

ÉIRE.

APPROPRIATION ACCOUNTS,
1941-42.

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED
BY THE OIREACHTAS FOR PUBLIC SERVICES FOR
THE YEAR ENDED 31st MARCH, 1942, TOGETHER
WITH THE REPORT OF THE COMPTROLLER
AND AUDITOR-GENERAL THEREON, AND HIS
REPORTS ON CERTAIN STORE ACCOUNTS.

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

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ÉIRE.

ACCOUNTS OF THE PUBLIC SERVICES, 1941-42.

REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL.

GENERAL.

Out-turn of the Year.

1. The gross estimates for public services for the financial year 1941-42, as shown by the summary on page xli, amounted to £40,393,927, and the gross expenditure to £37,633,430 18s. 8d. Appropriations in aid were estimated at £2,071,160, and the amount realized was £2,200,219 7s. 11d., but on some votes the estimated receipts were not realized and the actual amount applied in aid of expenditure was £2,059,327 4s. 8d., the balance falling to be surrendered.

The total amount to be surrendered is £2,889,555 9s. 3d., which is arrived at as follows:—

			£	s.	d.	£	s.	d.
Gross Expenditure:—								
Estimated	...	...				40,393,927	0	0
Actual	...	...				37,633,430	18	8
						<hr/>		
Saving	...	...				2,760,496	1	4
Appropriations in Aid:—								
Realized	...	...	2,200,219	7	11			
Estimated	...	...	2,071,160	0	0			
						<hr/>		
						129,059	7	11
						<hr/>		
Total amount to be surrendered						£2,889,555	9	3
						<hr/>		

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

Stock and Store Accounts.

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

Surrender of Balances on 1940-41 Votes.

3. The balances to be surrendered out of votes for the public services for 1940-41 amounted to £1,818,946 17s. 3d. I hereby certify that these balances have been duly surrendered to the Exchequer. I further certify that the excess of £3,166 12s. 8d. on the grant for Agriculture, referred to in paragraph 2 of my last report, has been made good by a vote of the Oireachtas.

Foreign Exchange Account.

4. The Foreign Exchange Account established under the provisions of section 49 of the Finance Act, 1941, has been examined for the period ended 31st March, 1942. I certify that, in my opinion, the operations and transactions coming within the purview of such examination have been conducted and effected in accordance with the statutory provisions.

VOTE 6.—OFFICE OF THE REVENUE COMMISSIONERS.

Revenue Account.

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

Extra Statutory Repayments of Customs and Excise Duties.

6. Extra statutory repayments of Customs duties and of Excise duties amounting to £2,004 7s. 5d. and £588 14s. 6d., respectively, were made during the year.

Remissions.

7. 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, 1942, 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 £1,137 17s. 6d., as compared with £7,280 18s. 11d. in the preceding year. Of the total, £356 12s. 4d. has been remitted in respect of Income Tax. £274 1s. 1d. related to two cases in which assessments were raised but subsequent evidence revealed no net liability to tax, and £82 11s. 3d. related to a case where the assessed party was destitute and recovery was impossible. The remissions also include four cases involving sums in respect of Estate and Succession duties and interest on such duties amounting to £781 5s. 2d.

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

VOTE 8.—COMPENSATION BOUNTIES.

Subhead A.—Bounties on Sugar made from home-grown Beet.

8. Section 5 (2) of the Finance (Miscellaneous Provisions) Act, 1935, provided that whenever drawback is paid in respect of sugar made in Éire from beet grown in Éire the Revenue Commissioners shall pay a bounty of an amount equal to the difference per cwt. between the Excise duty paid on such sugar and the Customs duty chargeable, at the time at which the said Excise duty was paid, on like sugar not manufactured in Éire and not made from beet grown in Éire. The difference between the Customs and Excise rates of duty was 15s. 2d. per cwt. and bounty at that rate was paid on home produced sugar exported up to 31st December, 1940.

By Emergency Powers (No. 60) Order, 1940, however, which came into operation on 1st January, 1941, the above sub-section was amended to read that the bounty should be at such rate per cwt. as may, from time to time, be determined by the Minister for Finance, after consultation with the Minister for Industry and Commerce. Pursuant to this Order a rate of 15s. 2d. per cwt. was determined as from 1st January, 1941, and of 10s. per cwt. as from 15th September, 1941.

VOTE 9.—OFFICE OF PUBLIC WORKS.

Insurance of Workmen.

9. As stated in a note to the account, £8 8s. 0d. was expended during the year 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, Limited, now in liquidation, bringing the total amount so paid and charged to suspense to £15,380 4s. 10d. In addition, a sum of £6,017 4s. 0d., being portion of the premium paid for the year 1938-39, remains charged to a suspense account pending settlement of the Commissioners' claim against the liquidator. Sums amounting to £1,908 18s. 0d. which would otherwise have been payable to the Association under the policies have been retained by the Commissioners as a set-off against their claim. I have been informed that the liquidation is still proceeding and that claims covering the expenditure charged to suspense accounts and also other expenses have been rendered to the Official Liquidator and, with the exception of certain items, still the subject of correspondence, have been admitted as charges against the assets of the Association.

VOTE 10.—PUBLIC WORKS AND BUILDINGS.

Subhead C.—Maintenance and Supplies.

10. The charge to this subhead includes payments of £55 as compensation and £25 as costs, made with the sanction of the Department of Finance, in settlement of a claim for reinstatement of premises temporarily rented for use as a factory. It would appear that a condition report was not prepared or definite terms of tenancy agreed upon prior to the occupation of the premises.

Rents Receivable.

11. Arrears of rents due to the Commissioners at the end of the year amounted to £6,214 9s. 3d. compared with £8,052 7s. 4d. on 31st March, 1941, a decrease of £1,837 18s. 1d. From statements furnished to me with the appropriation account, it appears that of these arrears sums amounting to £2,577 have been recovered subsequent to 31st March, 1942, and that of the balance £468 was considered bad or doubtful.

In my last report I referred to the irregular occupation, by a former tenant of portion of a military barracks, of additional buildings in the barracks. Legal proceedings in respect of the irregular occupation have since been taken and a decree obtained for £12 2s. 0d. with costs and witnesses' expenses.

VOTE 15.—COMMISSIONS AND SPECIAL INQUIRIES.

12. As noted in the account, sums amounting to £50 were charged in the accounts of this vote for the years 1935–36 and 1937–38 in respect of the cost of compiling an historical work to the order of the Irish Manuscripts Commission. The Commission, after a scrutiny of specimen copies received from the printers, decided to abandon publication of this work. The cost incurred in printing and binding amounted to £125 and is noted in the account of the vote for Stationery and Printing (No. 21).

VOTE 30.—AGRICULTURE.

Subhead G.3.—Fertilisers Scheme.

13. No fertiliser scheme was in operation during the season 1941–42, and the expenditure under this subhead, totalling £52,876 8s. 8d., related to the recoupment to members of the Irish Fertiliser Manufacturers' Association of the balance due in respect of rebates at the rate of £1 per ton allowed on super-phosphate and compound and complete fertilisers supplied by them to retail merchants and co-operative societies during the period 8th October, 1940, to 30th June, 1941.

Subhead H.—Grants to County Committees of Agriculture.

14. The charge to this subhead comprises normal grant amounting to £95,474 10s. 0d., special temporary grant totalling £6,000, and payments amounting to £35,329 3s. 3d. for the purpose of supplementing committees' expenditure on the provision of lime for agricultural purposes.

The normal grant of £95,474 10s. 0d. includes a sum of £72,595, approximately equivalent to the proceeds of the agricultural rate of 2d. in the £ levied under the Agriculture Act, 1931, and extra grants, amounting to £22,879 10s. 0d., equivalent to the amount of the income of committees from rates in excess of the statutory minimum 2d. rate.

In addition to the foregoing, sums amounting to £349 5s. 0d. were paid to two County Committees from funds derived from penalties imposed under the Corn Production Act, 1917.

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

15. The expenditure under this subhead totalled £3,947 19s. 2d. and receipts in connection with the disposal of creamery properties, which are brought to account as exchequer extra receipts, amounted to £10,701 9s. 3d. The total vote expenditure to 31st March, 1942, from moneys provided for the improvement of the Creamery Industry amounted to £1,195,715 4s. 4d., and receipts were £239,886 13s. 1d., leaving a net charge on public funds of £955,828 11s. 3d.

Subhead M.7.—Allowances in respect of the Storage of Butter for winter requirements and the production and acquisition of butter and other dairy products.

16. In accordance with arrangements made under two schemes for the cold storage of creamery butter to meet home consumption during the winter period, allowances amounting to £63,961 7s. 10d. were paid to creameries and merchants to cover the cost of storage, the rates being 10s. 6d. per cwt. and 10s. per cwt. in respect of the main and supplementary scheme, respectively. In addition, the Newmarket Dairy Company, Limited, was authorized to arrange for the cold storage of a quantity of creamery butter, and a payment on account of £8,000 was made to the company in respect of the expenses of storage and commission at the rate of one-half per cent. on the gross turnover. Allowances amounting to £1,009 11s. 1d. were paid to merchants to meet the cost of cold storing non-creamery butter, and the charge to this subhead also includes payments amounting to £2,794 18s. 9d. made to Dublin wholesale merchants and to a creamery in connection with the cold storage of creamery butter during the previous winter. I have inquired regarding the authority under which the last mentioned expenditure was incurred.

An allowance at the rate of 6s. per cwt. was payable on creamery butter produced in the year under review, the expenditure amounting to £192,304 14s. 3d., and equivalent allowances on the production of cheese totalled £10,227 5s. 1d. I am in communication with the Accounting Officer regarding the rate of allowance paid on cheese sold on the home market on and after 2nd December, 1941.

The balance of the charge to this subhead, amounting to £17,987 13s. 4d., relates to the payment of allowances on creamery butter and cheese produced, and non-creamery butter acquired, in the previous year.

Subhead N.1.—Diseases of Animals (Ireland) Acts, 1894 to 1938.

17. The expenditure charged to this subhead includes £460,012 11s. 2d. in connection with the outbreak of foot and mouth disease, the main items being £363,206 6s. 4d. paid as compensation to the owners of 37,527 animals which were slaughtered, and £64,780 1s. 6d. remuneration of Temporary Lay Assistants. Including £22,949 17s. 1d. charged to other subheads, and payments during the previous year amounting to £104,536 0s. 8d., the total expenditure from the vote for Agriculture up to 31st March, 1942, amounted to £587,498 8s. 11d.

In connection with the payment of compensation to the owners of animals slaughtered, I observed that in a number of cases proceedings were taken against the owners of animals for negligence in reporting the existence of the disease and that, in addition to the fines imposed by the courts, approximately £3,100 was withheld from the compensation payable. Fines in respect of these and other contraventions of the regulations, amounting to £2,502 19s. 7d., are included in the account of the General Cattle Diseases Fund appended to the appropriation account.

Certain Temporary Lay Assistants employed on public holidays were allowed only a full day's pay for each public holiday on which they worked. Owing to the failure to pay these assistants a full day's pay increased by 25 per cent. in respect of such employment, they became entitled under section 9 of the Holidays (Employees) Act, 1939, to an additional full day's pay. With the sanction of the Department of Finance, payments amounting to approximately £100 made to a number of assistants are included in this account.

The Committee of Public Accounts, in its report dated 16th July, 1942, on the accounts for the year 1940–41, referred to certain statements of account furnished by the Dublin Emergency Meat Supply Committee in respect of the sale of carcasses of non-diseased animals removed from infected premises. The Committee of Public Accounts was informed that the expenses shown in the statements were not sufficiently vouched, and that a departmental check had revealed a number of errors in

adjustment of which an additional payment was made in the following year. As further transactions were carried out in the year 1941-42, the Committee proposed to review the matter further when the accounts for that year were under examination. Sums totalling £28,233 8s. 6d. were paid over to the Department during the year and are brought to account as appropriations in aid. Including £11,447 11s. 9d. received in the previous year, the net receipts to 31st March, 1942, from the sale of salvaged carcasses amounted, therefore, to £39,681 0s. 3d., the total number of animals salvaged being 4,828. Of the total amount, £17,703 7s. 0d. was received from the Dublin Emergency Meat Supply Committee, and included £666 12s. 7d. in adjustment of a number of errors found in the course of a departmental check of the statements of account. Sums totalling £16,085 12s. 7d. were received from the Canning Supply Committee, and the balance of £5,892 0s. 8d. accrued from the disposal of animals by other concerns. While all the animals salvaged were duly accounted for, the statements of account furnished were not certified in all cases, nor were they generally supported by vouchers, and the Department of Finance, in conveying its covering sanction for the arrangements made for the disposal of the salvaged carcasses expressed the view that certified accounts supported by vouchers should have been furnished and also that the amount of commission allowed to some of the concerns was too high in relation to the expenses incurred.

The main function of the Dublin Emergency Meat Supply Committee, which was appointed by the Minister for Agriculture in February, 1941, was to secure the supply of meat to Dublin City during the period of the epidemic, and its remuneration was limited in the first instance to the profits earned, provided these did not exceed two and one-half per cent. of the gross proceeds of sales. The Committee's accounts, which were prepared and certified by a professional accountant, showed for the period 3rd to 30th March, 1941, a net profit of £2,430 3s. 8d., and sales of meat having realized £136,315 15s. 7d., the profit referred to was divided among the members of the Committee as remuneration. For the period 31st March to 11th July, 1941, when the Committee's operations terminated, a rate of one per cent. commission on gross sales was fixed, and the Committee retained £5,398 9s. 8d. on this basis. The transactions in the second period yielded a surplus of £4,903 1s. 6d., which was remitted to the Department and is accounted for as extra receipts payable to the exchequer. The Department of Finance, in sanctioning the foregoing arrangements, expressed the opinion that the revised commission allowed for the second period should have been fixed at a rate lower than one per cent. having regard to all the circumstances, including the fact that a monopoly of the trade had been given to the Committee.

I am in communication with the Accounting Officer regarding

the disposal of stores and equipment issued in connection with the suppression of the outbreak.

Subhead O.10.—Flax Act, 1936.

18. The charge to this subhead includes a payment of £663 0s. 6d. made to a co-operative society on foot of a guarantee given to the society in respect of flax seed imported for the 1940 sowing season and sold to distributors at prices fixed by the Department. The guarantee provided for the payment to the society of the amount by which the proceeds of the sale of seed fell below the sum of the actual costs and expenses of the society in purchasing and selling the seed and commission at the rate of 3 per cent. on the purchase price. Seed costing £27,181 3s. 3d. realized £31,294 7s. 10d. on sale, while expenses and commission amounted to £3,960 16s. 7d. and £815 8s. 6d., respectively.

Subhead O.13.—Emergency Powers (Cereals) Order, 1941.

19. The Emergency Powers (Cereals) Order, 1941 (Statutory Rules and Orders, No. 379 of 1941), made in August, 1941, for the purpose of regulating the disposal of the 1941 cereal crop, provided for the establishment by the Minister for Agriculture of a Cereals Distribution Committee. The functions of the Committee were to advise the Minister on matters relative to the assembly and distribution of the oats and barley crops and to act as the Minister's agent in giving directions for the disposal of oats and barley purchased by holders of licences to deal in those cereals. The charge to this subhead of £2,410 6s. 0d. relates to the expenses of the Committee and includes salaries of staff, travelling and subsistence expenses of members, and the cost of provision of office accommodation.

The Order also provided for the payment of such fees as the Minister for Finance might prescribe for the issue of grain dealers' licences and for directions by the Cereals Distribution Committee in respect of allocations of grain. The fees prescribed were £3 for each grain dealer's licence and 6d. per ton payable by persons to whom grain was distributed through the Committee, and the receipts from these sources, amounting to £3,726 and £2,315 14s. 8d., respectively, are included in the appropriations in aid.

Subhead O.14.—Emergency Powers (Tillage) Orders, 1939 to 1941.

20. With a view to increasing the area under tillage, Orders were made under the Emergency Powers Act, 1939, requiring the occupiers of arable land to till a specified proportion of their holdings and the Minister for Agriculture was empowered to enter on and take possession of holdings whose occupiers failed to comply with the provisions of the Orders, and to cultivate such holdings or make conacre lettings.

Certain County Surveyors were authorized to arrange for the cultivation of lands which it was found impracticable to let in conacre, and sums totalling £1,940 3s. 11d. are charged to this subhead in respect of the expenses incurred under this arrangement. The balance of the expenditure, amounting to £229 10s. 1d., relates to expenses in connection with the making of conacre lettings. The latter amount was recovered from the rents received and is included in the appropriations in aid, together with a sum of £1,707 15s. 1d. representing the proceeds of the sale of crops raised and fencing materials purchased by the County Surveyors mentioned. The total receipts from conacre rents amounted to £1,176 6s. 9d. and the disposal of the balance of £946 16s. 8d., which is credited to a suspense account, is, I understand, the subject of correspondence with the Department of Finance.

Subhead P.—Appropriations in Aid.

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

21. 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 £2,018 0s. 4d., and the amount of levy outstanding at 31st March, 1942, was £11,325 8s. 5d. As noted in the account, sums totalling £2,131 11s. 1d. were written off with the sanction of the Minister for Finance.

Extra Receipts payable to Exchequer.

22. In my last report, I mentioned that arrangements were made for the refund, by a firm which had applied for a licence to enable it to resume its beef canning business, of an *ex-gratia* payment of £550 made in the year 1936-37 in consideration of the termination of the firm's activities as the result of a monopoly granted to another concern. Another firm engaged in the beef canning business, to which an *ex-gratia* payment of £860 was made in similar circumstances, applied for a manufacturing licence under section 34 of the Slaughter of Cattle and Sheep Act, 1934, to enable it to resume its activities, and the refund of the payment referred to by half-yearly instalments of £80 was made a condition precedent to the issue of such licence. Sums totalling £260 were received from the two firms in the year under review.

As will be seen from the account, fees amounting to £1,731 were received in respect of licences granted under the Emergency Powers Act, 1939, and Orders made thereunder. These comprised £1,075, being £25 for each licence issued under the Emergency Powers (Control of Export) (Amendment) (No. 9) Order, 1941

(Statutory Rules and Orders, No. 330 of 1941), for the export of cooked meat, and £656, representing £1 for each licence issued under the Emergency Powers (Export of Dead Poultry and Rabbits) Order, 1941 (Statutory Rules and Orders, No. 536 of 1941).

Surplus receipts in connection with the sale of meat by the Dublin Emergency Meat Supply Committee during the period 31st March, 1941, to 11th July, 1941, amounted to £4,903 1s. 6d. and are referred to in paragraph 17 of this report.

Dairy Produce (Price Stabilisation) Acts, 1935 to 1941.

Dairy Produce (Price Stabilisation) Fund.

23. The rate of levy on home sales of creamery butter, which was 9s. per cwt. during the greater part of the previous year, was reduced to 1s. per cwt. on and from 1st February, 1941, and related only to sales of butter to retailers. Also, levy at the rate of 6d. per gallon ceased to be payable in respect of bulk cream sold on the home market on and after 1st June, 1941. As a result, the net receipts from levies amounted to only £5,591 7s. 6d. as compared with £251,120 2s. 11d. in the year 1940-41.

As in the previous year, the Butter Marketing Committee was the sole exporter of creamery butter, which was the only item of dairy produce on which bounty was payable. The bounty for exports on and from 1st April, 1941, was fixed at a nominal rate of 1d. per cwt. and the payments to the Butter Marketing Committee, totalling £2,561 19s. 2d. as compared with £297,506 8s. 4d. in the previous year, comprised a balance of £2,126 5s. 7d. in respect of exports in 1940-41 and £435 13s. 7d. for exports in the year under review.

In addition to the statutory bounty, payments totalling £2,593 17s. 2d. were made to the Butter Marketing Committee under section 41 (6) of the 1935 Act. These included £1,892 for administrative expenses, and £701 17s. 2d. in recoupment of the balance of the trading loss incurred in the purchase and export of creamery butter and cheese in the year ended 31st March, 1941.

VOTE 31.—FISHERIES.

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

24. Including the advances charged in this account, the total of advances for boats and gear to 31st March, 1942, amounted to £131,500. The half-yearly instalments of the annuities set up to repay these advances falling due to 31st March, 1942, amounted to £59,972 12s. 10d., while the sums collected by the Sea Fisheries Association from borrowers and transferred to the Department in payment of the annuity instalments amounted

to £53,847 0s. 5d., including £20,646 8s. 2d. repaid in the year under review. The annuity instalments were, therefore, in arrear at 31st March, 1942, to the extent of £6,125 12s. 5d., showing a reduction on the amount in arrear at 31st March, 1941, of £10,253 3s. 6d.

Subhead G.4.—Advances for General Development.

25. The total of advances made to the Sea Fisheries Association for general development, including a sum of £1,000 charged in this account, amounted, at 31st March, 1942, to £2,522 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 £124 11s. 0d. were repaid during the year and are included in the appropriations in aid.

Subhead H.—Appropriations in Aid.

26. Early in 1942, the British Ministry of Food decided to withdraw all salmon import licences but agreed to purchase direct from a limited number of exporters, and at fixed prices, all the salmon consigned from this country. The Emergency Powers (Export of Salmon) Order, 1942 (Statutory Rules and Orders, No. 73 of 1942), was made for the purpose of regulating the export trade in accordance with the new arrangement. The Order prohibited the export of salmon on and after 9th March, 1942, except under licence issued by the Minister for Agriculture, and, by direction of the Minister for Finance, a fee of £12 was chargeable in respect of each licence. Thirty-five licences were issued and the fees, amounting to £420, are included in the appropriations in aid.

Fishery Loans.

27. 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 £233 12s. 11d. 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 £155 6s. 5d., and the balance outstanding on these loans at 31st March, 1942, was £20,058 7s. 9d., including arrears of £20,020 17s. 5d.

VOTE 33.—GÁRDA SÍOCHÁNA.

Fees for Verification and Stamping of Taximeters.

28. The Weights and Measures (Taximeter: Section 136 of the Road Traffic Act, 1933) Regulations, 1938, relate to the provision and maintenance of standards and equipment by the Commissioner of the Garda Síochána and to the duties of Special

Inspectors in connection with the inspection, verification and stamping of taximeters.

Under the Taximeter (Fees on Verification and Stamping by Special Inspectors) Regulations, 1938, a fee of 2s. 6d. is to be paid in respect of the verification and stamping of a taximeter by a Special Inspector. The Road Traffic Act, 1933, provides that such fees are to be paid to the Commissioner, and paid into or disposed of for the benefit of the Exchequer in such manner as the Minister for Finance shall direct.

In reply to an inquiry I have been informed that the Regulations have not yet been put into operation owing to certain practical difficulties.

VOTE 34.—PRISONS.

29. 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 41.—LOCAL GOVERNMENT AND PUBLIC HEALTH.

J.3.—Grants in connection with the provision of Home Assistance in certain cases.

30. The grants charged to this subhead were payable at the rate of fifty per cent. of the expenditure incurred by Public Assistance authorities on home assistance afforded, by reason of the operation of Unemployment Assistance (Employment Period) Order, 1941, to persons debarred from receipt of unemployment assistance by the Order. The estimate provided that the State contribution would not in any event exceed fifty per cent. of the amount of unemployment assistance which but for the Order would have been payable to each person assisted. The claims for recoupment furnished by Public Assistance authorities showed the amount paid as home assistance to each person and were certified by Local Government Auditors.

In the case of persons in receipt of unemployment assistance up to the date on which the Order became operative it was arranged that local officers of the Department of Industry and Commerce would furnish Public Assistance authorities with particulars of disallowances of unemployment assistance consequent on the operation of the Order, and of the rate payable prior to disallowance. The claims of the Public Assistance authorities for recoupment appear to have been furnished on the basis that the rate of unemployment assistance payable to each person prior to the disallowance would have continued to operate

throughout the period of the Order. It was apparently not possible to obtain particulars of the rate of unemployment assistance applicable, and the period or periods for which it would have been payable, to each person during the currency of the Order. I am in communication with the Accounting Officer on the matter.

J.4.—Grants towards the supply of Assistance in kind to recipients of Home Assistance.

31. The scheme for the provision of assistance in kind to recipients of home assistance came into operation as from 1st October, 1941. The grants were allocated to the local authorities in proportion to the number of home assistance recipients in each area. The amount payable to each local authority was determined by the expenditure incurred by it as certified by a Local Government Auditor, limited to the amount of the allocated grant. The expenditure charged to this subhead represents instalments of grants paid in the period ended 31st March, 1942, and any balances found to be payable on the basis of the auditors' certificates will be charged in a subsequent account.

Subhead L.3.—Provision of Equipment for Emergency Cooked Food Centres.

32. The expenditure charged to this subhead was for equipment for emergency cooked food centres in Dublin established pursuant to Emergency Powers (No. 109) Order, 1941 (Statutory Rules and Orders, No. 460 of 1941). The equipment remains the property of the State and is held on loan by the Dublin Corporation.

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

33. Under Article 4 of The Housing (Loan Charges Contributions) Regulations, 1932 (Statutory Rules and Orders, No. 96 of 1932), each local authority is required to forward to the Minister for Local Government and Public Health an annual revenue account audited by a Local Government Auditor, in respect of each housing scheme towards which loan charge contributions are payable under this subhead. Audited accounts in respect of schemes administered by the Dublin and Cork County Borough Councils were not available. I was informed by the Accounting Officer that they would be submitted as soon as possible. Some of the schemes concerned were started in the year 1932-33.

Motor Tax Account.

34. A test examination has been applied to the Motor Tax Account with generally satisfactory results. The certificates and reports of the Local Government Auditors who examine

the Motor Tax transactions of the local authorities were scrutinized, in so far as they were available, but in twelve cases the audits had not been completed at the date of the test examination.

The gross proceeds of the Motor Vehicle, etc., duties in 1941-42, including £7,720 1s. 0d. attributable to fines, amounted to £974,319 17s. 5d. This amount also includes fees received, on behalf of the Commissioner of the *Gárda Síochána*, under the Road Traffic Act (Parts VI and VII) (Fees) Regulations, 1937. A statement of the gross and net receipts of the Motor Tax Account, and of the payments thereout to the Exchequer, appears on pages 6 and 7 of the Finance Accounts, 1941-42.

VOTE 42.—GENERAL REGISTER OFFICE.

Subhead E.—Appropriations in Aid.

35. In my last report I referred to the losses incurred under an arrangement, made in August, 1939, 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. As stated in the account, the arrangement referred to was terminated as from 23rd June, 1941, since which date applicants have been required to prepay the search fee direct to the Registrar-General, Dublin. Under the original arrangement, payments totalling £282 2s. 0d., including £140 19s. 6d. in the year under review, were received from the Department of External Affairs and brought to account as appropriations in aid. The total fees due to be collected amounted to £415 10s. 0d., and the balance of £133 8s. 0d. uncollected has been written off with the sanction of the Department of Finance as irrecoverable.

VOTE 46.—PRIMARY EDUCATION.

Subhead A.3.—Preparatory Colleges, etc.

36. The average boarding cost per head for the school year 1941-42 ranged from 10s. 1d. to 12s. 7d. per week, showing an increase in each College as compared with the previous year.

The average fee paid by the students for the school year 1941-42 was £9 18s. 11d.

Accounts have been furnished showing the receipts and expenditure in connection with the farms and gardens during the school year 1941-42. In four out of the five accounts the receipts are shown to have exceeded the expenditure.

VOTE 47.—SECONDARY EDUCATION.

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

37. The Abbey School, Tipperary, formerly known as "The Tipperary Grammar School" was transferred to the Minister for Education in 1938 in accordance with the provisions of the Erasmus Smith Schools Act No. 1 (Private) 1938. The school buildings were almost completely destroyed by fire in November, 1941, and a sum of £7,500, being the amount for which the burnt buildings were insured, was received by the Minister in May, 1942.

The Erasmus Smith Schools Act Scheme, 1941, the adoption of which was ordered by the High Court of Justice on 2nd July, 1942, provides, *inter alia*, for the reconstruction, equipment and re-opening of the Abbey School.

VOTE 49.—SCIENCE AND ART.

Subhead B.1.—Publications in Irish.

38. In previous reports I referred to expenditure incurred in connection with the preparation of a glossary of words and phrases in use in a Gaeltacht area and stated that under the terms of a new agreement the author was to have his work completed by 31st March, 1942. The Minister for Education, with the consent of the Minister for Finance, subsequently agreed to extend the time to be allowed to the author to 31st December, 1942. I understand that the final instalment of the work was received by the latter date. The payments to the author and the editor made to 31st March, 1942, in respect of the undertaking amounted to £3,075 5s. 0d., of which £1,165 5s. 0d. is charged in the year under review.

VOTE 52.—LANDS.

Subhead I.—Improvement of Estates, etc.

39. In connection with the scheme whereby certain lands in Co. Meath, available for the relief of congestion, are reserved for allottees from the Gaeltacht, sums amounting to £528 14s. 2d. expended in providing necessary general improvements are charged to this subhead. The total expenditure borne on the vote for Lands in connection with the scheme from its inception in 1934-35 to 31st March, 1942, amounts to £102,663 3s. 7d. In addition, expenditure amounting to £2,050 9s. 10d., which

was subsequently recouped to the Land Commission by the Office of Public Works, was incurred in the erection of a school-house.

In connection with 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 during the year amounts to £23,542 7s. 8d. The expenditure on this scheme from its inception in 1937–38 to 31st March, 1942, amounts to £84,444 12s. 11d. made up as follows :—

		£	s.	d.
Buildings—				
Advances	... ..	12,940	0	0
Free Grants	... ..	51,630	16	5
Stock and Poultry	... ..	6,149	5	4
Grants for Fencing	... ..	2,365	0	0
Fuel and Fodder	... ..	2,113	9	10
Removal Expenses	... ..	4,448	2	2
Tillage	... ..	386	2	8
Implements	... ..	4,411	16	6
		£84,444	12	11

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

VOTE 54.—GAELTACHT SERVICES.

Subhead H.3.—Grants under the Housing (Gaeltacht) Acts, 1929 to 1939.

40. Under the Housing (Gaeltacht) Acts, 1929 to 1939, the aggregate amount of grants and loans which may be made is not to exceed £750,000.

At the 31st March, 1942, the position regarding such grants and loans was as follows :—

	£
(i) Total amount of Grants sanctioned	... 490,226
Total amount of actual payments	... 440,989
(ii) Total amount of Loans sanctioned	... 182,986
Total amount of Loans for which certificates have been issued to the Commissioners of Public Works	... .. 179,957

Industrial Loans.

41. I have been furnished with a schedule of Industrial Loans outstanding from which it appears that there were no advances

made during the year ended 31st March, 1942. Arrears, including interest accrued, due at that date, amounted to £10,060 17s. 3d. as compared with £9,944 4s. 9d. on 31st March, 1941. Included in the arrears is a sum of £9,984 16s. 6d. due by a company which ceased to exist in 1925. As stated in my report last year, the realization of such security as is held by the State was the subject of negotiations, but owing to certain legal difficulties realization cannot be effected.

VOTE 55.—INDUSTRY AND COMMERCE.

Subhead H.H.—New York World Fair, 1939 and 1940.

42. The charge to this subhead mainly represents expenses defrayed from imprest accounts, which had been charged to a suspense account pending receipt of certificates of expenditure by the Consul-General and the settlement of certain questions which had arisen on some of the claims.

I referred in previous reports to payments amounting to £1,448 15s. 6d., made on behalf of a London firm of display experts. These payments remain charged to a suspense account as the report of the liquidator of the company is not yet available.

The total expenditure charged to the vote to the 31st March, 1942, in connection with this Fair amounted to £71,387 12s. 3d. and the receipts credited to that date amounted to £4,764 13s. 7d.

Minerals Development.

43. The charge to subhead K.1. relates to a loan made under section 7 of the Slieveardagh Coalfield Development Act, 1941, for the purpose of establishing Comhlucht Gual-Láthrach Shliabh Árdachadh, Teoranta. The Minister for Industry and Commerce has fixed the rate of interest on the loan at five per cent. per annum, and the 1st January, 1944, as the date of repayment.

Advances for the purposes of the business of the company amounting to £23,255 made under section 9 of the Act are charged to subhead K.2. By virtue of his powers under section 11 of the Act the Minister for Finance decided that advances made in each financial year shall be repaid by half-yearly instalments over a period of 20 years, the first half-yearly payment to be made on the 1st January next following the financial year in which the advances are made. The 1st January, 1943, was accordingly appointed as the commencing date for repayment of the advances charged in this account. The Minister in exercise of his powers under section 10 of the Act has fixed five per cent. per annum as the rate of interest chargeable on advances to the company and consented to postpone to 1st January, 1943, payment of the half-yearly amounts of interest then due together with interest thereon.

The charge to subhead K.4. is in respect of a loan under section 9 of the Minerals Exploration and Development Company Act, 1941, to pay the expenses of formation of Comhlucht Lorgtha agus Forbartha Mianraí, Teoranta. The Minister for Industry and Commerce has fixed the rate of interest on this loan at five per cent. per annum and the 1st January, 1944, as the date of repayment.

The expenditure charged to subhead K.5. represents advances to the company under section 10 of the Act. The Minister for Finance, in accordance with the terms of section 12 of the Act has fixed fifteen years as the period for the repayment of all advances made to the company, the advances made in each financial year to be repaid by half-yearly instalments over such period. Payment of the first instalment in repayment of the advances charged in this account was postponed to 1st January, 1943. For advances in each subsequent financial year the first instalment will be payable on 1st January in the year next following the financial year in which advances are made. The rate of interest on the sums advanced in the year under review was fixed under section 11 of the Act at five per cent. per annum from the date of each advance. The Minister has consented to the postponement till 1st January, 1943, of payment of interest due and accrued on these advances.

Turf Development Board, Limited.

44. The provision under subheads L.1., L.2., L.3. and L.4., was in respect of grants to the Turf Development Board, Limited, between 1st April and 12th June, 1941. After the latter date issues were made from vote No. 75, Special Emergency Schemes and particulars of the amounts outstanding at 31st March, 1942, will be found in paragraph 78 of this report.

VOTE 56.—TRANSPORT AND METEOROLOGICAL SERVICES.

Subhead C.—Subsidy in respect of Air Services.

45. The charge of £32,000 to this subhead represents payments to Aer Rianta, Teoranta, under the provisions of the Subsidy (Aer-Rianta, Teoranta) Order, 1941, to cover estimated losses by the company, and the subsidiary company (Aer Lingus, Teoranta), in the operation of an air service from the Dublin Airport at Collinstown. The actual loss, however, as determined by the Minister for Finance and the Minister for Industry and Commerce amounted to £30,101 15s. 4d., and the sum of £1,898 4s. 8d. due for refund by the company has been repaid and will be accounted for as an exchequer extra receipt in 1942-3. As stated in the account, the loss during the year was less than anticipated owing to increased traffic receipts.

The sum of £517 7s. 5d. shown in the statement of exchequer extra receipts appended to the present account represents repayment in respect of the subsidy paid in 1940-41.

Stores, Equipment, Machinery, etc.

46. I have been informed by the Accounting Officer that inventories of stores, equipment, machinery and fittings at the Dublin Airport are held and maintained by Aer Rianta, Teoranta, as required by the terms of the management agreement between the Minister and the company. I have inquired as to what records are maintained of supplies provided for use at the Shannon Airport.

Permanent Records of lands, buildings, etc., and rentals of property.

47. A register and rental of all lands and buildings held by the Minister has not been compiled but particulars of such properties appear to be available in records and files. I am in communication with the Accounting Officer on the matter.

Missing Vouchers.

48. As stated in a note appended to the account, sums of 1s. 8d., £1 9s. 4d. and £12 12s. 11d., the vouchers for which were mislaid subsequent to examination in the Department, are charged to the relative subheads with the approval of the Department of Finance. In the circumstances I have admitted the charges against the vote.

VOTE 58.—MARINE SERVICE.

49. I referred in paragraph 53 of my last report to expenditure incurred in connection with compensation for crews of ships registered in Éire, or for their dependants, in respect of loss, injury, or detention arising out of the war, and stated that the Department of Finance had approved of payment of compensation, pending the enactment of legislation, at the same rates as, and in circumstances similar to, the compensation payable by Great Britain to crews of ships registered in the United Kingdom. I understand that an Order is being prepared under the Emergency Powers Act, 1939, which will give effect to the scheme and will include provisions to validate payments made before the date of the Order, including the amounts charged in the account of last year and the expenditure charged to subheads I.1., I.2., I.3., I.4. and I.5. in the present account.

Subhead J.—Grants in respect of the Equipment of Ships for Protection against Magnetic Mines.

50. The expenditure of £9,996 2s. 5d. charged to this subhead relates to payments made to owners of ships registered in Éire

in recoupment of the cost of protecting such ships against magnetic mines. The Department of Finance approved of the proposal that grants in respect of Irish registered ships should be based on the same facilities and financial assistance as are available to owners of ships registered in the United Kingdom, and sanction was accordingly given for payment of grants equal to the actual cost of equipping and fitting Irish registered ships with the necessary protective devices.

VOTE 59.—UNEMPLOYMENT INSURANCE AND UNEMPLOYMENT ASSISTANCE.

Subhead J.—Unemployment Assistance.

51. In paragraph 54 of my last report I referred to payments which had been made on incorrect information supplied to unemployment assistance officers. The covering sanction of the Department of Finance has now been obtained for charges of this nature in the accounts of previous years aggregating £194 15s. 3d. General authority has also been given for inclusion in the appropriation accounts of the vote of any similar payments which may arise in the future. A schedule of such payments accompanied by an explanation of the circumstances in which they were made will be submitted annually to the Department of Finance.

As noted in the account, payments of unemployment assistance amounting to £227 15s. 10d. which were included in the accounts of previous years but subsequently found to be irregular and irrecoverable, have been written off with Department of Finance sanction. Cash recoveries of overpayments of unemployment assistance, credited to appropriations in aid, amounted to £339 14s. 5d. In addition, further recoveries totalling £651 7s. 4d. in respect of overpayments included in the accounts of previous years have been identified since the close of the last account as having been made by deduction from unemployment assistance to which applicants subsequently became entitled.

VOTE 61.—POSTS AND TELEGRAPHS.

Subhead C.—Rent, Office Fittings, etc.

52. In connection with the erection of a new Branch Post Office and a new Trunk Telephone Exchange to which reference was made in paragraph 55 of my last report, I have been informed that the plans are still under consideration but that there is little prospect of actual construction work being proceeded with at present.

Including a charge of £500 in the year under review for ground

rent, the total expenditure charged to the vote for Posts and Telegraphs to the 31st March, 1942, in respect of the acquisition and occupation of the site was £7,456 11s. 11d.

Losses by Default, etc.

53. The losses borne on the vote for the year ended 31st March, 1942, amounted to £1,486 12s. 6d. of which £1,377 9s. 4d. was charged to subhead H.2. and £109 3s. 2d. to subhead O.6. Classified schedules of these losses are set out at pages 209 and 212. At pages 211 and 213 particulars are given of 23 cases in which cash shortages or misappropriations amounting to £1,010 15s. 11d. were discovered; the sums in question were made good and no charge to public funds was necessary.

Stores.

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

As in the previous year, it was often not found possible to follow normal procedure in connection with the purchase of supplies. In order to secure early deliveries, contracts were in many cases either allocated without competition, or divided between a number of contractors on the basis of output, and it was sometimes found expedient to continue existing contracts to meet additional demands. Where the quoted prices appeared to warrant such action, investigation of costs was carried out on behalf of the Department and in a number of cases reductions in prices were secured.

With regard to the deficiencies in the stocks of internal mail bags to which reference has been made in previous reports, I have been informed that the revised control arrangements have been brought into operation and that the preliminary returns from the latest census taken in November, 1942, indicate that they are proving effective.

In addition to the engineering stores shown in Appendix II as valued at £217,478 on the 31st March, 1942, engineering stores to the value of £492 were held on behalf of other Government Departments. Stores other than engineering stores held at that date were valued at £238,271, included in this amount being a sum of £91,866 in respect of stores held for other Government Departments.

Revenue.

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

In one area a number of defalcations in connection with telephone coin-box collections was discovered during the year, and I am informed that following an inquiry into the adequacy of the arrangements for the supervision of the coin-box collectors,

proposals for submission to the Department of Finance are under consideration and are nearing completion.

Sums due for telephone services amounting in all to £457 6s. 8d. were written off during the year as irrecoverable.

Post Office Savings Bank Accounts.

56. The accounts of the Post Office Savings Bank for the year ended 31st December, 1941, were submitted to a test examination with satisfactory results.

Post Office Factory.

57. 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, 1942, amounted to £22,816; expenditure on repair works (other than repairs to mechanical transport) amounted to £14,268, and expenditure on mechanical transport repairs amounted to £2,189.

VOTE 63.—ARMY.

58. The usual details showing the distribution of the grant amongst the several heads of expenditure were not included in the estimate presented to Dáil Éireann and accordingly the appropriation account shows only the aggregate amount expended. The normal system of accounting was, however, continued within the Department and particulars showing the allocation of the grant against the various subheads of expenditure, as approved by the Department of Finance, have been furnished to me. Where the expenditure under a particular heading exceeded the allocation the covering sanction of that Department was obtained for the application of savings under other headings to meet the excess.

The account shows that, including a surplus of appropriations in aid of £40,859 3s. 0d., the total surplus remaining to be surrendered is £297,567 3s. 5d. or 3·6 per cent. of the net estimate.

Stores.

59. Reference was made in paragraph 72 of my last report to the method of accounting for medical supplies and to certain deficiencies in stocks which had existed. In view of the procedure which had been adopted in dealing with these deficiencies I have asked that the matter should be reported to the Department of Finance. I have also asked for information regarding the apparently abnormal consumption of medical stores at a General Military Hospital.

I also referred in my last report to a certain dislocation in the system of accounting for Barrack Service stores arising out of

emergency conditions. Arrangements were completed for a check of all Barrack Service items on inventory to, or in use by, troops during a stated period and I have asked whether this check has been carried out and, if so, with what result.

Transport by Army Vehicles of Turf for Civilian Population.

60. The sanction of the Department of Finance was obtained for the hireage of 100 Army trucks and drivers for the transport of turf for the civilian population at an all-in charge of 9d. per mile provided that the rate was deemed adequate. The trucks were employed between November, 1941, and January, 1942, the total mileage covered being 554,881 and a charge of £20,808 0s. 9d. was accordingly raised against the vote for Special Emergency Schemes. The charge of 9d. per mile for the use of light and medium vehicles was a rate which had been fixed by reference to costings taken prior to the emergency, and the adequacy of this rate, in view of increasing costs, had been under consideration for some time. Having regard to the terms of the Department of Finance sanction I inquired whether Army funds had been fully recouped in respect of the transport employed on turf haulage. I was informed that while the rate of 9d. per mile did not effect complete recoupment of expenditure in the circumstances of rising costs, the sum recovered was deemed adequate in view of the nature and urgency of the service and of the fact that the costing included provision for the pay, allowances, etc., of a soldier which would in any event have fallen as a charge on the Army vote.

Provisions.

61. Certain members of an Army unit were charged in June, 1941, with the larceny of provisions and were convicted, the value of the goods being recovered. The stores involved represented savings accumulated over a period and were not on charge in any account at the time of the offence. It would appear that considerable savings of provisions accumulate at the larger posts owing to the absence on week-end leave of men for whom rations have been drawn, and I have communicated with the Accounting Officer regarding the disposal of these savings.

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 :—

	1941-42	1940-41
Bread		
Cost of production	2.2 pence per lb.	2.0 pence per lb.
Cost delivered Dublin	2.3 „ „ „	2.1 „ „ „
Meat		
Dublin	9.8 pence per lb.	9.7 pence per lb.
Curragh	10.1 „ „ „	9.7 „ „ „

The average price of cattle purchased for the Dublin and Curragh areas was £29 13s. 0d. and £28 10s. 3d. per head, respectively, as compared with £29 1s. 3d. and £27 0s. 9d. in the previous year, while the average production of beef per head was 715 lbs. and 669 lbs., respectively, as compared with 708 lbs. and 655 lbs. Owing to the prevalence of foot and mouth disease no cattle were purchased for the Dublin Abattoir during the period April to October, 1941.

Disposal of kits of men proceeding on indefinite leave.

62. Defence Force Regulations 32/1941 provide for the grant of indefinite leave to men enlisted for the duration of the emergency, and it is laid down in paragraph 5 that the kit of a soldier proceeding on indefinite leave should be withdrawn and disposed of in accordance with the Quartermaster General's instructions. Paragraph 4 of Defence Force Regulations 17/1941 provides that men enlisted for the duration of the emergency may, on discharge, be permitted to retain certain articles of clothing and necessaries and the instructions issued under the first mentioned Regulations authorized the retention of these articles by men proceeding on indefinite leave. As it appeared to me that the application to these men of the conditions as to kit relevant to men on discharge was inconsistent with the requirement that such kits should be withdrawn I communicated with the Accounting Officer on the matter and was informed that it was considered that Defence Force Regulations 32/1941 empowered the issue by the Quartermaster General of the instructions referred to.

Warlike Stores.

63. A sum of £3,030, approximately, was issued to a public company for the provision of machinery for the manufacture of grenade casings, the plant remaining the property of the Department of Defence. When the machinery had been erected orders for a number of casings were issued and the contract provided that the price should be 5s. 9d. each for quantities up to 1,500 per week and 5s. 10½d. each for quantities up to 3,000 per week, the increased charge for deliveries over 1,500 per week being attributed to increased wages costs in working double or treble shifts. After some casings had been supplied at the lower price the rate of delivery was accelerated and the higher price was charged. In order to facilitate production certain additional plant was lent to the company by the Ordnance Depot and as it would appear that the provision of this plant operated to increase the company's output I have inquired whether any adjustment falls to be made in respect of the additional charges for extra labour costs.

In connection with the provision of armoured cars a quotation

for the construction and fitting to chassis of steel bodies with turrets at £320 each was accepted in January, 1941. In September, 1941, an order for the construction and fitting of additional armoured bodies was placed, the price then quoted being £448 each subject to steel being made available by the Department at £20 per ton, any increase or decrease in that price to be adjusted in the final account. The increase in price between January and September was stated by the contractor to be due, in part, to the increased cost of steel. As the higher price quoted was conditional on steel being supplied at £20 per ton, which appeared to approximate to the price of steel at the date of the earlier contract, information has been sought as to the circumstances in which the increased cost of that commodity was relied on in support of the additional charge.

Protection of the Civil Population against Air and Gas Attack.

64. The approved expenditure incurred by a local authority on Air-raid Precautions Schemes in the year ended 31st March, 1940, amounted to £27,986 19s. 7d. and grants amounting to fifty per cent. of that sum have been paid under section 35 of the Air-raid Precautions Act, 1939. The expenditure included £17,254 13s. 8d. in respect of shelters which were constructed partly by direct labour and partly by contract. It appeared that the local authority desired to adopt the direct labour method in order to provide employment, but in view of the excessive cost involved it was decided that future construction work should be given to private contractors, the contractors agreeing as a compromise not to use mechanical diggers or excavators. As it was not clear how far this agreement might result in uneconomic costs, which would fall to be borne in part on public funds, I have communicated with the Accounting Officer on the matter.

I have been furnished with copies of the reports submitted by officers of the Department who carried out inspections and stocktaking of equipment and stores issued on loan to local authorities. Some cases of deterioration of perishable items, due to defective storage arrangements, were reported but in general it would appear that the relevant regulations and instructions were being observed. Considerable deficiencies were disclosed on stocktaking but it is considered that these deficiencies were very largely due to the fact that signatures had not been obtained against issues of civilian respirators to the public, and issues to the Services of equipment generally. I have inquired how far the equipment unaccounted for has been located and whether the actual loss has been established. It was observed that at one centre the deficiencies were due in part to the fact that anti-gas equipment had been issued to the public without authority. I have asked whether this equipment has been returned to store in a serviceable condition.

Section 2 of the Fire Brigades Act, 1940, imposes on local authorities the obligation to make reasonable provision for the protection of persons and property against fires occurring in their districts. Fire-fighting equipment was issued on loan to local authorities, under section 60 of the Air-raid Precautions Act, 1939, in order to supplement their normal peace-time requirements, it being a condition that payment should be made for so much of the equipment as was necessary for normal requirements. Information has been sought whether the peace-time requirements of the local authorities have been defined and whether their liability for payment for equipment issued has been determined.

Marine Coast Watching Service.

65. A number of mine casings was purchased at a cost of £110 each. Subsequent to delivery it was ascertained that some of these casings were defective as incorrect drawings had been utilized and I have inquired as to the circumstances in which the error arose and whether steps were taken to rectify the matter.

A tender submitted in September, 1940, provided for the supply and erection of three calibrated petrol storage tanks at a cost of £1,088. The specification which accompanied the tender did not, however, provide for calibration and the order for the work was issued on the basis of the specification. The contractors declined to accept responsibility for the calibration of the tanks, one of which was subsequently calibrated by another contractor at a cost of £47 0s. 3d., and I have inquired as to the circumstances in which the order was based on the specification without any reference to calibration.

It would appear that although petrol supplies have been issued to the other two storage tanks they have not yet been calibrated and I have asked for information regarding the method by which the issues from these tanks are controlled.

Provision of Accommodation for the Troops.

66. In the year to 31st March, 1941, a number of wooden huts was provided for the accommodation of troops. The huts were constructed and erected partly by direct labour under the direction of the Corps of Engineers at an average cost, excluding transport and administrative charges, of £403 6s. 2d., and partly by contract at an average cost of £499 1s. 10d. Owing to the urgent necessity for providing winter accommodation the contracts were placed with a view to securing completion within the limited time available. Further hutting accommodation of smaller dimensions was provided in the year to 31st March, 1942, some huts being provided by direct labour at an average cost of £368 12s. 6d. and the remainder by contract at an average cost of £438.

I have asked for further information as to the basis on which certain contracts were placed.

A contract for the provision of a number of concrete huts at a total cost of £5,139 19s. 8d. was placed in August, 1941, and was due for completion on the 29th September, 1941. Following an inspection carried out by an officer of the Corps of Engineers the contract was terminated on the 27th September owing to the inferior quality of the work and the contractor's apparent inability to complete the contract within the specified time, and the contract was placed with the next lowest tenderer at his original price of £5,355 5s. 11d. less an agreed sum representing the value of the work already done. Proceedings were instituted by the original contractors for damages arising out of the termination of their contract and I have asked for information concerning the basis of the claim made and how it was disposed of.

A contract for the provision of certain hutting accommodation for the sum of £4,567 was placed in May, 1941. Owing to urgency the contract was placed without competition. The final account submitted by the contractor amounted to £5,775 18s. 5d. and included an item of £790 13s. 6d. for "General Extras." As the charge for extras appeared to represent an abnormal amount of work additional to the original specification I have communicated with the Accounting Officer on this and other matters arising out of this contract.

Pending the erection of hutments, accommodation for troops was provided in houses which were rented for the purpose and it was noted that in certain cases the occupation of these houses continued after the completion of the hutments. I am at present in communication with the Accounting Officer on this matter.

Payment of £148 2s. 4d. was made to a local authority for the services of its Fire Brigade in connection with a fire which occurred at a building occupied by a military unit. I have been informed that the extent of the loss of military stores has not yet been ascertained and that no responsibility has been held to attach to military personnel. Considerable damage was done to the occupied buildings and the position regarding the Department's liability for restoration has not yet been determined.

Purchase of Soldiers' Boxes.

67. In July, 1940, tenders were invited from a limited number of contractors for the supply of Soldiers' Boxes and contracts were placed for the supply of some of the Boxes required at a cost of £1 5s. 0d. each, being the lowest quoted rate. Fresh tenders were later invited by public advertisement for the supply of the remaining Boxes. A considerable number of quotations was received and the Boxes were obtained at an approximate average price of 17s. each. In view of the lower price obtained through the wider competition which resulted from public

advertisement I asked for information with regard to the basis on which the invitations to tender were issued in the first instance. I was informed that the firms known to be the usual contractors for this work were invited to tender and that the lower tenders received following advertisement were submitted by contractors who in ordinary circumstances would not tender for work of this kind but who decided to do so owing to the almost complete cessation of their normal activities at the time.

Local Defence Force.

68. The Local Defence Force under the control of the Minister for Defence which was established as from 1st January, 1941, absorbed members of the former Local Security Force, Group A., and as from that date issues of stores to units were made from Army stocks. Investigations carried out subsequent to the reorganisation of the Force revealed a deficiency of 3,564 brown denim uniforms which had been issued to members and I have inquired whether the sanction of the Department of Finance has been obtained for the write-off of the deficiency.

Local Defence Force Regulations 2/1941 which were promulgated in March, 1941, prescribe the method of accounting for stores on issue to the Force and I have asked for certain information in relation to store accounts which have been furnished.

In September, 1941, the Government decided that serge uniforms should be provided for the members of the Force and existing contracts for the supply of denim uniforms were terminated. The Department of Finance sanctioned expenditure not exceeding £248,625 on the purchase of uniforms and leggings, subject to the recall of existing denim uniforms and their disposal as far as possible for Army purposes. I have asked for information regarding the issues of serge uniforms and the surrender and utilization of the denim uniforms.

Statement of Losses.

69. Losses written off during the year were as follows :—

	£	s.	d.
Cash losses charged to " Balances Irrecoverable "	754	13	11
Deficiencies of stores and other losses not affecting the 1941-42 vote	...	...	... 28,850 14 10

The corresponding figures of losses in the previous year were £611 2s. 0d. and £23,644 16s. 7d.

Details of the losses have been omitted from the published account but full particulars have been furnished to me and the sanction of the Department of Finance has been obtained for the write-off in each case. The sum of £28,850 14s. 10d. includes an item of £9,083 10s. 3d. in respect of damage to huts and stores caused by fire at an Internment Camp.

VOTE 64.—ARMY PENSIONS.

Subhead L.—Defence Forces (Pensions) Schemes, 1937 and 1940.

70. Paragraph 1 (b) of the Third Schedule to the Defence Forces (Pensions) Scheme, 1937, provides that in the case of an officer who at the date of retirement had less than five years' pensionable service in the rank held by him at that date, not having been reduced to such rank from a higher rank within five years of retirement, his retiring rank shall be deemed to be the rank held by him on the day five years before the date of his retirement. Paragraph 2 of the Schedule prescribes the basis on which the retired pay of an officer of any of the ranks indicated shall be calculated but no provision is made for a rank below that of Lieutenant. I observed that a pension of £108 per annum, together with a gratuity of £210, being the award appropriate to the rank of Lieutenant, was granted to an officer whose retiring rank was, by virtue of the above mentioned provisions, that of Second Lieutenant. Owing to the absence of express provision in the Scheme for the rank of Second Lieutenant doubt existed as to the entitlement to pension of the officer in question and the matter was referred to the Law Officers for advice. The Attorney-General advised that the officer was entitled to the benefits of the Scheme but pointed out that it may not have been intended that the amount payable to Second Lieutenants and to Lieutenants should be the same. In reply to my inquiry as to whether it was proposed to continue to allow to officers with the retiring rank of Second Lieutenant the rate of pension appropriate to the rank of Lieutenant I was informed that when further amendments to the Scheme are introduced advantage will be taken of the opportunity to regularise the position.

VOTE 67.—EMPLOYMENT SCHEMES.

71. In paragraph 74 of my last report I referred to the provision of a labour camp at Clonsast under a scheme for peat development. Expenditure included in this account amounted to £1,092 1s. 0d., making the total expenditure to 31st March, 1942, £9,738 12s. 2d., made up as follows :—

	£	s.	d.
Buildings	7,645	4	5
Furniture, bedding and equipment ...	932	18	1
Transport, clothing, sports equipment and sundries	369	16	10
Contribution to supplement workers' earnings, to meet cost of their maintenance, etc. ...	370	8	4
Proportion of loss on running expenses of camp (including caretaking)	420	4	6
	<u>£9,738</u>	<u>12</u>	<u>2</u>

As stated in my last report the buildings and equipment were let in February, 1941, to the Turf Development Board, Limited, which occupied the premises until the 30th September, 1941, and again entered into occupation on the 1st March, 1942. The arrangements provide for payment by the Board of rent at the rate of £500 per annum while in occupation of the camp, and the payment to it of £3 per week for caretaking for the periods during which the camp is unoccupied. Sums received in respect of rent are accounted for as exchequer extra receipts.

VOTE 68.—AGRICULTURAL PRODUCE SUBSIDIES.

Subhead A.—Subsidies on Dairy Produce.

72. As in the previous year, the Butter Marketing Committee was the sole exporter of creamery butter and bulk cheese and payments totalling £148,683 6s. 4d. were made to the Committee from this subhead in partial recoupment of a net loss of £149,039 16s. 0d. incurred in the purchase and sale of 104,861 cwts. of creamery butter and 6,810 cwts. of bulk cheese.

Subsidy at the rate of 33s. per cwt. was paid to factory proprietors and non-manufacturing exporters on exports of non-creamery butter, the expenditure amounting to £36,834 4s. 2d. I am in communication with the Accounting Officer regarding the rate of subsidy paid.

The remainder of the charge to this subhead, amounting to £1,417 11s. 11d., relates to the balance of subsidies payable in respect of non-creamery butter and bulk cheese exported in the previous year.

VOTE 69.—OFFICE OF THE MINISTER FOR SUPPLIES.

Subhead F.—Flour and Wheaten Meal Subsidies.

73. In accordance with the note in the supplementary estimate for this service, issues in respect of flour subsidy were made to Grain Importers (Éire) Limited, to enable that company to give effect to the directions of the Minister for Supplies in regard to the adjustment of wheat prices. Under this arrangement, the company imported wheat and allocated it to flour millers at such prices fixed by the Minister as would maintain the price of flour at its then existing level and at the same time regulate the earnings of the milling industry. The subsidy paid related to the company's allocations of imported wheat during the period 13th October, 1941, to 28th March, 1942, and the prices charged to flour millers were 21s. per quarter from 13th October, 1941, to 15th February, 1942, and 28s. per quarter from 16th February, 1942, to 28th March, 1942. The

applications for subsidy show that, during the period under review, 251,597 barrels of imported wheat, costing £907,500 14s. 3d., realized £165,086 14s. 3d. on sale at the prices indicated. The loss amounted, therefore, to £742,414. A sum of £278,405 5s. 0d., portion of certain funds estimated at £330,000 at the disposal of Grain Importers (Éire) Limited and the Wheat Reserve Committee, referred to in the note to the estimate, was made available towards the cost of subsidy, leaving a net charge on public funds of £464,008 15s. 0d. I am in communication with the Accounting Officer regarding the basis on which the sum of £278,405 5s. 0d. was allocated from the funds mentioned.

The charge to the vote in respect of subsidy is dependent on the cost of imported wheat and the amount received by Grain Importers (Éire) Limited from the millers to whom the grain is allocated and, as indicated above, the arrangements made contemplated that the allocation price should be such as would stabilise the price of flour and at the same time provide an agreed margin of profit for the milling industry. I observed that, on and from 23rd May, 1942, the price at which imported wheat was allocated to flour millers was increased by 1s. 10½d. per quarter in order to offset profits made during the seven months ended 28th March, 1942, in excess of the agreed percentage, and I have inquired as to what extent these extra profits were attributable to an under-estimation of the allocation prices of imported wheat.

Subhead G.—Bread Subsidy.

74. In order to meet the increased cost of production of batch bread, payment of subsidy at the rate of ½d. per 4 lb. loaf was authorized in respect of batch bread baked and sold on and from 13th October, 1941, by bakers licensed under the Emergency Powers (Bakers) Order, 1941 (Statutory Rules and Orders No. 453 of 1941). Subsidy was payable on submission of a form of application supported by a statutory declaration and payment was made in full if the application was accompanied by an auditor's certificate. In the absence of such certificate, only 75 per cent. of the authorized amount was paid.

In the course of my audit of the claims for subsidy, I observed that in several cases in which payment was made on the foregoing basis, subsequent investigations by authorized officers of the Department revealed that complete records of sales had not been kept by the bakers concerned. In reply to my inquiry regarding these payments and the extent to which inspection of records had been carried out, I was informed that where subsidy was paid on foot of improper claims the vote has been relieved of the amounts, which have been charged to a suspense account pending further examination. With regard to inspection of records, the Accounting Officer states that subsidy was paid to 190 bakers in the period ended 31st March, 1942, that inspection

was carried out in 55 of these cases before 31st March, 1942, and that a total of 175 inspections was carried out up to 23rd November, 1942.

Extra Receipts payable to Exchequer.

75. Section 8 of the Emergency Powers Act, 1939 (No. 28 of 1939) empowers the Minister for Finance to fix the amount of the fee payable for a licence issued under or for the purpose of an Emergency Powers Order and the manner in which such fee shall be collected and disposed of. In the year under review, the prescribed fees were collected in respect of licences issued under fifteen Emergency Powers Orders and were brought to account as exchequer extra receipts. As will be seen from the account, the fees amounted to £22,455 17s. 6d. Of this total, £18,069 10s. 0d. was collected by means of postage stamps affixed to application forms for licences, and £4,386 7s. 6d. was received in cash. The principal items were Tea (Retailers' Licences) £10,934 9s. 6d., Sugar (Wholesalers' and Retailers' Licences) £4,851 17s. 6d., Kerosene (Retailers' Licences) £3,797 13s. 0d. and Salt (Importers' Licences) £1,210.

In the course of a test examination, I observed that the stamps affixed to certain application forms had not been cancelled by perforation or punching. I accordingly inquired whether the Accounting Officer was satisfied that the general arrangements made for the supervision of the cancellation of stamps were adequate to ensure that the stamps had been duly cancelled. I was informed that, following receipt of my inquiry, arrangements were made to have a general check carried out on stamped application forms held by the Department, in so far as this was possible, and that steps were taken to have proper cancellation effected in any case where this was overlooked at the time of receipt of the application. The Accounting Officer also stated that the arrangements made for the supervision of the cancellation of stamps affixed to application forms have been reviewed, that he is satisfied that they are the most satisfactory that can be made in the circumstances, and that appropriate instructions are being given to the staff concerned.

VOTE 72.—REPAYMENT OF TRADE LOANS ADVANCES.

76. Sub-section (3) of section 10 of the Trade Loans (Guarantee) Act, 1939, provides for repayment to the Central Fund, out of moneys provided by the Oireachtas, of any amount which remains outstanding after the expiration of two years from the date on which the advance was made, of an advance made therefrom on foot of a guarantee given under the Trade Loans (Guarantee) Acts. As stated in paragraph 5 of my report on the accounts for 1939-40, the sum of £89,265 18s. 10d. was issued from the

Central Fund in July, 1939, in fulfilment of a guarantee given by the Minister for Industry and Commerce for a loan of £90,000 obtained by the Peat Fuel Company, Limited, now in liquidation. The amount of £89,265 18s. 10d. was made up of £86,648 13s. 7d. principal unpaid and £2,617 5s. 3d. accrued interest thereon. Sums amounting to £4,922 1s. 9d. since received from the liquidator were paid into the Exchequer, leaving a balance as shown in the account of £84,343 17s. 1d. due for recoupment to the Central Fund. The final report of the liquidator has not, I understand, yet been received.

VOTE 73.—EMERGENCY SCIENTIFIC RESEARCH BUREAU.

Subhead B.—Investigation and Research (Grant-in-Aid).

77. An account of the expenditure by the Bureau of issues out of the Grant-in-Aid has been furnished to me and has been examined with satisfactory results. Expenditure during the year amounted to £10,255 5s. 7d. and the unexpended balance of issues at 31st March, 1942, was £994 14s. 5d.

VOTE 75.—SPECIAL EMERGENCY SCHEMES.

Turf Development Board, Limited.

78. The Grants-in-Aid to the Turf Development Board, Limited, in the year under review were included in two estimates. Provision was made in the estimate for vote 55, Industry and Commerce, for issues between 1st April, 1941, and 12th June, 1941, and provision for the remainder of the year was made in the estimate for vote 75, Special Emergency Schemes. The total issues for the cost of Administration and General Development during the year amounted to £15,970 and £5,000, respectively.

The following sums were issued during the year, with the sanction of the Minister for Finance, for development of the bogs indicated and for the production of hand-won turf:—

Development of Bogs :—				£
Clonsast	...	...	...	23,500
Lullymore	...	...	...	16,315
Glenties	...	...	...	4,000
Other Bogs	...	...	...	14,300
Production of hand-won turf				8,750

These issues are repayable, and the amounts due by the

Board, including interest on these and previous issues, at 31st March, 1942, were :—

Development of Bogs :—				£	s.	d.
£303,274	Clonsast	...	...	276,036	9	9
Nil	Lyracrompane	...	...	31,369	11	0
£82,000	Lullymore	...	...	60,377	8	9
£119,994	Kilberry	...	...	4,442	16	4
£116,417	Glenties	...	...	4,000	0	0
	← Other Bogs	...	...	14,300	0	0
	Production of hand-won turf	...	...	8,981	1	10

The terms and conditions on which the issues for the development of Clonsast, Lyracrompane, Lullymore and Kilberry bogs are repayable have been referred to in previous reports. The issues for the development of Glenties and Other Bogs were made with the object of preparing for subsequent large scale development, and were sanctioned by the Department of Finance on the understanding that they will be repayable, with interest, in the event of a decision being taken to proceed with full scale development.

The arrangements in connection with the production of hand-won turf approved by the Department of Finance provide for issues to be repaid with interest, which will accrue on each amount advanced as from the date of such advance.

Subhead B.—Road, Drainage and Other Works in connection with Turf Production.

79. As explained in Part III of the estimate, this subhead provides for grants to local authorities, etc., for road, drainage and other works designed to facilitate the production of turf. In addition to grants to local authorities for the purposes indicated, the charge to the subhead includes expenditure amounting to £57,348 7s. 8d. on the provision of camp accommodation for men employed on the production of turf. The scheme authorized by the Department of Finance covered :—

- (i) The reconstruction of existing buildings to accommodate 1,000 to 1,500 men, at an estimated cost of £25 per head.
- (ii) The provision of accommodation in camps for a further 2,000 men, at an estimated cost of £45 per head, and
- (iii) The cost of furniture, etc., estimated at £7 per man accommodated.

The contracts for the work of reconstructing existing buildings and for constructing camps were placed with a number of building contractors on a time and material basis, as in view of the necessity for providing the accommodation in time for occupation

by workers employed on turf production in the 1942 season it was considered that the normal procedure of inviting tenders and placing fixed price contracts could not be followed. The arrangements with the contractors in general provided for recoupment of the ascertained costs of wages, materials and equipment and, to cover overhead expenses and profit, an agreed percentage on the amounts disbursed, subject to a limiting maximum. With the sanction of the Department of Finance, architects selected from a panel were employed on a fee basis to plan and supervise the work.

Subhead C.—Miscellaneous Fuel Production Schemes.

80. The expenditure charged to this subhead includes sums amounting to £4,000 advanced by way of loans for turf production. I have addressed an inquiry to the Accounting Officer as to the position with regard to the repayment of these loans.

Subhead D.—Farm Improvements Scheme.

81. In paragraph 74 of my last report I referred to expenditure, charged against the Employment Schemes vote, on grants for encouraging the improvement of farms. Provision was made under subhead D. of the Special Emergency Schemes vote for 1941-42 for payment of the balance of the grants in respect of the season 1940-41 and for expenditure on the scheme operated in the following season. The schemes provided for the payment, under certain conditions, of grants equivalent to one-half of the approved estimated labour cost of works such as field drainage, land reclamation, fencing, and the improvement of farmyards and farm roadways. The maximum grant payable to any one applicant in respect of a season was £100 and the minimum grant £5, except in Congested Districts, where the minimum grant was £1. The expenditure charged to vote in 1941-42 amounted to £121,202 4s. 0d., made up as follows:—

	£	s.	d.
Field Drainage	28,536	4	0
Land Reclamation	50,220	5	5
Construction or improvement of Fences	12,144	10	7
Improvement of Farmyards	8,699	10	8
Construction or Improvement of Farm Roadways	21,601	13	4
	£121,202	4	0

Subhead E.—Seed Distribution Scheme.

82. The expenditure under this subhead, for which provision was formerly made under the Employment Schemes vote, related

to the purchase of seeds for sale at reduced prices to small holders in congested areas, the proceeds of sale being brought to account as exchequer extra receipts.

Subhead F.—Lime Distribution Scheme.

83. Provision for this scheme was also formerly made under the Employment Schemes vote. The scheme was operated in the congested areas, and the expenditure related to subsidy paid in respect of lime or sea sand used by small holders on land reclaimed by them under the farm improvements scheme.

VOTE 76.—FOOD ALLOWANCES.

84. Under the powers conferred by Emergency Powers (No. 107) Order, 1941, the Minister for Industry and Commerce made an Order entitled the Emergency Powers (Food Allowances) Order, 1941, for the granting of weekly allowances of food to certain specified classes resident in urban areas. The Order provides for the issue to eligible persons of vouchers exchangeable for food and prescribes the manner and time of issue, presentation, and encashment of such vouchers. A scheme was accordingly inaugurated for issuing food vouchers for the weekly allowance of bread, butter and milk which each beneficiary under the Order was entitled to receive. The vouchers when exchanged for food are ultimately presented by wholesalers who are paid the cash value of the vouchers as stated thereon. As regards beneficiaries under the Unemployment Assistance Acts the Order came into operation on 4th September, 1941, when the first issue of food vouchers was made to persons in this class. The expenditure of £76,745 4s. 6d. charged to subhead A. is, accordingly, in respect of the period from that date. In the case of persons in the other specified classes whose allowances are charged to subheads B., C. and D. the Order applied as from 5th September, 1941.

**VOTE 77.—DAMAGE TO PROPERTY (NEUTRALITY)
COMPENSATION.**

85. The estimate for this service provided for compensation and other payments in connection with injuries to property resulting from the actions of foreign aircraft and kindred incidents while the State is not engaged in war. Provision is made for the payment of compensation in such cases when the injury occurred on or after the 26th August, 1940, by the Neutrality (War Damage to Property) Act, 1941. With the exception of the expenditure referred to in a note to the account, the payments made during the year related to claims made

under this Act. Under section 16 of the Act one-fourth of the compensation paid in any financial year is recoverable from local authorities and such contributions will be paid into or disposed of for the benefit of the Exchequer as the Minister for Finance may direct. As noted in the estimate the expenditure out of the vote will be offset to the extent of any compensation which may be recovered from external governments or authorities, and moneys so recovered will be brought to credit as exchequer extra receipts.

VOTE 78.—PERSONAL INJURIES (CIVILIANS) COMPENSATION.

86. This service provides for compensation and other payments in respect of personal injury sustained by persons, not being members of State services, as a result of the dropping of bombs by foreign aircraft and kindred incidents while the State is not engaged in war. Under the provisions of Emergency Powers (No. 98) Order, 1941 (Statutory Rules and Orders No. 354, 1941) the Minister for Finance may from time to time make a scheme providing for the payment out of moneys provided by the Oireachtas of such periodical or lump sums as may be specified in the scheme to, or to the dependants of, persons to whom the scheme is expressed to apply and who suffer personal injuries to which this Order applies. In pursuance of the above-mentioned Order the Minister for Finance made, on 17th September, 1941, a scheme entitled Emergency Powers (No. 98) Order, 1941 (Compensation) Scheme, 1941 (Statutory Rules and Orders No. 404, 1941) providing for the payment of compensation in respect of fatal and non-fatal injuries, and also payment for medical or surgical treatment or hospital maintenance. As stated in the account, it was not found possible to make arrangements for the satisfactory investigation of claims in time to enable the issue of awards before the close of the financial year, and expenditure in respect of treatment and travelling expenses was, for the same reason, limited in extent.

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General

(Árd-Reachtaire Cunnantas agus Ciste).

EXCHEQUER AND AUDIT DEPARTMENT,

DUBLIN, 27th February, 1943.

PUBLIC SERVICES.

APPROPRIATION ACCOUNTS, 1941-42.

xli

SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Expendi- ture (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 ...	3,985	—	3,985	3,761 18 10	—	3,761 18 10	223 1 2	—	—	—	223 1 2	—	10 8 8	1
4	2	HOUSES OF THE OIREACHTAS ...	125,080	—	125,080	119,045 9 7	—	119,045 9 7	6,034 10 5	—	—	—	6,034 10 5	—	2 12 3	2
6	3	DEPARTMENT OF THE TAOISEACH ...	13,767	—	13,767	13,399 6 3	—	13,399 6 3	367 13 9	—	—	—	367 13 9	—	19 11	3
7	4	COMPTROLLER AND AUDITOR-GENERAL ...	19,671	—	19,671	18,983 10 2	—	18,983 10 2	687 9 10	—	—	—	687 9 10	—	2 12 3	3
9	5	OFFICE OF THE MINISTER FOR FINANCE ...	73,220	—	73,220	72,036 1 9	—	72,036 1 9	1,183 18 3	—	—	—	1,183 18 3	—	336 0 1	4
11	6	OFFICE OF THE REVENUE COMMISSIONERS ...	961,244	34,620	926,624	925,651 4 11	37,694 17 11	887,956 7 0	35,592 15 1	—	—	—	35,592 15 1	—	2,192 17 1	5
16	7	OLD AGE PENSIONS ...	3,707,250	2,000	3,705,250	3,559,746 9 1	4,087 5 0	3,555,659 4 1	147,503 10 11	—	3,074 17 11	—	3,074 17 11	1,000	83 13 3	6
18	8	COMPENSATION BOUNTIES ...	52,000	—	52,000	34,604 13 0	—	34,604 13 0	17,395 7 0	—	—	—	17,395 7 0	—	—	7
20	9	OFFICE OF PUBLIC WORKS ...	175,088	29,430	145,658	172,877 17 5	40,820 7 9	132,057 9 8	2,210 2 7	—	—	—	2,210 2 7	10	—	8
24	10	PUBLIC WORKS AND BUILDINGS ...	1,217,675	46,060	1,171,615	1,128,253 19 11	48,838 10 6	1,079,415 9 5	89,421 0 1	—	11,390 7 9	—	89,421 0 1	21,500	21,882 12 0	9
54	11	HAULBOWLINE DOCKYARD ...	3,950	—	3,950	3,234 17 6	—	3,234 17 6	715 2 6	—	—	—	715 2 6	—	—	10
56	12	STATE LABORATORY ...	9,708	—	9,708	9,587 7 8	—	9,587 7 8	120 12 4	—	—	—	120 12 4	3,340	6,260 18 11	11
57	13	CIVIL SERVICE COMMISSION ...	22,039	—	22,039	21,451 5 5	—	21,451 5 5	587 14 7	—	—	—	587 14 7	355	379 17 8	12
59	14	PROPERTY LOSSES COMPENSATION ...	1,000	—	1,000	104 7 6	—	104 7 6	895 12 6	—	—	—	895 12 6	5,100	4,731 3 2	13
60	15	COMMISSIONS AND SPECIAL INQUIRIES ...	9,053	—	9,053	7,098 1 1	—	7,098 1 1	1,954 18 11	—	—	—	1,954 18 11	—	—	14
64	16	SUPERANNUATION AND RETIRED ALLOWANCES ...	509,588	9,405	500,183	498,966 7 9	7,724 9 0	491,241 18 9	10,621 12 3	—	—	—	10,621 12 3	—	—	15
67	17	RATES ON GOVERNMENT PROPERTY ...	147,690	820	146,870	137,734 4 11	833 5 4	136,900 19 7	9,955 15 1	—	—	1,680 11 0	9,955 15 1	3,165	3,493 7 3	16
68	18	SECRET SERVICE ...	20,000	—	20,000	8,314 9 8	—	8,314 9 8	11,685 10 4	—	13 5 4	—	11,685 10 4	—	201 10 5	17
69	19	EXPENSES UNDER THE ELECTORAL ACT AND THE JURIES ACT ...	17,000	—	17,000	16,721 11 11	—	16,721 11 11	278 8 1	—	—	—	278 8 1	—	—	18
70	20	MISCELLANEOUS EXPENSES ...	12,895	—	12,895	9,678 15 11	—	9,678 15 11	3,216 4 1	—	—	—	3,216 4 1	—	—	19
72	21	STATIONERY AND PRINTING ...	189,790	28,560	161,230	180,193 18 5	33,881 16 3	146,312 2 2	9,596 1 7	—	—	—	9,596 1 7	—	—	20
76	22	VALUATION AND BOUNDARY SURVEY ...	39,786	6,745	33,041	39,297 5 1	6,754 0 9	32,543 4 4	488 14 11	—	5,321 16 3	—	488 14 11	—	—	21
78	23	ORDNANCE SURVEY ...	36,893	1,505	35,388	29,567 1 0	2,159 3 0	27,407 18 0	7,325 19 0	—	—	—	7,325 19 0	—	—	22
80	24	SUPPLEMENTARY AGRICULTURAL GRANTS ...	1,270,989	—	1,270,989	1,270,989 0 0	—	1,270,989 0 0	—	—	—	—	1,270,989 0 0	—	—	23
81	25	LAW CHARGES ...	70,836	2,000	68,836	69,917 4 8	4,602 15 8	65,314 9 0	918 15 4	—	—	—	65,314 9 0	—	—	24
83	26	UNIVERSITIES AND COLLEGES ...	162,130	—	162,130	161,730 0 0	—	161,730 0 0	400 0 0	—	—	—	161,730 0 0	2,220	2,265 8 5	25
84	27	WIDOWS' AND ORPHANS' PENSIONS ...	450,000	—	450,000	450,000 0 0	—	450,000 0 0	—	—	—	—	450,000 0 0	—	—	26
85	28	QUIT RENT OFFICE ...	3,300	—	3,300	2,965 16 7	—	2,965 16 7	334 3 5	—	—	—	2,965 16 7	—	—	27
86	29	MANAGEMENT OF GOVERNMENT STOCKS ...	20,780	—	20,780	20,476 17 7	—	20,476 17 7	303 2 5	—	—	—	20,476 17 7	—	—	28
87	30	AGRICULTURE ...	1,670,335	253,890	1,416,445	1,646,741 0 0	266,057 10 7	1,380,683 9 5	23,594 0 0	—	—	—	1,380,683 9 5	—	—	29
104	31	FISHERIES ...	53,447	19,735	33,712	47,092 5 11	33,340 16 2	13,751 9 9	6,354 14 1	—	12,167 10 7	—	6,354 14 1	—	—	30
108	32	OFFICE OF THE MINISTER FOR JUSTICE ...	43,982	—	43,982	42,451 19 7	—	42,451 19 7	1,530 0 5	—	13,605 16 2	—	42,451 19 7	13,550	19,019 3 1	31
110	33	GÁRDA SÍOCHÁNA ...	2,082,185	25,868	2,056,317	2,027,794 15 10	26,184 4 9	2,001,610 11 1	54,390 4 2	—	—	—	2,001,610 11 1	—	—	32
115	34	PRISONS ...	99,258	12,170	87,088	94,413 14 5	8,749 4 11	85,664 9 6	4,844 5 7	—	—	—	85,664 9 6	1,800	1,676 9 3	33
119	35	DISTRICT COURT ...	41,495	—	41,495	38,959 12 8	—	38,959 12 8	2,535 7 4	—	—	—	38,959 12 8	—	—	34
121	36	SUPREME COURT AND HIGH COURT OF JUSTICE ...	56,358	1,010	55,348	55,288 16 2	1,200 6 5	54,088 9 9	1,069 3 10	—	—	—	54,088 9 9	—	—	35
123	37	LAND REGISTRY AND REGISTRY OF DEEDS ...	47,235	—	47,235	44,624 4 10	—	44,624 4 10	2,610 15 2	—	—	—	44,624 4 10	—	—	36
125	38	CIRCUIT COURT ...	77,587	26,650	50,937	76,515 3 3	29,107 19 9	47,407 3 6	1,071 16 9	—	—	—	47,407 3 6	—	—	37
127	39	PUBLIC RECORD OFFICE ...	5,232	—	5,232	5,146 15 0	—	5,146 15 0	85 5 0	—	—	—	5,146 15 0	—	—	38
128	40	CHARITABLE DONATIONS AND BEQUESTS ...	3,270	48	3,222	3,223 16 3	—	3,223 16 3	41 3 9	—	—	—	3,223 16 3	—	—	39
129	41	LOCAL GOVERNMENT AND PUBLIC HEALTH ...	1,359,669	15,600	1,344,069	1,244,460 4 4	17,579 9 4	1,226,880 15 0	115,208 15 8	—	—	—	1,226,880 15 0	—	—	40
135	42	GENERAL REGISTER OFFICE ...	17,659	4,825	12,834	17,070 10 8	4,730 12 3	12,339 18 5	588 9 4	—	—	—	12,339 18 5	—	—	41
137	43	DUNDRUM ASYLUM ...	18,240	1,007	17,233	17,815 3 1	833 2 9	16,982 0 4	424 16 11	—	—	—	16,982 0 4	—	—	42
139	44	NATIONAL HEALTH INSURANCE ...	359,898	45,021	314,877	355,675 7 10	45,043 1 0	310,632 6 10	4,222 12 2	—	—	—	310,632 6 10	—	—	43
142	45	OFFICE OF THE MINISTER FOR EDUCATION ...	191,626	784	190,842	183,638 16 5	859 4 0	182,779 12 5	7,987 3 7	—	—	—	182,779 12 5	—	—	44
144	46	PRIMARY EDUCATION ...	3,889,685	91,673	3,798,012	3,871,738 2 9	93,348 11 5	3,778,389 11 4	17,946 17 3	—	—	—	3,778,389 11 4	—	—	45
152	47	SECONDARY EDUCATION ...	520,550	37,400	483,150	513,977 4 4	38,152 13 4	475,824 11 0	6,572 15 8	—	—	—	475,824 11 0	—	—	46
157	48	TECHNICAL INSTRUCTION ...	361,610	31,640	329,970	357,963 6 10	31,875 18 10	326,087 8 0	3,646 13 2	—	—	—	326,087 8 0	—	—	47
159	49	SCIENCE AND ART ...	47,340	930	46,410	44,742 9 2	957 14 7	43,784 14 7	2,597 10 10	—	—	—	43,784 14 7	—	—	48
164	50	REFORMATORY AND INDUSTRIAL SCHOOLS ...	123,740	4,250	119,490	123,428 5 10	4,189 5 4	119,239 0 6	311 14 2	—	—	—	119,239 0 6	—	—	49
166	51	NATIONAL GALLERY ...	4,400	—	4,400	4,198 8 0	—	4,198 8 0	201 12 0	—	—	—	4,198 8 0	—	—	50
167	52	LANDS ...	1,613,297	144,750	1,468,547	1,476,568 8 3	141,856 17 10	1,334,711 10 5	136,728 11 9	—	—	—	1,334,711 10 5	—	—	51
175	53	FORESTRY ...	319,324	112,310	207,014	292,242 5 8	108,800 17 11	183,441 7 9	27,081 14 4	—	—	—	183,441 7 9	—	—	52
178	54	GAELTACHT SERVICES ...	192,698	104,230	88,468	170,331 6 9	123,693 4 4	46,638 2 5	22,366 13 3	—	—	—	46,638 2 5	—	—	53
182	55	INDUSTRY AND COMMERCE ...	275,935	23,278	252,657	260,536 14 0	23,655 11 10	236,881 2 2	15,398 6 0	—	—	—	236,881 2 2	—	—	54
188	56	TRANSPORT AND METEOROLOGICAL SERVICES ...	92,578	4,200	88,378	75,290 15 8	4,474 10 10	70,816 4 10	17,287 4 4	—	—	—	70,816 4 10	—	—	55
191	57	RAILWAY TRIBUNAL ...	2,948	—	2,948	2,912 7 7	—	2,912 7 7	35 12 5	—	—	—	2,912 7 7	—	—	56
192	58	MARINE SERVICE ...	40,559	14,611	25,948	33,810 5 7	18,169 15 2	15,640 10 5	6,748 14 5	—	—	—	15,640 10 5	—	—	57
196	59	UNEMPLOYMENT INSURANCE AND UNEMPLOYMENT ASSISTANCE ...	1,900,056	748,870	1,151,186	1,564,706 13 9	754,414 9 5	810,292 4 4	335,349 6 3	—	—	—	810,292 4 4	—	—	58
200	60	INDUSTRIAL AND COMMERCIAL PROPERTY REGISTRATION OFFICE ...	13,896	—	13,896	13,055 18 11	—	13,055 18 11	840 1 1	—	—	—	13,055 18 11	—	—	59
202	61	POSTS AND TELEGRAPHS ...	2,661,890	115,037	2,546,853	2,637,552 16 8	124,412 16 4	2,513,140 0 4	24,337 3 4	—	—	—	2,513,140 0 4	—	—	60
222	62	WIRELESS BROADCASTING ...	70,595	—	70,595	61,324 7 0	—	61,324 7 0	9,270 13 0	—	—	—	61,324 7 0	—	—	61
224	63	ARMY ...	8,383,566	70,228	8,313,338	8,126,857 19 7	111,087 3 0	8,015,770 16 7	256,708 0 5	—	—	—	8,015,770 16 7	—	—	62
228	64	ARMY PENSIONS ...	651,634	—	651,634	583,439 3 9	—	583,439 3 9	68,194 16 3	—	—	—	583,439 3 9	—	—	63
231	65	EXTERNAL AFFAIRS ...	92,797	—	92,797	86,596 2 8	—	86,596 2 8	6,200 17 4	—	—	—	86,596 2 8	—	—	64
235	66	LEAGUE OF NATIONS ...	10	—	10	—	—	—	10 0 0	—	—	—	—	—	—	65

APPROPRIATION ACCOUNTS— PUBLIC SERVICES, 1941-42.

PRESIDENT'S ESTABLISHMENT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1942, 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 ...	3,415	3,281 4 0	133 16 0	—
B.—Travelling Expenses ...	20	—	20 0 0	—
C.—Incidental Expenses ...	30	22 9 3	7 10 9	—
D.—Telegrams and Telephones	220	158 5 7	61 14 5	—
E.—Motor Cars—Replacement Grant ...	300	300 0 0	—	—
TOTAL ...£	3,985	3,761 18 10		—
Surplus to be surrendered ... £			223 1 2	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	10 8 8

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving mainly due to the discontinuance of the services of an A.D.C.

B., C. and D.—Expenditure cannot be estimated with any approach to accuracy.

This Account includes expenditure of approximately £762 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices.

The Account of another Department includes the sum of approximately £13 in respect of remuneration of staff temporarily lent, without repayment, to this Establishment.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGEADAIS,

9 Mi na Samhna, 1942.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1942,
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	60,300	58,940 12 1	1,359	7 11	—	—
B.—Travelling Expenses of Teachtaí	7,000	4,583 2 7	2,416	17 5	—	—
SEANAD ÉIREANN.						
C.—Salaries and Allowances of Seanadóirí	22,830	22,830 0 0	—	—	—	—
D.—Travelling Expenses of Seanadóirí	1,600	1,322 2 3	277	17 9	—	—
HOUSES OF THE OIREACHTAS.						
E.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas	31,815	30,270 9 1	1,544	10 11	—	—
F.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas	280	222 9 3	57	10 9	—	—
G.—Telegrams and Telephones	550	415 7 4	134	12 8	—	—
H.—Witnesses' Expenses ...	5	—	5	0 0	—	—
I.—Inter-Parliamentary Union (Irish Group) Grant-in-Aid	200	115 12 2	84	7 10	—	—
J.—Restaurant—Contribution in respect of Catering Expenses ...	500	345 14 10	154	5 2	—	—
TOTAL ...£	125,080	119,045 9 7				
Surplus to be surrendered		...£	6,034	10 5		

Estimated. Realized.

	£	£ s. d.
Extra Receipts payable to Exchequer	—	19 11

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

B. and D.—The volume of travelling in the year was below expectation owing to the reduced facilities available. Part of the saving in Subhead B. is due to vacancies.

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

E.—Saving mainly due to vacancies and staff changes.

I.—The expenditure consists merely of the contribution of the Irish Group to the Union for the year 1941, there being no meeting of the Union in the year.

EXTRA REMUNERATION (exceeding £30).

From Vote 63 the Editor of Debates received £231 9s. 4d. as Chief Press Censor in the Office of the Minister for the Co-ordination of Defensive Measures (Censorship Service); from Vote 62 a Translator received £116 10s. 0d., and another £6 10s. 0d., for services rendered and the latter recipient also received £41 9s. 4d. from Vote 49 for publications in Irish. From this Vote (Subhead E.) a Clerical Officer received £35 15s. 4d. in respect of overtime.

This Account includes expenditure of approximately £1,708 in respect of remuneration of staff temporarily lent, without repayment, to other Departments.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
20 Mí na Samhna, 1942.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1942, 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 ...	12,817	12,759 3 0	57 17 0	—
B.—Travelling Expenses ...	200	9 16 7	190 3 5	—
C.—Incidental Expenses ...	150	81 19 3	68 0 9	—
D.—Telegrams and Telephones	250	198 7 5	51 12 7	—
E.—Allowance to Taoiseach for Motor Car ...	350	350 0 0	—	—
TOTAL ...£	13,767	13,399 6 3		—
Surplus to be surrendered ... £			367 13 9	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	2 12 3

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- B.—The estimate includes provision for expenditure in connection with International Conferences and official State Visits abroad and is necessarily conjectural.
- C.—Expenditure is variable and uncertain.
- D.—Saving due to fact that telephone accounts for three quarters only came in course of payment within the year.

EXTRA REMUNERATION (exceeding £30).

From this Vote a Principal Clerk whose salary is borne on Vote No. 62 received £45 18s. 6d. on foot of an allowance as Director of the Government Information Bureau.

This Account includes expenditure of approximately £685 in respect of remuneration of Staff temporarily lent, without repayment, to other Departments and Offices, and £40 in respect of the balance of civil pay issued to Staff serving with the Defence Forces.

The Accounts of other Departments and Offices include expenditure of approximately £1,505 in respect of remuneration of Staff temporarily lent, without repayment, to this Department.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
9 Mí na Samhna, 1942.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1942, 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	17,335	16,814 15 0	520 5 0	—
B.—Travelling and Incidental Expenses	130	118 6 2	11 13 10	—
NATIONAL INSURANCE AUDIT.				
C.—Salaries	2,191	2,050 9 0	140 11 0	—
D.—Travelling and Incidental Expenses	15	—	15 0 0	—
TOTAL ...£	19,671	18,983 10 2		—
Surplus to be surrendered ...£			687 9 10	

					Estimated.	Realized.
					£	£ s. d.
EXTRA RECEIPTS PAYABLE TO EXCHEQUER :—						
Audit Fees ... ..	...	...	...	...	335	335 0 0
Miscellaneous ... ..	...	...	...	...	—	1 0 1
					<u>335</u>	<u>336 0 1</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to vacancy, changes in personnel, and the absence of an officer on Military Service.
- C.—Saving due to vacancy unfilled.
- D.—It was not found necessary to undertake investigations or audits, under the National Health Insurance Acts, outside the Dublin area.

EXTRA REMUNERATION (exceeding £30).

From Vote 5, an Assistant Auditor received £50 for A.R.P. duties, and from Vote 62, an Assistant Auditor seconded to the Wireless Broadcasting Service received £52 4s. 4d. in respect of an allowance of £75 per annum as Staff Administration Officer.

This Account includes expenditure of approximately £2,096 in respect of remuneration of Staff temporarily lent, without repayment, to other Departments, and £7 in respect of the balance of civil pay issued to an officer serving with the Defence Forces.

J. MAHER,
Accounting Officer.

EXCHEQUER AND AUDIT DEPARTMENT,
23rd November, 1942.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1942, 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	64,874	64,541 14 2	332 5 10	—
A.A.—Actuary	100	—	100 0 0	—
B.—Travelling Expenses ...	100	25 2 6	74 17 6	—
C.—Incidental Expenses ...	350	376 13 6	—	26 13 6
D.—Telegrams and Telephones	750	575 6 5	174 13 7	—
PAYMASTER-GENERAL'S OFFICE.				
E.—Salaries, Wages and Allowances	6,961	6,449 12 11	511 7 1	—
F.—Travelling and Incidental Expenses	85	67 12 3	17 7 9	—
TOTAL ... £	73,220	72,036 1 9	1,210 11 9	26 13 6

Surplus to be surrendered ... £1,183 18 3

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	1,000	2,192 17 1

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.A.—No claim came in course of payment in the year.

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

D.—Saving due to fact that telephone accounts for three quarters only came in course of payment within the year.

E.—Savings due to changes in personnel of staff.

EXTRA REMUNERATION (exceeding £30).

From the Currency Commission the Secretary of the Department received £500 as a member of the Commission. From Monarchana Alcóil na h-Éireann, Teo., two Principals received £100 each as Directors of that Company. For services rendered, another Principal received an aggregate sum of £51 15s. 6d. from Votes 21, 49 and 62, and an Assistant Principal received £78 15s. 0d. from the Industrial and Life Assurance Amalgamation Co., Ltd. From Vote 69 an Assistant Principal received £94 15s. 8d. as an Acting Principal, four Junior Administrative Officers received amounts ranging from £114 1s. 6d. to £147 18s. 0d. as Acting Superintending Officers, and a Clerical Officer received £54 6s. 3d. in respect of overtime. From Vote 63, another Junior Administrative Officer received £83 12s. 5d. as an Acting Assistant Principal. From this Vote, an Assistant Auditor whose salary is borne on Vote 4, received £50 as Air Raid Precautions Co-ordinating and Inspecting Officer, and two Junior Executive Officers whose salaries are borne on Votes 6 and 52 received £89 5s. 1d. and £84 10s. 4d., respectively, as Acting Higher Executive Officers.

This Account includes expenditure of approximately £6,941 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £121 in respect of the balance of civil pay issued to staff serving with the Defence Forces.

The Accounts of other Departments and Offices include expenditure of approximately £5,849 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGEADAIS,

20 Mí na Samhna, 1942.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1942, 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. ...	862,974	833,091 12 8	29,882 7 4	—
AA.—Contribution to cost of Common Staff in Income Tax Conjoint Office, London ...	1,240	985 0 0	255 0 0	—
B.—Travelling Expenses ...	25,000	23,542 9 9	1,457 10 3	—
C.—Removal Expenses ...	1,650	1,026 1 10	623 18 2	—
D.—Poundage to Distributor of Stamps ...	225	258 17 4	—	33 17 4
E.—Remuneration, etc., to Collectors and Assessors of Taxes, etc. ...	49,065	49,412 11 2	—	347 11 2
F.—Carriage of Parcels, Advertisements, etc. ...	830	783 16 11	46 3 1	—
G.—Machinery and Repairs in Stamping Branch; Dies, Plates, etc. ...	2,400	2,007 17 11	392 2 1	—
H.—Telegrams and Telephones ...	4,600	4,926 13 1	—	326 13 1
I.—Uniform Clothing ...	1,450	1,292 10 7	157 9 5	—
J.—Boat Hire, Cycles and other Conveyances ...	625	311 16 1	313 3 11	—
K.—Motor Cars for Frontier Patrols ...	4,675	3,323 16 7	1,351 3 5	—
L.—Revenue Instruments, etc. ...	475	212 1 6	262 18 6	—
M.—Law Charges, Expenses of Prosecutions, Fees, Rewards, etc. ...	5,000	3,673 13 9	1,326 6 3	—
N.—Incidental Expenses ...	430	219 12 1	210 7 11	—

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 5 6	11 14 6	—
P.—Compensation... ..	350	—	350 0 0	—
Q.—Losses by Default, Fraud and Accident ...	5	344 8 2	—	339 8 2
GROSS TOTAL ...£	961,244	925,651 4 11	36,640 4 10	1,047 9 9
			Surplus of Gross Estimate over Expenditure. £35,592 15 1	
<i>Deduct :—</i>				
	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £3,074 17 11	
R.—Appropriations in Aid ...	34,620	37,694 17 11		
NET TOTAL ...£	926,624	887,956 7 0	Total Surplus to be surrendered. £38,667 13 0	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	—	83 13 3

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving arose mainly from the fact that owing to a reduction in the work of the Department a number of vacancies in the authorised staff were allowed to remain unfilled.
- AA.—Saving due to vacancies in the staff of the Conjoint Office remaining unfilled for part of the year.
- B.—The expenditure was less than anticipated owing to a reduction in the work of the Customs and Excise staff. There was also a reduction in the number of re-investigations of Unemployment Assistance claims, with a consequent decrease in the travelling expenses of the investigation staff.
- C.—The number and average cost of removals were less than anticipated.
- D.—The receipts from the sales of stamps at the Dublin Stock Exchange were greater than anticipated.
- E.—The excess was due to an increase over the amounts provided for payments to (i) Banks under Section 6 of the Finance Act, 1924, and (ii) Public Bodies, Companies, etc., for the assessment and collection of Income Tax, Schedule E, in respect of their employees.
- F.—The expenditure on the carriage of stores, etc., was less than anticipated.

G.—The saving was due to the fact that provision for the manufacture of Seals for Government Departments and the Courts of Justice was not utilized. Also, the cost of materials and of repairs did not increase to the extent anticipated. The resultant savings were offset by an increase in the expenditure on stamp printing plates due to alterations in postal rates and the production of the Easter 1916 special commemorative postage stamps (Department of Finance letter S.41/2/41, dated 12adh Márta, 1941).

H.—The excess was due to increased expenditure on telegrams necessitated by the international situation, an increase in the number of telephone installations and an increase of 5 per cent. in telephone charges for part of the year. A sum of £102 13s. 11d. representing arrears of telephone accounts for the previous year is also included.

I.—Saving due to the deferment of the replacement of articles of uniform until similar articles already on issue proved to be no longer serviceable.

J.—There was a decrease in motor boat hireage owing to the arrival of fewer ships. Provision was made for the purchase of ten new bicycles but only one was purchased.

K.—The saving under this Subhead was mainly due to the fact that no new cars were purchased during the year, a number of the existing cars being fitted with reconditioned engines. The difference between the provision for new cars, viz., £1,680, and the saving is accounted for by the increased cost of the necessary repairs to, and supplies for, the existing cars.

L.—The saving was due to the expenditure on the repair and replacement of Revenue Instruments being less than was anticipated. Prices did not increase to the extent expected.

M.—The expenditure cannot be accurately estimated. There was a substantial decrease in the amount of Customs rewards payable.

N.—The saving was due to decreased expenditure on the destruction of tobacco stalks and stringent economies on other items of incidental expenses, e.g., laundering of towels, etc. Laundry charges and newspaper prices did not increase to the extent anticipated.

O.—The provision for the hire of rooms for Income Tax Appeals, etc., was not fully utilized.

P.—No compensation was paid during the year.

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

£5 9s. 10d.— To make good the interest accrued on Land Bonds overtransferred in payment of Income Tax. (Department of Finance letters F.56/3/41, dated 21st April, 1941, F.56/4/41, dated 29th April, 1941, F.56/5/41, dated 6th May, 1941, F.56/6/41, dated 27th June, 1941 and F.56/10/41, dated 20th September, 1941).

£3 1s. 4d.— Minor cash discrepancies not involving fraud or culpable negligence. (Department of Finance letters S.47/7/34, dated 21st October, 1941, 24th January, 1942 and 20th April, 1942).

£335 17s. 0d.— To make good the loss of Revenue occasioned by the fraudulent evasion of payment of Customs duties on woven tissues imported at Castlefin Railway Station on various dates from March, 1937, to February, 1938. The stationmaster was prosecuted, pleaded guilty and was fined £1,100 (subsequently mitigated to £500), with the alternative of six months imprisonment. As he was unable to pay the mitigated penalty he served the term of imprisonment. There was no suspicion of fraud or culpable negligence on the part of any official concerned (Department of Finance letter F.22/8/42, dated 2adh Márta, 1942).

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

SOURCE OF RECEIPT.	Estimated.	Realized.		
	£	£	s.	d.
1. Charge for manufacture of Health and Pensions Stamps for Department of Local Government and Public Health (Vote 44)	220	220	0	0
2. Charge for manufacture of Unemployment Insurance Stamps for Department of Industry and Commerce (Vote 59)	245	245	0	0
3. Clerical services and incidental expenses on account of General Lighthouse Fund	290	290	0	0
4. Moneys received from Merchants, etc., for special attendance of Officers	10,000	9,322	12	2
5. Fines, Forfeitures, Law Costs recovered, etc.	4,500	6,291	19	8
6. Registry of Business Names	200	177	11	6
7. Proceeds of Customs Sales (Seizures, etc.)	1,000	2,679	17	8
8. Charges for collecting Local Dues, etc.	200	81	7	5
9. Charge for manufacture of Motor Vehicle Licences and Drivers' Licences (Road Fund)	180	280	0	0
10. Charge for production of Widows' and Orphans' Pension Orders	685	685	0	0
11. Charge for administrative expenses in connection with Widows' and Orphans' Pensions	15,600	14,900	0	0
12. Miscellaneous Items	1,500	2,521	9	6
TOTAL	£34,620	£37,694	17	11

4. Receipts vary with the volume of trade.

5. Receipts vary with the number and importance of the cases taken into Court.

6. Receipts vary with the number of registrations, etc.

7. Receipts vary with the number and value of seizures sold.

8. Receipts vary with the volume of trade.

9. The increase in receipts was due mainly to the demand for Motor Vehicle Licences for short periods only, and consequent requirement of larger quantities of Licence forms.

11. Owing to vacancies in the Investigation Staff administrative expenses in connection with Widows' and Orphans' Pensions were less than anticipated.

12. The miscellaneous items comprised the following :—

	£	s.	d.
Fees under Merchant Shipping Acts	207	0	0
Bill of Entry Receipts	461	18	6
Vote Refunds	91	0	7
Repayment of the salaries of Officers seconded to the Special Employment Schemes Office	1,160	8	5
Minor unclassified items, e.g., surpluses in cash, rents of official residences, rent of goods in State Warehouses, etc.	601	2	0
	£2,521	9	6

Extra Receipts.—Sums totalling £83 13s. 3d. were received in respect of compensation for loss of the services of officials injured in accidents.

EXTRA REMUNERATION (exceeding £30).

One Surveyor and four Officers of Customs and Excise, one Chief Preventive Officer, one Preventive Officer, and one Preventive Man received amounts varying from £50 0s. 2d. to £99 19s. 11d. while employed on Special Inquiry duty.

Thirty-seven Officers of Customs and Excise received amounts varying from £32 1s. 9d. to £155 16s. 2d.; thirty-seven Preventive Officers received amounts varying from £30 7s. 9d. to £138 17s. 9d.; eighty-four Preventive Men received amounts varying from £30 9s. 6d. to £96 2s. 8d.; eight Temporary Preventive Men received amounts varying from £34 6s. 7d. to £84 9s. 11d.; fifteen Watchers received amounts varying from £30 17s. 7d. to £43 17s. 8d., and four Clerical Officers received amounts varying from £36 8s. 10d. to £49 6s. 11d.; in respect of extra attendance, double duty, fees for instruction of pupils, overtime, rewards for detection of smuggling or other Revenue evasions, etc.

One Officer of Customs and Excise received an amount of £45 7s. 11d. comprising £18 7s. 11d. in respect of overtime and £27 in respect of Military Service Pension; one Clerical Officer received an amount of £38 10s. 6d. comprising £8 10s. 6d. in respect of overtime and £30 in respect of Military Service Pension; four Preventive Men received, respectively, the following amounts:—

- (a) £49 2s. 9d. comprising £23 6s. 1d. in respect of overtime and £25 16s. 8d. in respect of Military Service Pension.
- (b) £48 18s. 10d. comprising £20 18s. 10d. in respect of overtime and £28 in respect of Military Service Pension.
- (c) £35 0s. 11d. comprising £11 9s. 11d. in respect of overtime and £23 11s. 0d. in respect of Military Service Pension.
- (d) £34 5s. 2d. comprising £20 15s. 2d. in respect of overtime and £13 10s. 0d. in respect of Military Service Pension.

In addition, one Clerical Officer on loan to the Office of the Minister for Supplies received an amount of £44 10s. 4d. comprising £22 8s. 8d. from the Vote for that Office in respect of overtime, and £22 1s. 8d. in respect of Military Service Pension; one Junior Executive Officer (Secretariat) received £161 8s. 0d. from the Vote for Science and Art for teaching in the National College of Art and as fees for designs for book wrappers for Irish Texts; one Clerical Officer on loan to the Department of Defence received a temporary non-pensionable allowance of £32 10s. 0d. from the Vote for the Army, and one Printer received £86 15s. 0d. from the Vote for Wireless Broadcasting.

NOTE.

This Account includes expenditure of approximately £64,617 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £226 in respect of the balance of civil pay issued to staff serving with the Defence Forces.

W. D. CAREY,
Accounting Officer.

OIFIG NA gCOIMISINÉIRÍ IONCUIM,
CAISLEÁN BHAILE ÁTHA CLIATH,
27adh Samhain, 1942.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

OLD AGE PENSIONS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1942, 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	3,700,000	3,552,347 9 0	147,652 11 0	—
B.—Expenses of Pension Committees ...	7,250	7,278 1 1	—	28 1 1
D.—Sums Irrecoverable ...	—	11 0 0	—	11 0 0
E.—Extra Statutory Grants	—	109 19 0	—	109 19 0
GROSS TOTAL ...£	3,707,250	3,559,746 9 1	147,652 11 0	149 0 1
			Surplus of Gross Estimate over Expenditure. £147,503 10 11	
<i>Deduct :—</i>	<i>Estimated.</i>	<i>Realized.</i>		
C.—Appropriations in Aid ...	2,000	4,087 5 0	Surplus of Appropriations in Aid realized. £2,087 5 0	
NET TOTAL£	3,705,250	3,555,659 4 1	Total Surplus to be surrendered. £149,590 15 11	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving is due to the fact that the number of pensioners was less than anticipated.
- B.—The excess is due to payments in respect of prior years of (a) expenses in connection with meetings of Pension Committees and sub-committees, claims for which had been delayed, and (b) arrears of salary accrued as a result of changes in the Clerkships of certain committees and sub-committees.
- 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 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 4th October, 1941, 9th March, 1942, 21st May, 1942 and 30th June, 1942).

E.—Grants made on grounds of equity amounted to £109 19s. 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 26th June, 1941, 4th October, 1941, 9th March, 1942, 21st May, 1942, 30th June, 1942 and 6th October, 1942).

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 £1,655 8s. 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 4th October, 1941, 9th March, 1942, 21st May, 1942 and 30th June, 1942).

£	s.	d.	
457	12	0	Cases in which, there being no fraud or concealment, recovery was waived.
1,398	19	0	Cases in which there was fraud or concealment, but as complete recovery was impracticable, the amounts were either finally written off owing to the death of the pensioners, or provisionally written off by reason of extreme poverty or by the failure of legal proceedings. Where the amounts have been provisionally written off, they have been noted for recovery under Section 7 (3) of the Old Age Pensions Act, 1911, in the event of fresh pensions being subsequently granted to the parties concerned.
421	2	0	Other cases of overpayments.
<u>£2,277</u>	<u>13</u>	<u>0</u>	

The following payments in error made in previous years were discovered in the year 1941-42, and, being found irrecoverable, were written off under the authority of the Department of Finance :—

£	s.	d.	
20	10	0	(Department of Finance letter S.88/2/30, of 9th March, 1942).
10	0	0	(Department of Finance letter S.88/2/30, of 21st May, 1942).
<u>£21</u>	<u>0</u>	<u>0</u>	

W. D. CAREY,

Accounting Officer.

OIFIG NA gCOIMISINÉIRÍ IONCUIM,
CAISLEÁN BHAILE ÁTHA CLIATH,
24adh Samhain, 1942.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

COMPENSATION BOUNTIES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1942, 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, and tobacco grown in Éire after 1st January, 1934, allocated to a manufacturer and subsequently destroyed as unfit for manufacture.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Bounties on Sugar made from home-grown Beet ...	50,000	34,016 1 6	15,983 18 6	—
B.—Bounties on home-grown Tobacco manufactured on which drawback is paid or found unfit for manufacture and destroyed ...	2,000	588 11 6	1,411 8 6	—
TOTAL£	52,000	34,604 13 0		—
Surplus to be surrendered£			17,395 7 0	

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

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving is due to the reduction in the rate of compensation bounty as from 15th September, 1941, and to the fact that the quantity of sugar composite goods exported was less than anticipated.
- B.—The saving is due to a reduction in the quantity of tobacco on which drawback was paid, the percentage of stalks and offal discarded as waste in the process of manufacture being much below the average of previous years.

W. D. CAREY,
Accounting Officer.

OÍFIG NA gCOIMISINÉIRÍ IONCUIM,
CAISLEÁN BHAILE ÁTHA OLIATH.
27adh Samhain, 1942.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1942, 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 ...	159,913	158,560 11 4	1,352 8 8	—
B.—Travelling Expenses ...	13,150	11,885 12 5	1,264 7 7	—
C.—Incidental Expenses ...	825	769 17 3	55 2 9	—
D.—Telegrams and Telephones	1,200	1,661 16 5	—	461 16 5
GROSS TOTAL ...£	175,088	172,877 17 5	2,671 19 0	461 16 5
			Surplus of Gross Estimate over Expenditure. £2,210 2 7	
			Surplus of Appropriations in Aid realized. £11,390 7 9	
			Total Surplus to be surrendered. £13,600 10 4	
<i>Deduct :—</i>	Estimated.	Realized.		
F.—Appropriations in Aid ...	29,430	40,820 7 9		
NET TOTAL ...£	145,658	132,057 9 8		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Local Loans Fund, Expenses of Management, 1940-41	21,500	21,785 0 0
Compensation for loss of services of officers injured in motor accidents ...	—	70 16 10
Miscellaneous ...	—	26 15 2
	£21,500	£21,882 12 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings due to vacancies unfilled in the establishment.

B.—The amount of travelling required was less than expected.

C.—The cost of equipment and supplies required for technical staff was less than expected.

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

F.—Appropriations in Aid :—

	Estimated.	Realized.	
	£	£	s. d.
(1) Penal Interest on overdue loan repayments	1,500	1,676	2 6
(2) Repayments in respect of Agency Services, including Services performed for the British Government	2,800	5,530	19 1
(3) 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	900	2,079	5 10
(4) Amount recovered as Administrative Expenses in connection with Employment Schemes	24,000	31,012	10 6
(5) Miscellaneous	230	521	9 10
	<u>£29,430</u>	<u>£40,820</u>	<u>7 9</u>

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

(2) 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.

(3) This is a variable item depending on the progress made with drainage works.

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

(5) Salaries of Engineers, etc., recovered from Shannon Navigation Fund, Marine Works Maintenance Fund, Emergency Scientific Research Bureau, etc., £428 13s. 7d.; mapping charges, £40 7s. 6d.; transport charges, etc., £52 8s. 9d.

EXTRA REMUNERATION (exceeding £30).

A Higher Executive Officer received a gratuity of £75 from the Vote for Commissions and Special Inquiries for acting as Secretary to the Drainage Commission.

NOTES.

(1) This Account includes expenditure of approximately £7,350 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £204 in respect of the balance of civil pay issued to Staff serving with the Defence Forces. Subhead A.

(2) The Accounts of other Departments and Offices include approximately £480 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

(3) Map copying work was carried out, without repayment, for the Department of Agriculture and the Land Commission. The value of these services in the year was £27 8s. 0d.

(4) During the year a sum of £8 8s. 0d. 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, 1942, is £15,380 4s. 10d. 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. 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.

J. CONNOLLY,

Chairman and Accounting Officer.

D. Ó DONNCHADHA, *Accountant,*

Office of Public Works, Dublin,

30th November, 1942.

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, 1942.

SERVICE.	Balances, 1st April, 1941.	Receipts, 1941-42.	Payments, 1941-42.	Balances, 31st March, 1942.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Irish Church Fund, Loans Repayments ...	—	29 17 7	29 17 7	—
Sea Fisheries Act, 1883	588 12 5	—	588 12 5	— (a)
Shannon Navigation ...	5,044 16 0	5,080 19 9	9,613 14 5	512 1 4 ^(b) (c)
Linen Hall ...	—	145 14 10	145 14 10	— (d)
Letterkenny Railway ...	Dr. 5 10 6	21 2 4	19 15 10	Dr. 4 4 0 (e)
Marine Works Act, 1902, Maintenance Fund ...	868 7 9	861 13 4	1,355 9 0	374 12 1 (f)

(a) The fund was wound up pursuant to the Sea Fisheries Fund (Winding-up) Order, 1941, and the balance standing to its credit was paid into the Exchequer as Miscellaneous Revenue (Department of Finance letter F.7/17/30 of 4th June, 1941).

(b) In addition, there is held to the credit of the Fund £4,500, 3¼% National Security Loan, 1956-61.

(c) £110 was paid in settlement of actions taken for damage to lands owing to alleged neglect in the maintenance of drains connected with the Shannon Navigation (Department of Finance letter S.50/1/35 of 7th November, 1941).

(d) A deficiency of £30 17s. 10d. in this Account during the year was met by transfer of that amount, which was charged to the Public Works and Buildings Vote No. 10 (Sub-head I).

(e) A sum of £10 was received in respect of the sale of surplus lands and applied in reduction of interest due on outstanding loans.

(f) 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; £2,400 4% Exchequer Bonds, 1950-60; and £1,000 3¼% National Security Loan, 1956-61.

J. CONNOLLY,

Chairman and Accounting Officer.

D. Ó DONNCHADHA, *Accountant,*
30th November, 1942.

PUBLIC WORKS AND BUILDINGS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1942, 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	25,000	6,988 12 1	18,011	7 11	—	
B.—New Works, Alterations and Additions :— Original ... £750,000 Less Supplementary 36,500	713,500	640,622 2 10	72,877	17 2	—	
C.—Maintenance and Supplies	200,000	199,624 2 3	375	17 9	—	
D.1.—Furniture, Fittings, and Utensils ...	24,000	20,984 7 10	3,015	12 2	—	
D.2.—Central Furniture Stores	1,000	1,044 13 11	—		44	13 11
E.—Rents, Rates, etc. ...	84,500	86,696 0 1	—		2,196	0 1
EE.1.—Compensation for premises commandeered by the Army ...	100	—	100	0 0	—	
EE.2.—Compensation for premises commandeered for the Garda Síochána	—	118 5 0	—		118	5 0
F.—Fuel, Light, Water, Cleaning, etc. ...	75,000	101,605 8 6	—		26,605	8 6
FF.—Emergency Fuel Stores :— Original ... Nil Supplementary £75,000	75,000	54,583 17 1	20,416	2 11	—	
G.—Phoenix Park National School	130	187 1 10	—		57	1 10
H. —River Shannon Works ...	140	133 11 1	6	8 11	—	
I.—Linen Hall, Dublin ...	25	30 17 10	—		5	17 10
J.1.—Drainage Maintenance	10	—	10	0 0	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
J.2.—Arterial Drainage ...	7,000	5,593 18 10	1,406	1 2	—	
J.3.—Barrow Drainage—Maintenance ...	3,550	3,464 19 9	85	0 3	—	
J.4.—Arterial Drainage—Purchase of Machinery ...	200	48 6 2	151	13 10	—	
J.5.—Arterial Drainage—Maintenance of Machinery ...	5,200	766 12 5	4,433	7 7	—	
J.6.—Arterial Drainage—Central Repair Workshop and Stores ...	10	3,729 8 2	—		3,719	8 2
J.7.—Arterial Drainage—Hydrometric Surveys	2,950	1,690 16 6	1,259	3 6	—	
J.8.—Lough and River Erne Drainage :— Original ... Nil Supplementary £60	60	18 13 4	41	6 8	—	
K.—Telegrams and Telephones ...	300	322 4 5	—		22	4 5
GROSS TOTAL :— Original £1,179,115 Supplementary 38,560	£ 1,217,675	1,128,253 19 11	122,189	19 10	32,768	19 9
Deduct :—			Surplus of Gross Estimate over Expenditure. £89,421 0 1			
L.—Appropriations in Aid :— Original ... £37,500 Supplementary 8,560	Estimated. 46,060	Realized. 48,838 10 6	Surplus of Appropriations in Aid realized. £2,778 10 6			
NET TOTAL :— Original ...£1,141,615 Supplementary 30,000	£ 1,171,615	1,079,415 9 5	Total Surplus to be surrendered. £92,199 10 7			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	8,179 10 2

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

The payments made in the year were as follows :—

<u>SERVICE.</u>		<u>AMOUNT.</u>		<u>DEPARTMENT OF</u> <u>FINANCE</u> <u>AUTHORITY.</u>		
DEPARTMENT OF FINANCE :			£	s.	d.	
27 Upper Merrion Street, Dublin	...	...	2,150	0	0	S.2/9/40.
DEPARTMENT OF JUSTICE :						
Gárda Síochána.						
Co. Clare : Lisdoonvarna	...	...	750	0	0	S.14/92/24.
Quin	...	...	103	0	7	S.14/13/36.
Co. Galway : Monivea	...	...	230	0	0	S.14/71/26.
Co. Louth : Collon	...	...	825	3	0	S.14/14/32.
Co. Mayo : Cong	...	...	5	0	0	S.14/89/24.
DEPARTMENT OF INDUSTRY AND COMMERCE :						
24 Kildare Street, Dublin	...	...	607	5	0	S.2/6/41.
Shannon Airport : Foynes	...	...	1,995	0	0	S.38/8/36.
DEPARTMENT OF DEFENCE :						
Gormanston Military Camp	...	...	15	12	6	S.606/12.
Templemore Military Barracks	...	...	300	0	0	S.102/4/41.
Volunteer Force—Instructional Hall :	Castle-					
blayney	...	...	6	11	0	S.7/26/34.
Coast Watching Service : Greenore Point	...	...	1	0	0	S.4/84/38.
TOTAL			£6,988	12	1	

B.—The saving was mainly due to the fact that progress on certain 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 31 to 53.

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

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

D.2.—A casual variation. The value of stocks held in the Central Furniture Stores at 31st March, 1942, was £6,163 0s. 3d.

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

EE.1.—No claim matured for payment within the year.

EE.2.—Subhead re-opened with the sanction of the Minister for Finance in respect of compensation payable consequent upon the occupation of the County and City Club, Waterford (Department of Finance letter S.60/4/42 of 17th February, 1942).

- F.—Excess due partly to increasing prices and partly to sums transferred from Subhead FF.
- FF.—Reduction due to sums transferred to Subhead F.
- G.—The requirements for maintenance works were greater than anticipated.
- H.—A casual variation.
- I.—The receipts on the property within the year were £114 17s. 0d. and the expenditure £145 14s. 10d., leaving a deficit of £30 17s. 10d., which was charged to this Subhead.
- J.1.—No grants matured for payment within the year.
- J.2.—The total expenditure on Schemes in the year was £12,058 1s. 9d. of which £6,464 2s. 11d. was charged against Local Contributions or Local Loans Advances.
- J.3.—The grant is contingent on the amount actually expended by the Barrow Drainage Board during the preceding year in the maintenance of the drainage works.
- J.4.—The purchase of certain items was postponed.
- J.5.—The overhauling of certain machines was deferred.
- J.6.—The excess represents the cost of purchase and manufacture of stores, etc., for future requirements. The value of stocks held at 31st March, 1942, was £8,300.
- J.7.—The full programme provided for was not undertaken.
- J.8.—The contribution is dependent upon the cost of the services undertaken.
- K.—The requirements were greater than expected.

L.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
1. Rents and Fines	19,500	20,531 16 7
2. Harbour Tolls, Dues, etc.	10,500	9,113 3 2
3. Sales of surplus and obsolete stores, old materials, etc.	4,250	5,181 17 6
4. Hire of Excavators to Drainage Districts, etc.	1,500	1,928 11 5
5. Hire of Dredgers and other Plant	390	108 15 0
6. Sales of Farm and Garden Produce	5,850	6,754 10 11
7. Admission Tickets at Parks, Piers, etc.	1,100	803 4 0
8. Lettings of Sporting, Fishing Rights, etc.	560	1,155 19 0
9. Recoveries from other Departments, etc., for services carried out on repayment terms. (See Subheads C., D.I., E. and F.)	1,400	2,022 0 0
10. Recoveries from Drainage Districts, etc., in connection with Central Repair Workshop and Stores. (See Subhead J.6.)	10	—
11. Miscellaneous	1,000	1,238 12 11
	<u>£46,060</u>	<u>£48,838 10 6</u>

1. The receipts comprised :—Rents, £20,108 16s. 7d., and Fines on leasing of surplus Government properties, £423. The yield from both sources was greater than estimated.

2. Deficit due to decreased Harbour receipts, etc., consequent upon the War emergency.
3. Excess due to unexpected receipts.
4. Hirings were effected to a greater extent than anticipated.
5. No dredging was undertaken at Fishery Harbours. (See Subhead B. No. 86).
6. Shannon Airport, £2,514 19s. 10d.; Bourn Vincent Memorial Park, £2,368 4s. 8d.; Phoenix Park, etc., £1,049 1s. 11d.; Royal Hospital Gardens, £648 9s. 2d.; Sundry other sales, £173 15s. 4d.
7. Deficit due to decreased applications for admission to Park enclosures consequent upon the War emergency.
8. Bourn Vincent Memorial Park:—Fishing, £906 19s. 0d.; Deerstalking, £150; Rough Shooting, £99.
9. Widows' and Orphans' Pensions Department, £1,544; Post Office Savings Bank, £328; College of Science, £150.
10. The expenditure on the Workshop and Stores exceeded receipts during the year. (See Subhead J.6.).
11. Work done for other parties, £515 5s. 11d.; Contractors' deposits unclaimed, £118; Storage of yachts, Dún Laoghaire and Howth Harbours, £75 10s. 0d.; Licences, Phoenix Park, £40 2s. 6d.; Sale of water to shipping, £39 0s. 7d.; Sundry other receipts, £450 13s. 11d.

EXTRA RECEIPTS.

Lands, etc., surplus to requirements at Dún Laoghaire Harbour were sold for £8,000 plus interest, £179 10s. 2d., with the consent of the Minister for Finance, pursuant to Section 2 of the Kingstown Harbour Act, 1876, 39 & 40 Vic., Cap. XCV. (Department of Finance letter No. S.55/10/37 of 2nd November, 1937).

NOTES.

- (1) In consideration of a payment of £5 a plot of ground containing 20 square perches and adjoining the Garda Síochána Barrack at Cong, Co. Mayo, was acquired in exchange for a garden of 29 square perches. Subhead A. (Department of Finance letter S.14/89/24 of 6th March, 1941).
- (2) A small plot adjacent to the site of the Volunteer Hall at Castleblayney, Co. Monaghan, was acquired in exchange for portion of the site originally purchased, a sum of £6 11s. 0d. being paid for costs. Subhead A. (Department of Finance letter S.7/26/34 of 7th August, 1942).
- (3) An *ex-gratia* payment of £40, of which the Manager has agreed to contribute £6, was made to the contractor for Galmoy National School in respect of inconvenience and extra expense due to alteration of the plans. Subhead B. (Department of Finance letter S.22/7/40 of 18th October, 1941).
- (4) Sums amounting to £78 2s. 0d. were paid as compensation for interference, etc., with occupiers of adjoining premises during the erection of the new Headquarters for the Department of Industry and Commerce at Kildare Street, Dublin. Subhead B. (Department of Finance letter S.9/9/38 of 21st March, 1940).
- (5) Sums amounting to £110 as compensation and £222 2s. 0d. for costs were paid under the terms of a consent to settlement in respect of proceedings taken for alleged encroachments in the re-construction of the Dundalk Employment Exchange. Subhead B. No. 98 (b). (Department of Finance letter S.2/36/35 of 30th May, 1942).
- (6) Included under Subhead B. No. 100 is an expenditure of £38 2s. 10d. on adaptation, etc., of a pontoon, valued at £50, transferred from the Central Drainage Stores to the Shannon Navigation to replace a pontoon, valued at £100, which was wrecked at the Shannon Airport while on loan from the Navigation. (Department of Finance letter S.50/1/42 of 5th January, 1943).

(7) Owing to increased costs, consequent upon the War emergency, the following sums were paid *ex-gratia* to contractors, viz. :—

Service.	Amount.	Reference.	Date.
	£ s. d.		
Tournafulla Gárda Síochána Barrack (Subhead B. No. 48)	200 0 0	S.14/75/25	24th April, 1940.
Moyglass National School (Subhead B. No. 67) ...	86 6 6	S.9/16/39	2nd July, 1941.
St. Ruadhain (Redwood) National School (Subhead B. No. 67)	34 3 10	S.9/16/39	9th March, 1942.
Portobello Barracks, Mobilisation Store (Subhead B. No. 157)	35 12 8	S.9/16/39	26th January, 1942.
Maintenance, Furniture, etc. (Subheads C. & D.1.) ...	36 16 7	S.9/16/39	9th August, 1940. 27th June, 1941. 17th July, 1941.
Fuel, etc. (Subhead F.) ...	2,437 7 1	S.9/16/39	1st October, 1940. 11th February, 1941. 28th February, 1941. 13th March, 1941. 3rd April, 1941. 6th May, 1941. 13th May, 1941.

(8) This Account includes approximately £97 in respect of the balance of civil pay issued to staff serving with the Defence Forces. Subhead C.

(9) With the authority of the Minister for Finance the following sums were expended on St. Enda's College (Pearse Bequest) viz. :—Minor repairs, £107 9s. 0d., Subhead C.; Head-rent, £21 11s. 6d., Subhead E. (Department of Finance letters S.22/19/34 of 10th February and 15th October, 1941, and S.22/9/41 of 27th November, 1941).

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

	£
(1) Land Commission, No. 19 Eyre Square, Galway	500
(2) Employment Exchange, No. 1 Beresford Place, Dublin	350
(3) Land Commission, No. 8 Hume Street, Dublin	125
(4) Ten minor outbreaks	60

(11) Expenditure on restoration of damage by fire was incurred within the year on buildings occupied by (1) Revenue Commissioners, £918 1s. 10d.; (2) Department of Industry and Commerce, £186; (3) Department of Justice, £87 4s. 0d.; (4) Department of Lands, £70 7s. 0d.; (5) Department of Defence, £19 11s. 3d.; (6) Department of Supplies, £14 7s. 8d.; (7) Wireless Broadcasting, £11 17s. 0d.; (8) Department of Education, £11 5s. 2d.

(12) Losses of stores, etc., from stock, valued at £51 11s. 1d. were written off during the year under the authority of the Commissioners.

(13) Furniture surplus to the Commissioners' requirements and valued at £15 was transferred to the Army. (Department of Finance letter S.8/17/35 of 9th September, 1942). See also Vote for the Army No. 63.

(14) A claim for £17 ls. 3d. on a tenant of surplus lands was waived on the occupation of the lands for Military purposes. A surrender of surplus property leased for 99 years at a rent of £17 per annum was accepted after the expiry of approximately $9\frac{1}{2}$ years and a sum of £34 due by the lessee as arrears of rent written off as irrecoverable. The following sums were also written off as irrecoverable, viz.:—Rents of surplus properties sublet (five cases) £138 17s. 8d., Harbour dues (ten cases) £41 19s. 6d. Subhead L. (Department of Finance letters S.13/73/40 of 25th February, 1942, S.55/9/28 of 30th March, 1942, S.102/1/42 of 28th February, 1942, S.102/2/31 of 20th August, 1942 and S.31/1/37 of 14th November, 1941).

(15) An arrangement for leasing portion of the site of Keogh Military Barracks, Dublin, for building purposes was abandoned on payment by the applicants of the professional costs involved. (Department of Finance letter S.32/2/35 of 22nd November, 1941).

(16) A claim of £10 2s. 6d. on a Gate-keeper in the Phoenix Park for excesses over allowances of gas was waived. (Department of Finance letter E.8/19/37 of 9th October, 1941).

(17) *Telephone Capital Account.*—The net expenditure during the year on Post Office buildings charged to the Telephone Capital Account amounted to £1,855 8s. 7d.

J. CONNOLLY,

Chairman and Accounting Officer.

D. Ó DONNCHADHA,
Accountant,

OFFICE OF PUBLIC WORKS,
30th November, 1942.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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., 1941-42.

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) ...	10	—	10 0 0	—
3.—Preparation of Busts of Pádraig Pearse and other National Leaders (Revote)	10	165 0 0	—	155 0 0
4.—Central Heating Station : Improvements (Revote)	10	770 5 0	—	760 5 0
DEPARTMENT OF FINANCE :				
5.—Dublin Castle : Additional Accommodation (Revote)	10	389 0 2	—	379 0 2
6.—Dublin Custom House : Additional Reconstruction Work (Revote) ...	2,000	1,556 7 3	443 12 9	—
7.—Dublin Custom House : Improvement of Electric Lighting (Revote) ...	2,500	1,700 0 8	799 19 4	—
8.—Dublin Custom House : Re-erection of railings (Revote) ...	10	—	10 0 0	—

OBSERVATIONS.

1. Postponed.
2. Postponed.
3. No. 4 of 1940-41. D.F. letters S.102/18/35 of 26 October, and 23 November, 1935, sanction expenditure of £1,500. Expended £1,173 18s. 7d. In progress.
4. No. 5 of 1940-41. D.F. letters S.2/1/38 of 4 December, 1940, and 30 June, 1941, sanction expenditure of £1,093 10s. 9d. Expended £1,098 15s. 9d. In progress.
5. No. 6 of 1940-41. D.F. letters S.2/7/33 of 7 December, 1939, 13 and 20 September, 1940, and 28 October, 1941, sanction expenditure of £772 13s. 2d. Expended £789 8s. 7d. In progress.
6. No. 7 of 1940-41. D.F. letter S.2/14/34 of 20 January, 1939, sanctions expenditure of £19,140. Expended £11,383 12s. 10d. In progress.
7. No. 8 of 1940-41. D.F. letter S.2/20/39 of 23 August, 1939, sanctions expenditure of £2,800. Expended £1,704 3s. 10d. In progress.
8. Postponed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF FINANCE —continued.				
9.—Dublin Custom House : Renewal of Statues (Revote)	10	—	10 0 0	—
10.—Revenue Commissioners, 14 and 15 Upr. O'Connell Street, Dublin : Extension (Revote)	6,500	9,752 1 1	—	3,252 1 1
11.—Galway Custom House : Rebuilding (Revote £10,000)	12,000	3,095 3 5	8,904 16 7	—
12.—Customs Frontier Posts : Provision of Married Quarters and Office Accommodation (Revote)	10		—	25 15 6
(a) Bridgend		34 4 0		
(b) Moybridge		1 11 6		
13.—Lifford Frontier Post : New Building	750	6 11 9	743 8 3	—
14.—Ordnance Survey : Addition al Accommodation for Printing Division (Re- vote)	10	—	10 0 0	—
15.—Ordnance Survey : Im- proved Sewerage System (Revote £280)	1,580	—	1,580 0 0	—
16.—Ordnance Survey : Im- provements in Heating	320	111 0 0	209 0 0	—

OBSERVATIONS—continued.

9. No. 10 of 1940–41. D.F. letter S.2/11/34 of 10 January, 1939, sanctions expenditure of £420. Expended £3 6s. 1d. on preliminary work.
10. No. 11 of 1940–41. D.F. letter S.1/4/32 of 13 April, 1938, sanctions expenditure of £15,000. Expended £13,259 15s. 11d. In progress.
11. No. 12 of 1940–41. D.F. letter S.2/18/34 of 24 July, 1941, sanctions expenditure of £17,650. Expended £3,096 8s. 5d. In progress.
12. (a) No. 13 (a) of 1940–41. 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 £9,316 3s. 11d. Completed.
- (b) No. 13 (d) of 1939–40. 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 £1,212 0s. 10d. Completed.
13. Preliminary work.
14. No. 14 of 1940–41. Expended £5 4s. 0d. on preliminary work. Postponed.
15. No. 16 of 1940–41. D.F. letter S.102/3/37 of 23 October, 1937, sanctions expenditure of £2,800. Expended £2,494 15s. 5d. Further work postponed.
16. D.F. letter S.102/15/40 of 2 August, 1941, sanctions expenditure of £474. In progress.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE :				
17.—Gárda Síochána Dépôt : Heating of Transport Store and Workshop ...	425	—	425 0 0	—
GÁRDA SÍOCHÁNA BARRACKS :				
Dublin Metropolitan Area :				
18.—Kimmage : New Barrack (Revote £7,750) ...	8,000	712 10 1	7,287 9 11	—
19.—Harcourt Terrace (Lad Lane) : New Barrack (Re- vote £10) ...	6,000	—	6,000 0 0	—
20.—Stillorgan : New Barrack (Revote) ...	10	—	10 0 0	—
Co. CARLOW.				
21.—Leighlinbridge : New Bar- rack ...	200	283 18 10	—	83 18 10
Co. CAVAN.				
22.—Arva : New Barrack (Re- vote) ...	10	—	10 0 0	—
23.—Blacklion : New Barrack (Revote) ...	10	—	10 0 0	—
Co. CLARE.				
24.—Lahinch : New Barrack	450	449 2 8	17 4	—
25.—Quin : New Barrack (Re- vote £1,000) ...	1,400	5 13 6	1,394 6 6	—
Co. CORK.				
26.—Commons Road : New Barrack (Revote £10) ...	1,800	1 4 11	1,798 15 1	—
27.—Knocknagree : New Bar- rack (Revote) ...	10	—	10 0 0	—
28.—Liscarroll : New Barrack (Revote) ...	10	—	10 0 0	—
29.—Whitegate : New Barrack (Revote) ...	10	—	10 0 0	—

OBSERVATIONS—continued.

17. Postponed.
18. No. 18 of 1940-41. D.F. letter S.14/22/35 of 30 October, 1940, sanctions expenditure of £11,000. Expended £719 12s. 3d. In progress.
19. No. 19 of 1940-41. Expended £1 5s. 2d. on preliminary work. Postponed.
20. No. 20 of 1940-41. Expended £12 14s. 2d. on preliminary work. Postponed.
21. No. 21 of 1940-41. D.F. letter S.14/10/26 of 30 July, 1937, sanctions expenditure. Revised estimate £2,270. Expended £2,189 0s. 8d. Completed.
22. Postponed.
23. Postponed.
24. No. 24 of 1940-41. D.F. letters S.14/102/25 of 7 February, and 28 May, 1940, sanction expenditure of £2,368 15s. 0d. Expended £2,403 15s. 7d. Completed.
25. Preliminary work.
26. Preliminary work.
27. Postponed.
28. Postponed.
29. Postponed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE —continued.				
Co. DONEGAL.				
30.—Carrigans : Adaptations (Revote)	10	—	10 0 0	—
31.—Castlefin : New Barrack (Revote)	1,000	—	1,000 0 0	—
32.—Clogher : Adaptations (Re- vote)	10	—	10 0 0	—
33.—Convoy : New Barrack (Revote)	10	—	10 0 0	—
34.—Dungloe : Adaptations (Revote)	10	—	10 0 0	—
35.—Glencolumbkille : Adapta- tions (Revote)	10	—	10 0 0	—
36.—Glenties : Adaptations (Re- vote)	10	—	10 0 0	—
37.—Milford : Adaptations (Re- vote)	10	—	10 0 0	—
Co. GALWAY.				
38.—Carraroe : New Barrack (Revote £100)	200	—	200 0 0	—
39.—Lettermore : Adaptations (Revote)	10	—	10 0 0	—
40.—Spiddal : New Barrack (Revote)	10	—	10 0 0	—
Co. KERRY.				
41.—Dingle : New Barrack (Re- vote £700)	1,300	2,328 11 2	—	1,028 11 2
Co. KILDARE.				
42.—Ballytore : New Barrack ...	800	854 17 10	—	54 17 10
Co. KILKENNY.				
43.—Kilkenny : New Barrack (Revote £1,500)	10,750	5,843 1 4	4,906 18 8	—
44.—Mullinavat : New Barrack (Revote)	10	—	10 0 0	—

OBSERVATIONS—continued.

30. Postponed.
 31. Postponed.
 32. Postponed.
 33. Postponed.
 34. Postponed.
 35. Postponed.
 36. Postponed.
 37. Postponed.
 38. Postponed.
 39. No. 42 of 1940–41. Expended £1 8s. 7d. on preliminary work. Postponed.
 40. Postponed.
 41. No. 45 of 1940–41. D.F. letters S.14/87/25 of 17 July, 1940, and 27 July, 1942, sanction expenditure of £6,132 2s. 5d. Expended £6,110 12s. 5d. Completed.
 42. No. 46 of 1940–41. D.F. letter S.14/11/26 of 1 August, 1940, sanctions expenditure of £1,850. Expended £1,831 13s. 9d. Completed.
 43. No. 49 of 1940–41. D.F. letter S.14/3/36 of 18 June, 1940, sanctions expenditure of £11,230. Expended £5,850 2s. 6d. In progress.
 44. Postponed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE —continued.				
Co. LEITRIM.				
45.—Kinlough : New Barrack (Revote)	1,000	1,790 0 0	—	790 0 0
Co. LAOIGHIS.				
46.—Durrow : New Barrack ...	10	—	10 0 0	—
47.—Stradbally : New Barrack	1,400	1,130 0 0	270 0 0	—
Co. LIMERICK.				
48.—Tournafulla : New Barrack (Revote £100) ...	300	743 8 1	—	443 8 1
Co. LONGFORD.				
49.—Lanesboro' : New Barrack (Revote)	10	—	10 0 0	—
Co. LOUTH.				
50.—Collon : New Barrack (Re- vote)	10	189 15 2	—	179 15 2
51.—Dundalk Prison : Adapta- tion as Garda Síochána Barrack (Revote) ...	10	—	10 0 0	—
Co. MAYO.				
52.—Ballycastle : New Barrack (Revote)	10	—	10 0 0	—
53.—Kilkelly : New Barrack (Revote)	10	—	10 0 0	—
Co. MEATH.				
54.—Trim : Adaptations (Re- vote)	10	—	10 0 0	—
Co. ROSCOMMON.				
55.—Roscommon : Adaptations (Revote)	800	—	800 0 0	—

OBSERVATIONS—continued.

45. No. 51 of 1940-41. D.F. letter S.14/76/26 of 9 November, 1940, sanctions expenditure of £2,280. Expended £1,798 18s. 5d. In progress.
46. Postponed.
47. No. 52 of 1940-41. D.F. letter S.14/10/39 of 15 April, 1941, sanctions expenditure of £1,900. Expended £1,135 13s. 2d. In progress.
48. No. 53 of 1940-41. D.F. letter S.14/75/25 of 30 January, 1939, sanctions expenditure of £1,800. Expended £1,648 1s. 3d. Completed. Further payment to be made. See Notes.
49. Postponed.
50. D.F. letter S. 14/14/32 of 5 January, 1942, sanctions expenditure of £1,200. In progress.
51. Postponed.
52. Postponed.
53. No. 59 of 1940-41. Expended £3 13s. 10d. on preliminary work. Postponed.
54. Postponed.
55. No. 62 of 1940-41. Expended 5s. 9d. on preliminary work. Postponed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE —continued.				
Co. WESTMEATH.				
56.—Killucan : New Barrack ...	10	—	10 0 0	—
57.—Rochfortbridge : New Barrack (Revote) ...	10	—	10 0 0	—
Co. WEXFORD.				
58.—Coolgreany : Adaptations (Revote) ...	10	—	10 0 0	—
59.—New Ross : New Barrack	10	—	10 0 0	—
Co. WICKLOW.				
60.—Aughrim : New Barrack ...	500	6 0 2	493 19 10	—
61.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER GÁRDA SÍOCHÁNA BARRACKS ...	2,000	800 0 9	1,199 19 3	—
62.—ELECTRIC LIGHTING AT GÁRDA SÍOCHÁNA BARRACKS ...	200		—	200 6 1
(a) Killocock ...		65 0 0		
(b) Portlaw ...		54 16 6		
(c) Other Barracks ...		280 9 7		
63.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS ...	1,000	1,124 13 11	—	124 13 11
64.—BOATHOUSES ...	10	—	10 0 0	—
DEPARTMENT OF EDUCATION :				
65.—National Education Buildings, 29 Marlboro' Street : Heating Installation (Revote) ...	10	—	10 0 0	—
66.—Technical Instruction Branch : Heating Installation (Revote) ...	10	—	10 0 0	—

OBSERVATIONS—continued.

56. Postponed.
57. No. 65 of 1940-41. Expended 6s. 7d. on preliminary work. Postponed.
58. No. 66 of 1940-41. Expended £6 5s. 9d. on preliminary work. Postponed.
59. Postponed.
60. Preliminary work.
61. See details on page 46.
62. (a) and (b) completed. (c) Installations completed at 21 other Barracks (cost not exceeding £50 in any case) £280 9s. 7d.
63. See details on pages 46-47.
64. Postponed.
65. Postponed.
66. Postponed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF EDUCATION—continued.				
67.—National Schools: Grants for Building, Enlarging, Enclosing, etc. ...	250,000	212,138 17 2	37,861 2 10	—
68.—Central Model Schools: Heating Installation (First Section) (Revote)	10	—	10 0 0	—
69.—Central Model Schools: Reconstruction (Revote)	10	—	10 0 0	—
70.—Model Schools: Alterations ...	10	—	10 0 0	—
PREPARATORY COLLEGES:				
71.—Coláiste na Mumhan (now Coláiste Iosagáin), Ballyvourney: Erection and Equipment (Revote) ...	5,000	5,191 7 0	—	191 7 0
INSTITUTIONS OF SCIENCE AND ART:				
72.—Kilmainham Jail: Adaptation as Historical Museum (Revote) ...	10	—	10 0 0	—
73.—National Gallery: Electric Installation (Revote) ...	10	—	10 0 0	—
74.—National Gallery: Extension (Revote) ...	10	—	10 0 0	—
75.—National Library: Additional Accommodation (Revote) ...	10	—	10 0 0	—
76.—National Library and National Museum: Renewal of Defective Stonework (Revote) ...	10	—	10 0 0	—
77.—National Museum: Improved Lighting (Revote)	10	—	10 0 0	—

OBSERVATIONS—continued.

67. Sufficient grants did not mature for payment to require the expenditure of the entire provision.
68. No. 76 of 1940-41. Expended £5 15s. 6d. on preliminary work. Postponed.
69. No. 77 of 1940-41. D.F. letter S.22/8/34 of 7 July, 1938, sanctions expenditure of £54,000. Expended £282 12s. 2d. on preliminary work. Postponed.
70. Postponed.
71. No. 79 of 1940-41. D.F. letter S.25/1/29 of 24 July, 1929, sanctions expenditure. Revised estimate £115,000. Expended £112,220 0s. 10d. In progress.
72. Postponed.
73. No. 81 of 1940-41. D.F. letter S.2/24/29 of 28 February, 1939, sanctions expenditure of £5,300. Expended £77 10s. 8d. on preliminary work. Postponed.
74. Postponed.
75. Postponed.
76. Expended £4,425 4s. 7d. from Votes for Relief Schemes, 1932-33, 1933-34 and 1934-35. Postponed.
77. No. 86 of 1940-41. Estimated cost £575. Expended £258 12s. 0d. Postponed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF EDUCATION—continued.				
REFORMATORY AND INDUSTRIAL SCHOOLS.				
78.—Reformatory School, Daingean : Adaptations	6,000	1,066 11 8	4,933 8 4	—
DEPARTMENT OF AGRICULTURE :				
79.—Athenry Agricultural Station : Electric Light	575	552 11 0	22 9 0	—
80.—Athenry Agricultural Station : New Buildings	10	—	10 0 0	—
81.—Ballyhaise Agricultural Station : Water Purification Plant and Fire-fighting Apparatus (Revote) ...	465	649 16 9	—	184 16 9
82.—Clonakilty Agricultural Station : New Buildings	10	—	10 0 0	—
83.—Munster Institute : Labourers' Cottages, Improvements ...	400	—	400 0 0	—
84.—Veterinary College : Improvements (Revote £2,000) ...	20,000	9,043 2 6	10,956 17 6	—
85.—Botanic Gardens : Outdoor Foreman's Lodge ...	150	420 0 2	—	270 0 2
FISHERY HARBOURS.				
86.—Dredging Operations ...	400	—	400 0 0	—
87.—Minor Works of Economic Development ...	500	30 13 7	469 6 5	—

OBSERVATIONS—continued.

78. No. 86A of 1940–41. D.F. letters S.68/3/39 of 10 August, 1940 and 15 October, 1942, sanction expenditure of £4,044 1s. 1d. Expended £3,766 11s. 8d. In progress.
79. No. 157 of 1940–41. D.F. letter S.90/3/33 of 14 September, 1940, sanctions expenditure of £650. Expended £563 2s. 5d. In progress.
80. Postponed.
81. No. 87 of 1940–41. D.F. letters S.90/39/34 of 19 January, 1939, and 18 August, 1942, sanction expenditure of £958 4s. 3d. Expended £940 4s. 3d. In progress.
82. Postponed.
83. Postponed.
84. No. 88 of 1940–41. D.F. letter S.2/12/36 of 14 December, 1937, sanctions expenditure of £30,000. Expended £18,593 3s. 8d. In progress.
85. No. 89 of 1940–41. D.F. letter S.2/10/34 of 29 October, 1940, sanctions expenditure of £1,150. Expended £1,101 3s. 2d. Completed.
86. Postponed.
87. See details on page 47.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF LANDS:				
88.—Land Commission, 23 Upr. Merriam Street: Storage Accommodation for Estate Maps (Revote)	10	—	10 0 0	—
GAELTACHT INDUSTRIES.				
89.—Elly Bay Toy Factory: Rebuilding ...	1,200	696 17 11	503 2 1	—
90.—New Spinning Factory, Kilcar (Co. Donegal) (Revote £3,500) ...	5,000	218 3 5	4,781 16 7	—
DEPARTMENT OF INDUSTRY AND COMMERCE:				
91.—New Headquarters, Kildare Street (Revote £13,000)	60,000	55,148 10 5	4,851 9 7	—
92.—Census Branch: Adaptations and Furnishing (Revote) ...	10	122 13 0	—	112 13 0
93.—Meteorological Services: Adaptations at 44 Upper O'Connell Street, Dublin	8,000	1,023 17 2	6,976 2 10	—
94.—Meteorological Services: Installation and Fencing of Rainfall Gauges ...	400	—	400 0 0	—
95.—Dublin Employment Exchange, Hoey's Court: Erection ...	21,000	3,661 13 6	17,338 6 6	—
96.—Clonmel Employment Exchange: Erection (Revote £500) ...	3,000	3,950 19 3	—	950 19 3
97.—Dungloe Employment Exchange: Erection (Revote £3,850) ...	4,500	3,123 14 0	1,376 6 0	—

OBSERVATIONS—continued.

88. No. 92 of 1940-41. D.F. letter S.2/5/32 of 2 August, 1933, sanctions expenditure. Revised estimate £1,300. Expended £45 16s. 1d. on preliminary work. Postponed.
89. No. 93 of 1940-41. D.F. letters S.29/1/39 of 3 September, 1940, and S.29/2/39 of 29 September, 1941, and 14 March, 1942, sanction expenditure of £2,566. Expended £1,307 3s. 2d. In progress.
90. D.F. letter S.29/14/36 of 26 February, 1942, sanctions expenditure of £9,700. In progress.
91. No. 95 of 1940-41. 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 £180,722 5s. 1d. In progress.
92. No. 96 of 1940-41. D.F. letter S.2/35/35 of 29 August, 1938, sanctions expenditure. Revised estimate £8,330. Expended £7,386 19s. 8d. Completed.
93. No. 157 of 1940-41. D.F. letter S.2/19/36 of 13 August, 1940, sanctions expenditure of £9,650. Expended £1,520 1s. 5d. In progress.
- 94.—Postponed.
95. D.F. letter S.2/2/40 of 5 February, 1941, sanctions expenditure of £22,000. In progress.
96. No. 98 of 1940-41. D.F. letter S.2/41/39 of 10 August, 1940, sanctions expenditure of £5,500. Expended £5,672 2s. 8d. Completed.
97. No. 99 of 1940-41. D.F. letter S.2/24/37 of 14 February, 1941, sanctions expenditure of £5,300. Expended £3,148 18s. 9d. In progress.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF INDUSTRY AND COMMERCE— <i>continued.</i>				
98.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER EMPLOYMENT EXCHANGES	700		361 1 8	—
(a) Dublin, Kingsland Park		6 16 4		
(b) Dundalk		332 2 0		
99.—Dublin Airport (Revote £14,000)	50,000	22,788 3 9	27,211 16 3	—
100.—Shannon Airport (Revote)	150,000	109,427 18 9	40,572 1 3	—
101.—Civil Airport (Revote)	10	—	10 0 0	—
DEPARTMENT OF POSTS AND TELEGRAPHS :				
102.—Dublin, New District Office, Drumcondra ...	10	—	10 0 0	—
103.—Dublin, James's Street Post Office : Extension ...	4,000	84 6 7	3,915 13 5	—
104.—Dublin, New Post Office, St. Andrew Street (Re- vote)	1,000	—	1,000 0 0	—

OBSERVATIONS—continued.

98. (a) Dublin new Employment Exchange, Kingsland Park. Adaptations. Preliminary work.
- (b) Dundalk Employment Exchange. Restoration. No. 100 of 1940–41. D.F. letters S.2/36/35 of 3 March, 1938, 21 January, 1942 and 30 May, 1942, sanction expenditure of £10,213 7s. 6d. Expended £10,078 12s. 6d. In progress. *See Notes.*
99. No. 101 of 1940–41. D.F. letters S.99/59/35 of 4 December, 1937, 21 March, 1938, and 30 August, 1940, sanction expenditure of £381,950. Expended £333,761 3s. 7d. In progress. In addition, services to the value of £1,306 14s. 8d. have been rendered in connection with this work by the loan and transfer of Drainage Excavators and other plant as follows :—*ex* Central Furniture Store £77 12s. 7d. ; *ex* St. Stephen's Green Park £5 ; Drainage Excavators £1,224 2s. 1d.
100. No. 102 of 1940–41. D.F. letter S.102/22/36 of 21 March, 1938, sanctions expenditure. Revised estimate £1,019,000. Expended £427,265 14s. 4d. In progress. In addition, services to the value of £7,899 10s. 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* Royal Hospital £32 18s. 9d. ; *ex* Army Stores £32 3s. 4d. ; *ex* Dún Laoghaire Harbour £10 ; Drainage Excavators £7,380 7s. 2d. ; *ex* Central Furniture Store £326 10s. 10d. ; *ex* Central Drainage Stores £50. *See Notes.*
101. No. 103 of 1940–41. D.F. letter S.99/33/38 of 3 May, 1939, sanctions expenditure of £92,000 on construction of aerodrome at Cork. Expended £25 3s. 9d. on preliminary work. Postponed.
102. Postponed.
103. Preliminary work.
104. No. 104 of 1940–41. Expended £416 6s. 10d. on preliminary work. Postponed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF POSTS AND TELEGRAPHS				
—continued.				
105.—Dublin, New Sorting Office, Pearse Street (Revote) ...	10	—	10 0 0	—
106.—Dublin, Post Office Stores: Covered Storage Accommodation ...	350	—	350 0 0	—
107.—Ballyhaunis Post Office: Improvements ...	260	215 18 0	44 2 0	—
108.—Thurles Post Office: Adaptations (Revote) ...	500	—	500 0 0	—
109.—Waterford Post Office: Adaptations (Revote) ...	10	—	10 0 0	—
110.—Athlone Broadcasting Station: Water Cooling Pond (Revote) ...	10	—	10 0 0	—
DEPARTMENT OF DEFENCE:				
111.—Dublin, General Headquarters: Additional Accommodation ...	10	—	10 0 0	—
112.—Arbour Hill Barracks: Electric Lighting (Revote)	150	150 7 0	—	7 0
113.—Arbour Hill Barracks: New Married Quarters (Revote) ...	10	—	10 0 0	—
114.—Griffith Barracks (Dublin): Electric Rewiring (Revote £10) ...	2,500	—	2,500 0 0	—
115.—Islandbridge Barracks: Reconstruction of Upper Barracks (Revote £33,000)	41,000	36,931 8 4	4,068 11 8	—
116.—McKee Barracks: Additional Accommodation (Revote) ...	26,000	8,943 7 7	17,056 12 5	—

OBSERVATIONS—continued.

105. No. 105 of 1940-41. 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 £6,470 8s. 5d. on partial scheme. Expended £6,470 8s. 5d. Postponed.
106. No. 157 of 1940-41. D.F. letter S.38/1/38 of 31 October, 1940, sanctions expenditure of £468. Expended £468. Completed.
107. D.F. letter S.38/2/39 of 28 February, 1941, sanctions expenditure of £260. In progress.
108. No. 119 of 1939-40. Expended 4s. on preliminary work. Postponed.
109. Postponed.
110. Postponed.
111. Postponed.
112. No. 112 of 1940-41. D.F. letter S.7/42/36 of 10 January, 1940, sanctions expenditure of £3,000. Expended £2,039 4s. 11d. Completed.
113. No. 113 of 1940-41. Expended £10 2s. 0d. on preliminary work. Postponed.
114. Postponed.
115. No. 116 of 1940-41. D.F. letter S.7/40/36 of 31 May, 1940, sanctions expenditure of £93,800. Expended £38,018 0s. 9d. In progress.
116. No. 117 of 1940-41. D.F. letter S.7/35/36 of 22 October, 1940, sanctions expenditure of £42,000. Expended £8,952 1s. 8d. In progress.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF DEFENCE—continued.						
117.—Portobello Barracks : New Married Quarters (Revote)	10	—	10	0 0	—	
118.—Portobello Barracks : Provision of Camp Equip- ment Stores for Eastern Command (Revote £11,875)	13,300	4,788 0 4	8,511	19 8	—	
119.—St. Bricin's Hospital : New Wing	10	—	10	0 0	—	
120.—Athlone, Custume Bar- racks : New Cookhouse and Dining Hall (Revote)	10	—	10	0 0	—	
121.—Baldonnell Aerodrome : New Married Quarters (Revote)	10	—	10	0 0	—	
122.—Baldonnell Aerodrome : Reconstruction of Upper Camp (Revote £17,300)	22,600	26,512 3 7	—		3,912	3 7
123.—Baldonnell Aerodrome : Technical Stores Exten- sion (Revote)... ..	120	194 15 9	—		74	15 9
124.—Cork, Michael Collins Bar- racks : Junior Officers' Married Quarters (Re- vote)	10	—	10	0 0	—	
125.—Cork, Michael Collins Bar- racks : Ordnance Stores (Revote £8,000) ...	11,000	—	11,000	0 0	—	
126.—Cork, Michael Collins Bar- racks : Stores and Lec- ture Room (Revote) ...	10	—	10	0 0	—	
127.—Curragh Camp : Dental Surgery in General Mili- tary Hospital (Revote £10)	2,375	15 13 3	2,359	6 9	—	
128.—Curragh Camp : Dining Hall and Cookhouse in Connolly Barracks (Re- vote)	10	—	10	0 0	—	

OBSERVATIONS—continued.

117. Postponed.

118. D.F. letter S.7/25/38 of 10 January, 1940, sanctions expenditure. Revised estimate £14,000. In progress.

119. Postponed.

120. Postponed.

121. No. 124 of 1940-41. Expended 13s. 8d. on preliminary work. Postponed.

122. No. 126 of 1940-41. D.F. letters S.7/12/32 of 16 April, 1937, and 18 February, 1939, sanction expenditure of £134,050. Expended £84,174 8s. 5d. In progress.

123. No. 127 of 1940-41. D.F. letter S.7/12/32 of 27 April, 1939, sanctions expenditure. Revised estimate £2,500. Expended £2,275 18s. 7d. Completed.

124. Postponed.

125. No. 129 of 1940-41. Expended £5 16s. 4d. on preliminary work. Postponed.

126. Postponed.

127. Preliminary work.

128. Postponed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF DEFENCE—continued.				
129.—Curragh Camp: Introduction of Shannon Electric Power (Revote £300)	600	—	600 0 0	—
130.—Curragh Camp: Magazine (Revote £43,000) ...	44,000	39,152 11 5	4,847 8 7	—
131.—Curragh Camp: New Gymnasium (Revote £7,000) ...	17,000	—	17,000 0 0	—
132.—Curragh Camp: New Married Quarters (Revote) ...	10	—	10 0 0	—
133.—Curragh Camp: Optical Workshops for Ordnance Service (Revote £3,180)	4,380	3,709 11 11	670 8 1	—
134.—Kildare Barracks: Reconstruction of Men's Quarters and Messes (Revote £15,000) ...	18,500	15,634 0 8	2,865 19 4	—
135.—Kilkenny Barracks: Electric Lighting ...	500	625 16 10	—	125 16 10
136.—Kilkenny Barracks: New Sewerage System ...	270	509 15 9	—	239 15 9
137.—Kilworth Rifle Range: Officers' Mess (Revote)	10	—	10 0 0	—
138.—Longford Barracks: Electric Lighting ...	800	441 16 7	358 3 5	—
139.—Mullingar Barracks: Electric Lighting ...	600	609 14 1	—	9 14 1
140.—Templemore Barracks: Electric Lighting ...	600	939 12 3	—	339 12 3

OBSERVATIONS—continued.

129. No. 134 of 1940-41. D.F. letters S.7/19/31 of 6 August, 1936, and 10 January, 1940, sanction expenditure. Revised estimate £10,300. Expended £9,436 18s. 0d. In progress.
130. No. 135 of 1940-41. D.F. letters S.7/43/35 of 20 July, 1939, and 22 August, 1940, sanction expenditure of £64,000. Expended £56,246 6s. 1d. In progress.
131. Postponed.
132. No. 137 of 1940-41. D.F. letter S.7/7/33 of 30 April, 1938, sanctions expenditure of £12,082. Expended £11,943 11s. 9d. In progress.
133. No. 138 of 1940-41. D.F. letter S.7/24/38 of 17 July, 1941, sanctions expenditure of £4,800. Expended £3,716 2s. 5d. In progress.
134. No. 141 of 1940-41. D.F. letters S.7/22/32 of 14 July, 1937, 17 and 28 February, 1939, sanction expenditure of £321,800. Expended £130,798 11s. 1d. In progress.
135. No. 157 of 1940-41. D.F. letter S.4/80/39 of 6 June, 1940, sanctions expenditure. Estimated cost £2,000. Expended £1,853 8s. 6d. Completed.
136. No. 142 of 1940-41. D.F. letter S.7/39/36 of 16 April, 1940, sanctions expenditure of £5,550. Expended £5,301 8s. 7d. Completed.
137. Postponed.
138. No. 157 of 1940-41. D.F. letter S.4/80/39 of 16 August, 1940, sanctions expenditure of £1,750. Expended £1,128 12s. 5d. In progress.
139. No. 157 of 1940-41. D.F. letter S.4/80/39 of 6 June, 1940, sanctions expenditure. Estimated cost £2,600. Expended £2,252 7s. 9d. Completed. Further payment to be made.
140. No. 157 of 1940-41. D.F. letter S.4/80/39 of 6 June, 1940, sanctions expenditure. Estimated cost £2,600. Expended £2,535 8s. 0d. Completed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF DEFENCE—continued.				
141.—Additional Accommodation for Air Corps Reconnaissance and Bombing Squadrons (Revote)	10	—	10 0 0	—
142.—Volunteer Force: Provision of Instructional Halls (Revote) ...	220	—	—	196 0 11
Lahinch ...		416 0 11		
143.—Hangar at Rineanna ...	100	178 15 1	—	78 15 1
144.—Depôt for Marine and Coast Watching Service (Revote) ...	8,000	—	8,000 0 0	—
145.—Coast Watching Service Huts (Revote) ...	600	845 7 2	—	245 7 2
146.—Air Raid Shelters for Government Offices ...	5,000	17,186 4 7	—	12,186 4 7
DEPARTMENT OF EXTERNAL AFFAIRS:				
147.—Iveagh House, St. Stephen's Green, New Headquarters: Adaptations and Furnishing ...	600	5,303 11 9	—	4,703 11 9
148.—Madrid Legation: Adaptations and Furnishing (Revote) ...	10	—	10 0 0	—
149.—Rome, Quirinal Legation: Adaptations and Furnishing ...	10	—	10 0 0	—

OBSERVATIONS—continued.

141. No. 146 of 1940-41. Expended £47 2s. 8d. on preliminary work. Postponed.
142. No. 147 of 1940-41. Lahinch (Co. Clare). D.F. letter S.7/18/35 of 15 September, 1938, sanctions expenditure of £4,750. Expended £4,669 2s. 7d. Completed.
143. No. 148 of 1940-41. D.F. letters S.7/24/39 of 31 October and 4 November, 1939, 11 March, 1940, and 25 March, 1941, sanction expenditure. Revised estimate £13,100. Expended £13,028 5s. 0d. Completed.
144. Postponed.
145. No. 150 of 1940-41. D.F. letters S.4/84/38 of 9 and 19 September, 1939, and S.7/2/40 of 22 February, 1941, sanction expenditure. Revised estimate £10,700. Expended £10,736 4s. 7d. In progress.
146. No. 157 of 1940-41. D.F. letters S.200/2/39 of 24 September, 1941, and S.200/11/41 of 12 August, 1942, sanction expenditure of £50,916 14s. 5d. Expended £50,841 ls. 9d. In progress.
147. No. 158 of 1940-41. D.F. letters S.109/6/39 of 16 November, 1939, 20 January and 5 October, 1940, and 30 December, 1942, sanction expenditure of £8,419 13s. 3d. Expended £8,326 16s. 3d. In progress.
148. Postponed.
149. Postponed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
PHOENIX PARK :				
150.—New Gateway : Parkgate Street (Revote) ...	10	—	10 0 0	—
LEINSTER LAWN :				
151.—Cenotaph (Revote) ...	10	—	10 0 0	—
ROTUNDA GARDENS :				
152.—Garden of Remembrance (Revote £10) ...	1,000	—	1,000 0 0	—
HARBOURS :				
153.—Buncrana : Minor Improvements (Revote) ...	10	—	10 0 0	—
154.—Dún Laoghaire : Electric Welding Set ...	385	385 0 0	—	—
155.—MINOR NEW WORKS NOT EXCEEDING £200 EACH ...	3,500	3,066 18 0	433 2 0	—
156.—URGENT AND UNFORESEEN WORKS ...	10,000	5,550 4 5	4,449 15 7	—
157.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1ST APRIL, 1941... ..	5,000	4,392 2 4	607 17 8	—
	£ 900,015	640,622 2 10	290,692 10 11	31,299 13 9
Deduct for works which may not be carried out during the year	150,015	—	150,015 0 0	—
	£ 750,000	640,622 2 10	140,677 10 11	31,299 13 9
Deduct :—				
Anticipated Savings on Subhead B. (See Supplementary Estimate)	36,500	—	36,500 0 0	—
Original ... £750,000 Less Supplementary 36,500 —————£	713,500	640,622 2 10	104,177 10 11	31,299 13 9
Net saving ...			£72,877 17 2	

OBSERVATIONS—continued.

150. Postponed.
 151. Postponed.
 152. Postponed.
 153. Postponed.
 154. Completed.
 155. See details on pages 47-49.
 156. See details on pages 49-50.
 157. See details on pages 51-53.

No. 61.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER GÁRDA SÍOCHÁNA BARRACKS.

Co. GALWAY.

Salthill.—Adaptations. No. 43 of 1940-41. D.F. letter S.14/9/35 of 10 October, 1938, sanctions expenditure of £900. Expended £954 16s. 6d. Completed 4 6 10

Co. LEITRIM.

Carrick-on-Shannon.—Adaptations. No. 68 of 1940-41. D.F. letters S.14/7/33 of 7 December, 1938, and 18 August, 1942, sanction expenditure of £892 15s. 10d. Expended £892 15s. 10d. Completed 60 10 9

Co. MAYO.

Carrowkennedy.—Improvements. D.F. letter S.14/56/26 of 27 December, 1940, sanctions expenditure of £483. In progress ... 203 3 7

Co. MEATH.

Crossakiel.—Adaptations. No. 60 of 1940-41. D.F. letter S.14/22/25 of 21 June, 1939, sanctions expenditure of £240. Expended £205. Completed 55 0 0

Co. SLIGO.

Enniscrone.—Adaptations. No. 64 of 1940-41. D.F. letter S.14/7/32 of 28 October, 1941, sanctions expenditure of £238 19s. 9d. Expended £238 19s. 9d. Completed 88 19 9

Co. WATERFORD.

Waterford.—Adaptations at temporary Barrack, Adelphi Quay. No. 68 of 1940-41. D.F. letters S.14/6/29 of 19 July and 26 September, 1940, 25 January, 1941, and 30 July, 1942, sanction expenditure of £748 5s. 6d. Expended £748 5s. 6d. Completed 167 7 4

TEMPORARY HUTS at residences of Ministers and others. Completed ... 220 12 6

TOTAL.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER GÁRDA SÍOCHÁNA BARRACKS £800 0 9

No. 63.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS.

Co. CORK.

Crosshaven.—Adaptations. Expended £64 9s. 0d. Completed ... 7 0
Douglas.—Cycle store and bath. Completed 83 4 0

Co. DUBLIN.

Howth.—Internal alterations, hot and cold water installation, etc. Completed 192 9 1
Rathcoole.—External porches. Completed 63 8 0
Rathfarnham.—Garage. Completed 68 15 0

Co. GALWAY.

Dunmore.—Alterations, etc. Completed 86 0 0
Kinvara.—Bathroom, hot and cold water installation, etc. Completed 116 4 6
Leenane.—Improvements. Expended £113 15s. 6d. Completed ... 8 15 6

Co. KILDARE.

Ballymore Eustace.—Drainage and water supply. Completed ... 104 13 10
Donadea.—Additions to ablution room and cell. Completed ... 157 15 6

Co. LIMERICK.

Croom.—Sanitary improvements. Completed 85 6 6

No. 63.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS—continued.

		£	s.	d.
Co. MAYO.				
Tourinakeady—Alterations and additions. D.F. letter S.14/17/30 of 17 January, 1940, sanctions expenditure of £200. In progress		150	0	0
Co. SLIGO.				
Ballymote—Adaptations. Expended £119 11s. 8d. Completed ...		7	15	0
TOTAL.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS		£1,124	13	11

No. 87.—FISHERY HARBOURS—MINOR WORKS OF ECONOMIC DEVELOPMENT.

		£	s.	d.
Co. DONEGAL.				
Breadhy Head—Erection of leading light. D.F. letter S.30/2/36 of 14 May, 1936, sanctions expenditure of £250. Expended £270 17s. 11d. Completed ...		2	6	
Glassagh Point—Erection of two leading lights. D.F. letter S.30/1/36 of 22 February, 1936, sanctions expenditure of £55. Expended £38 4s. 5d. Completed ...		2	6	
Rosbeg Pier—Erection of lights. D.F. letter S.30/1/38 of 16 November, 1938, sanctions expenditure of £80. Expended £64 13s. 6d. Completed ...		8	7	
Co. DUBLIN.				
Loughshinny Harbour—Extension of pier. D.F. letter S.31/5/34 of 17 June, 1941, sanctions grant of 40 per cent. of cost limited to £1,000. In progress ...		20	0	0
Co. MAYO.				
Tullaghan Harbour—Erection of perches or navigation marks. D.F. letter S.31/10/27 of 20 December, 1933, sanctions expenditure of £50. Expended £27 10s. 9d. Completed ...		10	0	0
TOTAL.—FISHERY HARBOURS—MINOR WORKS OF ECONOMIC DEVELOPMENT		£30	13	7

No. 155.—MINOR NEW WORKS NOT EXCEEDING £200 EACH.

		£	s.	d.
ÁRUS AN UACHTARÁIN.—Enlargement and improvement of toilet room. Completed. Further payment to be made ...				
		100	0	0
HOUSES OF THE OIREACHTAS.—Installation of bottle cooling cabinet in Restaurant. In progress ...				
		17	1	4

DEPARTMENT OF FINANCE.

DEPARTMENT OF FINANCE.

Paymaster-General's Office (Oriell House).—Adaptations. D.F. letter S.2/37/39 of 30 August, 1941, sanctions expenditure of £507 15s. 2d. Expended £507 15s. 2d. Completed ...		48	11	5
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REVENUE DEPARTMENT.

Dublin Castle (a) Trap-doors and ladders. In progress ...		34	4	3
(b) Internal telephone system. Completed ...		199	6	5
Stamping Branch (a) Protective measures. Completed ...		99	2	0
(b) Rearrangement. In progress ...		88	18	3
Income Tax Branch.—Improved electric lighting at Hammam Buildings, Dublin. Completed ...		45	6	2
Sligo.—Additional storage accommodation for Inspector of Income Tax. In progress ...		25	0	0

STATIONERY OFFICE.—Protective measures. Completed ...		61	15	0
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STATE LABORATORY.—Additions to electric installation. Completed ...		158	10	7
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No. 155.—MINOR NEW WORKS NOT EXCEEDING £200 EACH—continued.

DEPARTMENT OF JUSTICE.

	£	s.	d.
GÁRDA Síochána HEADQUARTERS, KILMAINHAM.			
(a) Additional accommodation at "Deputy Master's Quarters." Adaptations. D.F. letters S.7/28/26 of 18 January and 2 April, 1941, and 11 and 16 May, 1942, sanction expenditure of £270. Expended £203 6s. 9d. In progress ...	164	15	11
(b) Installation of electric light in Duty Officers' Quarters. Completed	59	0	0
GÁRDA Síochána DEPÔT (PHENIX PARK).—Safeguarding. Expended £198 11s. 7d. Completed ...	1	8	7
METROPOLITAN DISTRICT COURTS.—Glazed screens at entrances to Courts, Nos. 1 and 2. Completed ...	50	10	9
REGISTRY OF DEEDS.—Extension of heating system. Completed ...	110	0	0

DEPARTMENT OF LOCAL GOVERNMENT AND PUBLIC HEALTH.

MINISTER'S OFFICE.—Internal telephone system. Completed ...	106	17	6
WIDOWS' AND ORPHANS' PENSIONS BRANCH.—Additional accommodation at D'Olier House. Adaptations. Completed ...	164	15	2

DEPARTMENT OF AGRICULTURE.

ATHENRY AGRICULTURAL STATION.—Improvements to Pigman's cottage. In progress ...	100	0	0
CLONAKILTY AGRICULTURAL STATION.			
(a) Concreting approaches to cow-byres. Completed ...	190	0	0
(b) Erection and furnishing of bedroom for additional House and Science Master. Expended £79 16s. 11d. Completed ...	3	2	5
(c) Provision of drinking bowls in cow-byres. Completed ...	60	11	10
MUNSTER INSTITUTE.—Removal and re-erection of poultry flock house. Completed ...	126	2	5
THORNDALE VETERINARY RESEARCH LABORATORY.—Provision of facilities for loading of live-stock. Completed ...	56	2	2
BOTANIC GARDENS.—Erection of cycle shed. Completed ...	53	1	0
GLENTIES FISH HATCHERY.—Erection. In progress ...	100	0	0
LAGDUFF LODGE.—Alterations to settlement tank. In progress ...	25	0	0

DEPARTMENT OF LANDS.

ANNAGRY KNITTING FACTORY.—Adaptations. Expended £86 13s. 11d. Completed ...	1	13	11
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DEPARTMENT OF POSTS AND TELEGRAPHS.

DUBLIN GENERAL POST OFFICE.—Protective measures. Completed ...	56	7	5
STORES BRANCH.—Installation of fire alarms at Infirmary Road. Completed	48	6	8
CASTLEBAR POST OFFICE.—Erection of loading platform and porch. Completed ...	75	15	0
CORK POST OFFICE.—Partitions. Completed ...	75	3	7

No. 155.—MINOR NEW WORKS NOT EXCEEDING £200 EACH—continued.

DEPARTMENT OF DEFENCE.

	£	s.	d.
GENERAL HEADQUARTERS.			
(a) Provision of racks, etc., in stationery store in Medical Yard. Expended £137 3s. 1d. Completed	8	17	2
(b) Provision of shelving, etc., in hut on west side of Infirmary Road. Completed	115	0	0
(c) Stores for supplies in connection with Air Raid Precautions.—			
(i) Royal Dublin Society's premises, Ballsbridge. Expended £59 12s. 11d. Completed	39	15	0
(ii) St. Anne's, Clontarf. Expended £139 11s. 9d. Completed	2	5	2
CHIEF POSTAL CENSOR.—Alterations at offices in Exchequer Street, Dublin. Completed	147	4	10

BUILDINGS, ETC., NOT APPROPRIATED TO PUBLIC DEPARTMENTS.

BALLINCOLLIG EX-MILITARY BARRACKS.—Provision of fencing in connection with sublettings of lands. Expended £108 11s. 9d. Completed ...	10	17	6
ROSSLARE EX-COASTGUARD STATION.—Water supply, drainage and improved sanitary accommodation. Completed	85	3	8
PHENIX PARK.—New water supply. Completed	151	4	11
TOTAL.—MINOR NEW WORKS NOT EXCEEDING £200 EACH	£3,066	18	0

No. 156.—URGENT AND UNFORESEEN WORKS.

£ s. d.

DEPARTMENT OF FINANCE.

DEPARTMENT OF FINANCE.—Adaptations, etc., at No. 27 Upper Merrion Street, Dublin, for staff administering the Neutrality (War Damage to Property) Act, 1941. D.F. letters E.1/25/41 of 27 September, 1941, and 25 September, 1942, sanction expenditure of £715 13s. 1d. Completed. Further payment to be made	706	13	1
OFFICE OF PUBLIC WORKS.—Adaptations, etc., at No. 27 Upper Merrion Street, Dublin, for portion of Architectural Branch. D.F. letter S.2/9/40 of 14 February, 1942, sanctions expenditure of £265. In progress	122	14	11
STATIONERY OFFICE.—Adaptations, etc., at Glasnevin House, Dublin. D.F. letters S.2/33/35 of 29 July, 1941, and 30 September, 1942, sanction expenditure of £249 15s. 1d. Completed	249	15	1

DEPARTMENT OF LOCAL GOVERNMENT AND PUBLIC HEALTH.

MINISTER'S OFFICE.—Adaptation and furnishing of alternative accommodation for Minister and Private Secretary. D.F. letter S.2/9/42 of 1 August, 1942, sanctions expenditure of £537 3s. 3d. In progress	231	12	8
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DEPARTMENT OF EDUCATION.

COLÁISTE MOIBHÍ.—Temporary accommodation at No. 22 Upper Merrion Street, Dublin. D.F. letter S.22/10/40 of 22 August, 1941, sanctions expenditure of £1,128. Completed	1,231	18	0
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No. 156.—URGENT AND UNFORESEEN WORKS—continued.

DEPARTMENT OF AGRICULTURE.

	£	s.	d.
MUNSTER INSTITUTE.—Electric Installation. D.F. letters S.2/9/41 of 23 May, 1941, and 10 November, 1942, sanction expenditure of £243 8s. 5d. on preliminary work. In progress	243	8	5

DEPARTMENT OF INDUSTRY AND COMMERCE.

STATISTICS BRANCH.—Adaptations, etc., at Fowler Memorial Hall, Parnell Square, Dublin. D.F. letter S.2/4/41 of 31 August, 1942, sanctions expenditure of £365 9s. 6d. Completed	365	9	6
SHANNON AIRPORT.—Temporary offices at Foynes. Further adaptations, etc. D.F. letters S.38/8/36 of 27 December, 1941, 4 and 31 July, 1942, and 31 August, 1942, sanction expenditure of £2,396. In progress	270	0	0

DEPARTMENT OF DEFENCE.

GENERAL HEADQUARTERS.—

(a) Division of Room No. 212 into three compartments. D.F. letter S.7/2/33 of 12 December, 1940, sanctions expenditure of £255. Completed	185	12	6
(b) Erection of Huts. D.F. letters S.7/2/33 of 21 February, 1941, and 9 February, 1942, sanction expenditure of £7,582 4s. 10d. In progress	191	10	10
(c) Improvements in heating arrangements. D.F. letter S.2/14/41 of 2 July, 1941, sanctions expenditure of £229 5s. 6d. In progress	90	11	1
AIR RAID PRECAUTIONS BRANCH.—Adaptations, etc., at No. 24 Upper O'Connell Street, Dublin. D.F. letters S.2/1/41 of 19 July and 2 September, 1941, sanction expenditure of £424. Completed	369	19	10
MARLBOROUGH HALL.—Provision of a luncheon club. D.F. letter S.2/12/41 of 12 December, 1941, sanctions expenditure of £260. In progress	97	7	0
LOCAL DEFENCE FORCE.—Adaptations, etc., at 10/13 Cornmarket, Dublin. D.F. letter S.2/12/40 of 26 February, 1942, sanctions expenditure of £447 3s. 7d. Completed	441	3	7

DEPARTMENT OF SUPPLIES.

DEPARTMENT OF SUPPLIES.—Additional accommodation at Ballsbridge, Dublin. D.F. letter S.2/8/41 of 7 April, 1941, sanctions expenditure of £410. In progress	304	11	6
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BUILDINGS, ETC., NOT APPROPRIATED TO PUBLIC DEPARTMENTS.

COLLEGE OF SCIENCE.—Parking accommodation for motor cars in courtyard. D.F. letter S.2/17/26 of 14 May, 1941, sanctions expenditure of £264 15s. 0d. Completed	264	15	0
MOORE PARK.—Erection of fencing in connection with tillage operations. D.F. letter S.55/49/32 of 22 December, 1942, sanctions expenditure. In progress	183	1	5
TOTAL.—URGENT AND UNFORESEEN WORKS	£5,550	4	5

No. 157.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1st APRIL, 1941.

No.		£	s.	d.
157 of 1940-41	DEPARTMENT OF AN TAOISEACH.—Protective measures at residence of An Taoiseach. D.F. letters S.2/4/35 of 4 and 10 July, and 15 August, 1940, and 24 October, 1941, sanction expenditure of £1,330 ls. 6d. Expended £1,333 9s. 2d. Completed	29	0	11

DEPARTMENT OF FINANCE.

157 of 1940-41	GOVERNMENT BUILDINGS.—Protective measures. D.F. letters S.2/10/32 of 10 April, 1940, and S.2/20/40 of 25 August, 1941, and 31 October, 1942, sanction expenditure of £5,278 6s. 5d. Expended £5,278 6s. 5d. Completed ...	650	9	3
157 of 1940-41	REVENUE DEPARTMENT.—Dublin Castle. Restoration of damage resulting from fire. D.F. letters S.2/11/36 of 22 January, 1942, and 31 October, 1942, sanction expenditure of £2,282 17s. 7d. Expended £2,276 6s. 10d. In progress ...	905	3	2
157 of 1940-41	STATIONERY OFFICE.—Formation of lock-up garages at Beggar's Bush Barracks for vans and motor-cars. D.F. letter S.2/17/26 of 24 May, 1940, sanctions expenditure of £800. Expended £585 11s. 0d. Completed	307	6	3

DEPARTMENT OF JUSTICE.

157 of 1940-41	LOCAL SECURITY FORCE.—Provision of accommodation, adaptations, etc. D.F. letter S.2/12/40 of 23 May, 1941. Expended £354 4s. 9d. Completed	35	2	1
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DEPARTMENT OF EDUCATION.

157 of 1940-41	COLÁISTE MOIBHÍ.—Temporary accommodation at Kildare Place, Dublin. D.F. letters S.22/10/40 of 6 January, 7 July and 17 October, 1941, sanction expenditure of £635 3s. 7d. Expended £637 4s. 0d. Completed	243	14	7
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DEPARTMENT OF LANDS.

158 of 1940-41	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 £2,175 11s. 3d. Completed	21	11	8
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GAELTACHT INDUSTRIES.

157 of 1940-41	No. 28 UPPER MERRION STREET, DUBLIN.—Adaptations, etc. D.F. letter S.2/15/39 of 27 August, 1941, sanctions expenditure of £1,202 9s. 6d. Expended £1,202 9s. 6d. Completed ...	54	10	11
157 of 1940-41	CROLLY TOY FACTORY (CO. DONEGAL).—Adaptations and furnishing at former Carpet Factory premises. D.F. letters S.29/3/40 of 3 May, 15 and 30 October, 1940, 8 July, and 13 December, 1941, and 10 April, 1942, sanction expenditure of £1,214 0s. 11d. Expended £1,257 1s. 3d. Completed	1,035	19	8

No. 157.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1st APRIL, 1941—continued.

DEPARTMENT OF POSTS AND TELEGRAPHS.

No.		£	s.	d.
107 of 1940-41	CORK POST OFFICE.—New Sorting Office. 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 £13,574 19s. 4d. Completed	4	1	3
157 of 1940-41	WIRELESS BROADCASTING.—Building work connected with the provision of emergency transmitters at Athlone, Cork and Dublin. D.F. letter S.104/4/40 of 3 May, 1942, sanctions expenditure of £500. Expended £268 0s. 9d. In progress ...	27	14	9

DEPARTMENT OF DEFENCE.

157 of 1940-41	GENERAL HEADQUARTERS.—Protective measures. D.F. letters S.2/5/40 of 30 April and 12 June, 1940, sanction expenditure of £315. Expended £333 3s. 6d. Completed	6	6	7
158 of 1940-41	MARLBOROUGH HALL, DUBLIN.—Adaptations to provide accommodation for Finance Branch. D.F. letter S.2/23/39 of 8 August, 1941, sanctions expenditure of £1,750. Expended £873 7s. 9d. In progress	318	13	2
157 of 1940-41	EVACUATION SCHEME.—Provision of accommodation for Evacuation Officer and staff at Nos. 25 and 26 Westland Row, Dublin. D.F. letter S.2/12/40 of 7 October, 1941, sanctions expenditure of £544 6s. 1d. Expended £548 10s. 6d. Completed	334	11	1
158 of 1940-41	DUBLIN CASTLE.—Accommodation for Air Corps. D.F. letters S.2/24/39 of 13 October and 6 December, 1939, 6 March, 27 May, 28 June, 1940, and 22 January, 1942, sanction expenditure of £956 18s. 9d. Expended £956 18s. 9d. Completed	25	13	0
118 of 1940-41	PORTOBELLO BARRACKS.—Mobilization Store. D.F. letter S.7/38/36 of 8 November, 1938, sanctions expenditure of £13,000. Expended £8,884 9s. 0d. Completed. See Notes	35	12	8
145 of 1940-41	ROCKHILL HOUSE (Co. DONEGAL).—Adaptations. D.F. letter S.7/11/35 of 16 January, 1939, sanctions expenditure of £4,000. Expended £4,103 9s. 4d. Completed	125	9	11
157 of 1940-41	LOCAL DEFENCE FORCE.—Provision of accommodation, adaptations, etc. D.F. letters S.2/12/40 of 23 May and 9 August, 1941. Expended £99 14s. 5d. Completed	37	13	4

DEPARTMENT OF SUPPLIES.

158 of 1940-41	BALLSBRIDGE, DUBLIN.—Adaptation and furnishing of offices. D.F. letters S.2/27/39 of 27 September, 1939, and 20 November, 1940, sanction expenditure of £1,556 1s. 9d. Expended £1,560 19s. 3d. Completed	4	8	6
157 of 1940-41	FOWLER HALL, DUBLIN.—Accommodation for Petrol Section. D.F. letter S.2/4/41 of 2 October, 1941, sanctions expenditure of £276 15s. 3d. Expended £285 1s. 4d. Completed	120	17	2

No. 157.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1st APRIL, 1941—*continued.*

BUILDINGS, ETC., NOT APPROPRIATED TO GOVERNMENT DEPARTMENTS.

No.		£	s.	d.
157 of 1940-41	No. 92 MERRION SQUARE, DUBLIN.—Adaptations. D.F. letters S.2/33/39 of 10 May, 1940, and 29 November, 1941, sanction expenditure of £2,039 6s. 9d. Expended £2,036 6s. 9d. Completed	50	0	0

HARBOURS.

157 of DÚN LAOGHAIRE HARBOUR.—Accommodation for Irish Red Cross
1940-41 Society on Mail Boat Pier. D.F. letter S.2/8/40 of 27 January,
1941, sanctions expenditure of £500. Expended £472 2s. 0d.
Completed 18 2 5

TOTAL.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS, ETC. £4,392 2 4
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HAULBOWLINE DOCKYARD.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1942, 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 ...	2,660	2,689 14 4	—	29 14 4
B.—Fuel, Light and Water ...	540	481 8 4	58 11 8	—
C.—Alterations to Plant and Buildings, etc. ...	650	26 12 1	623 7 11	—
D.—Rents and Rates ...	100	37 2 9	62 17 3	—
TOTAL£	3,950	3,234 17 6	744 16 10	29 14 4

Surplus to be surrendered

£715 2 6

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	3,340	6,260 18 11

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Excess due to unexpected requirements.
- B.—The consumption of water and electricity was less than anticipated.
- C.—Certain works provided for were deferred.
- D.—Demands for rates were held up pending the result of legal proceedings.

EXTRA RECEIPTS.

£4,250 8s. 4d. was received for rents ; £2,003 0s. 7d. for sale of stores, etc. ; £3 10s. 0d. for supplies of water ; £4 for hire of plant, etc.

NOTES.

(1) Stores surplus to requirements and valued at £3 were transferred to the Army.

(2) Included under Subhead B. is an expenditure of £187 1s. 5d. undertaken on behalf of the Army.

J. CONNOLLY,

Accounting Officer.

OFFICE OF PUBLIC WORKS,
30th November, 1942.

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

STATE LABORATORY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1942, 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	9,133	8,972 12 10	160 7 2	—
B.—Travelling and Incidental Expenses	100	118 0 4	—	18 0 4
C.—Apparatus and Chemical Equipment	475	496 14 6	—	21 14 6
TOTAL£	9,708	9,587 7 8	160 7 2	39 14 10
Surplus to be surrendered ...			£120 12 4	
			Estimated.	Realized.
			£	£ s. d.
Extra Receipts payable to Exchequer			355	379 17 8

EXTRA REMUNERATION (exceeding £30).

From Vote 73 (Emergency Scientific Research Bureau) the State Chemist received an honorarium of £300 for services rendered to the Bureau.

This Account includes expenditure of approximately £128 in respect of remuneration of staff temporarily lent, without repayment, to another Department, and £131 6s. 8d. in respect of the balance of civil pay issued to staff serving with the Defence Forces.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGEADAIS,

20 Mí na Samhna, 1942.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1942, 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	16,474	16,098 3 6	375	16 6	—	
A.2.—Examiners, etc. ...	3,360	3,319 4 4	40	15 8	—	
B.—Travelling Expenses ...	390	365 14 7	24	5 5	—	
C.—Examinations ...	1,355	1,276 18 2	78	1 10	—	
D.—Incidental Expenses ...	460	391 4 10	68	15 2	—	
TOTAL ...	£ 22,039	21,451 5 5			—	
Surplus to be surrendered ...			£ 587	14 7		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	5,100	4,731 3 2

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

EXTRA REMUNERATION (exceeding £30).

From this Vote payments of £100 and £34 10s., respectively, were made on foot of special services to the Chief Medical Officer whose salary is borne on Vote No. 61, and to the Assistant Chief Inspector of Secondary Schools whose salary is borne on Vote No. 45.

NOTES.

(1) This Account includes expenditure of approximately £1,165 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices.

(2) The Account of another Department includes expenditure of approximately £44 in respect of remuneration of staff temporarily lent, without repayment, to the Civil Service Commission.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGEADAIS,

20 Mí na Samhna, 1942.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1942, 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 ...	950	103 6 6	846 13 6	—
B.—Expenses in connection with the Investigation, Defence, and Discharge of Claims	50	1 1 0	48 19 0	—
TOTAL ...£	1,000	104 7 6	—	—
Surplus to be surrendered ...£			895 12 6	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The number of cases maturing for payment was less than anticipated.

B.—Expenditure could not be closely estimated.

J. J. McELLIGOTT,
Accounting Officer,

ROINN AIRGEADAIS,
9 Mí na Samhna, 1942.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

COMMISSIONS AND SPECIAL INQUIRIES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1942 compared with the Sum Granted, for the Salaries and other Expenses of COMMISSIONS, COMMITTEES, and SPECIAL INQUIRIES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
CENTRAL SAVINGS COMMITTEE.						
A.1.—Salaries, etc.	2,455	2,447 5 4	7	14 8	—	
A.2.—Travelling and Incidental Expenses	1,055	778 0 11	276	19 1	—	
A.3.—Advertising and Publicity Expenses	120	86 1 1	33	18 11	—	
A.4.—Expenses of County Committees (including Grants to Honorary Secretaries) ...	120	108 18 10	11	1 2	—	
£	3,750	3,420 6 2	329	13 10	—	
IRISH MANUSCRIPTS COMMISSION.						
B.1.—Salaries, etc.	1,167	1,166 4 5	15	7	—	
B.2.—Fees and Expenses in connection with Inspection of Manuscripts and Editing of Publications	682	552 14 2	129	5 10	—	
B.3.—Travelling and Incidental Expenses	71	53 18 4	17	1 8	—	
£	1,920	1,772 16 11	147	3 1	—	
COMMISSION ON IRISH IN THE CIVIL SERVICE.						
C.1.—Salaries, etc.	452	451 19 10	2		—	
C.2.—Travelling and Incidental Expenses	25	—	25	0 0	—	
£	477	451 19 10	25	0 2	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
MERCHANDISE MARKS COMMISSION.				
D.1.—Salaries, etc. ...	5	—	5 0 0	—
D.2.—Travelling and Incidental Expenses ...	10	—	10 0 0	—
	£ 15	—	15 0 0	—
COMMISSION ON VOCATIONAL ORGANIZATION.				
E.1.—Salaries, etc. ...	791	737 9 4	53 10 8	—
E.2.—Travelling and Incidental Expenses ...	600	545 12 1	54 7 11	—
	£ 1,391	1,283 1 5	107 18 7	—
F.—COMMISSIONS AND INQUIRIES NOT SPECIFICALLY PROVIDED FOR				
	1,500	169 16 9	1,330 3 3	—
TOTAL ...	£ 9,053	7,098 1 1		—
Surplus to be surrendered ...£			1,954 18 11	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

General.—Expenditure under the various Subheads of this Vote is not capable of accurate estimation as such expenditure depends on a number of uncertain factors such as the tempo of the work of the Commissions and Committees, the extent to which travelling of members and staff of these bodies may be necessary, the number of witnesses examined, and the extra staff (including outside reporters) needed in addition to that seconded from public Departments.

A.2.—Saving mainly due to the restricted travelling facilities available during the year.

A.3.—Saving due to the issue of a leaflet in a much smaller quantity than had been intended.

A.4.—Expenditure cannot be closely estimated.

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

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

E.1.—Special reporters were not needed to the extent anticipated.

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

COMMISSIONS AND SPECIAL INQUIRIES NOT SPECIFICALLY PROVIDED FOR.

SUBHEAD F.—EXPENDITURE, 1941-42.

COMMISSION OR INQUIRY.	Salaries, Wages, etc., including Reporting.	Travelling and Incidental Expenses.	Total.
	£ s. d.	£ s. d.	£ s. d.
Commission of Inquiry into Land Drainage	75 0 0	—	75 0 0
Town Tenants (Occupation Tenancies) Tribunal	25 0 0	—	25 0 0
Summer Time Committee	25 0 0	28 16 6	53 16 6
Committee of Inquiry into Coal Mining Industry	—	16 0 3	16 0 3
	£ 125 0 0	44 16 9	169 16 9

TOTAL EXPENDITURE.

EXPENDITURE from the Vote for Commissions and Special Inquiries on Commissions and Committees appointed before the year 1941-42 on account of which payments were made in the year 1941-42.

Commission or Committee.	Year of Appointment.	Expenditure to 31st March, 1942.
		£ s. d.
Central Savings Committee	1923-24	105,001 13 6
Irish Manuscripts Commission	1928-29	18,746 4 4
Commission on Irish in the Civil Service ...	1936-37	2,560 0 6
Commission of Inquiry into Land Drainage ...	1938-39	2,510 8 5
Commission on Vocational Organization	1938-39	3,240 10 10
Summer Time Committee	1939-40	97 12 4
Town Tenants (Occupation Tenancies) Tribunal ...	1935-36	97 8 2

NOTE.

The Accounts of this Vote for the years 1935-36 and 1937-38 included under the service Irish Manuscripts Commission a total charge of £50 in respect of the cost of compiling an historical work to the order of the said Commission. The Commission, after a scrutiny of specimen copies received from the printers, decided to abandon publication of this work.

EXTRA REMUNERATION (exceeding £30).

From this Vote an Acting Superintending Clerk of the Office of Public Works received £75 as Secretary to the Commission of Inquiry into Land Drainage, a Junior Administrative Officer of the Department of Justice received £50 as Secretary to the Town Tenants (Occupation Tenancies) Tribunal and the Summer Time Committee.

This Account includes expenditure of approximately £452 in respect of remuneration of staff temporarily lent, without repayment, to another Department.

The Accounts of other Departments and Offices include expenditure of approximately £1,763 in respect of remuneration of staff temporarily lent, without repayment, to the Commission on Vocational Organization.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGEADAIS,

20 Mí na Samhna, 1942.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1942, 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. 32 of 1933; No. 9 of 1934; No. 39 of 1936; No. 29 of 1938; No. 16 and No. 21 of 1939; etc.); Extra-Statutory Pensions, Allowances, and Gratuities awarded by the Minister for Finance; fees to Medical Referees 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 ...	117,000	121,037 3 0	—	4,037 3 0
B.—Additional Allowances and Gratuities in respect of Established Officers ...	72,500	66,045 19 4	6,454 0 8	—
C.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ...	189,500	186,897 2 4	2,602 17 8	—
D.—Agency Payments in respect of Compensation Allowances ...	9,050	8,653 8 11	396 11 1	—
E.—Gratuities in respect of Unestablished Officers	2,900	2,494 3 2	405 16 10	—
F.—Extra-Statutory Grants ...	5	—	5 0 0	—
G.—Injury Grants ...	2,700	3,763 11 10	—	1,063 11 10
H.—Fees to Medical Referees and Occasional Fees to Doctors ...	95	96 12 8	—	1 12 8
I.—Payments to Local Registrars of Deaths, etc. ...	5	18 1	4 1 11	—
J.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows ...	53,020	52,052 3 1	967 16 11	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
K.—Pensions, Gratuities, etc., to Members of the <i>Gárda Síochána</i> (including members of the late Dublin Metropolitan Police Force) and to the Widows, Children, and Dependants of such Members ...	59,813	57,778 13 7	2,034 6 5	—
L.—Compensation for Death or Personal Injuries sustained by Members of the Air-Raid Precautions Service and certain other Services ...	3,000	146 11 9	2,853 8 3	—
GROSS TOTAL ...£	509,588	498,966 7 9	15,723 19 9	5,102 7 6
			Surplus of Gross Estimate over Expenditure. £10,621 12 3	
Deduct :—				
	Estimated.	Realized.		
M.—Appropriations in Aid ...	9,405	7,724 9 0	Deficiency of Appropriations in Aid realized. £1,680 11 0	
NET TOTAL ...£	500,183	491,241 18 9	Net Surplus to be surrendered. £8,941 1 3	

Estimated.

Realized.

£

£ s. d.

Extra Receipts payable to Exchequer ...

3,165

3,493 7 3

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Expenditure could not be more closely estimated. Except in the case of Subhead L., which provided for a new service, the estimate for each Subhead was based on expenditure in previous years.

M.—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	9,050	7,472 19 0
(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	250 9 0
(3) Miscellaneous	5	1 1 0
	<u>£9,405</u>	<u>£7,724 9 0</u>

EXTRA REMUNERATION (exceeding £30).

In the following cases, pensions additional to those issued out of this Vote, were paid during the year from public funds, viz. :—

	£ s. d.
From the Central Fund to an ex-Officer of Customs as Judge of the Dáil Supreme Court (No. 13 of 1925)	500 0 0
From the Church Temporalities Fund to an ex-officer of the Irish Land Commission	314 0 2
From the Road Fund to an ex-officer of the Department of Local Government and Public Health	77 1 10
From the Vote for Army Pensions (No. 64), in respect of military service pensions, to two ex-Civil Servants, seven ex-members of the Royal Irish Constabulary and four ex-members of the Garda Síochána	1,133 14 2

As remuneration for services rendered, 31 pensioners received during the year from public funds amounts ranging from £32 to £283 and one pensioner received £795.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
2 Mí na Nodlag, 1942.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1942, 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. ...	146,850	136,975 3 6	9,874 16 6	—
B.—Contributions towards Rates on Premises occupied by Representatives of External Governments ...	840	759 1 5	80 18 7	—
GROSS TOTAL ...£	147,690	137,734 4 11	9,955 15 1	—
Deduct :—			Surplus of Gross Estimate over Expenditure. £9,955 15 1	
	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £13 5 4	
C.—Appropriations in Aid ...	820	833 5 4	Total Surplus to be surrendered. £9,969 0 5	
NET TOTAL ...£	146,870	136,900 19 7		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Rates increased to a less extent than anticipated.

B.—Claims in respect of premises for which provision was made were not received.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
9 Mí na Samhna, 1942.

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, 1942
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	8,314 9 8	11,685 10 4	—
TOTAL ...£	20,000	8,314 9 8		—
Surplus to be surrendered ... £			11,685 10 4	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	—	201 10 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,
5 Meán Fómhair, 1942.

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

SEÓIRSE MAG ORAITH,
Comptroller and Auditor-General.

EXPENSES UNDER THE ELECTORAL ACT AND THE JURIES ACT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1942, 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	16,721 11 11	278 8 1	—
TOTAL ... £	17,000	16,721 11 11		—
Surplus to be surrendered ... £			278 8 1	

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
5 Meán Fómhair, 1942.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1942, compared with the Sum Granted, for certain MISCELLANEOUS EXPENSES, including certain GRANTS-IN-AID and payments of COMPENSATION for DEATH or PERSONAL INJURIES.

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) ...	330	330 0 0	—	—
B.—The Incorporated Council of Law Reporting for Ireland (Grant-in-Aid) ...	500	500 0 0	—	—
C.—The National Theatre Society, Limited (Grants-in-Aid) ...	1,500	1,500 0 0	—	—
CC.—Contribution towards cost of structural alterations in Abbey Theatre, Dublin (Re-vote) ...	2,800	—	2,800 0 0	—
D.—Scientific Investigation, etc. (Grants-in-Aid) :—				
<i>Original</i> ... £5,500				
<i>Supplementary</i> ... 200				
	5,700	5,550 0 0	150 0 0	—
E.—The Irish Plate ...	105	105 0 0	—	—
ESTATE DUTY AND ACQUISITION OF LAND (ASSESSMENT OF COMPENSATION) APPEALS, Etc.				
F.—Salaries, Wages and Allowances	1,550	1,300 1 0	249 19 0	—
G.—Travelling and Incidental Expenses ...	250	116 13 3	133 6 9	—
COMPENSATION.				
H.—Compensation for Death or Personal Injuries ...	350	277 1 8	72 18 4	—
	13,085	9,678 15 11	3,406 4 1	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
<i>Deduct :—</i>				
Anticipated Savings on various Sub-heads (See Supplementary Estimate)	190	—	190 0 0	—
<i>TOTAL :—</i>				
<i>Original</i> ... £12,885				
<i>Supplementary</i> ... 10				
—£	12,895	9,678 15 11		—
Surplus to be surrendered ...£			3,216 4 1	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

CC.—Alterations work was again postponed and no expenditure was incurred.

D.—Saving due to the non-fulfilment of the condition governing the payment of the second moiety of the Grant-in-Aid of the Royal Irish Academy of Music, and the withholding of such moiety accordingly.

F. and G.—It was not necessary to employ Temporary Arbitrators. The resulting saving was offset by the payment of a fee to a stenographer.

H.—No claim arose against a provision of £63 for the re-issue of uncashed Orders of previous years.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
9 Mí na Samhna, 1942.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1942, 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	32,030	31,894 6 2	135 13 10	—
B.—Travelling Expenses ...	30	36 1 2	—	6 1 2
C.—Carriage and Transport ...	1,050	786 6 8	263 13 4	—
D.—Incidental Expenses ...	400	368 5 5	31 14 7	—
E.—Telegrams and Telephones ...	260	266 12 1	—	6 12 1
F.1.—Printing, Paper and Binding for the Houses of the Oireachtas	7,750	6,176 11 6	1,573 8 6	—
F.2.—Oireachtas Debates ...	5,500	4,507 2 8	992 17 4	—
F.3.—Printing, Paper and Binding for <i>Iris Oifigiúil</i> ...	1,800	1,457 18 10	342 1 2	—
F.4.—Editing, Printing, Paper and Binding for certain Irish Texts	100	471 7 3	—	371 7 3
F.5.—Printing, etc. (Nos. 12 of 1923, 7 of 1924 and 23 of 1927)	18,500	18,031 9 0	468 11 0	—
F.6.—Publication of Irish Translation of the New Testament (Revote)	300	—	300 0 0	—
F.7.—Preparation and Publication of Oireachtas Handbook (Revote)	220	—	220 0 0	—
G.—Grants to Periodicals Published in Irish and Newspapers Publishing Current News in Irish	1,250	1,190 2 0	59 18 0	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
FOR PUBLIC DEPARTMENTS.				
H.—Printing	38,500	39,229 6 7	—	729 6 7
I.—Paper	54,000	51,830 16 8	2,169 3 4	—
J.—Miscellaneous Office Supplies	15,000	12,644 12 0	2,355 8 0	—
K.—Binding	9,500	8,381 16 1	1,118 3 11	—
L.—Books and Maps	3,600	2,921 4 4	678 15 8	—
GROSS TOTAL	£ 189,790	180,193 18 5	10,709 8 8	1,113 7 1
			Surplus of Gross Estimate over Expenditure. £9,596 1 7	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized.	
M.—Appropriations in Aid	28,560	33,881 16 3	£5,321 16 3	
NET TOTAL	£ 161,230	146,312 2 2	Total Surplus to be surrendered. £14,917 17 10	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving is due chiefly to modification in expenditure arising from changes in personnel and to the fact that a vacancy on the staff remained unfilled during the financial year.
- B.—The excess is due to unforeseen expenditure on Provincial travelling.
- C.—Expenditure was generally less than was anticipated when estimate was made.
- D.—There were savings in expenditure on advertising and uniforms, which were not anticipated, these being modified by an increase in expenses incurred in the carriage of waste paper.
- E.—Casual variation on telephone charges.
- F.1.—The expenditure on printing was less than was anticipated. The reprinting of Statutory Rules and Orders, for which provision was made, was not undertaken within the year.
- F.2.—Expenditure was generally less than had been anticipated.
- F.3.—The publication of Departmental notices in *Iris Oifigiúil* showed a further decline with a consequential saving in expenditure.
- F.4.—The excess is due to a carry-over of printing charges from the previous year and heavier expenditure than was anticipated when the estimate was framed.

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

F.6.—The work of revision had not sufficiently progressed in the year to give rise to expenditure on printing.

F.7.—A further edition of the Handbook for which provision was made was not undertaken.

H.—The expenditure which included the cost of printing in connection with the general scheme of rationing slightly exceeded anticipations.

I.—Certain advantageous purchases of paper in the year account for the savings.

J.—Departmental economies and difficulties in effecting renewals of stocks have together contributed to the savings.

K.—The volume of binding following Departmental economies was less than was anticipated.

L.—Apart from Departmental economies, which were considerable, many foreign subscription publications proved to be unobtainable.

M.—APPROPRIATIONS IN AID.

	Estimated.	Realized.		
		£	£	s. d.
1. Sale of Ordnance Survey Maps	960	894	18	11
2. Sales of Stationery Office Publications and Oireachtas Papers (including Debates)	3,500	4,745	5	9
3. Sales of Reprinted Irish Texts	75	94	18	8
4. Advertisements in Official Publications	2,970	2,968	18	6
5. Sales of Waste	600	3,814	4	3
6. Sales of Parchments and other Revenue Forms	3,600	3,011	7	2
7. Miscellaneous Sales (Old Typewriters, Duplicators, and other old stores)	170	27	1	7
8. <i>Iris Oifigiúil</i>	1,850	1,698	8	4
9. Supplies to Repaying Departments	2,500	4,236	6	3
10. Supplies to Local Authorities for Registration Purposes	10,835	10,547	19	1
11. Commission on Supplies to Repaying Departments	1,500	1,732	19	9
12. Miscellaneous	—	109	8	0
TOTAL FOR APPROPRIATIONS IN AID	£28,560	£33,881	16	3

2. The surplus is attributable to a general recovery in the sale of publications due largely to the publication of numerous Emergency Orders and sales of forms arising therefrom.

5. The great demand for waste paper and its favourable price resulted in the much increased returns shown.

6. The sales of parchments and revenue forms generally did not reach expectations.

7. The number of machines available for sale or “trade out” was less than was anticipated.

8. The returns from notices inserted were slightly below the average of previous years.

9. The value of supplies from Stationery Office stocks to Repayment Services exceeded anticipations.

11. See 9.

12. Miscellaneous receipts include a sum of £102 14s. 2d. representing the cost of paper unreturned on termination of Printing Contract.

VALUE OF STOCK IN HAND ON 31ST MARCH, 1942.

	£	s.	d.
Paper	52,417	19	3
Miscellaneous Small Stores (including Books for use of the Public Service, Typewriters and Duplicators)	7,355	18	4
	£59,773	17	7

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 £7 0s. 4d. (Department of Finance minute S.18/11/34 of 11th February, 1936, refers).

This Account includes expenditure of approximately £288 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £169 in respect of the balance of civil pay issued to staff serving with the Defence Forces.

The Accounts of other Departments and Offices include expenditure of approximately £469 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

The sum of £9 9s. 0d. representing the cost of typesetting a booklet withdrawn in the proof stage was written off. (Department of Finance minute S.46/16/41 of 17th October, 1941).

Obsolete forms, the cost of printing of which amounted to £63 15s. 1d. were made waste. (Department of Finance minute S.46/16/38 of 4th June, 1942).

The cost of stationery destroyed in a fire which occurred at the Employment Exchange, Beresford Place, on 21st November, 1941, amounting to £9 18s. 1d. was written off as a loss (Department of Finance minute S.2/11/36 of 18th August, 1942).

The cost incurred on printing and binding a historical work amounting to £125 was written off following a decision to abandon publication. (Department of Finance minute S.108/2/42 of 30th October, 1942).

The value of obsolete stocks of mourning envelopes amounting to £225 was written off. (Department of Finance minute S.49/26/27 of 30th May, 1942).

S. B. Ó FAOILLEACHÁIN,
Accounting Officer.

30th November, 1942.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1942, 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; No. 28 of 1937; No. 21 of 1939; and No. 8 of 1940; 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 ...	35,636	35,342 0 2	293 19 10	—
B.—Travelling Expenses ...	4,000	3,819 17 1	180 2 11	—
C.—Incidental Expenses ...	45	34 11 7	10 8 5	—
D.—Telegrams and Telephones ...	105	100 16 3	4 3 9	—
GROSS TOTAL ...£	39,786	39,297 5 1	488 14 11	—
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £488 14 11	
Deduct :—	—	—	Surplus of Appropriations in Aid realized. £9 0 9	
E.—Appropriations in Aid ...	6,745	6,754 0 9	Total Surplus to be surrendered. £497 15 8	
NET TOTAL ...£	33,041	32,543 4 4		
			Estimated.	Realized.
			£	£ s. d.
Extra Receipts payable to Exchequer ...			—	13 14 5

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Expenditure was less than expected owing to delays in making new appointments (£270 11s. 9d.), altered arrangements for fuel carrying (£14 6s. 8d.) and minor items (£9 1s. 5d.).
- B.—The work involving travelling reaches the Office many months after preparation of the Estimate and in this year the expenditure was less than anticipated.
- C.—Expenditure fell below expectations in purchase of uniforms and periodicals and in duration of hiring of office for Valuer in Cork City.
- D.—Cost of repair of instruments fell below the provision.
- E.—Appropriations in Aid. All amounts payable by County Councils during the year were duly received.

					Estimated.	Realized.		
					£	£	s.	d.
Proportion of cost of annual revision of valuations to be paid over, by the several Counties and Cities, under 37 & 38 Vict., c. 70					6,295	6,295	0	0
Receipts from fees payable under 23 Vict., c. 4, s. 9, and Miscellaneous Receipts					450	459	0	9
					£6,745	£6,754	0	9

This Account includes expenditure of £1,597 3s. 6d. in respect of remuneration of Staff temporarily lent, without repayment, to other Departments and Offices.

Extra Receipts.—These consisted of amounts recovered in respect of salary of an officer absent from duty in consequence of injuries received in motor car collision.

C. C. McELLIGOTT,
Commissioner of Valuation and
Chief Boundary Surveyor,
Accounting Officer.

VALUATION OFFICE, DUBLIN,
16th November, 1942.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1942, 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 ...	33,798	28,019 12 8	5,778 7 4	—
B.—Travelling Expenses ...	750	415 5 2	334 14 10	—
C.—Stores, etc. ...	1,000	996 14 2	3 5 10	—
D.—Photographic and Printing Equipment ...	1,200	—	1,200 0 0	—
E.—Materials for Facsimile Reproduction of Ancient Manuscripts ...	5	—	5 0 0	—
F.—Incidental Expenses ...	140	135 9 0	4 11 0	—
GROSS TOTAL ...	£ 36,893	29,567 1 0	7,325 19 0	—
Deduct :—			Surplus of Gross Estimate over Expenditure. £7,325 19 0	
			Surplus of Appropriations in Aid realized. £654 3 0	
			Total Surplus to be surrendered. £7,980 2 0	
G.—Appropriations in Aid ...	1,505	2,159 3 0		
NET TOTAL ...	£ 35,388	27,407 18 0		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	92 17 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings are due to deductions from salaries of reservists called out on military duties (£4,247), unforeseen retirements and unfilled vacancies (£1,349), deductions during sick absences (£140), and minor items (£42).

B.—Expenditure was less than anticipated owing to curtailment of field staff.

D.—The provision was made for the purchase of a lithographic printing machine but the machine was received too late for payment within the financial year.

E.—A token provision. No manuscript reproduction was done during the year.

G.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
Receipts from Sales of Maps	1,500	2,159	3	0
Repayment by Stationery Office for Facsimile Reproduction of Ancient Manuscripts	5	—	—	—
	<u>£1,505</u>	<u>£2,159</u>	<u>3</u>	<u>0</u>

Map sales exceeded expectations mainly in consequence of purchases by Local Security Force.

Repayment by Stationery Office. This was a token provision and no work was done on manuscript reproduction during the year.

Special work done for other Public Departments cost £1,629 15s. 3d. while the face value of maps supplied to various Departments was £5,877 6s. 10d., no repayment being made in either case. Copies of new or revised maps published during the year were supplied *gratis* to the National Library and the University Libraries in Dublin, Cork and Galway. The face value of these free supplies was £115 19s. 4d.

EXTRA RECEIPTS.—These consisted of proceeds of sales of old metal (£90 17s. 0d.), sale of boxwood scales (£1 16s. 0d.) and repayments by employees in respect of lost stores (4s. 0d.).

This Account includes expenditure of £1,531 3s. 11d. in respect of the balance of civil pay issued to Staff serving with the Defence Forces.

C. C. McELLIGOTT,

Director,

Accounting Officer.

VALUATION OFFICE, DUBLIN,

16th November, 1942.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1942, 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 under the Rates on Agricultural Land (Relief) Act, 1939 ...	370,000	370,000	—	—
TOTAL ...	£ 1,270,989	1,270,989	—	—

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
5 Meán Fómhair, 1942.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

LAW CHARGES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1942, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF THE ATTORNEY-GENERAL, etc., and for the Expenses of CRIMINAL PROSECUTIONS and other LAW CHARGES, including a GRANT IN RELIEF of certain Expenses payable by Statute out of LOCAL RATES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.1.—Attorney-General and Staff ...	12,347	11,637 14 1	709 5 11	—
A.2.—State Solicitors ...	29,589	29,021 14 8	567 5 4	—
B.—Under Sheriffs ...	2,150	1,900 0 0	250 0 0	—
C.—Witnesses' Expenses, etc. ...	10,000	8,645 6 9	1,354 13 3	—
D.—Fees to Counsel ...	11,000	10,883 5 0	116 15 0	—
E.—General Law Expenses ...	5,250	7,536 19 10	—	2,286 19 10
F.—Defence of Public Officials	500	292 4 4	207 15 8	—
GROSS TOTAL ...£	70,836	69,917 4 8	3,205 15 2	2,286 19 10
			Surplus of Gross Estimate over Expenditure. £918 15 4	
	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £2,602 15 8	
Deduct :—	2,000	4,602 15 8	Total Surplus to be surrendered. £3,521 11 0	
G.—Appropriations in Aid ...				
NET TOTAL ...£	68,836	65,314 9 0		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	2,220	2,265 8 5

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—Saving mainly due to a vacancy.

A.2.—Saving mainly due to changes in personnel of staff.

B.—Saving due to the death of an Under Sheriff and to the retiral of another.

C., D., E. and F.—Expenditure cannot be closely estimated as it depends on the number and type of cases coming before the Courts. £4,180 of the charge to Subhead E. represents costs given against the State in Railway Valuation Appeals, the provision for which was £2,400.

G.—These receipts are variable and uncertain. In a few cases costs awarded to the State were of abnormally large amount.

EXTRA RECEIPTS PAYABLE TO EXCHEQUER.

	Estimated.	Realized.
	£	£ s. d.
Payment by Sailors' and Soldiers' Land Trust on foot of services rendered by Finance Solicitor in 1940-41	450	500 0 0
Expenses of loans administration (Finance Solicitor's Office) recovered from Local Loans Fund	1,770	1,763 16 3
Refund of overpayment	—	1 12 2
	£2,220	£2,265 8 5

EXTRA REMUNERATION (exceeding £30).

From the Central Fund an Under Sheriff received fees amounting to £117 19s. 0d. for services as Returning Officer.

From Subhead A.2. a State Solicitor received a sum of £200 for acting as State Solicitor in an adjoining County.

NOTES.

This Account includes expenditure of approximately £687 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £23 in respect of the balance of civil pay issued to staff serving with the Defence Forces.

The Accounts of other Departments and Offices include expenditure of approximately £353 in respect of remuneration of staff temporarily lent, without repayment, to the Offices of the Chief State Solicitor and the Finance Solicitor.

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 £19 3s. 3d.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
28 Mí na Samhna, 1942.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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 MAC CRAITH,
Comptroller and Auditor-General.

UNIVERSITIES AND COLLEGES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1942, 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), including certain GRANTS-IN-AID.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
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	—	—
B.—Additional Grant under Section 7 (7) of the Irish Universities Act, 1908 ...	380	380	—	—
C.—Grant to Trinity College, Dublin, under Section 15 (2) of the Land Act, 1923	3,000	3,000	—	—
D.—Annual Grant under Section 1 (1) of the University College Dublin Act, 1934	3,000	2,600	400	—
E.—Trinity College, Dublin (Grant-in-Aid) ...	2,250	2,250	—	—
F.—Royal College of Surgeons in Ireland (Grant-in-Aid) ...	1,500	1,500	—	—
TOTAL£	162,130	161,730		—
Surplus to be surrendered£			400	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

D.—Saving mainly due to revision of staffing arrangements in the Department of Modern Irish Language and Literature in University College, Dublin.

ROINN AIRGEADAIS,

5 Meán Fómhair, 1942.

J. J. McELLIGOTT,

Accounting Officer.

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, 1942, compared with the Sum Granted, for payment to the Pensions Investment Account (Widows' and Orphans' Pensions Acts, 1935 to 1940 (No. 29 of 1935, sec. 42 (2), and No. 11 of 1937, sec. 21 and No. 33 of 1940)).

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,
27th November, 1942.

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, 1942, compared with the Sum Granted, for the Salaries and Expenses of the QUIT RENT OFFICE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances	3,270	2,947 6 7	322 13 5	—
B.—Travelling and Incidental Expenses	30	18 10 0	11 10 0	—
TOTAL	£ 3,300	2,965 16 7		—
Surplus to be surrendered			£ 334 3 5	

Estimated. Realized.

Extra Receipts payable to Exchequer	£	£ s. d.
	—	6 9 7

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to (a) the retirement of a Clerical Officer and (b) the provision made for overtime not being required.

B.—Expenditure is variable and uncertain.

This Account includes expenditure of approximately £399 in respect of remuneration of Staff temporarily lent, without repayment, to other Departments.

The Account of another Department includes expenditure of approximately £711 in respect of remuneration of Staff temporarily lent, without repayment, to this Office.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGEADAIS,

9 Mí na Samhna, 1942.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1942,
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 ...	20,780	20,476 17 7	303	2 5	—	—
TOTAL ...	20,780	20,476 17 7	—	—	—	—
Surplus to be surrendered ...£			303	2 5	—	—

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
5 Meán Fómhair, 1942.

I certify that this Account has been examined under my directions, and is 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, 1942, 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	194,981	191,422 1 0	3,558	19	0	—		
B.—Travelling Expenses :— <i>Original</i> £18,000 <i>Supplementary</i> 20,000	38,000	34,010 12 8	3,989	7	4	—		
C.—Incidental Expenses ...	320	222 9 7	97	10	5	—		
D.—Telegrams and Telephones	2,200	2,704 2 1	—			504	2	1
RESEARCH WORK.								
E.1.—Technical and Advisory Work in Agriculture ...	6,466	6,785 9 11	—			319	9	11
E.2.—Veterinary Research ...	4,235	4,476 2 5	—			241	2	5
E.3.—Subscriptions, etc., to International and other Research Organizations	1,231	1,170 10 2	60	9	10	—		
E.4.—Miscellaneous Investigations, Inquiries and Reports	350	71 10 2	278	9	10	—		
AGRICULTURAL EDUCATION AND DEVELOPMENT.								
F.1.—Agricultural Schools and Farms	32,424	31,172 14 9	1,251	5	3	—		
F.2.—Grants to Private Agricultural Schools, etc. ...	14,306	13,914 0 11	391	19	1	—		
F.3.—Veterinary College ...	15,315	15,038 7 7	276	12	5	—		
F.4.—Scholarships in Agriculture, etc.	1,409	1,238 0 8	170	19	4	—		

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
F.5.—University College, Dublin: Faculty of General Agriculture ...	24,984	24,984 0 0	—	—
F.6.—University College, Cork: Faculty of Dairy Science	13,000	13,000 0 0	—	—
F.7.—Educational Tours for Agricultural Instructors	5	—	5 0 0	—
F.8.—Training of Instructors in Horticulture ...	610	428 11 11	181 8 1	—
G.1.—Improvement of Milk Production ...	26,151	24,005 18 8	2,145 1 4	—
G.2.—Improvement of Live Stock ...	8,670	5,830 1 6	2,839 18 6	—
G.3.—Fertilisers Scheme ...	85,000	52,876 8 8	32,123 11 4	—
G.4.—Improvement of Racing (Grant-in-Aid) ...	9,500	8,500 0 0	1,000 0 0	—
H.—Grants to County Committees of Agriculture ...	151,600	136,803 13 3	14,796 6 9	—
I.1.—Special Agricultural, etc., Schemes in Congested Districts :— Original ... £43,130 Supplementary 4,000	47,130	42,150 19 2	4,979 0 10	—
I.2.—Special Agricultural Schemes in Congested Areas in North-West Cavan ...	235	209 10 3	25 9 9	—
I.3.—Instruction in connection with Special Land Settlement Schemes ...	353	363 15 3	—	10 15 3
J.—National Stud ...	5	—	5 0 0	—
K.1.—Agricultural Societies and Shows, including Miscellaneous Grants-in-Aid ...	1,130	563 11 6	566 8 6	—
K.2.—Contribution to Irish Agricultural Organization Society (Grant-in-Aid) ...	8,000	7,827 0 0	173 0 0	—
K.3.—Bloodstock Breeders' Association of Ireland (Grant-in-Aid) ...	250	250 0 0	—	—
K.4.—Grant in respect of the Development of the Manufacture of Milk Powder	1,200	—	1,200 0 0	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.		More than Granted.
	£	£ s. d.	£	s. d.	£ s. d.
L.—Botanic Gardens, Glasnevin	9,903	9,277 13 6	625	6 6	—
M.1.—Miscellaneous Work :— Original £14,804 Supplementary 13,500	28,304	26,505 7 3	1,798	12 9	—
M.2.—Fees for Reports on Agricultural Conditions ...	800	767 10 0	32	10 0	—
M.3.—Printing of Special Departmental Publications	1,810	1,509 3 4	300	16 8	—
M.4.—Loans and Grants for Agricultural Purposes, etc. ...	40,250	37,710 1 11	2,539	18 1	—
M.5.—Improvement of the Creamery Industry ...	4,300	3,947 19 2	352	0 10	—
M.6.—Scheme of Loans for the Purchase of Heifers and Agricultural Implements	440	177 15 10	262	4 2	—
M.7.—Allowances in respect of the Storage of Butter for winter requirements and the production and acquisition of butter and other dairy products :— Original £250,000 Supplementary 48,000	298,000	296,285 10 4	1,714	9 8	—
M.8.—Importation of Seed Wheat ...	5	—	5	0 0	—
M.9.—Agricultural Production—Consultative Council	200	165 15 5	34	4 7	—
M.10.—Travelling Expenses of Trade Representatives ...	150	—	150	0 0	—
M.11.—Temporary Scheme in connection with Farm Improvements ...	26,670	29,179 18 7	—	—	2,509 18 7
ADMINISTRATION OF ACTS AND STATUTORY ORDERS.					
N.1.—Diseases of Animals (Ireland) Acts, 1894 to 1938 :— Original ... £8,985 Supplementary 463,972	472,957	467,716 10 0	5,240	10 0	—
N.2.—Bovine Tuberculosis Order, 1926 ...	4,500	3,552 4 9	947	15 3	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
N.3.—Horse Breeding Act, 1934	933	963 13 4	—	30 13 4
N.4.—Live Stock Breeding Act, 1925	3,280	3,352 6 11	—	72 6 11
O.1.—Agricultural Produce (Eggs) Act, 1939, etc. ...	16,460	13,863 8 4	2,596 11 8	—
O.2.—Dairy Produce Acts, 1924 to 1937, and Dairy Produce (Price Stabilisation) Acts, 1935 and 1938, etc.	18,476	17,507 5 4	968 14 8	—
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. ...	14,113	14,251 12 4	—	138 12 4
O.5.—Agricultural Produce (Fresh Meat) Acts, 1930 to 1938, and Pigs and Bacon Acts, 1935 to 1940 :— Original £27,041 Supplementary 6,000	33,041	32,053 13 8	987 6 4	—
O.6.—Agricultural Produce (Cereals) Acts, 1933 to 1939, etc. :— Original ... £3,171 Supplementary 5	3,176	3,378 13 7	—	202 13 7
O.7.—Agricultural Products (Regulation of Export) Acts, 1933 and 1935 ...	65	19 5 0	45 15 0	—
O.8.—Acquisition of Land (Allotments) (Amendment) Act, 1934 :— Original ... £23,637 Supplementary 23,500	47,137	47,950 10 0	—	813 10 0
O.9.—Slaughter of Cattle and Sheep Acts, 1934 to 1936, etc.	315	185 17 6	129 2 6	—
O.10.—Flax Act, 1936 :— Original ... £2,825 Supplementary 700	3,525	3,692 14 9	—	167 14 9
O.11.—Agricultural Wages Act, 1936	8,712	7,907 10 8	804 9 4	—
O.12.—Sundry Statutes ...	320	219 6 5	100 13 7	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
O.13.—Emergency Powers (Cereals) Order, 1941 :— Original ... Nil Supplementary £3,700	3,700	2,410 6 0	1,289 14 0	—
O.14.—Emergency Powers (Tillage) Orders, 1939 to 1941 :— Original ... Nil Supplementary £2,276	2,276	2,169 14 0	106 6 0	—
	1,732,883	1,646,741 0 0	91,152 19 2	5,010 19 2
Deduct :—				
Anticipated Savings on various Subheads (See Supplementary Estimates) ...	62,548	—	62,548 0 0	—
GROSS TOTAL :— Original £1,147,230 Supplementary 523,095 Do. 10	£1,670,335	1,646,741 0 0	28,604 19 2	5,010 19 2
Deduct :—			Surplus of Gross Estimate over Expenditure. £23,594 0 0	
P.—Appropriations in Aid :— Original £214,853 Supplementary 39,037	Estimated. 253,890	Realized. 266,057 10 7	Surplus of Appropriations in Aid realized. £12,167 10 7	
NET TOTAL :— Original £932,377 Supplementary 484,058 Do. 10	£1,416,445	1,380,683 9 5	Total Surplus to be surrendered. £35,761 10 7	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	13,550	19,019 3 1

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to retirements, resignations, deaths, etc., during the year and to changes in the personnel of staff. The saving was modified by the appointment of thirty Temporary Tillage Supervisors towards the end of the financial year and by increased overtime caused principally by the outbreak of foot and mouth disease.

B.—Part of the provision made for travelling expenses in connection with the outbreak of foot and mouth disease was saved.

- C.—The issue of protective clothing to Messengers and Cleaners was curtailed and incidental expenditure was lower than expected.
- D.—The excess was due to the increase in the work of the Department.
- E.1.—Incidental expenses at the Seed Testing Station and in the Seed Propagation Division were more than anticipated and it was found necessary to employ staff on overtime at the Seed Testing Station.
- E.2.—Excess due to the continuance of the experiments in vaccination against contagious abortion in cattle at the Remount Farm, Lusk, Co. Dublin.
- E.4.—Trials and experiments could only be carried out on a small scale owing to shortage of materials, etc.
- F.1.—Saving largely due to the difficulty of procuring farm requisites.
- F.2.—Saving mostly due to vacancies in students' places for portion of the year and to changes in the teaching staffs. The provision made to meet the expenses of teachers and pupils attending at the Royal Dublin Society's Spring Show was saved as no Show was held this year.
- F.4.—One Scholarship holder failed to attend at University College, Dublin. Two places were reserved for students who had failed to pass their examination in the previous year.
- F.8.—One trainee discontinued the course and only portion of the provision made for travelling expenses and books was needed.
- G.1.—The principal savings were £1,420 on travelling expenses, due to the transfer for portion of the year of a number of Cow Testing Instructors to other duties, and £418 on grants to Cow Testing Associations, owing to the temporary suspension of the work of Associations in certain areas consequent upon the outbreak of foot and mouth disease.
- G.2.—No thoroughbred stallions or colts were purchased. Stock pigs and rams could not be imported. The provision made for nominations of Irish Draught mares was not fully availed of by mare owners.
- G.3.—The Fertilisers Scheme terminated on 30th June, 1941, owing to supplies not being available.
- G.4.—Saving due to the abandonment of a number of race meetings.
- H.—Deliveries of lime were less than expected. Some Committees of Agriculture were not in a position to claim payment of the lime grants earned until after the close of the year.
- I.1.—The principal savings were £1,088 on salaries and travelling expenses, owing to retirements; £1,637 on the provision for the purchase of bulls, mainly because the location of animals could not be completed before the close of the year; £1,038 on the provision for the supply of rams, as they could not be imported; and £684 on demonstration plots.
- I.2.—The estimate included a grant for the erection of a lime kiln but this was not availed of. One of the rams allowed for in the estimate was not placed.
- I.3.—Casual excess.
- K.1.—Saving mainly due to the abandonment of shows.
- K.2.—A closer estimate is not possible.
- K.4.—Payment of the grant claimed was deferred until the sales records of the Dungarvan Creamery could be inspected.
- L.—A suitable candidate for the post of Assistant Keeper was not available. The post of Matron was not filled until near the end of the year. A few vacancies for Gardeners existed for some months.

M.1.—The suspension during the year of the issue of licences for the export of pigs and bacon to Great Britain saved £1,033 out of the provision made for the recoupment of certain expenses to the Pigs and Bacon Commission. The post of Veterinary Hygiene Officer could not be filled and a saving of £579 resulted.

The expenditure under this Subhead includes £72 7s. 6d. compensation paid for the loss of milk cans belonging to various creameries whose milk supplies were requisitioned to meet the threatened shortage of milk in the Dublin area during November, 1939 (Department of Finance minute S.90/15/41 of 14th May, 1941).

M.3.—The preparation of Vol. VII of the Register of Non-pedigree Dairy Cattle for the printers had to be deferred owing to pressure of other work. The provision made for a new volume of the Irish Draught Horse Book was not utilised. The saving on the Subhead was modified by additional expenditure on the printing of agricultural leaflets.

M.4.—The number of applications for loans for hand sprayers was smaller than in previous years owing to the increased cost of these machines. No loans were advanced for the erection of silos or for the purchase of poultry houses and poultry equipment. The difficulty of importing equipment adversely affected the schemes of loans for the repair, etc., of flax mills and corn mills. Additional advances were made for the purchase of bulls.

M.5.—Incidental expenditure was lower than anticipated.

M.6.—The Agricultural Credit Corporation made no claim during the year for recoupment in respect of irrecoverable loans. The contribution to the Corporation for administrative expenses in connection with the loan schemes was lower than expected.

M.7.—A normal variation.

M.9.—The Agricultural Production Consultative Council held one meeting less than was anticipated.

M.10.—No claims for expenses were received from Trade Representatives during the year.

M.11.—Excess due to additional expenditure on travelling and advertising.

N.1.—It was found possible to dispense with the services of the Temporary Lay Assistants sooner than anticipated. The provision made for payment of compensation to owners of slaughtered animals showed a small saving.

The expenditure under this Subhead includes:—

(a) A payment of £53 17s. 8d. in full and final settlement of a claim, including legal costs, for additional compensation in respect of thirteen cattle slaughtered (Department of Finance minute S.90/6/41 of 26th January, 1942).

(b) A payment of £5 2s. 0d. to a Veterinary Inspector in respect of damage caused to his motor car by an animal breaking loose while the Inspector was superintending the removal of cattle from infected premises (Department of Finance minute E.109/29/41 of 20th June, 1941).

(c) A payment of £76 0s. 6d. to a Temporary Veterinary Inspector in respect of the use of hired cars for which the supporting vouchers were mislaid (Department of Finance minute E.105/56/41 of 16th December, 1941).

N.2.—The claims in respect of animals slaughtered under the Bovine Tuberculosis Order were fewer than expected.

N.3.—Excess due to the employment of a temporary Inspector to assist with the annual inspection of stallions.

N.4.—Owing to travel difficulties the provision made for travelling expenses was inadequate but the additional expense was partly offset by savings on other items of the Subhead.

- O.1.—Saving occurred mostly on salaries and travelling expenses and was due to vacancies on the Inspectorial staff.
- O.2.—The saving was largely due to a vacancy on the staff of Dairy Produce Inspectors, to the worsening of travel and transport facilities, and to the difficulty of obtaining laboratory equipment.
- O.4.—Travelling cost more than expected and the provision made for incidental expenses was too small in view of the increased cost of materials, etc.
- O.5.—Three posts of Veterinary Examiner were vacant for part of the year. One post of Temporary Lay Inspector was vacant the whole year. Payments to part-time Veterinary Examiners were less than expected. The saving on the Subhead was modified by increased expenditure on travelling.
- O.6.—Additional travelling and an increase in incidental expenses caused the excess on this Subhead.
- O.7.—Saving due to the prohibition of live stock exports through the port of Greenore until the foot and mouth disease restrictions were removed.
- O.8.—Excess due to increased expenditure on salaries and travelling expenses resulting from the employment of additional Allotments Instructors.
- O.9.—Payments for beef supplied when the scheme for the distribution of beef to recipients of unemployment assistance, etc., was in operation were less than anticipated.

The expenditure charged against this Subhead includes:—

- (a) An *ex-gratia* payment of £66 10s. 8d. in respect of beef vouchers negotiated at premises the registration of which had been cancelled (Department of Finance minute S.90/9/39 of 12th June, 1941).
- (b) Sums amounting to 3s. 0d. under the scheme for the distribution of beef, in respect of 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.10.—The cost of training flax scutchers in 1940–41 came in course of payment this year and exceeded the provision. Travelling expenses amounted to a little more than the estimate.
- O.11.—Saving due to the fact that no new Wages Order was made during the year.
- O.12.—Travelling in connection with the Sale of Food and Drugs Acts was less extensive than anticipated. Expenditure amounting to £17 9s. 4d., which could not be foreseen, was incurred on the importation of tobacco seed from Canada.
- O.13.—This was a new service and a closer estimate of the sum required for the expenses of the Cereals Distribution Committee was not possible.

P.—APPROPRIATIONS IN AID.

	Corresponding Debit Subhead	Estimated.	Realized.		
			£	s.	d.
Receipts from seed testing fees, sale of pure line seed, etc.	E.1.	2,300	2,474	11	7
Receipts from sale of vaccines, grazing rents, etc., at Veterinary Research Laboratory	E.2.	1,080	1,131	9	3

	Corresponding 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 ...		5,700	5,413 5 5
Ballyhaise Agricultural Station		4,000	4,402 15 1
Chantilly Stud Farm		300	463 9 4
Clonakilty Agricultural Station ...		4,000	4,567 7 11
Munster Institute		2,554	3,365 6 6
Receipts from students' and other fees :			
Veterinary College	F.3.	6,500	7,729 0 0
Receipts from sale of dairy bulls at reduced prices, fees for leasing of such bulls and registration fees	G.1.	1,450	1,315 13 3
Receipts from sale of colts, sale and leasing of bulls, etc.	G.2.	1,400	1,039 19 0
Receipts from sale of seeds, manure, livestock, etc.	I.1.	5,300	4,903 9 1
Receipts from sale of fencing materials, including fencing loans	L.1.	350	359 15 6
Refund of portion of the cost of certain schemes in North-West Cavan	I.2.	118	151 18 8
Receipts from sale of Agricultural Products at Exhibitions and Fairs	M.1.	5	—
Receipts from Licences for the export of Pigs and Bacon	M.1.	2,000	1,204 0 10
Repayments of Agricultural Loans (excluding Fencing Loans)	M.4.	31,000	31,294 1 4
Repayments from the Vote for Special Emergency Schemes in respect of the cost of administration of the temporary scheme in connection with Farm Improvements :—	A. & M. 11.		
Original		£32,070	
Supplementary		550	
		32,620	33,070 7 10
Repayments of Loans advanced to Co-operative Creamery Societies	—	200	155 5 10
Horse Breeding Act, 1934: Receipts from licences, etc.	N.3.	1,550	1,446 11 0
Live Stock Breeding Act, 1925: Receipts from licences, etc.	N.4.	4,000	3,443 18 0
Agricultural Produce (Eggs) Act: Receipts from fees, etc.	O.1.	17,200	16,419 2 9

	Corre- sponding Debit Subhead.	Estimated.	Realized.
		£	£ s. d.
Dairy Produce Acts, and Dairy Produce (Price Stabilisation) Acts: Fees on production of butter and fees in respect of butter exported, etc. :—	O.2.		
<i>Original</i>		£6,450	
<i>Supplementary</i>		5,550	
		12,000	12,120 5 7
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.	1,800	1,850 8 1
Agricultural Produce (Fresh Meat) Acts and Pigs and Bacon Acts :			
Receipts from Licences, etc. :—	O.5.		
Fresh Meat Acts ...		3,000	9,246 5 4
Pigs and Bacon Acts ...		22,000	23,164 5 1
Agricultural Produce (Cereals) Acts :—	O.6.		
Receipts from Registration Fees, etc. ...		20	18 0 0
Repayments of sums advanced to Seed Merchants ...		100	51 16 6
Agricultural Products (Regulation of Export) Acts :—	O.7.		
Sales of butter and eggs ...		5	—
Receipts in connection with the administration of the Slaughter of Cattle and Sheep Acts, etc. :—	O.9.		
Levy on the slaughter of cattle and sheep ...		1,800	2,018 0 4
Miscellaneous Receipts ...	—	1,200	1,629 1 0
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
Emergency Powers (Cereals) Order, 1941 :—	O.13.		
Receipts from fees in respect of allocations by the Cereals Distribution Committee (<i>Supplementary</i>) ...		3,500	2,315 14 8
Fees in respect of grain dealers' licences ...		—	3,726 0 0

	Corre- sponding Debit Subhead.	Estimated.	Realized.		
		£	£	s.	d.
Emergency Powers (Tillage) Orders :—	O.14.				
Proceeds of sale of crops of cultivated holdings and sums recoverable in respect of expenses incidental to entry on holdings and the making of lettings in conacre (<i>Supplementary</i>)		1,922	1,937	5	2
Diseases of Animals Acts :—	N.1.				
Salvage of carcasses of animals slaughtered on account of Foot and Mouth Disease (<i>Supplementary</i>)		27,515	28,233	8	6
TOTAL :—					
<i>Original</i> ...		£214,853			
<i>Supplementary</i> ...		39,037			
		£253,890	£266,057	10	7

Receipts from seed testing fees and sales of pure line seed, etc., increased more than was expected (Subhead E.1.).

Receipts fluctuate with variations in the prices received and in the numbers and quantities of live stock and farm produce available for disposal from the Department's Farms (Subhead F.1.).

The number of students at the Veterinary College increased (Subhead F.3.).

The estimate of receipts from fees for the registration of dairy cows was not fully realized owing to a decrease in the number of animals presented for inspection (Subhead G.1.).

Receipts from the sale and leasing of live stock were less than expected mainly because stock pigs and rams could not be imported (Subhead G.2.).

The quantity of seeds and the number of live stock available for disposal were not as great as estimated (Subhead I.1.).

The discontinuance of the export of live pigs and bacon caused a reduction in receipts from export licence fees (Subhead M.1.).

Live Stock Breeding Act, 1925 : the anticipated increase in the number of applications for licences for bulls and boars did not materialise (Subhead N.4.).

Agricultural Produce (Eggs) Act : the number of packages of eggs forfeited was lower than in previous years (Subhead O.1.).

Agricultural Produce (Fresh Meat) Acts and Pigs and Bacon Acts : increased slaughterings for the export trade consequent upon the embargo on shipments of live stock caused a large increase in the amount of fees under the Fresh Meat Acts. Fees under the Pigs and Bacon Acts amounted to somewhat more than the estimate (Subhead O.5.).

Miscellaneous receipts are variable.

Emergency Powers (Cereals) Order, 1941 : the fees in respect of allocations by the Cereals Distribution Committee fell short of the estimate as the quantities of barley and oats available for allocation by the Committee were not as large as anticipated. It could not be foreseen that fees in respect of grain dealers' licences would be appropriated in aid of the vote (Subhead O.13.).

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 ...	10,376	9	3
Proceeds of sale of creamery properties ...	2	0	0
Miscellaneous ...	323	0	0
(b) Repayment of loans advanced to Agricultural Credit Societies:—			
Advances repaid ...	1,029	14	3
Interest ...	278	9	7
(c) Refunds of part of <i>ex-gratia</i> payments made to proprietors of Meat Canning businesses on cessation of these businesses	260	0	0
(d) Fees received in respect of licences granted under the Emergency Powers Act, 1939, and Orders made thereunder	1,731	0	0
(e) Surplus receipts in connection with sale of meat by the Dublin Emergency Meat Supply Committee during the period 31st March, 1941, to 11th July, 1941 ...	4,903	1	6
(f) Miscellaneous ...	115	8	6

EXTRA REMUNERATION (exceeding £30).

Five officers received allowances of £200, £100, £100, £150 and £111 2s. 0d., respectively, for services rendered to the Dairy Disposal Company, Limited, as Directors, Secretary, etc. One of these officers also received £50 from the Condensed Milk Company of Ireland (1928) Limited, as Secretary of that Company.

A Principal Officer and a Senior Agricultural Inspector received allowances of £100 each from the Pigs and Bacon Commission for acting as ordinary members of the Commission.

An Assistant Principal Officer and a Clerical Officer seconded to the Office of the High Commissioner, London, received allowances of £172 11s. 8d. and £47 8s. 11d. respectively from Vote 65.

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 received £38 12s. 0d. fees for setting and marking examination papers.

A Junior Executive Officer on loan to the Dublin and District Milk Board received an allowance of £84 10s. 0d. from the Board for acting as Secretary.

Twenty Clerical Officers and two Messengers received sums varying from £34 0s. 2d. to £180 15s. 3d. in respect of overtime, Sunday duty, etc. Two of the Clerical Officers also received £20 16s. 8d. each for acting as Clerks in Waiting at their residences.

Three Firemen and two Gardeners received sums varying from £30 5s. 10d. to £54 12s. 0d. in respect of overtime, Sunday duty, etc., at the Botanic Gardens.

The Livestock Foreman at Ballyhaise Agricultural Station received £43 19s. 3d. in respect of overtime, Sunday duty, etc. at the Station.

The Housemaster at Clonakilty Agricultural Station received an allowance of £150 for acting as Superintendent, and the Literary Teacher received £30 for clerical work and £17 5s. 0d. fees for teaching Irish.

NOTES.

This Account includes expenditure of approximately £5,100 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £263 in respect of the balance of civil pay issued to staff serving with the Defence Forces. It also includes £4,997 11s. 0d. in respect of salaries, etc., of staff on loan to the Dairy Disposal Company, Limited.

The Accounts of other Departments and Offices include expenditure of approximately £26,827 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

The Account of another Department includes £2,713, approximately, in respect of services rendered, without repayment, to this Department.

The Accounts of the Butter Marketing Committee, whose administrative expenses are met from the Dairy Produce (Price Stabilisation) Fund, include £226 10s. 0d. in respect of salaries of staff on loan to this Department, and a sum of £82 was similarly included in the Committee's Accounts of the previous year.

This Account includes expenditure of an extra statutory nature as follows:—

- (a) Compensation on account of foot and mouth disease in respect of 103 cattle, 2 goats and 6 swine, which died subsequent to valuation and before the time arranged for their slaughter.
- (b) Compensation amounting to £170 5s. 9d. for loss or damage resulting from precautions taken for the suppression of foot and mouth disease.

These compensation payments are not provided for under the Diseases of Animals Act, 1894 (Department of Finance minutes S.90/6/41 of 5th November, 1941, and 5th June, 1942).

A claim for penal interest amounting to £146 6s. 8d. due by a Co-operative Creamery Society on foot of a loan advanced to them for the manufacture of tinned cream was waived with the sanction of the Minister for Finance on the Society's undertaking to repay the balance of the loan in regular annual instalments (Department of Finance minute F.88/12/32 of 10th April, 1941).

A sum of £35 was accepted in full discharge of the balance outstanding on foot of a loan advanced to a Co-operative Credit Society and the remainder of the debt consisting of £22 17s. 11d. principal and £3 2s. 3d. interest was written off as irrecoverable (Department of Finance minute F.145/1/25 of 26th January, 1942).

Ex-gratia payments amounting to £25 12s. 7d. were made to a contractor for supplies to the Veterinary College in respect of the increase in costs arising out of war conditions (Department of Finance minutes S.9/3/40 of 10th September, 1940, and 13th November, 1941).

The following sums were written off with the sanction of the Minister for Finance:—

Reference.	Date.	Amount.	
		£	s. d.
S.90/16/41 ...	7th May, 1941 ...	5	0
		Fee payable under Section 15 of the Pigs and Bacon Act, 1935, by a pork butcher in respect of pork used for the production of bacon during January and February, 1940.	
F.55/9/40 ...	23rd May, 1941 ...	18	10 10
		Principal £15 9s. 0d. and interest £3 1s. 10d. due in respect of a loan advanced to a Co-operative Creamery Society for the erection of a chilling store.	

Reference.	Date.	Amount.			
		£	s.	d.	
S.90/21/41 ...	26th July, 1941 ...	19	2		Principal 17s. 6d. and interest 1s. 8d. due in respect of a loan advanced in October, 1938, for the purchase of a hand spraying machine.
S.91/3/30 ...	20th September, 1941	43	0	10	Principal £37 15s. 11d. and interest £5 4s. 11d. due in respect of loans advanced for the purchase of a stallion and a bull.
S.90/8/39 ...	29th November, 1941	2,131	11	1	Levies due under the Slaughter of Cattle and Sheep Acts, 1934 to 1936.
S.90/54/36 ...	26th January, 1942	144	0	0	Forty-eight special fees of £3 each which should have accompanied late applications for licences for the years 1939, 1940 and 1941 under the Horse Breeding Act, 1934.
S.90/20/39 ...	18th February, 1942	3	7	8	Principal 6s. 4d. and interest £3 1s. 4d. on five agricultural loans advanced during the period 1930 to 1939.
S.90/9/42 ...	20th March, 1942 ...	5	3		Interest on a loan advanced in November, 1941, for the purchase of a mowing machine.
S.91/3/30 ...	20th October, 1941 26th May, 1942	39	0	0	Sums of £6, £4, £4 and £6 due by four persons in respect of bulls sold on special terms in congested districts, and sums of £4, £7 and £8 due by three persons for boars sold.

Fines amounting to £22,081 6s. 6d. 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 25th June, 1941, 9th December, 1941, 11th December, 1941, and 26th February, 1942).

Payment of the annual fee required by Section 16 of the Agricultural Produce (Eggs) Act, 1939, was waived in 276 cases and payment of the acquisition fee required by Section 15 of the Act was waived in one case. The sums involved, viz. : £276 and 17s. 6d., respectively, were written off with the sanction of the Minister for Finance (Department of Finance minute S.90/14/41 of 22nd July, 1942).

D. TWOMEY,

Accounting Officer.

30th November, 1942.

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, 1942 (Capital amounts only).

			£	s.	d.
For the purchase of Agricultural Implements, etc.	...	...	43,361	2	4
For the purchase of Bulls	...	...	21,062	17	8
For the purchase of Stallions	...	...	1,460	7	2
For the purchase of Poultry Equipment...	...	...	89	2	10
For the purchase or erection of Poultry Houses	...	...	401	5	11
For the erection of Farm Silos	...	...	45	0	0
For the erection of Fencing in Congested Districts	...	...	201	13	5
For the erection of Glasshouses for growing tomatoes in the Gaeltacht			2,018	2	0
Loans to Co-operative Creamery Societies	...	...	1,195	6	11
For the erection and equipment of Corn Mills	...	...	416	9	0
For the improvement of Flax Scutch Mills	...	...	240	6	0
Loans to Agricultural Credit Societies	...	...	9,743	6	0
Transferred Milk supplies and sales of Creamery properties	...	...	18,600	0	0
Loans to Co-operative Creamery Societies for special buildings and equipment, etc.	...	...	4,290	19	3
Advances to the Agricultural Credit Corporation Ltd., for the issue of loans for the purchase of heifers	...	...	316	11	11
Advances to Seed Merchants in respect of seed supplied to farmers under Scheme of Credit for Seed Wheat	...	...	89	6	2
Sundry purchases of bulls under special Scheme for Congested Districts (maximum sum payable)	...	...	19,189	0	2
Miscellaneous	...	...	25	0	0
			£122,745	16	9

(a) Inclusive of £800 provided from Unemployment Relief Act, 1931 (Deposit Account).

(b) Repayments are treated as Exchequer Extra Receipts. (Vote: Agriculture).

(c) Employment Schemes Vote, £3,845 16s. 6d.; Unemployment Relief Act, 1931 (Deposit Account) £445 2s. 9d.

(d) Reducible, if certain conditions are complied with, to £6,611 7s. 8d.

GENERAL CATTLE DISEASES FUND.

ACCOUNT of Receipts and Payments in respect of the General Cattle Diseases Fund in the Year ended
31st March, 1942.

	RECEIPTS.		PAYMENTS.		AMOUNT.	
	AMOUNT.				AMOUNT.	
	£	s. d.			£	s. d.
Balance on 1st April, 1941	7,648	13 10
Assessments on Local Authorities (57 & 58 Vict., c. 57, s. 71)	Recoupments to Local Authorities (57 & 58 Vict., c. 57, s. 72) ...	...	15,820	7 11
Proportion of Fines	Balance on 31st March, 1942 ...	...	21,268	5 0
Transfer from Oireachtas Vote 30, Subhead N.2. in respect of part compensation for slaughter of tuberculous cattle				
	1,172	1 0				
TOTAL	TOTAL ...	...	£37,088	12 11

30th November, 1942.

D. TWOMEY, Accounting Officer.

DAIRY PRODUCE (PRICE STABILISATION) FUND.
(DAIRY PRODUCE (PRICE STABILISATION) ACTS, 1935 TO 1941).

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, 1942.

RECEIPTS.			PAYMENTS.		
	£	s. d.		£	s. d.
Balance on 1st April, 1941 ...	...	37,072 12 4	Bounties ...	...	2,561 19 2
Levies ...	...	5,591 7 6	Contributions towards approved schemes for the regulation of the sale of butter or any milk product (No. 21 of 1935, Section 41 (6), and No. 9 of 1941, Section 7) ...	...	2,593 17 2
			Balance at 31st March, 1942	...	37,508 3 6
TOTAL		£42,663 19 10	TOTAL	£42,663 19 10	

NOTES.

The contributions towards approved schemes for the regulation of the sale of butter include payments to the Butter Marketing Committee to meet administrative expenses, including salaries of staff. These salaries included payments amounting to £226 10s. 0d. to staff on loan to the Department of Agriculture, and a sum of £82 was similarly paid in the previous year (Department of Finance minute E.61/6/42 of 3rd September, 1942). Sums amounting to £142 15s. 1d. in respect of levy payable on non-creamery butter were written off with the sanction of the Minister for Finance (Department of Finance minute S.90/6/38 of 31st July, 1941).

30th November, 1942.

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.

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, 1942, 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	11,249	10,828 12 11	420	7 1	—	
B.—Travelling Expenses	650	597 7 5	52	12 7	—	
C.—Incidental Expenses	230	198 16 1	31	3 11	—	
D.—Telegrams and Telephones	128	142 17 9	—		14	17 9
SEA FISHERIES.						
E.1.—Scientific Investigations, etc.	200	138 17 10	61	2 2	—	
E.2.—International Council for the Study of the Sea ...	10	—	10	0 0	—	
E.3.—Sea Fisheries Protection...	75	41 10 3	33	9 9	—	
E.4.—Whale Fisheries Act, 1937	5	—	5	0 0	—	
E.5.—Steam Trawlers—Special Insurance	2,500	—	2,500	0 0	—	
E.6.—Miscellaneous	25	21 2 6	3	17 6	—	
INLAND FISHERIES.						
F.1.—Grants to Boards of Conservators and Local Authorities, etc. ...	6,800	6,406 7 2	393	12 10	—	
F.2.—Fish Hatcheries	570	507 13 9	62	6 3	—	
F.3.—State Fisheries	950	991 19 1	—		41	19 1
F.4.—Scientific Investigations, etc.	50	49 7 5	12	7	—	
F.5.—Miscellaneous	5	167 13 9	—		162	13 9

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
F.6.—River Erne (Tidal Waters): <i>ex-gratia</i> Payment on account of Compensation :— Original ... Nil Supplementary £6,000	6,000	6,000 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) ...	3,000	1,000 0 0	2,000 0 0	—
G.3.—Advances for Boats and Gear ...	10,000	9,000 0 0	1,000 0 0	—
G.4.—Advances for General Development ...	1,000	1,000 0 0	—	—
GROSS TOTAL :— Original ... £47,447 Supplementary 6,000	£ 53,447	47,092 5 11	6,574 4 8	219 10 7
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £6,354 14 1	
Deduct :—			Surplus of Appropriations in Aid realized. £13,605 16 2	
H.—Appropriations in Aid ...	19,735	33,340 16 2		
NET TOTAL :— Original ... £27,712 Supplementary 6,000	£ 33,712	13,751 9 9	Total Surplus to be surrendered. £19,960 10 3	

Estimated.

Realized.

£

£ s. d.

Extra Receipts payable to Exchequer ...

152 5 2

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to two vacancies for the whole financial year on the technical staff and to a vacancy for the greater part of the year in the Writing Assistant grade.

C.—Expenditure on advertisements was less than anticipated.

D.—Excess due to expenditure on telegrams and telephones which could not be foreseen.

E.1.—Expenditure on scientific, etc., investigations was less than anticipated, owing to the prolonged absence on sick leave of a member of the inspectorial staff. A saving on the cost of collecting statistics was effected by appointing a collector at a lower fee to fill a vacancy.

E.2.—Token provision.

E.3.—Expenditure incurred by the Garda Síochána on sea fisheries protection work cannot be closely estimated. Reduced provision is now made under this Subhead.

E.4.—Token provision.

E.5.—This provision was intended to cover recoupment in accordance with agreed conditions of vouched expenditure in respect of special insurance of certain trawlers. No claim was submitted by the Company concerned.

F.1.—Payments to Local Authorities under Section 13 of the Fisheries Act, 1925, were less than expected in consequence of a reduction in the valuation of a fishery. Expenditure out of the provision for the improvement of fish passes was confined to the cost of preparing plans.

F.2.—The cessation of salmon propagation operations at Blackcastle Hatchery caused a saving. Minor repairs to weirs at Glenties Hatchery were found to be unnecessary. There was also a small saving on the provision for Minor Stations.

F.3.—The excess expenditure under this Subhead was mainly due to an increase in the fishery rate in one district and to the necessity for employing a caretaker for the greater part of the year at one of the fishery lodges which was untenanted.

F.5.—The expenditure under this Subhead could not have been foreseen and was approved by the Department of Finance (S.27/3/41 of 16th October, 1941, and S.27/4/41 of 21st November, 1941). It arose out of (1) legal proceedings in connection with the Lismore Weir, and (2) an inquiry into the affairs of the Kenmare Board of Fishery Conservators.

G.2.—Saving due to the difficulty of obtaining certain refrigerating plant.

G.3.—It was not found possible to obtain some gear and equipment ordered by the Sea Fisheries Association.

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				...	...	200	155	6	5
(3) Sales of Boats	...	...	...	...	...	5	—		
(4) Lettings of Sporting Rights, Sales of Fish (Subhead F.3.)	...	...	...	...	...	600	403	15	0
(5) Repayment of Advances by the Sea Fisheries Association (Subheads G.3. and G.4.)	...				...	7,375	20,770	19	2
(6) Receipts under the Fisheries (Tidal Waters) Acts, 1934 and 1939	...	...	...	...	...	650	741	10	0
(7) Receipts from licences, etc., under the Whale Fisheries Act, 1937 (No. 4 of 1937)	...				...	5	—		
(8) Miscellaneous Receipts	...	...	...	...	...	250	619	5	7
						£19,735	£33,340	16	2

(4) Deficiency due to the difficulty in securing lettings owing to travel restrictions.

(5) Repayments by the Sea Fisheries Association fluctuate with the earnings of fishermen. The very successful fishing season of 1941 resulted in repayments far in excess of the amount anticipated.

(8) The receipts include Salmon Export Licence fees received under the Emergency Powers (Export of Salmon) Order, 1942 (No. 73 of 1942) which could not have been foreseen.

Extra Receipts payable to Exchequer. These consist of:—

	£	s.	d.
(a) Sale of confiscated fishing gear, etc.	117	0	10
(b) Recoupment from Army Vote of amount paid in 1939-40 for supplies to S.S. Muirchu and S.S. Fort Rannoch ...	35	4	4

NOTES.

Sums amounting to £233 12s. 11d. 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 loans on 31st March, 1942, was £20,020 17s. 5d.

This Account includes expenditure of approximately £1,864 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices.

EXTRA REMUNERATION (exceeding £30).

A Higher Executive Officer and a Junior Executive Officer each received an allowance of £100 from Vote 64 for their services as Interviewing Officers under the Military Service Pensions Act, 1934.

A Principal Officer received an allowance of £100 from the Irish Sea Fisheries Association for acting as Chairman of the Association.

D. TWOMEY,
Accounting Officer.

30th November, 1942.

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

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1942, 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 ...	39,542	38,477 8 11	1,064 11 1	—
A.2—Film Censorship ...	1,843	1,786 18 9	56 1 3	—
A.3.—Censorship of Publications	692	690 13 5	1 6 7	—
A.4.—Legal and Technical Assistance ...	300	200 0 0	100 0 0	—
TOTAL FOR SALARIES, etc....	42,377	41,155 1 1	1,221 18 11	—
B.--Travelling Expenses ...	825	701 16 2	123 3 10	—
C.—Incidental Expenses ...	310	218 3 10	91 16 2	—
D.—Telegrams and Telephones ...	470	351 18 6	118 1 6	—
E.—Expenses of late Dáil Éireann Courts ...	—	25 0 0	—	25 0 0
TOTAL FOR SUBHEADS B., C. D. AND E. ...	1,605	1,296 18 6	333 1 6	25 0 0
TOTAL£	43,982	42,451 19 7	1,555 0 5	25 0 0
Surplus to be surrendered ...			£1,530 0 5	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Fees in respect of licences and permits under the Dangerous Drugs Act, 1934 ...	200	173 0 0
Fees for Certificates under Irish Nationality and Citizenship Act, 1935 ...		39 10 0
Fees for Documents of Identity (Travel Permits) ...	—	22 10 0
Fines, etc., under Offences against the State Act, 1939 ...	—	645 8 0
Miscellaneous ...	—	6 8 3
	£200	£886 16 3

The receipts are variable and cannot be closely estimated.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Savings due to staff changes and vacancies not being filled on occurrence.
- A.2.—Part only of the provision for substitute for Film Censor during annual leave was utilized.
- A.4.—The expenditure cannot be accurately forecast being for the work of drafting the rules for the High Court.
- B.—The variable nature of the service does not enable a close estimate to be made.
- C.—There were savings on the provision for advertisements.
- D.—An account proper to the year had not been received for payment at its close.
- E.—The payment was made in pursuance of a High Court Order being refund of a sum lodged by way of deposit on appeal from a decision of the late Ballymahon Dáil Éireann Court (F.M., 564/1/33 of 19/5/41).

EXTRA REMUNERATION (exceeding £30).

From the Army Vote a Principal Officer on loan to the Department of Defence received £133 0s. 3d. as Assistant Controller of Censorship.

From the Department of Supplies a Junior Executive Officer on loan received £78 3s. 10d. as Higher Executive Officer.

An Assistant Principal Officer received £50 from this Vote for extra duties.

From the Vote for Commissions and Special Inquiries a Junior Administrative Officer received £50 as Secretary of Town Tenants Tribunal and Summer Time Committee.

This Account includes expenditure of approximately £2,394, in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices; and £44 14s. 3d. in respect of the balance of civil pay issued to staff serving with the Defence Forces.

The Accounts of other Departments and Offices include expenditure of approximately £694 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

S. A. ROCHE,
Accounting Officer.

26th October, 1942.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1942, 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, No. 28 of 1939 and No. 19 of 1941); and for certain Expenses of the LOCAL SECURITY FORCE, including Grants-in-Aid (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	1,617,732	1,605,892 14 4	11,839	5 8	—	
A.A.—Sums payable on compulsory retirement of certain Officers :—						
<i>Original</i> Nil						
<i>Supplementary</i> £1,456	1,456	1,455 3 8		16 4	—	
B.—Allowances ...	193,621	189,046 19 3	4,574	0 9	—	
C.—Subsistence Allowances :—						
<i>Original</i> £8,000						
<i>Supplementary</i> 2,500	10,500	11,912 2 0	—		1,412	2 0
D.—Locomotion Expenses ...	40,000	39,655 9 2	344	10 10	—	
E.—Clothing and Equipment :—						
<i>Original</i> £29,083						
<i>Supplementary</i> 5,795	34,878	23,917 18 5	10,960	1 7	—	
F.—Furniture, Barrack Bedding and Bedsteads ...	3,197	2,639 9 3	557	10 9	—	
G.—Barrack Maintenance :—						
<i>Original</i> ... £715						
<i>Supplementary</i> 180	895	781 16 1	113	3 11	—	
H.—Transport and Carriage ...	37,905	20,520 10 8	17,384	9 4	—	
I.—Fuel, Light and Water ...	17,800	17,954 8 2	—		154	8 2
J.—Medical Expenses ...	7,690	7,355 7 8	334	12 4	—	
K.—Escort and Conveyance of Children to Industrial Schools and Places of Detention :—						
<i>Original</i> £500						
<i>Supplementary</i> 125	625	597 8 1	27	11 11	—	
L.—Telegrams and Telephones	28,500	27,645 18 11	854	1 1	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
M.—Compensation :— Original ... £2,000 Supplementary 1,538	3,538	2,796 11 2	741	8 10	—	
N.—Incidental Expenses :— Original £1,851 Supplementary 6,481	8,332	4,022 0 1	4,309	19 11	—	
O.—Local Security Force : Expenses :— Original £21,163 Supplementary 4,103	25,266	11,569 14 9	13,696	5 3	—	
P.—Local Security Force : Capitation Grants (Grants-in-Aid) :— Original £65,000 Supplementary 1,000	66,000	60,031 4 2	5,968	15 10	—	
	2,097,935	2,027,794 15 10	71,706	14 4	1,566	10 2
Deduct :— Anticipated Savings on various Subheads (See Supplementary Estimate)	15,750	—	15,750	0 0	—	
GROSS TOTAL :— Original £2,074,757 Supplementary 7,428	£ 2,082,185	2,027,794 15 10	55,956	14 4	1,566	10 2
Deduct :—			Surplus of Gross Estimate over Expenditure. £54,390 4 2			
Q.—Appropriations in Aid :— Original ... £27,650 Less Supplementary 1,782	Estimated. — 25,868	Realized. — 26,184 4 9	Surplus of Appropriations in Aid realized. £316 4 9			
NET TOTAL :— Original £2,047,107 Supplementary 9,210	£ 2,056,317	2,001,610 11 1	Total Surplus to be surrendered. £54,706 8 11			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	... 1,800	1,676 9 3
Details of receipts are as follows :—		
(1) Special Fees for Verification of Measures ...	...	1,658 17 4
(2) Fines on members of the Taca Síochána ...	...	14 5 0
(3) Miscellaneous Receipts ...	...	3 6 11
		£1,676 9 3

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The Force was below the strength for which provision was made.
- A.A.—The payments under this Subhead were sums equivalent to three months' salary in lieu of pension made to eight Officers of the Force compulsorily retired under the *Gárda Síochána* (Retirement) Regulations, 1941.
- B.—Expenditure on rent and plain clothes allowances was less than anticipated.
- C.—Excess due to work arising out of the Register of Population, 1941.
- D.—Expenditure is variable.
- E.—The contracts placed for a reserve stock of clothing were not executed during the year.
- F.—Certain articles contracted for were not supplied.
- G.—Additional supplies of disinfectant fluid were for economy reasons not purchased.
- H.—The use of transport was curtailed, the provision for the purchase of new cars was utilised in part only, and there was a saving on the sum provided for repayable advances for Officers to buy cars.
- I.—Excess caused by extra expenditure on fuel at certain stations.
- J.—Saving due mainly to the Force being below the estimated strength.
- K.—Expenditure varies.
- L.—Expenditure cannot be accurately forecast.
- M.—Estimate is necessarily conjectural.
- N.—The savings were on the provision for wireless equipment and safes of which articles only part delivery was made during the year.
- O.—Only a portion of the clothing and equipment estimated for could be obtained.
- P.—It is impossible to foresee the expenditure which will be incurred under this Subhead.
- Q.—Appropriations in Aid:—

	Estimated.	Realized.		
	£	£	s.	d.
1. Repayments of sums advanced to Officers under Subhead H.	1,700	1,446	0	0
2. Payments for services rendered by the <i>Gárda Síochána</i>	2,000	3,041	1	8
3. Repayments in respect of loss of property or damage to stores, etc.	50	147	3	9
4. Proceeds of sale of Old Stores and Cast Uniforms	1,890	1,131	13	6
5. Hackney Car and Carriage, etc., Licences (Dublin Metropolitan Area)	400	762	18	6
6. Fees for Aliens' Certificates, Street Traders' Certificates, Pedlars' Certificates and Chimney Sweepers' Certificates	330	209	19	0
7. Payment from Road Fund in respect of expenses of <i>Gárda Síochána</i> in the execution of Roads Act, 1920, and Road Traffic Act, 1933	18,218	18,218	5	10

	Estimated.	Realized.		
	£	£	s.	d.
8. Proceeds of sale of Forfeited and Unclaimed Property, etc.	350	231	16	7
9. Fees for Accident Reports	900	570	15	0
10. Miscellaneous Receipts	30	424	10	11
	<u>£25,868</u>	<u>£26,184</u>	<u>4</u>	<u>9</u>

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

(2) The receipts, which it was anticipated would decline, increased owing to the use of Garda transport on a repayment basis in dealing with Foot and Mouth Disease outbreaks.

(3) Estimate is conjectural.

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

(5) It was anticipated that the tram cars would be replaced by buses.

(6) and (8) Variable items.

(9) Receipts are affected by the volume of motor traffic.

(10) There were unexpected receipts for loss of services of members of the Force injured in motor accidents.

STATEMENT OF LOSSES (Stores, etc.).

(1) Write-off of 1,000 rounds of defective .303 ammunition (Department of Finance sanction S.13/29/34).

(2) Loss by fire of mattresses and a notice board in a Garda Station (Department of Finance authority S.13/12/40).

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

(a) On a mutual forbearance basis, two cases £1 14s. 3d. (Department of Finance authorities S.16/28/41, S.16/2/42).

(b) Under a halving agreement, two cases £6 1s. 8d. (Department of Finance authorities S.16/27/41, S.16/7/42).

(4) Out of fifteen cases of damage to Garda vehicles negligence was attributable to Garda personnel in three cases. As a result of disciplinary action two drivers were reprimanded and one was fined £3. The gross loss was £376 6s. 0d. (Department of Finance authorities S.16/1/39, S.16/1/41, S.16/10/41, S.16/15/41, S.16/31/41, S.16/34/41, S.16/3/42, S.16/4/42, S.16/5/42, S.16/6/42, S.16/8/42, S.16/9/42, S.16/10/42, S.16/11/42, S.16/12/42).

EXTRA REMUNERATION (exceeding £30).

From the Vote for Army Pensions one hundred and thirty-five members of the Force received sums varying from £30 5s. 0d. to £329 5s. 0d. and amounting to £7,414 11s. 3d. as pensions under the Military Service Pensions Acts.

NOTES.

The expenditure under Subhead H. includes £43 16s. 6d. Northern Ireland driving licence fees and insurance premiums covering third party risks in Northern Ireland.

Twelve bicycles value £12 were transferred without payment to the Cork Borstal Institution (Department of Finance authority S.44/6/41 of the 16th October, 1941).

The expenditure under Subheads C., D. and H. include sums of £1,902 10s. 1d., £64 6s. 8d. and 1s. 11d., respectively, incurred in connection with the preparation of the Register of Population, 1941 (Department of Finance authority S.200/18/40 of the 11th July, 1942).

GÁRDA SÍOCHÁNA REWARD FUND, 1941-42.

The appended Statement shows the total receipts proper to the Fund in the Year 1941-42; the amount of the payments in that period, and the balance to the credit of the Fund at the 31st March, 1942.

	£	s.	d.		£	s.	d.
Balance from previous year	1,689	18	9	Payments during the year			
				1941-42	...	...	8,061 12 7
Total amount credited in the				Balance on 31st March, 1942	*733	17	9
year 1st April, 1941, to							
31st March, 1942	...	7,105	11 7				
	£8,795	10	4				£8,795 10 4

* In addition there were on 31st March, 1942, sums held in Suspense Accounts payable to the Reward Fund amounting to £564 13s. 11d. as against which there was a liability amounting to £1,620 8s. 2d.

S. A. ROCHE,

Accounting Officer.

6th November, 1942.

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, 1942, 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... ..	52,633	48,616 10 0	4,016 10 0	—
B.—Victualling	8,505	10,768 9 4	—	2,263 9 4
C.—Clothing, Bedding, Furniture, etc.	1,815	1,628 17 7	186 2 5	—
D.—Medicines, Surgical Instruments, etc.	315	332 1 6	—	17 1 6
E.—Fuel, Light, Water, Cleaning Articles, etc.	10,445	10,018 17 0	426 3 0	—
F.—Rent, etc.	65	66 12 9	—	1 12 9
G.—Escort and Conveyance ...	4,950	5,542 18 7	—	592 18 7
H.—Ordinary Repairs of Buildings	1,170	814 17 3	355 2 9	—
I.—Fine Fund	10	10 0 0	—	—
J.—Travelling Expenses ...	320	273 18 2	46 1 10	—
K.—Incidental Expenses ...	300	364 1 1	—	64 1 1
L.—Telegrams and Telephones	245	260 6 11	—	15 6 11
M.—Maintenance of Criminal Lunatics in District Mental Hospitals ...	9,000	8,818 13 8	181 6 4	—
N.—Gratuities to Prisoners ...	310	247 11 3	62 8 9	—

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	104 0 0	—	19 0 0
P.—Manufacturing Department and Farms	9,090	6,545 19 4	2,544 0 8	—
GROSS TOTAL£	99,258	94,413 14 5	7,817 15 9	2,973 10 2
			Surplus of Gross Estimate over Expenditure. £4,844 5 7	
Deduct :—	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £3,420 15 1	
Q.—Appropriations in Aid ...	12,170	8,749 4 11	Net Surplus to be surrendered. £1,423 10 6	
NET TOTAL£	87,088	85,664 9 6		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- Estimated daily average number of prisoners ... 525
- Actual daily average number of prisoners ... 623
- A.—Saving due to vacancies remaining unfilled and changes in the personnel of the staff.
- B.—Excess due to the number of prisoners victualled being greater than the provision made, to the substitution of butter for margarine, and to the rising prices generally.
- C.—Saving due to the fact that certain clothing materials did not become available.
- D.—Excess due to increased cost of drugs, and the number of prisoners being greater than the provision made.
- E.—Saving due to the fact that a supply of coal provided for in the estimate was not delivered until after the close of the financial year.
- G.—Excess is mainly due to the increased charges for motor hire, and extra expense arising out of curtailed rail services.
- H.—Saving due to the fact that there were very few replacements during the year.
- J.—Saving due to the variable nature of the Subhead.
- K.—This Subhead covers a variety of miscellaneous items on which expenditure fluctuates from year to year.
- L.—Expenditure varies, and the telephone charges were increased by 5 per cent. from 1st October, 1941.
- M.—The estimate is based on figures supplied by the Resident Medical Superintendents of the various District Mental Hospitals.

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

O.—Excess due to the grant of £25 to the Irish Borstal Association, Cork (Department of Finance authority S.44/4/41 of 21st July, 1941).

P.—Only part of the provision for the purchase of materials for mail bags was utilized.

Q.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
(1) Receipts from Manufacturing Department (including value of articles supplied for use in Prisons) ...	11,170	7,550 10 1
(2) Receipts from Farms and Gardens (including value of produce used in Prisons) ...	660	679 17 8
(3) Rents ...	176	208 5 2
(4) Sales of Old Stores and Miscellaneous Receipts ...	164	310 12 0
	<u>£12,170</u>	<u>£8,749 4 11</u>

(1) An anticipated contract for mail bags was not placed.

(4) Increase in the value of scrap material.

NOTES.

Three ex-gratia payments amounting in all to £10 ls. 11d. were made to certain contractors in respect of increases in their expenses owing to emergency conditions. (Department of Finance authorities S.9/4/40 of the 7th and 9th May, 1941).

Articles of equipment valued at £51 and surplus to requirements were transferred to the Army (Department of Finance authority S.8/31/40 of the 15th July, 1941).

Twelve bicycles valued at £12 were taken over from the Garda Síochána stores for the Prisons (Department of Finance authority S.44/6/41 of the 16th October, 1941).

The expenditure under Subhead G. includes nugatory expense of £2 5s. 0d. (Department of Finance authority S.44/3/41 of the 7th June, 1941), and under Appropriations in Aid a claim for £2 19s. 0d. for goods supplied was written off as irrecoverable (Department of Finance authority S.13/71/39 of the 19th February, 1942).

EXTRA REMUNERATION (exceeding £30).

From the Vote for Army Pensions, one Assistant Clerk and one Warder received Military Service Pensions of £42 each.

This Account includes expenditure amounting to £14 8s. 9d. in respect of balance of civil pay issued to a Warder serving with the Defence Forces.

S. A. ROCHE,

Accounting Officer.

28th October, 1942.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

ABSTRACT STATEMENT of the MANUFACTURING ACCOUNTS of the PRISONS and BORSTAL INSTITUTION for the
Year ended 31st March, 1942.

Dr.

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, 1941	547 16 0	6,535 11 11	7,083 7 11	Sales, 1941-42	693 9 6	7,463 0 0	8,156 9 6
Purchases, 1941-42	201 4 5	6,715 11 6	6,916 15 11	*Stock in hand, 31st March, 1942	533 3 10	6,774 0 9	7,307 4 7
Bad Debt written off (Department of Finance authority S.13/71/39, dated 19th February, 1942)	—	2 19 0	2 19 0				
Profit ...	477 12 11	982 18 4	1,460 11 3				
£ 1,226 13 4	14,237 0 9	15,463 14 1					
					£ 1,226 13 4	14,237 0 9	15,463 14 1

*Viz.—Manufactory Materials, £5,280 13s. 10d.; Manufactured Goods, £923 16s. 1d.; Tools, £1,102 14s. 8d.

RECONCILIATION WITH CASH ACCOUNT.

	£ s. d.	£ s. d.	£ s. d.
To Excess of Receipts over Expenditure	1,684 8 5		
By Decrease of outstanding Debts due to Manufacturing Department:—			
From	223 16 8	2,186 17 5	
†To	...	2,110 0 2	
„ Increase of Stock	...		76 17 3
„ Increase of outstanding Debts due by Manufacturing Department:—			
From		241 14 1	
*To		612 10 8	
„ Profit			370 16 7
			1,460 11 3
			£1,908 5 1

†Viz.—Public Departments, £2,042 12s. 5d.; Other Persons, £67 7s. 9d.

*Viz.—Public Departments, £167 8s. 10d.; Other Persons, £445 1s. 10d.

S. A. ROCHE, Accounting Officer.

DISTRICT COURT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1942, 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. 27 of 1926, secs. 49 and 50 ; No. 15 of 1928, sec. 13 ; and No. 48 of 1936, secs. 51 and 77).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances	36,050	34,285 3 8	1,764 16 4	—
B.—Travelling Expenses ...	5,350	4,523 15 6	826 4 6	—
C.—Incidental Expenses ...	95	84 12 6	10 7 6	—
D.—Losses	—	66 1 0	—	66 1 0
TOTAL	£ 41,495	38,959 12 8	2,601 8 4	66 1 0
Surplus to be surrendered ...			£2,535 7 4	

	Estimated.	Realized.
	£	£
Extra Receipts payable to Exchequer :—		
District Court Fines	7,000	9,900

Increased receipts are mainly attributable to penalties under the various Emergency Powers Orders.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings due to three vacant posts not being filled and to changes in staff personnel.

B.—Savings due to travelling expenses of Justices of the District Court being less than anticipated.

D.—A District Court Clerk misappropriated sums amounting to £116 1s. 0d. £50 was recovered under a Fidelity Guarantee Bond provided by the late District Court Clerk. Balance of salary amounting to £1 6s. 0d. was withheld. Department of Finance minute E.21/5/40 of 30th June, 1941.

NOTE.

The Accounts of other Departments and Offices include the sum of approximately £667 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

S. A. ROCHE,

Oifigeach Cuntasíochta.

22nd October, 1942.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

SUPREME COURT AND HIGH COURT OF JUSTICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1942, 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	52,643	51,318 8 2	1,324 11 10	—	
B.—Travelling Expenses	120	45 4 7	74 15 5	—	
C.—Incidental Expenses	130	68 4 0	61 16 0	—	
D.—Telegrams and Telephones	465	473 9 10	—	8 9 10	
E.—Stenography (Central Criminal Court)	300	300 0 0	—	—	
F.—Costs and Expenses of Services under Section 55 of the Court Officers Act, 1926	500	1,014 12 3	—	514 12 3	
G.—Expenses of High Court on Circuit	2,200	2,068 17 4	131 2 8	—	
GROSS TOTAL ...£	56,358	55,288 16 2	1,592 5 11	523 2 1	
			Surplus of Gross Estimate over Expenditure. £1,069 3 10		
	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £190 6 5		
H.—Appropriations in Aid	1,010	1,200 6 5	Total Surplus to be surrendered. £1,259 10 3		
NET TOTAL ...£	55,348	54,088 9 9			
Extra Receipts payable to Exchequer :—			Estimated.	Realized.	
			£	£	s. d.
Lunacy Percentages			3,250	3,675	6 11
Fees (District Probate Registries, Ballina and Cork)			—	773	12 11
			£3,250	£4,448	19 10

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to changes in staff personnel, vacancies not being filled, and delayed appointments.
- B.—Travelling expenses of a District Probate Registrar were less than anticipated.
- C.—Variable nature of the service. An account for £21 proper to the year had not been submitted at its close.
- D.—Excess due to 5 per cent. increase on telephone accounts as from 1st October, 1941.
- F.—Excess due to the payment of a belated claim for £880 from the General Solicitor for Minors and Wards of Court.
- G.—Expenditure is necessarily variable and cannot be forecast accurately.
- H.—Appropriations in Aid :—

				Estimated.	Realized.
				£	£ s. d.
Bankruptcy Percentages	...	...	...	1,000	1,140 14 11
Duty on Estates	...	...	...	10	59 11 6
				<u>£1,010</u>	<u>£1,200 6 5</u>

These receipts fluctuate and cannot be estimated accurately.

EXTRA REMUNERATION (exceeding £30).

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

This Account includes expenditure of approximately £145 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices.

28th October, 1942.

S. A. ROCHE,
Accounting Officer.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

LAND REGISTRY AND REGISTRY OF DEEDS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1942, 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 ...	26,423	25,464 4 11	958 15 1	—
B.—Travelling and Incidental Expenses ...	85	51 12 8	33 7 4	—
REGISTRY OF DEEDS.				
C.—Salaries, Wages and Allowances ...	19,407	17,848 6 9	1,558 13 3	—
D.—Travelling and Incidental Expenses ...	67	41 16 7	25 3 5	—
E.—Transcription of Memorials	1,253	1,218 3 11	34 16 1	—
TOTAL ...	£ 47,235	44,624 4 10		—
Surplus to be surrendered ...£			2,610 15 2	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to changes in staff personnel owing to retirements, etc., and vacancies not being filled on occurrence.

B. and D.—Saving due to variable nature of Subheads.

C.—Saving due to changes in staff personnel owing to retirements, etc., and vacancies not being filled on occurrence.

NOTES.

This Account includes expenditure of approximately £1,761 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £14 8s. 6d. in respect of the balance of civil pay issued to staff serving with the Defence Forces.

The Accounts of other Departments and Offices include expenditure of approximately £430 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

S. A. ROCHE,

Oifigeach Cúntasairíochta.

29th October, 1942.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1942, 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 ...	71,657	71,151 15 9	505 4 3	—
B.—Travelling Expenses ...	4,070	4,061 16 4	8 3 8	—
C.—Incidental Expenses ...	1,410	850 12 8	559 7 4	—
D.—Telegrams and Telephones	450	450 18 6	—	18 6
GROSS TOTAL ...£	77,587	76,515 3 3	1,072 15 3	18 6
			Surplus of Gross Estimate over Expenditure. £1,071 16 9	
Deduct :—			Surplus of Appropriations in Aid realized. £2,457 19 9	
E.—Appropriations in Aid ...	26,650	29,107 19 9	Total Surplus to be surrendered. £3,529 16 6	
NET TOTAL ...£	50,937	47,407 3 6		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Interest on Public Accounts ...	—	1 10 6
		K 2

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings due to vacant posts not filled on occurrence, staff changes, etc.

C.—Incidental expenses in connection with execution of Court Orders, etc., were less than anticipated.

E.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
Jurors Lists	2,500	2,646 17 4
Voters Lists	9,500	9,614 14 9
Bankruptcy Fees	100	100 5 11
Publicans' Licences—Fees	1,540	1,530 0 0
Execution of Court Orders and Land Commis- sion Warrants	13,000	15,216 1 9 (a)
Miscellaneous	10	—
	<u>£26,650</u>	<u>£29,107 19 9</u>

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

EXTRA REMUNERATION (exceeding £30).

From the Vote for the Supreme Court and High Court of Justice a Stenographer received £300 as Stenographer to the Central Criminal Court.

The County Registrars of Cork, Cavan, Limerick, Mayo and Waterford, received £50 each in connection with their duties as Probate Registrars.

NOTE.

This Account includes expenditure of £218 11s. 0d. in respect of the balance of civil pay issued to staff serving with the Defence Forces.

S. A. ROCHE,

Oifigeach Cúntasaíochta.

27th October, 1942.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1942, 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 ...	5,092	5,063 8 7	28 11 5	—
B.—Incidental Expenses ...	140	83 6 5	56 13 7	—
TOTAL ...	5,232	5,146 15 0		—
Surplus to be surrendered ...£			85 5 0	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings caused by increase in rate of Army pay to cleaner, serving with the Defence Forces, and casual savings.
- B.—Savings on purchase of documents, transfer of records, and office expenses offset by increase in expenses on telephone services.

This Account includes expenditure of approximately £93 in respect of the balance of civil pay issued to Staff serving with the Defence Forces.

JAMES F. MORRISSEY,
Accounting Officer.

11th November, 1942.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1942, compared with the Sum Granted, for the Salaries and Expenses of the CHARITABLE DONATIONS AND BEQUESTS OFFICE (7 & 8 Vict., c. 97, secs. 7 & 8; 30 & 31 Vict., c. 54, sec. 24; and 34 & 35 Vict., c. 102).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries and Wages ...	3,210	3,197 5 0	12 15 0	—
B.—Law Costs ...	25	4 12 9	20 7 3	—
C.—Travelling and Incidental Expenses ...	35	26 18 6	8 1 6	—
GROSS TOTAL ...£	3,270	3,228 16 3	41 3 9	—
			Surplus of Gross Estimate over Expenditure. £41 3 9	
<i>Deduct :—</i>				
	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. 5s. 4d.	
D.—Appropriations in Aid ...	48	47 14 8		
NET TOTAL ...£	3,222	3,181 1 7	Net Surplus to be surrendered. £40 18 5	

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

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

B.—Solicitor's costs were less than anticipated.

W. SMYTH,

Accounting Officer.

2nd November, 1942.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1942, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF THE MINISTER FOR LOCAL GOVERNMENT AND PUBLIC HEALTH, and certain Services administered by that Office, 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 ...	139,272	132,092 9 10	7,179	10 2	—	—
B.—Travelling Expenses of Inspectors ...	13,000	8,264 13 0	4,735	7 0	—	—
C.—Salaries of Auditors ...	14,494	14,489 5 5	4	14 7	—	—
D.—Travelling Expenses of Auditors ...	1,800	1,659 3 6	140	16 6	—	—
E.—Expenses in connection with International and other Congresses ...	10	—	10	0 0	—	—
F.—Inquiries ...	1,200	870 5 0	329	15 0	—	—
F.2.—Grant in connection with the holding of examinations for persons seeking qualification to become Sanitary Inspectors :—						
<i>Original</i> ... Nil						
<i>Supplementary</i> £210	210	125 7 4	84	12 8	—	—
G.1.—Vaccine Lymph Supply ...	1,630	1,626 18 0	3	2 0	—	—
G.2.—Expenses in connection with the Therapeutic Substances Act, 1932 ...	150	1 2 6	148	17 6	—	—
G.3.—Expenses in connection with the Milk and Dairies Act, 1935 ...	100	67 11 0	32	9 0	—	—
H.1.—Travelling Expenses ...	525	284 9 11	240	10 1	—	—
H.2.—Incidental Expenses ...	775	695 3 6	79	16 6	—	—
H.3.—Telegrams and Telephones	1,000	1,237 6 2	—	—	237	6 2

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
I.—Charge under Irish Land Act, 1909, Section 11 (2) (Grant-in-Aid) ...	24,640	24,639 6 0	14 0	—		
MISCELLANEOUS GRANTS.						
J.1.—Child Welfare, Schools for Mothers, etc. ...	26,800	24,641 14 1	2,158 5 11	—		
J.2.—Grants for the Supply of Milk to Necessitous Children ...	90,000	82,361 7 6	7,638 12 6	—		
J.3.—Grants in connection with the provision of Home Assistance in certain cases :— Original ... Nil Supplementary £10,000	10,000	10,605 17 3	—		605 17 3	
J.4.—Grants towards the supply of Assistance in kind to recipients of Home Assistance :— Original ... Nil Supplementary £100,000	100,000	63,467 10 8	36,532 9 4	—		
K.—Medical Treatment, etc., of School Children ...	35,500	32,871 11 4	2,628 8 8	—		
L.1.—Grants under the Education (Provision of Meals) Acts, 1914 to 1930 ...	21,000	23,368 17 6	—		2,368 17 6	
L.2.—Grants under the School Meals (Gaeltacht) Acts, 1930 and 1933 ...	10,000	9,759 0 0	241 0 0	—		
L.3.—Provision of Equipment for Emergency Cooked Food Centres :— Original ... Nil Supplementary £8,000	8,000	3,273 4 6	4,726 15 6	—		
M.—Welfare of the Blind ...	7,340	7,340 13 10	—		13 10	
N.—Treatment of Tuberculosis	159,250	154,226 9 4	5,023 10 8	—		
O.—Treatment of Venereal Diseases ...	8,300	8,036 18 2	263 1 10	—		
P.—Grant-in-Aid of Westmoreland Lock Hospital ...	2,600	2,600 0 0	—		—	
Q.—Grants in respect of training of native Irish Speakers in Hospital Nursing ...	120	24 1 8	95 18 4	—		

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
R.—Grants to Local Authorities, etc., under Housing (Ireland) Act, 1919 ...	£ 1,655	£ s. d. 1,651 17 0	£ s. d. 3 3 0	£ s. d. —
S.1.—Contributions towards Loan Charges under the Housing (Financial and Miscellaneous Provisions) Act, 1932 ...	516,470	512,102 6 8	4,367 13 4	—
S.2.—Grants under the Housing (Financial and Miscellaneous Provisions) Acts, 1932 to 1941 :— Original ... £160,000 Supplementary 500	160,500	103,675 0 0	56,825 0 0	—
T.—Acquisition of Land (Allotments) (Amendment) Act, 1934 :— Original ... £8,600 Supplementary 10,000	18,600	18,399 0 10	200 19 2	—
T.T.—Expenses in connection with the supply of Beef to Necessitous Persons in 1936-37 ...	—	1 12 10	—	1 12 10
<i>Deduct :—</i>	1,374,941	1,244,460 4 4	133,695 3 3	3,214 7 7
Anticipated Savings on various Subheads (See Supplementary Estimates) ...	15,272	—	15,272 0 0	—
GROSS TOTAL :— Original £1,246,231 Supplementary 10 Do. 113,428	£ 1,359,669	1,244,460 4 4	118,423 3 3	3,214 7 7
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £115,208 15 8	
U.—Appropriations in Aid :— Original £16,402 Less Supplementary 802	15,600	17,579 9 4	Surplus of Appropriations in Aid realized. £1,979 9 4	
NET TOTAL :— Original £1,229,829 Supplementary 10 Do. 114,230	£ 1,344,069	1,226,880 15 0	Total Surplus to be surrendered. £117,188 5 0	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Receipts from County and County Borough Councils in respect of Combined Purchasing Scheme (No. 20 of 1925, Section 10) ...	5,550	6,278 1 3

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving is due to vacant posts, mainly in the Inspectorate, remaining unfilled and to certain members of the staff being on Army service.
- B.—Saving is due to vacancies in the Inspectorate and to restriction in travelling.
- D.—Expenditure was estimated as closely as practicable.
- E.—Owing to abnormal conditions no expenses were incurred.
- F.—Inquiries were not as numerous as anticipated.
- F.2.—This was a new service and it was difficult to make a close estimate.
- G.2.—It was not practicable to carry out inspections of premises of foreign firms from which therapeutic substances are imported.
- G.3.—Certain claims in respect of examinations of samples of milk carried out by Local Authorities did not mature for payment within the year.
- H.1.—Travelling was restricted.
- H.2.—Expenditure was estimated as closely as practicable.
- H.3.—Excess is due to necessary extension of the use of the telephone service and to the percentage increase in charges for calls.
- J.1.—Saving is mainly due to over-estimation of expenditure on the Dublin Corporation scheme. In other cases also the expenditure was somewhat less than anticipated.
- J.2.—Expenditure on this Subhead was affected by the operation of the food allowances scheme of the Department of Industry and Commerce.
- J.4.—This new scheme came into operation in the second half of the financial year and expenditure could not be closely estimated.
- K.—The administration of this scheme has been somewhat adversely affected by the restriction of transport facilities.
- L.1.—Excess is due to extension of schemes and to an increase in the cost of food.
- L.2.—Expenditure was estimated as closely as practicable.
- L.3.—Owing to the nature of the service it was difficult to make a close estimate.
- N. and O.—Expenditure was estimated as closely as practicable.
- Q.—Provision was made for the training of new probationers, but the arrangements did not materialize within the year.
- S.2.—Saving is due to decline in building operations by private persons and Public Utility Societies.
- T.T.—A claim which was not anticipated was received during the year in connection with the Department's scheme for the supply in 1936-37 of beef to persons in receipt of Home Assistance and Unemployment Assistance. The amount involved has been charged to a special Subhead opened in accordance with Department of Finance minute S.72/8/36 of 24th March, 1942.

U.—Appropriations in Aid :—					Estimated.	Realized.			
					£	£	s.	d.	
(1)	Auditors' Salaries to be repaid by Local Bodies				4,200	5,538	1	6	
(2)	Expenses of Inquiries to be repaid by Local Bodies				1,200	901	8	0	
(3)	Fees for renewal of Licences to Private Mental Hospitals				276	276	0	0	
(4)	Fees under the Therapeutic Substances Act, 1932				160	164	5	0	
(5)	Fees for Licences under the Milk and Dairies Act, 1935				180	172	5	0	
(6)	Expenses of Roads Section repayable out of Road Fund under Section 10 (1) of the Road Traffic Act, 1933 :— <i>Original</i> ... £9,348 <i>Less Supplementary</i> ... 802				8,546	7,735	0	7	
(7)	Salaries of officers acting temporarily as Local Government Commissioners and proportion of salary of Pharmacist				610	2,375	9	3	
(8)	Salary of officer acting as Secretary to the Civil Service Clerical Association ...				188	183	16	5	
(9)	Expenses incurred in the administration of the Widows' and Orphans' Pensions Acts, 1935 to 1940, repayable out of the Widows' and Orphans' Pensions Fund				50	49	19	2	
(10)	Amount recoverable as Administrative Expenses in connection with Employment Schemes				140	—			
(11)	Miscellaneous				50	183	4	5	
TOTAL :—									
<i>Original</i> ... £16,402									
<i>Less Supplementary</i> ... 802									
					£15,600	£17,579	9	4	

(1) In some cases fees were received for audit of Accounts covering a period of more than a year.

(2) See explanation under Subhead F.

(7) It was anticipated that the period of service of the temporary Commissioners would cease at 30th June, 1941, but it was extended for the whole year.

(10) No recoverable expenses were incurred in the year.

EXTRA REMUNERATION (exceeding £30).

A Principal Officer received a temporary and non-pensionable allowance of £41 18s. 11d. for special duties. A Junior Executive Officer received an allowance of £49 19s. 3d. for inspection work in connection with Old Age Pensions Appeals. The Chief Engineering Adviser received from the Vote for Industry and Commerce an allowance of £150 covering a year and a half for duties as Railway Inspecting Officer.

This Account includes expenditure of approximately £10,984 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £136 in respect of the balance of civil pay issued to staff serving with the Defence Forces.

The Accounts of other Departments and Offices include expenditure of approximately £3,005 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

J. HURSON,

Accounting Officer.

DEPARTMENT OF LOCAL GOVERNMENT
AND PUBLIC HEALTH,
4th December, 1942.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1942, 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	13,089	12,886 19 9	202 0 3	—
B.—Travelling Expenses	350	299 16 0	50 4 0	—
C.—Superintendent and District Registrars	4,105	3,793 17 5	311 2 7	—
D.—Incidental Expenses	115	89 17 6	25 2 6	—
GROSS TOTAL ...£	17,659	17,070 10 8	588 9 4	—
			Surplus of Gross Estimate over Expenditure. £588 9 4	
<i>Deduct :—</i>				
	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £94 7 9	
E.—Appropriations in Aid	4,825	4,730 12 3		
NET TOTAL ...£	12,834	12,339 18 5	Net Surplus to be surrendered. £494 1 7	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—	—	—
Compensation for loss of services of officer injured in motor accident	—	77 14 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—There were savings of £100 in respect of a Writing Assistant released for duty in another Department, £80 in cost of Messenger and Cleaner services and £146 due to absence of a Clerical Officer on Army Service. There was an excess of £124 on the estimate for extra clerical assistance due to the fact that the Inspector's expected release in June, 1941, from secondment as temporary Commissioner did not materialise.

B.—Saving is due mainly to a new arrangement whereby inspection in the Dublin area is carried out yearly instead of every third year. Whilst working in this area, the Inspector operates from headquarters without subsistence allowance and his expenses for travelling are very small.

C.—There was a casual saving of £31 on the estimate for fees, etc., to Superintendent Registrars, a saving of £34 on that for rent of Marriage Registrars' Offices due to amalgamation of districts, and one of £6 on that for fees to Registrars for services rendered in connection with the Widows' and Orphans' Pensions Acts. The balance (£240) is on travelling expenses of Registrars of births and deaths and is due mainly to delay in paying certain claims owing to reluctance on the part of the registrars concerned to accept payment at public vehicle rates. Many of these claims have since been discharged.

D.—Savings were mainly on postages to foreign countries (£6), telegrams (£10), laundry (£3) and cost of messengers', etc., uniforms (£4).

E.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
(1) Searches and Certified Copies of Entries of Births, Deaths, and Marriages	4,630	4,371 10 9
(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 1940	15	9 1 6
	<u>£4,825</u>	<u>£4,730 12 3</u>

(1) Applications from foreign countries yielded approximately £250 less than was anticipated, probably owing to war conditions. A further sum of £140 19s. 6d. was received from the High Commissioner and Branch Passport Offices in Britain through the Department of External Affairs on foot of telegraphic verifications of births sent to Irish-born residents in Britain under the arrangement referred to in previous Accounts. The arrangement was terminated as from the 23rd June, 1941, in favour of a new one whereby all verification fees were to be prepaid direct to this office. Fees amounting to £415 10s. accrued from verifications made under the old arrangement. Of this amount £282 2s. 0d. was received. The balance of £133 8s. 0d. was treated as irrecoverable with Department of Finance sanction (S.72/8/39 of 30/4/42).

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

(3) The Inspector's secondment as temporary Commissioner continued up to the 26th August, 1942.

(4) Some Registrars did not furnish claims for fees due for death and marriage notifications sent by them to the Widows' and Orphans' Pensions Authorities.

This Account includes expenditure of approximately £112 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £37 in respect of the balance of civil pay issued to staff serving with the Defence Forces.

J. HURSON,

Registrar-General, Accounting Officer.

27th November, 1942.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor General.

DUNDRUM ASYLUM.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1942, 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	13,891	13,581 10 1	309 9 11	—
B.—Victualling Patients and Rations for Attendants ...	3,081	2,963 10 3	117 9 9	—
C.—Uniforms, Clothing for Patients, etc.	491	544 7 9	—	53 7 9
D.—Medicines, Surgical Instruments, etc.	35	37 9 3	—	2 9 3
E.—Escort and Conveyance of Patients	6	3 8 0	2 12 0	—
F.—Allowances to Patients and Gratuities on Discharge	28	10 7 2	17 12 10	—
G.—Travelling and Incidental Expenses	245	230 18 3	14 1 9	—
H.—Telegrams and Telephones ...	113	114 17 1	—	1 17 1
I.—Farm and Garden ...	350	328 15 3	21 4 9	—
GROSS TOTAL	£ 18,240	17,815 3 1	482 11 0	57 14 1
			Surplus of Gross Estimate over Expenditure. £424 16 11	
Deduct :—			Deficiency of Appropriations in Aid realized. £173 17 3	
J.—Appropriations in Aid ...	1,007	833 2 9		
NET TOTAL	£ 17,233	16,982 0 4	Net Surplus to be surrendered. £250 19 8	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Sale of old stores	12	12 8 9
Repayment of cost of <i>locum tenens</i> employed during secondment of Assistant Resident Medical Officer	265	271 16 0
Repayment of Lodging Allowance overpaid to a married Attendant	6	6 0 0
	£283	£290 4 9
Number of Criminal Lunatics estimated for ...	105	
Daily average number of Criminal Lunatics maintained	106	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to vacancies in staff, and to delay in making appointments for which provision was made in the Estimate.
- B.—Saving due to reduction in tea, sugar and bread ration issued to patients, and to a number of Attendants not taking rations from the Asylum stores.
- C. and D.—Excesses due to increase in cost of clothing materials and medicines.
- E.—The expenditure under this Subhead was incurred in connection with the removal of a patient to hospital for an operation. No transfers of patients to District Mental Hospitals took place during the year.
- F.—Allowances to patients were less than anticipated and no patients were discharged during the year.
- G.—Saving due to curtailment of expenditure on miscellaneous items.
- H. and I.—Estimated as closely as possible.
- J.—Receipts under this Subhead cannot be accurately estimated.

APPROPRIATIONS IN AID.

	Estimated.	Realized.
	£	£ s. d.
Receipts from Attendants for rations	552	400 8 3
Receipts from Farm and Garden (including value of produce used in the Asylum)	455	432 14 6
	£1,007	£833 2 9

G. W. SCROOPE,
Accounting Officer.

7th November, 1942.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1942, 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 1940 ; for certain services in connection with Food Allowances (Emergency Powers Act, 1939) 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 :—				
<i>Original</i> ...	£98,633			
<i>Less Supplementary</i> ...	1,600			
	97,033	96,451 0 1	581 19 11	—
AA.—Actuary ...	100	207 0 0	—	107 0 0
B.—Travelling Expenses ...	6,500	5,904 11 0	595 9 0	—
C.—Insurance and Pension Stamps ...	220	220 0 0	—	—
D.—Incidental Expenses :—				
<i>Original</i> ...	£242			
<i>Supplementary</i> ...	220			
	462	440 18 0	21 2 0	—
E.—Provision of Rooms for Official Purposes ...	413	409 15 11	3 4 1	—
F.—Telegrams and Telephones	370	359 13 6	10 6 6	—
CONTRIBUTIONS, BENEFITS, ETC., UNDER THE NATIONAL HEALTH INSURANCE ACTS, 1911 TO 1936.				
I.—Statutory Contributions.				
G.1.—Medical Benefits (Grants-in-Aid) ...	51,000	51,000 0 0	—	—
G.2.—Sickness, Disablement, Marriage, Maternity and Additional Benefits (Grants-in-Aid) :—				
<i>Original</i> ...	£199,000			
<i>Supplementary</i> ...	3,000			
	202,000	198,914 5 9	3,085 14 3	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
II. <i>Special Grants.</i>				
H.—District Medical Referee Service :—				
Original ... £1,400				
Supplementary 400				
	1,800	1,768 3 7	31 16 5	—
GROSS TOTAL :—				
Original ... £357,878				
Supplementary 2,020				
—£	359,898	355,675 7 10	4,329 12 2	107 0 0
Deduct :—			Surplus of Gross Estimate over Expenditure. £4,222 12 2	
I.—Appropriations in Aid :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £22 1 0	
Original ... £46,757	—	—		
Less Supplementary 1,736	45,021	45,043 1 0		
NET TOTAL :—			Total Surplus to be surrendered. £4,244 13 2	
Original ... £311,121				
Supplementary 3,756				
—£	314,877	310,632 6 10		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	274	314 16 11

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 under-estimation of the cost of Actuarial services.

B.—Saving due to the fact that travelling of outdoor staff was less than was anticipated owing to restricted transport facilities.

D.—Saving due mainly to economy in provision of uniforms for messengers.

E.—Casual variation.

F.—Estimated as closely as practicable.

G.2.—Saving due to fact that payments in respect of benefits were less than anticipated.

H.—Estimated as closely as practicable.

I.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
(1) Repayment in respect of Agency Services performed by the Department on behalf of the British Ministry of Pensions ...	1,237	1,237 15 0

	Estimated.	Realized.		
	£	£	s.	d.
(2) 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
(3) Repayment of cost of administration of :—				
(a) Military Forces (International Arrangements) Insurance Fund (Salaries and Travelling Expenses) ...	1,414	1,434	13	9
(b) Society's (Officers) Guarantee Fund ...	29	29	4	2
(4) Repayment out of the Widows' and Orphans' Pensions Fund of expenses incurred in the administration of the Widows' and Orphans' Pensions Acts, 1935 to 1940 (Section 43 (2) of the Widows' and Orphans' Pension Act, 1935) :—				
Original ...	£43,277			
Less Supplementary ...	1,736			
	41,541	41,346	4	6
(5) Repayment from Vote 67 on account of the salary of an officer seconded to the Special Employment Schemes Office ...	—	134	6	9
(6) Repayment from Vote 73 on account of the wages of an officer seconded to the Emergency Scientific Research Bureau ...	—	60	16	10
TOTAL :—				
Original ...	£46,757			
Less Supplementary ...	1,736			
	£45,021	£45,043	1	0

EXTRA RECEIPTS.

	£	s.	d.
Repayment of certain costs of administration of Military Forces (International Arrangements) Insurance Fund ...	286	2	6
Recovery of salary paid to an officer incapacitated as a result of a motor accident ...	28	2	10
Refund of salary in respect of an officer attending as a witness at legal proceedings ...	11	7	
	£314	16	11

This Account includes expenditure of approximately £2,716 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices and £39 in respect of balance of civil pay issued to staff serving with the Defence Forces.

The Account of another Department includes expenditure of approximately £44 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

J. HURSON,
Accounting Officer.

NATIONAL HEALTH INSURANCE,
28th November, 1942.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1942, 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 ...	95,457	93,019 4 5	2,437 15 7	—
A.2.—Travelling Expenses ...	100	102 5 6	—	2 5 6
A.3.—Rents ...	166	165 8 6	11 6	—
A.4.—Incidental Expenses ...	550	560 10 2	—	10 10 2
A.5.—Telegrams and Telephones ...	660	664 5 5	—	4 5 5
INSPECTION, ORGANIZATION, ETC.				
B.1.—Salaries, etc. ...	75,668	71,942 11 9	3,725 8 3	—
B.2.—Travelling and Incidental Expenses ...	19,000	17,184 10 8	1,815 9 4	—
C.—Preparation of Irish Vocabularies ...	25	—	25 0 0	—
GROSS TOTAL ...£	191,626	183,638 16 5	8,004 4 8	17 1 1
			Surplus of Gross Estimate over Expenditure. £7,987 3 7	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £75 4 0	
D.—Appropriations in Aid	784	859 4 0	Total Surplus to be surrendered. £8,062 7 7	
NET TOTAL ...£	190,842	182,779 12 5		

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., A.4. and A.5.—Casual variations.

B.1. and B.2.—Savings due to vacancies in staff of Inspectors and Organisers, and to delay in making appointments for which provision was made in the Estimate.

C.—No meeting of the Advisory Committee was held during the year.

D.—Two officers were on loan to the Dublin Institute for Advanced Studies during the year.

APPROPRIATIONS IN AID.

	Estimated.	Realized.
	£	£ s. d.
Repayment by the Dublin Institute for Advanced Studies on account of the salary of an officer on loan (Subhead A.1.)	709	793 16 6
Contribution from Registration Council Account in respect of salary of officer acting as Secretary to the Council	65	65 0 0
Miscellaneous Receipts	10	7 6
	<u>£784</u>	<u>£859 4 0</u>

EXTRA REMUNERATION (exceeding £30).

The Assistant Chief Inspector of Secondary Schools received £34 10s. from the Vote for the Civil Service Commission for setting, translating and marking examination papers, £8 from the Vote for Science and Art for services under the Scheme for the production of works in Irish and £5 from the Vote for Wireless Broadcasting.

An Assistant Editor received £259 15s. 2d. from the Vote for Science and Art for services under the scheme for the production of works in Irish and in respect of royalties on sales and £5 10s. 0d. from the Vote for Wireless Broadcasting.

A Divisional Inspector of Primary Schools received £100 from the Vote for Technical Instruction for conducting a special course for the training of Vocational Teachers.

Seven Clerical Officers received amounts ranging from £33 1s. 0d. to £42 4s. 9d. in respect of overtime, and one of these received, also, £32 in respect of a Military Service Pension.

This Account includes expenditure of approximately £7,304 in respect of remuneration of Staff temporarily lent, without repayment, to other Departments and Offices.

The Accounts of other Departments and Offices include expenditure of approximately £5 in respect of remuneration of Staff temporarily lent, without repayment, to this Department.

SEÓSAMH Ó NÉILL,
Accounting Officer.

ROINN OIDEACHAIS,
17 Samhain, 1942.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1942, 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 ...	37,063	36,537 4 6	525 15 6	—
A.2.—Repayable Advances of Training College Fees to Students ...	5,200	4,707 5 0	492 15 0	—
A.3.—Preparatory Colleges, etc., including Contributions to Pension Fund ...	29,912	29,348 2 8	563 17 4	—
A.4.—Grants to Colleges Providing Courses in Irish for Primary Teachers ...	1,100	743 12 2	356 7 10	—
A.A.—Repayment of Refund of Cost of Training ...	—	33 14 10	—	33 14 10
B.—Examinations ...	1,800	1,747 4 1	52 15 11	—
NATIONAL SCHOOLS.				
C.1.—Salaries, etc., of Teachers in Ordinary and Model Schools and in Reformatory and Industrial Schools, and Grants to Schools paid on a Capitation Basis :— Original £3,287,100 Supplementary 40,000	3,327,100	3,321,323 1 10	5,776 18 2	—
C.2.—Model Schools—Miscellaneous Expenses	2,610	2,498 2 2	111 17 10	—
C.3.—Van and Boat Services ...	6,500	5,749 14 0	750 6 0	—
C.4.—Incidental Expenses ...	200	134 15 2	65 4 10	—
C.5.—Free Grants of School Requisites ...	300	78 12 5	221 7 7	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
C.6.—Grants towards the cost of Heating, etc., of Schools and Cleansing of Out-Offices ...	45,000	39,477 2 3	5,522 17 9	—
C.7.—Teachers' Residences ..	1,100	941 16 10	158 3 2	—
C.8.—Bonus to Parents or Guardians of certain Pupils in the Gaeltacht and Breac-Ghaeltacht ...	22,000	21,054 0 0	946 0 0	—
C.9.—Holiday Scholarships in Gaeltacht (Grant-in-Aid)	1,000	1,000 0 0	—	—
C.10.—Grants towards the Cost of Free School Books for Necessitous Children ...	7,500	5,660 16 8	1,839 3 4	—
D.—Superannuation, etc., of Teachers ...	404,300	400,702 18 2	3,597 1 10	—
<i>Deduct :—</i>	3,892,685	3,871,738 2 9	20,980 12 1	33 14 10
Anticipated saving on various Subheads (<i>See Supplementary Estimate</i>) ...	3,000	—	3,000 0 0	—
GROSS TOTAL :— <i>Original</i> £3,852,685 <i>Supplementary</i> 37,000	£ 3,889,685	3,871,738 2 9	17,980 12 1	33 14 10
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £17,946 17 3	
E.—Appropriations in Aid ...	91,673	93,348 11 5	Surplus of Appropriations in Aid realized. £1,675 11 5	
NET TOTAL :— <i>Original</i> £3,761,012 <i>Supplementary</i> 37,000	£ 3,798,012	3,778,389 11 4	Total Surplus to be surrendered. £19,622 8 8	

Estimated. Realized.

Extra Receipts payable to Exchequer :—

£ £ s. d.

Surrender of balance of Model School Fees on hand as at
31st December, 1940 ...

758 8 11

Miscellaneous ...

3 8 6

£761 17 5

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—A number of the students for whom provision was made in the Estimate withdrew owing to failure at examinations and other causes.
- A.2.—These payments are made on a “ means test ” and it is difficult to estimate accurately the amount which will be disbursed.
- A.3.—Casual variation.
- A.4.—The number of National Teachers who attended these courses was less than anticipated.
- A.A.—Special Subhead opened by authority of Department of Finance minute dated 12th October, 1942, E.109/61/39.
- B., C.1. and C.2.—Casual variations.
- C.3.—Fifteen services for the transport of children to school ceased to operate during the year, as against five new services started.
- C.4.—Expenditure variable and uncertain.
- C.5.—These grants are made in the case of schools newly built or reconstructed and emergency conditions have restricted the number of such cases.
- C.6.—Claims received from School Managers did not reach the figure anticipated.
- C.7.—The prescribed conditions for the payment by the Department of the moiety of the annuity were not fulfilled in a number of cases.
- C.8.—Casual variation.
- C.10.—Claims under this head fell short of the Estimate.
- D. and E.—Casual variations.

APPROPRIATIONS IN AID.

	Estimated.		Realized.	
	£		£	s. d.
TRAINING OF TEACHERS :—				
(1) Training College Entrance Examination Fees ...	50		107	10 0
(2) Refund of Cost of Training ...	1,450		1,889	13 4
(3) Recovery of Training College Fees advanced to necessitous students ...	3,000		3,739	1 7
PREPARATORY COLLEGES :—				
(4) Fees from students ...	2,250		2,571	19 9
(5) Book fees from students ...	145		156	17 6
(6) Sale of live stock, farm produce, etc. ...	750		775	15 10
(7) Miscellaneous ...	20		19	14 2
SUPERANNUATION, ETC., OF TEACHERS :—				
(8) Income from Securities formerly part of the National School Teachers' Pension Fund ...	56,110		56,107	17 6
(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. ...	100		164	17 7

	Estimated.	Realized.		
	£	£	s.	d.
MISCELLANEOUS :—				
(11) Miscellaneous receipts, including repayments by County and County Borough Councils of part of the expenses of examinations conducted on their behalf	1,200	1,217	4	2
	£91,673	£93,348	11	5

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.
14	329	5	0

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

Nil.

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

Nil.

SEÓSAMH Ó NÉILL,

Accounting Officer.

ROINN OIDEACHAIS,
17 Samhain, 1942.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

CARLISLE AND BLAKE FUND.

Fund comprising donations left in trust by the 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, 1942.

CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1941 :—		Balance on 31st March, 1942 :—	
4½ per cent. Third National Loan, 1950/70 ...	2,580 0 0	4½ per cent. Third National Loan, 1950/70 ...	2,580 0 0

INCOME ACCOUNT.

	£ s. d.		£ s. d.
Balance on 1st April, 1941 ...	57 2 8	Payment of Prizes ...	117 12 0
Dividends on 4½ per cent. Third National Loan, 1950/70 ...	116 2 0	Balance on 31st March, 1942	55 12 8
	<u>£173 4 8</u>		<u>£173 4 8</u>

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, 1942.

CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1941 :—		Balance on 31st March, 1942 :—	
4½ per cent. Third National Loan, 1950/70 ...	760 0 0	4½ per cent. Third National Loan, 1950/70 ...	760 0 0

INCOME ACCOUNT.

	£ s. d.		£ s. d.
Balance on 1st April, 1941 ...	490 19 1	Balance on 31st March, 1942	525 3 1
Dividends on 4½ per cent. Third National Loan, 1950/70 ...	34 4 0		
	<u>£525 3 1</u>		<u>£525 3 1</u>

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, 1942.

CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1941 :—		Balance on 31st March, 1942 :—	
5 per cent. Second National Loan, 1950/60 ...	151 4 4	5 per cent. Second National Loan, 1950/60 ...	151 4 4

INCOME ACCOUNT.

	£ s. d.		£ s. d.
Balance on 1st April, 1941 ...	7 18 0	Payment to Principal Teacher of Liss National School for year 1941 ...	7 11 2
Dividends on 5 per cent. Second National Loan, 1950/60 ...	7 11 2	Balance on 31st March, 1942	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, 1942.

CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1941 :—		Balance on 31st March, 1942 :—	
4½ per cent. Third National Loan, 1950/70 ...	2,740 0 0	4½ per cent. Third National Loan, 1950/70 ...	2,740 0 0

INCOME ACCOUNT.

	£ s. d.		£ s. d.
Balance on 1st April, 1941 ...	61 13 0	Payments to managers of six National Schools in Co. Kerry ...	123 6 0
Dividends on 4½ per cent. Third National Loan, 1950/70 ...	123 6 0	Balance on 31st March, 1942	61 13 0
	£184 19 0		£184 19 0

REID BEQUEST—SCHEME "B."

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1942.

CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1941 :—		Balance on 31st March, 1942 :—	
4½ per cent. Third National Loan, 1950/70 ...	3,300 0 0	4½ per cent. Third National Loan, 1950/70 ...	3,300 0 0

INCOME ACCOUNT.

	£ s. d.		£ s. d.
Balance on 1st April, 1941 ...	55 6 6	Prizes awarded to candidates admitted to Training Colleges ...	150 0 0
Dividends on 4½ per cent. Third National Loan, 1950/70 ...	148 10 0	Balance on 31st March, 1942	53 16 6
	<hr/> £203 16 6		<hr/> £203 16 6

REID BEQUEST—SCHEME "C."

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1942.

CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1941 :—		Balance on 31st March, 1942 :—	
4½ per cent. Third National Loan, 1950/70 ...	4,385 0 0	4½ per cent. Third National Loan, 1950/70 ...	4,385 0 0

INCOME ACCOUNT.

	£ s. d.		£ s. d.
Balance on 1st April, 1941 ...	498 15 9	Payment of Exhibitions to 9 University Students ...	340 0 0
Dividends on 4½ per cent. Third National Loan, 1950/70 ...	197 6 6	Cost of advertisements in the Press ...	18 14 3
	<hr/> £696 2 3	Balance on 31st March, 1942	<hr/> 337 8 0
			<hr/> £696 2 3

THE FATHER O'HALLORAN MEMORIAL FUND.

Bequest made in a Will dated 16th June, 1934, by the late Very Rev. Martin O'Halloran, Parish Priest, for the benefit of the district of Grane, Parish of Urlingford, Co. Kilkenny. Under an order of the High Court of Justice dated 23rd May, 1938, No. 1129 of 1937, the bequest was paid over to the Minister for Education to constitute a fund to be called the Father O'Halloran Memorial Fund, the income of the Fund to be applied annually to the provision of two prizes, to be called "The Father O'Halloran Memorial Prizes," for the boy and girl, respectively, between the ages of 12 and 14 years *bona fide* residing in the district of Grane and attending any National School therein who shall, in the judgment of the Minister, show the greatest proficiency in all the subjects forming the ordinary National School programme.

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1942.

CAPITAL ACCOUNT.

	Securities. £ s. d.		Securities. £ s. d.
Balance on 1st April, 1941 :—		Balance on 31st March, 1942 :—	
4½ per cent. Third National Loan, 1950/70 ...	303 14 3	4½ per cent. Third National Loan, 1950/70 ...	303 14 3

INCOME ACCOUNT.

	£ s. d.		£ s. d.
Dividends on 4½ per cent. Third National Loan, 1950/70	13 13 4	Payment of Prizes for year 1941	13 13 4

SEÓSAMH Ó NÉILL,
Accounting Officer.

SECONDARY EDUCATION.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1942, 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) ...	235,000	234,836 2 0	163 18 0		—	
A.2.—Laboratory Grants ...	12,675	11,961 4 0	713 16 0		—	
A.3.—Grant for Irish and Bilingual Schools ...	15,000	14,785 9 1	214 10 11		—	
A.4.—Bonus for Choirs and Orchestras ...	1,450	1,446 5 0	3 15 0		—	
B.—Incremental Salary Grant ...	219,000	218,022 14 0	977 6 0		—	
C.—Examinations ...	14,575	15,111 16 5	—		536 16 5	
D.—Scholarships and Prizes	13,000	12,847 14 10	152 5 2		—	
E.—Grant towards Publication of Irish Text Books ...	4,000	1,568 7 11	2,431 12 1		—	
F.—Courses in Irish ...	50	52 11 1	—		2 11 1	
G.—Payment to the Secondary Teachers' Pension Fund ...	5,800	3,345 0 0	2,455 0 0		—	
GROSS TOTAL ...£	520,550	513,977 4 4	7,112 3 2		539 7 6	
			Surplus of Gross Estimate over Expenditure. £6,572 15 8			
	Estimated.	Realized.				
Deduct :—						
H.—Appropriations in Aid ...	37,400	38,152 13 4				
			Surplus of Appropriations in Aid realized. £752 13 4			
			Total Surplus to be surrendered. £7,325 9 0			
NET TOTAL ...£	483,150	475,824 11 0				

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	1,500	505 19 10

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—Casual variation.

A.2.—The number of recognised pupils who attended Science Classes was less than anticipated.

A.3., A.4., B., C. and D.—Casual variations.

E.—The number of text-books which it was found possible to send on to the printers during the year fell below expectations.

F.—Casual variation.

G.—Fluctuations in the number of pensions and gratuities chargeable to the Fund make close estimating difficult.

H.—Examination fees received from candidates in the following categories were much greater than expected :—

(1) Candidates for entrance to Training Colleges.

(2) Candidates who did the examination for a second or third time.

(3) Candidates exceptionally admitted to the Leaving Certificate Examination.

APPROPRIATIONS IN AID.

	Estimated.	Realized.
	£	£ s. d.
(1) Examination Fees of Students ...	1,980	2,750 1 8
(2) Sum payable out of Local Taxation (Customs and Excise) Duties ...	35,390	35,390 14 10
(3) Miscellaneous Receipts ...	30	11 16 10
	<u>£37,400</u>	<u>£38,152 13 4</u>

EXTRA RECEIPTS.—£505 19s. 10d. received from Stationery Office for sales of Irish Text Books (*See Subhead E.*).

SEÓSAMH Ó NÉILL,

Accounting Officer.

ROINN OIDEACHAIS,

17 Samhain, 1942.

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, 1942.

CAPITAL ACCOUNT.

			<i>Securities.</i>				<i>Securities.</i>				
			<u>£</u>	<u>s.</u>	<u>d.</u>				<u>£</u>	<u>s.</u>	<u>d.</u>
Balance on 1st April, 1941 :—						Balance on 31st March, 1942 :—					
4½ per cent. Third National Loan, 1950/70 ...						4½ per cent. Third National Loan, 1950/70 ...					
1,160 0 0						1,160 0 0					

THE BURKE MEMORIAL FUND.

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

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

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

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1942.

CAPITAL ACCOUNT.

			<i>Securities.</i>						<i>Securities.</i>		
			£	s.	d.				£	s.	d.
Balance on 1st April, 1941 :—						Balance on 31st March, 1942 :—					
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, 1941 ...	5	6	1	Payment of Prizes for year 1941 ...	21	4	4
Dividends on 2½ per cent. Consolidated Stock ...	21	4	4	Balance on 31st March, 1942	5	6	1
	£26	10	5		£26	10	5

ERASMUS SMITH ENDOWMENT.

Under the terms of the Erasmus Smith Schools Act, 1938 (No. 1 (Private) of 1938), portion of the property and funds vested in the Governors of the Schools founded by Erasmus Smith, Esq., were transferred to the Minister for Education or his nominees to be applied by him with the co-operation, if necessary, of the Minister for Agriculture or any other Minister or Department for such public educational purpose of whatsoever nature as the Minister for Education in his absolute discretion may from time to time direct.

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1942.

CAPITAL ACCOUNT.

	Securities.				Securities.		
	£	s.	d.		£	s.	d.
Balance on 1st April, 1941 :—	...	22,087	1 5	Balance on 31st March, 1942 :—	...	22,087	1 5
4% Conversion Loan, 1950/70	...	...	...	4% Conversion Loan, 1950/70	...	...	...
4½% Third National Loan, 1950/70	...	25,500	0 0	4½% Third National Loan, 1950/70	...	25,500	0 0
4½% India Stock, 1958/68	...	8,309	12 5	4½% India Stock, 1958/68	...	8,309	12 5
Dublin Corporation 5% Inscribed Stock, 1950/70	...	853	18 6	Dublin Corporation 5% Inscribed Stock, 1950/70	...	853	18 6
3¾% Financial Agreement Loan, 1953/58	...	4,450	0 0	3¾% Financial Agreement Loan, 1953/58	...	4,450	0 0
	£61,200	12	4		£61,200	12	4

INCOME ACCOUNT.

	£ s. d.				£ s. d.		
Balance on 1st April, 1941 ...	...	430	16 11	Wages of Gardener	...	38	12 4
Dividend on 4% Conversion Loan, 1950/70	...	883	9 8	Miscellaneous	...	21	13 2
Dividend on 4½% Third National Loan, 1950/70	...	1,147	10 0	Balance on hands on 31st March, 1942	...	3,067	4 3
Dividend on 4½% India Stock, 1958/68	...	373	18 8				
Dividend on Dublin Corporation 5% Inscribed Stock, 1950/70	...	42	14 0				
Dividend on 3¾% Financial Agreement Loan, 1953/58	...	166	17 6				
Letting of grazing land, sale of garden produce, etc.	...	82	3 0				
	£3,127	9	9		£3,127	9	9

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, 1942.

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

TECHNICAL INSTRUCTION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1942, 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 ...	1,208	1,095 13 0	112 7 0	—
B.—Annual Grants to Vocational Education Committees ...	321,278	320,184 18 1	1,093 1 11	—
C.—Training of Teachers ...	8,158	8,273 11 9	—	115 11 9
D.1.—Grants under Section 109 of the Vocational Education Act, 1930 ...	8,160	7,871 1 8	288 18 4	—
D.2.—Miscellaneous Technical Instruction and Vocational Education Services ...	2,186	1,744 2 11	441 17 1	—
D.3.—Grants for Professional Courses in Science ...	600	—	600 0 0	—
E.—Grants for Drawing and Manual Instruction in Miscellaneous Schools	310	285 9 6	24 10 6	—
F.—Examinations ...	2,110	2,026 16 10	83 3 2	—
G.—Payments under Section 25 (3) of the Vocational Education Act, 1930	4,200	3,846 18 2	353 1 10	—
H.—Payments under Section 51 (6) of the Vocational Education Act, 1930 ...	13,400	12,634 14 11	765 5 1	—
GROSS TOTAL ...£	361,610	357,963 6 10	3,762 4 11	115 11 9
			Surplus of Gross Estimate over Expenditure. £3,646 13 2	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £235 18 10	
I.—Appropriations in Aid ...	31,640	31,875 18 10	Total Surplus to be surrendered. £3,882 12 0	
NET TOTAL ...£	329,970	326,087 8 0		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A., B., C. and D.1.—Casual variations.

D.2.—The Farriery Instructor retired in May, 1941, and no successor has been appointed.

D.3.—It has been decided to discontinue the payment of this grant, with effect from 1941-42.

E. and F.—Casual variations.

G.—Payments under this head, which are for pensions and gratuities, are subject to fluctuations which make accurate estimating difficult.

H.—Saving due to delays in connection with school building projects.

I.—Surplus due to increased number of candidates at the Technical School examinations.

APPROPRIATIONS IN AID.				Estimated.	Realized.
				£	£ s. d.
(1) Fees of Students at Irish Training School of Domestic Economy	...	...	...	230	230 0 0
(2) Fees of candidates for examinations :— (Technical School examinations, £1,300 ; Other examinations, £100)	...	...	...	1,400	1,634 5 6
(3) Receipts from Church Temporalities Fund	...	...	...	30,000	30,000 0 0
(4) Miscellaneous Receipts	...	...	...	10	11 13 4
				<u>£31,640</u>	<u>£31,875 18 10</u>

SEÓSAMH Ó NÉILL,
Accounting Officer.

ROINN OIDEACHAIS,
17 Samhain, 1942.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

SCIENCE AND ART.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1942, 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.
	£	£ s. d.	£ s. d.	£ s. d.
INSTITUTIONS OF SCIENCE AND ART.				
A.1.—Salaries, Wages and Allowances ...	28,118	24,869 8 9	3,248 11 3	—
A.2.—Travelling Expenses ...	50	55 15 0	—	5 15 0
A.3.—Incidental Expenses ...	250	245 6 0	4 14 0	—
A.4.—Telegrams and Telephones ...	180	180 2 1	—	2 1
NATIONAL MUSEUM.				
A.5.—Purchase of Specimens (Grant-in-Aid) ...	1,000	1,000 0 0	—	—
A.6.—Fittings, Materials, etc.	220	466 16 6	—	246 16 6
NATIONAL LIBRARY.				
A.7.—Purchase of Books (Grant-in-Aid) ...	1,600	1,600 0 0	—	—
NATIONAL COLLEGE OF ART.				
A.8.—Accessories, Models and Materials ...	540	474 3 2	65 16 10	—
A.9.—Scholarships and Prizes	340	329 4 2	10 15 10	—
<hr/>				
B.1.—Publications in Irish ...	4,750	6,362 12 6	—	1,612 12 6
B.2.—Production of Plays in Irish (Grants-in-Aid)...	2,037	1,953 17 6	83 2 6	—
B.3.—Production of Irish County Histories ...	755	737 16 2	17 3 10	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
B.4.—The Irish Folklore Commission (Grant-in-Aid) ...	3,650	3,650 0 0	—	—
B.5.—Scholarships to Gaeltacht Students ...	2,500	2,094 17 4	405 2 8	—
B.6.—Preparation of revised Edition of "Handbuch des alt Irischen" ...	500	—	500 0 0	—
B.7.—Irish Committee of Historical Sciences (Grant-in-Aid) ...	100	70 0 0	30 0 0	—
B.8.—An t-Oireachtas (Grant-in-Aid) ...	500	500 0 0	—	—
B.9.—Scientific Investigation of Skeletal Material from Castleknock Tamhlacht (Grant-in-Aid) ...	200	152 10 0	47 10 0	—
C.—Aids to Arts and Crafts Exhibitions ...	50	—	50 0 0	—
GROSS TOTAL ...£	47,340	44,742 9 2	4,462 16 11	1,865 6 1
			Surplus of Gross Estimate over Expenditure. £2,597 10 10	
Deduct :—			Surplus of Appropriations in Aid realized. £27 14 7	
D.—Appropriations in Aid ...	930	957 14 7		
NET TOTAL ...£	46,410	43,784 14 7	Total Surplus to be surrendered. £2,625 5 5	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Sale of Publications in Irish ...	3,250	2,204 4 3
Sale of Photostat Prints and Fees for use of Ultra Violet Lamp ...	20	43 4 0
	£3,270	£2,247 8 3

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Saving due to the absence of three officers on leave without pay and to vacancies in staff.
- A.6.—Excess due to cost of the work of preparation, including fittings and materials, for the Easter Week, 1916, Commemorative Exhibition.
- B.1.—It was decided, subsequently to the preparation of the Estimate, to raise from 10 to 20 the limit of the number of works of general literature to be sent to the printers in 1941-42.
- B.5.—Post-graduate courses, for which provision was made in the Estimate, were not availed of by five of the students.
- B.6.—It has not yet been found possible to proceed to the printing and publication of this work.
- B.7.—The grant was limited to £70 as there was no International Congress.
- C.—The Exhibition for which this grant was intended, was not held.
- D.—An increase in the number of College of Art students produced a corresponding increase in the amount of fees.

Sundry receipts include £80 received as instalments of the refund by an Author of the cost of producing a book which was withdrawn from sale owing to infringement of copyright. The total liability was £533 5s. 5d., of which £450 had been repaid on 31st March, 1942. During the year, the quarterly instalments were reduced from £50 to £20, with the consent of the Minister for Finance (S.18/13/39 of 10th May, 1941).

APPROPRIATIONS IN AID.

	Estimated.	Realized.
	£	£ s. d.
Fees for Tuition in National College of Art ...	730	862 17 0
Sundry Receipts ...	200	94 17 7
	£930	£957 14 7

EXTRA REMUNERATION (exceeding £30).

The Director of the National Library received £155 from the Vote for Secondary Education for services in connection with the scheme for the publication of Irish text books.

The Assistant Teacher of Drawing received £32 8s. 6d. from the Vote for Secondary Education and £9 4s. 0d. from the Vote for Technical Instruction for acting as Examiner.

Four unestablished attendants received between £30 and £31 each in respect of Sunday and Night Duty and one of these received in addition £29 14s. 11d., on foot of a Military Service Pension.

NOTES.

This Account includes expenditure of approximately £251 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £142 11s. 5d. in respect of the balance of civil pay issued to staff serving with the Defence Forces.

On 24th January, 1942, a visitor to the National Museum called attention to the fact that the glass in one of the slides in the stamp collection was broken. On investigation, it was ascertained that 18 stamps, forming part of a set presented to the Museum by the Government of India, were missing. The missing stamps are valued at, approximately, £10. The Department is satisfied that it is not possible to attach responsibility for the theft to any officer of the Museum, but the Keepers of the various Divisions of the Museum have been informed that greater care must be taken in future to ensure the safety of the collections in their charge. Department of Finance minute dated 10th June, 1942, S.18/3/42.

SEÓSAMH Ó NÉILL,

Accounting Officer.

ROINN OIDEACHAIS,
17 Samhain, 1942.

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, 1941-42.

				Purchase of Specimens for National Museum.			Purchase of Books for National Library.		
				£	s.	d.	£	s.	d.
Balances on 1st April, 1941	...	...	...	915	7	5	1,478	19	4
Grants-in-Aid, 1941-42	...	...	...	1,000	0	0	1,600	0	0
				1,915	7	5	3,078	19	4
Expenditure, 1941-42	...	...	...	779	3	5	2,344	2	10
Balances on 31st March, 1942	...	...	...£	1,136	4	0	734	16	6

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, 1942.

CAPITAL ACCOUNT.

<i>Securities.</i>			<i>Securities.</i>		
£ s. d.			£ s. d.		
Balance on 1st April, 1941 :—			Balance on 31st March, 1942 :—		
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, 1941	1,039 10 0	Field work of an Archaeological Nature ...	134 10 6
Dividends on 4 per cent. Funding Loan, 1960/90	26 0 0	Purchase of Books for Library of Irish Antiquities Division ...	59 13 6
Dividends on 4½ per cent. Third National Loan, 1950/70 ...	335 5 0	Archaeologia Hibernica	9 12 6
		Balance on 31st March, 1942 ...	1,196 18 6
£	1,400 15 0	£	1,400 15 0

SEÓSAMH Ó NÉILL,
Accounting Officer.

REFORMATORY AND INDUSTRIAL SCHOOLS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1942, 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; No. 12 of 1941; Etc.).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Reformatory Schools ...	6,520	6,413 11 2	106 8 10	—
B.—Industrial Schools :—				
<i>Original</i> ... £115,660				
<i>Supplementary</i> 460				
	116,120	115,982 17 2	137 2 10	—
C.—Places of Detention :—				
<i>Original</i> ... £500				
<i>Supplementary</i> ... 50				
	550	459 19 10	90 0 2	—
D.—Conveyance Expenses ...	260	240 8 1	19 11 11	—
E.—Parental Moneys—Collection Expenses ...	400	331 9 7	68 10 5	—
	123,850	123,428 5 10	421 14 2	—
Deduct :—				
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	110	—	110 0 0	—
GROSS TOTAL :—				
<i>Original</i> ... £123,340				
<i>Supplementary</i> 400				
	£ 123,740	123,428 5 10	311 14 2	—
Deduct :—				
F.—Appropriations in Aid :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £311 14 2	
<i>Original</i> ... £4,000	—	—		
<i>Supplementary</i> 250			Deficiency of Appropriations in Aid realized. £60 14 8	
	4,250	4,189 5 4		
NET TOTAL :—			Net Surplus to be surrendered. £250 19 6	
<i>Original</i> ... £119,340				
<i>Supplementary</i> 150				
	£ 119,490	119,239 0 6		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A. and B.—Casual variations.

C.—The number of children under detention fluctuates to an extent which makes accurate estimating difficult.

D.—Expenditure variable and uncertain.

E.—The amount received from parents under Court Orders was less than anticipated, and the commission payable to the collectors showed a corresponding decline.

F.—Casual variation.

SEÓSAMH Ó NÉILL,
*Accounting Officer.*ROINN OIDEACHAIS,
17 Samhain, 1942.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1942, compared with the Sum Granted, for the Salaries and Expenses of the NATIONAL GALLERY, including a Grant-in-Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries and Wages ...	3,050	3,013 14 5	36 5 7	—
B.—Purchase and Repair of Pictures (Grant-in-Aid) ...	1,000	1,000 0 0	—	—
C.—Travelling Expenses ...	150	53 19 8	96 0 4	—
D.—Incidental Expenses ...	200	130 13 11	69 6 1	—
TOTAL ...	£ 4,400	4,198 8 0		—
Surplus to be surrendered ... £			201 12 0	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	3	1 1 8

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Cost of charing and Sunday attendance less than estimated, vacancy on Attendant Staff, and appointment of Attendant at lower point of scale.
- C.—Director's journeys fewer owing to prevailing conditions.
- D.—Carriage and insurance costs less owing to fewer repairs of pictures undertaken.

GEORGE J. FURLONG,

Director and Accounting Officer.

NATIONAL GALLERY,

10th November, 1942.

GRANT-IN-AID ACCOUNT.

	£	s.	d.
Balance from 1940-41 ...	507	1	8
Grant-in-Aid, 1941-42 ...	1,000	0	0
	1,507	1	8
Expended, 1941-42 ...	824	13	11
Balance to 1942-43 ...	£682	7	9

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.

LANDS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1942, 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; No. 41 of 1936; and No. 26 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 Allowances ...	328,500	321,858 3 10	6,641	16 2	—	—
B.—Travelling Expenses ...	26,000	16,883 7 7	9,116	12 5	—	—
C.—Incidental Expenses ...	1,650	1,487 9 8	162	10 4	—	—
D.—Office of Public Trustee	1,078	1,074 14 10	3	5 2	—	—
E.1.—Solicitor's Branch—Salaries, Wages and Allowances ...	7,704	6,519 10 5	1,184	9 7	—	—
E.2.—Solicitor's Branch—Incidental Expenses ...	4,000	3,741 9 7	258	10 5	—	—
F.—Telegrams and Telephones ...	1,450	2,154 16 2	—	—	704	16 2
G.—Fees payable in connection with proceedings under Section 28 of the Land Act, 1933 ...	11,000	8,943 2 0	2,056	18 0	—	—
H.1.—Payments under Section 11 (7) of the Land Act, 1923 ...	114,000	113,684 2 10	315	17 2	—	—
H.2.—Payments under Sections 42 and 46 of the Land Act, 1927, and Section 44 of the Land Act, 1939 ...	17,300	17,189 18 3	110	1 9	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
H.3.—Payments under Section 27 (2) of the Land Act, 1933 ...	630,000	629,471 1 4	528 18 8		—	
H.4.—Provision to meet Deficiencies in the Land Bond Fund arising under Section 37 of the Land Act, 1933...	100	68 1 0	31 19 0		—	
I.—Improvement of Estates, etc. ...	457,950	352,532 19 3	105,417 0 9		—	
J.—Advance to meet Deficiency of Income from Untenanted Lands purchased under the Land Acts, 1923-39 ...	1,000	—	1,000 0 0		—	
K.—Payments under Section 18 (9) of the Land Act, 1933, and Section 28 of the Land Act, 1939	4,800	—	4,800 0 0		—	
L.—Deficiencies on Realization by Government Departments of Land Bonds ...	5	—	5 0 0		—	
M.1.—Loss on Unoccupied Holdings ...	5	36 12 9	—		31 12 9	
M.2.—Advances under Section 43 of the Land Act, 1939 ...	500	—	500 0 0		—	
N.—Advances to meet Payments under Sections 13 (3), 15 (2), 18 (2) and 19 (1) of the Land Act, 1931 ...	4,500	671 18 8	3,828 1 4		—	
O.—Advances to Provide Funds for the maintenance of Embankments or other Works	500	—	500 0 0		—	
P.—Payments under Section 34 of the Land Act, 1931 ...	5	—	5 0 0		—	
Q.—Amount required to complete Purchase Proceedings pending under Land Acts, 1903-1909	1,000	12 4 9	987 15 3		—	
R.1.—Payments under Section 14 (4) of the Land Act, 1933 ...	50	—	50 0 0		—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
R.2.—Payments under Section 20 of the Land Act, 1923, and Section 15 of the Land Act, 1933 ...	100	85 19 7	14 0 5	—
S.—Advance to meet Payments under Section 17 (j) of the Land Act, 1933 ...	100	77 13 6	22 6 6	—
Losses ...	—	75 2 3	—	75 2 3
GROSS TOTAL ...£	1,613,297	1,476,568 8 3	137,540 2 11	811 11 2
			Surplus of Gross Estimate over Expenditure. £136,728 11 9	
Deduct :—			Deficiency of Appropriations in Aid realized. £2,893 2 2	
T.—Appropriations in Aid ...	144,750	141,856 17 10	Net Surplus to be surrendered. £133,835 9 7	
NET TOTAL ...£	1,468,547	1,334,711 10 5		

	Estimated.		Realized.	
	£		£	s. d.
Extra Receipts payable to Exchequer ...	2,000		10,946	3 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving on this Subhead is due to changes in staff, caused by retirements, deaths, etc., and the delay in filling vacancies.
- B.—Owing to the secondment of a further considerable number of Inspectors to other Departments there was less travelling than anticipated.
- C.—A reduction in the amount spent on advertising for contracts was mainly responsible for the saving under this Subhead.
- E.1.—The saving was due to delay in filling vacancies.
- E.2.—Estimated as closely as possible.
- F.—The excess was due to the fact that five quarterly payments of the telephone account came in course of payment during the year and also to increased Post Office charges.
- G.—Estimated as closely as possible.

H.4.—Only two additional cases arose during the year (Department of Finance minute F.63/48/41 of 5th December, 1941).

I.—Savings due to continued difficulties in the way of building contracts and Improvement operations in general.

A bog road made by the Land Commission passed over a holding on the Estate of I. L. C. (Ashtown), Co. Galway. An undertaking was given to erect a gate at the point where the road entered the bog, but was not carried out by the Land Commission. It was afterwards erected by the tenant, but in the meantime he had lost 4 sheep in the bog and a horse owned by him was injured. The sum of £11 10s. 0d. being £2 for the expense of erecting the gate and £9 10s. 0d. compensation for the loss of sheep and injury to the horse was paid out of Subhead I. in settlement of a claim made by the tenant. (Department of Finance minute F.63/134/39 of 27th November, 1939).

J.—Owing to a large increase in the receipts from Untenanted Land over the amount anticipated there was no charge to this Subhead. The Receipts exceeded the Expenditure during the year and the surplus was paid over to the Exchequer (Department of Finance minute F.163/11/26 of 17th December, 1929).

					£	s.	d.
Receipts	...	...	...	...	67,772	10	0
Expenditure	...	...	...	...	57,680	17	0
Surplus	...	...	...	...	£10,091	13	0

K.—This provision became obsolete in consequence of Section 50 of the Finance Act, 1941, as, under the powers conferred thereby on the Minister for Finance, no deficiency chargeable to the Vote will arise.

L.—Token Vote.

M.1.—The Subhead was charged for the following amounts in respect of Unoccupied Holdings closed at a loss :—

						£	s.	d.
Department of Finance minute F.63/151/39 of 23rd February, 1942	...	...	...	...	...	21	2	9
Department of Finance minute F.63/7/40 of 20th March, 1940	...					15	10	0

M.2.—No advance was made under this Subhead during the year.

N.—It is difficult to give an accurate estimate for this Subhead.

STATEMENT OF ADVANCES AND RECOUPMENTS.

					£	s.	d.
Balance due to Vote for Lands at 31st March, 1941	...				31,174	12	8
Amount paid from Subhead N. in the year to 31st March, 1942	...				671	18	8
					31,846	11	4
Amount recovered in the year to 31st March, 1942	...				3,141	3	5
Balance outstanding at 31st March, 1942	...	...	...	...	£28,705	7	11

O.—No advance was made under this Subhead during the year.

P.—Token Vote.

Q.—Only one case matured for payment during the year.

R.1.—No payments were made under this Subhead during the year.

R.2.—Estimated as closely as possible.

S.—Estimated as closely as possible. The charge to this Subhead was sanctioned by Department of Finance minutes as follows:—

	£	s.	d.
Department of Finance minute F.56/4/37 of 30th July, 1941 ...	17	15	0
Department of Finance minute F.56/4/37 of 4th February, 1942 ...	18	19	1
Department of Finance minute F.56/4/37 of 12th August, 1942 ...	40	19	5

Losses.—The charges to this Subhead were sanctioned by minutes of the Department of Finance as follows:—

A sum of £7 16s. 0d. was paid in satisfaction of a claim made for trespass by the owners of a holding in Co. Galway owing to the erroneous issue of a warrant and consequent visit of Court Messengers to them instead of to the owners of another holding in the neighbourhood. (Department of Finance minute F.63/6/42 of 11th March, 1942).

A sum of £3 was paid to a migrant to the Nicholson Estate, Co. Meath, as the Department's share of his claim for the loss of a calf in transit from his old holding. (Department of Finance minute F.63/32/41 of 29th August, 1941).

A sum of £7 was paid to the owner of a holding in Co. Galway as compensation for injury to a cow his property as a result of its falling into a quarry opened by the Land Commission on his holding. (Department of Finance minute F.63/31/41 of 9th August, 1941).

A holding with dwellinghouse in Co. Leitrim was sold by Public Auction on 22nd February, 1940. The closing of the sale was delayed owing to the settlement of questions of a right of way and the fixing of the boundaries of the holding. The purchaser claimed compensation for deterioration of the property during the period of delay and finally accepted £50 as compensation. (Department of Finance minute F.63/42/41 of 15th October, 1941).

A sum of £6 2s. 6d. was paid for the redemption of a Funding Annuity of a holding on the Estate of P. J. Eyre, S.5761, Co. Galway, under Section 17 (k) Land Act, 1933. The amount was regarded as irrecoverable from the tenant of the holding. (Department of Finance minute F.63/29/40 of 6th June, 1941).

A sum of £1 3s. 9d. was paid for 15 stamps for arrears of Unemployment Insurance Contributions of a ganger employed by the Department for the periods between 28th October, 1935 and 18th April, 1936, owing to the failure of a Land Commission Inspector, since deceased, who acted as Paymaster, to stamp the Unemployment Insurance Card. It was not found possible to recover the amount of the contributions. (Department of Finance minute F.63/33/41 of 3rd December, 1941).

T.—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	27,300 0 0
3. Fees, and costs recovered from Purchase Annuity Defaulters	1,200	1,249 15 3
4. Surplus Income of Rent and Interest Accounts ...	20,000	23,277 13 4
5. Repayment of (late) Congested Districts Board's Loans	250	579 15 3
6. Excess Annuities (Section 7 (2) and (3) Land Bond Act, 1925) and Redemptions	54,000	57,296 14 5
7. Fees collected in connection with proceedings under Section 28 of the Land Act, 1933	10,000	8,356 17 6

					Estimated.	Realized.		
					£	£	s.	d.
8. Repayment of Advances made to meet payments under Sections 13 (3), 15 (2), 18 (2) and 19 (1) of Land Act, 1931					8,000	3,141	3	5
9. Miscellaneous					6,500	17,104	18	8
					<u>£144,750</u>	<u>£141,856</u>	<u>17</u>	<u>10</u>

The sum received at item 2 is the amount available only, as provided by Section 50 of the Finance Act, 1941.

Receipts at items 3—9 are difficult to estimate accurately.

At item 8 a sum of £5,000 which had been anticipated was not received till after the end of the financial year.

The main cause of the increased amount at item 9 is the receipt of about £7,500 from the Special Emergency Schemes Vote as recoupment of salaries of officers seconded for work on these Schemes, such receipt not having been provided for in the Estimate.

EXTRA RECEIPTS PAYABLE TO EXCHEQUER.

					£	s.	d.
Amount lodged by a tenant in respect of materials sold to him by the Land Commission on his old holding in County Roscommon ...					3	0	0
Payment in respect of surplus cash in the State Claims Accounts Nos. 1, 2 and 3					1,991	0	0
Excess of Receipts over Expenditure in Rent and Interest Account No. 3 in the year 1940-41					6,555	18	11
Amount received as compensation for the loss of the services of an Inspector Grade II Acting as the result of a motor accident					11	6	1
Deposit Interest earned on balances in the Land Purchase Account No. 3 in the year 1941-42					384	18	6
The amount of the net cost of management of the Local Loans Fund in the year 1940-41 in respect of this Vote as determined by the Minister for Finance pursuant to Section 18 of Local Loans Fund Act, 1935 (Department of Finance minute F.60/11/33 of 24th July, 1941) ...					2,000	0	0
					<u>£10,946</u>	<u>3</u>	<u>6</u>

REPAYABLE EXCHEQUER ADVANCE FOR FINANCING PAYMENTS IN LIEU OF RENT.

					£	s.	d.	£	s.	d.
Advance outstanding at 31st March, 1941					—			1,557	19	0
Add for amounts previously written off as:—										
Arrears Funded					10	10				
Arrears Remitted					2	9	2			
Holding since excluded								3	0	0
								<u>£1,560</u>	<u>19</u>	<u>0</u>
Less amount of arrears Funded on Vesting of a Holding in Land Commission and written off as per Department of Finance minute F.56/6/24 of 30th July, 1942					—				15	0
Advance outstanding at 31st March, 1942								<u>£1,560</u>	<u>4</u>	<u>0</u>

NOTES.

(1) Apportioned annuities amounting to £14 10s. 0d. on two holdings submerged owing to coast erosion were written off as irrecoverable in the following:—

	£	s.	d.
Estate of Durdin & Anr., E.C.4832, Co. Cork (Department of Finance minute F.63/25/42 of 6th August, 1942) ...	2	0	0
Estate of Foley, A.791, Co. Kerry (Department of Finance minute F.63/48/41 of 5th December, 1941) ...	12	10	0

(2) Arrears of Annuities and Annual Sums amounting to £335 13s. 1d. were written off under Section 20 of the Land Act, 1939, as irrecoverable:—

	£	s.	d.
Vavasour Estate, Co. Wicklow—Department of Finance minute F.63/151/39 of 23rd February, 1942 ...	23	17	11
Flanagan Estate, D.H.27, Co. Clare—Department of Finance minute F.63/7/40 of 20th March, 1940 ...	62	15	5
Curtin Estate, Co. Cork—Department of Finance minute F.63/43/40 of 29th January, 1942 ...	40	17	9
Cuffe Estate, Co. Dublin—Department of Finance minute F.63/45/41 of 31st October, 1941 ...	12	16	6
Cosgrave Estate, Co. Wexford—Department of Finance minute F.63/71/39 of 29th January, 1942 ...	77	16	8
Browne Estate, Co. Dublin—Department of Finance minute F.63/4/42 of 9th February, 1942 ...	30	11	6
Brunkard Estate, Co. Dublin—Department of Finance minute F.63/3/42 of 9th February, 1942 ...	86	17	4

(3) A sum of £6 for costs of abortive sale and possession proceedings in the case of the defaulter of a holding on the Flanagan Estate in Co. Clare has been written off as irrecoverable (Department of Finance minute F.63/7/40 of 20th March, 1940).

(4) The Land Commission took possession of a parcel of land on a Resumed Holding in Cuffe Estate, Co. Dublin, in June, 1940. A sum of £6 19s. 8d., balance of arrears of rates for the two years ended 31st March, 1941, was due on the holding and the amount was written off as irrecoverable (Department of Finance minute F.63/45/41 of 31st October, 1941).

(5) Proceedings were instituted for the recovery of Land Bonds over-issued to the Lawler Estate, Co. Kilkenny, S.5500. The amount of the debt was recovered but the costs amounting to £45 11s. 8d. and expenses amounting to £4 17s. 3d. awarded to the Land Commission by the Circuit Court, have been waived (Department of Finance minute F.63/39/41 of 14th October, 1941).

(6) Timber stacked on the site of a house under construction on the O'Donnell Estate, S.8835, Co. Galway, was stolen. Efforts to trace the culprit were unsuccessful and the value of the timber £1 1s. 8d. was written off as irrecoverable (Department of Finance minute F.63/23/42 of 30th July, 1942).

(7) In September, 1936, a contract (B.505) for £1,807 10s. 0d. was placed for the erection of dwellinghouses and outoffices, the supplying and fixing of gate-posts and the laying of gravel yards on a holding in Co. Kildare. As the contractor was unable to complete the contract it was terminated. He had received £380 on account of work done to the value of £475. A fresh contract was placed and the work was completed by the new contractor for £1,662 10s. 0d. The laying of the gravel yards was carried out by the allottees and this work was valued at £10. Sureties had not been asked for in the first contract as the contractor was considered to be of repute and the contract had been accepted with the approval of the Government Contracts Committee. Enquiries were made as to the possibility of recovering the excess of £245 from the first contractor but it was not considered feasible and this sum was written off as irrecoverable (Department of Finance minutes S.9/7/40 of 22nd September, 1942 and 28th August, 1942).

(8) A contractor entered into a contract (B.351) with the Land Commission for the erection of a dwellinghouse and outoffice at Achonry, Co. Sligo for £250. The contract was due for completion on 8th August, 1936, but as the contractor was unable even to

commence the work owing to financial difficulties, the contract was terminated and the work was completed by another contractor for £282 10s. 0d. Proceedings were instituted against the first contractor and his two sureties for the sum of £32 10s. 0d. The Land Commission Inspector reported that owing to the very poor circumstances of the contractor and his sureties there was little hope of recovering anything. In view of this report it was decided to discontinue the proceedings and the amount of £32 10s. 0d. has been written off as irrecoverable (Department of Finance minutes S.9/7/40 of 17th September, 1942 and 22nd September, 1942).

(9) Contracts (B.M.585, etc.) were entered into with a Limerick Nursery farm to supply thorn quicks to the Land Commission. As the plants were not up to the standard required in the contracts they were refused and fresh contracts were entered into with other firms at increased prices. The nominal loss sustained amounting to £7 12s. 6d. has been written off as irrecoverable (Department of Finance minute S.9/5/42 of 2nd May, 1942).

(10) An untenanted Land Estate in Co. Kilkenny was acquired by the Land Commission and the Appointed Day was fixed for the 26th April, 1935, but the owner refused to give possession. As it was considered that by the time an Order for possession was obtained the season would be too far advanced for allotment, the owner's Solicitors were informed that possession would be deferred until December, 1935. Possession was obtained in December, 1935 and a claim against the Purchase Money was made in respect of Interest £64 2s. 8d. and Rates paid £16 15s. 9d. for the period from Appointed Day to date of possession. In consequence of a similar claim against another Estate being disallowed with Costs by the Judicial Commissioner, the claim in this case was withdrawn and the amount claimed was written off as irrecoverable. The allocation of the Funds in the Estate took place before the passing of the Land Act, 1939 (Department of Finance minute F.63/33/42 of 3rd November, 1942).

(11) Allottees of lands divided before the end of the rating year are charged with the proportionate part of the rates from the date of allotment to the following 31st March. A sum of £90 12s. 11d. in respect of 43 such divisions made in the period to 31st March, 1940, was found to be irrecoverable at 31st March, 1942, and was written off (Department of Finance minute F.63/55/40 of 17th April, 1941).

EXTRA REMUNERATION (exceeding £30).

Officers of this Department received Military Service Pensions :—

One Staff Officer £42 ; five Clerical Officers £244 in sums varying between £36 10s. 0d. and £57 10s. 0d. ; one Stationery and Accommodation Clerk £45 ; one Paper-keeper Messenger £35 ; two temporary Messengers £37 10s. 0d. and £43 11s. 0d.

An Inspector Grade I seconded to Department of Agriculture received a special allowance of £66 11s. 6d. and a gratuity of £100 out of the Vote for Department of Agriculture (No. 30).

This Account includes expenditure of approximately £69,250 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £214 6s. 5d. in respect of the balance of civil pay issued to staff serving with the Defence Forces.

The Accounts of other Departments and Offices include expenditure of approximately £589 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

The Account of another Department includes £9,526 approximately in respect of services rendered, without repayment, to this Department.

M. DEEGAN,
Accounting Officer.

3rd December, 1942.

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

FORESTRY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1942, 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 ...	16,438	16,921 6 0	—	483 6 0
B.—Travelling Expenses ...	3,450	3,431 17 4	18 2 8	—
C.1.—Acquisition of Land (Grant-in-Aid):— Original ... £25,000 Supplementary 15,000	40,000	40,000 0 0	—	—
C.2.—Cultural operations, Maintenance, etc.:— Original ... £170,153 Supplementary 83,000	253,153	225,493 9 5	27,659 10 7	—
C.3.—Timber Conversion:— Original ... £2,700 Supplementary 750	3,450	3,900 7 3	—	450 7 3
D.—Grants for Afforestation Purposes ...	700	496 15 0	203 5 0	—
E.1.—Forestry Education ...	1,579	1,258 6 6	320 13 6	—
E.2.—Exhibits at Shows ...	10	—	10 0 0	—
F.1.—Agency, Advisory and Special Services ...	5	—	5 0 0	—
F.2.—Membership Contribution to the Imperial Forestry Bureau ...	94	93 15 0	5 0	—
G.—Incidental Expenses ...	445	646 9 2	—	201 9 2
GROSS TOTAL:— Original ... £220,574 Supplementary 98,750	£ 319,324	292,242 5 8	28,216 16 9	1,135 2 5
Deduct:—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £27,081 14 4	
H.—Appropriations in Aid:— Original ... £35,310 Supplementary 77,000	112,310	108,800 17 11	Deficiency of Appropriations in Aid realized. £3,509 2 1	
NET TOTAL:— Original ... £185,264 Supplementary 21,750	£ 207,014	183,441 7 9	Net Surplus to be surrendered. £23,572 12 3	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Excess due to provision of extra staff towards the end of the year.

B.—Estimated as closely as possible.

C.2.—Savings due to (1) delay in appointment of additional foremen ; (2) less travelling by foresters ; (3) less expenditure on labour for maintenance than anticipated ; (4) reduction in fencing owing to non-arrival of supplies of wire and saving of freight on rabbit netting ordered from America but not shipped ; (5) late arrival of American seed and inability to procure full supply, and (6) delay in construction of Buildings for which provision had been made. These savings were offset partly by larger fellings of timber for the Emergency Fuel Supply and consequent higher cartage costs.

C.3.—Excess due to increased costs of purchase and maintenance of portable sawmill units.

D.—Saving due to applications for grants being less than anticipated.

E.1.—Saving due to the fact that the special course of instruction for foresters and foremen could not be held during the year, and to the cost of upkeep of Avondale School being less than expected.

G.—Excess due mainly to additional advertising consequent upon increased number of timber sales.

H.—Appropriations in Aid :—

					Estimated.	Realized.		
					£	£	s.	d.
(1) Saw Mills	...	...	...	...	4,800	9,201	12	10
(2) Large sales of Timber	...	...	...	...	25,000	25,084	8	6
(3) Small sales of Timber and Thinnings	...	...	...	...	5,000	5,882	18	11
(4) Grazing, Shooting and Cottage Rents	...	...	...	...	2,000	3,585	1	9
(5) Payments by Trainees	...	...	...	...	100	139	3	6
(6) Receipts from sales at Shows, etc.	...	...	...	...	10	—		
(7) Miscellaneous, including Compensation for malicious injury to forest properties	...	...	...	...	400	1,907	12	5
(8) Sales of Firewood under Emergency Fuel Supply Scheme	...	...	...	...	75,000	63,000	0	0
					£112,310	£108,800	17	11

The excess at Items 1, 2 and 3 arises from increased sales due to scarcity of imported timber and fuel. Item 4.—The excess is mainly due to the increased amounts obtained from grazing and turbary lettings. The excess at Item 7 is due to the higher prices obtained for the sale of materials from old buildings. The deficit at Item 8 is due mainly to delays in despatch of firewood to Messrs. Fuel Importers Ltd. caused by weather conditions and lack of transport facilities.

NOTES.

A sum of £71 5s. 11d. being the value of losses of materials by theft during the year was written off as irrecoverable (Department of Finance minutes, S.90/72/34 of 28th February, 1942, and 19th November, 1942).

The sum of £896 4s. 11d. was written off in respect of losses incurred as a result of forest fires during the year (Department of Finance minute S.86/7/39 of 26th November, 1942).

A fire occurred at Kilworth Forest through the burning of shrubs by a neighbouring farmer within a mile of the State lands. Damage to the value of £286 5s. 0d. was caused. The offender was fined 10s. and 17s. costs under Section 13 (2) of the Forestry Act, 1928. An action for damages under Sub-section 4 of the same Section was also started but on account of the defendant's poverty a sum of £25 and costs was accepted in settlement (Department of Finance minute S.86/2/42 of 26th May, 1942).

Tools valued at £54 7s. 0d. were lost at Forestry centres during the two years ended 30th September, 1941, and this amount was written off (Department of Finance minute S.86/6/42 of 26th June, 1942).

The Account of another Department includes £9,313, approximately, in respect of services rendered, without repayment, to this Department.

The lessee of shooting rights for five years over portion of forest lands at Kilfinane, Co. Limerick, was released from his liability after paying only three years' rent owing to scarcity of game on the lands and, as it was found impossible to make another letting for the remainder of the period, the balance of £20 due under the lease was written off (Department of Finance minute S.86/2/41 of 24th January, 1941).

This Account includes expenditure of approximately £1,190 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £37 18s. 7d. in respect of the balance of civil pay issued to an officer serving with the Defence Forces.

The Accounts of other Departments and Offices include expenditure of approximately £520 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

M. DEEGAN,

Accounting Officer.

18th December, 1942.

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, 1942.

	£	s.	d.
Cash Balance on 1st April, 1941	6,036	6	4
Grant-in-Aid 1941-42 :—			
Original	£25,000		
Supplementary	15,000		
	40,000	0	0
Amounts received from various persons for purchases of land, etc.	908	12	11
	46,944	19	3
Expenditure, 1941-42	33,080	7	3
Cash Balance on 31st March, 1942	£13,864	12	0

GAELTACHT SERVICES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1942, 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 ...	17,514	17,184 11 9	329	8 3	—	
B.—Travelling Expenses ...	300	179 14 10	120	5 2	—	
C.—Incidental Expenses ...	200	158 3 11	41	16 1	—	
RURAL INDUSTRIES.						
D.1.—Salaries, Wages and Allowances ...	6,722	6,373 7 6	348	12 6	—	
D.2.—Assistance to Convent Classes—Salaries, etc. ...	177	170 17 10	6	2 2	—	
D.3.—Domestic Instruction—Salaries, etc. ...	276	275 7 3	12	9	—	
D.4.—Travelling Expenses ...	700	530 2 6	169	17 6	—	
D.5.—Machines and Plant ...	1,900	3,099 15 4	—		1,199	15 4
D.6.—Materials ...	61,500	74,452 9 5	—		12,952	9 5
D.7.—General Expenses ...	3,760	2,689 17 5	1,070	2 7	—	
D.8.—Toy Industry ...	19,170	23,368 14 3	—		4,198	14 3
D.9.—Spinning Industry ...	18,000	298 15 9	17,701	4 3	—	
MARINE PRODUCTS INDUSTRIES.						
E.1.—Salaries, Wages and Allowances ...	463	461 13 0	1	7 0	—	
E.2.—Travelling Expenses ...	280	391 15 7	—		111	15 7
E.3.—Kelp, etc. ...	10,208	6,456 11 7	3,751	8 5	—	
E.4.—Carrageen ...	650	1,514 14 0	—		864	14 0

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
CENTRAL MARKETING DEPÔT.				
F.1.—Salaries, Wages and Allowances ...	4,968	4,887 16 9	80 3 3	—
F.2.—Advertising and Publicity	405	126 6 7	278 13 5	—
F.3.—General Expenses ...	4,725	4,605 16 4	119 3 8	—
<hr/>				
G.—Miscellaneous Services ...	150	656 10 2	—	506 10 2
GAELTACHT HOUSING.				
H.1.—Salaries, Wages and Allowances ...	4,570	4,503 8 6	66 11 6	—
H.2.—Travelling and Miscellaneous Expenses ...	2,400	2,284 7 6	115 12 6	—
H.3.—Grants under the Housing (Gaeltacht) Acts, 1929 to 1939 ...	33,000	15,595 15 9	17,404 4 3	—
H.4.—Teachers' Residences in the Fíor-Ghaeltacht ...	660	64 13 3	595 6 9	—
GROSS TOTAL ...£	192,698	170,331 6 9	42,200 12 0	19,833 18 9
			Surplus of Gross Estimate over Expenditure. £22,366 13 3	
<i>Deduct :—</i>				
I.—Appropriations in Aid ...	104,230	123,693 4 4	Surplus of Appropriations in Aid realized. £19,463 4 4	
NET TOTAL ...£	88,468	46,638 2 5	Total Surplus to be surrendered. £41,829 17 7	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to vacancies remaining unfilled for whole or part of year. Sums amounting to £23 10s. 7d. were paid to the Acting Director in respect of special expenses necessarily incurred in the working of the Division (Department of Finance minutes S.29/1/40 of 16th May, 1940 and 18th July, 1940).
- B.—Owing to staffing requirements in the Head Office, the amount of travelling was restricted as far as possible.
- C.—Expenditure less than anticipated ; mainly on telephones, advertising and messengers' uniforms.
- D.1.—Saving due to vacancies remaining unfilled for whole or part of year.

D.2. and D.3.—Casual variations.

D.4.—The amount of travelling necessary was less than anticipated owing particularly to delay in the erection of the projected Spinning Mill and to a vacancy in the managerial staff of the industries.

D.5.—Machines ordered but not expected to be forthcoming came to hand and accounts fell due for payment.

D.6.—Materials being available, it was decided to make increased purchases for the requirements of the industries.

D.7.—Saving due to the fact that provision made on the basis of a ratio between freight and carriage charges and the amount of materials and goods handled was not required to the extent anticipated.

D.8.—Materials being available, it was decided to make increased purchases for the requirements of the toy industry.

D.9.—It was not found possible to make progress with the project for a Spinning Mill.

E.1.—Casual variation.

E.2.—Excess due to discontinuance of payment for travelling expenses by way of commuted allowance for the use of the officer's own motor car.

E.3.—Certain expenses provided for in connection with the disposal of kelp and seaweed did not arise and the amount of kelp and seaweed purchased was less than provisionally anticipated.

E.4.—Excess due to increased operations to meet a much larger demand for food carrageen.

F.1.—Certain vacancies remained unfilled for part of year.

F.2.—Saving due to decision not to advertise, in the existing circumstances, to the extent provisionally provided for.

F.3.—Casual variation.

G.—Excess due to expenses connected with the purchase and overhaul of a boat, provision for which had been made in the previous year's Vote and had not been again included, modified by a saving amounting to £150 on the other sub-divisions of the Subhead.

H.1. and H.2.—Savings due to the reduction in the number of Supervising Gangers towards the end of the year and to casual variations.

H.3.—There was a reduction in the number of housing grants falling due for payment due to scarcity and increased cost of building materials.

H.4.—Two projected residences for teachers were not proceeded with in the absence of necessary agreement by the prospective tenants.

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 (£40,700),			
(b) Agents' Commission (£8,400)			
and (c) Miscellaneous (£200)	... D.1. to D.8.	93,900	113,115
(2) Receipts from sale of kelp, etc.	... E.3.	9,355	6,531
(3) Receipts from net sales of carrageen	E.4.	700	1,917

	Corresponding Debit Subhead.	Estimated.	Realized.
		£	£
(4) Repayment of Industrial, etc., Loans	G.	100	306
(5) Receipts from rentals	H.4.	125	120
(6) Miscellaneous receipts, including receipts in respect of sale of old stores	—	50	1,704
		<u>£104,230</u>	<u>£123,693</u>

(1) The amount shown as realized represents the balance which remained after deduction from the gross receipts of (a) £44,339 in respect of wages and State insurance of the workers, (b) £9,003 in respect of Agents' Commission and (c) £918 in respect of Miscellaneous charges. The increased receipts are due to improved sales and a readier clearance of accounts by customers.

(2) The reduction in the receipts from the sale of kelp and seaweed was due to lesser quantities being available for sale than was anticipated and to an alteration in the method of disposal of the kelp crop.

(3) The demand for food carrageen was much greater than anticipated and consequently sales and receipts increased.

(4) Increased receipts due to better repayments on hire-purchase loom accounts consequent on improved tweed production and to an amount credited in connection with the realization of a boat on which a mortgage was held by the Department.

(6) Surplus due to realization of materials and equipment in connection with the wooden toy section of the Toy Industry.

NOTES.

Sundry bad debts of the Central Marketing Depôt amounting in all to £90 11s. 7d. were written off as irrecoverable (Department of Finance minutes S.29/5/34 of 14th and 20th March and 24th October, 1942, and S.29/15/32 of 17th January, 1942). Balances on horse and cart loans amounting to £13 4s. 11d. were written off as irrecoverable (Department of Finance minute S.27/18/31 of 18th December, 1941).

This Account includes expenditure of approximately £5,911 in respect of the remuneration of Staff temporarily lent, without repayment, to other Departments and Offices.

The Accounts of other Departments and Offices include expenditure of approximately £1,026 in respect of Staff temporarily lent, without repayment, to this Division.

EXTRA REMUNERATION (exceeding £30).

The following sums were received as Military Service Pensions :—

£40 12s. 10d. by a Messenger on the Headquarters Staff, £72 by a Warehouseman in the Central Marketing Depôt, and £41 1s. 0d. by a Housing Supervising Ganger.

A Minor Staff Officer on the Headquarters Staff received a sum of £44 10s. 0d. in respect of Broadcasting Fees.

M. DEEGAN,
Oifigeach Cúntasaíochta.

ROINN TAILTE,
(SEIRBHÍSI NA GAELTACHTA),
30adh Mí na Samhna, 1942.

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

INDUSTRY AND COMMERCE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1942, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF THE MINISTER FOR INDUSTRY AND COMMERCE, 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.
ADMINISTRATION, ETC.						
A.—Salaries, Wages and Allowances	181,611	177,675 9 8	3,935	10 4	—	
B.—Travelling Expenses ...	3,000	1,898 13 6	1,101	6 6	—	
C.1.—Incidental Expenses ...	500	1,633 4 8	—		1,133	4 8
C.2.—Census of Population ...	50	19 19 11	30	0 1	—	
D.—Telegrams and Telephones ...	1,810	1,917 7 9	—		107	7 9
E.—Fees to Certifying Surgeons, etc.	5	—	5	0 0	—	
F.—Fees and Expenses of Medical Referees	250	230 17 0	19	3 0	—	
G.—Fees to Vocational Education Committees under the Apprenticeship Act, 1931 ...	65	54 15 0	10	5 0	—	
G.G.—Expenses in connection with reports, etc., on Steel production	250	—	250	0 0	—	
H.—Subscriptions, etc., to International Organizations, Special Services, Enquiries, etc.	138	154 14 8	—		16	14 8
H.H.—New York World Fair, 1939 and 1940 ...	200	244 14 0	—		44	14 0
I.—Contribution towards the Expenses of the International Labour Organization (League of Nations)	5	—	5	0 0	—	
J.—Prices Commission—Allowances	1,600	924 2 6	675	17 6	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
MINERALS DEVELOPMENT.						
K.1.—Loan for the purpose of establishing Comhlucht Gual-Láthrach Shliabh Árdachadh, Teoranta ...	100	33 15 2	66	4 10	—	
K.2.—Advances to Comhlucht Gual-Láthrach Shliabh Árdachadh, Teoranta ...	20,000	23,255 0 0	—		3,255	0 0
K.3.—Payments to Comhlucht Gual-Láthrach Shliabh Árdachadh, Teoranta, for prospecting and examining parts of the Slievardagh Coalfield ...	1,000	—	1,000	0 0	—	
K.4.—Loan for the purpose of establishing Comhlucht Lorgtha agus Forbartha Mianraí, Teoranta ...	100	43 5 8	56	14 4	—	
K.5.—Advances to Comhlucht Lorgtha agus Forbartha Mianraí, Teoranta ...	15,000	9,814 0 0	5,186	0 0	—	
K.6.—Payments to Comhlucht Lorgtha agus Forbartha Mianraí, Teoranta, for prospecting ...	3,000	—	3,000	0 0	—	
K.K.—Minerals Exploration ...	5	29 16 0	—		24	16 0
TURF DEVELOPMENT BOARD, LTD.						
L.1.—Cost of Administration (Grant-in-Aid) ...	3,500	3,500 0 0	—		—	
L.2.—General Development (Grant-in-Aid) ...	2,000	2,000 0 0	—		—	
L.3.—Development of Clonsast Bog (Grant-in-Aid) ...	6,500	6,500 0 0	—		—	
L.4.—Development of Lullymore Bog (Grant-in-Aid) ...	7,000	7,000 0 0	—		—	
L.L.—Losses ...	20,348	20,347 1 8	18	4	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
INDUSTRIAL RESEARCH COUNCIL.						
M.1.—Salaries, Wages and Allowances ...	1,398	1,401 2 3	—		3 2 3	
M.2.—Travelling Expenses ...	150	57 0 3	92 19 9		—	
M.3.—Incidental Expenses ...	150	164 13 10	—		14 13 10	
M.4.—Research Laboratory ...	3,000	—	3,000 0 0		—	
M.5.—Special Investigations ...	2,200	1,054 15 6	1,145 4 6		—	
M.6.—Aids to Research Workers and Special Research Committees ...	250	—	250 0 0		—	
M.7.—Research Grants to Students	750	582 5 0	167 15 0		—	
GROSS TOTAL ...	£ 275,935	260,536 14 0	19,997 19 2		4,599 13 2	
			Surplus of Gross Estimate over Expenditure. £15,398 6 0			
<i>Deduct :—</i>						
N.—Appropriations in Aid ...	23,278	23,655 11 10	Surplus of Appropriations in Aid realized. £377 11 10			
NET TOTAL ...	£ 252,657	236,881 2 2	Total Surplus to be surrendered. £15,775 17 10			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
(1) Fees under Minerals Development Act, 1940 ...	350	1,070 9 7
(2) Fees under the Road Transport Acts, 1932 and 1933 ...	1,990	1,345 6 6
(3) Fees under the Air Navigation (General) Regulations, 1930 ...	75	29 0 6
(4) Fees under the Control of Manufactures Act, 1934	1	—
(5) Fees under the Agricultural Produce (Cereals) Acts, 1933 to 1939 ...	750	491 4 6
(6) Fees under the Conditions of Employment Act, 1936 ...	1	3 4
(7) Fees under the Insurance Act, 1936 ...	10	12 1 0
(8) Fees under the Cement (Amendment) Act, 1938	—	155 3 0
(9) Fees under the Trade Union Act, 1941 ...	—	1 0 0

	Estimated.	Realized.		
	£	£	s.	d.
(10) Fees paid with applications for Transport Works Orders under Emergency Powers Order (No. 92) 1941	—	105	0	0
(11) Hire purchase instalments paid by the Great Southern Railways Company under contract with the Drumm Battery Sales, Ltd. ...	—	5,094	19	2
(12) Receipt from Turf Development Board, Ltd., in respect of technical equipment and furniture placed at the Board's disposal	—	528	19	6
(13) Receipts from sale of literature, etc., purchased in connection with New York World Fair ...	—	52	19	7
(14) Credits received from New York Fair Corporation in respect of utility services paid for in prior years	—	717	14	0
(15) Receipts from sales of property returned from Glasgow Exhibition, 1938	—	2	6	0
(16) Receipts from sales of equipment on hands at the close of the Slievardagh Coal Mining operations	—	105	5	0
	<u>£3,177</u>	<u>£9,711</u>	<u>11</u>	<u>8</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to vacancies in staff.

B.—Owing to difficulties of transport and transfers of staff to other duties, industrial inspections were not carried out to the extent anticipated.

C.1.—Excess due to abnormal expenditure on advertising and on the collection, packing and removal of waste paper.

C.2.—Saving mainly due to economies in telephone service effected through the concentration of staff.

D.—(1) The 5 per cent. increase in telephone charges came into operation during the year, (2) certain new lines were installed and (3) the number of calls was greater than was anticipated.

E. and F.—The estimates in these cases are necessarily of a conjectural nature.

G.—The number of apprentices whose attendances at courses of instruction was necessary was less than was anticipated.

G.G.—The fees and other expenses in connection with the reports are being borne by Irish Steel, Ltd.

H.—Excess due to the full subscription to the Bureau International des Poids et Mesures having become payable—a token provision only having been made. This was modified by subscriptions to other bodies not being paid owing to war conditions.

H.H.—Excess due to certain items which had been provided for in a prior year remaining under examination until the year of this account.

I.—No payment was made until after the period of this account.

J.—Saving due to termination of Chairman's and Members' appointments during the year.

K.1.—The preliminary expenses in connection with the formation, etc., of the Company were less than was anticipated.

K.2.—An opportunity to obtain essential plant and machinery occurred at an earlier date than was anticipated. It was necessary to take advantage of this.

K.3.—The Company was not required to do any prospecting on behalf of the Minister during the year.

K.4.—The preliminary expenses in connection with the formation, etc., of the Company were less than was anticipated.

K.5.—Development work did not progress as rapidly as was anticipated.

K.6.—The Company was not required to do any prospecting on behalf of the Minister during the year.

K.K.—It was found necessary to proceed with certain explorations, originally intended to have carried out by Comhlucht Lorgtha agus Forbartha Mianraí, without waiting for that Company to commence operations.

M.1.—Excess due to alteration in cleaning arrangements.

M.2.—Travelling by members of the Council was less than was anticipated.

M.3.—Excess due to increased use of telephone service and to the additional 5 per cent. charges for telephones which came into operation during the year.

M.4.—The establishment of a laboratory was not proceeded with.

M.5.—Estimate was based on the expectation of a fuller programme of research than was actually undertaken.

M.6.—No suitable applications were received.

M.7.—Depends on the number of suitable applications received and the amount granted in each case.

N.—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	1,900	1,833	2	11
(2) Repayment by 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	945	1,354	5	2
(3) Fees (cash) paid to Registrar of Friendly Societies	50	51	0	9
(4) Fees payable under Section 5 of the Trade Loans (Guarantee) Act, 1939	10	6	0	0
(5) Miscellaneous Receipts	25	64	1	4
(6) Sum in respect of accrued liability of the Turf Development Board, Ltd., for sacks placed at the disposal of the Board by the Minister for Industry and Commerce (See Subhead L.L.) ...	20,348	20,347	1	8
	<u>£23,278</u>	<u>£23,655</u>	<u>11</u>	<u>10</u>

(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 estimated.

(4) Fewer applications were received than was anticipated.

(5) The estimate under this head is largely conjectural.

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.

One 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 received a gratuity of £100 from Monarchana Alcóil na h-Éireann Teoranta for acting as a Director of that Company.

An Acting Principal Officer received from the Turf Development Board, Ltd., an allowance of £100 per annum up to 31st December, 1941, and £200 per annum from 1st January, 1942, for acting as Managing Director of that Board.

An Assistant Economic Geologist received a gratuity of £150 for acting during a vacancy in the post of Economic Geologist.

A Geologist received a gratuity of £75 for acting as Senior Geologist and Director of Geological Survey during the period ended 23rd December, 1941.

A Higher Executive Officer received from the Vote for Wireless Broadcastnig £30 14s. 1d. for special services while on loan to the Department of Posts and Telegraphs.

A Junior Executive Officer received £49 19s. 6d. from the Drumm Battery Company, Ltd., for services with that Company.

A Minor Staff Officer received £82 5s. 0d., and a Junior Rates Clerk £64 5s. 0d., in respect of broadcasting fees (Vote 62).

In respect of overtime five Clerical Officers received sums varying from £53 18s. 11d. to £30 19s. 2d. from Vote 69, and one Clerical Officer £36 4s. 9d. from this Vote.

NOTES.

This Account includes expenditure of approximately £32,009 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £306 in respect of the balance of civil pay issued to staff serving with the Defence Forces.

The Accounts of other Departments and Offices include expenditure of approximately £1,076 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

Improper issues of Food Vouchers were made from the Food Allowances Division during the year to an extent of 114 single unit vouchers with a total value of £10 3s. 4d. (See Note to Vote 76).

A photograph, which cost 10s. 5d., of the Cultural and Historical Pavilion at New York World Fair was presented to a Professor of Columbia University, New York (Department of Finance S.200/7/37 dated 26th October, 1942).

Amounts totalling £1,967, approximately, being travelling and subsistence expenses incurred by the Garda Síochána in connection with the preparation of the Register of Population, 1941, has been charged to Vote 33 (Department of Finance S.200/18/40 dated 11th July, 1942).

R. C. FERGUSON,

Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,

31st December, 1942.

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

TRANSPORT AND METEOROLOGICAL SERVICES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1942, 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	—	—
CIVIL AIRPORTS.				
B.1.—Salaries, Wages and Allowances	1,100	1,381 8 1	—	281 8 1
B.2.—Rent and Rates on Land Acquired	1,300	1,369 12 9	—	69 12 9
B.3.—Equipment and Miscellaneous Expenses ...	250	944 11 9	—	694 11 9
B.4.—Acquisition of Land ...	—	429 1 9	—	429 1 9
C.—Subsidy in respect of Air Services	40,000	32,000 0 0	8,000 0 0	—
D.—Management of Dublin Airport	8,700	6,147 5 1	2,552 14 11	—
METEOROLOGICAL SERVICES.				
E.1.—Salaries, Wages and Allowances	20,678	20,787 16 8	—	109 16 8
E.2.—Travelling Expenses	750	491 15 3	258 4 9	—
E.3.—Incidental Expenses	250	96 5 5	153 14 7	—
E.4.—Telegrams and Telephones	8,000	8,198 18 3	—	198 18 3
E.5.—Equipment	11,200	3,094 1 2	8,105 18 10	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
E.6.—Expenses in connection with International Organizations	50	49 19 6	6	—
GROSS TOTAL	£ 92,578	75,290 15 8	19,070 13 7	1,783 9 3
			Surplus of Gross Estimate over Expenditure. £17,287 4 4	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £274 10 10	
F.—Appropriations in Aid	4,200	4,474 10 10	Total Surplus to be surrendered. £17,561 15 2	
NET TOTAL	£ 88,378	70,816 4 10		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
(1) Receipts in respect of Landing and Accommodation Fees, etc., at Airports	185	957 5 10
(2) Contribution towards the cost of Transatlantic Air Services	—	6,000 0 0
(3) Repayment of subsidy by Aer Rianta Teoranta	—	517 7 5
	£185	£7,474 13 3

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- B.1.—Excess due to additional staff becoming necessary.
- B.2.—An account for rates was under examination at the close of the previous year and this additional payment, therefore, fell in the current account.
- B.3.—The development of the Airport necessitated additional equipment, petrol and oil. In addition, a telephone account proper to 1940-41 did not come in course of payment until 1941-42.
- B.4.—Compensation for land acquired in a previous year. When the Estimate was being prepared it was anticipated that all payments of this nature would have been completed by 31st March, 1941 (S.99/19/38 dated 29th May, 1941).
- C.—Owing to increased traffic receipts, the loss in the operation of the service was less than was anticipated.
- D.—Maintenance costs were less than was anticipated.
- E.1.—Excess due to the appointment of additional staff.

- E.2.—The number of inspections of Meteorological Stations was less than was anticipated.
- E.3.—Owing to delay in obtaining new equipment, the transfer of existing equipment between various meteorological stations did not occur to the extent anticipated.
- E.4.—Owing to delay in the installation of teleprinter communication, expenditure on telegrams was greater than was anticipated.
- E.5.—Owing to war conditions it was possible to secure delivery during the year of only a small part of the equipment provided for.

F.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
(1) Repayment 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) Receipts in respect of short term lettings of surplus lands at Airports ...	1,000	1,243 2 0
(3) Income from Rosse Fund ...	12	26 15 4
(4) Net annual rental payable by Great Southern Railways under agreement for the absorption of certain Colliery Railways ...	2	1 18 3
(5) Miscellaneous Receipts ...	8	24 14 3
	<u>£4,200</u>	<u>£4,474 10 10</u>

- (2) Surplus due to the increase of land value being greater than was anticipated.
- (3) Two annual payments were received within the year.
- (5) This item includes £16 5s. 6d. on account of the attendance of an official witness in a legal action and £8 sale of trees from Dublin Airport.

EXTRA REMUNERATION (exceeding £30).

From this Vote eight Clerical Officers were paid sums varying from £110 16s. 1d. to £39 19s. 3d. in respect of extra attendance and special duties.

NOTE.

The expenditure under Subheads E.2., E.3. and E.5. of this Account includes sums of 1s. 8d., £1 9s. 4d. and £12 12s. 11d., respectively, the vouchers for which have, subsequent to examination, been mislaid in this Department. Department of Finance minute F.5/12/41, dated 28th November, 1941.

R. C. FERGUSON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
22nd December, 1942.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1942, 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 ...	2,923	2,893 8 10	29 11 2	—
B.—Travelling and Incidental Expenses ...	25	18 18 9	6 1 3	—
TOTAL	£ 2,948	2,912 7 7		—
Surplus to be surrendered ...		£	35 12 5	

	Estimated.	Realized.
Extra Receipts payable to Exchequer:—	£	£ s. d.
Payment by the Amalgamated Company under Section 15 (4) of the Railways Act, 1924 ...	1,530	1,499 3 10

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to change in staff.
- B.—No expenditure on telegrams or miscellaneous items was incurred and travelling expenses were less than was anticipated.

R. C. FERGUSON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
31st October, 1942.

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

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1942, compared with the Sum Granted, for the Salaries and Expenses of the MARINE SERVICE [Merchant Shipping Acts, 1894 to 1939, and the Foreshore Act, 1933 (No. 12 of 1933)]; for certain payments of COMPENSATION, including extra wages of seamen and the cost of medical treatment; and for Grants in respect of the provision of certain PROTECTIVE EQUIPMENT FOR SHIPS.

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> ... £7,029				
<i>Supplementary</i> 150				
	7,179	7,137 15 9	41 4 3	—
B.—Travelling Expenses :—				
<i>Original</i> ... £150				
<i>Supplementary</i> 100				
	250	229 12 3	20 7 9	—
C.—Incidental Expenses ...	50	27 4 7	22 15 5	—
D.—Inquiries into Shipping Casualties ...	5	—	5 0 0	—
E.—Telegrams and Telephones	100	110 9 10	—	10 9 10
F.—Services in connection with Wreck and Salvage :—				
<i>Original</i> ... £2,000				
<i>Supplementary</i> 5,000				
	7,000	5,392 0 0	1,608 0 0	—
G.—Relief of Distressed Seamen ...	200	16 3 8	183 16 4	—
H.—Acquisition of Foreshores, etc. ...	5	—	5 0 0	—
COMPENSATION TO CREWS OF SHIPS REGISTERED IN ÉIRE OR TO THEIR DEPENDANTS IN RESPECT OF LOSS, INJURY, OR DETENTION ARISING OUT OF THE WAR.				
I.1.—Compensation for loss of Effects ...	2,500	2,410 17 1	89 2 11	—
I.2.—Contributions towards Wages payable after Ships have been lost or wrecked ...	1,800	512 7 8	1,287 12 4	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
I.3.—Pensions and Allowances in respect of Disablement or Death ...	£ 5,000	£ s. d. 3,486 0 3	£ s. d. 1,513 19 9	£ s. d. —
I.4.—Allowances in respect of Detention Abroad :— Original ... £200 Supplementary 150	350	352 8 10	—	2 8 10
I.5.—Medical Expenses including the Cost of Hospital Treatment and other Miscellaneous Items ...	125	71 4 3	53 15 9	—
J.—Grants in respect of the Equipment of Ships for Protection against Magnetic Mines :— Original ... £7,800 Supplementary 5,000	12,800	9,996 2 5	2,803 17 7	—
COAST LIFE SAVING SERVICE.				
K.1.—Salaries, etc. ...	2,900	2,712 6 7	187 13 5	—
K.2.—Travelling Expenses ...	450	410 11 8	39 8 4	—
K.3.—Coast Communication Telephone Service ...	1,070	788 4 8	281 15 4	—
K.4.—Incidental Expenses ...	175	156 16 1	18 3 11	—
	41,959	33,810 5 7	8,161 13 1	12 18 8
Deduct :— Anticipated Savings on various Subheads (See Supplementary Estimate) ...	1,400	—	1,400 0 0	—
GROSS TOTAL :— Original £31,559 Supplementary 9,000	£ 40,559	33,810 5 7	6,761 13 1	12 18 8
Deduct :—			Surplus of Gross Estimate over Expenditure. £6,748 14 5	
L.—Appropriations in Aid :— Original £5,621 Supplementary 8,990	Estimated. 14,611	Realized. 18,169 15 2	Surplus of Appropriations in Aid realized. £3,558 15 2	
NET TOTAL :— Original £25,938 Supplementary 10	£ 25,948	15,640 10 5	Total Surplus to be surrendered. £10,307 9 7	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The amount spent on medical inspection, special technical assistance and cleaning was less than was anticipated.
- B.—Travelling on survey work was less than was anticipated.
- C.—No purchases of scientific books or apparatus were made and no medals for gallantry at sea were awarded.
- D.—No inquiries were held.
- E.—There was an increase of 5 per cent. on telephone charges and the number of trunk calls on survey work exceeded anticipations.
- F.—Expenditure on salvage was less than anticipated. This estimate is necessarily of a conjectural nature.
- G.—Cases of repatriation were fewer than was anticipated.
- H.—No case of acquisition was carried to completion.
- I.1. to I.5.—These estimates are necessarily of a conjectural nature.
- J.—Certain ships for which provision had been made were found to have been already treated before transfer to the Irish register. In other cases delay in presenting claims arose through difficulty in obtaining necessary vouchers.
- K.1.—Saving due to a staff vacancy and to payments in connection with wreck services and bad weather watch being less than was anticipated.
- K.2.—Travelling in connection with the Coast Life Saving Service was considerably less than was anticipated. This was offset to some extent by the payment of certain claims outstanding from the previous year.
- K.3.—Portion of the cost of certain Coast Communication Telephone lines estimated for under this head but partly utilized in connection with Military Look-out Posts was borne by Department of Defence. Arrangements for apportionment of the cost were not in operation when the estimate was prepared.
- K.4.—Expenditure on distribution of stores and miscellaneous items (including telegrams) was less than was anticipated.

L.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
1. Fees for survey and inspection of ships ...	350	460 9 9
2. Fees for medical inspection of crews, passengers or stores ...	11	—
3. Fees for examinations of Masters, Mates and Engineers, etc. ...	60	68 13 0
4. Payments by the 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 K.3.) ...	185	54 11 11
5. Mercantile Marine Office fees (including overtime charges in respect of Surveyors) ...	50	179 17 10

				Estimated.	Realized.		
				£	£	s.	d.
6. Foreshore rents and Licence fees	...			110	121	0	9
7. Sales of Wreck	...	...	...	12,540	15,943	17	5
8. Commission on sales of Wreck	...		...	675	728	9	9
9. Miscellaneous	...	...	...	30	12	14	9
TOTAL	...	...	...	£14,611	£18,169	15	2

1. An expected decrease in the amount of receipts under this head was more than offset by fees in respect of surveys of vessels transferred to Irish registry during the year.
2. No emigrant ships came under survey.
3. No closer estimate was practicable.
4. (b) Deficiency due to the sharing of the cost of these telephones with the Department of Defence with a consequent reduction in the proportionate contribution due by the Commissioners of Irish Lights. See note to Subhead K.3. above.
5. After the transfer of certain large vessels to the Irish register receipts in respect of the engagement and discharge of crews were greater than was anticipated.
6. Receipts from licences for removal of material from foreshores were greater than was anticipated.
7. and 8. The value of the wreck disposed of was greater than was anticipated. These estimates are necessarily of a conjectural nature.
9. This estimate is of a conjectural nature.

NOTE.

A claim to arrears of rent due in respect of foreshore at Glin, Co. Limerick, amounting to £3 5s. 4d. was waived (Department of Finance minute S.55/75/27, dated 25th June, 1941).

R. C. FERGUSON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
31st December, 1942.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1942, 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, and for certain services in connection with Food Allowances (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; No. 2 of 1938; No. 28 of 1939; and No. 4 of 1940).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances :—				
Original ... £275,646				
Supplementary 10				
	275,656	261,117 10 2	14,538 9 10	—
B.—Travelling Expenses ...	1,900	1,286 14 5	613 5 7	—
C.—Incidental Expenses ...	850	788 0 10	61 19 2	—
D.—Telegrams and Tele-phones ...	1,700	1,832 5 5	—	132 5 5
E.—Umpire and Courts of Referees—Salaries, etc.	2,600	2,398 2 0	201 18 0	—
F.—Umpire and Courts of Referees—Travelling, etc. ...	550	448 5 4	101 14 8	—
G.—Contribution to the Unemployment Fund ...	266,000	266,935 19 2	—	935 19 2
H.—Payments to Associations ...	600	367 15 6	232 4 6	—
I.—Advances to Workpeople for Fares ...	50	61 14 9	—	11 14 9

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
J.—Unemployment Assistance ...	1,350,000	1,029,004 4 8	320,995 15 4	—
K.—Poundage on Money and Postal Orders ...	150	74 9 3	75 10 9	—
K.K.—Losses and Compensation ...	—	391 12 3	—	391 12 3
<hr/>				
GROSS TOTAL:—				
Original £1,900,046				
Supplementary 10				
£	1,900,056	1,564,706 13 9	336,820 17 10	1,471 11 7
<hr/>				
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £335,349 6 3	
Deduct :—	—	—	Surplus of Appropriations in Aid realized. £5,544 9 5	
L.—Appropriations in Aid ...	748,870	754,414 9 5	£5,544 9 5	
<hr/>				
NET TOTAL :—			Total Surplus to be surrendered.	
Original £1,151,176			£340,893 15 8	
Supplementary 10				
£	1,151,186	810,292 4 4		

Estimated.	Realized.
£	£ s. d.

Extra Receipts payable to Exchequer:—

Amount received in respect of State's claim for loss of the services of officers incapacitated for duty through the negligence of other persons ...

— 121 3 3

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to reduction in staff consequent upon the operation of Unemployment Assistance (Employment Period) Orders which reduced materially the number of those eligible for Unemployment Assistance.
- B.—Saving due to reduction in the number of inspections of local offices consequent on the restriction in public transport.
- C.—Certain cleaning services for which provision was made were postponed.
- D.—Excess due to increase in number of telephone calls and the operation of increased charges.
- E. and F.—Fewer cases were referred to the Courts than was anticipated.
- G.—This figure varies with the contribution income of the Unemployment Fund which cannot be exactly forecast.
- H.—Payments of Benefit through Associations were fewer than was anticipated.
- I.—Advances were more numerous than was anticipated.

J.—Saving due to the extended operation of Unemployment Assistance (Employment Period) Orders which reduced the number of persons eligible for Unemployment Assistance.

K.—The number of payments of Unemployment Benefit and Unemployment Assistance made through the post was considerably less than was anticipated.

	£	s.	d.
K.K.—(1) Cash shortages at local offices not exceeding £2 in any one case and not involving suspicion of fraud or culpable negligence on the part of officers of the Department		5	14 4

(2) Moneys amounting to £347 19s. 7d. misappropriated by a Manager of an Employment Exchange and a cash shortage of £13 0s. 9d. disclosed on the examination of his accounts. Department of Finance minute S.99/33/42, dated 25th July, 1942. This officer was dismissed from the public service and was convicted and sentenced to twelve months imprisonment. An outstanding balance of salary amounting to £2 17s. 3d. was withheld as a partial set off against the defalcations	361	0	4
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(3) Moneys misappropriated by a Branch Manager of a Branch Employment Office. Department of Finance minute S.99/43/42, dated 28th August, 1942	24	17	7
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In addition, sums amounting to £13 17s. 0d. in respect of Unemployment Assistance and postal order poundage connected therewith have been charged in earlier Appropriation Accounts as a result of this Branch Manager's frauds and are irrecoverable; a sum amounting to £13 18s. 7d. in respect of the services of departmental officers assisting in the work of the Branch Employment Office for which the Branch Manager was liable has been abandoned. This officer was brought to trial, found guilty, and given the benefit of the Probation of Offenders' Act. An outstanding balance of salary amounting to £60 1s. 3d. was withheld.

£391	12	3
------	----	---

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	179,500	180,162 19 6
(2) Repayment of sums advanced to Workpeople	50	68 4 1
(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 the Unemployment Assistance (Amendment) Acts, 1938 and 1940	269,000	273,772 1 6
(5) Recoveries of Unemployment Assistance overpaid	300	339 14 5
(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.	20	71 9 11
	£748,870	£754,414 9 5

- (1) This item varies with the contribution income of the Unemployment Fund.
- (2) Surplus follows variation in amount of advances made (*see* Subhead I.).
- (4) Certain sums came into the Account, the receipt of which before the close of the financial year was not anticipated.
- (5) and (6) The estimates in these cases are necessarily of a conjectural nature.

EXTRA REMUNERATION (exceeding £30).

Thirteen Clerical Officers received in respect of overtime the amount of £576 16s. 1d. in varying sums ranging from £67 2s. 0d. to £31 5s. 5d.

NOTES.

In addition to cash recoveries accounted for under Subhead L., further recoveries totalling £651 7s. 4d. in respect of overpayments included in the Accounts of previous years have been identified up to the close of this Account as having been made by deduction from Unemployment Assistance to which applicants subsequently became entitled.

The undermentioned sums made up of unrecovered balances of payments of Unemployment Assistance, which were included in the Accounts of previous years but were subsequently found to be irregular, have been treated as irrecoverable:—

		£	s.	d.
1934-35	...	50	9	11
1935-36	...	94	19	6
1936-37	...	53	4	9
1937-38	...	29	1	8

Department of Finance minute S.99/25/38, dated 25th March, 1942.

Improper issues of Food Vouchers were made at Local Offices during the year to an extent equivalent to 105 single unit vouchers with a total value of £9 4s. 5d. (*see* Note to Vote 76). In addition, discrepancies in stock at local offices have been identified amounting on balance to 58 single unit vouchers representing £5 3s. 11d. but it is not possible to say whether excess expenditure to this extent has been incurred on the Food Allowances Vote.

This Account includes expenditure of approximately £10,665 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £238 in respect of the balance of civil pay issued to staff serving with the Defence Forces.

The Accounts of other Departments and Offices include expenditure of approximately £92 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

R. C. FERGUSON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
31st December, 1942.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1942,
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	13,516	12,689 16 5	826 3 7	—
B.—Travelling and Incidental Expenses	130	96 11 8	33 8 4	—
C.—Expenses in connection with International Organiza- tions	250	269 10 10	—	19 10 10
TOTAL	13,896	13,055 18 11	859 11 11	19 10 10

Surplus to be surrendered ... £840 1 1

		Estimated.	Realized.
		£	£ s. d.
Extra Receipts payable to Exchequer:—			
Fees {	Patents	6,730	9,118 12 6
	Trade Marks and Designs	1,985	3,069 15 0
	Miscellaneous Receipts	285	229 16 0
		<u>£9,000</u>	<u>£12,418 3 6</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to vacancies and changes in staff.
- B.—Saving mainly due to reduction in telephone rental, several extensions having been taken over by other Departments.
- C.—The subscriptions to both the International Union for the Protection of Industrial Property and the International Union for the Protection of Artistic and Literary Works, which depend on the expenses of these bodies, were greater than was anticipated.

NOTE.

This Account includes expenditure of approximately £1,561 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices.

R. C. FERGUSON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
12th November, 1942.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1942, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF THE MINISTER FOR POSTS AND TELEGRAPHS (45 and 46 Vict., c. 74; 8 Edw. 7, c. 48; 1 and 2 Geo. 5, c. 26; The 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 :—				
<i>Original</i> ... £166,395				
<i>Supplementary</i> 2,500				
	168,895	169,108 3 7	—	213 3 7
A.2.—Metropolitan Offices ...	386,530	381,634 2 11	4,895 17 1	—
A.3.—Provincial Offices :—				
<i>Original</i> ... £933,610				
<i>Supplementary</i> 7,000				
	940,610	939,793 0 10	816 19 2	—
A.4.—Stores Branch ...	70,500	70,886 10 5	—	386 10 5
AA.—Payment to other Administrations in respect of Services rendered by Agency	3,000	2,017 9 10	982 10 2	—
B.—Travelling Expenses ...	9,540	9,279 17 6	260 2 6	—
BB.—International and other Conferences and Conventions	380	469 0 4	—	89 0 4
C.—Rent, Office Fittings, etc. ...	25,585	27,333 11 1	—	1,748 11 1
D.—Purchase of Sites, etc. (Postal and Telegraph Services only) ...	1,350	472 15 0	877 5 0	—
CONVEYANCE OF MAILS.				
E.1.—Conveyance of Mails by Rail :—				
<i>Original</i> ... £245,710				
<i>Supplementary</i> 5,500				
	251,210	252,545 19 6	—	1,335 19 6
E.2.—Conveyance of Mails by Road ...	46,950	47,126 9 6	—	176 9 6
E.3.—Packet Services at Home ...	1,030	1,013 5 0	16 15 0	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
E.4.—Packet Services—British and Foreign* ...	23,600	20,100 0 0	3,500	0 0	—	
E.5.—Conveyance of Mails by Air :—						
<i>Original</i> ...	£8,150					
<i>Supplementary</i> ...	20,000	18,318 2 7	9,831	17 5	—	
F.—Railway Companies, etc., for services in connection with Telegrams ...	60	66 3 1	—		6 3 1	
STORES OTHER THAN ENGINEERING MATERIALS.						
G.1.—Stores :—						
<i>Original</i> ...	£48,190					
<i>Supplementary</i> ...	4,610	50,041 19 4	2,758	0 8	—	
G.2.—Uniform Clothing ...	28,910	17,646 1 9	11,263	18 3	—	
G.3.—Manufacture of Stamps, etc.	8,175	7,728 15 11	446	4 1	—	
INCIDENTAL EXPENSES, LAW CHARGES, Etc.						
H.1.—Law Charges ...	150	152 0 11	—		2 0 11	
H.2.—Losses by Default, Accident, etc. ...	1,200	1,377 9 4	—		177 9 4	
H.3.—Incidental Expenses ...	1,295	1,935 4 11	—		640 4 11	
ENGINEERING ESTABLISHMENT.						
I.1.—Salaries, Wages and Allowances ...	159,515	152,791 2 4	6,723	17 8	—	
I.2.—Travelling Expenses ...	17,347	13,772 8 2	3,574	11 10	—	
K.—Engineering Materials :—						
<i>Original</i> ...	£28,369					
<i>Supplementary</i> ...	14,631	49,391 6 5	—		6,391 6 5	
ENGINEERING WORK, Etc.						
L.1.—Cross Channel Cable Maintenance ...	3,000	1,826 8 1	1,173	11 11	—	
L.2.—Wayleaves ...	150	206 11 6	—		56 11 6	
L.3.—Contract Work ...	3,047	2,300 16 6	746	3 6	—	
L.4.—Rent, Rates on Wires, Water, Light, etc. ...	8,550	8,568 4 8	—		18 4 8	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
L.5.—Incidental Expenses ...	393	247 4 8	145 15 4	—
M.—Telephone Capital Repayments ...	147,848	147,847 19 2	10	—
SUPERANNUATION AND OTHER NON-EFFECTIVE CHARGES.				
N.1.—Superannuation Allowances and other Non-effective Charges, exclusive of Allowances granted under the Treaty of 6th December, 1921 :—				
<i>Original</i> ... £109,150				
<i>Supplementary</i> 11,100				
	120,250	121,952 12 10	—	1,702 12 10
N.2.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ...	69,400	68,803 3 8	596 16 4	—
N.3.—Agency Payments in respect of Compensation Allowances ...	9,650	10,819 5 4	—	1,169 5 4
POST OFFICE SAVINGS BANK.				
O.1.—Salaries, Wages and Allowances ...	17,400	16,485 5 6	914 14 6	—
O.2.—Travelling Expenses ...	60	75 17 9	—	15 17 9
O.3.—Maintenance of Buildings, Furniture, Light, Heating, etc. ...	400	476 18 7	—	76 18 7
O.4.—Stationery, etc. ...	850	904 14 7	—	54 14 7
O.5.—Law Charges ...	10	—	10 0 0	—
O.6.—Losses by Default, Accident, etc. ...	100	109 3 2	—	9 3 2
O.7.—Incidental Expenses ...	20	8 14 7	11 5 5	—
O.8.—Rates, etc. ...	184	181 7 3	2 12 9	—
CIVIL AVIATION AND METEOROLOGICAL WIRELESS SERVICES.				
Q.1.—Salaries, Wages and Allowances ...	17,345	16,689 14 1	655 5 11	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.		£ s. d.	
Q.2.—Provision and Installation of Equipment and Operating and Maintenance Charges, Rent, etc. ...	24,955	4,365 3 2	20,589 16 10		—	
Q.3.—Travelling and Miscellaneous Expenses ...	720	682 11 4	37 8 8		—	
<i>Deduct :—</i>	2,694,114	2,637,552 16 8	70,831 10 10		14,270 7 6	
Anticipated Savings on various Subheads (<i>See Supplementary Estimate</i>) ...	32,224	—	32,224 0 0		—	
GROSS TOTAL :— Original ... £2,628,773 Supplementary 33,117	£ 2,661,890	2,637,552 16 8	38,607 10 10		14,270 7 6	
<i>Deduct :—</i>			Surplus of Gross Estimate over Expenditure. £24,337 3 4			
T.—Appropriations in Aid :— Original ... £113,630 Supplementary 1,407	Estimated. 115,037	Realized. 124,412 16 4	Surplus of Appropriations in Aid realized. £9,375 16 4			
NET TOTAL :— Original ... £2,515,143 Supplementary 31,710	£ 2,546,853	2,513,140 0 4	Total Surplus to be surrendered. £33,712 19 8			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—A casual variation.

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 unanticipated decrease in Postal business (£10,000) ; offset by increased Telegraph traffic (£5,100).

A.3.—A casual variation. Expenditure under this Subhead includes an amount of £4 ls. 7d. to an officer stormbound on Tory Island for thirteen days (Department of Finance letter E.82/10/41 of 21st May, 1941, refers) ; an amount of £11 Os. 4d. to five officers for periods of enforced absence due to Foot and Mouth disease (Department of Finance letter E.82/17/41 of 6th September, 1941, refers) ; and an amount of £2 to an Auxiliary Postman in recoupment of a fee improperly charged for attendance by a departmental medical officer. Capitation fees amounting to £2 18s. 0d. payable out of this Subhead to the medical officer were withheld.

A.4.—The excess was due to increase in manufacture work in the Post Office Factory for the Department of Defence.

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 (£180) and to decrease in Trip Allowances resulting from curtailment of train services (£80).

BB.—The excess was due to the subscriptions to the International Postal Union (£58) and the International Telegraph and Radio Telegraph Union (£31) being greater than anticipated.

C.—The excess was due to the increased cost of fuel and light (£2,040) and the incidence of payments of rent (£120) and rates (£100) proper to the previous year but made in this year; offset by rents provided for but not paid in this year (£420) and to rates (£30) and cost of maintenance of shelter huts (£60) being less than anticipated.

D.—The saving was due to anticipated expenditure on certain sites not having materialized (£1,350); offset by expenditure on other sites not provided for (£470).

E.1.—The excess was due mainly to increased payments to the Railway Clearing House consequent on the revision of inland parcel post rates and to an increase in the numbers of parcels carried by rail.

E.2.—The excess was due to increased subsidies paid to Mail Car Contractors to meet additional running costs (£350); offset by a decline in parcel post traffic in rural areas (£175).

E.3.—A casual variation.

E.4.—The saving was due to curtailment of the Dún Laoghaire-Holyhead Packet Service.

E.5.—The saving was due to provision having been made for accounts which were not received in time for payment within the year.

F.—A casual variation.

G.1.—The saving was due to failure, owing to emergency conditions, to obtain supplies estimated for e.g., handcarts (£360), letter boxes (£150), cycles (£220), and mechanical transport stores (£7,520); to mail bags being made in the Post Office Factory instead of by Contractors (£1,120); to an unforeseen falling-off in mail bags used in the Cross-Channel Services (£490) and to a reduction in the cost of maintenance of handcarts (£30) and letter boxes (£30); offset by increased purchases of miscellaneous common stores for reserve purposes (£7,050) and by the increased cost of hireage of cycles (£110).

G.2. and G.3.—The saving was due to delays in the supply of goods by Contractors. The expenditure under Subhead G.2. includes an *ex-gratia* payment of £27 lls. 6d. in respect of increased contract price of goods (Department of Finance letters S.9/3/40 of 24th April, 1940 and 13th August, 1940, refer).

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 209. The loss to public funds is reduced by £1 2s. 9d. on account of unpaid wages, etc., due to dismissed, etc., officers.

H.3.—The excess was due to an unforeseen payment of £560 for compensation, legal costs and medical fees in respect of personal injuries to a member of the public caused by an official motor cycle (Department of Finance letter S.48/4/41 of 19th July, 1941, refers); to increased cost of window cleaning (£90); and to miscellaneous expenses (£100); offset by reduced grants to Boy Messenger Institutes (£110). Expenditure under this Subhead includes *ex-gratia* allowances amounting to £1 10s. to two officers as compensation for footwear damaged by disinfectant fluid in places affected by Foot and Mouth disease (Department of Finance letter E.82/16/41 of 31st July, 1941).

I.1.—The saving was due to a reduction in the amount required for labour on maintenance works.

I.2.—The saving was mainly due to curtailment of travelling owing to the emergency.

K.—The excess was due to provision of increased stocks to meet the emergency.

L.1.—This Subhead provides for this Administration's share of the cost of repairs to Anglo-Irish Submarine Cables, the extent of which cannot be accurately foreseen.

L.2.—The excess was mainly due to payment of arrears of wayleave charges.

L.3.—The saving was due to the postponement of electric lighting, heating, etc., works at various offices and decreased expenditure on telegraph maintenance and telephone renewal works (£1,500); offset by expenditure on emergency equipment not provided for in the estimate (£550) and excess expenditure on telephone maintenance (£200).

L.4.—A casual variation.

L.5.—The saving was mainly due to the provision for workmen's classes not being required.

N.1.—A closer estimate was not possible.

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 certain retired officials.

O.1.—The saving was due to the employment of officers on lower points of the salary scale than estimated for.

O.2.—This is a variable item and expenditure cannot be accurately foreseen.

O.3.—The excess was due to the cost of heating and maintenance being greater than anticipated (£112); offset by a reduction in the cost of furniture and lighting (£35).

O.4.—The excess was due to the cost of printing and paper being greater than anticipated.

O.5.—The expenditure anticipated did not materialize.

O.6.—This is a variable item and expenditure cannot be accurately foreseen. A schedule of losses is shewn on page 212.

O.7.—This is a variable item and expenditure cannot be accurately foreseen.

O.8.—A casual variation.

Q.1.—There was a saving of £2,280 owing to expenditure not having materialized; partly offset by unforeseen increased cost of operating staff (£1,625).

Q.2.—The saving was mainly due to anticipated expenditure on equipment not having materialized.

Q.3.—A casual variation.

T.—Appropriations in Aid :—

				Estimated.	Realized.		
				£	£	s.	d.
(1) Void Money Orders	...	...	...	450	373	13	1
(2) Void Postal Orders	...	...	...	2,100	2,185	19	6
(3) Works for Railway Companies and Others	...	...	...	2,300	3,211	8	10
(4) Sale of Engineering Stores	...	...	...	925	1,230	1	8

	Estimated.	Realized.
	£	£ s. d.
(5) Receipts from Savings Bank Funds ...	35,274	35,814 2 11
(6) Rent of Post Office premises, sub-let...	7,100	7,157 9 9
(7) Repayment of sums advanced to officers under Subhead G.1. ...	40	42 8 0
(8) Receipts from Widows' and Orphans' Pensions Fund for Administrative Expenses ...	17,500	17,259 12 6
(9) Receipts for Agency Services performed on behalf of other Administrations ...	18,000	20,122 2 7
(10) Receipts from British Administration for excess Parcels Traffic ...	—	853 0 0
(11) Receipts from British Administration for Staffing of Wireless Stations ...	6,900	7,222 13 11
(12) 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 ...	9,650	9,469 5 11
(13) Miscellaneous Receipts ...	14,798	19,470 17 8
	<u>£115,037</u>	<u>£124,412 16 4</u>

- (1).—The value of void Money Orders renewed was greater than anticipated thus decreasing the amount to be appropriated.
- (2).—The value of void Postal Orders to be appropriated was greater than anticipated.
- (3).—The excess was due to an unanticipated increase in repayment works to meet emergency requirements.
- (4).—The amount realized was greater than anticipated. A close estimate is not possible.
- (5).—The total expenditure was greater than anticipated.
- (6).—A casual variation.
- (7).—A casual variation.
- (8).—A casual variation.
- (9).—The number of Money and Allowance Orders issued by other Administrations for payment in Éire was greater than anticipated.
- (10).—The excess was due to an unanticipated variation in the incidence of Parcel Post traffic with the British Administration.
- (11).—The excess was due to the cost of maintenance of plant being greater than anticipated.
- (12).—The amount due to be recovered from the British Administration was less than anticipated.
- (13).—The receipts under this heading, which are difficult to foresee, include the following items :—

	£	s.	d.
(a) Sale of Non-Engineering Stores ...	13,528	3	8
(b) Value found loose, cash in undelivered packets, proceeds from sale of perishable parcels and undisposable property ...	233	10	6

	£	s.	d.
(c) Receipts in respect of damage to property, fines, prosecution costs, restitution, etc.	264	7	5
(d) Receipts in respect of commission on repurchase of stamps ...	204	16	8
(e) Receipts for services rendered in respect of Meteorological Services, Engineering work, etc., for Broadcasting Service, etc.	737	11	1
(f) Profits on Exchange—Money Order Services	20	0	0
(g) Receipts in respect of special leave at cost of substitution, overpayment of wages, etc.	704	0	1
(h) Receipts in respect of services of officers loaned	2,081	19	0
(i) Partial refundment of an amount charged to H.2. Losses Sub-head in a prior year in respect of a deficiency in the accounts at Clonmel (Department of Finance letter E.82/13/33 of the 20th November, 1935, refers) ...	26	0	0
(j) Receipts in respect of Wireless Examination and Transmitting Permits	333	4	7
(k) Compensation under Neutrality (War Damage to Property) Act, 1941	10	2	6
(l) Other miscellaneous receipts	1,327	2	2

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 (£2,600); (2) increased value of stores issued to other Government Departments (£1,600); (3) value of mail bags supplied for use in the Cross-Channel services (£1,020); (4) services of officers loaned (£280), and (5) miscellaneous items under (c), (g), (j) and (k) (£170); offset by decreased receipts in respect of (6) overhead charges on Wireless Broadcasting works (£400); (7) advertisements in Postage Stamp Books (£300); (8) commission on repurchase of stamps (£200), and (9) Profits on Exchange in Money Order services (£100).

LOSSES BY DEFAULT, ETC. (POSTAL STORES).

Stocktaking deficiencies as follows were written off during the year:—

Under authority of the Secretary £1,509 18s. 8d. (801 cases). (552 cases of surpluses totalled £865 8s. 9d.).

Apart from ordinary stocktaking discrepancies, the losses of Postal Stores from stock amounted to £8 4s. 8d.

Seven cases of deficiencies amounting to £852 14s. 0½d. and eight cases of surpluses amounting to £1,457 0s. 11d. were adjusted under authority of the Department of Finance (Department of Finance letter S.41/24/38 of the 18th November, 1942, refers).

The sale value of all materials of Postcards, Wrappers, Envelopes and Telegraph Books issued to Postmasters in the year was £2,807.

LOSSES BY DEFAULT, ETC. (POSTAL SERVICES)—STATEMENT SHOWING PRINCIPAL ITEMS.

	£	s.	d.
Deficiency in Accounts—Due to a fraudulent negotiation of a British Postal Order at Dublin Head Office on the 3rd January, 1941	1	0	0
„ „ „ Due to shortage in official remittance between Letterkenny and Annagry Sub-Office on the 23–24th October, 1940	2	10	0
„ „ „ Due to burglary at Letterkenny Head Office on the night of the 9–10th May, 1941	6	17	7

	£	s.	d.
Deficiency in Accounts—Due to burglary at Athea Sub-Office, Limerick, on the night of the 6-7th November, 1939, £73 10s. 11½d. The loss to public funds was reduced by £20 made good by the Sub-Postmistress (Department of Finance letter S.41/15/40 of the 17th November, 1941, refers)	53	10	11½
“ “ “ Due to loss of Old Age Pension Order after payment at Naas on the 24th May, 1941 ...	10	0	
“ “ “ Due to fraudulent negotiation of a British Postal Order at Tuam on the 4th November, 1940 ...	1	0	0
“ “ “ Due to overpayment of balance of Savings Certificates on the 27th August, 1940, to a member of the public, £4 3s. 9d., from whom £2 10s. was subsequently recovered ...	1	13	9
Loss incurred on sale of gold and silver strips purchased in 1937-38 for use on Army Officers' Dress uniforms, the order being subsequently cancelled (Department of Finance letters S.41/6/37 of 15th June, 1937, 11th May, 1939 and 20th June, 1941, refer) ...	7	14	9
Loss of Legal Tender Notes, etc., from “Test” letters ...	10	0	
Postage and Commemoration Stamps presented to the International Bureau, Berne, the Director-General of Posts and Telegraphs, India, the Postal Administration of Nicaragua, the National Museum (Department of Finance letters S.41/1/24 of the 4th June, 1924, and the 9th February, 1925, S.41/9/31 of the 18th July, 1931, S.41/18/32 of the 3rd June, 1941, and S.41/18/32 of the 8th November, 1941, refer) ...	12	13	3
Miscellaneous losses not exceeding £20 and not involving suspicion of fraud or culpable negligence of Post Office Servants :—			
Counter Losses ...	185	4	0½
Irrecoverable amounts of Customs Duties uncollected ...	1	17	8
Ministry of Pensions Orders ...		5	11
Money Orders ...	2	0	0
British Army Allowance Forms ...	1	6	0
Miscellaneous ...	2	4	0½
	192	17	8
Compensation for Loss of or Damage to Parcels and Insured Letters :—			
Loss :—Registered and Insured Parcels ...	8	15	9½
Unregistered and Uninsured Parcels ...	861	7	3½
Total (Parcels) ...	870	3	1
Registered and Insured Letters ...	96	6	10
Total (Loss) ...	966	9	11
Damage :—Registered and Insured Parcels ...	5	18	3
Unregistered and Uninsured Parcels ...	123	7	8
Total (Parcels) ...	129	5	11
Registered and Insured Letters ...	15	6	
Total (Damage) ...	130	1	5
TOTAL LOSS AND DAMAGE ...	1,096	11	4
TOTAL ...	£1,377	9	3½

The total number of Money Orders and Postal Orders issued during the year was 6,479,611 amounting to a sum of £6,955,415. The total number of parcels dealt with was approximately 6,166,000. The total cash, etc., remittances dealt with by Postmasters, etc., during the year was £24,711,171.

The following cases of loss involved no charge on public funds as the amounts were made good in each instance :—

A shortage of £1 12s. 7d. was discovered in the accounts of the Sub-Postmistress of Chapelizod Sub-Office, Dublin. The Assistant was dismissed.

A shortage of £9 10s. 6½d. was discovered in the accounts of the Sub-Postmistress of Ballinahowen Sub-Office, Athlone. The Assistant was prosecuted and dismissed. She was also concerned in a Savings Bank defalcation (*see* page 213).

A shortage of £23 9s. 4½d. was discovered in the accounts of the Sub-Postmistress of Celbridge Sub-Office, Dublin. She was dismissed.

A shortage of £6 8s. 10d. was discovered in the accounts of the Sub-Postmistress of Knockanore Sub-Office, Mallow. She was dismissed.

A shortage of £28 0s. 1d. was discovered in the accounts of the Sub-Postmistress of Kilbrittain Sub-Office, Bandon. She was prosecuted and dismissed.

A shortage of £13 15s. 1d. was discovered in the accounts of the Sub-Postmaster of Mooncoin Sub-Office, Waterford. He was allowed to resign.

A shortage of £88 10s. 0½d. was discovered in the accounts of the Sub-Postmaster of Tourlestrane Sub-Office, Sligo. He was prosecuted and dismissed (Department of Finance letter S.41/19/41 of the 26th November, 1942, refers).

A shortage of £350 19s. 3d. was discovered in the accounts of Tullamore Head Office. The Postmaster was prosecuted and dismissed (Department of Finance letters E.82/13/41 of 28th October, 1941, and 9th April, 1942, refer).

A shortage of £89 1s. 4½d. was discovered in the accounts of the Sub-Postmistress of Upper Leeson Street Town Sub-Office, Dublin. She was dismissed (Department of Finance letter S.41/16/41 of 16th May, 1942, refers).

A shortage of £72 13s. 2½d. was discovered in the accounts of the Sub-Postmistress of Tullaroan Sub-Office, Thurles. The Assistant was prosecuted and dismissed (Department of Finance letter S.41/15/41 of 21st May, 1942, refers).

A shortage of £2 14s. 2d. was discovered in the accounts of the Sub-Postmistress of Graiguenamanagh Sub-Office, Kilkenny. The Assistant was prosecuted and dismissed.

A temporary Postman at Dublin Head Office misappropriated Postal Orders valued at £2 10s. 5d. The offender was prosecuted and dismissed.

A shortage of £8 2s. 5d. was discovered in the accounts of the Sub-Postmaster of Carrickaboy Sub-Office, Cavan, who was dismissed.

A shortage of £10 11s. 7½d. was discovered in the accounts of the Sub-Postmaster of Clonbullogue Sub-Office, Curragh Camp, who was prosecuted and dismissed.

A shortage of £1 12s. 6d. resulted from the theft of a Postal Packet containing cash, etc., by a Postman, Grade B, at Dublin Head Office. The offender was prosecuted and dismissed.

A shortage of 10s. resulted from the theft of a Postal Packet by a Postman, Grade B, at Dublin Head Office. The offender was prosecuted and dismissed.

A shortage of 3s. 5d. resulted from the theft of a Postal Packet containing a Postal Order and stamps by a temporary Postman at Dublin Head Office. The offender was prosecuted and dismissed.

LOSSES BY DEFAULT, ETC. (ENGINEERING STORES).

	£	s.	d.
Losses of Stores written off under authority of the Secretary, Engineer-in-Chief and Controller of Stores (57 cases) ...	67	14	3

Stocktaking deficiencies as follows were written off during the year :—

(a) Under authority of the Secretary £1,240 5s. 0d. (555 cases). (443 cases of surpluses totalled £983 4s. 0d.).

(b) Under authority of the Engineer-in-Chief £2 7s. 4d. (21 cases). (17 cases of surpluses totalled £2 3s. 11d.).

One deficiency amounting to £60 1s. 9d. and two surpluses amounting to £152 13s. 0d. were adjusted under authority of the Department of Finance (Department of Finance letter S.41/24/38 of the 18th November, 1942, refers).

The total value of Stores handled during the year was £205,438.

REPAYMENT SERVICES.

	Expenditure in the year. £	Total outstanding. £
Works executed for Railway Companies and others	4,340	4,846

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 ten claims for Repayment Services amounting to £86 5s. 10d. were abandoned under the Secretary's authority.

LOSSES BY DEFAULT (SAVINGS BANK).

	£	s.	d.
Due to a fraudulent withdrawal on demand of £2 from Savings Bank Account 844 059. The offender was prosecuted and sentenced. There was no suspicion of fraud or culpable negligence on the part of any Post Office Servant ...	2	0	0
Due to a fraudulent withdrawal on demand of £2 10s. 0d. from Savings Bank Account 848 078. There was not sufficient evidence available to sustain a prosecution against the person alleged to be responsible. There was no suspicion of fraud or culpable negligence on the part of any Post Office Servant ...	2	10	0
Due to fraudulent withdrawals on demand amounting to £11 from Savings Bank Account 898 214. The offender was prosecuted and sentenced. The loss to public funds was reduced by £4 made good by Post Office Servants held to be responsible ...	7	0	0
Due to misappropriation at Foxford Sub-Office of deposits in Savings Bank Account 695 268 amounting to £190. The offender was prosecuted and dismissed. The gross loss of £206 13s. 2d., including £16 13s. 2d. interest, was reduced by refunds amounting to £109 made by the Sub-Postmistress, who has undertaken to make good the balance of £97 13s. 2d. by instalments (Department of Finance letter S.41/4/41 of 5th January, 1942) ...	97	13	2
TOTAL ...	£109	3	2

The following cases of loss involved no charge on public funds as the amount was made good in each instance :—

A Sub-Office assistant at Mohill Sub-Office, Carrick-on-Shannon, misappropriated Savings Bank deposits in various Accounts amounting to £280 9s. 0d. The offender was prosecuted and dismissed (Department of Finance letter S.41/10/41 of 18th June, 1942, refers).

A Sub-Office assistant at Ballinahowen Sub-Office, Athlone, misappropriated a sum of £10 in respect of a deposit in Savings Bank Account 734 270. The offender was prosecuted and dismissed (*see* also page 211).

Fraudulent withdrawals on demand were made from Savings Bank Account 878 852 amounting to £2 15s. 0d. The offender was prosecuted and sentenced.

A fraudulent withdrawal on demand of 12s. was made from Savings Bank Account 869 830 by a person whose identity was not established.

A fraudulent withdrawal on demand of £1 5s. 0d. was made from Savings Bank Account 890 893 by a person whose identity was not established.

A fraudulent withdrawal on demand of 10s. was made from Savings Bank Account 889 881 by a person whose identity was not established.

Embezzlement of a deposit of £5 for Savings Bank Account 794 146 came to light in the year on the part of a Post Office Clerk at Drogheda, who was prosecuted and dismissed for other similar defalcations reported in the Appropriation Account for 1940-41, page 219.

The total number of Savings Bank Deposits and Withdrawals during the year was 916,179 and the total amount involved was approximately £6,106,524.

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 16th August, 1941, refers).

One hundred and thirty-seven Clerical Officers, sixty-three Writing Assistants and two Writing Clerks received extra remuneration varying between £30 5s. 4d. and £123 7s. 2d. in respect of extra attendance on weekdays. Two Clerical Officers on loan to the Department of Supplies received extra remuneration amounting to £44 12s. 2d. and £51 11s. 8d., respectively, from that Department. One Sub-Postmistress received extra remuneration of £153 5s. in respect of Meteorological services from the Department of Industry and Commerce.

One Assistant Superintendent, twenty Overseers, one Chief Inspector, four Inspectors, one Storekeeper, eighty-seven Post Office Clerks, Grade A, one hundred and thirteen Post Office Clerks, Grade B, twenty-two Postmen, Grade A, forty-eight Postmen, Grade B, seventy-one Skilled Workmen, eighteen Male Night Telephonists, five Telephonists, twenty Temporary Wireless Operators, two Skilled Motor Mechanics, two Storemen, one Packer and Porter, seventeen Doorkeepers, and one Cleaner received extra remuneration varying between £30 4s. 1d. and £244 4s. 10d. 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 expenditure of approximately £44,995 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £15,177 in respect of the balance of civil pay issued to staff serving with the Defence Forces.

2. The Accounts of other Departments and Offices include expenditure of approximately £984 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

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

(a) as irrecoverable :—							£	s.	d.
Motor Van	...	...	...	...	...	...	13	3	9
Motor Van and Motor Cycles (3 cases)	...	...	...	...	...	...	2	1	8
							£15	5	5

(b) on a mutual forbearance basis :—

Motor Truck	...	...	...	...	...	...	49	19	6
Motor Van	...	...	...	...	...	...	25	1	6
Motor Cycle	...	...	...	...	...	...	10	3	5
Motor Cycle	...	...	...	...	...	...	8	10	2
Motor Cycle	...	...	...	...	...	...	3	0	0
Motor Truck, Motor Van, Motor Cycle and Pedal Cycles (9 cases)	...	...	...	...	...	...	5	19	6

(Department of Finance letters S.41/2/37 of 26th April and 25th October, 1937, refer)	£102	14	1
---	-----	-----	-----	------	----	---

(c) on a halving basis :—

Motor Cycle	...	...	...	...	...	...	10	8	5
Pedal Cycle	...	...	...	...	...	...	2	8	4
Motor Vans, Motor Cycle and Pedal Cycles (6 cases)	...	...	...	...	...	...	2	18	8

(Department of Finance letters S.41/2/37 of 26th April and 25th October, 1937, refer)	£15	15	5
---	-----	-----	-----	-----	----	---

4. The following claims in respect of damage to immobile property were abandoned :—

(a) as irrecoverable :—							£	s.	d.
-------------------------	--	--	--	--	--	--	---	----	----

Letter Box	1	16	2
------------	-----	-----	-----	-----	-----	-----	---	----	---

(b) on a halving basis :—

Letter Box	12	1	5
------------	-----	-----	-----	-----	-----	-----	----	---	---

5. In 13 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 £82 16s. 2d.

6. Improper issues of Food Vouchers were made at Post Offices during the year to an extent equivalent to 841 one-unit vouchers with a total value of £73 17s. 1d. An amount of 8s. 7d. was recovered in respect of these issues (Department of Finance letters S.41/1/42 of 6th and 28th February, 1942, refer).

7. An oil coat supplied to a Mail Car Driver was lost in the bombing of North Strand Road, Dublin, on 30-31st May, 1941. Its unexpired value, 4s. 9d., was abandoned as irrecoverable.

8. Six overalls supplied to the Department of Defence on 7th December, 1937, and stated to have been returned to the Post Office Stores in April, 1939, were apparently lost in transit. Their value, £1 11s. 6d., was abandoned as irrecoverable.

9. A Mail Car Contractor at Rathdrum, Co. Wicklow, interfered with Postal Packets. He was prosecuted and his contract was cancelled. A balance of £6 11s. 5d. due to him in respect of his subsidy was withheld.
10. An amount of 14s. 7d. in respect of the unexpired value of official clothing not returned by two dismissed officers was abandoned as irrecoverable.
11. An amount of 17s. 1½d. in respect of the unexpired value of official clothing and wages for excess annual leave were abandoned as irrecoverable. Wages of 17s. 1½d. were withheld.
12. An amount of £4 6s. 8d. in respect of wages for excess annual leave and sick leave of two officers was abandoned. Wages of 8s. 2½d. were withheld from one of the officers.
13. An amount of £1 11s. expenses incurred in connection with the attendance of a Postmaster at Court was abandoned as irrecoverable.
14. Various sums due in respect of legal costs from telephone subscribers amounting to £48 14s. 2d. were abandoned.

P. S. O'HEGARTY,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
DUBLIN, 30th November, 1942.

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, 1942.

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.	
£	£	£		£	£	£	
5,963	*	1,507	Construction	4,434	*	1,457	
8,722	36,552	981	Renewals and Re-arrangements of Plant	7,469	35,580	679	
46,174	121,274	7,922	Maintenance	33,483	115,711	7,831	
689	11,626	101	Repair of Stores in Post Office Factory	571	10,248	118	
£241,511				£217,581			

* 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, 1942.

				Estimate. £	Expenditure. £
Construction (Telegraphs):—					
Shore Wireless Stations	...	...	...	1,190	...
Sundry Works (including fast Telegraph Apparatus)	...	...	...	4,773	2,923
TOTAL COST OF TELEGRAPH CONSTRUCTION:—					1,511
Cash	...	...	...	£2,360	£2,300
Materials	...	...	...	3,603	2,134
Construction (Common Services):—				5,963	4,434 (a)
Electric Light, Electric Power, Heating:—					
New Works:—					
Cash	...	...	...	£1,256	£1,181
Materials	...	...	...	251	276
TOTAL COST OF COMMON SERVICES CONSTRUCTION				1,507	1,457
TOTAL COST OF COMMON SERVICES CONSTRUCTION				...	£1,457

(a) The saving was due to Sundry Construction Works provided for not being carried out or completed within the financial year.

APPENDIX NO. 1A.

ABSTRACT OF ENGINEERING EXPENDITURE, YEAR ENDED 31ST MARCH, 1942—continued.

Estimate.			Expenditure.			
Lines and Apparatus.		Electric Light and Power.	Telephone Services.		Common Services.	
Telegraph Services.	Telephone Services.	Common Services.	Telephone Services.		Common Services.	
£	£	£	£	£	£	£
6,493	27,381	907	6,581	30,994	507	
1,505	6,716	43	1,183	4,413	155	
530	180	—	23	343	—	
£8,528	34,277	950	7,787	35,750	662	
194	2,275	31	(Cr.) 318	(Cr.) 170	17	
£8,722	36,552	981	7,469	35,580	679	
40,860	111,091	6,180	31,429	106,890	6,677	
3,309	9,748	1,742	1,942	7,266	1,154	
15	135	—	21	186	—	
1,990	300	—	91	1,369	—	
£46,174	121,274	7,922	33,483	115,711	7,831	
689	11,626	101	527	8,654	112	
			44	1,594	6	
£689	11,626	101	571	10,248	116	
TOTAL.			TOTAL.		TOTAL.	
RENEWALS, REARRANGEMENTS, ETC., OF PLANT (a)			RENEWALS, REARRANGEMENTS, ETC., OF PLANT (a)		RENEWALS, REARRANGEMENTS, ETC., OF PLANT (a)	
Cash			Cash		Cash	
Materials			Materials		Materials	
Renewals of Submarine Cables (Part Cost) (Cash).			Renewals of Submarine Cables (Part Cost) (Cash).		Renewals of Submarine Cables (Part Cost) (Cash).	
Worn-out and obsolete Plant and Stores—Book value written off Stores Ledgers			Worn-out and obsolete Plant and Stores—Book value written off Stores Ledgers		Worn-out and obsolete Plant and Stores—Book value written off Stores Ledgers	
Total Cost of Renewals and Rearrangements £			Total Cost of Renewals and Rearrangements £		Total Cost of Renewals and Rearrangements £	
MAINTENANCE (b).			MAINTENANCE (b).		MAINTENANCE (b).	
Cash			Cash		Cash	
Materials			Materials		Materials	
Wayleaves			Wayleaves		Wayleaves	
Submarine Cables (Part Cost) (Cash)			Submarine Cables (Part Cost) (Cash)		Submarine Cables (Part Cost) (Cash)	
Total Cost of Maintenance ...			Total Cost of Maintenance ...		Total Cost of Maintenance ...	
REPAIR OF STORES IN POST OFFICE FACTORY (c)			REPAIR OF STORES IN POST OFFICE FACTORY (c)		REPAIR OF STORES IN POST OFFICE FACTORY (c)	
Direct Expenditure—			Direct Expenditure—		Direct Expenditure—	
Cash			Cash		Cash	
Materials			Materials		Materials	
Total Cost of Repairs of Stores, etc. ...£			Total Cost of Repairs of Stores, etc. ...£		Total Cost of Repairs of Stores, etc. ...£	
£12,416			£12,416		£12,416	

(a) The saving under Renewals was due to the curtailment of renewal works and the utilization of obsolete stores.

(b) The saving on Maintenance was mainly due to the curtailment of maintenance of lines, submarine cables, and apparatus, owing to the difficulty of obtaining supplies of stores during the Emergency.

(c) The saving in Post Office Factory on repairs was mainly due to the quantities of recovered stores required for various works being less than was anticipated.

APPENDIX No. II.

STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES, YEAR ENDED 31ST MARCH, 1942.

RECEIPTS.		£	£	ISSUES.	£	£
Value of Stores in hand, 1st April, 1941 :—						
Stock at Rate Book Prices on 31st March, 1941 ...		186,577*				
Stores in transit on 31st March, 1941 ...		1,648				
			188,225			
Engineering Materials Purchased ...		74,242				
Add Stores taken into Stock in 1941-42, but not paid for on 31st March, 1942 ...		10,848				
		85,090				56,114
Deduct Stores taken into Stock prior to 1st April, 1941, and paid for in 1941-42 ...		8,774				
			76,316			
Manufactured articles received from the Factory at cost ...			9,644			
Profit on Rate Book Prices ...			1,200			165
						219,106
				(Including stores £23,153 awaiting repair or condemnation; for sale £13,371; held for storm emergency purposes, and poles and scantlings seasoning for creosoting, £6,531).		
Stocktaking adjustment ...						217,478*
						1,628
						9,869
						698
						1,999
						43,548
						£275,385

* 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 1941-42.

Subhead N.1.

RECURRENT CHARGES.

£ s. d.

Superannuation Allowances granted under the Superannuation Act, 1859 (Sections 2, 4, 9, 12, etc.), and the Act of 1909 (Section 1) ... 82,344 13 6

GRATUITIES AND OTHER NON-RECURRENT CHARGES.

A.—Statutory.

Additional Allowances granted under the Superannuation Act, 1909 (Sections 1 (2) and 3 (1)) ... 26,239 17 5

Death Gratuities under the Superannuation Act of 1909 (Section 2 (1)), and the Act of 1914 (Section 2), and Supplementary Death Gratuities granted under the Act of 1909 (Section 2 (2)) ... 5,738 8 8

Gratuities granted to Established Officers under the Superannuation Act of 1859 (Section 6) ... 134 3 7

Gratuities granted to Unestablished Officers under the Superannuation Act, 1887 (Section 4) ... 380 5 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) ... 92 11 0

B.—Non-Statutory.

Marriage Gratuities ... 3,026 0 0

Gratuities granted by the Minister for Posts and Telegraphs to Officers not qualified for grants under the Superannuation Acts, and to certain Unestablished Full-time Officers whose service had been partly allowance paid ... 380 3 2

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 ... 3,616 10 1

Grants under the Injuries in War (Compensation) Act, 1915 ... Nil.

£121,952 12 10

Subhead N.2.

£ s. d.

Compensation Allowances and Gratuities under Article 10 of the Treaty of 6th December, 1921 ... 68,803 3 8

Subhead N.3.

£ s. d.

Agency Payments made in respect of Compensation Allowances ... 10,819 5 4

TOTAL ... £201,575 1 10

POST OFFICE TELEGRAPHS (TELEPHONIC SYSTEM).

AN ACCOUNT OF THE RECEIPTS AND PAYMENTS BY THE MINISTER FOR POSTS AND TELEGRAPHS UNDER THE TELEGRAPH ACTS, 1892-1907, THE TELEPHONE TRANSFER ACTS, 1911, THE TELEGRAPH (MONEY) ACTS, 1913-1921, AND THE TELEPHONE CAPITAL ACTS, 1924, 1927, 1931, 1936 and 1938.

	Receipts in the Year ended 31st March, 1942.		Total for the previously expired period.		Total to 31st March, 1942.		Payments in the Year ended 31st March, 1942.		Total for the previously expired period.		Total to 31st March, 1942.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
To Balance on 31st March, 1941	—	—	7,270	3 2	—	—	7,270	3 2	—	—	—	—
Advances from the Exchequer	130,000	0 0	2,943,858	0 0	3,073,858	0 0	115,627	6 1	2,890,128	3 2	3,005,755	9 3
TOTAL	£ 130,000	0 0	2,951,128	3 2	3,073,858	0 0	£ 130,000	0 0	2,951,128	3 2	3,073,858	0 0

DEPARTMENT OF POSTS AND TELEGRAPHS, DUBLIN,
30th November, 1942.

P. S. O'HEGARTY,
Accounting Officer.

I have examined the above Account. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

WIRELESS BROADCASTING.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1942, 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 ...	26,460	24,764 14 4	1,695 5 8	—
B.—Cost of Daily Programmes	28,460	27,215 19 5	1,244 0 7	—
C.—Musical Instruments, Music, etc....	370	460 3 4	—	90 3 4
D.—Travelling Expenses ...	425	188 1 10	236 18 2	—
E.—Light, Power, etc. ...	6,660	5,507 17 7	1,152 2 5	—
F.—Plant, Equipment, Renewals, Maintenance, etc., inclusive of Labour	7,700	2,851 15 8	4,848 4 4	—
G.—International and other Conferences and Conventions ...	100	—	100 0 0	—
H.—Telegrams and Telephones	355	282 10 6	72 9 6	—
I.—Incidental Expenses ...	65	53 4 4	11 15 8	—
TOTAL ...£	70,595	61,324 7 0	9,360 16 4	90 3 4
Surplus to be surrendered			£9,270 13 0	

Extra Receipts payable to Exchequer :—

	Estimated.	Realized.
	£	£ s. d.
Licence Fees	112,500	109,253 7 6
Advertisements, etc.	9,000	2,145 15 0
	£121,500	£111,399 2 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving was mainly due to the salary for the Station Director (£1,000) for which provision was made in anticipation of vacancy, being borne on the Vote for External Affairs (Vote 65), only an allowance of £135 being charged to this Subhead; to vacancies unfilled (£255); and to the cessation of short-wave services outside normal hours and shorter operating hours (£575).
- B.—The saving was due to the non-operation of short-wave services outside normal hours (£2,280) and to reduction in cost of outside broadcasts (£418); offset by increase in copyright fees (£927) and Artists' fees (£527).
- C.—The excess was due to Customs Duty on additional gramophone records (£46) and increased charges for hired music (£44).
- D.—The saving was due to travelling being less than anticipated.
- E.—The saving was due to reduction in programme hours (£1,050) and non-operation of short-wave services outside normal hours (£100).
- F.—The saving was due to non-operation of short-wave services outside normal hours (£1,500), to non-provision of plant of short-wave station (£500) and to reduced hours, extra life of valves and difficulty in obtaining replacements (£2,848).
- G.—The saving was due to the provision in respect of conference costs not being expended.
- H.—The saving was due to a payment (£130) for Telephone expenditure normally proper to this financial year being paid in the previous year; offset by an unforeseen increase in Telephone expenditure (£58).
- 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 £4 in respect of extra professional services.

For acting as Leader a member of the orchestra received £55 10s. 0d. in respect of an allowance of 5s. a day while so employed, and £4 10s. 0d. in respect of extra professional services.

One Writing Assistant and two Adult Messengers received extra remuneration amounting to £43 11s. 8d., £32 4s. 9d. and £31 3s. 8d., respectively, in respect of extra attendance.

NOTES.

This Account includes expenditure of approximately £1,444 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices.

The Accounts of other Departments and Offices include expenditure of approximately £2,286 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

P. S. O'HEGARTY,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
30th November, 1942.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1942, 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 EXPENSES in connection with the trial and detention of certain persons (No. 28 of 1939, No. 1 of 1940 and No. 16 of 1940); for certain EXPENSES under the Offences against the State Acts, 1939 and 1940 (No. 13 of 1939 and No. 2 of 1940) and the Air-raid Precautions Act, 1939 (No. 21 of 1939); for Reserve Medical Supplies for Civilian Hospitals; for certain EXPENSES of the LOCAL DEFENCE FORCE (including Grants-in-Aid) (No. 28 of 1939); and for certain EXPENSES in connection with the special COMMEMORATION OF THE 1916 RISING.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—ARMY and ARMY RESERVE (including Grants-in-Aid amounting to £152) and certain administrative expenses in connection therewith; OFFICE OF THE MINISTER FOR THE CO-ORDINATION OF DEFENSIVE MEASURES; Expenses in connection with the TRIAL AND DETENTION OF CERTAIN PERSONS; certain Expenses under the OFFENCES AGAINST THE STATE ACTS, 1939 and 1940 and the AIR-RAID PRECAUTIONS ACT, 1939; RESERVE MEDICAL SUPPLIES FOR CIVILIAN HOSPITALS; certain expenses of the LOCAL DEFENCE FORCE (including Grants-in-Aid amounting to £100,000); and certain Expenses in connection with the special COMMEMORATION OF THE 1916 RISING :—						
Original ...	£8,383,556					
Supplementary	10					
	8,383,566	8,126,103 5 8	257,462 14 4	4	—	—
Balances Irrecoverable ...	—	754 13 11	—	—	754 13 11	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
GROSS TOTAL :—				
Original ...	£8,383,556			
Supplementary	10			
	£ 8,383,566	8,126,857 19 7	257,462 14 4	754 13 11
			Surplus of Gross Estimate over Expenditure. £256,708 0 5	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £40,859 3 0	
B.—Appropriations in Aid ...	70,228	111,087 3 0	Total Surplus to be surrendered. £297,567 3 5	
NET TOTAL :—				
Original ...	£8,313,328			
Supplementary	10			
	£ 8,313,338	8,015,770 16 7		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	2,362 17 3

LOSSES STATEMENT.

Each case is covered by general or specific Department of Finance authority.			Deficiencies of Stores and other Losses not affecting the 1941-42 Vote.	Cash Losses charged to Balances Irrecoverable, 1941-42.
			£ s. d.	£ s. d.
1. Losses consequent on theft, fraud or negligence, proved or suspected ...	...	...	13,315 2 7	37 5 0
2. Other Losses ...	...	...	15,535 12 3	717 8 11
		£	28,850 14 10	754 13 11

EXTRA REMUNERATION (exceeding £30).

From the Army Pensions Vote two Officers received £48 7s. 2d. and £45, respectively ; fifty-seven Army Officers received amounts varying from £97 10s. 0d. to £31 ; thirty-seven N.C.Os. received amounts varying from £165 1s. 6d. to £33 11s. 10d. ; twenty-seven Privates received amounts varying from £182 3s. 3d. to £36 8s. 2d. ; the Judge Advocate General received £49 7s. 6d. ; thirty-eight civilian employees received amounts varying from £207 19s. 2d. to £34 8s. 5d. ; three temporary Messengers received amounts varying from £44 13s. 8d. to £31, and one acting Storeman received £108 in respect of Military Service Pensions.

From the Vote for the Office of the Minister for Justice one Army Officer received an allowance of £100 for technical services rendered in connection with the Inspection of Industrial Explosives.

One Principal Officer received a gratuity of £112 9s. 1d. as Officer in Charge of Administration Section, and one Principal Officer received a gratuity of £114 4s. 6d. as Officer in Charge of Air-raid Precautions Section.

From the Vote for the President's Establishment one Army Officer received an allowance of £150 whilst performing the duties of Aide-de-Camp to the President.

This Account includes the sum of £1,545 6s. 0d. in respect of Pay and Allowances and half pay of Army Officers 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 sums amounting to £152,111 18s. 11d. in respect of salaries, etc., of staff temporarily lent, without repayment, to this Department.

This Account includes expenditure of £1 4s. 3d. in respect of remuneration of staff temporarily lent, without repayment, to another Department, and £762 8s. 6d. in respect of the balance of civil pay issued to staff serving with the Defence Forces.

This Account includes £22,141 19s. 9d. being estimated value of services rendered without repayment to other Departments.

Department of Finance authority S.4/58/41.

This Account includes an *ex-gratia* payment of £3 8s. 6d. to a member of Air-raid Precautions Services, to cover medical expenses incurred as a result of an accident during the course of his Air-raid Precaution duties.

Department of Finance authority E.132/6/39.

This Account includes *ex-gratia* payments of £418 0s. 5d., £6 7s. 8d., £11 15s. 2d., £3 9s. 10d., £4 18s. 4d., and £86, approximately, being increased charges allowed to contractors owing to War conditions.

Department of Finance authority S.9/17/39 and S.9/3/40.

This Account includes the sum of £232 9s. 0d. being the half pay of an Army Officer on loan to Aer Lingus Teoranta. The amount has been recovered.

This Account includes an *ex-gratia* payment of £6 5s. 0d. to a Contractor being adjustment of a clerical error made by the Contractor in a tender.

Department of Finance authority S.9/13/39.

In addition to the expenditure in this Account part-worn clothing to the value of £460 11s. 0d. was issued to internees from Army Stores.

Due to a delay in accepting a tender for the supply of 5,000 Screw pickets at a cost of £480 13s. 6d., the Contractor was unable to supply the stores at the original cost and when new tenders were invited, only one quotation was received for £525 10s. 6d., which led to a loss of £44 17s. 0d.

Department of Finance authority S.9/8/41.

A Water Barge valued £2,000, a Monstrance and Lunette valued £15 which were surplus to the requirements of the Office of Public Works, were taken over by this Department.

Department of Finance authorities S.8/17/35; S.8/12/40.

Stores to the value of £51 which were surplus to the requirements of the Department of Justice were taken over by this Department.

Department of Finance authority S.8/31/40.

Stores to the value of £4/10s. 0d. which were surplus to the requirements of this Department were sold to Aer Lingus Teoranta.

Department of Finance authority S.4/40/40.

Stores valued £64 18s. 4d. which were surplus to Military requirements were transferred to the Air-raid Precautions Stores, and Stores valued £28 14s. 9d. which were surplus to the requirements of the Air-raid Precautions Department were taken over for Military use.

Department of Finance authority S.4/112/40.

Expenses to the extent of £2 15s. 2d. were incurred in connection with the removal to hospital of a sick Master from a foreign vessel.

Department of Finance authority S.4/108/40.

This Account includes an expenditure of £61 16s. 0d., being the burial expenses of an officer who died shortly after his retirement from the Forces.

Department of Finance authority S.4/99/33.

Arising out of a provision for additional storage accommodation a tender for £887 7s. 2d. was received, but some time elapsed before the Contractor was informed of the acceptance, and after a period of seven weeks he intimated that he could not carry out the contract at the original figure owing to increased prices. The Department was unable to consider a modification of the contract price and the Contractor was instructed to proceed with the work which he failed to execute. Subsequent enquiries established that he was not financially sound and that he had left the country. The contract was terminated and new tenders were invited and one for £1,168 0s. 8d. was accepted.

Department of Finance authority S.7/12/32.

A contract for scavenging work at a Military Barracks, at the rate of 7s. per week, was terminated owing to the unsatisfactory manner in which the contractor performed the work and a new contractor was appointed on a temporary basis at the rate of 10s. per week. Owing to the poor circumstances of the original contractor legal proceedings to recover the loss to Public Funds were not instituted.

Department of Finance authority S.9/12/40.

PEADAR MACMATHGHAMHNA,

Accounting Officer.

DEPARTMENT OF DEFENCE,

PARKGATE, DUBLIN,

26th January, 1943.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

ARMY PENSIONS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1942, 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, No. 15 of 1937 and No. 2 of 1941), MILITARY SERVICE PENSIONS, ALLOWANCES and GRATUITIES (No. 48 of 1924, No. 26 of 1932, No. 43 of 1934 and No. 33 of 1938), PENSIONS, ALLOWANCES AND GRATUITIES (No. 37 of 1936), and for sundry Contributions and Expenses in respect thereof, etc.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
ARMY PENSIONS BOARD.				
A.—Salaries, Wages and Allowances ...	2,750	2,404 4 5	345 15 7	—
B.—Travelling Expenses ...	100	15 8 6	84 11 6	—
MILITARY SERVICE REGISTRATION BOARD.				
C.—Salaries, Wages and Allowances ...	3,007	2,653 15 3	353 4 9	—
D.—Travelling Expenses ...	200	131 8 6	68 11 6	—
REFEREE AND ADVISORY COMMITTEE.				
E.—Salaries, Wages and Allowances ...	12,647	11,304 0 10	1,342 19 2	—
F.—Travelling Expenses ...	10	48 12 3	—	38 12 3
G.—Wound and Disability Pensions and Gratuities, etc. ...	93,090	87,052 14 2	6,037 5 10	—
H.—Allowances and Gratuities to Dependants, etc. ...	19,035	19,460 2 11	—	425 2 11
I.—Surgical and Medical Appliances ...	300	170 10 1	129 9 11	—
J.—Hospital Treatment ...	1,000	529 12 1	470 7 11	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
K.—Military Service Pensions ...	505,395	444,717 5 5	60,677	14	7	—		
L.—Defence Forces (Pensions) Schemes, 1937 and 1940	7,890	10,253 7 8	—			2,363	7	8
M.—Expenses of Applicants and of Witnesses attending for Examination, etc. ...	4,500	3,627 15 8	872	4	4	—		
N.—Incidental Expenses ...	282	149 13 2	132	6	10	—		
O.—Connaught Rangers (Pensions) Act, 1936 ...	1,428	920 12 10	507	7	2	—		
TOTAL ...	£ 651,634	583,439 3 9	71,021	19	1	2,827	2	10
Surplus to be surrendered ...			£68,194 16 3					

	Estimated.		Realized.	
	£	s. d.	£	s. d.
Extra Receipts payable to Exchequer ...	—	—	507	18 9

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—(1) One post for Writing Clerk was not filled and (2) re-arrangement of staff.
- B.—Travelling was not necessary to the extent contemplated.
- C.—The Chairman and two Members were paid only half-pay for one quarter of the year.
- D.—Travelling was not necessary to the extent anticipated.
- E.—(1) The salary of the Referee fell as a charge against the Vote for only half of the year; and (2) a reduction in staff.
- F.—The Committee found it necessary to travel more than anticipated.
- G.—The number of pensions and gratuities, etc., falling for payment within the year was less than expected.
- H.—The allowances and gratuities falling for payment within the year were greater than anticipated.
- I.—Surgical and Medical Appliances were not required to the extent anticipated.
- J.—The number of persons who were afforded hospital treatment was less than expected.
- K.—The number of pensions falling for payment within the year was less than anticipated.
- L.—Mainly due to a greater number of retirements of Military Officers than was foreseen.

M.—The expenses of applicants and witnesses attending for examination were less than provided.

N.—The payment of Medical Fees was not as great as anticipated.

O.—Due to the non-payment of pensions in six cases and the non-issue of gratuities in two cases which had been provided for but were not paid within the year.

NOTES.

An Officer of the Department misappropriated Public Funds to the extent of £6 8s. 5d. and forged vouchers to the value of £104 17s. 5d. The offender was prosecuted and received a suspensory sentence. He was subsequently dismissed. The total amount involved, £111 5s. 10d., was recovered (Department of Finance authority E.84/21/41).

A sum of £50 was paid in 1928 from the Army Vote to an ex-member of Oglai na h-Eireann in respect of personal injuries sustained whilst in military custody. Temporary pensions of £37 10s. as from the 2nd June, 1937, and £52 10s. as from the 6th February, 1941, were awarded under Section 10 of the Army Pensions Act, 1932. The sum of £50 was recovered from the awards (Department of Finance authority P.19/21/41 and S.4/78/28).

EXTRA REMUNERATION (exceeding £30).

A member of the Military Service Registration Board received £164 13s. 8d. in respect of a Military Service Pension.

The Accounts of other Departments and Offices include expenditure amounting to £7,168 14s. 3d. in respect of remuneration of staff temporarily lent, without repayment, to this Department.

This Account includes expenditure of £310 14s. 1d. in respect of an Officer temporarily lent, without repayment, to another Department, and £42 11s. 11d. in respect of balance of civil pay issued to a member of the staff serving with the Defence Forces.

PEADAR MACMATHGHAMHNA,

Accounting Officer.

DEPARTMENT OF DEFENCE,
14th November, 1942.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

EXTERNAL AFFAIRS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1942, 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 ...	16,879	16,820 15 8	58 4 4		—	
A.2.—Travelling Expenses ...	200	6 8 2	193 11 10		—	
A.3.—Incidental Expenses ...	300	470 19 10	—		170 19 10	
A.4.—Telegrams and Telephones	1,200	2,428 5 0	—		1,228 5 0	
A.5.—Official Entertainment ...	400	334 7 8	65 12 4		—	
A.6.—Contribution towards the Expenses of the Inter-Governmental Committee on the Austro-German Refugee Question ...	75	—	75 0 0		—	
A.7.—Expenses of Withdrawal of Volunteers of Irish Nationality from Spain...	—	23 13 3	—		23 13 3	
REPRESENTATIVES ABROAD.						
B.1.—Salaries, Wages and Allowances :—						
<i>Original</i> ...	£59,963					
<i>Supplementary</i> ...	645					
	60,608	55,776 18 11	4,831 1 1		—	
B.2.—Travelling Expenses :—						
<i>Original</i> ...	£2,190					
<i>Supplementary</i> ...	70					
	2,260	3,434 12 1	—		1,174 12 1	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
B.3.—Postage, Stationery, Telegrams and Telephones :—				
Original ... £3,740				
Supplementary 65				
	3,805	6,352 10 7	—	2,547 10 7
B.4.—Incidental Expenses :—				
Original ... £740				
Supplementary 20				
	760	792 2 11	—	32 2 11
B.5.—Repatriation and Maintenance of Destitute Irish Persons Abroad :—				
Original ... £100				
Supplementary 7,000				
	£7,100			
Less Do. 790				
	6,310	155 8 7	6,154 11 5	—
TOTAL :—				
Original ... £85,787				
Supplementary 7,000				
Do. ... 10				
£	92,797	86,596 2 8	11,378 1 0	5,177 3 8

Surplus to be surrendered ... £6,200 17 4

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Fees for issue of Passports ...	2,000	825 10 0
Fee from Imperial Communications Advisory Committee ...	500	500 0 0
Miscellaneous ...	1,500	1,402 16 10
	£4,000	£2,728 6 10

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—Casual variation.

A.2.—The travelling expenses of the Headquarters staff were less than anticipated.

A.3.—Excess due to expenditure on the cleaning and arranging of departmental records, advertisements in the press, and uniforms for messengers and cleaners consequent on the transfer of the Department to Iveagh House.

A.4.—Excess due to the necessity for the use of telegraphic and telephonic services to a far greater extent than anticipated at the time the estimate was being prepared.

A.5.—The number of distinguished foreigners who visited this country during the year and to whom entertainment was given was less than anticipated.

- A.6.—No claim towards the expenses of the Inter-Governmental Committee on the Austro-German Refugee Question was received during the year.
- A.7.—This Subhead was re-opened to meet certain expenditure which had been incurred in connection with the withdrawal of Volunteers of Irish Nationality from Spain (Department of Finance minutes S.71/19/38 of 8th August and 20th October, 1941).
- B.1.—Saving due to vacancies in staff, and to the non-payment of exchange compensation in the case of certain officers serving abroad.
- B.2.—Owing to circumstances arising out of the international situation the travelling expenses of officers serving abroad were much heavier than anticipated.
- B.3.—Telegraphic and telephonic services had to be used to a greater extent than anticipated.
- B.4.—Casual variation.
- B.5.—Expenditure on repatriation and maintenance of destitute Irish citizens abroad was much less than anticipated.

EXTRA RECEIPTS.—Miscellaneous receipts were as follows:—

	£	s.	d.
Passport, Visa, and Consular Fees—Profit on exchange of proceeds of stamps used	166	1	2
Commission for Consular services rendered in connection with estates of deceased persons abroad	662	2	4
Fees received under Irish Nationality and Citizenship Acts	188	3	9
Recovery of expenditure on telephones and telegrams charged in prior years	186	10	2
Recovery of certain expenditure on travelling and subsistence	52	15	1
Receipts in respect of Consular Services performed for which stamps were not used	48	5	6
Repayment of expenditure on rent allowances charged in prior years	44	6	10
Bank Interest on Sub-Accountants' balances	34	19	7
Proceeds of sale of old wireless set	5	13	4
Fees for notarial services	4	5	8
Profit on Exchange on sundry small transactions	4	1	0
Repayment on foot of repatriation expenditure	2	5	5
Sale of waste paper	1	4	7
Miscellaneous	2	2	5
	<u>£1,402</u>	<u>16</u>	<u>10</u>

NOTES.

During the year one travel permit was issued gratis to a person deported from this country (Department of Finance minute S.71/22/29 of 21st November, 1940).

This Account includes expenditure of approximately £1,942 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices.

The Accounts of other Departments and Offices include expenditure of approximately £4,670 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

Subhead A.3. includes the following items of expenditure in respect of publicity abroad :—

	£	s.	d.
Mounting of 12 photographs of Irish scenery for display in High Commissioner's Office, Ottawa (Department of Finance minute S.71/5/41 of 16th May, 1941)	7	17	6
Freight on stone from Roscommon Priory to New York for presentation to Mr. Lowell Thomas	2	2	10
Hire of film projector for showing film "Dublin—Ireland's Capital" in Ottawa	1	9	5
Copies of "Constitution of Eire" for presentation abroad ...	15		8
Official publications supplied to Laval University, Quebec ...	7	10	
Irish Grammar presented to Professor Liebeskind of Geneva University	6	8	
Calendars of Dublin University and National University of Ireland presented to Spanish Scientific Foundation ...	5	7	
Copies of Muintir na Tire Handbook for presentation in U.S.A.	4	0	
(Department of Finance minute S.71/8/38 of 8th July, 1938).			
	£13	9	6

J. P. WALSHE,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
17th December, 1942.

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

SEÓIRSE MAG ORAITH,
Comptroller and Auditor-General.

LEAGUE OF NATIONS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1942, compared with the Sum Granted, for a Contribution towards the Expenses of the LEAGUE OF NATIONS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
Contribution towards the Expenses of the League of Nations	10	—	10	—
TOTAL	10	—		—
Surplus to be surrendered		£ 10		

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

No contribution was made to the League of Nations in the year 1941-42.

J. P. WALSHE,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
10th December, 1942.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

EMPLOYMENT SCHEMES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1942, compared with the Sum Granted, for Schemes for the PROVISION OF EMPLOYMENT and the RELIEF OF DISTRESS, including cost of administration.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.	More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	
Schemes for the Provision of Employment and the Relief of Distress	1,000,000	650,365 5 1	349,634 14 11	—	
TOTAL	1,000,000	650,365 5 1		—	
Surplus to be surrendered ...£			349,634 14 11		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Repayments in respect of loans to Co-operative Creameries	—	1,244 1 1
Repayments in respect of loans to local authorities	—	704 0 0
Refunds of overpayments in previous years ...	—	2,964 8 2
Miscellaneous	—	446 1 1
		£5,358 10 4

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Saving due mainly to the transfer of the cost of certain Schemes to Vote 75 (a new Service) and to the replacement of others by schemes of an emergency character which were financed from that Vote.

NOTES.

(1) Under the authority of the Minister for Finance a sum of £25 representing the net value of certain articles supplied for the equipment of the experimental Youth Labour Camp at Clonsast and found to be missing or damaged beyond repair has been written off (F.88/10/39).

(2) A payment of £13 3s. 0d. was made on foot of compensation (including legal costs) for damage to crops caused during the carrying out of drainage works (F.88/19/37).

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
17 Mí na Nodlag, 1942.

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

AGRICULTURAL PRODUCE SUBSIDIES.

See also Report of Comptroller and Auditor-General.

**ACCOUNT of the Sum Expended, in the Year ended 31st March, 1942,
compared with the Sum Granted, for AGRICULTURAL
PRODUCE SUBSIDIES, etc.**

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Subsidies on Dairy Produce ...	249,800	186,935 2 5	62,864 17 7	—
B.—Subsidies on Potatoes ...	100	537 11 9	—	437 11 9
C.—Minor Disbursements under Subsidy Schemes of Prior Years ...	100	177 14 9	—	77 14 9
TOTAL ...£	250,000	187,650 8 11	62,864 17 7	515 6 6

Surplus to be surrendered ... £62,349 11 1

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	17 10 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—A saving of £48,000 was caused by the supplementary provision made under Subhead M.7. of Vote 30 for the payment of production and other allowances in respect of dairy produce. The remainder of the saving was due to a reduction in the quantity available for export.

- B.—Claims undischarged at the end of the previous year amounted to more than expected.
- C.—The receipt of an unexpected claim for additional subsidy from an exporter of live pigs caused the provision under this Subhead to be exceeded.

Extra Receipts payable to Exchequer :—

	£	s.	d.
Refund of subsidy overpaid in 1939-40 on exports of creamery butter	17	10	0

D. TWOMEY,
Accounting Officer.

30th November, 1942.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1942, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF THE MINISTER FOR SUPPLIES, including payment of certain Subsidies.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances :— Original ... £22,687 Supplementary 42,168	64,855	43,216 4 2	21,638 15 10	—
B.—Travelling Expenses ...	1,500	1,361 14 10	138 5 2	—
C.—Incidental Expenses ...	60	54 5 8	5 14 4	—
D.—Telegrams and Telephones :— Original ... £860 Supplementary 1,240	2,100	1,436 8 8	663 11 4	—
E.—Advertising and Publicity :— Original ... £3,500 Supplementary 10,500	14,000	12,162 1 9	1,837 18 3	—
F.—Flour and Wheaten Meal Subsidies :— Original ... Nil Supplementary £550,000	550,000	464,008 15 0	85,991 5 0	—
G.—Bread Subsidy :— Original ... Nil Supplementary £80,000	80,000	21,274 18 3	58,725 1 9	—
TOTAL :— Original ... £28,607 Supplementary 683,908	£ 712,515	543,514 8 4		—
Surplus to be surrendered ... £			169,000 11 8	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	22,455 17 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The difference is due mainly to the providing in the Supplementary Estimate for the cost of the writing and issue of the first set of ration books. The cost of this work did not come in course of payment until the following financial year.
- B.—The cost of travelling undertaken by outdoor officers in connection with the enforcement of price and rationing orders was less than had been expected.
- C.—Expenditure on a number of miscellaneous items fell short of the provision made under this Subhead.
- D.—Additional telephone lines were not installed as quickly as had been expected; consequently the charges for lines and for calls fell short of the provision made under the Subhead.
- E.—The extent of expenditure on advertising must depend largely on circumstances which cannot be accurately forecast so far in advance.
- F.—The saving was due to (1) a reduction in deliveries of flour by millers which took effect on the 23rd February, 1942, (2) to the increase in the extraction of flour to 100 per cent. from the 16th February, 1942, and (3) the fact that no subsidy was paid direct to licensed Wheaten Meal Millers.
- G.—Many bakers of batch bread did not apply for subsidy; others submitted claims which could not be allowed through failure to comply with the conditions under which the subsidy was payable. The reduction in deliveries of flour by millers as from the 23rd February, 1942, resulted in a decrease in the production of batch bread.

EXTRA RECEIPTS.—Licence Fees payable under Section 8 of the Emergency Powers Act, 1939, amounted to £22,455 17s. 6d.

EXTRA REMUNERATION (exceeding £30).

Three Clerical Officers whose salaries are borne on the Vote for this Department received £37 16s. 1d., £33 16s. 6d. and £30 8s. 1d., respectively; five Clerical Officers whose salaries are borne on Vote No. 55 received £53 18s. 11d., £43 13s. 4d., £40 14s. 0d., £33 16s. 11d., and £30 19s. 2d., respectively; two Clerical Officers whose salaries are borne on Vote No. 61 received £51 11s. 8d., and £44 12s. 2d., respectively; one Clerical Officer whose salary is borne on Vote No. 5 received £54 6s. 3d., and one Clerical Officer whose salary is borne on Vote No. 60 received £50, in respect of overtime.

NOTES.

This Account includes expenditure of approximately £205 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices.

The Accounts of other Departments and Offices include expenditure of approximately £74,889 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

The sanction of the Minister for Finance was obtained (Department of Finance minute F.79/7/41 of 12th September, 1941) to waive the charge of fees on the issue of import licences under the Emergency Powers (Importation of Cotton Yarn) Order, 1941, in 307 cases where a fee had already been paid by the importer under a scheme administered by the Linen and Cotton Textile Manufacturers' Association of Eire and where importation had not taken place on the 31st August, 1941, when the Order prohibiting imports except under licence from the Department came into force. The fees amounted to an aggregate of £76 15s. 0d.

The charge of fees where cotton yarn was being imported in course of transit for Northern Ireland was waived with the sanction of the Minister for Finance (Department of Finance minute F.79/7/41 of 27th November, 1941). There was only one case and the fee involved was 5s.

JOHN LEYDON,

Accounting Officer.

ROINN SOLÁTHAIRTÍ,

30adh Mí na Nodlag, 1942.

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

IRISH TOURIST BOARD.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1942, 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)	3,500	3,500	—	—
TOTAL ...	...£ 3,500	3,500	—	—

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
5 Meán Fómhair, 1942.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

DUBLIN INSTITUTE FOR ADVANCED STUDIES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1942, compared with the Sum Granted, for Grants to the DUBLIN INSTITUTE FOR ADVANCED STUDIES (No. 13 of 1940).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Annual Grants under Section 25 (1) of the Institute for Advanced Studies Act, 1940	16,300	11,005 0 0	5,295 0 0	—
B.—Grant under Section 16 (5) of the Institute for Advanced Studies Act, 1940	500	933 11 0	—	433 11 0
TOTAL ...£	16,800	11,938 11 0	5,295 0 0	433 11 0

Surplus to be surrendered £4,861 9 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The full amount of the grant was not required by the Institute.

B.—Expenditure during the year on the adaptation of buildings was greater than anticipated.

SEÓSAMH Ó NÉILL,
Accounting Officer.

ROINN OIDEACHAIS,
17 Samhain, 1942.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

REPAYMENT OF TRADE LOANS ADVANCES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1942, compared with the Sum Granted, for the repayment to the Central Fund of sums advanced under the Trade Loans (Guarantee) Acts (sec. 10 of No. 5 of 1939).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Repayment of Advances under the Trade Loans (Guarantee) Acts ...	84,800	84,343 17 1	456 2 11	—
TOTAL ...	84,800	84,343 17 1		—
Surplus to be surrendered ...		£	456 2 11	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The sum realized by the Receiver and available in partial recovery of the advance was greater than was anticipated.

R. C. FERGUSON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
18th December, 1942.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

EMERGENCY SCIENTIFIC RESEARCH BUREAU.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1942, compared with the Sum Granted, for the EMERGENCY SCIENTIFIC RESEARCH BUREAU, including a Grant-in-Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Honoraria and Incidental Expenses	2,000	1,678 0 8	321 19 4	—
B.—Investigation and Research (Grant-in-Aid)	10,000	10,000 0 0	—	—
TOTAL ...£	12,000	11,678 0 8		—
Surplus to be surrendered ... ..		...£	321 19 4	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The expenditure on incidentals (including travelling) cannot be closely estimated.

EXTRA REMUNERATION (exceeding £30).

From this Vote the State Chemist, whose salary is borne on Vote 12, received an honorarium of £300 as a member of the Bureau.

The Accounts of other Departments and Offices include expenditure of approximately £1,106 in respect of remuneration of staff temporarily lent, without repayment, to the Bureau.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGEADAIS,

9 Mí na Samhna, 1942.

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

SHIPPING.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1942, compared with the Sum Granted, for Expenses in connection with the provision of SHIPPING.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
Purchase of Shares ...	102,000	101,993	7	—
TOTAL ...£	102,000	101,993		—
Surplus to be surrendered ...			7	

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
5 Meán Fómhair, 1942.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

SPECIAL EMERGENCY SCHEMES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1942, compared with the Sum Granted, for Special Emergency Schemes (including Relief of Distress) and Sundry Grants-in-Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
SCHEMES OPERATED BY THE TURF DEVELOPMENT BOARD, LTD.						
A.1.—Cost of Administration (Grant-in-Aid) ...	12,900	12,470 0 0	430	0 0	—	—
A.2.—General Development (Grant-in-Aid) ...	3,000	3,000 0 0	—	—	—	—
A.3.—Development of Clonsast Bog (Grant-in-Aid)...	23,500	17,000 0 0	6,500	0 0	—	—
A.4.—Development of Lyra-crompane Bog (Grant-in-Aid) ...	2,000	—	2,000	0 0	—	—
A.5.—Development of Lullymore Bog (Grant-in-Aid) ...	14,315	9,315 0 0	5,000	0 0	—	—
A.6.—Development of Glenties Bog (Grant-in-Aid) ...	7,950	4,000 0 0	3,950	0 0	—	—
A.7.—Preliminary Development of Other Bogs (Grant-in-Aid) ...	35,800	14,300 0 0	21,500	0 0	—	—
A.8.—Production of Hand-Won Turf on Clonsast, Turraun, Lullymore, Kilberry and Glenties Bogs (Grant-in-Aid)	17,750	8,750 0 0	9,000	0 0	—	—
OTHER SCHEMES.						
B.—Road, Drainage and Other Works in connection with Turf Production	250,000	232,254 2 8	17,745	17 4	—	—
C.—Miscellaneous Fuel Production Schemes ...	11,000	4,795 11 5	6,204	8 7	—	—
D.—Farm Improvements Scheme ...	395,000	121,202 4 0	273,797	16 0	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.		£ s. d.	
E.—Seed Distribution Scheme	55,000	56,716 5 4	—		1,716 5 4	
F.—Lime Distribution Scheme	40,000	8,619 1 1	31,380 18 11		—	
G.—Miscellaneous Schemes and Administration ...	150,000	52,508 11 2	97,491 8 10		—	
TOTAL	...£ 1,018,215	544,930 15 8	475,000 9 8		1,716 5 4	

Surplus to be surrendered ... £473,284 4 4

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Receipts from Sundry Schemes administered by Department of Agriculture :—		
Sale of seed potatoes and seed corn ...	—	19,075 14 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Casual saving.
- A.3.—Machinery for which provision was made could not be procured owing to emergency conditions.
- A.4.—No request for issues from the Grant-in-Aid was received.
- A.5., A.6. and A.7.—Development was not as rapid as had been anticipated.
- A.8.—Production restricted to Kilberry and Glenties Bogs.
- B. and C.—Schemes did not mature to the extent anticipated.
- D.—Progress on the scheme for 1941-42 season was not as great as had been expected.
- E.—Owing to the increased cost of seeds expenditure exceeded the provision made.
- F.—Expenditure was less than anticipated owing to difficulties in connection with transport and fuel supplies.
- G.—Provision made for special schemes of an emergency character or for relief of distress was found to be unnecessary.

The Account of the Vote for Army includes an amount of £588 14s. 1d. in respect of the value of services rendered, without repayment, by the Army Construction Corps in connection with road and drainage works associated with turf production.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGEADAIS,

18 Mí na Nodlag, 1942.

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

FOOD ALLOWANCES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1942, compared with the Sum Granted, for Allowances in kind to certain Beneficiaries under the Unemployment Assistance Acts, 1933 to 1940, the Old Age Pensions Acts, 1908 to 1938, the Widows' and Orphans' Pensions Acts, 1935 to 1940, and the National Health Insurance Acts, 1911 to 1936.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Allowances in kind to certain Beneficiaries under the Unemployment Assistance Acts, 1933 to 1940 ...	137,000	76,745 4 6	60,254	15 6	—	—
B.—Allowances in kind to certain Beneficiaries under the Old Age Pensions Acts, 1908 to 1938 ...	75,000	54,567 14 6	20,432	5 6	—	—
C.—Allowances in kind to certain Beneficiaries under the Widows' and Orphans' Pensions Acts, 1935 to 1940	63,000	49,280 10 4	13,719	9 8	—	—
D.—Allowances in kind to certain Recipients of Disablement Benefit under the National Health Insurance Acts, 1911 to 1936 ...	50,000	9,299 13 1	40,700	6 11	—	—
TOTAL ...£	325,000	189,893 2 5				
Surplus to be surrendered			...	£	135,106	17 7

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The original estimate was based on a figure which had regard to the entire country. It was not possible to get separate figures for Urban areas. In addition a margin of 20 per cent. was allowed for an anticipated increase in Unemployment due to the state of emergency. In July, 1940, when these payments were under consideration this was considered highly probable. It was found, however, that the increase did not materialize.
- B.—The only reliable basis for an estimate under this heading was the number of Old Age Pensioners who would be entitled to apply for Food Vouchers. It was found that at the outset of the scheme the number of Pensioners who applied fell considerably short of the total number entitled to do so. Moreover, accurate information was not available as to the number of the dependants in the case of Blind Pensioners.

C.—The number of claimants who made application in the earlier stages of the scheme was less than anticipated.

D.—The saving under this heading arises mainly through a misapprehension by the National Health Insurance Society of the classes of persons who would become entitled to participate under the scheme and of the areas included therein.

NOTE.

Over-issue of Food Vouchers during the period covered by this Account amounted to the equivalent of 1,060 single units representing £93 4s. 10d. recovery of which from the recipients has been waived. In addition, discrepancies in stocks have been identified amounting on balance to 58 single unit vouchers representing £5 3s. 11d. but it is not possible to say whether excess expenditure to this extent has been incurred (S.99/16/42 dated 8th April, 1942).

R. C. FERGUSON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
24th December, 1942.

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

DAMAGE TO PROPERTY (NEUTRALITY) COMPENSATION.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1942, compared with the Sum Granted, for Compensation and other Payments in connection with Injuries to Property due to the dropping of bombs by foreign aircraft and kindred incidents while the State is not engaged in war.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Compensation and other Payments in connection with Injuries to Property :—				
<i>Original</i> ...	£50,000			
<i>Supplementary</i> ...	65,000			
	115,000	113,915 18 4	1,084 1 8	—
TOTAL ...£	115,000	113,915 18 4		—
Surplus to be surrendered			1,084 1 8	

NOTE.

The expenditure charged to this Account includes sums amounting in the aggregate to £17 5s. 6d. in respect of incidents which occurred before the 26th August, 1940 (Files No. 404/1 (5) and No. C. 34 (5)).

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
9 Mí na Samhna, 1942.

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

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1942, compared with the Sum Granted, for Compensation and other Payments in respect of Personal Injuries sustained by persons, not being members of State Services, as a result of the dropping of bombs by foreign aircraft and kindred incidents while the State is not engaged in war.

Service.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Compensation	17,000	—	17,000 0 0	—
B.—Treatment	3,000	22 6 2	2,977 13 10	—
TOTAL	£ 20,000	22 6 2		—
Surplus to be surrendered		... £	19,977 13 10	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

It was not found possible to make arrangements for the satisfactory investigation of claims in time to enable the issue of awards before the close of the financial year. Expenditure in respect of treatment and travelling expenses was, for the same reason, limited in extent.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
9 Mí na Samhna, 1942.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1942, 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	1,106	1,105 12 5	7 7	—
TOTAL ...	£ 1,106	1,105 12 5		—
Surplus to be surrendered		£ 7 7		

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
5 Meán Fómhair, 1942.

I certify that this Account, and the appended Account, have been examined under my directions, and are correct.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

CONTINGENCY FUND DEPOSIT ACCOUNT.

AN ACCOUNT of the Receipts and Payments in the Year ended 31st March, 1942, in connection with the Contingency Fund.

RECEIPTS.		PAYMENTS.	
£	s. d.	£	s. d.
Balance forward from last Account—		Advances, etc.:—	
Capital	20,000 0 0	(1) In anticipation of Votes of the Oireachtas	13 1 0
Less Advances outstanding on 1st April, 1941 ...	4,000 0 0		
		(2) Repayable from Vote for Repayments to Contingency Fund:—	
Repayment of Advances:—		State Bounty on birth of Triplets	12 0 0
(1) From Votes of the Oireachtas:—		Stamp Duty remitted on deeds and other instruments for Public Departments	738 4 3
Vote for Damage to Property (Neutrality) Compensation ...	4,000 0 0	Recoupment to Dublin Corporation of cost of Fire Brigade services rendered in Belfast following Air Raids ...	355 8 2
Vote for Personal Injuries (Civilians) Compensation	13 1 0	Travelling Expenses incurred by a deceased Deputy, whose last illness prevented him from claiming recoupment within the statutory period	16 4 0
(2) From Vote for Repayments to Contingency Fund:—			
State Bounty on birth of Triplets ...	12 0 0	Balance at 31st March, 1942:—	
Stamp Duty remitted on deeds and other instruments for Public Departments	738 4 3	Capital	20,000 0 0
Recoupment to Dublin Corporation of cost of Fire Brigade services rendered in Belfast following Air Raids	355 8 2	Less Advance outstanding	16 4 0
			1,121 16 5
			19,983 16 0
			£ 21,118 13 5

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ROINN AIRGEADAIS,
26 Meán Fómhair 1942

J. J. McELIGOTT,
Accounting Officer.

GENERAL INDEX

TO THE

APPROPRIATION ACCOUNTS OF PUBLIC SERVICES, 1941-1942,
AND REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL.

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