—
C.—Incidental Expenses	260	195 16 3	64 3 9	—
D.—Telegrams and Telephones	455	284 11 6	170 8 6	—
TOTAL (Supplementary)	£ 3,819	3,291 3 11		—
Surplus to be surrendered			£ 527 16 1	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving is due mainly to expenditure on overtime being less than was anticipated.
 B.—The travelling expenses for inspection and other duties were less than anticipated.
 C. and D.—Some accounts provided for in the estimate did not come in course of payment until after the close of the year.

NOTE.

The Accounts of other Departments include the sum of £26,010 18s. 1d. in respect of salaries, etc., of officers on loan to this Department.

JOHN LEYDON,
Accounting Officer.

ROINN SOLÁTHAIRTÍ,
 10adh Mí na Nodlag, 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.

REPAYMENTS TO CONTINGENCY FUND.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940,
compared with the Sum Granted, for the repayment to the
CONTINGENCY FUND of certain Miscellaneous Advances.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Repayments to the Contingency Fund (Supplementary)	913	912 11 11	8 1	—
TOTAL£	913	912 11 11		—
Surplus to be surrendered£			8 1	

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
18 Mean Fomhair, 1940.

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.

IRISH TOURIST BOARD.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1940, compared with the Sum Granted, for a Grant-in-Aid of the Irish Tourist Board (No. 24 of 1939).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
Irish Tourist Board (Grant-in-Aid) (Supplementary)	3,500	3,500	—	—
TOTAL	£ 3,500	3,500	—	—

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGEADAIS,

18 Mean Fomhair, 1940.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor General.

GENERAL INDEX

TO THE

APPROPRIATION ACCOUNTS OF PUBLIC SERVICES, 1939-1940,
AND REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL.

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2. Houses of the Oireachtas	—	none	39. Public Record Office ...	—	none
3. Department of the Taoiseach ...	—	none	40. Charitable Donations and Bequests ...	—	none
4. Comptroller and Auditor-General ...	—	none	41. Local Government and Public Health ...	ix.	18-21
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