



ÉIRE.

APPROPRIATION ACCOUNTS, 1942-43.

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED
BY THE OIREACHTAS FOR PUBLIC SERVICES FOR
THE YEAR ENDED 31st MARCH, 1943, TOGETHER
WITH THE REPORT OF THE COMPTROLLER
AND AUDITOR-GENERAL THEREON, AND HIS
REPORTS ON CERTAIN STORE ACCOUNTS.

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

*Ordered, by Dáil Éireann, to be Printed,
15th March, 1944.*

DUBLIN:
PUBLISHED BY THE STATIONERY OFFICE.

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

Price Three Shillings and Six Pence.

1944.

(P. No. 6290).

134

TABLE OF CONTENTS.

	PAGE
Report of the Comptroller and Auditor-General ...	iii.
Summary	xlv.
Accounts	1
General Index	257
Analysis, under Votes, of the Report of the Comptroller and Auditor-General	264

É I R E .

ACCOUNTS OF THE PUBLIC SERVICES, 1942-43.

REPORT OF THE COMPTROLLER AND AUDITOR-
GENERAL.

GENERAL.

Out-turn of the Year.

1. The gross estimates for public services for the financial year 1942-43, as shown by the summary on page xlv., amounted to £42,534,631, and the gross expenditure to £40,209,686 6s. 1d. Appropriations in aid were estimated at £2,102,803, and the amount realized was £2,266,986 0s. 10d., but on some votes the estimated receipts were not realized and the actual amount applied in aid of expenditure was £2,071,763 7s. 6d., the balance falling to be surrendered.

The total amount to be surrendered is £2,489,142 5s. 2d., which is arrived at as follows :—

	£	s.	d.
Receipts realized £2,266,986 0s. 10d., of which £2,071,763 7s. 6d. was applied in aid of expenditure, leaving surplus receipts for surrender amounting to ...	195,222	13	4

Excluding £14 10s. 5d. for which an excess vote will be required (<i>see</i> paragraph 2 below), the expenditure was £40,209,671 15s. 8d., falling short of the estimate of £42,534,631 by £2,324,959 4s. 4d. ; the latter figure is reduced by deficiencies of appropriations in aid on certain votes amounting to £31,039 12s. 6d., leaving a net saving of	2,293,919	11	10
---	-----------	----	----

Total amount to be surrendered	£2,489,142	5	2
--------------------------------	------------	---	---

Excess Vote.

2. Expenditure amounting to £14 10s. 5d. over and above the provision made by the Oireachtas has been incurred on vote No. 5, Office of the Minister for Finance, and will require an excess vote (*see also paragraph 7 of this report*).

Stock and Store Accounts.

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

Surrender of Balances on 1941-42 Votes.

4. The balances to be surrendered out of votes for the public services for 1941-42 amounted to £2,889,555 9s. 3d. I hereby certify that these balances have been duly surrendered to the Exchequer.

Foreign Exchange Account.

5. The Foreign Exchange Account established under the provisions of section 49 of the Finance Act, 1941, has been examined for the year ended 31st March, 1943. 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 2.—HOUSES OF THE OIREACHTAS.

Subhead J.—Restaurant—Contribution in respect of Catering Expenses.

6. Provision is made in this subhead for payment to the caterer of such amount as the Minister for Finance may determine in recoupment of losses incurred in catering for the Oireachtas restaurant. The losses are ascertained by reference to certified accounts furnished by the caterer. The charge of £500 in this account includes £393 0s. 2d. in recoupment of the full certified loss for 1941-42, and £106 19s. 10d. being a further contribution towards losses sustained in 1940-41 which amounted to £598 4s. 0d. and in respect of which £345 14s. 10d. was previously recouped from the account of the vote for the year ended 31st March, 1942.

VOTE 5.—OFFICE OF THE MINISTER FOR FINANCE.

Excess of Expenditure over Grant.

7. The expenditure on this account exceeded the grant by £14 10s. 5d. The excess is explained by the Accounting Officer as due to an unforeseen increase in the cost of machine tabulation of statistics.

VOTE 6.—OFFICE OF THE REVENUE COMMISSIONERS.

Revenue Account.

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

Extra Statutory Repayments of Customs and Excise Duties.

9. Extra statutory repayments of Customs duties and of Excise duties amounting to £11,963 12s. 10d. and £624 10s. 3d., respectively, were made during the year.

Remissions.

10. 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, 1943, 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 £12,785 15s. 1d., as compared with £1,137 17s. 6d. in the preceding year. Of the total, £9,554 12s. 1d. has been remitted in respect of Income Tax. £5,142 12s. 0d. related to twenty cases in which the assessed parties died insolvent or were destitute and recovery was impossible; £2,763 4s. 5d. related to seventeen cases in which assessments were raised but subsequent evidence revealed no net liability to tax, and £1,648 15s. 8d. related to three cases of bankruptcy or liquidation in which there were no assets to meet the claims. The remissions also include sums in respect of Customs and Excise duties and of interest on Estate and Succession duties amounting to £3,231 3s. 0d.

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

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

11. As noted in the account, the charge to this subhead includes items amounting to £107 5s. 2d. in respect of three cases of underpayment of Publican's Licence duty and Tobacco Dealer's Licence duty. These duties are assessed by reference to the Poor Law Valuation of the premises concerned, and in two of the cases it would appear that the administrative procedure for so assessing the duties proved defective. I understand that consideration is being given to the possibility of amending the procedure so as to prevent the recurrence of revenue losses of this nature.

VOTE 7.—OLD AGE PENSIONS.

12. The amount of £2,061 3s. 0d. noted in the account as written off in cases where there was fraud or concealment includes a sum of £152 2s. 0d. relating to a case in which legal proceedings for recovery had been discontinued, as it was considered that the testimony of the officer who investigated the original claim would not be conclusive as proof of fraud. I understand that officers investigating pension claims have now been instructed that care should be taken, in the preparation of the necessary forms, to ensure that they would be in a position to testify, if called upon, to the correctness of the particulars recorded by them thereon.

VOTE 9.—OFFICE OF PUBLIC WORKS.

Insurance of Workmen.

13. As stated in a note to the account, sums amounting to £15,380 4s. 10d. expended in prior years 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, remain charged to suspense. In addition, a sum of £6,017 4s. 0d., being portion of the premium paid for the year 1938-39, also 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, since the date of my last report, no additional expenditure has been incurred by the Commissioners and also that no payment has yet been received in respect of the claims which have been rendered to the Liquidator.

VOTE 10.—PUBLIC WORKS AND BUILDINGS.

Subhead B.—New Works, Alterations and Additions.

14. With the approval of the Department of Finance the form of the Statement of Expenditure on New Works, etc., appended to the account, has been altered in order to facilitate comparison of figures and to secure economy in printing.

Included in the amount charged to New Works No. 74, National Schools, Grants for Building, etc., is a sum of £92 10s. 8d., being a supplementary grant towards the cost of the adaptation of a site. I observed that when the site was originally surveyed the gradient was reported as 1' in 20', whereas the actual gradient was 1' in 5', and the unsuitability of the site was not discovered until some progress had been made with the erection of the school and it was then too late to abandon the site. As the cost of site development is normally the responsibility of the manager of the school, I have asked that the covering sanction of the Department of Finance be sought for the payment of the supplementary grant referred to.

Rents Receivable.

15. Arrears of rents due to the Commissioners at the end of the year amounted to £4,760 12s. 5d. compared with £6,214 9s. 3d. on 31st March, 1942, a decrease of £1,453 16s. 10d. From statements furnished to me with the appropriation account it appears that of these arrears sums amounting to £2,791 have been recovered subsequent to 31st March, 1943, and that of the balance £68 was considered bad or doubtful.

Stores.

16. I observed that redundant and unserviceable furniture had been allowed to accumulate for a number of years. Under the existing store accounting system articles classified as redundant or unserviceable are, pending their sale or destruction, recorded in a disposal ledger, but arrangements do not appear to exist for the periodical verification of these stocks. In reply to an inquiry, I was informed that unserviceable stores generally consist of a miscellaneous collection of articles many of which are dilapidated, that they are housed in such a way that it has not been the practice to subject them to a periodical stocktaking, that the task of sorting and endeavouring to identify them would be unduly difficult and involve outlay which it is considered would not be warranted, and that the articles being kept in locked stores the possibility of unauthorized removal after deposit in the stores is very remote,

VOTE 30.—AGRICULTURE.

Subhead G.G.—Fertilisers Subsidy.

17. With a view to providing a supply of superphosphate for the 1942-43 season, arrangements were made to supplement the phosphates available in County Clare by the importation of limited quantities, together with the pyrites needed for the treatment of both the native and imported phosphates, and payment of such subsidy as would enable the resultant superphosphate to be retailed at £15 per ton was authorized. Importation of the raw materials was handled by a member of the Irish Fertiliser Manufacturers' Association and commenced in October, 1942. It was not possible to make a final payment of subsidy before the close of the financial year, and the expenditure charged to this subhead, comprising £200,000 in respect of 12,447 tons of phosphates and £123,441 16s. 5d. in respect of 7,732 tons of pyrites, accordingly represents payments on account.

I am informed that, by arrangement, the Department of Supplies checks the expenditure involved in the importation of phosphates and pyrites and the receipts from the sale of the resultant superphosphate, that that Department was consulted in regard to payments made on account at the time of importation of the raw materials, and that it will certify the final balance of subsidy payable.

Subhead H.—Grants to County Committees of Agriculture.

18. The charge to this subhead comprises normal grant amounting to £99,922, special temporary grant totalling £3,700, and payments amounting to £50,454 9s. 9d. for the purpose of supplementing committees' expenditure on the provision of lime for agricultural purposes.

The normal grant of £99,922 includes a sum of £72,766, approximately equivalent to the proceeds of the agricultural rate of 2d. in the £ levied under the Agriculture Act, 1931, and extra grants, amounting to £27,156, equivalent to the amount of the income of committees from rates in excess of the statutory minimum 2d. rate.

In addition to the foregoing, a sum of £100 was paid to a committee from funds derived from penalties imposed under the Corn Production Act, 1917.

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

19. The expenditure under this subhead totalled £2,132 1s. 2d., and receipts in connection with the disposal of creamery properties, which are brought to account as exchequer extra

receipts, amounted to £7,187 10s. 3d. The total vote expenditure to 31st March, 1943, from moneys provided for the improvement of the Creamery Industry amounted to £1,197,847 5s. 6d., and receipts were £247,074 3s. 4d., leaving a net charge on public funds of £950,773 2s. 2d.

Subhead M. 11.—Disposal of Surplus Potatoes.

20. A supplementary estimate for this service provided for the refund of certain transport costs to Monarchana Alcóil na h-Éireann, Teo., in connection with the disposal of surplus potatoes in Counties Donegal, Monaghan, Cavan and Louth. Arrangements were accordingly made whereby the company mentioned undertook to purchase surplus stocks of potatoes for use in its factories and to allow to individual growers the cost of transportation in excess of 6s. per ton, subject to a maximum of 14s. per ton. On this basis, sums totalling £355 10s. 11d. were allowed to growers in respect of approximately 1,900 tons of potatoes, and a like amount was paid over to the company and is charged to this subhead.

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

21. The expenditure charged to this subhead includes £12,299 13s. 10d. in connection with the outbreak of foot and mouth disease in 1941, the main item being £10,897 paid to the Department of Defence in respect of services rendered by that Department in dealing with the outbreak. Including £1,614 11s. 1d. charged to other subheads, and payments amounting to £587,498 8s. 11d. charged to the vote in previous years, the total expenditure from the vote for Agriculture up to 31st March, 1943, amounted to £601,412 13s. 10d.

As will be seen from the account, further sums totalling £306 4s. 3d. were received in connection with the sale of carcasses of non-diseased animals removed from infected premises and are brought to account as appropriations in aid. Including £39,681 0s. 3d. received in previous years, the net receipts to 31st March, 1943, from the sale of salvaged carcasses amounted, therefore, to £39,987 4s. 6d.

Subhead O. 5.—Agricultural Produce (Cereals) Acts, 1933 to 1939, and Emergency Powers (Cereals) Order, 1942, etc.

22. With the object of ensuring adequate supplies of spring seed wheat for the 1942 season, a scheme was devised under which each participating seed merchant agreed to assemble a quota of home-grown wheat of spring varieties, and the Minister for

Agriculture gave an undertaking that merchants would receive a price of 50s. per barrel for any stocks unsold at the end of the sowing season, subject to a maximum, in the case of any assembler, of 25 per cent. of his agreed quota or of the quantity assembled, whichever was the lower. Stocks of seed remaining on hands were, by direction of the Minister for Agriculture, sold for milling, and the prices received being less than 50s. per barrel sums totalling £2,695 19s. 1d. became payable in respect of the undertaking referred to and are included in the expenditure charged to this subhead.

Subhead O. 11.—Emergency Powers (Cereals) Order, 1941.

23. As stated in my last report, 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 charge to this subhead of £1,355 18s. 3d. relates to the expenses of the committee up to the end of August, 1942, when it ceased to function. A balance of £85 1s. 5d., representing net receipts in respect of fees payable at the rate of 6d. per ton by persons to whom grain was distributed through the committee, is included in the appropriations in aid.

The expenses of the committee to 31st March, 1943, amounted to £3,675 3s. 4d., while receipts from fees paid in respect of allocations of grain totalled £2,400 16s. 1d.

Subhead O. 12.—Emergency Powers (Tillage) Orders, 1939 to 1942.

24. The Tillage Orders made by the Government under the Emergency Powers Act, 1939, required the occupiers of arable land to till a specified portion of their holdings and the Minister for Agriculture was empowered to enter on and take possession of those holdings whose occupiers failed to comply with the provisions of the Orders, and to cultivate such holdings or make conacre lettings.

The expenditure under this subhead includes £7,211 0s. 5d. in respect of the remuneration of additional outdoor staff. Travelling and miscellaneous expenses totalled £2,270 7s. 6d., and the balance of the expenditure, amounting to £3,114 18s. 6d., was incurred on the purchase of seeds and fencing materials, and on the cultivation, under contract, of lands which it was found impracticable to let in conacre.

In my last report I mentioned that the disposal of a balance of £946 16s. 8d., representing unappropriated receipts from conacre rents, was the subject of correspondence with the Department of Finance. The disposal of these receipts has since been

regulated by Emergency Powers (No. 275) Order, 1943 (Statutory Rules and Orders, No. 177 of 1943), made on the 25th May, 1943. This Order provides that the proceeds of both conacre rents and sales of crops on holdings of which possession has been taken by the Minister for Agriculture in the years 1940 to 1943, inclusive, may be applied (a) towards defraying expenses incurred by the Minister in discharge of the powers conferred on him by the Tillage Orders, (b) towards paying debts due to a State authority by the occupiers of entered holdings and (c) towards the payment of any rates due to a local authority by such occupiers. Following the making of this Order, certain accounting adjustments were effected in connection with the transactions relating to the tillage seasons 1940 to 1942, inclusive, and after providing for expenses incurred, sums totalling £2,441 0s. 6d. remained credited to a suspense account. The expenses recovered in respect of the tillage seasons mentioned amounted to £4,609 13s. 10d.; of this sum, £1,937 5s. 2d. was brought to account as appropriations in aid in the year 1941-42 while the balance of £2,672 8s. 8d. is similarly appropriated in the year under review.

Subhead P.—Appropriations in Aid.

Receipts from threshing set licences.

25. The Emergency Powers (Cereals) Order, 1942 (Statutory Rules and Orders, No. 305 of 1942), made in July, 1942, for the purpose of regulating the disposal of the 1942 cereal crop, included a provision requiring licensing in respect of portable threshing sets let for hire. A fee of 10s. was prescribed for the issue of each licence, and the receipts, which totalled £910 10s. 0d., were brought to account as appropriations in aid.

Levy on the slaughter of cattle and sheep.

26. 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 under review in respect of levy due but uncollected at the date mentioned was £1,537 8s. 9d., and the amount of levy outstanding at 31st March, 1943, was £9,643 7s. 3d. As noted in the account, sums totalling £143 8s. 1d. were written off with the sanction of the Minister for Finance.

Receipts from fees for inspection of canned meat.

27. Early in 1942 the British Ministry of Food, in renewing the agreement regarding the purchase of canned meat exported from this country, intimated that each can of meat should be

labelled to the effect that it had been examined and passed by the Department of Agriculture. Arrangements were accordingly made for the exercise of a stricter control over manufacture, and in order to recover the cost involved, the exporters of canned meat, who held manufacturing licences under section 34 of the Slaughter of Cattle and Sheep Act, 1934, were required to pay a levy at the rate of one-twelfth of a penny per 1 lb. can of meat exported in the six months ended 31st December, 1942. The receipts from this levy amounted to £6,366 12s. 1d. For the three months ended 31st March, 1943, the levy payable was one forty-eighth of a penny per 1 lb. can of meat exported, but fees at this rate were not collected until the ensuing financial year.

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

Dairy Produce (Price Stabilisation) Fund.

28. The income of the Fund, which amounted to £159,032 6s. 9d., was derived mainly from the levies on butter stocks of 18s. 8d. per cwt. and 28s. per cwt., respectively, which accompanied equivalent increases in the price of creamery butter on 1st May, 1942, and 10th September, 1942. The receipts also include levy at the rate of 19s. per cwt. payable by creameries on cheese in stock at the close of business on 16th September, 1942.

Payments were made solely to the Butter Marketing Committee, and comprised £2,357 under section 41 (6) of the 1935 Act for administrative expenses and £2 3s. 7d. statutory bounty at the nominal rate of 1d. per cwt. on exports of creamery butter in March and April, 1942. The export of creamery butter ceased after April, 1942. As will be seen from the account, the balance in the Fund accumulated, by 31st March, 1943, to £194,181 6s. 8d. Emergency Powers (No. 270) Order, 1943 (Statutory Rules and Orders, No. 122 of 1943), made by the Government on 9th April, 1943, extended the scope of section 41 (6) of the Dairy Produce (Price Stabilisation) Act, 1935, to permit the payment from the Fund of allowances on butter or any milk product, and, as stated in paragraph 81 of this report, payment of certain allowances in respect of butter produced during the year 1942-43 has been made from the Fund in the succeeding financial year.

VOTE 31.—FISHERIES.

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

29. Including the advances charged in this account, the total of advances for boats and gear to 31st March, 1943, amounted to £137,500. The half-yearly instalments of the

annuities set up to repay these advances falling due to 31st March, 1943, amounted to £70,878 19s. 10d. and this sum, including £17,031 19s. 5d. repaid in the year under review, having been collected by the Sea Fisheries Association from borrowers and transferred to the Department, there were no arrears of annuity instalments at 31st March, 1943.

Subhead G. 4.—Advances for General Development.

30. No advances were made to the Sea Fisheries Association for general development during the year under review. The total advances made to the Association amounted, at 31st March, 1943, 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 £176 17s. 1d. were repaid during the year and are included in the appropriations in aid.

Fishery Loans.

31. Repayments of fishery loans, which are accounted for as appropriations in aid, amounted to £17 7s. 0d., and the balance outstanding on these loans at 31st March, 1943, was £20,116 13s. 10d., including arrears of £20,079 3s. 6d. There were no remissions during the year under the Fisheries (Revision of Loans) Act, 1931.

VOTE 33.—GÁRDA SÍOCHÁNA.

Subhead O.—Local Security Force: Expenses.

32. Of the £61,268 provided for this subhead in the estimate a sum of £44,646 9s. 5d. remained unexpended, as only portion of the clothing and equipment required could be obtained. As noted in the account, a quantity of denim uniform clothing surplus to military requirements was taken over from the Army, and I understand that the greater portion of this clothing has been adapted to the requirements of the Local Security Force and issued to members of that body.

VOTE 34.—PRISONS.

33. 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.*

34. As in the previous year, the estimate for this service indicated that the grants to Public Assistance authorities in respect of expenditure on home assistance paid to certain persons debarred from receipt of unemployment assistance by the operation of an Unemployment Assistance (Employment Period) Order would not in any event exceed fifty per cent. of the amount of unemployment assistance which but for the Order would be payable to each person assisted. As pointed out in paragraph 30 of my last report, it is 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 assisted during the currency of an Order and, in consequence, the claims of Public Assistance authorities for recoupment were again furnished on the basis of the amount paid as home assistance to each person and the grants made were equivalent to fifty per cent. of the certified expenditure so incurred.

*J. 5.—Grants towards the Supply of Fuel for Necessitous
Families.*

35. A supplementary estimate was introduced to provide for payment, under approved schemes, of grants to local authorities towards the supply of fuel during the winter to necessitous families in urban districts. Under the approved schemes, which came into operation towards the end of 1942, a weekly allowance of one cwt. of fuel was made available for each family assisted. Public Assistance authorities were required to meet the full cost of fuel supplied to persons in receipt of home assistance and contributions varying from 6d. to 2s. per cwt. were required to be made by other recipients. The amount of the grant payable to each urban authority is based on the net expenditure incurred by it as certified by the Local Government Auditor. Only instalments of the grants were paid and charged to vote in the year under review and any balances found to be payable on the Auditors' certificates will be charged in a subsequent year.

*Q. 1.—Grants in respect of training of native Irish
Speakers in Midwifery.*

36. As noted in the account, the charge to this special sub-head relates to grants made in respect of a course in midwifery for two nurses who had been trained in hospital nursing under the scheme for training of native Irish speakers provided for under subhead Q.

Motor Tax Account.

37. 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 seven cases the audits had not been completed at the date of my test examination, and in another case the necessary certificate had not been received from the Auditor.

The gross proceeds of the Motor Vehicle, etc., duties in 1942-43, including £7,627 17s. 9d. attributable to fines, amounted to £644,305 11s. 8d. This amount also includes a sum of £3,285 11s. 6d. in respect of fees collected by local registration authorities, on behalf of the Commissioner of the *Gárda Síochána*, under the Road Traffic Act (Parts VI and VII) (Fees) Regulations, 1937 (Statutory Rules and Orders, No. 92 of 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, 1942-43.

VOTE 46.—PRIMARY EDUCATION.

Subhead A. 3.—Preparatory Colleges, etc.

38. The average boarding cost per head for the school year 1942-43 ranged from 11s. 6d. to 14s. 7d. per week, showing an increase in each College as compared with the previous year.

The average fee paid by the students for the same school year was £14 18s. 10d.

Accounts have been furnished showing the receipts and expenditure in connection with the farms and gardens during the school year 1942-43. In four out of the five accounts the receipts are shown to have exceeded the expenditure. In the case in which the expenditure is shown to have exceeded the receipts, the college garden and portion of the premises were taken over by the Department of Defence in the course of the year for the purposes of a military hospital.

VOTE 48.—TECHNICAL INSTRUCTION.

Subhead B.—Annual Grants to Vocational Education Committees.

39. The charge to the subhead includes supplemental grants of £4,913 2s. 8d. and £2,985 7s. 6d. paid to the City of Cork and City of Limerick Vocational Education Committees, respectively. The Vocational Education areas of these committees have, by Orders made by the Minister for Education under section 60 of the Vocational Education Act, 1930 (No. 29 of 1930), been declared to be districts to which Part V of the Act applies. Regulations made in 1938 and in 1942 by the Minister

under section 53 of the Act provided for the payment to the committees of supplemental grants based on the expenditure of the committees referable to the provision of compulsory courses and the enforcement of Part V of the Act.

The expenditure also included a supplemental grant of £4,503 1s. 7d. made to the Dublin Vocational Education Committee under the Regulations made in 1942 which provided for payment in the financial year commencing on 1st April, 1942, of a special grant not exceeding £5,000 to this committee in respect of expenditure incurred in establishing and maintaining, or in assisting the provision and maintenance of, youth training centres.

VOTE 52.—LANDS.

Subhead I.—Improvement of Estates, etc.

40. 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 £188 7s. 4d. 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, 1943, amounts to £102,851 10s. 11d. 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.

Under 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 £10,020 8s. 11d. The expenditure on this scheme from its inception in 1937-38 to 31st March, 1943, amounts to £94,465 1s. 10d. made up as follows :—

Buildings—		£	s.	d.
Advances	...	13,090	0	0
Free Grants	...	58,317	8	8
Stock and Poultry	...	6,458	11	7
Grants for Fencing	...	2,600	0	0
Fuel and Fodder	...	2,942	18	0
Removal Expenses	...	5,302	2	7
Tillage	...	575	5	10
Implements	...	5,178	15	2
		<hr/>		
		£94,465	1	10

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

VOTE 54.—GAELTACHT SERVICES.

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

41. 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.

During the year the sanction given for certain grants and loans was cancelled as the applicants were unable or unwilling to comply with the conditions attached to the grants or loans.

At 31st March, 1943, the position regarding such grants and loans was as follows :—

	£
(i) Total amount of grants sanctioned	487,023
Total amount of actual payments ...	448,744
(ii) Total amount of loans sanctioned ...	181,252
Total amount of loans for which certificates have been issued to the Commissioners of Public Works ...	169,440

Industrial Loans.

42. I have been furnished with a schedule concerning the industrial loans from which it appears that there were no advances made during the year ended 31st March, 1943. Arrears, including interest accrued, due at that date amounted to £10,157 19s. 7d. as compared with £10,060 17s. 3d. on 31st March, 1942. Included in the arrears is a sum of £10,102 6s. 3d. due by a company which ceased to exist in 1925. As stated in previous reports, 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 I.—New York World Fair, 1939 and 1940.

43. The estimate provided for the amount required to defray the balance of the cost of participation in the Fair. I referred in previous reports to payments made on behalf of a London firm of display experts. These payments remained charged to a suspense account in the year under review but a supplementary estimate has since been passed to enable the expenditure to be charged against the vote.

The total expenditure charged to the vote to 31st March, 1943, in connection with this Fair amounted to £71,588 7s. 9d. and the receipts credited to that date amounted to £4,827 14s. 6d.

Minerals Development.

44. The expenditure under subhead L. 1. relates to advances made to Comhlucht Gual-Láthrach Shliabh Árdachadh, Teoranta, under section 9 of the Slievardagh Coalfield Development Act, 1941. The total amount advanced under this section up to 31st March, 1943, is £54,581. Pursuant to sections 10 (2) and 11 (3) of the Act, the Minister for Industry and Commerce, with the consent of the Minister for Finance, agreed to the postponement to 1st January, 1944, of the payment of interest on advances and of the repayment of instalments of advances which fell due on 1st January, 1943. In accordance with sections 10 (3) and 11 (4), the company became liable for interest on the deferred payments and the Minister for Finance has directed that this interest also should be paid on 1st January, 1944.

The charge to subhead L. 2. is in respect of a non-repayable grant under section 12 (3) of the Slievardagh Coalfield Development Act, 1941, to cover the expenses incurred by the company in carrying out prospecting operations in the Leinster coalfield. Under the terms of the estimate the expenditure incurred by the company under this head is not subject to audit, in detail, by me.

Advances to Comhlucht Lorgtha agus Forbartha Mianraí, Teoranta, under section 10 of the Minerals Exploration and Development Company Act, 1941, are charged to subhead L. 3. The total amount advanced to the company under this section up to 31st March, 1943, is £48,198 ls. 6d. The Minister for Industry and Commerce, with the consent of the Minister for Finance, in exercise of the powers conferred by sections 11 (2) and 12 (3) of the Act, has agreed to the postponement to 1st January, 1944, of the payment of interest on advances and of the repayment of instalments of advances which fell due on 1st January, 1943. In accordance with sections 11 (3) and 12 (4) of the Act, the company became liable for interest on the postponed payments and the Minister for Finance has directed that this interest should also be paid on 1st January, 1944.

The charge to subhead L. 4. is in respect of a non-repayable grant under section 13 (3) of the Minerals Exploration and Development Company Act, 1941, to cover the expenses incurred by the company in carrying out prospecting operations in certain areas in County Wicklow. Under the terms of the estimate the expenditure so incurred by the company is not subject to audit, in detail, by me.

*Extra Receipts payable to Exchequer.**Fees under the Sugar (Control of Import) Act, 1936.*

45. As stated in paragraph 68 of my report on the accounts for the year 1938-39, these fees were paid by Comhlucht Siúicre Éireann, Teoranta, in respect of licences issued to it by the Department of Industry and Commerce to import sugar under the provisions of the above Act. A provisional fee of 1d. per cwt. was charged on the issue of a licence and the amounts collected were credited to a suspense account pending approval by the Minister for Finance, under section 7 (4) of the Act, of the amount of the fee to be imposed. In June, 1942, the Minister for Finance conveyed his sanction for fixing the fee at the provisional rate already charged and directed that the receipts therefrom be accounted for as exchequer extra receipts. The sum of £13,798 3s. 4d., which represents the amount of fees levied in respect of sugar imported in the period 1st May, 1938, to 30th April, 1941, was, accordingly, transferred to the Exchequer from the suspense account.

VOTE 56.—TRANSPORT AND METEOROLOGICAL SERVICES.*Subhead A.A.—Provision of Canal Barges.*

46. Under a scheme for the provision of additional horse-drawn wooden canal barges for the purpose of increasing canal transport facilities, fourteen barges were constructed and delivered by the contractors during the year. The expenditure of £14,056 15s. 0d. under the subhead is made up of the contract price of the completed barges together with minor advertising expenses. Under an agreement made between the Minister for Industry and Commerce and the Grand Canal Company, the barges were taken over by the company which acts as agent for the Minister in letting them for hire on a fixed scale of charges. The hireage charges are paid over to the Department and credited to exchequer extra receipts, the amount received in the year under review being £42. I am informed by the Accounting Officer that in accordance with the terms of the agreement with the Minister the records of the company are examined by an officer of the Department with a view to verifying the amounts received for hireage.

*Subhead B. 5.—Shannon Airport,
Foynes—Limerick Omnibus Service.*

47. The expenditure of £757 1s. 1d. charged to this subhead relates to payments to the Great Southern Railways Company in respect of the operation as from mid-November, 1942, of an

omnibus service between Foynes and Limerick for the purpose of providing travelling facilities for the staff engaged at the Airport. The receipts from fares paid by passengers using the services are credited to appropriations in aid and amounted to £451 19s. 11d.

Subhead C.—Subsidy in respect of Air Services.

48. The charge to this subhead represents payments to Aer Rianta, Teoranta, under the Subsidy (Aer Rianta, Teoranta) Order, 1942 (Statutory Rules and Orders, No. 244 of 1942), to cover the estimated losses by the company and the subsidiary company (Aer Lingus, Teoranta) in the operation of an air service from Collinstown Airport. The actual loss as determined by the Minister for Finance and the Minister for Industry and Commerce amounted to £29,410 1s. 2d. and the sum of £3,589 18s. 10d., being the excess of the amount estimated over the actual loss, has been repaid and will be accounted for as an exchequer extra receipt in the year 1943-44.

Extra Receipts payable to Exchequer.

49. The total receipts during the year from landing and accommodation fees, etc., at the Shannon Airport amounted to £6,148 8s. 4d., out of which payments amounting to £366 16s. 6d. were made to Foynes Harbour Commissioners in respect of certain facilities afforded at Foynes, leaving the net figure for receipts £5,781 11s. 10d. as shown in the account.

The sum of £2,500 received during the year from the Londonderry and Lough Swilly Railway Company was in repayment of an advance of that amount, free of interest; made to the company from this vote in March, 1940, on the conditions mentioned in paragraph 59 of my report on the accounts for the year 1939-40.

Stores, Equipment, etc.

50. Store accounts relating to stores and equipment used at the Shannon Airport have not yet been made available to me. I am informed that although inventories of such stores and equipment are maintained it has not yet been found possible to inaugurate a complete store accounting system but that it is hoped to submit accounts from 1st April, 1942, within a reasonable period.

*Permanent records of lands, buildings, etc.,
and rentals of property.*

51. Since the date of my last report I have been furnished with a register of lands and buildings held by the Minister in connection with civil airports. A rental which has been compiled

in respect of lettings of the properties has also been made available to me. The receipts for lettings of lands surplus to requirements at the airports amounted during the year to £1,473 11s. 2d. and are accounted for as appropriations in aid.

VOTE 58.—MARINE SERVICE.

52. Reference was made in previous reports to expenditure charged to this vote in the years 1940-41 and 1941-42 in connection with compensation to crews of ships registered in Éire or to their dependants in respect of loss, injury or detention arising out of the war, and it was stated that the Department of Finance had approved of the payments made during these years pending the enactment of legislation. The necessary statutory authority was obtained by Emergency Powers (No. 263) Order, 1943 (Statutory Rules and Orders, No. 86 of 1943), made on 19th March, 1943, which, *inter alia*, validated the payments made before that date.

VOTE 59.—UNEMPLOYMENT INSURANCE AND UNEMPLOYMENT ASSISTANCE.

Subhead J.—Unemployment Assistance.

53. A supplementary estimate was introduced during the year to provide for the additional expenditure incurred under this subhead in connection with the increase in the rates of unemployment assistance payable in accordance with Emergency Powers (No. 236) Order, 1942 (Statutory Rules and Orders, No. 457 of 1942). The effect of this Order was to grant increased rates of assistance to persons with dependants resident in areas in which the food voucher scheme is not in operation.

As noted in the account, payments of unemployment assistance amounting to £44 17s. 4d., which were included in the accounts of the years 1938-39 and 1939-40 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 £275 0s. 10d. In addition, further recoveries totalling £530 18s. 5d. 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,

Subhead J.J.—Special Register of Agricultural and Turf Workers.

54. The charge to this subhead represents the amount paid during the year to men enrolled in the special register of agricultural and turf workers established in accordance with the Emergency Powers (No. 243) Order, 1942 (Statutory Rules and Orders, No. 503 of 1942), which came into operation on 6th January, 1943. The Order applies, with certain exceptions, to men between twenty-two and sixty years of age resident in rural areas who satisfy the Minister for Industry and Commerce that they are suitable for, and will accept while enrolled, employment in agriculture or the turf industry anywhere in the State and that they had been previously engaged for the requisite period in work of that nature.

A person enrolled in the register is paid tenpence for any day in respect of which unemployment benefit or unemployment assistance is payable, or in the case of a person not receiving unemployment benefit or assistance for any day on which it is determined under the provisions of the Order that he is continuously unemployed.

Subhead L.—Appropriations in Aid. 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.

55. Under section 26 of the Unemployment Assistance Act, 1933, the council of each urban area is required to pay annually to the Minister for Industry and Commerce an amount calculated by reference to the rateable value of the urban area concerned. The term "rateable value" as defined in the Act was the subject of questions raised by a number of local authorities who claimed that they were not liable to contribute in respect of certain hereditaments in their areas, and to remove doubts as to the true construction and meaning of this section the Unemployment Assistance (Amendment) Act, 1940, was passed.

Section 2 of the Act of 1940 declared that the term "rateable value" where it occurs in section 26 of the Act of 1933 means and always meant in relation to any urban area the aggregate amount of the valuations under the Valuation Acts of all hereditaments situate in that urban area in respect of which any rate is payable or, in the case of an unoccupied hereditament, would be payable if the hereditament were occupied, subject to the provision that an amount equal to ninety-eight per cent. of such "rateable value" shall apply in relation to any county borough or the borough of Dun Laoghaire.

Section 5 (1) of the Act of 1940 provides that the Commissioner of Valuation shall, whenever so requested by the Minister, furnish to the Minister a certificate stating, with due regard to the provisions of the Act, the rateable value for the purposes of section 26 of the Principal Act of 1933, and section 5 (2) provides that a certificate so furnished by the Commissioner of Valuation shall be conclusive evidence for the purposes of the Principal Act and of the Act of 1940 of the rateable value of the urban area to which such certificate relates.

Certificates were furnished by the Commissioner of Valuation, in accordance with the requirements of section 5 (1) of the Act, but, again, some of the items included in them were disputed by local authorities who contended (1) that the valuation of small dwellings on which no rates are payable should have been excluded and (2) that where the rateable value of Electricity Supply Board hereditaments is greater than the amount on which, in accordance with the Electricity (Supply) (Amendment) Act, 1930, the rates payable are calculated, only the lesser amount should have been included in the certificates. Legal opinion upheld the contention of the local authorities regarding the exclusion of the valuation of the small dwellings. On the question of the Electricity Supply Board hereditaments the opinion obtained was to the effect that the higher figure was correctly included in the certificates.

A further legal opinion which was obtained on the question of the powers of the Commissioner of Valuation to rectify the position indicated, however, that the Act gave the Commissioner no power to amend his certificates and in the absence of express power it would not be implied or supported on any principle—otherwise there could be two or more “conclusive” certificates showing different amounts.

The Department of Industry and Commerce informed the Department of Finance that it was not proposed to introduce legislation amending the Act of 1940 retrospectively, and that it was intended to adjust any amounts which had, on the basis of the Commissioner's certificates, been over-contributed by local authorities. In reply, it was stated that the Minister for Finance would not, in present circumstances, press for amending legislation but that the matter should be submitted afresh should amendments to the Unemployment Assistance Acts in other respects be contemplated at any future date.

The total amount by which the sums payable by local authorities for the nine years 1934-35 to 1942-43 will be reduced as a result of this decision is estimated by the Department of Industry and Commerce at approximately £71,760, of which about £13,060 is in respect of the year 1942-43.

The revision of the amounts payable by the local authorities has been based by the Department on particulars supplied by the Valuation Office of the rateable value of the hereditaments

which should, according to the legal opinion, have been excluded from the Commissioner's certificates previously furnished. In view of the provisions of section 5 of the Act of 1940, and the legal opinion on the power of the Commissioner to amend his certificates, I have deemed it desirable to refer to the matter.

VOTE 61.—POSTS AND TELEGRAPHS.

Subhead E. 1.—Conveyance of Mails by Rail.

56. In view of the restrictions in train services which, owing to the Emergency, came into operation on 8th October, 1941, and which seriously affected the services which the Great Southern Railways Company renders to the Department, negotiations were entered into with the company for a revision of the payment of £162,086 1s. 7d. per annum under the existing contract. It was ultimately agreed that the remuneration payable under the contract should be continued up to 31st December, 1942, but that, as from 1st January, 1943, the payment would be reduced to £130,000 per annum during the continuance of the Emergency, subject to the maintenance in full of the restricted services then being afforded to the Department by the company. The payment of £130,000 per annum is to remain unaffected in the event of the company's scale of general parcel charges being increased, unless such increase exceeds 25 per cent. and then only to the extent of the excess over 25 per cent., and the general conditions of the existing contract are to remain in full force otherwise.

Losses by Default, etc.

57. The losses borne on the vote for the year ended 31st March, 1943, amounted to £3,003 18s. 3d. of which £2,515 16s. 4d. was charged to subhead H. 2. and £488 1s. 11d. to subhead O. 6. Classified schedules of these losses are set out at pages 210 and 214. At pages 213 and 215 particulars are given of 39 cases in which cash shortages or misappropriations amounting to £500 18s. 4d. were discovered; the sums in question were made good and no charge to public funds was necessary.

Subhead T.—Appropriations in Aid.

Void Postal Orders.

58. As noted in the account, the amount of £2,800 appropriated under this heading is, under revised accounting arrangements, partly estimated. It was the normal practice to credit appropriations in aid with the value of postal orders of all denominations which were uncashed after three years from the

date of issue, but on the grounds of economy it was decided, with Department of Finance approval, to discontinue the sorting of paid postal orders of certain denominations. As a consequence no record is now available of those uncashed and the amount due to be credited in the year under review in respect of the denominations affected has had to be estimated.

Stores.

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

In previous reports I have referred to the difficulties, consequent on the Emergency, in following the normal procedure in connection with the purchase of supplies. These difficulties still exist and contracts continue to be placed either without competition or divided among a number of contractors in order to obtain early deliveries. Investigation of costs was carried out by the Department in cases where the quoted prices appeared to justify such action and reductions in prices were obtained in a number of cases.

A general authority has been given to the Minister for Posts and Telegraphs by the Minister for Finance to release contractors from their contracts where, owing to the Emergency, it has become impossible or unreasonably difficult for them to supply the goods contracted for, and to waive any claim for damages that might be preferred against those contractors who are not protected by a war clause from such a claim. A note is appended to the account covering the contracts for stores, etc., ordered for the Department of Posts and Telegraphs in which this authority was exercised during the year under review. Similar notes relating to contracts entered into on behalf of other Government Departments in connection with which the authority was also exercised are appended to the accounts of votes Nos. 30, 33, 56 and 63.

In my report on the account for the year 1940-41 I referred to a limitation in the check of the postal and engineering stores by officers of the Department. Complete stocktaking of these stores was resumed during the year under review and, as a result, deficiencies amounting to £7,493 15s. 7d. were written off while surpluses amounting to £5,894 12s. 6d. were adjusted in the store accounts. I am in communication with the Accounting Officer regarding the writing off of certain items.

In addition to the engineering stores shown in appendix II as valued at £210,215 on the 31st March, 1943, engineering stores to the value of £516 were held on behalf of other Government Departments. Stores other than engineering stores held at that date were valued at £291,877, included in this amount being a sum of £114,133 in respect of stores held for other Government Departments,

Revenue.

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

Sums due for telephone services amounting in all to £331 3s. 7d. were written off during the year as irrecoverable.

Post Office Savings Bank Accounts.

61. The accounts of the Post Office Savings Bank for the year ended 31st December, 1942, were submitted to a test examination with satisfactory results.

Post Office Factory.

62. Owing to an outbreak of fire at the Post Office Factory, St. John's Road, Dublin, on 4th November, 1942, the factory building, plant, stores, etc., of an estimated value of £25,480 18s. 5d., were destroyed. This figure was made up of £12,749 5s. 4d. for plant, equipment, and partly manufactured stores; £5,035 7s. 7d. for stores on ledger charge, and £7,696 5s. 6d. for property belonging to other Government Departments and outside bodies. In assessing the value of the items destroyed stores were valued at rate book prices, *i.e.*, the average buying prices at which the stores were purchased; works in progress were valued on the basis of materials at rate book prices plus cost of labour and overhead charges; the value of plant and tools was estimated as at the date of the fire, and for mechanical transport destroyed the residual value was taken as at that date. For the building, and the furniture and fittings therein supplied by the Office of Public Works, a valuation furnished by that Office was accepted, and the original cost prices were used in valuing the property of other Government Departments and such furniture and fittings, etc., as had been manufactured in the factory. A sum of £275 was realized from the sale of scrap plant and has been taken into account in arriving at the figure of £25,480 18s. 5d., referred to above, in respect of which the necessary adjustments in the various accounts have been sanctioned by the Department of Finance.

Owing to the loss of machinery in the fire it was not possible to complete two contracts which had been placed with the factory and the contracts were accordingly terminated and given to outside firms.

It was found possible during the year under review to resume factory activities on a limited scale at St. John's Road and the sanction of the Department of Finance for expenditure on the purchase of the necessary plant and equipment was obtained,

The factory records were almost entirely preserved and the usual test examination has been applied to the accounts of the factory with satisfactory results.

Including works in progress on 31st March, 1943, the expenditure on manufacturing jobs during the year amounted to £15,042, expenditure on repair work (other than repairs to mechanical transport) amounted to £9,710, and expenditure on mechanical transport repairs amounted to £2,235. These figures include losses, amounting to £8,023, arising out of the fire.

VOTE 63.—ARMY.

63. The estimate presented to Dáil Éireann did not include details showing the distribution of the grant amongst the several heads of expenditure and accordingly the appropriation account, in conformity with the estimate, shows only the total expenditure. The normal system of accounting was, however, continued within the Department and particulars of the expenditure under the various subheads of the detailed estimate, as approved by the Department of Finance, have been furnished to me. The sanction of that Department has been sought for the application of savings on certain heads of expenditure to meet excesses under other heads.

The account shows that, including a surplus of appropriations in aid of £112,590 13s. 10d., the total surplus remaining to be surrendered is £618,802 11s. 9d. or 6·9 per cent. of the net estimate.

Stores.

64. I referred in previous reports to difficulties which had arisen in accounting for Barrack Service stores under Emergency conditions. Stocktaking of some of the more important items of these stores was carried out during the year and certain deficiencies were disclosed. It was calculated that the cost price of the articles deficient amounted to £21,961 10s. 10d., the value of the articles at the time of the loss being assessed at £5,490 7s. 8d., or one-fourth of the cost price, and proposals for the adjustment of the matter by the recovery of a moiety of the latter sum from Army Welfare Funds, have been submitted to the Department of Finance. It is provided by Defence Force Regulations that, where charges are raised in respect of articles lost, the amount to be recovered will be assessed from the best evidence available as to the condition of the articles at the time of the loss, subject to a minimum of one-fourth of the value of the articles when new unless it is established by evidence that the actual value is less. As there was some evidence that the value of certain of the deficient articles, at the time of their

loss, was estimated at over 25 per cent. of their cost price I have inquired as to the circumstances in which an overall percentage of 25 was adopted for assessment purposes. I have also asked for information concerning the basis on which the cost price of the deficient articles was determined.

I have been informed that the practicability of taking stock of further selected items of Barrack Service stores will be considered at an early date.

Considerable quantities of scrap or unserviceable stores have accumulated at depôts and the question of their disposal or reconditioning is under consideration.

Pay.

65. In paragraph 83 of my report on the appropriation accounts for the financial year 1935-36 I referred to the then existing practice by which members of the Forces were permitted to draw only a part of their pay and to allow the balances to accumulate to their credit, and the Committee of Public Accounts in its report dated 9th December, 1937, paragraph 20, took exception to this practice, pointing out that it afforded opportunities for misappropriation. The Committee reasserted the principle that claims which are ripe for payment in any financial year should normally be discharged in that year, and the accumulation of credit balances, save in exceptional circumstances, was accordingly prohibited by Defence Force Regulations. The matter has since been reconsidered from the point of view of the desirability of encouraging Durationists and Reservists to provide for their return to civil life. Owing to the distance of their military posts from Banks and Post Offices many serving soldiers have no facilities for saving otherwise than by accumulating credits in their pay accounts and an amendment to the Regulations permitting such accumulations was promulgated in October, 1942.

An increase of pay of 6d. per day was granted to all privates, volunteers and seamen with effect from the 29th September, 1942. The relevant Regulations also provided that, with effect from the same date and until the termination of the Emergency; the pay account of each non-commissioned officer, volunteer and private and of each warrant officer and rating should be credited at the rate of 6d. per day in respect of each day of paid permanent service. The sums so credited are to be regarded as deferred pay and will not become payable until after the Emergency.

Provisions.

66. 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 :—

Bread.	1942-43.	1941-42.
Cost of production ...	2·3 pence per lb.	2·2 pence per lb.
Cost delivered Dublin	2·4 ,,	2·3 ,,

Meat.

Dublin ...	... 11·0 ,,	9·8 ,,
Curragh ...	... 10·9 ,,	10·1 ,,

The average price of cattle purchased for the Dublin and Curragh areas was £33 5s. 6d. and £31 4s. 9d. per head, respectively, as compared with £29 13s. 0d. and £28 10s. 3d. in the previous year, while the average production of beef per head was 722 lbs. and 665 lbs., respectively, as compared with 715 lbs. and 669 lbs.

A revised procedure for the purchase of provisions was introduced, in certain areas, during the year. Under the former practice separate contracts were placed for the several Barracks and Posts, but dépôts have now been established for the supply of non-perishable provisions to the various Posts within a convenient area. It is considered that the revised system will operate to simplify the accounting procedure considerably and that more favourable contract prices will be obtained by the delivery of larger quantities of provisions to central points, although any saving under this head will be offset to some extent by the cost of redistribution from the dépôts. I have not yet had an opportunity of examining the revised system in operation.

Kit Deficiencies.

67. Defence Force Regulations promulgated prior to the Emergency provided that soldiers on discharge might retain all articles of personal clothing and necessities in their possession except tunics, breeches and caps, and whilst these latter items were required to be returned to store they could be disposed of for the welfare of the Forces and were not retaken on ledger charge. Accordingly, in cases of deficiencies in the kits of men proceeding on discharge, only the value of items of public clothing found deficient was debited in the relevant pay accounts. Defence Force Regulations issued in 1941 provided that Reservists and men enlisted for the duration of the Emergency might, on discharge, retain certain items of necessities and the least serviceable of certain items of personal clothing. As these Regulations appeared to imply that the remaining items of kit should be surrendered I inquired whether the practice by which debits were raised in respect of public clothing only does not fall to be revised in relation to the men concerned, and was

informed that a new clothing regulation to meet Emergency conditions was recently submitted to the Department of Finance for sanction.

Regulations relating to Second Line Units provide that a member on discharge shall be required to surrender all the articles of clothing and equipment which had been issued to him, and that such articles if serviceable shall be taken on ledger charge and re-issued. It appeared from examination of the store accounts that certain items were deficient from the clothing and equipment recovered from discharged members of the Maritime Inscription, and I have inquired as to the extent of these deficiencies and how it is proposed to deal with them.

Warlike Stores.

68. An advance payment of £9,917 2s. 3d. for stores which were delivered in the year of account has been admitted as a charge against the vote pending the receipt of certified claims.

The sanction of the Department of Finance was obtained for the purchase of a number of steel helmets for the Army and it appeared that 6,997 helmets in excess of the number sanctioned were delivered. I have asked whether further sanction was received for the excess.

The Department of Finance also approved of expenditure of £10,800 on the purchase of steel helmets and the reconditioning of obsolete type helmets for issue on repayment to the Local Security Force and to certain Air-raid Precautions services. It appeared that 15,688 of these helmets were taken on Army charge and I have asked whether they were applied to Army use in addition to those specifically ordered for that purpose and, if so, whether Department of Finance sanction was obtained. I have also inquired as to the position regarding the helmets purchased for issue on repayment and also as to certain obsolete type helmets which were unaccounted for on a recent check.

Mechanical Transport.

69. Certain motor vehicles which had been seized by the Revenue Commissioners owing to attempted illegal exportation were deposited at a military post pending consideration of the question of their disposal. It would appear that they remained without protection from the weather for a long period and when their disposal became possible they had depreciated considerably in value and were deficient of several parts. The vehicles were taken over for Army purposes at a valuation and I have asked whether they were rendered serviceable and whether responsibility for the deficiencies was fixed.

Marine Coast Watching Service.

70. In May, 1942, damage was caused to a State ship whilst rendering assistance to a vessel in distress and the law officers advised that the Minister for Defence was entitled to claim salvage on behalf of the State under section 9 of the Defence Forces (Temporary Provisions) Act, 1941. The damage attributable to the salvage operations was repaired at a cost of £45 16s. 0d. and a fee of £21 was paid for a valuation of the salvaged vessel, the owners of which were advised in September, 1942, that it was proposed to present a salvage claim. In reply to my inquiries as to whether such claim had been presented I was informed that the necessary data for the formulation of a claim for salvage and expenses were in course of preparation.

Purchase of Stretchers for Local Defence Force.

71. Tenders for the supply of 4,160 stretchers were invited in August, 1941, and quotations of 34s. 4d. each and 25s. each were received, the latter price being subject to a war clause which is referred to below. The canvas to be supplied conformed to the required specification only in the case of the higher quotation, but it was clear that this contractor could not give immediate delivery as he was unable to secure materials to fulfil a previous contract for stretchers for the Army. As a matter of urgency and to meet minimum requirements, an order for 2,000 stretchers was issued in September, 1941, to the contractor who quoted 25s., but no further order was issued until June, 1942, when, as a result of further invitations to tender, an order for 2,000 stretchers at 32s. 6d. each, subject to a war clause, was placed with the same contractor, the stretchers to be similar in all respects to those previously quoted at 25s. It appears to have been recognised in October, 1941, that the contractor whose price covered the provision of standard canvas could not make delivery, as alternative purchase arrangements were made at that date for the Army supplies which had been ordered from him. I have accordingly inquired whether consideration was given to the possibility of securing an extension of the contract at 25s. to cover the outstanding requirements.

The quotation of 25s. on which the original order was based was subject to a clause which provided that in the event of an increase or decrease during the progress of the work of more than 2½ per cent. in the market price of the materials as compared with those ruling at the date of the tender, resulting in an increase or decrease of the cost of the work to the contractor, such increase or decrease as should amount to more than 2½ per cent. should be paid to the contractor or allowed by him as the case might be. A claim for payment of £172 19s. 1d. was submitted

by the contractor under this clause and admitted after inspection of the firm's books. I am in communication with the Accounting Officer on certain matters arising out of this claim.

Hospitalization.

72. Provision was made in the estimate for the purchase of supplies and equipment for military hospitals and of reserve medical supplies for civilian hospitals. In addition, expenditure amounting to £4,047 16s. 3d. was incurred on emergency hospitalization equipment and has been charged to a suspense account pending a decision as to the final incidence of charge. As it is understood that the general hospitalization policy contemplates that the services provided from Army funds shall be available equally for such military and civilian casualties as might arise in an emergency, I have inquired whether, in the circumstances, arrangements have been made for contributions by local authorities or other bodies towards the expenditure incurred.

Construction Corps.

73. Arrangements were completed, with the sanction of the Department of Finance, for the employment of personnel of the Construction Corps on a development scheme undertaken by the Irish Tourist Board at a seaside resort. The scheme provides for payment by the Board to the Army vote of the sum of £17,274 3s. 3d., being the agreed value of the labour content of the work, this sum to cover the provision of overhead equipment and plant and to be subject to adjustment in the event of any alterations in the plans for the work. As it would appear that the value of the labour content was calculated by reference to wages rates ruling in 1942, I have asked whether consideration was given to the question of providing for financial adjustment by reference to any increase in these rates which might result from the operation of the Emergency Powers Orders regulating wages from time to time.

Occupation of privately owned premises.

74. Privately owned premises are, in general, occupied subject to the condition that the Department will be responsible for any damage arising out of military occupation. The sanction of the Department of Finance was obtained for payments of compensation amounting to £390 15s. 8d. for damage at certain premises which had been evacuated, subject to recovery from the troops concerned of sums totalling £167 15s. 4d. in respect

of avoidable damage. A revised method of assessment of the amounts recoverable from troops was subsequently adopted by the military authorities and it would appear that, in the cases under notice, the total amount so recoverable was reduced to £41 12s. 0d. In reply to an inquiry as to whether the sanction of the Department of Finance had been obtained for the increased charge to public funds resulting from the reduced assessments, I was informed that the reductions made by the military authorities had not been accepted by the Department of Defence.

Portion of certain premises was occupied in October, 1940, the remaining part of the premises being reserved to the owner. It appeared that the electric lighting plant broke down in November, 1940, and a tractor was hired locally, at a hireage rate of 5s. per hour, to drive the dynamo until repairs to the plant had been executed, fuel and oil being supplied from Army stocks. As noted in the account, expenditure amounting to £40 9s. 6d. was incurred on abortive attempts to repair the plant, of which sum £10 was recoverable from a military officer. A replacement engine which was purchased for £97 10s. 0d. also broke down after two weeks' service and the tractor was employed from November, 1940, to June, 1942, when a new engine was installed, the total amount paid for hireage being £412 10s. 0d. I have inquired whether the service of the tractor could not have been secured on a more economic basis than by hourly hireage. I have also asked for information concerning the arrangements made with the owner for the provision of electric lighting and the maintenance of the plant.

Damage was caused to premises in military occupation as a result of a fire which occurred in October, 1941, and the resulting Court of Inquiry found that there was no evidence as to the cause of the fire. The premises were fully covered by insurance effected by the owner and it appeared from correspondence which took place prior to the fire between the insurance company and the agents for the owner that the company was aware of the military occupation and was holding the insurance in force against ordinary fire risk. It was estimated that damage to the extent of £3,112 5s. 6d. had been caused to the premises and contents, of which sum £1,217 related to structural damage, and a claim was presented to the Department by the insurance company. I am in communication with the Accounting Officer on certain matters arising out of this claim.

Expenditure amounting to £157 4s. 10d. was incurred on the acquisition and adaptation of certain premises for occupation by members of the Forces in connection with a scheme for the transport of turf. The scheme was abandoned and the premises were not in fact occupied and I have asked whether the sanction of the Department of Finance was obtained for the charge to the vote.

Local Defence Force.

75. A yearly grant-in-aid of £1 is payable to Unit funds for each person who is serving in the Force and who is certified by the Area Officer to be an active member. In the course of my examination of the claims submitted in respect of certain battalions for the period to 31st January, 1943, I observed that the required certificates had been furnished, and grants paid, in respect of persons who either had resigned or been discharged prior to that date, or who had not attended for several months previously. In reply to my inquiries I was informed that difficulties had been experienced in securing proper records of personnel and that discrepancies arose between Company and Battalion Headquarters records. I was also informed that the more exacting inspections now being carried out would ensure that proper records would be available and that non-effectives would be eliminated. The charge in respect of the persons referred to has been removed to a suspense account pending recovery of the amounts paid. Having regard to the position disclosed by a limited test examination I have suggested the desirability of having investigations carried out with a view to establishing the validity of the claims submitted by Local Defence Force units generally for the year 1942-43.

With the sanction of the Department of Finance, payments amounting to £2,037 15s. 5d. were made to Unit funds in recoupment of expenditure on leggings purchased locally and I have asked for certain information on the matter.

As stated in paragraph 68 of my last report, the issue of serge uniforms to members of the Force was sanctioned subject to the recall of existing denim uniforms and their disposal as far as possible for Army purposes. Considerable discrepancies were disclosed between the number of serge uniforms issued and the number of denim uniforms surrendered and the matter is still the subject of investigation.

Following a reorganization of the Force which was confirmed by Regulations promulgated in May, 1943, comprehensive accounting instructions were issued providing for the custody and control of stores on charge to Local Defence Force units and for periodic stocktaking. The effect of these instructions will come under observation in the course of audit of the accounts for the year 1943-44.

Grant to the Irish Red Cross Society.

76. Payment of a grant of £440 13s. 0d. was made to the Irish Red Cross Society, being a proportion of the transatlantic freight charges on certain surgical and medical supplies sent by the American Red Cross Society. The supplies remain the property of the American Society and may be used in this country

only in certain circumstances ; in the event of their not being used during the present Emergency, the manner of their disposal will be arranged between the two Societies. Payment of the grant was subject to the condition that the Exchequer will be recouped should the supplies be sent outside the State or disposed of by sale. Further similar payments will be charged to the vote for the year 1943-44.

Fuel and Light Accounts.

77. I referred in paragraph 93 of my report on the appropriation accounts for the financial year 1937-38 to difficulties which had arisen in accounting for stocks of peat fuel and in reconciling quantities held in stores with ledger balances. Stock-taking was carried out in 1942, the quantities of turf held at the various posts being ascertained by reference to scales which have been adopted for the calculation of weight by measurement and, as noted in the account, the sanction of the Department of Finance was obtained for writing off charge a total of 5,756 tons of waste turf which had accumulated. This quantity represented approximately 7.16 per cent. of the total deliveries during the year but it was noted that at certain posts the percentage of waste exceeded 50 whilst at other posts no waste arose, all the stocks being regarded as suitable for fuel. I have inquired whether the Accounting Officer is satisfied that deliveries of turf were used to the best advantage. I have also asked as to the basis on which the quantities of accumulated turf mould were determined.

Payment of £37 17s. 6d. was made in settlement of a claim in respect of the cutting of turf on certain property during the 1941 season. It appeared that only 20 tons of the turf so cut had been removed and that the balance remained on the bog and had deteriorated considerably. A further payment of £33 15s. 0d. was made in May, 1943, in respect of the same property for the 1942 season. I have asked for certain information on this matter.

Suspense Account.

78. With the sanction of the Department of Finance, expenditure in connection with the steps taken towards the maintenance of water supplies in the event of the destruction of bridges carrying mains has been charged to a suspense account pending a decision as to the final incidence of charge, the amount expended to the 31st March, 1943, being £2,245 15s. 5d. Materials for the purpose of effecting repairs to water mains were delivered to the local authorities concerned and I am informed that arrangements for the control of these stores are under consideration,

Losses.

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

	£	s.	d.
Cash losses charged to "Balances Irrecoverable"	870	2	10
Deficiencies of stores and other losses not affecting the 1942-43 vote	28,394	15	1

The corresponding figures of losses in the previous year were £754 13s. 11d. and £28,850 14s. 10d.

Full particulars of the losses have been furnished to me and the sanction of the Department of Finance has been obtained for the write-off in each case.

Accrued deferred pay (*see* paragraph 65) amounting to £58 15s. 7d. was set off against debtor balances on non-effective soldiers' accounts before arriving at the amount to be written off under that heading.

VOTE 67.—EMPLOYMENT SCHEMES.

80. With the approval of the Minister for Finance, county surveyors act as agent inspectors for carrying out minor employment schemes and receive as remuneration a percentage of the expenditure on wages and materials. As this basis of remuneration was fixed in the year 1935, and wages have since been increased, I have inquired whether the question of revising the basis of remuneration has received consideration.

In previous reports I referred to expenditure incurred on the provision of a labour camp at Clonsast under a scheme for peat development, and to the arrangements entered into with the Turf Development Board, Limited, for payment of rent by the Board while in occupation of the camp and the payment to the Board of an allowance for caretaking for periods when the camp was unoccupied. These arrangements were continued in the year under review, but I understand that the buildings and equipment have, with the consent of the Minister for Finance, since been sold to the Board.

VOTE 68.—AGRICULTURAL PRODUCE SUBSIDIES.

*Subhead A.—Subsidies, Allowances, etc., for
Dairy Produce.*

81. Provision was made under this subhead for subsidies on exports of dairy produce and, in addition, for the payment of production and cold storage allowances formerly chargeable to a subhead of the vote for Agriculture. The expenditure in-

cludes £12,442 10s. 6d. in respect of the balance of allowances payable on creamery butter and cheese produced and creamery butter cold stored, and balances of subsidy amounting to £627 1s. 8d. on butter and cheese exported, in the year ended 31st March, 1942. Allowances for the production and cold storage of creamery butter in the year under review totalled £438,492 6s. 3d. and £44,207 15s. 1d., respectively, and subsidies amounting to £4,128 8s. 7d. were paid on exports of creamery and non-creamery butter.

In September, 1942, the price of milk supplied to creameries was increased from 7d. to 9d. per gallon, and the vote provision being insufficient to meet the new commitments involved it was agreed, in consultation with the Department of Finance, that the provision should remain unaltered and that any excess expenditure might be met from the Dairy Produce (Price Stabilisation) Fund. Emergency Powers (No. 270) Order, 1943 (Statutory Rules and Orders, No. 122 of 1943), made by the Government on 9th April, 1943, extended the purposes for which the Fund might be used and enabled effect to be given to the arrangement referred to. I am informed that payments amounting to £87,278 9s. 3d. were made out of the Dairy Produce (Price Stabilisation) Fund in 1943-44 for allowances accruing in respect of the year 1942-43, and that while this amount represented the excess expenditure on the dairy produce programme for the year 1942-43, many items did not mature for payment in that financial year. As the procedure mentioned appears to have involved the postponement of payment of certain claims which had matured in the year under review, I have communicated with the Accounting Officer on the matter.

I am also in communication with the Accounting Officer regarding the rate of allowance paid to creameries and merchants for the cold storage of creamery butter.

VOTE 69.—SUPPLIES.

Subhead F.—Flour and Wheaten Meal Subsidies.

82. As in the previous year, wheat was imported by Grain Importers (Éire), Limited, and allocated to millers at prices designed to control the price of flour and regulate the earnings of the milling industry. The expenditure related to the company's claims in respect of allocations of imported wheat in the period 29th March, 1942, to 27th February, 1943, during which the prices charged to the millers varied from 27s. 4d. to 69s. per quarter and the loss on sale amounted to £1,787,983 11s. 5d. The claims made by Grain Importers (Éire), Limited, indicated that there was available towards the cost of subsidy a sum of £371,594 15s. 0d., the balance of £650,000 at the disposal

of Grain Importers (Éire), Limited, and the Wheat Reserve Committee, together with £50,000, representing the amount recovered from the millers in provisional adjustment of the prices charged for imported wheat allocated in the period from 13th October, 1941, to 29th August, 1942. Subsidy amounting to £7,852 10s. 0d. was withheld in connection with stocks of wheat and flour held by millers prior to the increase in the price of flour, on 14th September, 1942, from 52s. 6d. to 60s. per sack of 280 pounds. The charge to the vote was, therefore, reduced to £1,358,536 6s. 5d.

I understand that a further sum of £6,847 was recovered from the millers as a final adjustment of allocation prices for the period ended 29th August, 1942, indicating that surplus profits during the period mentioned amounted, in all, to £56,847. I have inquired regarding the steps taken to ensure that the agreed remuneration of the milling industry was not exceeded in the cereal year 1942-43. I am also in communication with the Accounting Officer regarding the check placed on the claims made by Grain Importers (Éire), Limited, and other matters arising out of my examination of the claims and relevant departmental files.

The balance of the charge to this subhead, amounting to £941 14s. 11d., relates to payments of subsidy to a wheaten meal miller on wheaten meal manufactured and sold in the period 13th October, 1941, to 31st March, 1942. I have inquired regarding the profits made by, and the capital employed in, this business.

Subhead G.—Bread Subsidy.

83. Subsidy at the rate of $\frac{1}{2}$ d. per 4 lb. loaf continued to be paid in respect of batch bread baked and sold by bakers licensed under the Emergency Powers (Bakers) Order, 1941 (Statutory Rules and Orders, No. 453 of 1941).

In my last report I mentioned that in several cases where subsidy was paid on foot of improper claims, the vote had been relieved of the amounts, which were charged to a suspense account pending further examination. The examination referred to has since been completed, and of the sum of £848 19s. 4d. involved, £680 2s. 11d. was recovered from the bakers concerned, and £168 16s. 5d., relating to cases in which it was established that satisfactory records of sales had been kept, has been charged to the vote.

Extra Receipts payable to Exchequer.

84. As will be seen from the account, licence and other fees payable under section 8 of the Emergency Powers Act, 1939 (No. 28 of 1939), amounted to £17,967 18s. 10d. The principal

items were Flour and Bread (Retailers' Licences) £5,598 7s. 6d., Butter (Wholesalers' and Retailers' Licences) £4,053 6s. 2d., Textiles (Manufacturers' Licences and Permits) £3,308, Sugar (Manufacturing Consumers' Certificates of Registration) £1,371, and Fabrics (Import Licences) £1,102 7s. 6d.

In the course of my audit of the licence fees payable in respect of the importation of certain yarns and fabrics, I observed that in a number of cases more than one import licence was issued on payment of a single fee, though the Minister for Finance had directed that a fee should be charged in respect of each licence issued under the relevant Emergency Powers Orders. In reply to an inquiry, I was informed that in these cases licences were issued by instalments for administrative reasons, that the covering sanction of the Department of Finance would be sought for the procedure adopted and that steps had been taken to ensure that all the licence fees properly payable would be collected in future. In the circumstances represented, the Minister for Finance raised no objection to the action taken and noted that it was not possible to collect the amount due in respect of fees which should have been collected when the licences were being issued or, without undue difficulty, to give an estimate of the amount involved.

VOTE 71.—REPAYMENT OF TRADE LOANS ADVANCES.

85. The charge to this vote represents the repayment to the Central Fund of amounts which remained outstanding after the expiration of two years from the date on which advances were made from the Central Fund on foot of guarantees given by the Minister for Industry and Commerce under the Trade Loans (Guarantee) Acts. The sums so repaid amounted to £18,992 7s. 3d. and related to the following companies: B. Toone and Company (Ireland), Limited (£2,807 15s. 6d.); Cloyne Clay Company, Limited (£10,031 15s. 1d.); McGrath Bros. (Blinds), Limited (£1,520 4s. 10d.); Ballysax Brick and Tile Company, Limited (£4,632 11s. 10d.). In the case of the Cloyne Clay Company, Limited, the receivership is not yet closed and I understand that further sums may be realized, which if received will be accounted for as exchequer extra receipts.

The outstanding balance, £84,343 17s. 1d., of the amount advanced from the Central Fund on foot of a guarantee given in respect of a loan to the Peat Fuel Company, Limited, under the Trade Loans (Guarantee) Acts was repaid from the vote in 1941-42. A further sum of £71 7s. 3d. was received during the year from the Receiver for this company and is accounted for as an exchequer extra receipt. I have asked for information

regarding the final disposal of certain assets of this company and of the Ballysax Brick and Tile Company, Limited, which do not appear to have been included in the assets dealt with by the respective Receivers.

VOTE 72.—EMERGENCY SCIENTIFIC RESEARCH BUREAU.

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

86. 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 £23,726 19s. 2d. and the unexpended balance of issues at 31st March, 1943, was £17 15s. 3d.

VOTE 73.—SPECIAL EMERGENCY SCHEMES.

Turf Development Board, Limited.

87. Issues to the Turf Development Board, Limited, from the Grant-in-Aid provided under subhead E. 1. (Cost of Administration), amounting to £19,240, were made during the year with the consent of the Minister for Finance. No request was received in the year for issues from the Grant-in-Aid provided under subhead E.2. (General Development) and no issues were made.

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	...	...	15,000
Lullymore	...	...	5,000
Glenties	...	...	4,950
Other Bogs	...	...	12,550
Production of hand-won turf	...	...	500

These issues are repayable by the Board on terms and conditions which have been referred to in previous reports, and the amounts outstanding, including interest on these and previous issues, at 31st March, 1943, were :—

Development of Bogs :—			£	s.	d.
Clonsast	...	...	305,041	1	6
Lyracrompane	...	...	29,851	17	9
Lullymore	...	...	68,644	3	3
Kilberry	...	...	4,679	19	2
Glenties	...	...	8,950	0	0
Other Bogs	...	...	26,850	0	0
Production of hand-won turf	...	...	9,940	12	6

Advances amounting to £3,000, which were made in respect of the development of Lyracrompane bog, were refunded in the year and have been accounted for as exchequer extra receipts.

Schemes operated by the Board for the production of hand-won turf have been discontinued and the Department of Finance has agreed that interest on the advances outstanding should not be charged beyond the 31st March, 1943. I understand that it is proposed to seek authority to write off the loss which has been incurred.

*Subhead F.—Production of Turf for use
in Non-Turf Areas.*

88. In paragraph 79 of my last report I referred to the provision of camp accommodation for men employed on the production of turf. Sums amounting to £195,425 10s. 8d. were expended during the year under review and, including the amount of £57,348 7s. 8d. charged to the vote in the previous year, the total expenditure on the provision and equipment of the camps amounted to £252,773 18s. 4d. to 31st March, 1943.

The camps were ready for the reception of the workers in the summer of 1942, and were taken over by the Turf Development Board, Limited, acting as agent for the Special Employment Schemes Office. The approved arrangement for recoupment to the Board of the expenditure on wages and other outgoings connected with the production of turf by the workers accommodated in the camps provided that the payments made to the Board were not at any time to exceed the aggregate of the expenditure. The periodical claims for recoupment were in a form designed to show the receipts and payments by the Board to the latest date for which figures were available and also included an estimate of expenditure to the date of the claim. The issues made during the year to the Board amounted to £267,980 12s. 0d. while the actual expenditure subsequently shown by the final account amounted to £239,365 9s. 3d. which has been charged to the vote. The overissue amounting to £28,615 2s. 9d., which was charged to a suspense account, was recovered in November, 1943.

The final settlement of the Board's claims was based on a cash account of the transactions during the year, certified by a firm of professional accountants, and I have inquired as to the extent of the examination and verification of the items in the account undertaken by the Special Employment Schemes Office. The amount charged to the vote includes certain items which would appear from the certified cash account not to be properly chargeable to public funds. I am in communication with the Accounting Officer on this and other matters which came under notice in the course of my examination.

The charge to the subhead, in addition to the amounts of £195,425 10s. 8d. and £239,365 9s. 3d. referred to above, includes £5,865 19s. 3d. on bog development schemes, £14,319 8s. 8d. on tools and materials, £6,755 8s. 2d. on recruiting and training, £2,625 4s. 0d. on turf transport, and certain miscellaneous expenditure amounting to £1,144 17s. 3d.

Subhead K.—Farm Improvements Scheme.

89. The charge to this subhead includes grants for the improvement of farms, together with administrative expenses in connection therewith and with the schemes for the distribution of seed and lime, direct expenditure on which is charged to subheads L. and M., respectively. Provision was made 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 under any seasonal scheme was £100 and the minimum grant £5, except in Congested Districts where the minimum grant was £1. The grants paid amounted to £178,889 18s. 0d., made up as follows:—

			£	s.	d.
Field Drainage	...	...	48,060	19	2
Land Reclamation	...	...	60,660	3	10
Construction or Improvement of Fences	...	...	22,608	5	7
Improvement of Farmyards	...	...	15,430	17	2
Construction or Improvement of Farm Roadways	...	...	32,129	12	3
			<hr/>		
			£178,889	18	0
			<hr/>		

The administrative expenses mentioned above, amounting to £43,667 19s. 9d., account for the remainder of the charge to the subhead.

Extra Receipts payable to Exchequer.

90. A sum of £526 4s. 11d. was collected as bog rents during the year and brought to account as exchequer extra receipts. In reply to an inquiry as to the basis on which rents were fixed and the system adopted for the receipt, control and disposal of the payments made by the tenants, I was informed that the rents were fixed on the basis of the rents charged before the bogs were taken over or, in the absence of previous lettings, on

the prevailing rates for similar turbary in the district. The lettings were made by Inspectors of the Land Commission, seconded to the Special Employment Schemes Office for the purpose of carrying out development works on Government bogs, and the procedure adopted followed the practice of the Land Commission in regard to temporary bog lettings, except that the rents were collected locally by the Inspectors. This method of collection was deemed advisable in view of the large number of small amounts involved. The details of lettings, together with map references, were embodied by the Inspectors in schedules which were transmitted to the Special Employment Schemes Office and there served as a rental for the purpose of accounting for the amounts collectible. In the circumstances I have asked that the covering authority of the Department of Finance be sought for the arrangements made.

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General

(Ard-Reachtaire Cunnantas agus Ciste).

EXCHEQUER AND AUDIT DEPARTMENT,

DUBLIN, 10th March, 1944.

APPROPRIATION ACCOUNTS, 1942-43.

SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Expenditure (Gross).	Estimated Appropriations in Aid.	Net Supply Grant.	Actual Expenditure (Gross).	Appropriations in Aid Realized.	Net Expenditure.	Expenditure (Gross) compared with Estimate.		Appropriations in Aid compared with Estimate.		Amount to be surrendered.	Exchequer Extra Receipts.		No. of Vote.
			£	£	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£	£ s. d.	
2	1	PRESIDENT'S ESTABLISHMENT ...	3,872	—	3,872	3,662 19 7	—	3,662 19 7	209 0 5	—	—	—	209 0 5	—	—	1
4	2	HOUSES OF THE OIREACHTAS ...	124,809	—	124,809	118,715 8 8	—	118,715 8 8	6,093 11 4	—	—	—	6,093 11 4	—	6 10	2
6	3	DEPARTMENT OF THE TAOISEACH ...	15,012	—	15,012	14,993 16 11	—	14,993 16 11	18 3 1	—	—	—	18 3 1	—	188 12 7	3
7	4	COMPTROLLER AND AUDITOR-GENERAL ...	20,437	—	20,437	19,586 14 0	—	19,586 14 0	850 6 0	—	—	—	850 6 0	800	732 0 0	4
9	5	OFFICE OF THE MINISTER FOR FINANCE ...	75,464	—	75,464	75,478 10 5	—	75,478 10 5	—	14 10 5	—	—	—	1,000	2,251 19 9	5
11	6	OFFICE OF THE REVENUE COMMISSIONERS ...	966,315	33,430	922,885	947,575 12 4	48,205 9 1	899,370 3 3	8,739 7 8	—	14,775 9 1	—	23,514 16 9	—	25 10 6	6
17	7	OLD AGE PENSIONS ...	3,677,250	2,000	3,675,250	3,627,216 1 6	2,096 12 0	3,625,119 9 6	50,036 18 6	—	96 12 0	—	50,130 10 4	—	—	7
19	8	COMPENSATION BOUNTIES ...	27,000	—	27,000	22,577 17 7	—	22,577 17 7	4,422 2 5	—	—	—	4,422 2 5	10	—	8
20	9	OFFICE OF PUBLIC WORKS ...	150,883	8,388	142,495	148,922 16 6	11,421 17 3	137,500 19 3	1,960 3 6	—	3,033 17 3	—	4,994 0 9	22,000	21,899 12 2	9
24	10	PUBLIC WORKS AND BUILDINGS ...	1,127,605	30,500	1,098,105	991,847 12 0	48,244 4 11	943,603 7 7	135,757 7 6	—	8,744 4 11	—	144,501 12 5	—	—	10
48	11	HAULBOWLINE DOCKYARD ...	3,525	—	3,525	2,827 18 10	—	2,827 18 10	697 1 2	—	—	—	697 1 2	3,030	3,519 1 3	11
50	12	STATE LABORATORY ...	9,933	—	9,933	9,409 7 9	—	9,409 7 9	523 12 3	—	—	—	523 12 3	370	602 18 6	12
52	13	CIVIL SERVICE COMMISSION ...	22,908	—	22,908	21,847 12 7	—	21,847 12 7	1,060 7 5	—	—	—	1,060 7 5	4,900	4,547 12 6	13
54	14	IRISH TOURIST BOARD ...	6,500	—	6,500	6,306 0 0	—	6,306 0 0	134 0 0	—	—	—	134 0 0	—	—	14
55	15	COMMISSIONS AND SPECIAL INQUIRIES ...	8,483	—	8,483	6,680 2 5	—	6,680 2 5	1,802 17 7	—	—	—	1,802 17 7	—	—	15
59	16	SUPERANNUATION AND RETIRED ALLOWANCES ...	537,465	13,850	523,615	520,075 13 10	12,084 19 5	516,990 14 5	8,389 6 2	—	—	1,765 0 7	6,624 5 7	3,258	3,741 16 1	16
62	17	RATES ON GOVERNMENT PROPERTY ...	146,690	850	145,840	142,331 1 0	855 15 6	141,475 5 6	4,358 19 0	—	5 15 6	—	4,364 14 6	—	—	17
63	18	SECRET SERVICE ...	20,000	—	20,000	11,124 8 7	—	11,124 8 7	8,875 11 5	—	—	—	8,875 11 5	—	1 5 4	18
64	19	EXPENSES UNDER THE ELECTORAL ACT AND THE JURIES ACT ...	17,250	—	17,250	16,763 17 1	—	16,763 17 1	486 2 11	—	—	—	486 2 11	—	—	19
65	20	MISCELLANEOUS EXPENSES ...	9,760	—	9,760	8,695 9 0	—	8,695 9 0	1,064 11 0	—	—	—	1,064 11 0	—	—	20
67	21	STATIONERY AND PRINTING ...	230,161	33,875	196,286	228,324 13 6	35,653 19 4	190,670 14 2	3,836 6 6	—	1,778 19 4	—	5,615 5 10	—	—	21
71	22	VALUATION AND BOUNDARY SURVEY ...	40,504	6,745	33,759	40,172 9 6	6,684 9 9	33,487 19 9	331 10 6	—	—	60 10 3	271 0 3	—	—	22
73	23	ORDNANCE SURVEY ...	29,920	1,655	28,265	29,513 11 3	1,839 5 6	27,674 5 9	406 8 9	—	184 5 6	—	590 14 3	—	49 15 2	23
75	24	SUPPLEMENTARY AGRICULTURAL GRANTS ...	1,270,989	—	1,270,989	1,270,989 0 0	—	1,270,989 0 0	—	—	—	—	—	—	—	24
76	25	LAW CHARGES ...	69,377	2,500	66,877	69,194 17 5	5,246 14 6	63,948 2 11	182 2 7	—	2,746 14 6	—	2,923 17 1	2,270	2,203 17 6	25
78	26	UNIVERSITIES AND COLLEGES ...	162,130	—	162,130	161,730 0 0	—	161,730 0 0	400 0 0	—	—	—	400 0 0	—	—	26
79	27	WIDOWS' AND ORPHANS' PENSIONS ...	450,000	—	450,000	450,000 0 0	—	450,000 0 0	—	—	—	—	—	—	—	27
80	28	QUIT RENT OFFICE ...	2,611	—	2,611	2,557 17 4	—	2,557 17 4	53 2 8	—	—	—	53 2 8	—	—	28
81	29	MANAGEMENT OF GOVERNMENT STOCKS ...	20,700	—	20,700	20,442 19 8	—	20,442 19 8	257 0 4	—	—	—	257 0 4	—	—	29
82	30	AGRICULTURE ...	1,692,276	225,488	1,466,788	1,177,986 13 2	227,662 13 4	950,323 19 10	514,289 6 10	—	2,174 13 4	—	516,464 0 2	9,675	9,338 13 9	30
99	31	FISHERIES ...	38,907	22,160	16,747	37,832 16 1	30,173 9 9	7,659 6 4	1,074 3 11	—	8,013 9 9	—	9,087 13 8	—	60 0 0	31
103	32	OFFICE OF THE MINISTER FOR JUSTICE ...	45,307	—	45,307	42,613 4 5	—	42,613 4 5	2,693 15 7	—	—	—	2,693 15 7	200	783 1 6	32
105	33	GÁRDA SÍOCHÁNA ...	2,093,790	21,575	2,072,215	2,017,622 8 4	29,952 16 2	1,987,669 12 2	76,167 11 8	—	8,377 16 2	—	84,545 7 10	1,700	1,370 7 11	33
109	34	PRISONS ...	117,701	13,890	103,811	114,978 7 3	12,729 2 11	102,249 4 4	2,722 12 9	—	1,160 17 1	—	1,561 15 8	—	28 18 8	34
114	35	DISTRICT COURT ...	40,950	—	40,950	40,541 9 10	—	40,541 9 10	408 10 2	—	—	—	408 10 2	6,500	26,600 0 0	35
116	36	SUPREME COURT AND HIGH COURT OF JUSTICE ...	56,260	910	55,350	54,760 11 0	1,266 16 6	53,493 14 6	1,499 9 0	—	356 10 6	—	1,856 5 6	2,950	2,700 8 5	36
118	37	LAND REGISTRY AND REGISTRY OF DEEDS ...	47,116	—	47,116	44,508 15 0	—	44,508 15 0	2,607 5 0	—	—	—	2,607 5 0	—	—	37
120	38	CIRCUIT COURT ...	78,760	27,470	51,290	78,081 14 2	32,924 3 8	45,157 10 6	678 5 10	—	5,454 3 8	—	6,132 9 6	—	22 9 1	38
122	39	PUBLIC RECORD OFFICE ...	5,300	—	5,300	5,283 15 7	—	5,283 15 7	16 4 5	—	—	—	16 4 5	—	—	39
123	40	CHARITABLE DONATIONS AND BEQUESTS ...	3,351	48	3,303	3,346 1 1	47 14 8	3,298 6 5	4 18 11	—	—	5 4	4 13 7	5	—	40
124	41	LOCAL GOVERNMENT AND PUBLIC HEALTH ...	1,526,479	16,521	1,509,958	1,441,847 13 10	19,137 13 11	1,422,709 19 11	84,631 6 2	—	2,616 13 11	—	87,248 0 1	6,200	6,306 16 2	41
130	42	GENERAL REGISTER OFFICE ...	17,710	4,320	13,390	17,542 0 1	4,825 9 1	12,716 11 0	167 19 11	—	505 9 1	—	673 9 0	—	—	42
132	43	DUNDUM ASYLUM ...	18,607	935	17,672	18,132 0 10	858 8 5	17,273 12 5	474 19 2	—	76 11 7	—	398 7 7	202	289 19 4	43
134	44	NATIONAL HEALTH INSURANCE ...	391,899	62,343	329,556	347,556 16 3	58,405 15 2	289,151 1 1	44,342 3 9	—	3,937 4 10	—	40,404 18 11	323	327 12 0	44
137	45	OFFICE OF THE MINISTER FOR EDUCATION ...	189,581	75	189,506	184,472 15 9	130 6 9	184,342 9 0	5,108 4 3	—	—	—	5,163 11 0	—	102 13 10	45
139	46	PRIMARY EDUCATION ...	3,926,320	93,483	3,832,837	3,906,692 2 3	94,163 10 3	3,812,528 12 0	19,627 17 9	—	—	—	20,308 8 0	—	—	46
147	47	SECONDARY EDUCATION ...	530,910	37,920	492,990	528,634 11 9	38,299 7 0	490,335 4 9	2,275 8 3	—	379 7 0	—	2,654 15 3	1,600	500 10 0	47
154	48	TECHNICAL INSTRUCTION ...	367,545	31,460	336,085	364,867 4 6	31,726 1 8	333,141 2 10	2,677 15 6	—	266 1 8	—	2,943 17 2	—	—	48
156	49	SCIENCE AND ART ...	48,067	884	47,183	45,249 6 11	972 6 10	44,277 0 1	2,817 13 1	—	—	—	2,905 19 11	3,545	1,827 13 0	49
161	50	REFORMATORY AND INDUSTRIAL SCHOOLS ...	125,352	4,500	120,852	124,860 19 0	4,734 12 7	120,126 6 11	491 0 6	—	234 12 7	—	725 13 1	—	—	50
163	51	NATIONAL GALLERY ...	4,569	—	4,569	4,546 1 1	—	4,546 1 1	22 18 11	—	—	—	22 18 11	—	—	51
164	52	LANDS ...	1,473,544	135,011	1,338,533	1,375,620 18 3	143,599 19 11	1,232,020 18 4	97,923 1 9	—	8,588 19 11	—	106,512 1 8	2,000	14,710 13 0	52
173	53	FORESTRY ...	299,764	94,940	204,824	273,158 14 4	91,610 19 2	181,547 15 2	26,605 5 8	—	—	3,329 0 10	23,276 4 10	—	—	53
177	54	GAEILTACHT SERVICES ...	216,033	156,065	59,968	196,831 9 2	151,907 10 9	44,923 18 5	19,201 10 10	—	—	4,157 9 3	15,044 1 7	—	5 0	54
181	55	INDUSTRY AND COMMERCE ...	282,353	4,700	277,653	278,345 11 0	5,453 5 10	272,892 5 2	4,007 9 0	—	753 5 10	—	4,760 14 10	2,536	23,000 18 4	55
187	56	TRANSPORT AND METEOROLOGICAL SERVICES ...	120,087	4,870	115,217	102,039 5 9	5,107 2 8	96,932 3 1	18,047 14 3	—	237 2 8	—	18,284 16 11	1,600	16,221 16 6	56
191	57	RAILWAY TRIBUNAL ...	2,934	—	2,934	2,901 4 1	—	2,901 4 1	32 15 11	—	—	—	32 15 11	—	—	57
192	58	MARINE SERVICE ...	67,212	17,105	50,107	56,812 12 3	24,744 18 5	32,067 13 10	10,399 7 9	—	7,639 18 5	—	18,039 6 2	—	—	58
196	59	UNEMPLOYMENT INSURANCE AND UNEMPLOYMENT ASSISTANCE ...	1,712,308	754,950	957,358	1,602,798 17 10	738,397 7 3	864,401 10 7	109,509 2 2	—	—	16,552 12 9	92,956 9 5	—	166 16 1	59
201	60	INDUSTRIAL AND COMMERCIAL PROPERTY REGISTRATION OFFICE ...	13,100	—	13,100	12,384 15 1	—	12,384 15 1	715 4 11	—	—	—	715 4 11	10,000	12,240 11 0	60
203	61	POSTS AND TELEGRAPHS ...	2,794,507	132,927	2,661,580	2,747,179 19 9	137,770 7 1	2,609,409 12 8	47,327 0 3	—	4,843 7 1	—	52,170 7 4	—	—	61
225	62	WIRELESS BROADCASTING ...	70,107	—	70,107	64,825 15 1	—	64,825 15 1	5,281 4 11	—	—	—	5,281 4 11	115,400	108,921 15 4	62
227	63	ARMY ...	9,037,532	95,460	8,942,072	8,531,320 2 1	208,050 13 10	8,323,269 8 3	506,211 17 11	—	112,590 13 10	—	618,802 11 9	—	—	63
232	64	ARMY PENSIONS ...	696,494	—	696,494	688,934 19 2	—	688,934 19 2	7,559 0 10	—	—	—	7,559 0 10	—	342 16 6	64
235	65	EXTERNAL AFFAIRS ...	95,718	—	95,718	89,673 8 2	—	89,673 8 2	6,044 11 10	—	—	—	6,044 11 10	3,500	4,879 9 0	65
238	66	LEAGUE OF NATIONS ...	8,338	—	8,338	8,1										

APPROPRIATION ACCOUNTS—
PUBLIC SERVICES,
1942-43.

PRESIDENT'S ESTABLISHMENT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943, 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	3,302	3,178 17 3	123 2 9	—
B.—Travelling Expenses ...	20	—	20 0 0	—
C.—Incidental Expenses ...	30	26 1 6	3 18 6	—
D.—Telegrams and Telephones	220	158 0 10	61 19 2	—
E.—Motor Cars—Replacement Grant	300	300 0 0	—	—
TOTAL ...£	3,872	3,662 19 7		—
Surplus to be surrendered ... £			209 0 5	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to a vacancy.

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

EXTRA REMUNERATION (exceeding £30).

From Vote 63 a Higher Executive Officer received £32 2s. 4d. as an Acting Assistant Principal.

This Account includes expenditure of approximately £970 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 £58 in respect of remuneration of staff temporarily lent, without repayment, to this Establishment.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
1 Mí na Samhna, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

HOUSES OF THE OIREACHTAS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943,
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.	
DÁIL ÉIREANN.	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries and Allowances of Teachtaí	60,780	57,499 10 6	3,280	9 6	—	—
B.—Travelling Expenses of Teachtaí	7,000	4,466 18 5	2,533	1 7	—	—
SEANAD ÉIREANN.						
C.—Salaries and Allowances of Seanadóirí	22,830	22,811 12 3	18	7 9	—	—
D.—Travelling Expenses of Seanadóirí	1,600	1,331 13 2	268	6 10	—	—
HOUSES OF THE OIREACHTAS.						
E.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas	31,044	31,147 15 8	—	—	103	15 8
F.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas	250	225 6 6	24	13 6	—	—
G.—Telegrams and Telephones	600	617 0 0	—	—	17	0 0
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	500 0 0	—	—	—	—
TOTAL ...£	124,809	118,715 8 8	6,214	7 0	120	15 8

Surplus to be surrendered ...

£6,093 11 4

Estimated. Realized.

Extra Receipts payable to Exchequer ...

£ s. d.
— 6 10

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to vacancies.

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. and H.—Expenditure cannot be accurately estimated.

I.—The expenditure consists merely of the contribution of the Irish Group to the Union for the year 1942, there being no meeting of the Union in the year.

EXTRA REMUNERATION (exceeding £30).

From Vote 63 the Editor of Debates received £251 9s. 4d. as Chief Press Censor in the Office of the Minister for the Co-ordination of Defensive Measures (Censorship Service); from this Vote a Senior Translator received £64 14s. 0d. for special services; from Vote 62 a Translator received £97 and a temporary Translator £75 for services rendered. From Vote 64 an Usher received a Military Service Pension of £32 10s. 0d.

This Account includes expenditure of approximately £2,143 in respect of remuneration of staff temporarily lent, without repayment, to other Departments.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
23rd November, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

DEPARTMENT OF THE TAOISEACH.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943, 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 ...	14,072	14,155 4 10	—	83 4 10
B.—Travelling Expenses ...	200	4 15 0	195 5 0	—
C.—Incidental Expenses ...	120	111 9 6	8 10 6	—
D.—Telegrams and Telephones	270	372 7 7	—	102 7 7
E.—Allowance to Taoiseach for Motor Car ...	350	350 0 0	—	—
TOTAL ...£	15,012	14,993 16 11	203 15 6	185 12 5
Surplus to be surrendered			... £18 3 1	

Estimated.	Realized.
£	£ s. d.

Extra Receipts payable to Exchequer :—

Contribution paid towards salary of loaned officer ...	—	188 12 7
--	---	----------

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.

D.—Excess due to fact that telephone accounts for five quarters came in course of payment within the year.

This Account includes expenditure of approximately £1,215 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £38 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 £813 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
1 Mí na Samhna, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

COMPTROLLER AND AUDITOR-GENERAL.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943, 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	18,053	17,456 18 4	596 1 8	—
B.—Travelling and Incidental Expenses	175	112 9 10	62 10 2	—
NATIONAL INSURANCE AUDIT.				
C.—Salaries	2,204	2,017 5 10	186 14 2	—
D.—Travelling and Incidental Expenses	5	—	5 0 0	—
TOTAL ...£	20,437	19,586 14 0		—
Surplus to be surrendered ...£			850 6 0	

	Estimated.	Realized.
	£	£
Extra Receipts payable to Exchequer :—		
Audit Fees	800	732

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving mainly due to vacancies not filled, changes in personnel, suppression of a post and filling of another post by an officer on loan and to provision for additional clerical assistance not being fully utilized, offset by increase arising from payment of Emergency Bonus and from creation of a temporary supernumerary post.
- B.—Audits involving travelling expenses were not carried out to the extent anticipated,

- C.—Saving mainly due to vacancy unfilled offset by increase arising from payment of Emergency Bonus.
- 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 63 a Senior Auditor received £58 3s. 1d., in respect of an allowance of £100 per annum, as Deputy Finance Officer and a Clerical Officer received £32 0s. 9d. for overtime. From Vote 5 an Assistant Auditor received £50 as Air Raid Precautions Co-ordinating and Inspecting Officer.

This Account includes expenditure of approximately £2,262 in respect of remuneration of staff temporarily lent, without repayment, to other Departments.

The Account of another Department includes expenditure of approximately £142 in respect of remuneration of an officer temporarily lent, without repayment, to this Office.

J. MAHER,
Accounting Officer.

EXCHEQUER AND AUDIT DEPARTMENT,
20th November, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

OFFICE OF THE MINISTER FOR FINANCE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943, 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	67,541	67,843 18 8	—	302 18 8
A.A.—Actuary	100	—	100 0 0	—
B.—Travelling Expenses ...	100	42 5 0	57 15 0	—
C.—Incidental Expenses ...	350	371 8 0	—	21 8 0
D.—Telegrams and Telephones	800	923 5 8	—	123 5 8
PAYMASTER-GENERAL'S OFFICE.				
E.—Salaries, Wages and Allowances	6,488	6,213 1 1	274 18 11	—
F.—Travelling and Incidental Expenses	85	84 12 0	8 0	—
TOTAL ... £	75,464	75,478 10 5	433 1 11	447 12 4

Excess of Expenditure over Estimate ... £14 10 5

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	1,000	2,251 19 9

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.A.—No claim came in course of payment in the year.
- B.—Expenditure cannot be closely estimated.
- C.—The cost of tabulation of statistics was substantially more than was anticipated.
- D.—Telephone accounts for five quarters came in course of payment within the year.
- E.—Savings due to staff changes involving new appointments at lower rates of pay.

EXTRA REMUNERATION (exceeding £30).

From the Currency Commission and the Central Bank the Secretary of the Department received an aggregate amount of £500 as a member of the Commission and a Director of the Bank. From Monarchana Alcóil na h-Éireann, Teo., two Principals received £100 each as Directors of that Company, and from Votes 21, 49 and 62 another Principal received a total sum of £36 10s. 11d. for services rendered. From this Vote an Assistant Principal, and a Superintending Officer whose salary is borne on Vote 55, received £163 5s. 0d. and £75, respectively, for special services, and from Votes 69 and 15 two Junior Administrative Officers received £115 9s. 10d. and £50, respectively, for their services as Acting Superintending Officer and Secretary to the Inter-Departmental Committee on Family Allowances. From this Vote an Assistant Auditor whose salary is borne on Vote 4 received £50 as Air Raid Precautions Co-ordinating and Inspecting Officer.

This Account includes expenditure of approximately £8,962 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £113 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 £9,193 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

J. J. McELLIGOTT,
Accounting Officer,

ROINN AIRGEADAIS,
26 Mí na Samhna, 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.

OFFICE OF THE REVENUE COMMISSIONERS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943, 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. ...	860,300	853,508 13 3	6,791 6 9	—
AA.—Contribution to cost of Common Staff in Income Tax Conjoint Office, Great Britain ...	650	548 0 0	102 0 0	—
B.—Travelling Expenses ...	25,000	24,819 6 5	180 13 7	—
C.—Removal Expenses ...	1,300	1,416 10 6	—	116 10 6
D.—Poundage to Distributor of Stamps ...	210	314 18 2	—	104 18 2
E.—Remuneration, etc., to Collectors and Assessors of Taxes, etc. ...	49,305	49,065 14 6	239 5 6	—
F.—Carriage of Parcels, Advertisements, etc. ...	785	860 9 6	—	75 9 6
G.—Machinery and Repairs in Stamping Branch; Dies, Plates, etc. ...	2,000	1,775 11 8	224 8 4	—
H.—Telegrams and Telephones ...	4,800	4,623 13 3	176 6 9	—
I.—Uniform Clothing ...	1,300	866 5 2	433 14 10	—
J.—Boat Hire, Cycles and other Conveyances ...	450	287 13 8	162 6 4	—
K.—Motor Cars for Frontier Patrols ...	4,400	2,972 3 0	1,427 17 0	—
L.—Revenue Instruments, etc. ...	420	235 8 0	184 12 0	—
M.—Law Charges, Expenses of Prosecutions, Fees, Rewards, etc. ...	4,200	5,211 3 8	—	1,011 3 8
N.—Incidental Expenses ...	590	732 19 10	—	142 19 10

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	220 17 0	29 3 0	—
P.—Compensation... ..	350	2 0 11	347 19 1	—
Q.—Losses by Default, Fraud and Accident ...	5	114 3 10	—	109 3 10
GROSS TOTAL ...£	956,315	947,575 12 4	10,299 13 2	1,560 5 6
			Surplus of Gross Estimate over Expenditure. £8,739 7 8	
<i>Deduct :—</i>	<i>Estimated.</i>	<i>Realized.</i>	Surplus of Appropriations in Aid realized. £14,775 9 1	
R.—Appropriations in Aid ...	33,430	48,205 9 1	Total Surplus to be surrendered. £23,514 16 9	
NET TOTAL ...£	922,885	899,370 3 3		

	<i>Estimated.</i>	<i>Realized.</i>
	£	£ s. d.
Extra Receipts payable to Exchequer	—	25 10 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—A number of vacancies in the authorised staff was allowed to remain unfilled during the whole or part of the year. The resultant saving was offset to a certain extent by the payment of Emergency Bonus as from 1st June, 1942.
- AA.—Saving due to a reduction in the extra staff provided by the Commissioners of Inland Revenue, London, in the Income Tax Conjoint Office.
- B.—A close estimate.
- C.—Excess due to increase in costs of furniture removals and hotel expenses.
- D.—The receipts from the sales of stamps at the Dublin Stock Exchange were greater than anticipated.
- E.—The saving was due mainly to the fact that the amount of remuneration paid to Collectors of Taxes was less than had been anticipated.
- F.—The excess was due principally to increased expenditure on advertisements and the cost of carriage of seized goods.
- G.—The saving was due to the expenditure on renewals and repairs being less than was anticipated.

- H.—Saving due to the fact that the Account does not include, as in previous years, payment in respect of telephonists' services for final quarter of the year.
- I.—Saving due to delays in delivery.
- J.—The provision for boat hire was not fully utilized owing to the shipping position. Provision for the purchase of new bicycles was only partly utilized.
- K.—Provision was made for the thorough overhaul of eight cars and the fitting of reconditioned engines. No general overhaul was effected but seven cars were fitted with reconditioned engines. Curtailment in the use of the cars resulted in a saving also in respect of petrol, repairs, etc.
- L.—Saving due to delay in delivery of certain items and to the fact that the requirements of certain other items were less than had been anticipated.
- M.—The excess arose largely in connection with the payment of rewards for detection of attempted illegal exportation of prohibited goods. Expenditure on law costs and travelling was also greater than had been anticipated.
- N.—The excess was due to the fact that the payments, falling due within the year, to local authorities for copies of Poor Law Ratings for Income Tax purposes, were greater than had been anticipated. The expenditure includes *ex-gratia* payments of £11 0s. 8d. and 17s. 6d. to two officials in respect of medical expenses as a result of injuries sustained by them while on duty and of £1 9s. 10d. to one official as compensation in respect of damage to his bicycle occasioned in the course of his duties (Department of Finance letters E.3/11/42, dated 17 Meán Fomhair, 1942, E.3/12/42, dated 24 Meán Fomhair, 1942, and E.109/41/41, dated 23 Márta, 1942).
- O.—The saving was due mainly to the fact that the provision for office allowances and for the hire of rooms was not fully utilized.
- P.—The sum of £2 0s. 11d. was paid in respect of the cost of repairing a fence, the property of a Railway Company, which had been damaged by an official car. (Department of Finance letter S.48/6/42, dated 31 Deire Fomhair, 1942).
- Q.—Statement of Losses charged to the Subhead:—
- £107 5s. 2d.— £85 12s. 0d. underpayment of Publican's Licence Duty, etc. The premises were rebuilt after destruction by fire and the valuation thereof was determined in two separate lots of £68 and £20, respectively, the latter figure relating to the upper portion of the premises which was sublet. The local Officer of Customs and Excise concluded that the valuation of £68 covered the whole of the licensed premises and Publican's Licence Duty and Tobacco Dealer's Additional Licence Duty were calculated on that basis instead of on a valuation of £88, involving a total underpayment from 1st October, 1933, to 30th September, 1941, of £85 12s. 0d.
- £12 19s. 2d. underpayment of Publican's Licence Duty, etc. The valuation of the premises included that of an office which was excluded in calculating the licence duty. The office was subsequently reconstructed and sublet as a dwelling-house. As from 1st March, 1931, the premises occupied by trader were regrouped and valued at £33 5s. 0d. The private house sublet was separately valued and as it was rated to the occupier, particulars of the valuation were not communicated to the local Officer of Customs and Excise who assumed that the valuation of £33 5s. 0d. included that of the private house and continued to make allowance for it in calculating the licence duty. As a result there was an underpayment of Publican's Licence and Tobacco Dealer's Additional Licence Duty from 1st October, 1931, to 30th September, 1941, amounting to £12 19s. 2d.
- £8 14s. 0d. underpayment of Publican's Licence Duty, etc. As Publican's Licence Duty and Tobacco Dealer's Licence Duty amounting to £8 14s. 0d. for the year commencing 1st October,

1939, had not been paid, legal proceedings were instituted against the trader. The premises were advertised for sale and adjournments were granted in Court to give trader an opportunity of paying the licence duty. Meanwhile the local Officer of Customs and Excise issued a notice to pay licence duty for the year commencing 1st October, 1940, and when the premises were sold the duty was paid and a licence for the year 1940-41 issued. At the hearing of the adjourned case the Court was informed of the payment of the licence duty and the Justice marked the case provisionally withdrawn. When it was discovered that the licence duty for 1939-40 had not been paid the Justice refused to re-open the case and the summons could not be re-issued.

(Department of Finance letter F.22/26/40, dated 20 Márta, 1943).

13s. 8d.— To make good cost of rotaprint metal sheet damaged while in official custody pending decision as to liability to duty. (Department of Finance letter F.18/18/42, dated 13 Abrán, 1942).

£6 5s. 0d.— Minor cash discrepancies not involving fraud or culpable negligence. (Department of Finance letters S.47/7/34, dated 24 Deire Fomhair, 1942, and 6 Lúnasa, 1943).

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)	...	...	...	195	195	0	0
2.	Charge for manufacture of Unemployment Insurance Stamps for Department of Industry and Commerce (Vote 59)	...	...	...	150	150	0	0
3.	Clerical services and incidental expenses on account of General Lighthouse Fund	...	...	...	200	200	0	0
4.	Moneys received from Merchants, etc., for special attendance of Officers	...	...	...	8,500	6,117	11	11
5.	Fines, Forfeitures, Law Costs recovered, etc.	...	...	...	3,500	12,326	2	8
6.	Registry of Business Names	...	...	...	200	181	13	0
7.	Proceeds of Customs Sales (Seizures, etc.)	...	...	...	1,500	9,471	7	10
8.	Charges for collecting Local Dues, etc.	...	...	...	100	54	1	6
9.	Charge for manufacture of Motor Vehicle Licences and Drivers' Licences (Road Fund)	...	...	...	330	330	0	0
10.	Charge for administrative, etc., expenses in connection with Widows' and Orphans' Pensions	...	...	...	16,425	16,695	0	0
11.	Repayment from Vote 73 on account of the Salaries of Officers seconded to the Special Employment Schemes Office	...	...	...	1,330	1,361	4	8
12.	Miscellaneous Items	...	...	...	1,000	1,123	7	6
TOTAL					£33,430	£48,205	9	1

4. Receipts vary with the volume of trade.

5. Receipts vary with the number and importance of the cases involved. Fines received in respect of attempted illegal exports were much in excess of expectations.

6. Receipts vary with the number of registrations, etc.
7. Receipts vary with the number and value of seizures sold. Owing to the increase in the number of seizures in connection with attempted illegal exportations the quantities of goods sold and the prices realized largely exceeded expectations.
8. Receipts vary with the volume of trade.
10. The increase in receipts was due to an increase over the amount anticipated in respect of the charge for the expenses of the Investigation Staff.

12. The miscellaneous items comprised the following :—

	£	s.	d.
Fees under Merchant Shipping Acts	74	1	6
Bill of Entry Receipts	364	15	6
Repayment of the salary of Officer seconded to the Emergency Scientific Research Bureau	196	9	7
Minor unclassified items, e.g., surpluses in cash, rents of official residences, rent of goods in State Warehouses, etc.	488	0	11
	£1,123	7	6

Extra Receipts.—Sums totalling £25 10s. 6d. 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 Assistant Preventive Officer received amounts varying from £50 0s. 1d. to £99 19s. 11d. while employed on Special Inquiry duty.

Thirty-five Officers of Customs and Excise received amounts varying from £30 2s. 3d. to £146 8s. 2d.; one Chief Preventive Officer received £43 2s. 9d.; thirty-seven Preventive Officers received amounts varying from £32 10s. 2d. to £234 9s. 11d.; ninety-seven Assistant Preventive Officers received amounts varying from £30 0s. 4d. to £158 1s. 2d.; three Temporary Assistant Preventive Officers received amounts varying from £39 17s. 7d. to £54 7s. 6d.; eight Watchers received amounts varying from £30 7s. 3d. to £45 10s. 10d.; one Tax Officer, Higher Grade, received £31 18s. 3d.; three Senior Tax Officers received amounts varying from £33 15s. 5d. to £44 5s. 6d.; one Tax Officer received £36 0s. 5d.; twelve Clerical Officers received amounts varying from £31 1s. 6d. to £88 1s. 4d., and one Writing Clerk received £57 9s. 6d.; in respect of extra attendance, double duty, fees for instruction of pupils, overtime, rewards for detection of smuggling or other Revenue evasions, etc.

Five Preventive Officers, eight Assistant Preventive Officers, and two Temporary Assistant Preventive Officers received amounts varying from £33 5s. 4d. to £177 19s. 0d. in respect of overtime, rewards and Military Service Pensions. One Senior Tax Officer received £32 12s. 0d. in respect of overtime and Military Service Pension; three Clerical Officers received amounts varying from £45 16s. 0d. to £103 0s. 4d. in respect of overtime and Military Service Pensions, and two Minor Staff Officers and one Watcher received, respectively, £134 14s. 1d., £100 17s. 3d. and £42 13s. 4d. in respect of Military Service Pensions.

One Assistant Secretary received an allowance of £76 19s. 2d.; one Junior Executive Officer received an allowance of £62 10s. 0d.; forty-one Officers of Customs and Excise on loan to the Office of the Minister for Supplies received allowances varying from £35 13s. 6d. to £68 9s. 6d. from the Vote for that Office; five Officers of Customs and Excise received amounts varying from £35 1s. 8d. to £43 1s. 8d. in respect of allowances from the Office of the Minister for Supplies (while on loan to that Office) and overtime from this Office; one Junior Executive Officer received £245 11s. 6d. from the Vote for Science and Art for teaching in the National College of Art and as fees for services in connection with the publication of works in Irish; one Printer received £66 from the Vote for Wireless Broadcasting, and two Cleaners received, respectively, £39 and £54 12s. 0d. from the Widows' and Orphans' Pensions Fund.

NOTES.

This Account includes expenditure of approximately £81,744 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £135 in respect of the balance of civil pay issued to staff serving with the Defence Forces.

A Departmental Clerical Officer on presenting herself for duty on 13th April, 1942, after a prolonged absence on sick leave was not permitted to resume duty, owing to a misapprehension, until 20th April, 1942. Salary amounting to £4 16s. 5d. was paid to the officer in respect of the period from 13th April, 1942, to 19th April, 1942, which was treated as special leave with pay. (Department of Finance letters P.6/11/42, dated 6 Meitheamh, 1942, and E.2/13/42, dated 22 Iúl, 1942).

A Clerical Officer, since dismissed, while acting as Cashier misappropriated a sum of £112 10s. 11d. received by him for purchase of National Health and Unemployment Insurance Stamps. The amount was made good. He was prosecuted and the Probation of Offenders Act was applied. (Department of Finance letter E.2/1/43, dated 16 Feabhra, 1943).

An *ex-gratia* payment amounting to £17 6s. 0d. was made to a contractor in respect of the increased cost of supplies arising out of war conditions. (Department of Finance letter S.9/9/43, dated 13 Meán Fomhair, 1943).

W. D. CAREY,
Accounting Officer.

OIFIG NA gCOIMISINÉIRÍ IONCUIM,
CAISLEÁN BHAILE ÁTHA CLIATH,
26adh Samhain, 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

OLD AGE PENSIONS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943, compared with the Sum Granted, for OLD AGE PENSIONS (8 Edw. 7, c. 40 ; 1 & 2 Geo. 5; c. 16 ; 9 & 10 Geo. 5, c. 102 ; No. 19 of 1924 ; No. 1 of 1928 ; 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 ...	3,670,000	3,619,940 10 0	50,059 10 0	—
B.—Expenses of Pension Committees ...	7,250	7,173 13 6	76 6 6	—
D.—Sums Irrecoverable ...	—	7 11 0	—	7 11 0
E.—Extra Statutory Grants	—	94 7 0	—	94 7 0
GROSS TOTAL ...£	3,677,250	3,627,216 1 6	50,135 16 6	101 18 0
Deduct :—			Surplus of Gross Estimate over Expenditure. £50,033 18 6	
C.—Appropriations in Aid ...	Estimated. 2,000	Realized. 2,096 12 0	Surplus of Appropriations in Aid realized. £96 12 0	
NET TOTAL ...	£ 3,675,250	3,625,119 9 6	Total Surplus to be surrendered. £50,130 10 6	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The saving is relatively small and does not call for any explanation.

B.—Casual variation.

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. 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 6 Deire Fomhair, 1942, and 18 Samhain, 1942 ; and S.88/2/43, dated 15 Bealtaine, 1943, and 13 Lúnasa, 1943).

E.—Grants made on grounds of equity amounted to £94 7s. 0d. made up as follows :—
 £87 7s. 0d. in cases where the provisions of Section 5 (b) of the Old Age Pensions Act, 1911, precluded statutory payment ; £7 0s. 0d. in one case where grant of Pension was delayed because the original claim was made prematurely, owing to over-anxiety due to poverty on the part of the claimant, and was therefore inadmissible, and in consequence of misunderstanding a valid claim was not made until fourteen weeks after the claimant had attained the statutory age (Department of Finance letters S.88/2/30, dated 30 Meitheamh, 1942, 6 Deire Fomhair, 1942, and 18 Samhain, 1942 ; S.88/1/43, dated 4 Eanair, 1943, and S.88/2/43, dated 15 Bealtaine, 1943, and 13 Lúnasa, 1943).

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 £1,520 7s. 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 6 Deire Fomhair, 1942, and 18 Samhain, 1942, and S.88/2/43, dated 15 Bealtaine, 1943, and 13 Lúnasa, 1943).

£	s.	d.	
481	0	0	Cases in which, there being no fraud or concealment, recovery was waived.
2,061	3	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 failure of legal proceedings, or provisionally written off by reason of extreme poverty. 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.
61	0	0	Other cases of overpayments.
<hr/> £2,603 3 0 <hr/>			

W. D. CAREY,

Accounting Officer.

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

COMPENSATION BOUNTIES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943, 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 ...	26,000	22,314 13 8	3,685	6 4	—	
B.—Bounties on home-grown Tobacco manufactured on which drawback is paid or found unfit for manufacture and destroyed ...	1,000	263 3 11	736	16 1	—	
TOTAL£	27,000	22,577 17 7			—	
Surplus to be surrendered£			4,422	2 5		

	Estimated.	Realized
Extra Receipts payable to Exchequer :—	£	£
Repayments of sums paid as bounty in prior years ...	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 October, 1942.
- B.—The saving is due to the fact that the quantity of home-grown tobacco on which drawback was paid was very much below expectations.

W. D. CAREY,
Accounting Officer.

OIFIG NA gCOIMISINÉIRÍ IONCUIM,
OAISLEÁN BHAILE ÁTHA CLIATH,
26adh Samhain, 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.

SEÓIRSE MAG ORAITH,
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, 1943, 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 :—				
<i>Original</i> ... £138,458				
<i>Supplementary</i> 1,750				
	140,208	138,574 7 11	1,633 12 1	—
B.—Travelling Expenses ...	8,150	7,750 8 3	399 11 9	—
C.—Incidental Expenses ...	725	808 8 10	—	83 8 10
D.—Telegrams and Telephones :—				
<i>Original</i> ... £1,000				
<i>Supplementary</i> 800				
	1,800	1,789 11 6	10 8 6	—
GROSS TOTAL :—				
<i>Original</i> ... £148,333				
<i>Supplementary</i> 2,550				
—£	150,883	148,922 16 6	2,043 12 4	83 8 10
<i>Deduct :—</i>	<i>Estimated.</i>	<i>Realized.</i>	Surplus of Gross Estimate over Expenditure.	
E.—Appropriations in Aid :—			£1,960 3 6	
<i>Original</i> ... £5,848			Surplus of Appropriations in Aid realized.	
<i>Supplementary</i> 2,540			£3,033 17 3	
	8,388	11,421 17 3		
NET TOTAL :—			Total Surplus to be surrendered.	
<i>Original</i> ... £142,485			£4,994 0 9	
<i>Supplementary</i> 10				
—£	142,495	137,500 19 3		

	Estimated.	Realized.		
	£	£	s.	d.
Extra Receipts payable to Exchequer :—				
Local Loans Fund, Expenses of Management, 1941-42	22,000	21,885	0	0
Miscellaneous	—	14	12	2
	<u>£22,000</u>	<u>£21,899</u>	<u>12</u>	<u>2</u>

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.—Excess due to unanticipated requirements.

D.—A casual variation.

E.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
(1) Penal Interest on overdue loan repayments	1,500	1,478	5	5
(2) Repayments in respect of Agency Services, including Services performed for the British Government :—				
<i>Original</i> ...	£1,950			
<i>Supplementary</i> ...	1,000			
	<u>2,950</u>	3,895	13	4
(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, etc. ...	300	283	4	6
(4) Repayment from Vote 73 on account of the salaries and expenses of officers seconded to the Special Employment Schemes Office :—				
<i>Original</i> ...	£1,848			
<i>Supplementary</i> ...	1,540			
	<u>3,388</u>	5,085	14	10
(5) Miscellaneous	250	678	19	2
TOTAL :—				
<i>Original</i> ...	£5,848			
<i>Supplementary</i> ...	2,540			
	<u>£8,388</u>	<u>£11,421</u>	<u>17</u>	<u>3</u>

(1) Deficit due to the decreased 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 staff engaged on Employment Schemes and Special Emergency Schemes.

(5) Salaries of Engineers, etc., recovered from Shannon Navigation Fund and Marine Works Maintenance Fund and Emergency Scientific Research Bureau, £614 10s. 10d.; mapping charges, £27 17s. 6d.; transport charges, etc., £36 10s. 10d.

NOTES.

(1) This Account includes expenditure of approximately £6,834 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £72 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 £505 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 £30 5s. 2d.

(4) Technical equipment valued at £25 was handed over to the Special Employment Schemes Office.

(5) An *ex-gratia* payment of 10s. was made to a messenger, as compensation for damage to personal property, to enable him to continue his duties following an accident received in the course of his work. Subhead C. (Department of Finance letter E.109/41/41 of 6th October, 1942).

(6) Sums amounting to £15,380 4s. 10d. expended in prior years 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, remain 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, and 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. J. BURKE, *for Accountant,*

OFFICE OF PUBLIC WORKS, DUBLIN,

30th November, 1943.

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 the 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, 1943.

SERVICE.	Balances, 1st April, 1942.			Receipts, 1942-43.			Payments, 1942-43.			Balances, 31st March, 1943.				
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.		
Irish Church Fund, Loans Repayments ...	—			21	13	5	21	13	5	—				
Shannon Navigation ...	512	1	4	5,960	2	10	5,119	10	6	1,352	13	8 ^(a) _(b)		
Linen Hall ...	—			145	14	10	145	14	10	—		_(c)		
Letterkenny Railway ...	Dr.	4	4	0	5	9	10	8	2	9	Dr.	6	16	11
Marine Works Act, 1902, Maintenance Fund ...	374	12	1	975	19	0	648	0	10	702	10	3 _(d)		

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

(b) A sum of £258 19s. 4d. due as rent of surplus properties sublet was remitted (Department of Finance letter S.50/1/33 of 10th August, 1942).

(c) A deficiency of £21 15s. 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 (Subhead I).

(d) 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. J. BURKE, *for Accountant,*
30th November, 1943.

PUBLIC WORKS AND BUILDINGS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943, 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	1,383 4 6	23,616	15 6	—	
B.—New Works, Alterations and Additions ...	675,000	596,957 2 5	78,042	17 7	—	
C.—Maintenance and Supplies	200,000	216,580 9 6	—		16,580	9 6
D.1.—Furniture, Fittings, and Utensils ...	23,000	19,432 2 4	3,567	17 8	—	
D.2.—Central Furniture Stores	1,000	1,306 18 11	—		306	18 11
E.—Rents, Rates, etc. ...	88,000	92,652 4 4	—		4,652	4 4
EE.1.—Compensation for premises commandeered by the Army ...	100	—	100	0 0	—	
EE.2.—Compensation for premises commandeered for the Garda Síochána	—	101 2 6	—		101	2 6
F.—Fuel, Light, Water, Cleaning, etc. ...	97,000	52,421 3 3	44,578	16 9	—	
FF.—Emergency Fuel Stores ...	—	1,871 3 11	—		1,871	3 11
G.—Phoenix Park National School ...	170	128 15 1	41	4 11	—	
H.—River Shannon Works ...	140	138 13 8	1	6 4	—	
I.—Linen Hall, Dublin ...	25	21 15 10	3	4 2	—	
J.1.—Drainage Maintenance	10	—	10	0 0	—	
J.2.—Arterial Drainage ...	600	635 11 3	—		35	11 3
J.3.—Barrow Drainage—Maintenance ...	3,000	3,186 17 2	—		186	17 2

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
J.4.—Arterial Drainage—Purchase of Machinery ...	500	—	500 0 0	—
J.5.—Arterial Drainage—Maintenance of Machinery ...	11,000	1,635 16 5	9,364 3 7	—
J.6.—Arterial Drainage—Central Repair Workshop and Stores ...	10	1,010 3 5	—	1,000 3 5
J.7.—Arterial Drainage—Hydrometric Surveys	2,700	2,000 3 11	699 16 1	—
J.8.—Lough and River Erne Drainage ...	50	13 7 0	36 13 0	—
K.—Telegrams and Telephones ...	300	370 17 1	—	70 17 1
GROSS TOTAL ...£	1,127,605	991,847 12 6	160,562 15 7	24,805 8 1
			Surplus of Gross Estimate over Expenditure. £135,757 7 6	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £8,744 4 11	
L.—Appropriations in Aid ...	39,500	48,244 4 11	Total Surplus to be surrendered. £144,501 12 5	
NET TOTAL ...£	1,088,105	943,603 7 7		

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. (See Notes).

The payments made in the year were as follows :—

SERVICE.	AMOUNT.	DEPARTMENT OF FINANCE AUTHORITY.
	£ s. d.	
DEPARTMENT OF AGRICULTURE :		
Ballsbridge Veterinary College ...	544 9 0	S.2/12/36.
DEPARTMENT OF JUSTICE :		
Gárda Síochána.		
Co. Galway : Carraroe ...	60 0 0	S.14/14/38.
Co. Kilkenny : Mullinavat ...	90 0 0	S.14/17/38.
Co. Offaly : Clara ...	99 16 6	S.14/14/39.

<u>SERVICE.</u>	<u>AMOUNT.</u>			<u>DEPARTMENT OF FINANCE AUTHORITY.</u>
	£	s.	d.	
DEPARTMENT OF LANDS :				
New Spinning Factory : Kilcar	120	0	0	S.29/14/36.
DEPARTMENT OF INDUSTRY AND COMMERCE :				
30-32 Kildare Street, Dublin	115	15	0	S.2/3/35.
Claremorris Meteorological Station	90	0	0	S.99/59/41.
Mullingar Meteorological Station	8	0	0	S.99/59/41.
DEPARTMENT OF POSTS AND TELEGRAPHS :				
Dublin Broadcasting Station	250	0	0	S.41/6/42.
DEPARTMENT OF DEFENCE :				
Gormanston Military Camp	5	4	0	S.7/38/25.
TOTAL ...	£1,383	4	6	

B.—Saving 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 47.

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

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

D.2.—Increased stocks were held in the Central Furniture Stores, the value of those unissued at 31st March, 1943, being £7,377 9s. 9d.

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 12th February, 1943).

F. and G.—Saving mainly due to requirements of fuel being met from general reserve stocks purchased in prior years.

FF.—Subhead re-opened with the sanction of the Minister for Finance to meet further purchases and continuing handling charges (Department of Finance letter S.60/4/42 of 12th February, 1943).

H.—A casual variation.

I.—The receipts on the property within the year were £123 19s. 0d. and the expenditure £145 14s. 10d., leaving a deficit of £21 15s. 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 £1,126 6s. 0d. of which £490 14s. 9d. 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 contemplated purchases were 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, 1943, was £10,500.

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	21,398	12	7
2. Harbour Tolls, Dues, etc.	....	....	....	9,500	8,642	18	2
3. Sale of surplus and obsolete stores, old materials, etc.	....	....	....	750	3,257	14	8
4. Hire of Excavators to Drainage Districts, etc.				1,000	1,688	10	0
5. Hire of Dredgers and other Plant	....			250	497	4	2
6. Sales of Farm and Garden Produce	....			4,500	6,931	6	10
7. Admission Tickets at Parks, Piers, etc.	....			850	623	11	9
8. Lettings of Sporting, Fishing Rights, etc.	....			650	972	0	8
9. Recoveries from other Departments, etc., for services carried out on repayment terms. (See Subheads C., D.1., E. and F.)	....			1,490	1,582	8	8
10. Recoveries from Drainage Districts, etc., in connection with Central Repair Workshop and Stores. (See Subhead J.6.)	....			10	—		
11. Miscellaneous	....	....	....	1,000	2,649	17	5
				<u>£39,500</u>	<u>£48,244</u>	<u>4</u>	<u>11</u>

1. The receipts comprised :—Rents, £21,293 12s. 7d., and Fines on leasing of surplus Government properties, £105. 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. and 5. Hirings were effected to a greater extent than anticipated.

6. Bourn Vincent Memorial Park, £2,837 18s. 5d. ; Shannon Airport, £1,728 8s. 5d. ; Phoenix Park, etc., £1,188 2s. 5d. ; Royal Hospital Gardens, etc., £1,120 10s. 1d. ; Sundry other sales, £56 7s. 6d.

7. Deficit due to decreased applications for admission to Park enclosures consequent upon the war emergency.

8. Bourn Vincent Memorial Park :—Fishing, £661 0s. 8d.; Deerstalking, £100; Rough Shooting, £211.

9. Widows' and Orphans' Pensions Fund, £1,240 16s. 8d.; Post Office Savings Bank, £266 12s. 0d.; College of Science, £75.

10. The expenditure on the Workshop and Stores exceeded receipts during the year. (See Subhead J.6.).

11. Licences and Sale of deer, Phoenix Park, £686 10s. 0d.; Amount recovered in respect of damage to Mail Boat Pier, Dún Laoghaire Harbour, £650; Work done for other parties, £318 7s. 6d.; Medical Practitioners' Scheme for British ex-service men, £111; Sale of surplus Government Property, £102; Storage of yachts, Dún Laoghaire and Howth Harbours, £83 10s. 0d.; Contractors' deposits unclaimed, £72 18s. 0d.; Sale of water to shipping, £17 19s. 6d.; Sundry other receipts, £607 12s. 5d.

NOTES.

(1) Compensation amounting to £125 was paid to occupying tenants of premises acquired by the Commissioners in connection with proposed improvements at the Veterinary College, Ballsbridge, Dublin. Subhead A. (Department of Finance letter S.2/12/36 of 28th March, 1942).

(2) £250 paid for an option to purchase premises for Wireless Broadcasting purposes was forfeited as the proposed acquisition of the premises was abandoned. Subhead A. (Department of Finance letter S.41/6/42 of 15th September, 1943).

(3) *Ex-gratia* payments amounting to £3,443 6s. 0d. were made to the contractor for the erection of Coláiste na Mumhan, Ballyvourney, in respect of losses due to abnormal difficulties. Subhead B. (Department of Finance letter S.25/6/38 of 31st December, 1942).

(4) Sums amounting to £65 10s. 0d. were paid as compensation, costs and architect's fees within the year in connection with 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 letters S.9/9/38 of 21st March, 1940, and 12th October, 1943).

(5) A sum of £5 5s. 0d. was paid as solicitor's costs and architect's fees in respect of an alleged encroachment on adjoining property in the construction of an air-raid shelter. Subhead B. (Department of Finance letter S.102/10/42 of 27th July, 1942).

(6) £519 9s. 2d. (of which £119 9s. 2d. was paid in the year, 1942-43) was paid as fees for Bills of Quantities for St. Andrew Street new Post Office, Dublin, prepared on plans which have been abandoned for the building scheme owing to revised requirements. Subhead B. (Department of Finance letter S.38/1/36 of 5th August, 1942).

(7) Materials valued at £75 salvaged from the Rotunda Gardens (Subhead B. No. 150) were appropriated for use on maintenance works.

(8) 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.		
Castledaly National School (Subhead B. No. 74) ...	114 0 0	S.9/16/39	14th May, 1942.
Gurteen National School (Subhead B. No. 74) ...	34 6 8	S.9/16/39	14th May, 1942.
Shanballard National School (Subhead B. No. 74) ...	45 14 0	S.9/16/39	14th May, 1942.
Lisdrumclave National School (Subhead B. No. 74) ...	40 16 2	S.9/16/39	8th October, 1942.
Dublin Airport (Subhead B. No. 97) ...	274 9 3	S.99/32/41	13th August, 1942.
Fuel, etc. (Subhead F.) ...	35 17 11	S.9/16/39	1st October, 1940. 28th February, 1941.

(9) Repairs to a boiler at the Ordnance Survey Office, Phoenix Park, at a cost of £20 having proved ineffective, a new boiler had to be installed. Subhead C. (Department of Finance letter S.102/15/40 of 12th August, 1942).

(10) £35 was paid to a Minister as a contribution to the cost of providing sanitary accommodation at his residence for the use of the members of the Gárda Síochána assigned on protective duty. Subhead C. (Department of Finance letter S.2/21/40 of 9th June, 1942).

(11) On the surrender of the premises at St. Kevin's Park, Kilmacud, Co. Dublin, which had been used as a Training School for Teachers of Domestic Economy, £323 was paid in satisfaction of the owner's claim for repairs and renovations. Subhead C. (Department of Finance letter S.24/5/28 of 10th November, 1942).

(12) £10 was expended in making good damage maliciously done at Tralee Employment Exchange. Subhead C. An award of £10 together with costs was made in respect of the Commissioners' claim for compensation under the Malicious Injuries Acts.

(13) £7 was paid as compensation for goods damaged in premises adjoining the offices of the Chief Postal Censor, Dublin, as a result of defective drains in those offices. Subhead C. (Department of Finance letter S.102/6/42 of 4th May, 1942).

(14) £15, together with £5 5s. 0d. for costs, was paid in settlement of a claim for compensation by a person injured as a result of an alleged defect in Government property. Subhead C. (Department of Finance letter S.102/1/43 of 20th February, 1943).

(15) *Ex-gratia* payments of 5s. each were made in two cases as rewards for the discovery and rescue of articles of historic interest connected with National Monuments. Subhead C. (Department of Finance letter S.102/5/38 of 9th May, 1938).

(16) With the authority of the Minister for Finance £163 12s. 6d. was expended on St. Enda's College (Pearse Bequest). Subhead C. (Department of Finance letters S.22/9/41 of 27th July and 18th August, 1942).

(17) Claims for compensation for private property damaged at Government buildings were settled for £1 11s. 0d. (Department of Finance letters S.102/12/42 of 31st October, 1942, and S.102/13/43 of 9th October, 1943).

(18) Huts, etc., provided for the Civil Air Services and valued at £876 were transferred to the Army (Department of Finance letter S.41/11/42 of 8th October, 1942).

(19) This Account includes approximately £91 in respect of the balance of civil pay issued to staff serving with the Defence Forces.

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

	£
(1) Post Office Factory	6,730
(2) Garda Síochána Headquarters, Royal Hospital	870
(3) Eight minor outbreaks	40

(21) Expenditure on restoration of damage by fire was incurred within the year on buildings occupied by (1) Department of Justice, £1,142 12s. 8d.; (2) Department of Lands, £517 2s. 6d.; (3) Department of Posts and Telegraphs, £317 5s. 3d.; (4) Department of Industry and Commerce, £162 19s. 0d.

(22) Losses of stores, etc., from stock, valued at £41 16s. 11d., were written off during the year under the authority of the Commissioners.

(23) Claims of £50 for rent and £6 16s. 6d. for repair of furniture due by a former licensee of Government property were written off as irrecoverable (Department of Finance letter S.1/8/31 of 14th July, 1942).

(24) Arrears of rent were also written off or remitted in the following cases:—

	£	s.	d.
Ex-Military Barracks	273	14	8
Ex-Coast Guard Stations	183	13	2
Overseer's House, Kilmaine, Co. Mayo	72	14	3
Other property	30	9	7

(Department of Finance letters S.55/27/37 of 17th June, 1941; S.55/29/33 of 25th March, 1942; S.55/59/28 of 17th July, 1942; S.55/8/37 of 28th December, 1942; S.55/10/27 of 6th January, 1943, and S.102/2/31 of 11th October, 1943).

(25) £100 was accepted for the woodcock and rough shooting rights at the Bourn Vincent Memorial Park for the season 1941-42, for which an offer of £140 had been originally accepted. Subhead L. (Department of Finance letter S.55/18/35 of 19th March, 1943).

(26) The consideration payable for slot machines on Dún Laoghaire Harbour was reduced on withdrawal of some of the machines. Subhead L. (Department of Finance letter S.55/17/32 of 22nd July, 1942).

(27) £102 was received as the balance of the selling price (£136) for the former Coast Guard Station at Cappa (Kilrush), Co. Clare. Subhead L. (Department of Finance letter S.14/2/36 of 17th January, 1941).

(28) *Telephone Capital Account.*—The net expenditure during the year on Post Office buildings charged to the Telephone Capital Account amounted to £9,916 15s. 0d.

J. CONNOLLY,

Chairman and Accounting Officer.

D. J. BURKE,

for Accountant,

OFFICE OF PUBLIC WORKS,

30th November, 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 ORAITH,

Comptroller and Auditor-General.

STATEMENT OF EXPENDITURE ON NEW WORKS, ETC., 1942-43.

Service.	1942-43.		Total Estimate for Work.	Total Expenditure to 31 March, 1943.
	Vote.	Expenditure.		
	£	£ s. d.	£	£ s. d.
PRESIDENT OF IRELAND :				
1.—Erection of Official Residence (Revote) ...	10	—	—	—
HOUSES OF THE OIREACHTAS :				
2.—Improvement of Entrance (Revote) ...	10	—	—	—
3.—Preparation of Busts of Pádraig Pearse and other National Leaders (Revote)	10	10 0 0	1,500	1,183 18 7
4.—Central Heating Station : Improvements (Revote)	600	889 10 8	4,400	1,988 6 5
DEPARTMENT OF FINANCE :				
5.—Dublin Castle : Additional Accommodation (Revote)	10	—	—	789 8 7
6.—Dublin Custom House : Improvement of Electric Lighting (Revote) ...	120	424 0 0	2,550	2,128 3 10
7.—Dublin Custom House : Re-erection of Railings (Revote) ...	10	—	420	—
8.—Dublin Custom House : Renewal of Statues (Revote) ...	10	—	1,400	3 6 1
9.—Revenue Commissioners, 14 and 15 Upper O'Connell Street, Dublin : Extension ...	670	1,218 7 11	14,000	14,478 3 10
10.—Galway Custom House : Rebuilding (Revote £9,000) ...	13,800	7,983 6 5	17,650	11,079 14 10

OBSERVATIONS.

1, 2, 5, 7 and 8. Postponed.

3, 4 and 10. In progress.

6. Completed.

9. Authorized expenditure, £15,000. (S.1/4/32). Completed.

Service.	1942-43.		Total Estimate for Work.	Total Expenditure to 31 March, 1943.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£	s. d.
DEPARTMENT OF FINANCE —continued.					
11.—Customs Frontier Posts : Provision of Married Quarters and Office Accommodation (Revote) Bridgend	10	232 8 7	9,382	9,548	12 6
12.—Lifford Frontier Post : New Building (Revote £350)...	600	783 4 5	1,000	842	6 8
13.—Ordnance Survey : Addi- tional Accommodation for Printing Division (Re- vote)	10	—	10,000	5	4 0
14.—Ordnance Survey : Im- proved Sewerage System (Revote)	1,580	—	4,100	2,494	15 5
15.—Ordnance Survey : Im- provements in Heating ...	50	376 15 0	500	487	15 0
DEPARTMENT OF AGRICULTURE :					
16.—Kildare Place (West Block, Government Buildings) : Central Heating ...	10	—	700	—	
17.—Athenry Agricultural Station : Electric Light (Revote £65) ...	130	133 17 0	640	696	19 5
18.—Athenry Agricultural Station : New Buildings (Revote £10) ...	3,000	—	50,000	—	
19.—Ballyhaise Agricultural Station : Water Purifica- tion Plant and Fire- fighting Apparatus (Re- vote)	10	26 15 6	1,600	966	19 9
20.—Clonakilty Agricultural Station : New Buildings (Revote £10) ...	2,000	—	50,000	—	
21.—Munster Institute : Labourers' Cottages, Im- provements (Revote) ...	400	645 12 9	400	645	12 9
22.—Veterinary College : Im- provements (Revote £7,000)	10,000	7,432 15 8	50,000	26,025	19 4

OBSERVATIONS—continued.

13, 14, 16, 18 and 20. Postponed.

12, 19 and 22. In progress.

11, 15, 17 and 21. Completed.

Service.	1942-43.		Total Estimate for Work.	Total Expenditure to 31 March, 1943.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£	s. d.
DEPARTMENT OF AGRICULTURE—continued.					
FISHERY HARBOURS.					
23.—Dredging Operations ...	400		400		
Arklow ...		50 0 0		50	0 0
24.—Minor Works of Economic Development ...	1,320		1,320		
(a) Arranmore, Co.					
Donegal ...		390 8 10		390	8 10
(b) Loughshinny, Co.					
Dublin ...		948 10 8		968	10 8
DEPARTMENT OF JUSTICE :					
25.—Gárda Síochána Depôt : Heating of Transport Store and Workshop (Revote) ...	10	—	425	—	
GÁRDA SÍOCHÁNA BARRACKS.					
Dublin Metropolitan Area.					
26.—Kimmage : New Barrack (Revote £6,500) ...	9,000	9,088 2 4	10,500	9,807	14 7
27.—Harcourt Terrace (Lad Lane) : New Barrack (Revote) ...	6,000	—	15,000	1	5 2
28.—Stillorgan : New Barrack (Revote) ...	10	—	4,500	12	14 2
Co. CAVAN.					
29.—Arva : New Barrack (Re- vote) ...	10	—	—	—	
30.—Blacklion : New Barrack (Revote) ...	10	—	2,100	—	
Co. CLARE.					
31.—Quin : New Barrack (Re- vote £900) ...	1,500	804 10 0	2,500	810	3 6
Co. CORK.					
32.—Commons Road : New Barrack (Revote £1,800)	1,900	1,202 9 5	2,330	1,203	14 4
33.—Knocknagree : New Bar- rack (Revote) ...	10	—	—	—	
34.—Liscarroll : New Barrack (Revote) ...	10	—	1,850	—	
35.—Whitegate : New Barrack (Revote) ...	10	—	1,800	—	

OBSERVATIONS—continued.

23 and 26. Completed.

24. (a) Authorized grant, £588 15s. 0d. (S.30/6/32). In progress.

(b) Authorized grant, £1,000. (S.31/5/34). Completed.

25, 27 to 30 and 33 to 35. Postponed.

31 and 32. In progress.

Service.	1942-43.		Total Estimate for Work.	Total Expenditure to 31 March, 1943.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£	s. d.
DEPARTMENT OF JUSTICE —continued.					
Co. DONEGAL.					
36.—Carrigans : Adaptations (Revote) ...	10	—	750	—	
37.—Castlefin : New Barrack (Revote) ...	1,000	—	1,800	—	
38.—Clogher : Adaptations (Re- vote) ...	10	—	600	—	
39.—Convoy : New Barrack (Revote) ...	10	—	1,800	—	
40.—Dungloe : Adaptations (Revote) ...	10	—	500	—	
41.—Glencolumbkille : Adapta- tions (Revote) ...	10	—	600	—	
42.—Glenties : Adaptations (Re- vote) ...	10	—	400	—	
43.—Milford : Adaptations (Re- vote) ...	10	—	950	—	
Co. GALWAY.					
44.—Carraroe : New Barrack (Revote) ...	200	—	2,350	—	
45.—Lettermore : Adaptations (Revote) ...	10	—	780	1	8 7
46.—Spiddal : New Barrack (Revote) ...	10	—	4,500	—	
Co. KILKENNY.					
47.—Kilkenny : New Barrack (Revote £750) ...	2,250	4,767 17 6	12,250	10,618	0 0
48.—Mullinavat : New Barrack (Revote) ...	10	—	—	—	
Co. LEITRIM.					
49.—Kinlough : New Barrack	250	160 0 0	2,280	1,958	18 5
Co. LAOIGHIS.					
50.—Dunrow : New Barrack (Revote £10) ...	1,500	322 19 5	2,000	322	19 5
51.—Stradbally : New Barrack (Revote £100) ...	500	530 0 0	1,900	1,665	13 2
Co. LONGFORD.					
52.—Lanesboro' : New Barrack (Revote) ...	10	—	1,800	—	
Co. LOUTH.					
53.—Collon : Adaptations ...	500	1,025 10 2	1,000	1,215	5 4
54.—Dundalk Prison : Adapta- tion as Garda Síochána Barrack (Revote) ...	10	—	3,000	—	

OBSERVATIONS—continued.

36 to 46, 48, 52 and 54. Postponed.

47 and 50. In progress.

49 and 51. Completed.

53. Authorized expenditure, £1,200. (S.14/14/32). Completed.

Service.	1942-43.		Total Estimate for Work.	Total Expenditure to 31 March, 1943.
	Vote.	Expenditure.		
	£	£ s. d.	£	£ s. d.
DEPARTMENT OF JUSTICE —continued.				
Co. MAYO.				
55.—Ballycastle : New Barrack (Revote)	10	—	—	—
56.—Kilkelly : New Barrack (Revote)	10	—	1,850	3 13 10
Co. MEATH.				
57.—Trim : Adaptations (Re- vote)	10	—	2,100	—
Co. OFFALY.				
58.—Clara : New Barrack ...	10	—	—	—
Co. ROSCOMMON.				
59.—Roscommon : Adaptations (Revote)	600	—	1,000	5 9
Co. WESTMEATH.				
60.—Killucan : New Barrack (Revote)	10	—	—	—
61.—Rochfortbridge : New Bar- rack (Revote) ...	10	—	1,850	6 7
Co. WEXFORD.				
62.—Coolgreany : Adaptations (Revote)	10	—	700	6 5 9
63.—New Ross : New Barrack (Revote)	10	—	—	—
Co. WICKLOW.				
64.—Aughrim : New Barrack ...	1,800	1,550 0 0	2,300	1,556 0 2
65.—Redcross (Barndarrig) : New Barrack ...	10	—	—	—
66.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER GÁRDA SÍOCHÁNA BAR- RACKS	2,000	1,055 19 3	2,000	9,238 14 9
67.—ELECTRIC LIGHTING AT GÁRDA SÍOCHÁNA BAR- RACKS	200		200	
(a) Green Street ...		109 7 3		109 7 3
(b) Other Barracks ...		428 15 9		428 15 9
68.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BAR- RACKS	1,000	696 4 5	1,000	846 4 5
69.—BOATHOUSES	10	—	—	—

OBSERVATIONS—continued.

55 to 63, 65 and 69. Postponed.

64. In progress.

66. See details on page 42.

67. (a) Completed. (b) Installations or partial installations completed at 16 other Barracks (cost not exceeding £100 in any case).

68. See details on page 42.

Service.	1942-43.		Total Estimate for Work.	Total Expenditure to 31 March, 1943.
	Vote.	Expenditure.		
	£	£ s. d.	£	£ s. d.
DEPARTMENT OF EDUCATION :				
70.—National Education Buildings, 29 Marlboro' Street : Heating Installation (Revote) ...	10	—	600	—
71.—Technical Instruction Branch : Heating Installation (Revote) ...	10	—	1,800	—
72.—Central Model Schools : Heating Installation (First Section) (Revote)	10	—	1,000	5 15 6
73.—Central Model Schools : Reconstruction (Revote)	10	—	54,000	282 12 2
74.—National Schools : Grants for Building, Enlarging, Enclosing, etc. ...	250,000	241,090 0 4	250,000	241,090 0 4
75.—Model Schools : Alterations ...	10	—	—	—
PREPARATORY COLLEGES.				
76.—Coláiste na Mumhan (now Coláiste Íosagáin), Ballyvourney : Erection and Equipment (Revote) ...	3,000	6,432 2 9	115,000	118,652 3 7
INSTITUTIONS OF SCIENCE AND ART.				
77.—Kilmainham Jail : Adaptation as Historical Museum (Revote) ...	10	—	24,600	—
78.—National Gallery : Electric Installation (Revote) ...	10	—	5,300	77 10 8
79.—National Gallery : Extension (Revote) ...	10	—	—	—
80.—National Library : Additional Accommodation (Revote) ...	10	—	—	—
81.—National Library and National Museum : Renewal of Defective Stonework (Revote) ...	10	—	—	—
82.—National Museum : Improved Lighting (Revote)	10	—	575	258 12 0
REFORMATORY AND INDUSTRIAL SCHOOLS.				
83.—Reformatory School, Dainegan : Adaptations (Revote £5,300) ...	6,000	277 9 5	40,000	4,044 1 1

OBSERVATIONS—continued.

70 to 73, 75, 77 to 80, 82 and 83. Postponed.

74. Expenditure represents grants which matured for payment. See Notes.

76. Expenditure authorized. Completed. See Notes.

81. £4,425 4s. 7d. borne on Votes for Relief Schemes, 1932 to 1935. Postponed.

Service.	1942-43.		Total Estimate for Work.	Total Expenditure to 31 March, 1943.	
	Vote.	Expenditure,			
	£	£ s. d.	£	£	s. d.
DEPARTMENT OF LANDS :					
84.—Land Commission, 23 Upper Merrion Street: Storage Accommodation for Estate Maps (Revote)	10	—	1,300	45	16 1
85.—Land Commission, 23 Upper Merrion Street: Additional Cycle Accommodation ...	325	308 9 2	325	308	9 2
GAELTACHT INDUSTRIES.					
86.—Crolly Toy Factory: Adaptations ...	460	393 3 0	2,035	1,650	4 3
87.—Elly Bay Toy Factory: Rebuilding (Revote £1,350) ...	1,710	1,374 1 9	2,960	2,681	4 11
88.—New Spinning Factory, Kilcar (Co. Donegal) (Revote £3,250) ...	6,250	6,179 8 10	8,000	6,397	12 3
DEPARTMENT OF INDUSTRY AND COMMERCE :					
89.—New Headquarters, Kildare Street (Revote £11,500)	40,000	43,302 15 5	218,500	224,025	0 6
90.—Meteorological Services: Adaptations at 44 Upper O'Connell Street, Dublin (Revote £4,600) ...	8,700	5,827 15 1	13,200	7,347	16 6
91.—Meteorological Services: Additional Telegraphic Weather Reporting Stations ...	1,500	—	1,500	—	
92.—Meteorological Services: Installation and Fencing of Rainfall Gauges (Revote) ...	300	82 12 6	400	82	12 6
93.—Dublin Employment Exchange: Hoey's Court: Erection (Revote) ...	14,340	14,714 9 8	19,500	18,376	3 2
94.—Dublin Employment Exchange: Kingsland Park: Adaptations ...	1,100	1,481 1 4	1,700	1,487	17 8
95.—Dungloe Employment Exchange: Erection (Revote) ...	1,500	2,310 15 10	5,300	5,459	14 7
96.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER EMPLOYMENT EXCHANGES	100		100		
(a) Dundalk ...		106 9 11		10,185	2 5
(b) Mullingar ...		76 0 0		76	0 0

OBSERVATIONS—continued.

84 and 91. Postponed.

85, 93 and 94. Completed.

86 to 88, 90 and 92. In progress.

89. Revised estimate, £251,340. In progress.

95. Completed. Further payment to be made.

96. (a) Dundalk. Restoration. Authorized expenditure, £10,213 7s. 6d. (S.2/36/35), Completed.

(b) Mullingar. Extension of heating installation. Completed

Service.	1942-43.		Total Estimate for Work.	Total Expenditure to 31 March, 1943.
	Vote.	Expenditure.		
	£	£ s. d.	£	£ s. d.
DEPARTMENT OF INDUSTRY AND COMMERCE— continued.				
97.—Dublin Airport (Revote) ...	25,000	17,717 9 3	383,000	351,478 12 10
98.—Shannon Airport (Revote £12,000) ...	120,000	108,221 12 3	1,019,000	535,487 6 7
99.—Civil Airport (Revote) ...	10	26 16 4	—	52 0 1
DEPARTMENT OF POSTS AND TELEGRAPHS :				
100.—Dublin, New District Office, Drumcondra (Re- vote) ...	10	—	—	—
101.—Dublin, James's Street Post Office : Extension (Revote £3,500) ...	5,200	5,759 5 11	6,000	5,843 12 6
102.—Dublin, New Post Office, St. Andrew Street (Re- vote) ...	1,000	121 14 8	20,000	538 1 6
103.—Dublin, New Sorting Office, Pearse Street (Re- vote) ...	10	—	—	6,470 8 5
104.—Dublin, Post Office Stores : Covered Storage Accom- modation (Revote £350)	600	1,296 0 0	600	1,764 0 0
105.—Ballyhaunis Post Office : Improvements to out- offices ...	220	—	220	—
106.—Thurles Post Office : Adaptations (Revote £1,000) ...	3,000	—	3,500	4 0
107.—Waterford Post Office : Adaptations (Revote) ...	10	—	—	—
108.—Athlone Broadcasting Station : Water Cooling Pond (Revote) ...	10	—	400	—
109.—Air Raid Precautions : Protective Works at Tele- phone Exchanges, etc.	900	797 8 5	1,400	797 8 5

OBSERVATIONS—continued.

97 and 98. In progress. Services rendered by loan and transfer of plant and not included above were valued as follows :—No. 97, £1,336 3s. 11d. ; No. 98, £8,051 5s. 5d. ; No. 97, *see* Notes.

99. Preliminary work.

100, 103, 105 to 108. Postponed.

101. Completed.

102. Postponed. *See* Notes.

104. Expenditure authorized. (S.38/1/38). In progress,

109. In progress.

Service.	1942-43.		Total Estimate for Work.	Total Expenditure to 31 March, 1943.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£	s. d.
DEPARTMENT OF DEFENCE :					
110.—Dublin, General Headquarters : Additional Accommodation (Revote)	10	—	—	—	
111.—Dublin, General Headquarters : Erection of Huts	4,000	6,031 5 8	7,600	6,222	16 6
112.—Arbour Hill Barracks : New Married Quarters (Revote)	10	—	72,000	10	2 0
113.—Griffith Barracks (Dublin) : Electric Rewiring (Revote)	10	1 0 0	3,000	1	0 0
114.—Islandbridge Barracks : Reconstruction of Upper Barracks (Revote £4,000)	25,000	16,771 16 6	82,000	54,789	17 3
115.—McKee Barracks : Additional Accommodation (Revote)	26,000	21,090 8 0	38,000	30,042	9 8
116.—Portobello Barracks : New Married Quarters (Revote)	10	—	20,600	—	
117.—Portobello Barracks : Provision of Camp Equipment Stores for Eastern Command (Revote) ...	3,500	5,924 4 0	11,100	10,712	4 4
118.—St. Bricin's Hospital : Laboratory Accommodation	3,000	2 13 6	3,000	2	13 6
119.—St. Bricin's Hospital : New Wing (Revote) ...	10	—	—	—	
120.—Athlone, Custume Barracks : New Cookhouse and Dining Hall (Revote)	10	—	—	—	
121.—Baldonnell Aerodrome : New Married Quarters (Revote)	10	—	—	13	8
122.—Baldonnell Aerodrome : Reconstruction of Upper Camp (Revote £1,600) ...	14,800	6,487 12 7	135,050	90,662	1 0
123.—Baldonnell Aerodrome : Technical Stores Extension (Revote £500) ...	720	—	3,300	2,275	18 7
124.—Cork, Michael Collins Barracks : Junior Officers' Married Quarters (Revote)	10	—	8,300	—	
125.—Cork, Michael Collins Barracks : Ordnance Stores (Revote)	10	—	12,000	5	16 4
126.—Cork, Michael Collins Barracks : Stores and Lecture Room (Revote) ...	10	—	7,750	—	

OBSERVATIONS—continued.

110, 112, 116, 119 to 121, and 123 to 126. Postponed.
 111 and 117. Completed.
 113 and 118. Preliminary work.
 114, 115 and 122. In progress.

Service.	1942-43.		Total Estimate for Work.	Total Expenditure to 31 March, 1943.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£	s. d.
DEPARTMENT OF DEFENCE—continued.					
127.—Curragh Camp: Dental Surgery in General Military Hospital (Revote £2,375) ...	2,750	2,321 8 10	2,750	2,337	2 1
128.—Curragh Camp: Dining Hall and Cookhouse in Connolly Barracks (Revote) ...	10	—	—	—	
129.—Curragh Camp: Introduction of Shannon Electric Power ...	300	803 2 4	10,600	10,240	0 4
130.—Curragh Camp: Magazine	1,500	9,038 17 11	61,000	65,285	4 0
131.—Curragh Camp: New Gymnasium (Revote) ...	17,000	7 12 0	25,000	7 12	0
132.—Curragh Camp: New Married Quarters (Revote) ...	10	—	59,900	11,943	11 9
133.—Curragh Camp: Optical Workshops for Ordnance Service (Revote £20) ...	220	1,214 3 0	4,800	4,930	5 5
134.—Curragh Camp: Swimming Pool: Resurfacing Margins ...	400	6 0 0	400	6 0	0
135.—Kildare Barracks: Reconstruction of Men's Quarters and Messes (Revote) ...	10,600	5,438 10 10	321,000	136,237	1 11
136.—Kilkenny Barracks: Electric Lighting (Revote)...	100	108 7 0	1,950	1,961	15 6
137.—Kilworth Rifle Range: Officers' Mess (Revote) ...	10	—	4,700	—	
138.—Longford Barracks: Electric Lighting ...	45	144 7 6	1,175	1,272	19 11
139.—Mullingar Barracks: Electric Lighting ...	140	555 13 0	2,810	2,808	0 9
140.—Templemore Barracks: Electric Lighting (Revote)	135	104 19 4	2,600	2,640	7 4
141.—Additional Accommodation for Air Corps Reconnaissance and Bombing Squadrons (Revote)	10	—	—	47	2 8
142.—Coast Watching Service Huts (Revote) ...	250	59 5 6	10,700	10,795	10 1
143.—Air Raid Shelters for Government Offices ...	3,000	1,967 5 2	50,000	52,808	6 11

OBSERVATIONS—continued.

127 and 135. In progress.

128, 137 and 141. Postponed.

129, 133, 136, 138 to 140 and 142. Completed.

130. Authorized expenditure, £65,541 13s. 10d. (S.7/43/35). Completed.

131 and 134. Preliminary work.

132. Partial scheme completed. Further work postponed.

143. Authorized expenditure, £52,883 19s. 7d. (S.200/11/41). In progress. See Notes.

Service.	1942-43.		Total Estimate for Work.	Total Expenditure to 31 March, 1943.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£ s. d.	
DEPARTMENT OF EXTERNAL AFFAIRS :					
144.—Iveagh House, St. Stephen's Green, New Headquarters : Adaptations and Furnishing ...	150	121 0 1	7,400	8,447 16 4	
145.—Madrid Legation : Adaptations and Furnishing (Revote) ...	10	—	—	—	
146.—Rome, Quirinal Legation : Adaptations and Furnishing (Revote) ...	10	—	—	—	
PHOENIX PARK.					
147.—New Gateway : Parkgate Street (Revote) ...	10	—	—	—	
148.—Sanitary Accommodation	950	3 1 11	950	3 1 11	
LEINSTER LAWN.					
149.—Cenotaph (Revote) ...	10	—	2,700	—	
ROTUNDA GARDENS.					
150.—Garden of Remembrance (Revote) ...	10	296 0 0	—	296 0 0	
HARBOURS.					
151.—Buncrana : Minor Improvements (Revote) ...	10	—	—	—	
152.—MINOR NEW WORKS NOT EXCEEDING £200 EACH ...	4,500	3,938 5 5	4,500	5,021 19 11	
153.—URGENT AND UNFORESEEN WORKS ...	10,000	6,740 11 2	10,000	6,740 11 2	
154.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1ST APRIL, 1942 ...	5,000	6,595 0 5	5,000	6,595 0 5	
	£ 690,895	596,957 2 5			
Deduct for works which may not be carried out during the year ...	15,895	—			
	£ 675,000	596,957 2 5			
Net Saving ...		£78,042 17 7			

OBSERVATIONS—continued.

144. Authorized expenditure, £8,419 13s. 3d. (S.109/6/39). Completed.
 145 to 147, 149 and 151. Postponed.
 148. Preliminary work.
 150. Preliminary work. See Notes.
 152, 153 and 154. See details on pages 42 to 47,

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

	£	s.	d.
METROPOLITAN AREA.			
Dublin Castle.—Installation of automatic house telephone system.			
Authorized expenditure, £381. (S.53/12/35). In progress ...	18	5	
Co. KERRY.			
Dingle.—New Barrack. No. 41 of 1941-42. Authorized expenditure, £6,132 2s. 5d. (S.14/87/25). Expended, £6,132 2s. 5d.			
Completed	21	10	0
Co. LIMERICK.			
Tournafulla.—New Barrack. No. 48 of 1941-42. Authorized expenditure, £1,800. (S.14/75/25). Expended, £1,825 1s. 3d.			
Completed	177	0	0
Co. LOUTH.			
Dundalk, Anne Street.—Adaptations. Authorized expenditure, £389. (S.14/16/35). Completed	388	19	0
Co. MAYO.			
Carrowkennedy.—Improvements. Authorized expenditure, £483. (S.14/56/26). Expended, £413 3s. 7d. Completed ...	210	0	0
Co. ROSCOMMON.			
Roscommon.—Adaptations at alternative quarters. No. 55 of 1941-42. Authorized expenditure, £800. (S.14/16/36). Expended, £200 5s. 9d. In progress	200	0	0
TEMPORARY HUTS at residences of Ministers and others. Expended, £278 4s. 4d. Completed	57	11	10
TOTAL.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER GÁRDA SÍOCHÁNA BARRACKS	£1,055	19	3

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

	£	s.	d.
METROPOLITAN AREA.			
Rathfarnham.—Petrol store and improved entrance. Completed ...	138	10	0
Co. DUBLIN.			
Poulaphouca.—New Barrack. Completed	186	0	0
Co. MAYO.			
Tourmakeady.—Alterations and Additions. Authorized expenditure, £200. (S.14/17/30). Expended, £197 14s. 5d. Completed ...	47	14	5
Co. WATERFORD.			
Dunmore East.—Cycle shed and fuel stores. Completed ...	130	0	0
MINOR NEW WORKS at 3 other Barracks (cost not exceeding £100 in any case) ...	194	0	0
TOTAL.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS	£696	4	5

No. 152.—MINOR NEW WORKS NOT EXCEEDING £200 EACH.

	£	s.	d.
ÁRUS AN UACHTARÁIN.—Enlargement and improvement of toilet room. Expended, £170 18s. 4d. Completed	70	18	4
HOUSES OF THE OIREACHTAS.			
Fire-fighting installation. Completed	164	11	3
Installation of bottle cooling cabinet in Restaurant. Expended, £172 11s. 4d. Completed	155	10	0

No. 152.—MINOR NEW WORKS NOT EXCEEDING £200 EACH—continued.

DEPARTMENT OF FINANCE.

	£	s.	d.
REVENUE DEPARTMENT.—Stamping Branch.—Rearrangement. Authorized expenditure, £212 0s. 2d. (S.2/40/35). Expended, £212 0s. 2d.			
Completed	123	1	11
STATE LABORATORY.—Additions to electric installation. Expended, £172 19s. 1d. Completed	14	8	6

DEPARTMENT OF LOCAL GOVERNMENT AND PUBLIC HEALTH.

WIDOWS' AND ORPHANS' PENSIONS BRANCH.—Additional accommodation at D'Olier House. Expended, £186 3s. 9d. Completed ...	21	8	7
---	----	---	---

DEPARTMENT OF AGRICULTURE.

ATHENRY AGRICULTURAL STATION.—Improvements to Pigman's cottage. Expended, £177 0s. 3d. Completed	77	0	3
MUNSTER INSTITUTE.—Removal and re-erection of poultry flock-house. Expended, £127 15s. 8d. Completed	1	13	3
THORNDALE VETERINARY RESEARCH LABORATORY.—Electric installation. Completed	191	0	7
GLENTIES FISH HATCHERY.—Erection. Expended, £157 7s. 11d. Completed	57	7	11

DEPARTMENT OF JUSTICE.

GÁRDA SÍOCHÁNA, HEADQUARTERS, KILMAINHAM.—

(a) Accommodation for cycles. Completed	126	4	0
(b) Additional accommodation at "Deputy Master's Quarters." Adaptations. Authorized expenditure, £270. (S.7/28/26). Expended, £297 1s. 9d. Completed. Further payment to be made	93	15	0

DETECTIVE BRANCH, DUBLIN CASTLE.—New office for Storekeeper. Completed. Further payment to be made	110	13	9
---	-----	----	---

COURTS OF JUSTICE.—Improvement of Refreshment Room at Four Courts, Dublin. Completed	109	1	11
---	-----	---	----

DEPARTMENT OF EDUCATION.

NATIONAL GALLERY.—Emergency Store. In progress	7	2	6
---	---	---	---

DEPARTMENT OF INDUSTRY AND COMMERCE.

(1) Adaptations at top floor of houses Nos. 1 to 5 Upper Castle Yard. In progress	26	13	7
(2) Improvement in heating installation at Ship Street former Military Barracks. Completed	117	16	3

No. 153.—URGENT AND UNFORESEEN WORKS—continued.

DEPARTMENT OF JUSTICE.

	£	s.	d.
GÁRDA STÓCHÁNA HEADQUARTERS, KILMAINHAM.—Electric Lighting. Authorized expenditure, £500. (S.2/17/42). In progress ...	243	6	0
DUBLIN JUVENILE COURT.—Adaptations and furnishing at House No. 5 Dublin Castle. Authorized expenditure, £850. (S.2/1/42). In progress ...	255	10	1

DEPARTMENT OF INDUSTRY AND COMMERCE.

VALENTIA OBSERVATORY.—Electric power installation. Authorized expenditure, £1,900. (S.99/44/42). In progress ...	307	15	6
---	-----	----	---

DEPARTMENT OF POSTS AND TELEGRAPHS.

DUBLIN GENERAL POST OFFICE.—Adaptation of vacant Arcade Shops as temporary Stores for Post Office Factory. Expenditure authorized (S.41/14/42). Completed ...	334	15	8
POST OFFICE FACTORY, ST. JOHN'S ROAD, DUBLIN.—Rebuilding. Expenditure authorized (S.41/14/42). In progress ...	306	7	9
WIRELESS BROADCASTING.—Protective measures at Athlone Station. Authorized expenditure, £500. (S.104/1/42). Completed ...	510	5	8

DEPARTMENT OF DEFENCE.

GENERAL HEADQUARTERS, PARKGATE STREET, DUBLIN.—Improved sanitary accommodation. Authorized expenditure, £444. (S.7/2/33). In progress ...	400	0	0
COLAISTE ÉINDE, GALWAY.—Conversion of portion of College for use as temporary Military Hospital. Authorized expenditure, £2,000. (S.22/2/33). In progress ...	309	4	1

DEPARTMENT OF SUPPLIES.

Additional accommodation at Ballsbridge, Dublin. Adaptations and furnishing. Authorized expenditure, £467 14s. 1d. (S.2/8/41). Completed. Further payment to be made ...	407	19	6
--	-----	----	---

PARKS.

PHENIX PARK.—Fire-fighting schemes for buildings in Park. Authorized expenditure, £3,000. (S.43/3/42). In progress ...	144	7	4
---	-----	---	---

HARBOURS.

DÚN LAOGHAIRE HARBOUR.—

(a) Additional storage accommodation and alterations in workshops. Authorized expenditure, £1,500. (S.59/2/42). In progress ...	333	15	9
(b) Installation of electric light on Mail Boat Pier. Authorized expenditure, £1,038. (S.31/1/42). Completed. Further payment to be made ...	1,024	0	0
(c) Improvement of fire-fighting equipment on Mail Boat Pier. Authorized expenditure, £700. (S.31/4/41). Completed ...	601	9	0

TOTAL.—URGENT AND UNFORESEEN WORKS ... £6,740 11 2

No. 154.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1st APRIL, 1942.

DEPARTMENT OF FINANCE.

No.		£	s.	d.
157 of 1941-42	GOVERNMENT BUILDINGS.—Protective Measures. Authorized expenditure, £6,170 19s. 5d. (S.2/10/32 and S.2/20/40). Expended, £6,170 19s. 5d. Completed	892	13	0
156 of 1941-42	DEPARTMENT OF FINANCE.—Adaptations, etc., at No. 27 Upper Merrion Street, Dublin, for staff administering the Neutrality (War Damage to Property) Act, 1941. Authorized expenditure, £715 13s. 1d. (E.1/25/41). Expended, £715 13s. 1d. Completed	9	0	0
157 of 1941-42	REVENUE DEPARTMENT.—Dublin Castle. Restoration of damage resulting from fire. Authorized expenditure, £2,282 17s. 7d. (S.2/11/36). Expended, £2,282 17s. 7d. Completed	6	10	9
6 of 1941-42	DUBLIN CUSTOM HOUSE.—Additional Reconstruction Work. Authorized expenditure, £12,270 0s. 4d. (S.2/14/34). Expended, £12,270 0s. 4d. Completed	886	7	6
156 of 1941-42	OFFICE OF PUBLIC WORKS.—Adaptations, etc., at No. 27 Upper Merrion Street, Dublin, for portion of Architectural Branch. Authorized expenditure, £265. (S.2/9/40). Expended, £167 19s. 4d. Completed	45	4	5

DEPARTMENT OF LOCAL GOVERNMENT AND PUBLIC HEALTH.

156 of 1941-42	MINISTER'S OFFICE.—Adaptation and furnishing of alternative accommodation for Minister and Private Secretary. Authorized expenditure, £537 3s. 3d. (S.2/9/42). Expended, £536 3s. 10d. Completed	304	11	2
-------------------	---	-----	----	---

DEPARTMENT OF EDUCATION.

156 of 1941-42	COLÁISTE MOIBHÍ.—Temporary accommodation at No. 22 Upper Merrion Street, Dublin. Authorized expenditure, £1,338 3s. 3d. (S.22/10/40). Expended, £1,338 3s. 3d. Completed	106	5	3
-------------------	---	-----	---	---

DEPARTMENT OF LANDS.

157 of 1941-42	LAND COMMISSION.—Work and furnishing incidental to installation of accounting and tabulating machines in Collection Branch. Authorized expenditure, £2,025. (S.49/16/37). Expended, £2,208 5s. 3d. Completed	32	14	0
-------------------	---	----	----	---

DEPARTMENT OF INDUSTRY AND COMMERCE.

156 of 1941-42	SHANNON AIRPORT.—Temporary offices at Foynes. Further adaptations, etc. Authorized expenditure, £3,141. (S.38/8/36). Expended, £3,289 14s. 4d. In progress	3,019	14	4
-------------------	---	-------	----	---

DEPARTMENT OF POSTS AND TELEGRAPHS.

107 of 1941-42	BALLYHAUNIS POST OFFICE.—Authorized expenditure, £377. (S.38/2/39). Expended, £377. Completed	161	2	0
-------------------	--	-----	---	---

No. 154.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1ST APRIL, 1942—continued.

DEPARTMENT OF DEFENCE.

No.		£	s.	d.
157 of 1941-42	GENERAL HEADQUARTERS.—			
	(a) Protective Measures. Authorized expenditure, £315. (S.2/5/40). Expended, £335 5s. 11d. Completed ...	2	2	5
156 of 1941-42	(b) Improvements in heating arrangements. Authorized expenditure, £348 1s. 9d. (S.2/14/41). Expended, £335 8s. 4d. Completed ...	244	17	3
157 of 1941-42	MARLBOROUGH HALL, DUBLIN.—			
	(a) Adaptations to provide accommodation for Finance Branch. Authorized expenditure, £1,750. (S.2/23/39). Expended, £1,224 11s. 9d. In progress ...	351	4	0
156 of 1941-42	(b) Provision of a luncheon club. Authorized expenditure, £444 13s. 2d. (S.2/12/41). Expended, £371 3s. 8d. In addition, equipment, etc., valued at £73 9s. 6d. was supplied from surplus stores. Completed ...	273	16	8

DEPARTMENT OF SUPPLIES.

156 of 1941-42	DEPARTMENT OF SUPPLIES.—Additional accommodation at Ballsbridge, Dublin. Authorized expenditure, £630. (S.2/8/41 and S.2/12/42). Expended, £359 15s. 2d. Completed. Further payment to be made ...	55	3	8
-------------------	--	----	---	---

BUILDINGS, ETC., NOT APPROPRIATED TO PUBLIC DEPARTMENTS.

156 of 1941-42	MOORE PARK.—Erection of fencing in connection with tillage operations. Expenditure authorized. (S.55/49/32). Expended, £372 18s. 5d. Completed ...	189	17	0
-------------------	--	-----	----	---

HARBOURS.

157 of 1941-42	DÚN LAOGHAIRE HARBOUR.—Accommodation for Irish Red Cross Society on Mail Boat Pier. Authorized expenditure, £500. (S.2/8/40). Expended, £485 19s. 0d. Completed ...	13	17	0
-------------------	---	----	----	---

TOTAL.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS, ETC. ... £6,595 0 5

HAULBOWLINE DOCKYARD.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943, 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 ...	2,600	2,304 16 10	295 3 2	—
B.—Fuel, Light and Water ...	525	437 15 11	87 4 1	—
C.—Alterations to Plant and Buildings, etc. ...	300	48 19 5	251 0 7	—
D.—Rents and Rates ...	100	36 6 8	63 13 4	—
TOTAL£	3,525	2,827 18 10		—
Surplus to be surrendered ... £			697 1 2	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	3,030	3,519 1 3

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A. and C.—Certain works provided for were deferred.

B.—The requirements were less than anticipated.

D.—Demands for rates were held up pending the result of legal proceedings.

EXTRA RECEIPTS.

£3,255 3s. 8d. was received for rents ; £161 5s. 0d. for sale of stores, etc. ; £72 2s. 7d. for supplies of water ; £30 10s. 0d. for hire of plant, etc.

NOTES.

(1) Plant and machinery surplus to requirements and valued at £5,673 were transferred to the Army.

(2) Included under Subhead B. is an expenditure of £309 4s. 6d. undertaken on behalf of the Army.

(3) Losses of stores, etc., from stock, valued at £5 12s. 1d. were written off during the year under the authority of the Commissioners.

J. CONNOLLY,
Accounting Officer.

OFFICE OF PUBLIC WORKS,
30th November, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

STATE LABORATORY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943, 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	9,348	8,789 3 4	558 16 8	—
B.—Travelling and Incidental Expenses	110	118 11 8	—	8 11 8
C.—Apparatus and Chemical Equipment	475	501 12 9	—	26 12 9
TOTAL£	9,933	9,409 7 9	558 16 8	35 4 5
Surplus to be surrendered ...			£523 12 3	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	370	602 18 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The saving arose mainly on the provision for extra assistance, the cost of which was less than expected owing to a diminution of the activities of the Laboratory due to emergency conditions.

NOTE.

The expenditure under Subhead B. includes an *ex-gratia* payment of £1 1s. 0d. to a Chemist, Class I, in respect of medical expenses arising out of an injury received in the course of A.R.P. practice in the State Laboratory (E.132/6/39).

EXTRA REMUNERATION (exceeding £30).

From Vote 72 (Emergency Scientific Research Bureau) the State Chemist received an honorarium of £300 for services rendered to the Bureau. From this Vote (Subhead A.) the Superintending Chemist received a gratuity of £50 for special services.

This Account includes expenditure of approximately £170 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £112 12s. 7d. in respect of the balance of civil pay issued to staff serving with the Defence Forces.

The Account of another Department includes the sum of approximately £229 in respect of remuneration of staff temporarily lent, without repayment, to the State Laboratory.

ROINN AIBGEADAIS,
1 Mí na Samhna, 1943.

J. J. McELLIGOTT,
Accounting Officer.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

CIVIL SERVICE COMMISSION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943, 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	16,688	16,797 15 11	—	109 15 11
A.2.—Examiners, etc.	3,935	3,069 0 9	865 19 3	—
B.—Travelling Expenses	420	310 8 5	109 11 7	—
C.—Examinations	1,425	1,262 3 7	162 16 5	—
D.—Incidental Expenses	440	408 3 11	31 16 1	—
TOTAL	£ 22,908	21,847 12 7	1,170 3 4	109 15 11

Surplus to be surrendered ... £1,060 7 5

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	4,900	4,547 12 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.2. and B.—Saving due to candidates for Civil Service examinations being fewer than was anticipated, and to action on a number of requests by Local Authorities for recommendations for appointments having to be postponed pending the settlement of the statutory procedure arising out of the bringing into force of the provisions of Part II of the Local Government Act, 1941.

C.—There was a saving of about £310 on the provision for the Local Appointments Commission due to the cause stated in previous paragraph, this saving being offset by an excess of about £150 on the provision for the Civil Service Commission, arising mainly from increased cost of hire of examination halls and the necessity of providing additional centres owing to the restriction in travelling facilities.

D.—Saving due to cause stated in the first paragraph above.

EXTRA REMUNERATION (exceeding £30).

From this Vote a gratuity of £100 on foot of special services was paid to the Chief Medical Officer whose salary is borne on Vote No. 61. From Vote No. 69 two Higher Executive Officers received £31 3s. 11d. and £101 10s. 9d., respectively, as Acting Superintending Officers.

NOTES.

(1) This Account includes expenditure of approximately £1,959 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices.

(2) The Accounts of other Departments include expenditure of approximately £164 in respect of remuneration of staff temporarily lent, without repayment, to the Civil Service Commission.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
25th November, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

IRISH TOURIST BOARD.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943,
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)	6,500	6,366	134	—
TOTAL	6,500	6,366		—
Surplus to be surrendered ...£			134	

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
8 Deire Fomhair, 1943.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

COMMISSIONS AND SPECIAL INQUIRIES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943, 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. ...	2,460	1,361 9 6	1,098 10 6	—
A.2.—Travelling and Incidental Expenses ...	1,000	430 9 4	569 10 8	—
A.3.—Advertising and Publicity Expenses ...	120	40 2 6	79 17 6	—
A.4.—Expenses of County Committees (including Grants to Honorary Secretaries) ...	120	65 18 2	54 1 10	—
£	3,700	1,897 19 6	1,802 0 6	—
IRISH MANUSCRIPTS COMMISSION.				
B.1.—Salaries, etc. ...	1,174	1,213 11 3	—	39 11 3
B.2.—Fees and Expenses in connection with Inspection of Manuscripts and Editing of Publications ...	594	559 2 5	34 17 7	—
B.3.—Travelling and Incidental Expenses ...	102	77 13 9	24 6 3	—
£	1,870	1,850 7 5	59 3 10	39 11 3
COMMISSION ON IRISH IN THE CIVIL SERVICE.				
C.1.—Salaries, etc. ...	469	468 6 10	13 2	—
C.2.—Travelling and Incidental Expenses ...	5	—	5 0 0	—
£	474	468 6 10	5 13 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	5	—	5 0 0	—
	£ 10	—	10 0 0	—
COMMISSION ON VOCATIONAL ORGANIZATION.				
E.1.—Salaries, etc.	829	1,073 6 6	—	244 6 6
E.2.—Travelling and Incidental Expenses	600	1,030 11 4	—	430 11 4
	£ 1,429	2,103 17 10	—	674 17 10
F.—COMMISSIONS AND INQUIRIES NOT SPECIFICALLY PROVIDED FOR				
	1,000	359 10 10	640 9 2	—
TOTAL	£ 8,483	6,680 2 5	2,517 6 8	714 9 1
Surplus to be surrendered			£1,802 17 7	

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.1. and A.2.—Saving due to the post of Secretary being vacant for most of the year and to the transfer of the State Savings Officers to other branches of the public service.

A.3.—Saving mainly due to the fact that there was no expenditure during the year out of the provision made for leaflets.

A.4.—Expenditure depends on the incidence of claims and these were not as heavy as anticipated.

B.1.—Excess due to an increase in allowance to Clerical Officer.

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

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

E.1. and E.2.—Excesses due to the work of the Commission being accelerated during the year.

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

COMMISSIONS AND SPECIAL INQUIRIES NOT SPECIFICALLY PROVIDED FOR.

SUBHEAD F.—EXPENDITURE, 1942-43.

COMMISSION OR INQUIRY.	Salaries, Wages, etc., including Reporting.			Travelling and Incidental Expenses.			Total.			
	£	s.	d.	£	s.	d.	£	s.	d.	
Inter-Departmental Committee on Film Industry	30	0	0	—			30	0	0	
Committee of Inquiry into Nitrogen Fertiliser Industry	20	0	0	—			20	0	0	
Inter-Departmental Committee on Family Allowances	56	9	8	—			56	9	8	
Committee of Inquiry on Post Emergency Agricultural Policy	64	9	8	188	11	6	253	1	2	
	£	170	19	4	188	11	6	359	10	10

TOTAL EXPENDITURE.

EXPENDITURE from the Vote for Commissions and Special Inquiries on Commissions and Committees appointed before the year 1942-43 on account of which payments were made in the year 1942-43.

COMMISSION OR COMMITTEE.	Year of Appointment.	Expenditure to 31st March, 1943.		
		£	s.	d.
Central Savings Committee	1923-24	106,899	13	0
Irish Manuscripts Commission	1928-29	20,596	11	9
Commission on Irish in the Civil Service	1936-37	3,028	7	4
Commission on Vocational Organization	1938-39	5,344	8	8

EXTRA REMUNERATION (exceeding £30).

From this Vote a Junior Administrative Officer of the Department of Finance received £50 as Secretary to the Inter-Departmental Committee on Family Allowances and a Clerical Officer whose salary is paid from Subhead B.1. of this Vote received an allowance of £92 9s. 3d. for special services.

This Account includes expenditure of approximately £468 in respect of remuneration of staff temporarily lent, without repayment, to another Department.

The Accounts of other Departments and Offices include expenditure of approximately £1,004 in respect of remuneration of staff temporarily lent, without repayment, to the Commission on Vocational Organization.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGEADAIS,

23rd November, 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.

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General

SUPERANNUATION AND RETIRED ALLOWANCES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943, 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; No. 24 of 1942; 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, Compensation Allowances and certain Children's Allowances :— Original ... £132,000 Supplementary 1,000	133,000	133,701 13 2	—	701 13 2
B.—Additional Allowances and Gratuities in respect of Established Officers :— Original ... £80,000 Supplementary 1,000	81,000	73,555 15 0	7,444 5 0	—
C.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ...	184,000	180,683 11 4	3,316 8 8	—
D.—Agency Payments in respect of Compensation Allowances ...	13,580	12,944 11 10	635 8 2	—
E.—Gratuities in respect of Unestablished Officers	2,900	4,347 6 5	—	1,447 6 5
F.—Extra-Statutory Grants ...	5	220 0 0	—	215 0 0
G.—Injury Grants ...	2,700	6,007 12 2	—	3,307 12 2
H.—Fees to Medical Referees and Occasional Fees to Doctors ...	75	186 6 9	—	111 6 9

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
I.—Payments to Local Registrars of Deaths, etc. ...	5	7 9	4 12 3		—	
J.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows ...	52,600	51,770 3 6	829 16 6		—	
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 ...	64,000	64,627 19 2	—		627 19 2	
L.—Compensation for Death or Personal Injuries sustained by Members of certain State Services and Medical and other Expenses in connection therewith ...	3,600	1,030 6 9	2,569 13 3		—	
GROSS TOTAL :— Original ... £535,465 Supplementary 2,000 —£	537,465	529,075 13 10	14,800 3 10		6,410 17 8	
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £8,389 6 2			
Deduct :—	—	—	Deficiency of Appropriations in Aid realized. £1,765 0 7			
M.—Appropriations in Aid ...	13,850	12,084 19 5				
NET TOTAL :— Original ... £521,615 Supplementary 2,000 —£	523,615	516,990 14 5	Net Surplus to be surrendered. £6,624 5 7			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	3,258	3,741 16 1

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

N.—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			13,580	11,837 16 11
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			265	247 2 6
3.	Miscellaneous			5	—
				<u>£13,850</u>	<u>£12,084 19 5</u>

SUBHEAD F.—LIST OF EXTRA-STATUTORY GRANTS.

I. A Civil Servant whose dependants would but for his appointment to an established position have been eligible on his death for a compassionate gratuity died before he had completed in an established capacity sufficient service to admit of a gratuity to his representatives under the Superannuation Act, 1909. A gratuity of £140 was paid to his widow.

II. A former Assistant to a Clerk of Petty Sessions to whom compensation had been awarded on the abolition of his office was thereafter re-employed as a District Court Clerk, his compensation being totally suspended. His service from the date of his re-employment to the date of his death was in itself sufficient to qualify his dependants for the award of a compassionate gratuity. As the calculation of the compensation award included, however, an element of national service which overlapped in part the period of actual service rendered on re-employment, it was held that the relevant statute did not admit of the award of a compassionate gratuity.

In view of the circumstance that no compensation had been drawn and regard being had to the domestic circumstances of the widow an award of £80 was made to her.

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 Vote for Army Pensions (No. 64), in respect of military service pensions, to 6 ex-Civil Servants, 10 ex-members of the Royal Irish Constabulary and 11 ex-members of the Garda Síochána	2,737	1	6

As remuneration for services rendered, 23 pensioners received during the year from public funds amounts ranging from £44 to £285 and one pensioner received £795.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
1st December, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

RATES ON GOVERNMENT PROPERTY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943, 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. ...	145,850	141,310 16 4	4,539 3 8	—	
B.—Contributions towards Rates on Premises occupied by Representatives of External Governments ...	840	1,020 4 8	—	180	4 8
GROSS TOTAL ...£	146,690	142,331 1 0	4,539 3 8	180	4 8
			Surplus of Gross Estimate over Expenditure. £4,358 19 0		
Deduct :—			Surplus of Appropriations in Aid realized. £5 15 6		
C.—Appropriations in Aid ...	850	855 15 6			
NET TOTAL ...	145,840	141,475 5 6	Total Surplus to be surrendered. £4,364 14 6		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

B.—Excess due to payment of belated claims in respect of previous years.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
8 Deire Fomhair, 1943.

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, 1943,
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	11,124 8 7	8,875 11 5	—
TOTAL ...£	20,000	11,124 8 7		—
Surplus to be surrendered ... £			8,875 11 5	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	—	1 5 4

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,
8 Deire Fomhair, 1943.

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, 1943, compared with the Sum Granted, for Expenses under the ELECTORAL ACT, 1923, and the JURIES ACT, 1927 (No. 12 of 1923 and No. 23 of 1927).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Expenses under the Electoral Act, 1923, and the Juries Act, 1927	17,250	16,763 17 1	486 2 11	—
TOTAL ... £	17,250	16,763 17 1		—
Surplus to be surrendered ... £			486 2 11	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Savings due to fluctuations in the electorate and changes in Local Authorities' staffs involving reduced payments for remuneration.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
8 Deire Fomhair, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

MISCELLANEOUS EXPENSES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943, 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) ...	260	260 0 0	—		—	
B.—The Incorporated Council of Law Reporting for Ireland (Grant-in-Aid) ...	500	300 0 0	200	0 0	—	
C.—The National Theatre Society, Limited (Grant-in-Aid) ...	1,000	1,000 0 0	—		—	
CC.—Contribution towards cost of structural alterations in Abbey Theatre, Dublin (Re-vote) ...	5	—	5	0 0	—	
D.—Cultural Institutions (Grants-in-Aid) ...	6,000	5,425 0 0	575	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	1,400	1,250 0 0	150	0 0	—	
G.—Travelling and Incidental Expenses ...	150	79 4 8	70	15 4	—	
COMPENSATION.						
H.—Compensation for Death or Personal Injuries ...	340	276 4 4	63	15 8	—	
TOTAL	£ 9,760	8,695 9 0			—	
Surplus to be surrendered ...£			1,064	11 0		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- B.—It was not necessary to draw on the Grant-in-Aid to the extent anticipated.
- D.—Saving due to (1) progress in connection with the publication of Contributions to Lexicography of Early Irish being below expectation, (2) the refusal of the Royal Hibernian Academy of Arts to accept their Grant-in-Aid and (3) the non-fulfilment of the condition governing payment of the second moiety of the Grant-in-Aid of the Royal Irish Academy of Music.
- F. and G.—It was not necessary to employ Temporary Arbitrators.
- H.—No claim arose against a provision of £53 for the re-issue of uncashed payable orders of previous years.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
8 Deire Fomhair, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

STATIONERY AND PRINTING.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943, 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	32,506	33,184 1 0	—	678 1 0
B.—Travelling Expenses ...	30	29 10 11	9 1	—
C.—Carriage and Transport ...	900	1,021 19 3	—	121 19 3
D.—Incidental Expenses ...	450	608 1 7	—	158 1 7
E.—Telegrams and Telephones ...	265	281 19 5	—	16 19 5
F.1.—Printing, Paper and Binding for the Houses of the Oireachtas	7,000	6,693 2 11	306 17 1	—
F.2.—Oireachtas Debates ...	5,500	4,491 17 11	1,008 2 1	—
F.3.—Printing, Paper and Binding for <i>Iris Oifigiúil</i> ...	1,850	1,224 3 9	625 16 3	—
F.4.—Editing, Printing, Paper and Binding for certain Irish Texts	5	2 0 0	3 0 0	—
F.5.—Printing, etc., for Registration Officers under Electoral and Juries Acts ...	18,500	16,910 9 5	1,589 10 7	—
F.6.—Publication of Irish Translation of the New Testament (Revote £300) ...	400	—	400 0 0	—
F.7.—Preparation and Publication of Oireachtas Handbook (Revote)	5	—	5 0 0	—
G.—Grants to Periodicals published in Irish and Newspapers publishing Current News in Irish	1,300	1,240 13 2	59 6 10	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
FOR PUBLIC DEPARTMENTS.						
H.—Printing	40,000	34,568 13 7	5,431	6 5	—	—
I.—Paper :—						
<i>Original</i> ... £58,000						
<i>Supplementary</i> 47,000						
	105,000	103,764 12 11	1,235	7 1	—	—
J.—Miscellaneous Office Supplies	13,000	10,648 19 9	2,351	0 3	—	—
K.—Binding	8,500	8,530 7 7	—	—	30	7 7
L.—Books and Maps ...	3,250	3,124 0 4	125	19 8	—	—
	238,461	226,324 13 6	13,141	15 4	1,005	8 10
Deduct :—						
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	8,300	—	8,300	0 0	—	—
GROSS TOTAL :—						
<i>Original</i> ... £191,461						
<i>Supplementary</i> 38,700						
	£ 230,161	226,324 13 6	4,841	15 4	1,005	8 10
			Surplus of Gross Estimate over Expenditure. £3,836 6 6			
Deduct :—						
M.—Appropriations in Aid :—	Estimated.	Realized.				
<i>Original</i> ... £30,875	—	—				
<i>Supplementary</i> 3,000						
	33,875	35,653 19 4				
			Surplus of Appropriations in Aid realized. £1,778 19 4			
NET TOTAL :—						
<i>Original</i> ... £160,586						
<i>Supplementary</i> 35,700						
	£ 196,286	190,670 14 2				
			Total Surplus to be surrendered. £5,615 5 10			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The excess is due principally to unanticipated payments of Emergency Bonuses to certain lower paid officials which were approved during the financial year.
- C.—Increases in the cost of transport generally account for the excess shown.
- D.—The excess arises from the charges incidental to the collection and disposal of official waste paper the volume of which was greater than expected.
- E.—The excess is due to the general increase in the cost of telephones.
- F.1.—The expenditure on printing, paper, etc., for the Oireachtas was less than was anticipated.
- F.2.—Expenditure on Dáil and Seanad Debates proved to be less than anticipated.
- F.3.—The volume of notices promulgated in *Iris Oifigiúil* fell below the average of previous years.
- F.5.—Expenditure on the printing of the Electors Lists in 1942 was less than expected.

F.6.—The surrender is due to the fact that no claims for remuneration were submitted during the year.

G.—Casual variation.

H.—The saving is due to the fact that a new issue of the Ration Book, against which contingency provision had been made in the estimate, did not materialize. Departmental economies also contributed to a general reduction in printing charges.

I.—Certain deliveries for which provision had been made were not effected in time for payment within the financial year.

J.—Owing to the many items of stores in short supply and also in part to Departmental economies the expenditure on office supplies was less than anticipated.

K.—Casual variation.

L.—A number of accounts in respect of books and publications supplied for Departmental services did not come in course of payment within the financial year.

M.—APPROPRIATIONS IN AID.

				Estimated.	Realized.		
				£	£	s.	d.
1. Sale of Ordnance Survey Maps	....	....	....	750	931	5	10
2. Sales of Stationery Office Publications and Oireachtas Papers (including Debates)	....	....	....	4,500	6,397	5	8
3. Sales of Reprinted Irish Texts	....	....	....	50	49	5	7
4. Advertisements in Official Publications	....	....	....	3,900	3,905	18	10
5. Sales of Waste	....	....	....	4,830	4,923	9	11
6. Sales of Parchments and other Revenue Forms	....	....	....	2,500	2,057	2	6
7. Miscellaneous Sales (Old Typewriters, Duplicators, and other old stores)	....	....	....	35	42	1	2
8. <i>Iris Oifigiúil</i>	....	....	....	1,400	1,531	7	4
9. Supplies to Repaying Departments	....	....	....	3,800	3,732	0	6
10. Supplies to Local Authorities for Registration Purposes	....	....	....	10,610	10,610	3	9
11. Commission on Supplies to Repaying Departments	....	....	....	1,500	1,456	10	7
12. Miscellaneous	...	...	...	—	17	7	8
TOTAL FOR APPROPRIATIONS IN AID				£33,875	£35,653	19	4

1. Receipts from Ordnance Survey Maps more than exceeded expectations.

2. Receipts brought to account within the year were much greater than anticipated. Sales of Tea, Sugar and Butter Rationing Forms through Post Offices were also above average.

5. Sales of waste paper in the financial year slightly exceeded anticipations.

6. The emergency has had an adverse effect on the demand for Customs Forms and sales have suffered accordingly.

8. The returns from notices in *Iris Oifigiúil* exceeded anticipations.

9. and 11. Casual variation.

VALUE OF STOCK IN HAND ON 31st MARCH, 1943.

	£	s.	d.
Paper	104,741	10	0
Miscellaneous Small Stores (including Books for use of the Public Service, Typewriters and Dupli- cators)	8,746	15	5
	£113,488	5	5

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

NOTES.

Issue was made in the year of copies of specified works of general literature in Irish, the cost of which is defrayed from Subhead L. of the Vote, to members of the panel of paid readers. The cost of books appropriate to the year was £3 14s. 8d. (Department of Finance minute S.18/11/34 of 11th February, 1936, refers).

This Account includes expenditure of approximately £843 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £164 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 £640 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

A quantity of empty cardboard containers and tea chests was acquired, without payment, from the Department of Defence at a nominal valuation of approximately £277 with the approval of the Minister for Finance. (Department of Finance minute S.8/1/42 of 11th February, 1942).

The cost of certain forms amounting to £97 2s. 7d. which became obsolete on the introduction of a coupon system for the rationing of tea and sugar, was written off as a loss. (Department of Finance minute S.46/16/38 of 2nd June, 1943).

The cost of typesetting amounting to £60, approximately, incurred in connection with the revision of the Rules of the District Court, which was set up in 1933, was written off. (Department of Finance minute S.46/14/42 of 30th November, 1942).

The cost of stationery and office equipment lost in the fire which occurred at the Post Office Factory, St. John's Road, on 4th November, 1942, amounting to £170 10s. 0d. was written off as a loss. (Department of Finance minute S.2/11/36 of 23rd February, 1943).

The cost of certain stocks of small stores amounting to £133 14s. 2d. representing an accumulation over a number of years, which had perished or evaporated in storage, was written off as a loss. (Department of Finance minute S.200/1/30 of 11th August, 1943).

Arising out of a reduction in the hours of working in the Printing Trade from a 48 hour to a 45 hour week which came into operation on 4th October, 1937, a retrospective increase of 2½ per cent. on contract prices was approved in respect of printing and binding contracts which were in existence at that date. A small proportion only of the outstanding claims was discharged in the year under review. (Department of Finance minute S.92/1/35 of 29th October, 1942).

S. B. Ó FAOILLÉACHÁIN,

Accounting Officer.

30th November, 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.

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

VALUATION AND BOUNDARY SURVEY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943, 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	36,357	36,228 5 0	128 15 0	—
B.—Travelling Expenses ...	4,000	3,799 10 8	200 9 4	—
C.—Incidental Expenses ...	42	34 5 5	7 14 7	—
D.—Telegrams and Telephones ...	105	110 8 5	—	5 8 5
GROSS TOTAL ...£	40,504	40,172 9 6	336 18 11	5 8 5
			Surplus of Gross Estimate over Expenditure. £331 10 6	
Deduct :—	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £60 10 3	
E.—Appropriations in Aid ...	6,745	6,684 9 9	Net Surplus to be surrendered. £271 0 3	
NET TOTAL ...£	33,759	33,487 19 9		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The savings are attributable to four retirements (£487 4s. 2d.), a transfer (£62 19s. 5d.) and miscellaneous smaller items (£34 19s. 6d.), offset by emergency bonus increases (£420 14s. 4d.) and promotions (£35 13s. 9d.).

B.—Expenditure under this Subhead depends mainly upon the number and location of cases listed by the Rating Authorities, and an accurate forecast of cost is not feasible as the applications for revision do not reach the Office in any year until between seven and nine months after preparation of the Estimate.

C.—The savings are spread in small amounts over most of the items in the estimate.

D.—The excess was occasioned by increased telephone calls (£4 4s. 11d.) and telegrams (£1 3s. 6d.).

E.—Appropriations in Aid. All amounts payable by County Councils during the year were duly received. Receipts from fees for certified documents are showing a downward trend.

	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	389	9	9
	<u>£6,745</u>	<u>£6,684</u>	<u>9</u>	<u>9</u>

This Account includes expenditure of £1,623 11s. 4d. in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices.

The Account of the Ordnance Survey Office includes expenditure of £185 16s. 3d. in respect of staff temporarily lent, without repayment, to the Valuation Office.

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

VALUATION OFFICE, DUBLIN,
 26th November, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

ORDNANCE SURVEY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943, 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 :— Original ... £27,136 Supplementary 614	27,750	27,405 15 1	344 4 11	—
B.—Travelling Expenses ...	490	415 8 3	74 11 9	—
C.—Stores, etc. ...	650	495 13 6	154 6 6	—
D.—Photographic and Printing Equipment (Revote)	1,200	1,059 3 4	140 16 8	—
E.—Materials for Facsimile Reproduction of Ancient Manuscripts ...	5	—	5 0 0	—
F.—Incidental Expenses ...	140	137 11 1	2 8 11	—
Deduct :—	30,235	29,513 11 3	721 8 9	—
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	315	—	315 0 0	—
GROSS TOTAL :— Original ... £29,621 Supplementary 299	£ 29,920	29,513 11 3	406 8 9	—
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £406 8 9	
G.—Appropriations in Aid :— Original ... £2,205 Less Supplementary 550	1,655	1,839 5 6	Surplus of Appropriations in Aid realized. £184 5 6	
NET TOTAL :— Original ... £27,416 Supplementary 849	£ 28,265	27,674 5 9	Total Surplus to be surrendered. £590 14 3	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	49 15 2

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings are attributable to a death, an unforeseen retirement, reduction in balance of civil pay issued to reservists following increase in military emoluments, and a number of minor items.

B.—Savings are due to fluctuations in number of staff in field.

C.—Saving is due to inability to purchase some materials.

D.—The new printing machine cost less than expected.

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

G.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
1. Receipts from Sales of Maps :—		
<i>Original</i> ... £2,200		
<i>Less Supplementary</i> 550		
	1,650	1,839 5 6
2. Repayment by Stationery Office for Facsimile Reproductions of Ancient Manuscripts ...	5	—
TOTAL :—		
<i>Original</i> ... £2,205		
<i>Less Supplementary</i> 550		
	£1,655	£1,839 5 6

1. There was a marked increase in demands for maps in the closing months of the year.

2. This was a token provision and no work was done on manuscript reproduction during the year.

Special work done for other Public Departments cost £2,010 18s. 7d., while the face value of maps supplied to various Departments was £5,118 2s. 1d., 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 and Cork. The face value of these free supplies was £52 12s. 6d.

EXTRA RECEIPTS.—These receipts, paid over to the Exchequer, consisted of proceeds of sales of old printing machine (£46 10s. 0d.) and motor tyres returned to Post Office stores (£2 16s. 7d.) as well as repayment by employees in respect of lost stores (8s. 7d.).

This Account includes expenditure of £231 11s. 11d. in respect of remuneration of staff temporarily lent, without repayment, to other Offices. It also includes expenditure of £1,687 5s. 5d. 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,
26th November, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

SUPPLEMENTARY AGRICULTURAL GRANTS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943, 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,
8 Deire Fomhair, 1943.

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, 1943, 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 ...	12,410	12,136 10 3	273 9 9	—
A.2.—State Solicitors ...	29,517	29,472 16 7	44 3 5	—
B.—Under Sheriffs ...	1,950	1,506 2 3	443 17 9	—
C.—Witnesses' Expenses, etc. ...	9,500	10,372 8 3	—	872 8 3
D.—Fees to Counsel ...	10,500	10,706 17 0	—	206 17 0
E.—General Law Expenses ...	5,000	3,691 7 11	1,308 12 1	—
F.—Defence of Public Officials	500	1,045 15 2	—	545 15 2
H.—Compensation following mistaken conviction ...	—	200 0 0	—	200 0 0
I.—Preparation of Revised Index of Emergency Powers Orders, etc. ...	—	63 0 0	—	63 0 0
GROSS TOTAL ...£	69,377	69,194 17 5	2,070 3 0	1,888 0 5
			Surplus of Gross Estimate over Expenditure. £182 2 7	
Deduct :—				
			Surplus of Appropriations in Aid realized. £2,746 14 6	
G.—Appropriations in Aid ...	2,500	5,246 14 6		
			Total Surplus to be surrendered. £2,928 17 1	
NET TOTAL ...£	66,877	63,948 2 11		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	2,270	2,203 17 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

D.—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.

H.—This Subhead was opened by authority of the Minister for Finance (F.14/32/42) to record the payment of an *ex-gratia* grant to a person who had been mistakenly convicted and had served portion of a term of imprisonment.

I.—This Subhead was opened by authority of the Minister for Finance (S.46/10/42) to record the payment of Counsel's fee for the preparation of a revised Index of Emergency Powers Orders, etc., made up to 31st December, 1942. The fee appointed was seventy guineas, the balance of £10 10s. 0d. being paid in June, 1943, on completion of the work.

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

EXTRA RECEIPTS PAYABLE TO EXCHEQUER.

	Estimated.	Realized.
	£	£ s. d.
Payment by Irish Sailors' and Soldiers' Land Trust on foot of services rendered by Finance Solicitor in 1941-42	500	500 0 0
Expenses of loans administration (Finance Solicitor's Office) recovered from Local Loans Fund	1,770	1,703 17 6
	<u>£2,270</u>	<u>£2,203 17 6</u>

NOTES.

This Account includes expenditure of approximately £1,347 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £22 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 £1,174 in respect of remuneration of staff temporarily lent, without repayment, to the Offices of the Attorney-General, the Chief State Solicitor and the Finance Solicitor.

By authority of the Minister for Finance (F.18/1/40) costs awarded to him in connection with sundry claims under the Damage to Property (Compensation) (Amendment) Act, 1933, were waived to the amount of £13 16s. 6d.

By authority of the Minister for Finance (F.14/85/41) a sum of £390 was accepted in discharge of a Bill of Costs furnished at £581 11s. 11d. but not taxed in the case concerning the legality of the Civil Service (Stabilisation of Bonus) Regulations, 1940 (Cogan and Others v. the Minister for Finance and the Attorney-General).

By authority of the Minister for Finance (S.14/26/31 and S.99/35/37) claims for costs of an aggregate amount of £24 3s. 8d. awarded in two other cases were waived.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
26 Mí na Samhna, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

UNIVERSITIES AND COLLEGES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943, 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.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
8 Deire Fomhair, 1943.

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, 1943,
compared with the Sum Granted, for payment to the PENSIONS
INVESTMENT ACCOUNT (Widows' and Orphans' Pensions
Acts, 1935, *et seq.*).

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, 1943.

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

SEÓIRSE MAG ORAITH,
Comptroller and Auditor-General.

QUIT RENT OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943,
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	2,581	2,537 14 9	43 5 3	—
B.—Travelling and Incidental Expenses	30	20 2 7	9 17 5	—
TOTAL	£ 2,611	2,557 17 4		—
Surplus to be surrendered. ... £			53 2 8	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

B.—Expenditure is variable and uncertain.

This Account includes expenditure of approximately £514 in respect of remuneration of staff temporarily lent, without repayment, to another Department.

The Account of another Department includes expenditure of approximately £713 in respect of remuneration of staff temporarily lent, without repayment, to this Office.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
8 Deire Fomhair, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

MANAGEMENT OF GOVERNMENT STOCKS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943,
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 ...	20,700	20,442 19 8	257 0 4	—
TOTAL ...	20,700	20,442 19 8		—
Surplus to be surrendered ...£			257 0 4	

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
8 Deire Fomhair, 1943.

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, 1943, 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 ...	196,474	197,606 14 9	—	1,132 14 9
B.—Travelling Expenses ...	19,000	22,052 4 11	—	3,052 4 11
C.—Incidental Expenses ...	275	262 8 6	12 11 6	—
D.—Telegrams and Telephones	2,550	3,996 7 5	—	1,446 7 5
RESEARCH WORK.				
E.1.—Technical and Advisory Work in Agriculture ...	6,740	6,817 19 10	—	77 19 10
E.2.—Veterinary Research ...	4,490	5,625 15 9	—	1,135 15 9
E.3.—Subscriptions, etc., to International and other Research Organisations	1,850	1,746 12 1	103 7 11	—
E.4.—Miscellaneous Investigations, Inquiries and Reports ...	225	91 16 4	133 3 8	—
AGRICULTURAL EDUCATION AND DEVELOPMENT.				
F.1.—Agricultural Schools and Farms ...	32,072	31,376 13 4	695 6 8	—
F.2.—Grants to Private Agricultural Schools, etc. ...	14,460	14,494 4 10	—	34 4 10
F.3.—Veterinary College ...	15,877	17,359 3 7	—	1,482 3 7
F.4.—Scholarships in Agriculture, etc. ...	1,345	1,366 14 3	—	21 14 3
F.5.—University College, Dublin: Faculty of General Agriculture ...	24,984	24,984 0 0	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
F.6.—University College, Cork : Faculty of Dairy Science	13,000	13,000 0 0	—		—	
F.7.—Educational Tours for Agricultural Instructors	5	—	5	0 0	—	
F.8.—Training of Instructors in Horticulture ...	730	651 8 0	78	12 0	—	
G.1.—Improvement of Milk Production ...	26,210	24,753 1 8	1,456	18 4	—	
G.2.—Improvement of Live Stock ...	7,065	4,764 18 10	2,300	1 2	—	
G.3.—Fertilisers Scheme ...	5	—	5	0 0	—	
G.4.—Improvement of Racing (Grant-in-Aid) ...	9,500	6,600 0 0	2,900	0 0	—	
G.G.—Fertilisers Subsidy :— Original ... Nil Supplementary £800,000	800,000	323,441 16 5	476,558	3 7	—	
H.—Grants to County Com- mittees of Agriculture ...	178,500	154,076 9 9	24,423	10 3	—	
I.1.—Special Agricultural, etc., Schemes in Congested Districts ...	43,114	41,404 15 1	1,709	4 11	—	
I.2.—Special Agricultural Schemes in Congested Areas in North-West Cavan ...	235	288 19 1	—		53	19 1
I.3.—Instruction in connection with Special Land Settle- ment Schemes ...	360	379 0 5	—		19	0 5
J.—National Stud ...	5	—	5	0 0	—	
K.1.—Agricultural Societies and Shows, including Miscel- laneous Grants-in-Aid ...	1,181	727 4 6	453	15 6	—	
K.2.—Contribution to Irish Agricultural Organisation Society (Grant-in-Aid) ...	8,000	7,687 12 0	312	8 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	9,850	9,562 13 5	287	6	7	—		
M.1.—Miscellaneous Work ...	21,383	17,146 15 5	4,236	4	7	—		
M.2.—Fees for Reports on Agricultural Conditions ...	820	804 7 6	15	12	6	—		
M.3.—Printing of Special Departmental Publications	2,100	1,334 14 4	765	5	8	—		
M.4.—Loans and Grants for Agricultural Purposes, etc. ...	35,200	23,877 2 11	11,322	17	1	—		
M.5.—Improvement of the Creamery Industry ...	2,500	2,132 1 2	367	18	10	—		
M.6.—Scheme of Loans for the Purchase of Heifers and Agricultural Implements	290	151 5 9	138	14	3	—		
M.7.—Importation of Seed Wheat ...	5	—	5	0	0	—		
M.8.—Agricultural Production—Consultative Council	150	82 7 7	67	12	5	—		
M.9.—Travelling Expenses of Trade Representatives ...	50	—	50	0	0	—		
M.10.—Temporary Scheme in connection with Farm Improvements :— Original ... £29,652 Supplementary 8,800	38,452	38,330 19 4	121	0	8	—		
M.11.—Disposal of Surplus Potatoes :— Original ... Nil Supplementary £1,500	1,500	355 10 11	1,144	9	1	—		
ADMINISTRATION OF ACTS AND STATUTORY ORDERS.								
N.1.—Diseases of Animals (Ireland) Acts, 1894 to 1938 :— Original ... £8,928 Supplementary 10,300	19,228	20,264 19 7	—			1,036	19	7

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
N.2.—Bovine Tuberculosis Order, 1926 ...	4,500	2,858 3 0	1,641 17 0	—
N.3.—Horse Breeding Act, 1934	954	994 14 1	—	40 14 1
N.4.—Live Stock Breeding Act, 1925 ...	3,590	4,102 9 9	—	512 9 9
O.1.—Agricultural Produce (Eggs) Act, 1939, etc. ...	14,340	14,024 4 9	315 15 3	—
O.2.—Dairy Produce Acts, 1924 to 1941, and Dairy Produce (Price Stabilisation) Acts, 1935 to 1941, etc.	18,387	17,181 19 3	1,205 0 9	—
O.3.—Destructive Insects and Pests Acts, Black Scab in Potatoes Orders, etc. ...	14,472	15,089 13 9	—	617 13 9
O.4.—Agricultural Produce (Fresh Meat) Acts, 1930 to 1938, and Pigs and Bacon Acts, 1935 to 1940 ...	31,329	27,015 1 10	4,313 18 2	—
O.5.—Agricultural Produce (Cereals) Acts, 1933 to 1939, and Emergency Powers (Cereals) Order, 1942, etc. :— Original ... £3,178 Supplementary 2,920	6,098	6,166 8 7	—	68 8 7
O.6.—Acquisition of Land (Allotments) (Amendment) Act, 1934 ...	57,045	41,935 0 7	15,109 19 5	—
O.7.—Slaughter of Cattle and Sheep Acts, 1934 to 1936, etc. :— Original ... £110 Supplementary 1,620	1,730	1,423 9 9	306 10 3	—
O.8.—Flax Act, 1936 ...	3,061	3,318 19 6	—	257 19 6
O.9.—Agricultural Wages Act, 1936 ...	9,109	9,854 5 3	—	745 5 3
O.10.—Sundry Statutes ...	376	220 19 2	155 0 10	—
O.11.—Emergency Powers (Cereals) Order, 1941 ...	2,000	1,355 18 3	644 1 9	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
O.12.—Emergency Powers (Tillage) Orders, 1939 to 1942 :—						
Original ... £4,675						
Supplementary 8,550						
	13,225	12,596 6 5	628	13 7	—	
<i>Deduct :—</i>	1,721,446	1,177,986 13 2	555,195	2 2	11,735	15 4
Anticipated Savings on various Subheads (<i>See</i> Supplementary Estimates) ...	29,170	—	29,170	0 0	—	
<i>GROSS TOTAL :—</i>						
Original £887,756						
Supplementary 10						
Do. 800,000						
Do. 4,510						
	£ 1,692,276	1,177,986 13 2	526,025	2 2	11,735	15 4
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £514,289 6 10			
P.—Appropriations in Aid :—			Surplus of Appropriations in Aid realized. £2,174 13 4			
Original £220,988						
Supplementary 4,500						
	225,488	227,662 13 4				
<i>NET TOTAL :—</i>						
Original £666,768						
Supplementary 10						
Do. 800,000						
Do. 10						
	£ 1,466,788	950,323 19 10	Total Surplus to be surrendered. £516,464 0 2			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	9,675	9,338 13 9

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The excess was due to the payment of emergency bonus and was partly offset by savings on other items.
- B.—Excess due to the fact that more travelling was necessary in connection with tillage operations than was anticipated and to the grant of increased rates of subsistence allowance to travelling officers.
- D.—Excess due to the increase in the work of the Department and to the payment during the year of accounts for five quarters in respect of the central offices telephone service.

- E.1.—Casual excess. The expenditure under this Subhead includes *ex-gratia* payments amounting to £21 13s. 1d. by way of an increase of price to farmers who contracted to grow pedigree seed oats for the Department's Cereal Station at Ballinacurra (Department of Finance minute S.90/30/26 of 19th February, 1943).
- E.2.—Excess due to the fact that no provision was made under this Subhead for the remuneration of the Director.
- E.4.—Materials for ensilage experiments were not obtainable.
- F.1.—Seeds, manures and feeding stuffs were in short supply. Saving was modified by additional expenditure on farm labour.
- F.2.—Excess due to increases in the number of students' places made available at two Agricultural Colleges and at one Rural Domestic Economy School and to payment of an increased grant to the latter for the purchase of equipment. The excess was largely offset by miscellaneous savings.
- F.3.—Additional work arising out of the scheme for the control of the meat canning industry and increased expenditure on laboratory equipment, chemicals, feeding stuffs, etc., caused the excess on this Subhead.
- F.4.—Excess mainly due to the payment of maintenance allowance to one additional scholar for part of the year.
- F.8.—Owing to the scarcity of the more expensive books on horticulture, etc., and restrictions on travelling, a saving was effected.
- G.1.—The principal saving was on the provision for travelling expenses. Reduced provision is now made.
- G.2.—Stock bulls and stock rams could not be imported and there was no demand for thoroughbred stallions.
- A number of goats, belonging to the Irish Goat Breeding Society which ceased to function during this year, were purchased for £49 and the cost is borne on this Subhead (Department of Finance minute S.91/1/42 of 29th October, 1942).
- G.4.—Saving due to the operation of the Emergency Powers (No. 167) Orders, 1942, (Statutory Rules and Orders, Nos. 138 and 269 of 1942).
- G.G.—The full quantities of phosphates and pyrites could not be imported owing to shortage of shipping.
- H.—The Lime Subsidy Scheme was not availed of by farmers to the extent anticipated. Consequent on the passing of the Agriculture (Amendment) Act, 1941, it was found unnecessary to allocate the full amount of the Special Temporary Grant. Normal Grants totalled slightly less than estimated.
- I.1.—The number of demonstration plots decreased and some accounts for seeds, etc., supplied did not come in course of payment until after the close of the year. Rams could not be imported. Grants for the erection and stocking of poultry stations and the provision made for premiums to boars were not fully availed of. Additional expenditure was incurred on the purchase of bulls and on grants for the erection and repair of lime kilns.
- I.2.—The number of bulls that fell to be paid for this year was two in excess of the normal number.
- I.3.—Excess due to the payment of emergency bonus and to the increase in travelling allowances granted during the year.
- K.1.—A number of shows were not held. The Irish Goat Breeding Society ceased operations during the year. The provision for a grant to the Irish Dairy Shorthorn Breeders' Society was not needed.
- K.4.—Payment of the grant was deferred pending further examination of details of the costs and receipts of the Dungarvan Creamery.

L.—The post of Assistant Keeper remained unfilled.

The expenditure under this Subhead includes an *ex-gratia* payment of £6 to a member of the public in respect of damage to his clothes and shoes (Department of Finance minute E.109/17/42 of 28th July, 1942).

M.1.—Advertising and publicity cost less than expected. Most of the provision for the refund of expenses to the Pigs and Bacon Commission was saved, owing to the prohibition on exports of pigs and bacon. The post of Veterinary Hygiene Officer was not filled.

The expenditure under this Subhead includes £19 10s. 0d. compensation paid for the loss of milk cans belonging to 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 printing of a proposed volume of the Register of Non-pedigree Dairy Cattle was deferred and the account for the printing of one volume of the Department's Journal did not come in course of payment.

M.4.—A saving of £9,391 on the provision for loans for the purchase of agricultural implements was due to shortage of supplies. The demand for hand sprayers fell away when prices increased and loans for the erection of poultry houses or the purchase of poultry equipment were not in demand owing to the scarcity of building materials and equipment and the difficulty of procuring poultry feeding. Few loans were advanced for the purchase of stallions, the erection of corn mills or the erection of silos, and no advance was made for the improvement of flax scutch mills. The saving on the Subhead was modified by additional loans amounting to £736 12s. 4d. advanced for the purchase of bulls.

M.5.—Expenses were less than expected.

M.6.—The Agricultural Credit Corporation's claims for administrative expenses were lower than anticipated.

The following sums due in respect of principal and interest on loans advanced by the Corporation for the purchase of heifers were recouped to the Corporation in accordance with the agreement made with them, and were written off with the approval of Department of Finance :—

Reference.	Date.	Amount.
		£ s. d.
S.91/6/32 ...	28th February, 1942 ...	15 10 2
S.91/6/32 ...	28th January, 1943 ...	12 2 2

M.8.—The Agricultural Production Consultative Council held one meeting less than the number provided for.

M.9.—No claims for expenses were received from Trade Representatives.

M.11.—The quantity of surplus potatoes disposed of to the alcohol factories was smaller than expected.

N.1.—Payments in connection with the foot and mouth disease outbreak of the year 1941 caused this excess.

N.2.—The number of animals slaughtered under the Bovine Tuberculosis Order was lower than anticipated.

N.3.—Excess due to increased expenditure on travelling.

N.4.—Excess due to the increased cost of travelling and to additional incidental expenses. The excess was partly offset by savings on other items.

O.1.—Saving was mainly on the provision for casual labour in connection with the inspection of consignments of eggs at ports and railway stations and was due to reduced sailings.

- O.2.—Vacancies due to the retirement of two Junior Inspectors were unfilled for part of the year and it was not found necessary to employ additional temporary assistance to the extent anticipated. Restrictions on butter exports reduced the amount of casual labour required at ports and railway stations.
- O.3.—The provision for travelling expenses was exceeded in consequence of increased work and changes in the travelling allowances of Potato Inspectors. The purchase of special seed stocks cost more than anticipated.
- O.4.—Two Veterinary Examiners were transferred to fill vacancies on the staff of Veterinary Inspectors provided for under Subhead A. and the services of Part-time Veterinary Examiners were not required to the extent anticipated.
- O.5.—Excess due to the increase in the work of the Inspectorate.
- O.6.—The anticipated increase in the number of unemployed allotment holders did not materialise, and seeds, manures, etc., cost less than expected.

The expenditure under this Subhead includes a payment of £1 4s. 6d. to the legal personal representative of an Allotments Instructor in respect of the estimated amount of travelling expenses incurred by the deceased on official business (Department of Finance minute E.105/31/42 of 21st July, 1942).

- O.7.—It was not found necessary to fill two posts of Temporary Lay Inspector. Outstanding claims for beef supplied when the scheme for the distribution of beef to recipients of unemployment assistance, etc., was in operation were not disposed of to the extent anticipated.
- O.8.—Excess mainly due to the employment of an additional Flax Inspector and the grant of emergency bonus.
- O.9.—Excess was caused by the coming into operation of two new Wages Orders during the year whereas provision had been made for advertising only one. The excess was modified by savings on other items.
- O.10.—Expenditure in connection with the Sale of Food and Drugs Acts was reduced by travelling difficulties and rationing. Labour for the ear-punching of cattle exported from Greenore was not required as often as anticipated.
- O.11.—The Cereals Distribution Committee functioned for only part of the year.
- O.12.—A closer estimate was not possible.

The expenditure under this Subhead includes an *ex-gratia* payment of £14 10s. 0d. to a tenant to whom a conacre letting was made under the Emergency Powers (Tillage) Order, 1940, in respect of loss sustained as a result of legal proceedings between him and the owner of the holding (Department of Finance minute S.90/8/42 of 31st March, 1942).

P.—APPROPRIATIONS IN AID.

	Corre- sponding Debit Subhead.	Estimated.	Realized.
		£	£ s. d.
Receipts from seed testing fees, sale of pure line seed, etc.	E.1.	2,300	2,757 7 4
Receipts from sale of vaccines, grazing rents, etc., at Veterinary Research Laboratory	E.2.	1,080	1,793 10 8
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	...	6,170	7,341 6 3
Ballyhaise Agricultural Station	...	3,900	4,280 10 7
Chantilly Stud Farm	....	350	614 11 3
Clonakilty Agricultural Station	...	4,000	4,326 11 4
Munster Institute	....	2,700	3,563 17 4

	Corre- sponding Debit Subhead.	Estimated.	Realized.
		£	£ s. d.
Receipts from students' and other fees : Veterinary College	F.3.	7,000	7,311 13 8
Receipts from sale of dairy bulls at reduced prices, fees for leasing of such bulls and registration fees	G.1.	1,450	1,229 2 10
Receipts from sale of colts, sale and leasing of bulls, etc.	G.2.	1,300	1,067 10 11
Receipts from sale of seeds, manure, livestock, etc.	I.1.	5,300	5,009 10 10
Receipts from sale of fencing materials, in- cluding fencing loans	I.1.	400	322 1 8
Refund of portion of the cost of certain schemes in North-West Cavan	I.2.	140	149 14 10
Receipts from sale of Agricultural Products at Exhibitions and Fairs	M.1.	5	—
Receipts from Licences for the export of Pigs and Bacon :— <i>Original</i> £2,000 <i>Less Supplementary</i> 1,955	M.1.		
		45	33 4 11
Repayments of Agricultural Loans (excluding Fencing Loans)	M.4.	31,500	33,175 7 3
Repayments from Vote 73 in respect of the cost of administration of the temporary scheme in connection with Farm Improve- ments :— <i>Original</i> £33,452 <i>Supplementary</i> 8,900	A. & M. 10.		
		42,352	42,867 0 5
Repayments of Loans advanced to Co-operative Creamery Societies	—	75	100 0 0
Horse Breeding Act, 1934 : Receipts from licences, etc.	N.3.	1,400	1,488 14 0
Live Stock Breeding Act, 1925 : Receipts from licences, etc.	N.4.	3,800	5,794 13 6
Agricultural Produce (Eggs) Act : Receipts from fees, etc. :— <i>Original</i> £14,900 <i>Less Supplementary</i> 1,450	O.1.		
		13,450	14,422 19 3
Dairy Produce Acts, and Dairy Produce (Price Stabilisation) Acts : Fees on production of butter and fees in respect of butter exported :— <i>Original</i> £6,600 <i>Less Supplementary</i> 1,400	O.2.		
		5,200	5,269 13 8

	Corre- sponding Debit Subhead.	Estimated.	Realized.
		£	£ s. d.
Receipts from fees for inspection of potatoes, etc.	O.3.	1,600	1,067 17 4
Agricultural Produce (Fresh Meat) Acts and Pigs and Bacon Acts: Receipts from licences, etc. :—	O.4.		
Fresh Meat Acts		6,000	4,788 8 10
Pigs and Bacon Acts :—			
<i>Original</i> £20,500			
<i>Less Supplementary</i> 8,700			
		11,800	8,189 7 1
Agricultural Produce (Cereals) Acts and Emer- gency Powers (Cereals) Order, 1942, etc. :—	O.5.		
Receipts from Registration Fees, etc. ...		20	7 0 0
Repayments of sums advanced to seed merchants		50	10 12 2
Receipts from licences to deal in wheat and barley (<i>Supplementary</i>) ...		1,300	1,313 14 3
Receipts from threshing set licences (<i>Supplementary</i>)		900	910 10 0
Receipts in connection with the administration of the Slaughter of Cattle and Sheep Acts, etc. :—	O.7.		
Levy on the slaughter of cattle and sheep :—			
<i>Original</i> £1,000			
<i>Supplementary</i> 400			
		1,400	1,537 8 9
Receipts from fees for inspection of canned meat (<i>Supplementary</i>) ...		8,000	6,366 12 1
Emergency Powers (Cereals) Order, 1941 :—	O.11.		
Receipts from fees in respect of allocations by the Cereals Distribution Committee :—			
<i>Original</i> £1,500			
<i>Less Supplementary</i> 1,495			
		5	85 1 5
Emergency Powers (Tillage) Orders :—	O.12.		
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		3,600	2,672 8 8
Miscellaneous Receipts	—	1,500	2,092 13 10
Local Taxation (Customs and Excise Duties) Grant	—	40,650	40,650 0 0

		Corre- sponding Debit Subhead.	Estimated.	Realized.		
			£	£	s.	d.
Receipts from Church Temporalities Fund ...	—	—	10,000	10,000	0	0
Estate Duty Grant	—	—	4,000	4,000	0	0
Diseases of Animals Acts :—		N.1.				
Salvage of carcases of animals slaughtered on account of Foot and Mouth Disease			—	306	4	3
TOTAL :—						
Original ...	£220,988					
Supplementary	4,500					
			£225,488	£227,662	13	4

The number of seed samples received for testing increased and sales of seeds realized more than estimated (Subhead E.1.).

The additional receipts at the Veterinary Research Laboratory were mainly due to the increased demand for vaccines (Subhead E.2.).

Receipts depend on the numbers of livestock and quantities of farm produce available for disposal from the Department's farms and are difficult to forecast (Subhead F.1.).

The estimate of receipts from sales of livestock, etc., (Subhead G.2.), was not fully realized as stock bulls and rams could not be imported.

The increase in the collection of agricultural loans was greater than anticipated (Subhead M.4.).

Live Stock Breeding Act, 1925 : receipts from licences exceeded those of an average year (Subhead N.4.).

Agricultural Produce (Eggs) Act : acquisition fees decreased less than anticipated and annual fees were paid better than expected (Subhead O.1.).

A decline in exports of potatoes and the reduced yield of the crop generally account for the shortage of inspection fees (Subhead O.3.).

Agricultural Produce (Fresh Meat) Acts and Pigs and Bacon Acts : the number of animals presented for examination under the Fresh Meat Acts was lower than anticipated. Receipts under the Pigs and Bacon Acts were less than estimated owing to decline in pig slaughterings (Subhead O.4.).

Slaughter of Cattle and Sheep Acts : the fees for inspection of canned meat for the months of January and February, 1943, could not be collected until after the close of the financial year (Subhead O.7.).

Emergency Powers (Tillage) Orders : the estimate was framed before the Emergency Powers (No. 275) Order, 1943, was made (Subhead O.12.).

Miscellaneous receipts are variable.

The receipts from the salvage of carcases of animals slaughtered on account of foot and mouth disease were in the nature of adjustments of accounts (Subhead N.1.),

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 ...	7,173	10	3
Proceeds of sale of creamery properties ...	14	0	0
(b) Repayment of loans advanced to Agricultural Credit Societies :—			
Advances repaid ...	556	16	10
Interest ...	205	3	4
(c) Refunds of part of <i>ex-gratia</i> payments made to proprietors of Meat Canning businesses on cessation of these businesses	290	0	0
(d) Fees received in respect of licences granted under the Emergency Powers (Export of Dead Poultry and Rabbits) Order, 1941 ...	486	0	0
(e) Compensation for loss of services of an officer injured in a motor accident ...	233	0	8
(f) Repayment by the Agricultural Credit Corporation on foot of loans for the purchase of heifers ...	20	0	0
(g) Refunds of overpayments ...	112	8	10
(h) Sale of office furniture, fencing, etc., and allowances in respect of sacks, containers, etc., returned ...	208	15	7
(i) Miscellaneous ...	38	18	3

EXTRA REMUNERATION (exceeding £30).

Five officers received allowances of £200, £100, £100, £150 and £93 16s. 5d., 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 £61 19s. 0d. and £100, respectively, 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 £118 and £50, 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 £35 9s. 9d. fees for setting and marking examination papers.

A Junior Executive Officer on loan to the Dublin and District Milk Board received an allowance of £63 4s. 0d. from the Board for acting as Secretary.

A Junior Executive Officer received a gratuity of £50 for extra duties in connection with the foot and mouth disease outbreak in 1941.

Nine Veterinary Inspectors received gratuities varying from £31 to £39 for Sunday duty during the foot and mouth disease outbreak in 1941.

Two Clerical Officers received £55 7s. 6d. and £44 12s. 6d., respectively, for acting as Clerks in Waiting at their residences.

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 £12 10s. 0d. fees for teaching Irish.

The Livestock Foreman at Ballyhaise Agricultural Station received £46 17s. 0d. in respect of overtime, Sunday duty, etc.

Two Foremen, a Propagator, three Firemen and one Gardener received sums varying from £34 17s. 10d. to £48 10s. 8d. in respect of overtime, Sunday duty, etc., at the Botanic Gardens.

NOTES.

This Account includes expenditure of approximately £7,036 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £47 in respect of the balance of civil pay issued to staff serving with the Defence Forces. It also includes £5,078 11s. 8d. 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 £37,237 in respect of remuneration of staff temporarily lent, 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 £380 18s. 2d. in respect of salaries of staff on loan to this Department.

This Account includes expenditure of an extra statutory nature amounting to £158 6s. 3d. in respect of compensation not provided for under the Diseases of Animals Act, 1894, for loss resulting from precautions taken for the suppression of foot and mouth disease (Department of Finance minutes S.90/6/41 of 5th June, 1942, and 15th June, 1942).

Ex-gratia payments amounting to £7 13s. 10d. were made to contractors for supplies to the Department's Agricultural Institutions in respect of increases in the contract prices of foodstuffs supplied (Department of Finance minutes S.9/8/30 of 14th October, 1942, and 16th December, 1942).

Ex-gratia payments amounting to £32 0s. 5d. 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 minute S.9/3/40 of 13th November, 1941).

A sum of £12 was accepted in settlement of a claim for £28 9s. 3d. for the erection of a fence during the outbreak of foot and mouth disease in 1941, and the balance, £16 9s. 3d., was written off with the sanction of the Minister for Finance (Department of Finance minute S.90/38/42 of 19th January, 1943).

Claims for payment of the amounts due at the maximum rates in respect of two bulls sold in congested districts on special terms were waived with the sanction of the Minister for Finance on payment by the debtors of the amounts due at the reduced rates (Department of Finance minutes S.90/19/42 of 30th June, 1942, and S.90/22/42 of 15th July, 1942).

A contractor was released from a contract value £64 14s. 0d. in respect of equipment for the Veterinary College as it had become impossible for him to supply the equipment contracted for owing to the war (Department of Finance minute S.9/3/40 of 5th March, 1943).

Equipment valued at £2 belonging to the Veterinary College was destroyed by fire at the Post Office Factory, St. John's Road, Kingsbridge, Dublin, on 4th November, 1942 (Department of Finance minute S.41/14/42).

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

Reference.	Date.	Amount.	
		£ s. d.	
F.55/7/32 ...	3rd February, 1940	74 1 1	Balance (including interest and legal costs) due on loan advanced by the Agricultural Credit Corporation for the purchase of heifers.
F.55/7/32 ...	26th October, 1940	217 5 4	Balances varying from 1d. to £5 18s. 9d. due on loans for the purchase of heifers which the Agricultural Credit Corporation was unable to collect.
	23rd December, 1940		
	3rd September, 1941		
	13th January, 1942		
	12th October, 1942		

Reference.	Date.	Amount.			
		£	s.	d.	
S.90/21/41 ...	14th April, 1942 ... 25th July, 1942	2	4	11	Principal £2 2s. 6d. and interest 2s. 5d. due in respect of two loans advanced for the purchase of hand spraying machines.
S.90/8/39 ...	11th March, 1940 ... 21st April, 1942	143	8	1	Levies due under the Slaughter of Cattle and Sheep Acts, 1934 to 1936.
S.91/3/30 ...	31st October, 1942	8	0	0	Balance due in respect of a boar.
S.90/54/36 ...	29th September, 1942	36	0	0	Twelve special fees of £3 each which should have accompanied late applications for licences under the Horse Breeding Act, 1934.
S.90/2/42 ...	19th October, 1942	26	0	0	Fees due by two students at the Veterinary College.
S.90/2/43 ...	22nd January, 1943	24	5	4	Permit fees due by an exporter under Section 17 (4) of the Agricultural Produce (Fresh Meat) Act, 1930.
S.90/23/42 ...	31st July, 1942 ...	29	4	0	Ten sums varying from 2s. to £10 in respect of rents of conacre lettings on holdings entered under the Emergency Powers (Tillage) Orders, 1940 and 1941.
S.90/26/42 ...	4th September, 1942				
S.90/3/43 ...	26th March, 1943				
S.90/14/43 ...	30th April, 1943				
S.90/8/42 ...	9th June, 1943				
S.90/4/43 ...	19th February, 1943	63	10	0	Balance due from the purchaser of a standing crop of oats on two holdings entered on and cultivated under the Emergency Powers (Tillage) Order, 1941.
S.90/39/42 ...	30th November, 1942	11	13	7	Loss on resale of seed oats purchased in connection with the sowing of a holding taken possession of under the Emergency Powers (Tillage) Order, 1941.

Fines amounting to £11,863 2s. 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 6th October, 1942, 11th December, 1942, and 22nd January, 1943).

Payment of the annual fee required by Section 16 of the Agricultural Produce (Eggs) Act, 1939, was waived in 129 cases and payment of the acquisition fee required by Section 15 of the Act was waived in two cases. The sums involved, viz.: £129 and £20 19s. 1d., respectively, were written off with the sanction of the Minister for Finance (Department of Finance minute S.90/14/41 of 5th August, 1943).

D. TWOMEY,

Accounting Officer.

30th November, 1943.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

STATEMENT OF LOAN SECURITIES and Amounts repayable to the Department under Agreements, etc., on 31st March, 1943 (Capital amounts only).

				£	s.	d.
For the purchase of Agricultural Implements, etc.	...	...	...	35,147	10	9
For the purchase of Bulls	...	...	...	23,970	5	4
For the purchase of Stallions	...	...	...	873	2	10
For the purchase of Poultry Equipment...	...	...	...	43	12	6
For the purchase or erection of Poultry Houses	...	...	...	219	13	1
For the erection of Farm Silos	...	...	...	50	0	0
For the erection of Fencing in Congested Districts	...	...	...	212	17	4
For the erection of Glasshouses for growing tomatoes in the Gaeltacht	...	...	...	1,511	17	2
Loans to Co-operative Creamery Societies	...	...	...(a)	995	6	11
For the erection and equipment of Corn Mills	...	...	...	460	1	0
For the improvement of Flax Scutch Mills	...	...	...	205	0	0
Loans to Agricultural Credit Societies	...	...	...(b)	9,186	9	2
Transferred Milk supplies and sales of Creamery properties	...	...	...(b)	11,600	0	0
Loans to Co-operative Creamery Societies for special buildings and equipment, etc.	...	...	...(c)	2,046	2	4
Advances to the Agricultural Credit Corporation, Ltd., for the issue of loans for the purchase of heifers	...	...	...(b)	14	10	3
Advances to Seed Merchants in respect of seed supplied to farmers under Scheme of Credit for Seed Wheat	...	...	...	78	14	0
Sundry purchases of bulls under Special Scheme for Congested Districts (maximum sum payable)	...	...	...(d)	19,155	19	2
Miscellaneous	...	...	...	25	0	0
				£105,796	1	10

(a) Inclusive of £600 provided from Unemployment Relief Act, 1931 (Deposit Account).

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

(c) Employment Schemes Vote, £1,954 4s. 8d.; Unemployment Relief Act, 1931 (Deposit Account) £91 17s. 8d.

(d) Reducible, if certain conditions are complied with, to £6,544 9s. 6d.

GENERAL CATTLE DISEASES FUND.

ACCOUNT of Receipts and Payments in respect of the General Cattle Diseases Fund in the Year ended
31st March, 1943.

<u>RECEIPTS.</u>				<u>AMOUNT.</u>			<u>PAYMENTS.</u>				<u>AMOUNT.</u>		
				£	s.	d.					£	s.	d.
Balance on 1st April, 1942	...	...	...	21,268	5	0	Recoupments to Local Authorities (57 & 58 Vict., c. 57, s. 72)	25,214	5	10			
Assessments on Local Authorities (57 & 58 Vict., c. 57, s. 71)				25,779	10	4	Miscellaneous Expenses	...	...	...	3	5	6
Fines	...	...	...	348	4	0	Balance on 31st March, 1943	...	...	...	23,152	17	4
Transfer from Oireachtas Vote 30, Subhead N.2., in respect of part compensation for slaughter of tuberculous cattle	...	...	...	974	9	4							
TOTAL				£48,370	8	8	TOTAL				£48,370	8	8

30th November, 1943.

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, 1943.

RECEIPTS.							PAYMENTS.						
							</						

FISHERIES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943, compared with the Sum Granted, for Salaries and Expenses in connection with SEA and INLAND FISHERIES, including sundry Grants-in-Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
ADMINISTRATION.				
A.—Salaries, Wages and Allowances ...	10,369	9,456 15 8	912 4 4	—
B.—Travelling Expenses ...	600	592 10 7	7 9 5	—
C.—Incidental Expenses ...	230	161 14 5	68 5 7	—
D.—Telegrams and Telephones	128	175 19 0	—	47 19 0
SEA FISHERIES.				
E.1.—Scientific Investigations, etc. ...	150	145 3 6	4 16 6	—
E.2.—International Council for the Study of the Sea ...	10	—	10 0 0	—
E.3.—Sea Fisheries Protection...	50	13 13 0	36 7 0	—
E.4.—Whale Fisheries Act, 1937 ...	5	86 0 3	—	81 0 3
E.5.—Miscellaneous ...	10	7 1 0	2 19 0	—
INLAND FISHERIES.				
F.1.—Grants to Boards of Conservators and Local Authorities, etc. ...	7,275	8,368 13 8	—	1,093 13 8
F.2.—Fish Hatcheries ...	530	424 3 2	105 16 10	—
F.3.—State Fisheries ...	950	1,019 11 2	—	69 11 2
F.4.—Scientific Investigations, etc. ...	50	31 10 8	18 9 4	—
F.5.—Miscellaneous ...	50	—	50 0 0	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
SEA FISHERIES ASSO- CIATION.						
G.1.—Cost of Administration (Grant-in-Aid) ...	10,000	10,000 0 0	—	—	—	—
G.2.—General Development (Grant-in-Aid) ...	2,000	1,350 0 0	650 0 0	—	—	—
G.3.—Advances for Boats and Gear ...	6,000	6,000 0 0	—	—	—	—
G.4.—Advances for General Development ...	500	—	500 0 0	—	—	—
GROSS TOTAL ...£	38,907	37,832 16 1	2,366 8 0	1,292 4 1		
			Surplus of Gross Estimate over Expenditure. £1,074 3 11			
Deduct :—	Estimated.	Realized.				
H.—Appropriations in Aid ...	22,160	30,173 9 9				
			Surplus of Appropriations in Aid realized. £8,013 9 9			
NET TOTAL ...£	16,747	7,659 6 4				
			Total Surplus to be surrendered. £9,087 13 8			

	Estimated.	Realized.
	£	£
Extra Receipts payable to Exchequer ...	—	60

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to vacancies remaining unfilled.

C.—Saving due to less advertising in connection with fishery inquiries than was anticipated.

D.—Expenditure on telegrams and telephones is variable.

E.1.—Casual saving.

E.2.—Token provision.

E.3.—The expenses incurred by the Garda Síochána on sea fisheries protection work were less than expected.

E.4.—Excess due to the payment to Sea Fisheries Protection Officers of sums outstanding from a previous year.

F.1.—Excess due to the receipt of a new and unexpected claim from a Local Authority under Section 13 of the Fisheries Act, 1925. The excess was modified by savings on other items.

F.2.—A revised agreement in respect of Lismore Hatchery effected a saving. Structural alterations contemplated at Glenties Hatchery had to be postponed. Economy in the maintenance of hatchery equipment resulted in a small saving.

F.3.—Excess due to expenditure on the employment of a caretaker and the provision of fuel for the greater part of the year at one of the Fishery Lodges which was untenanted, and to the grant of an emergency bonus to gamekeepers and water bailiffs.

F.4.—Expenditure on the purchase of scientific apparatus was limited owing to short supply.

F.5.—This Subhead provides for the cost of holding inquiries into the affairs of Boards of Conservators when necessary. No inquiries were held during the year.

G.2. and G.4.—Savings due to the difficulty experienced by the Sea Fisheries Association in proceeding with contemplated development schemes.

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						150	17	7	0
(3) Sales of Boats						5	—		
(4) Lettings of Sporting Rights, Sales of Fish (Sub-head F.3.)						400	614	18	0
(5) Repayment of Advances by the Sea Fisheries Association (Subheads G.3. and G.4.)						10,000	17,208	16	6
(6) Receipts under the Fisheries (Tidal Waters) Acts, 1934 and 1939						650	1,035	0	0
(7) Receipts from licences, etc., under the Whale Fisheries Act, 1937 (No. 4 of 1937)						5	—		
(8) Miscellaneous Receipts						300	236	8	3
(9) Receipts from Salmon Export Licences						—	411	0	0
						£22,160	£30,173	9	9

(2) Sums outstanding on these old loans are most difficult to collect.

(4) Lettings were made on more advantageous terms than was expected.

(5) The increased payments by the Sea Fisheries Association resulted from the increased earnings of fishermen.

(6) The attractive market for salmon in the 1942 fishing season resulted in an increased demand for special local licences.

(8) Receipts under this heading are variable.

(9) The Emergency Powers (Export of Salmon) Order, 1942 (No. 73 of 1942) was made after the Estimate was framed.

Extra Receipts payable to Exchequer :—

Sale of confiscated fishing gear, etc.	...	...	...	£
				60

NOTE.

This Account includes expenditure of approximately £745 in respect of remuneration of staff temporarily lent, without repayment, to other Departments.

EXTRA REMUNERATION (exceeding £30).

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, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

OFFICE OF THE MINISTER FOR JUSTICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943, 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 ...	40,811	38,509 15 8	2,301 4 4	—
A.2.—Film Censorship ...	1,850	1,785 12 4	64 7 8	—
A.3.—Censorship of Publications	716	720 13 5	—	4 13 5
A.4.—Legal and Technical Assistance ...	300	200 0 0	100 0 0	—
B.—Travelling Expenses ...	825	616 14 2	208 5 10	—
C.—Incidental Expenses ...	310	252 1 1	57 18 11	—
D.—Telegrams and Telephones ...	495	503 7 9	—	8 7 9
E.—Expenses of late Dáil Éireann Courts ...	—	25 0 0	—	25 0 0
TOTAL ...	£ 45,307	42,613 4 5	2,731 16 9	38 1 2
Surplus to be surrendered ...			£2,693 15 7	

Extra Receipts payable to Exchequer :—	Estimated.	Realized.
	£	£ s. d.
Fees in respect of licences and permits under the Dangerous Drugs Act, 1934 ...	200	171 10 0
Fees for Certificates under Irish Nationality and Citizenship Act, 1935 ...		25 0 0
Fees for Documents of Identity ...	—	21 7 0
Fines, etc., under Offences against the State Act, 1939 ...	—	564 11 6
Miscellaneous ...	—	13 0
	£200	£783 1 6

The receipts are variable and uncertain.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Saving due mainly to changes in personnel and posts remaining unfilled.
- A.2.—Part only was utilized of the provision for substitute for Film Censor during annual leave.
- A.3.—Excess due to emergency bonus increase.
- A.4.—The expenditure is variable, being for the work of drafting the rules for the High Court.
- B.—The expenditure was below the average of the preceding three years.
- C.—There were savings on the provision for advertisements and expenses of deportation orders.
- D.—Excess due to the settlement of a belated account for which provision had been made in the previous year's Vote.
- E.—The payment was made in pursuance of an Order of the High Court of Justice. (Department of Finance minute S.64/1/33 of 16th April, 1942).

EXTRA REMUNERATION (exceeding £30).

From the Army Vote a Principal Officer on loan to the Department of Defence received £138 0s. 4d., as Assistant Controller of Censorship.

From the Department of Supplies two Junior Executive Officers on loan received £55 13s. 3d. and £82 4s. 11d., respectively, as Higher Executive Officers.

This Account includes expenditure of approximately £3,594, in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices; and £41 10s. 0d. 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 £1,736 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

S. A. ROCHE,
Accounting Officer.

1st November, 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.

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, 1943, compared with the Sum Granted, for the Salaries and Expenses of the GÁRDA SÍOCHÁNA (No. 7 of 1925, No. 10 of 1926, No. 5 of 1937 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	1,597,717	1,579,329 6 2	18,387	13 10	—	
B.—Allowances ...	196,220	196,298 12 8	—		78	12 8
C.—Subsistence Allowances ...	7,500	8,138 10 11	—		638	10 11
D.—Locomotion Expenses ...	39,000	42,755 2 11	—		3,755	2 11
E.—Clothing and Equipment ...	12,875	18,242 7 3	—		5,367	7 3
F.—Furniture, Barrack Bedding and Bedsteads ...	2,649	2,366 5 11	282	14 1	—	
G.—Barrack Maintenance ...	715	944 14 6	—		229	14 6
H.—Transport and Carriage ...	38,370	25,970 10 2	12,399	9 10	—	
I.—Fuel, Light and Water ...	17,825	18,354 6 7	—		529	6 7
J.—Medical Expenses ...	7,820	7,102 8 5	717	11 7	—	
K.—Escort and Conveyance of Children to Industrial Schools and Places of Detention ...	550	773 2 0	—		223	2 0
L.—Telegrams and Telephones	30,400	31,544 6 8	—		1,144	6 8
M.—Compensation ...	12,000	5,643 13 5	6,356	6 7	—	
N.—Incidental Expenses ...	1,881	4,518 10 2	—		2,637	10 2
O.—Local Security Force : Expenses ...	61,268	16,621 10 7	44,646	9 5	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
P.—Local Security Force : Capitation Grants (Grants-in-Aid) ...	67,000	59,019 0 0	7,981	0 0	—	
GROSS TOTAL ...£	2,093,790	2,017,622 8 4	90,771	5 4	14,603	13 8
			Surplus of Gross Estimate over Expenditure. £76,167 11 8			
Deduct :—						
	Estimated.	Realized.				
Q.—Appropriations in Aid ...	21,575	29,952 16 2	Surplus of Appropriations in Aid realized. £8,377 16 2			
NET TOTAL ...£	2,072,215	1,987,669 12 2	Total Surplus to be surrendered. £84,545 7 10			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	1,700	1,370 7 11
Details of the above receipts are as follows :—		
Fees for Stamping of Bottles ...	...	1,367 18 11
Motor Park Attendants' Licences ...	...	2 9 0
		£1,370 7 11

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The Force was below the strength provided for in the Estimate.
- B.—The boot allowance was increased from £2 to £2 10s. 0d. per annum from 1st September, 1942, the resultant cost being offset in part by savings on other items, mainly clerical allowance.
- C.—The subsistence allowance rates were increased from 1st January, 1943.
- D.—The cycling allowance was increased from £2 10s. 0d. to £4 per annum from 1st September, 1942.
- E.—A supply of uniform was provided for use in emergency circumstances by members of the Force who normally wear plain clothes and a supply of cloth for which provision had been made in the financial year 1941-42 was delivered and paid for during the year.
- F.—Certain items were in short supply and some replacements were not made for economy reasons.
- G.—There was a rise in the price of disinfectant fluid and barrack chimneys had to be cleaned more frequently owing to the use of turf as fuel.
- H.—There were savings on the provision for (1) repayable advances to Officers for the purchase of motor cars, (2) maintenance costs owing to the restricted use of transport and (3) replacement of cars owing to the purchase of lower-powered or reconditioned cars.

I.—The ordinary fuel and light allowances were inadequate for a number of stations and had to be supplemented.

J.—The Force was below the strength provided for and certain supplies of medicines were not obtainable.

K.—Expenditure is variable.

L.—Excess due to extra telephone installations.

M.—Estimate is necessarily conjectural.

N.—Excess due to expenditure on wireless equipment and safes which had been provided for in the Estimate for 1941-42, and on allowances to certain members of the Local Security Force who carried out special duties during the Local Elections in August, 1942.

O.—Only portion of the clothing and equipment provided for could be obtained.

P.—Expenditure cannot be accurately forecast.

Q.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
1. Repayments of sums advanced to Officers under Subhead H.	2,000	884	0	0
2. Payments for services rendered by the Garda Síochána	2,300	2,248	4	6
3. Repayments in respect of loss of property or damage to stores, etc.	60	188	2	2
4. Proceeds of sale of Old Stores and Cast Uniforms	935	4,611	6	3
5. Hackney Car and Carriage, etc., Licences (Dublin Metropolitan Area)	700	1,013	3	0
6. Fees for Aliens' Certificates, Street Traders' Certificates, Pedlars' Certificates and Chimney Sweepers' Certificates	330	180	1	0
7. Payment from Road Fund in respect of expenses of Garda Síochána in the execution of Roads Act, 1920, and Road Traffic Act, 1933	14,000	19,552	8	5
8. Proceeds of sale of Forfeited and Unclaimed Property, etc.	350	323	19	0
9. Fees for Accident Reports	850	482	15	0
10. Miscellaneous Receipts	50	468	16	10
	<u>£21,575</u>	<u>£29,952</u>	<u>16</u>	<u>2</u>

1 Few repayable advances were made during the year.

2., 3. and 8. Receipts are variable.

4. The quantity of uniforms for disposal was abnormal, representing an accumulation over two years.

5. The estimate was based on receipts in the previous year. There was an unexpected increase in the number of horse-drawn vehicles licensed.

6. Receipts are declining.

7. The receipts represent 2 per cent. of the sum paid from the Exchequer into the Road Fund in the financial year ended 31st March, 1942.

9. Fall in receipts due to decline in motor traffic.

10. There were unexpected receipts for loss of services of Gardaí injured in accidents while on duty.

STATEMENT OF LOSSES (Stores, etc.).

(1) 230 electric batteries found to be defective, £12 9s. 2d. (Department of Finance sanction S.13/42/42).

(2) Destruction by fire of uniform material at a Garda Station, £14 16s. 1d. (Department of Finance sanction S.13/17/43).

(3) (a) A claim in respect of damage arising out of a collision in which a Garda car was involved was abandoned under a halving agreement, £4 19s. 2d. (Department of Finance authority S.16/16/42).

(b) In four cases of damage to Garda cars negligence was not attributable to Garda personnel. The total loss was £16 13s. 2d. (Department of Finance authorities S.16/17/42, S.16/19/42, S.16/2/43 and S.16/4/43).

EXTRA REMUNERATION (exceeding £30).

From the Vote for Army Pensions, one hundred and thirty-one members of the Force, one Minor Staff Officer and two labourers received sums varying from £30 8s. 4d. to £267 15s. 0d. and amounting to £7,004 4s. 8d. as pensions under the Military Service Pensions Acts.

NOTES.

The expenditure under Subhead O. includes £938 5s. 2d. in respect of expenses incurred by Group A of the Local Security Force prior to the 1st January, 1941 (Department of Finance minutes S.8/23/40 and S.15/8/41).

The expenditure under Subhead H. includes £30 1s. 1d. Northern Ireland driving licence fees and insurance premiums covering third party risks in Northern Ireland.

Three contractors were released from their liabilities in respect of failures to deliver supplies under contract to the value of £1,967 11s. 11d. by reason of conditions arising out of the war (Department of Finance authority S.9/3/40 of 5th March, 1943).

A quantity of denim uniform clothing surplus to military requirements was taken over from the Army (Department of Finance authority S.12/7/41 of 25 Iúl, 1942).

GÁRDA SÍOCHÁNA REWARD FUND, 1942-43.

The appended Statement shows the total receipts proper to the Fund in the Year 1942-43; the amount of the payments in that period, and the balance to the credit of the Fund at the 31st March, 1943.

	£	s.	d.		£	s.	d.
Balance from previous year	733	17	9	Payments during the year ended 31st March, 1943 ...	4,966	0	6
Total amount credited in the year 1st April, 1942, to the 31st March, 1943 ...	4,613	7	9	Balance on the 31st March, 1943 ...	*381	5	0
	<u>£5,347</u>	<u>5</u>	<u>6</u>		<u>£5,347</u>	<u>5</u>	<u>6</u>

* In addition there were, on the 31st March, 1943, sums held in Suspense Accounts payable to the Reward Fund amounting to £201 1s. 2d.

S. A. ROCHE,

Accounting Officer.

24th November, 1943.

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.

PRISONS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943, 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 :— Original ... £51,015 Supplementary 1,720	52,735	52,289 10 8	445 9 4	—
B.—Victualling :— Original ... £12,900 Supplementary 3,415	16,315	16,044 13 10	270 6 2	—
C.—Clothing, Bedding, Furniture, etc. :— Original ... £2,420 Supplementary 155	2,575	2,480 10 5	94 9 7	—
D.—Medicines, Surgical Instruments, etc. ...	350	274 15 9	75 4 3	—
E.—Fuel, Light, Water, Cleaning Articles, etc. :— Original ... £14,000 Supplementary 1,220	15,220	14,844 0 8	375 19 4	—
F.—Rent, etc. ...	65	57 19 10	7 0 2	—
G.—Escort and Conveyance :— Original ... £4,700 Supplementary 2,550	7,250	7,322 0 2	—	72 0 2
H.—Ordinary Repairs of Buildings :— Original ... £890 Supplementary 325	1,215	1,132 11 2	82 8 10	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
H.1.—Alterations at Mountjoy and Portlaoighise Prisons :— Original ... Nil Supplementary £91	91	40 0 3	50 19 9	—
I.—Fine Fund ...	10	10 0 0	—	—
J.—Travelling Expenses ...	330	286 14 7	43 5 5	—
K.—Incidental Expenses :— Original ... £360 Supplementary 125	485	469 15 3	15 4 9	—
L.—Telegrams and Telephones	250	286 4 1	—	36 4 1
M.—Maintenance of Criminal Lunatics in District Mental Hospitals ...	9,000	8,800 3 1	199 16 11	—
N.—Gratuities to Prisoners ...	340	370 18 4	—	30 18 4
O.—Contributions to Discharged Prisoners' Aid Societies	100	110 0 0	—	10 0 0
P.—Manufacturing Department and Farms :— Original ... £8,920 Supplementary 2,450	11,370	10,158 9 2	1,211 10 10	—
GROSS TOTAL :— Original ... £105,650 Supplementary 12,051	£ 117,701	114,978 7 3	2,871 15 4	149 2 7
Deduct :—			Surplus of Gross Estimate over Expenditure. £2,722 12 9	
Q.—Appropriations in Aid :— Original ... £11,600 Supplementary 2,290	Estimated. — 13,890	Realized. — 12,729 2 11	Deficiency of Appropriations in Aid realized. £1,160 17 1	
NET TOTAL :— Original ... £94,050 Supplementary 9,761	£ 103,811	102,249 4 4	Net Surplus to be surrendered. £1,561 15 8	
			Estimated.	Realized.
Extra Receipts payable to Exchequer :—			£	£ s. d.
Refund of Overpayment ...			—	5 19 8
Claim paid for loss of services of a Warder injured in a motor accident ...			—	22 19 0
				£28 18 8

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Estimated daily average number of prisoners ... 615

Actual daily average number of prisoners ... 801

A.—Saving due to vacancies not being filled on occurrence and to changes in the personnel of staff.

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

D.—Certain articles were unobtainable or in short supply.

E.—A contract for the supply of wood for a prison was not completed within the year.

F.—Due to postponement of a payment.

G.—Excess due to a rise in motor hire charges.

H.—Saving due to the provision for fuel economisers for a prison boiler not being utilised.

H.1.—Certain reconstruction work was not undertaken.

J. and K.—Savings due to variable nature of the Subheads.

L.—Excess due to extra installation and increase in the number of telephone calls.

M.—The estimate is based on the figures supplied by the Resident Medical Superintendents of the various District Mental Hospitals.

N.—The number of prisoners discharged was greater than that for which provision was made.

O.—Excess due to the payment of an additional grant of £10 to the Irish Borstal Association, Cork.

P.—Saving due to a decline in the making of bags and mats consequent upon the shortage of materials.

Q.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
1. Receipts from Manufacturing Department (including value of articles supplied for use in Prisons) :—		
<i>Original</i> ... £10,625		
<i>Supplementary</i> 2,290		
	12,915	11,543 11 5
2. Receipts from Farms and Gardens (including value of produce used in Prisons) ...	575	794 12 2
3. Rents ...	210	120 18 11
4. Sales of Old Stores and Miscellaneous Receipts ...	190	270 0 5
TOTAL :—		
<i>Original</i> ... £11,600		
<i>Supplementary</i> 2,290		
	£13,890	£12,729 2 11

1. Due to decreased expenditure for the Manufacturing Department (Subhead P.).

2. Due to increased tillage and better prices.

3. Some prison cottages which had been let for rent were taken over for prison officers.

4. Due to rise in prices for scrap material.

NOTES.

Seventeen *ex-gratia* payments amounting in all to £64 4s. 9d were made to certain contractors in respect of increases in their expenses owing to emergency conditions (Department of Finance authorities S.9/4/40, dated 3rd June, 1942, 23rd July, 1942, 5th August, 1942, 16th October, 1942, 4th November, 1942, and S.9/8/30, dated 17th October, 1942).

LOSSES STATEMENT.

A claim of £53 1s. 3d. for goods supplied was written off as irrecoverable owing to the insolvency of the purchasing firm (Department of Finance authority S.13/24/43, dated 22nd April, 1943).

EXTRA REMUNERATION (exceeding £30).

From the Widows' and Orphans' Pensions Fund a Wardress received £54 12s. 0d.

S. A. ROCHE,

Accounting Officer.

29th October, 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.

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, 1943.

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, 1942	533 3 10	6,774 0 9	7,307 4 7	Sales, 1942-43	814 18 1	11,523 5 6	12,338 3 7
Purchases, 1942-43	407 17 7	10,178 17 3	10,586 14 10	*Stock in hand, 31st March, 1943	723 8 5	6,910 10 2	7,633 18 7
Bad Debt written off (Department of Finance authority S.13/24/43, dated 22nd April, 1943)	—	53 1 3	53 1 3				
Profit	597 5 1	1,427 16 5	2,025 1 6				
	£ 1,538 6 6	18,433 15 8	19,972 2 2		£ 1,538 6 6	18,433 15 8	19,972 2 2

*Viz.—Manufactory Materials, £5,126 8s. 0d.; Manufactured Goods, £1,196 19s. 2d.; Tools, etc., £1,310 11s. 5d.

RECONCILIATION WITH CASH ACCOUNT.

	£ s. d.		£ s. d.	£ s. d.
To Excess of Receipts over Expenditure	2,179 14 5	By Decrease of outstanding Debts due to the Manufacturing Department:—		
„ Increase of Stock	326 14 0	From	2,110 0 2	
		†To	2,056 18 11	
				53 1 3
		„ Increase of outstanding Debts due by Manufacturing Department:—		
		From	612 10 8	
		†To	1,040 16 4	
				428 5 8
		„ Profit		2,025 1 6
	£2,506 8 5			£2,506 8 5

† Viz.—Public Departments, £2,017 0s. 10d.; Other Persons, £39 18s. 1d.

† Viz.—Public Departments, £494 14s. 10d.; Other Persons, £546 1s. 6d.

S. A. ROCHE, *Accounting Officer.*

DISTRICT COURT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943, 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	35,505	35,286 7 6	218 12 6	—
B.—Travelling Expenses ...	5,350	5,078 19 6	271 0 6	—
C.—Incidental Expenses ...	95	102 4 1	—	7 4 1
D.—Losses	—	73 18 9	—	73 18 9
TOTAL	£ 40,950	40,541 9 10	489 13 0	81 2 10

Surplus to be surrendered ... £408 10 2

	Estimated.	Realized.
	£	£
Extra Receipts payable to Exchequer:—		
District Court Fines	6,500	26,600

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.

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

C.—Excess due to increased telephone facilities in the Metropolitan District Courts.

D.—A District Court Clerk was prosecuted for misappropriating £73 18s. 9d. He was sentenced to six months imprisonment with hard labour and dismissed the Service. Balance of salary and travelling expenses amounting to £21 17s. 8d. due to him was not issued. (Department of Finance minutes E.21/7/41 of 29 Bealtaine and 2 Iúil, 1942).

NOTE.

The Accounts of other Departments and Offices include the sum of approximately £869 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

S. A. ROCHE,
Oifigeach Cúntasíochta.

1st November, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to changes in staff personnel and vacancies not filled on occurrence.
- B.—No travelling expenses were incurred by the District Probate Registrar, Ballina, and the Official Assignee.
- C., D., F. and G.—Expenditure is variable and cannot be estimated accurately.
- G.G.—Special Subhead opened by authority of Department of Finance minute E.105/23/42, dated 8th September, 1942.
- H.—Appropriations in Aid :—

				Estimated.	Realized.		
				£	£	s.	d.
Bankruptcy Percentages	...	...	...	900	1,266	11	6
Duty on Estates	...	...	...	10		5	0
				£910	£1,266	16	6

Receipts fluctuate and cannot be estimated with any degree of accuracy.

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 £74 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 £305 in respect of remuneration of staff temporarily lent, without repayment, to this Office.

S. A. ROCHE,
Accounting Officer.

1st November, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

LAND REGISTRY AND REGISTRY OF DEEDS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943, 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	26,737	24,935 11 6	1,801 8 6	—
B.—Travelling and Incidental Expenses	86	40 17 11	45 2 1	—
REGISTRY OF DEEDS.				
C.—Salaries, Wages and Allowances	18,928	18,356 16 5	571 3 7	—
D.—Travelling and Incidental Expenses	69	54 11 8	14 8 4	—
E.—Transcription of Memorials	1,296	1,120 17 6	175 2 6	—
TOTAL£	47,116	44,508 15 0		—
Surplus to be surrendered ...£			2,607 5 0	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to vacancies not being filled on occurrence, and to changes in staff personnel.
- B.—There were savings on the provision for messengers' uniforms and miscellaneous expenditure.
- C.—Saving due to vacancies not being filled on occurrence.
- E.—Savings due to the resignation of a transcribing clerk and to other changes in staff personnel,

EXTRA REMUNERATION (exceeding £30).

The Deputy Registrar and Chief Examiner of Titles was paid £50 from this Vote in respect of performance of duties of Registrar of Titles.

NOTES.

This Account includes expenditure of approximately £2,178 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 £361 in respect of remuneration of staff temporarily lent, without repayment, to this Office.

S. A. ROCHE,

Oifigeach Cúntasachta.

1st November, 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.

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

CIRCUIT COURT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943, 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 :—				
Original ... £72,260				
Supplementary 500				
	72,760	72,414 2 10	345 17 2	—
B.—Travelling Expenses :—				
Original ... £4,020				
Supplementary 450				
	4,470	4,327 3 11	142 16 1	—
C.—Incidental Expenses :—				
Original ... £1,410				
Less Supplementary 350				
	1,060	823 6 11	236 13 1	—
D.—Telegrams and Telephones	470	517 0 6	—	47 0 6
GROSS TOTAL :—				
Original ... £78,160				
Supplementary 600				
	£ 78,760	78,081 14 2	725 6 4	47 0 6
Deduct :—			Surplus of Gross Estimate over Expenditure. £678 5 10	
E.—Appropriations in Aid :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £5,454 3 8	
Original ... £26,880				
Supplementary 590				
	27,470	32,924 3 8		
NET TOTAL :—			Total Surplus to be surrendered. £6,132 9 6	
Original ... £51,280				
Supplementary 10				
	£ 51,290	45,157 10 6		

	Estimated.	Realized.
Extra Receipts payable to Exchequer :—	£	£ s. d.
Interest on Public Accounts	—	22 9 1

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to staff changes and vacant posts not filled on occurrence.
- B.—Travelling, etc., expenses of County Registrars were less than anticipated.
- C.—Incidental expenses in connection with execution of Court Orders, etc., were less than anticipated.
- D.—Excess due to three additional County Registrars taking over the duties of Under Sheriff.
- E.—Appropriations in Aid :—

					Estimated.	Realized.		
					£	£	s.	d.
Jurors Lists	...	...	...	...	2,500	2,627	5	4
Voters Lists	...	...	...	...	9,500	9,673	1	3
Bankruptcy Fees	...	...	...	...	100	47	12	1
Publicans' Licences—Fees	...	...	...	...	1,520	1,520	0	0
Execution of Court Orders and Land Commis-								
sion Warrants :—								
		<i>Original</i>	...	£13,250				
		<i>Supplementary</i>		590				
					13,840	19,056	5	0 (a)
Miscellaneous	...	...	...	...	10			
TOTAL :—								
		<i>Original</i>	...	£26,880				
		<i>Supplementary</i>		590				
					£27,470	£32,924	3	8

(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.

NOTES.

This Account includes expenditure of £86 approximately in respect of the balance of civil pay issued to staff serving with the Defence Forces and £31 approximately 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 £36 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

A Clerk in a Circuit Court Office misappropriated sums amounting to £144 8s. 4d. which were subsequently made good. He was discharged from the Service. At the time when the defalcation was discovered the offender was so abnormal, mentally, as to require restraint and medical treatment and, in the circumstances, and having regard to his long and otherwise satisfactory service, it was decided, after consultation with the Department of Finance, not to prosecute.

S. A. ROCHE,

Oifigeach Críntasátochta.

27th October, 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.

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

PUBLIC RECORD OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943, compared with the Sum Granted, for the Salaries and Expenses of the PUBLIC RECORD OFFICE, and of the KEEPER OF STATE PAPERS, Dublin (30 & 31 Vict., c. 70; 38 & 39 Vict., c. 59; and 39 & 40 Vict., c. 58), and for the purchase of Historical Documents, etc.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances :—				
<i>Original</i> ... £5,107				
<i>Supplementary</i> 95				
	5,202	5,196 13 8	5 6 4	—
B.—Incidental Expenses :—				
<i>Original</i> ... £148				
<i>Less Supplementary</i> 50				
	98	87 1 11	10 18 1	—
TOTAL :—				
<i>Original</i> ... £5,255				
<i>Supplementary</i> 45				
—£	5,300	5,283 15 7		—
Surplus to be surrendered ...£			16 4 5	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Casual savings.

B.—Savings on purchase of documents, transfer of records, and office expenses.

This Account includes expenditure of approximately £90 in respect of the balance of civil pay issued to staff serving with the Defence Forces.

JAMES F. MORRISSEY,
Accounting Officer.

16th November, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

CHARITABLE DONATIONS AND BEQUESTS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943, 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 :—				
<i>Original</i> ... £3,266				
<i>Supplementary</i> ... 40				
	3,306	3,303 9 11	2 10 1	—
B.—Law Costs ...	20	12 5 7	7 14 5	—
C.—Travelling and Incidental Expenses ...	35	30 5 7	4 14 5	—
	3,361	3,346 1 1	14 18 11	—
Deduct :—				
Anticipated Savings on various Sub-heads (See Supplementary Estimate) ...	10	—	10 0 0	—
GROSS TOTAL :—				
<i>Original</i> ... £3,321				
<i>Supplementary</i> ... 30				
	£ 3,351	3,346 1 1	4 18 11	—
			Surplus of Gross Estimate over Expenditure. £4 18 11	
Deduct :—	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. 5s. 4d.	
D.—Appropriations in Aid ...	48	47 14 8		
NET TOTAL :—			Net Surplus to be surrendered. £4 13 7	
<i>Original</i> ... £3,273				
<i>Supplementary</i> ... 30				
	£ 3,303	3,298 6 5		
			Estimated.	Realized.
			£	£
Extra Receipts payable to Exchequer ...			5	—

12th November, 1943.

W. SMYTH,
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.

LOCAL GOVERNMENT AND PUBLIC HEALTH.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943, 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 ...	137,523	135,006 6 11	2,516	13 1	—	—
B.—Travelling Expenses of Inspectors ...	11,000	7,251 11 9	3,748	8 3	—	—
C.—Salaries of Auditors ...	14,696	14,263 9 10	432	10 2	—	—
D.—Travelling Expenses of Auditors ...	1,800	1,633 15 0	166	5 0	—	—
E.—Expenses in connection with International and other Congresses ...	10	—	10	0 0	—	—
F.—Inquiries ...	1,100	621 0 5	478	19 7	—	—
G.1.—Vaccine Lymph Supply ...	1,630	1,600 5 0	29	15 0	—	—
G.2.—Expenses in connection with the Therapeutic Substances Act, 1932 ...	10	1 2 6	8	17 6	—	—
G.3.—Expenses in connection with the Milk and Dairies Act, 1935 ...	100	89 0 0	11	0 0	—	—
H.1.—Travelling Expenses ...	400	45 9 9	354	10 3	—	—
H.2.—Incidental Expenses ...	755	442 8 7	312	11 5	—	—
H.3.—Telegrams and Telephones	1,150	1,576 18 9	—	—	426	18 9
I.—Charge under Irish Land Act, 1909, Section 11 (2) (Grant-in-Aid) ...	24,640	24,639 6 0	14	0	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
MISCELLANEOUS GRANTS.				
J.1.—Child Welfare, Schools for Mothers, etc. ...	26,000	24,625 0 3	1,374 19 9	—
J.2.—Grants for the Supply of Milk to Necessitous Children ...	90,000	83,448 10 9	6,551 9 3	—
J.3.—Grants in connection with the Provision of Home Assistance in certain cases ...	10,000	3,999 13 10	6,000 6 2	—
J.4.—Grants towards the Supply of Assistance in kind to Recipients of Home Assistance ...	200,000	173,369 7 5	26,630 12 7	—
J.5.—Grants towards the Supply of Fuel for Necessitous Families :— Original ... Nil Supplementary £100,000	100,000	81,080 0 0	18,920 0 0	—
K.—Medical Treatment, etc., of School Children ...	33,000	33,776 6 4	—	776 6 4
L.1.—Grants under the Education (Provision of Meals) Acts, 1914 to 1930 ...	27,000	30,691 2 8	—	3,691 2 8
L.2.—Grants under the School Meals (Gaeltacht) Acts, 1930 and 1933 ...	10,000	9,183 9 3	816 10 9	—
L.3.—Provision of Equipment for Emergency Cooked Food Centres ...	5	3,368 3 6	—	3,363 3 6
M.—Welfare of the Blind ...	7,460	7,841 2 2	—	381 2 2
N.—Treatment of Tuberculosis	161,750	156,225 16 7	5,524 3 5	—
O.—Treatment of Venereal Diseases ...	8,100	8,344 16 11	—	244 16 11
P.—Grant-in-Aid of Westmorland Lock Hospital ...	2,600	2,600 0 0	—	—
Q.—Grants in respect of training of native Irish Speakers in Hospital Nursing ...	560	333 19 5	226 0 7	—
Q.1.—Grants in respect of training of native Irish Speakers in Midwifery ...	—	60 0 0	—	60 0 0

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
R.—Grants to Local Authorities, etc., under Housing (Ireland) Act, 1919 ...	1,690	1,685 4 8	4 15 4	—
S.1.—Contributions towards Loan Charges under the Housing (Financial and Miscellaneous Provisions) Act, 1932 ...	544,000	543,888 3 2	111 16 10	—
S.2.—Grants under the Housing (Financial and Miscellaneous Provisions) Acts, 1932 to 1942 :— Original ... £120,000 Supplementary 10	120,010	69,942 0 0	50,068 0 0	—
T.—Acquisition of Land (Allotments) (Amendment) Act, 1934 ...	24,500	20,214 2 5	4,285 17 7	—
<i>Deduct :—</i>	1,561,489	1,441,847 13 10	128,584 16 6	8,943 10 4
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	35,010	—	35,010 0 0	—
GROSS TOTAL :— Original £1,461,479 Supplementary 65,000	£ 1,526,479	1,441,847 13 10	93,574 16 6	8,943 10 4
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £84,631 6 2	
U.—Appropriations in Aid ...	16,521	19,137 13 11	Surplus of Appropriations in Aid realized. £2,616 13 11	
NET TOTAL :— Original £1,444,958 Supplementary 65,000	£ 1,509,958	1,422,709 19 11	Total Surplus to be surrendered. £87,248 0 1	
Extra Receipts payable to Exchequer :—			Estimated.	Realized.
			£	£ s. d.
Receipts from County and County Borough Councils in respect of Combined Purchasing Scheme (No. 20 of 1925, Section 10) ...			6,200	6,306 16 2

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving is mainly due to vacancies in staff.
- B.—Saving is due to restriction of transport.
- C.—There was a vacancy in staff for part of the year, and the full salary of an officer appointed to act as Commissioner in place of a Local Body was not paid within the year.
- D.—Expenditure was estimated as closely as practicable.
- E.—A token provision.
- F.—The number of Inquiries was less than anticipated.
- G.1., G.2. and G.3.—Expenditure was estimated as closely as practicable.
- H.1.—Travelling was restricted.
- H.2.—The amount paid for advertising in connection with Combined Purchasing was less than anticipated.
- H.3.—Excess is due to necessary extension of use of telephones, particularly in connection with turf production.
- J.1.—Expenditure was estimated as closely as practicable.
- J.2.—There is usually a small saving by each Local Authority on the sum allocated to it from the grant. Also the food allowances scheme of the Department of Industry and Commerce tended to effect a further saving.
- J.3.—The provision made was based on experience of previous year. There was a falling off in the number of eligible cases.
- J.4.—Each Public Assistance Authority was allocated a proportionate share of the grant on the basis of its ordinary expenditure on home assistance in previous years. The saving was mainly due to a decline in the number of recipients of home assistance.
- J.5.—The scheme for the supply of fuel for necessitous families was introduced during this year. All the expenditure eligible for recoupment had not been recouped within the year.
- K.—Excess is mainly due to increased expenditure on hospital treatment.
- L.1.—Excess is due to extension of the schemes for the provision of meals, and to increased cost of food.
- L.2.—Expenditure in two areas did not qualify for the full grants available.
- L.3.—A grant of £8,000 was provided in the Estimates for the year 1941-42 for the provision of equipment for emergency cooked food centres, but owing to delay in delivery only £3,273 4s. 6d. was paid in that year, leaving the balance of the cost to be met in 1942-43.
- M.—Excess is due to the number of inmates of institutions for the blind being somewhat greater than was originally estimated.
- N.—Expenditure was estimated as closely as practicable.
- O.—Excess is due to increased expenditure by Local Authorities on approved schemes.
- Q.—Some of the girls selected for training failed to enter on training.
- Q.1.—A special Subhead. It was decided with the concurrence of the Department of Finance (E.72/4/39 of 10th September, 1942, and S.72/7/41 of 15th January, 1943) to give grants in respect of a course in Midwifery in addition to the ordinary course in Hospital Nursing provided for under Subhead Q.

S.2.—Saving due to decline in building operations by private persons and public utility societies.

T.—It was anticipated that the demand for plots would have been greater. There was a fall in the total number of unemployed during the year.

U.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
1. Auditors' Salaries to be repaid by Local Bodies	4,200	4,411 15 0
2. Expenses of Inquiries to be repaid by Local Bodies	1,100	1,257 8 5
3. Fees for renewal of Licences to Private Mental Hospitals	276	268 10 0
4. Fees under the Therapeutic Substances Act, 1932	35	53 10 0
5. Fees for Licences under the Milk and Dairies Act, 1935	170	153 5 0
6. Expenses of Roads Section repayable out of Road Fund under Section 10 (1) of the Road Traffic Act, 1933	9,682	8,477 1 6
7. Salaries of officers acting temporarily as Local Government Commissioners, and proportion of salary of Pharmacist	670	3,968 19 7
8. Salary of officer acting as Secretary to the Civil Service Clerical Association	188	190 13 0
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	257 12 4
10. Amount recoverable as Administrative Expenses in connection with Employment Schemes	100	—
11. Miscellaneous	50	98 19 1
TOTAL	£16,521	£19,137 13 11

6. The engineering staff were engaged on roads duties to a less extent than was anticipated.

7. There was an increase in the number of staff seconded as Commissioners for Local Bodies.

9. The recoverable expenses were higher than anticipated.

10. No recoverable expenses were incurred in the year.

EXTRA REMUNERATION (exceeding £30).

The Secretary received from the Vote for Civil Service Commission a temporary and non-pensionable allowance of £150 (inclusive) for services as a Local Appointments Commissioner.

This Account includes expenditure of approximately £10,945 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £130 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 £3,440 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

J. HURSON,
Accounting Officer.

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

GENERAL REGISTER OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943, 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 :—				
<i>Original</i> ... £13,098				
<i>Supplementary</i> 20				
	13,118	13,077 12 6	40 7 6	—
B.—Travelling Expenses :—				
<i>Original</i> ... £300				
<i>Supplementary</i> 60				
	360	339 10 8	20 9 4	—
C.—Superintendent and District Registrars :—				
<i>Original</i> ... £3,852				
<i>Supplementary</i> 280				
	4,132	4,027 13 9	104 6 3	—
D.—Incidental Expenses ...	100	97 3 2	2 16 10	—
GROSS TOTAL :—				
<i>Original</i> ... £17,350				
<i>Supplementary</i> 360				
—£	17,710	17,542 0 1	167 19 11	—
Deduct :—	Estimated.	Realized.	<div>Surplus of Gross Estimate over Expenditure.</div> <div>£167 19 11</div>	
E.—Appropriations in Aid :—			<div>Surplus of Appropriations in Aid realized.</div> <div>£505 9 1</div>	
<i>Original</i> ... £3,970				
<i>Supplementary</i> 350				
	4,320	4,825 9 1		
NET TOTAL :—			<div>Total Surplus to be surrendered.</div> <div>£673 9 0</div>	
<i>Original</i> ... £13,380				
<i>Supplementary</i> 10				
—£	13,390	12,716 11 0		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The extra charges which fell to be met in the financial year for Emergency Bonus were covered by savings caused by a Clerical Officer's absence in the Army, delay in filling two vacancies and a slight decrease in cost of Messengers' and Cleaners' services as compared with the estimated cost. One of the vacancies had not been filled when the Supplementary Estimate was being framed, nor had the salary scale attaching to the post of Inspector been fixed (the officer who occupied this post up to August, 1942, had been on an inclusive salary). The extra sum of £20 voted to meet a possible deficit proved to be unnecessary.
- B.—The Inspector's authority to use his own car was withdrawn and he had to rely mainly on hired conveyances. Charges for these conveyances were not quite as high as expected.
- C.—Saving was mainly on Registrars' travelling expenses. Charges for the hired conveyances, on which Registrars had for the most part to rely, were less than anticipated.
- D.—Casual variation.

E.—Appropriations in Aid :—

				Estimated.	Realized.		
				£	£	s.	d.
1. Searches and Certified Copies of Entries of Births, Deaths and Marriages :—							
	<i>Original</i>	...	£3,953				
	<i>Supplementary</i>	...	350				
				4,303	4,586	8	4
2. Fees for the Registration of separate Buildings for the Solemnization of Marriages; and Miscellaneous Receipts	...	...	...	5	1	0	0
3. Refund of Registrars' Fees in connection with the Widows' and Orphans' Pensions Acts, 1935 to 1940	...	...	...	12	9	15	6
4. Salary of officer acting temporarily as Commissioner in place of Local Bodies	...	...	...	—	228	5	3
TOTAL :—							
	<i>Original</i>	...	£3,970				
	<i>Supplementary</i>	...	350				
				£4,320	£4,825	9	1

1. Applications at the public counter for birth, etc., certificates required in connection with migration to Britain yielded most of the surplus.

2. There was only one application for registration of a separate building for marriage purposes.

3. Some Registrars do not claim the fees for death and marriage notifications sent by them to the Widows' and Orphans' Pensions Authorities.

4. It was expected that the Inspector's period of secondment as Commissioner would terminate in March, 1942. It continued until the 25th August, 1942.

This Account includes expenditure of approximately £519 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £7 in respect of the balance of civil pay issued to staff serving with the Defence Forces.

J. HURSON,

Registrar-General, Accounting Officer.

22nd November, 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.

SEÓIRSE MÁG CRAITH,

Comptroller and Auditor-General.

DUNDRUM ASYLUM.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943, compared with the Sum Granted, for the Expenses of the MAINTENANCE OF CRIMINAL LUNATICS in the DUNDRUM ASYLUM (8 & 9 Vict., c. 107).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances :—				
<i>Original</i> ... £13,767				
<i>Supplementary</i> 597				
	14,364	14,313 5 6	50 14 6	—
B.—Vittualling Patients and Rations for Attendants ...	3,206	2,670 9 0	535 11 0	—
C.—Uniforms, Clothing for Patients, etc. ...	540	400 11 0	139 9 0	—
D.—Medicines, Surgical Instruments, etc. ...	40	22 5 7	17 14 5	—
E.—Escort and Conveyance of Patients ...	6	9 9 1	—	3 9 1
F.—Allowances to Patients and Gratuities on Discharge	28	4 16 5	23 3 7	—
G.—Travelling and Incidental Expenses ...	245	201 4 7	43 15 5	—
H.—Telegrams and Telephones ...	115	111 8 7	3 11 5	—
I.—Farm and Garden ...	360	398 11 1	—	38 11 1
	18,904	18,132 0 10	813 19 4	42 0 2
<i>Deduct :—</i>				
Anticipated Savings on various Subheads (<i>See Supplementary Estimate</i>) ...	297	—	297 0 0	—
GROSS TOTAL :—				
<i>Original</i> ... £18,307				
<i>Supplementary</i> 300				
	18,607	18,132 0 10	516 19 4	42 0 2
			Surplus of Gross Estimate over Expenditure. £474 19 2	
<i>Deduct :—</i>	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £76 11 7	
J.—Appropriations in Aid ...	935	858 8 5		
NET TOTAL :—			Net Surplus to be surrendered. £398 7 7	
<i>Original</i> ... £17,372				
<i>Supplementary</i> 300				
	17,672	17,273 12 5		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Sale of old stores	13	32 8 4
Repayment of cost of <i>locum tenens</i> employed during secondment of Assistant Resident Medical Officer	183	244 16 0
Repayment of Lodging Allowance overpaid to a married Attendant	6	6 0 0
Repayment of salary overpaid to an Attendant in 1939 ...	—	6 15 0
	<u>£202</u>	<u>£289 19 4</u>
Number of Criminal Lunatics estimated for ...	106	
Daily average number of Criminal Lunatics maintained	105	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to retirement of an officer who had reached the maximum of his salary scale.
- B.—Saving due partly to rationing and partly to overestimation of the cost of certain food stuffs.
- C. and D.—Savings due chiefly to difficulty in obtaining certain clothing materials and medicines.
- E.—Excess due to underestimation of the cost of transferring a patient to a District Mental Hospital.
- F.—Saving due to reduction in allowances to patients and to no gratuities being payable to patients on discharge.
- G.—Saving due to curtailment of expenditure on miscellaneous items.
- H.—Estimated as closely as possible.
- I.—Excess due chiefly to increase in price of farmyard-manure.
- J.—Receipts under this Subhead cannot be accurately estimated.

APPROPRIATIONS IN AID.

	Estimated.	Realized.
	£	£ s. d.
Receipts from Attendants for rations	480	418 16 2
Receipts from Farm and Garden (including value of produce used in the Asylum)	455	439 12 3
	<u>£935</u>	<u>£858 8 5</u>

NOTE.

An *ex-gratia* payment of £9 10s. 0d. charged to Subhead B. was made to a contractor in respect of an increase in the price of certain goods (Department of Finance minute S.9/6/42, dated 29th September, 1942).

G. W. SCROOPE,
Accounting Officer.

17th November, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

NATIONAL HEALTH INSURANCE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943, compared with the Sum Granted, for Salaries and Expenses in connection with the Administration of the NATIONAL HEALTH INSURANCE ACTS, 1911 to 1942, 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	98,406	97,550 12 4	855 7 8	—
AA.—Actuary	100	9 0 0	91 0 0	—
B.—Travelling Expenses	6,500	6,148 4 9	351 15 3	—
C.—Insurance and Pension Stamps	195	195 0 0	—	—
D.—Incidental Expenses	426	417 12 9	8 7 3	—
E.—Provision of Rooms for Official Purposes	413	385 2 11	27 17 1	—
F.—Telegrams and Telephones	370	423 0 2	—	53 0 2
CONTRIBUTIONS, BENEFITS, ETC., UNDER THE NATIONAL HEALTH INSURANCE ACTS, 1911 TO 1942.				
I.—Statutory Contributions.				
G.1.—Medical Benefits (Grants-in-Aid)	47,000	47,000 0 0	—	—
G.2.—Sickness, Disablement, Marriage, Maternity and Additional Benefits (Grants-in-Aid) :—				
Original ... £198,000				
Supplementary 38,889				
	236,889	193,898 17 9	42,990 2 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	1,600	1,529 5 7	70 14 5	—
GROSS TOTAL :—				
Original ... £353,010				
Supplementary 38,889				
£ 391,899	347,556 16 3	44,395 3 11	53 0 2	
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £44,342 3 9	
I.—Appropriations in Aid :—			Deficiency of Appropriations in Aid realized. £3,937 4 10	
Original ... £47,343	62,343	58,405 15 2	Net Surplus to be surrendered. £40,404 18 11	
Supplementary 15,000				
NET TOTAL :—				
Original ... £305,667	329,556	289,151 1 1		
Supplementary 23,889				
£				

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	323	327 12 9

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to changes in personnel of staff and vacancies remaining unfilled.
- AA.—Saving due to the fact that the cost of Actuarial services was less than was expected.
- B.—Saving due to the fact that travelling of outdoor staff was less than was anticipated owing to restricted transport facilities.
- D.—Estimated as closely as practicable.
- E.—Saving due mainly to the fact that payments to officials for the use of portion of their private residences were less than anticipated.
- F.—Excess due mainly to increased cost and increased use of telephones.
- G.2.—Saving mainly due to fact that payments in respect of additional benefits were less than anticipated, as the Additional Benefits Scheme did not come into operation as early as was expected.
- H.—Estimated as closely as practicable.

I.—Appropriations in Aid :—	Estimated.	Realized.
	£	£ s. d.
1. Repayment in respect of agency services performed on behalf of the British Ministry of Pensions ...	1,238	1,236 14 0
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

	Estimated.	Realized.		
	£	£	s.	d.
3. Repayment of cost of administration of:—				
(a) Military Forces (International Arrangements) Insurance Fund (Salaries and Travelling Expenses)	1,930	1,930	11	7
(b) Society's (Officers) Guarantee Fund	29	29	8	4
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, in pursuance of section 43 (2) of the Act of 1935	43,346	38,635	2	9
5. Payment to the Exchequer in pursuance of section 7 (3) of the National Health Insurance Act, 1942 (<i>Supplementary</i>)	15,000	15,000	0	0
6. Repayment by the Special Employment Schemes Office of the remuneration of an officer on loan to that Office	—	475	17	5
7. Repayment by the Emergency Scientific Research Bureau of the remuneration of an officer seconded on loan to that Bureau	—	131	7	9
8. Repayment by the Association of Officers of the Executive and Higher Grades in respect of the salary and emoluments of an officer seconded to act as Secretary of that Association	—	166	13	4
TOTAL:—				
<i>Original</i>	£47,343			
<i>Supplementary</i>	15,000			
	£62,343	£58,405	15	2

4. The deficiency in the repayment under this head was due to the fact that payments in respect of salaries were less than anticipated owing to changes in personnel of staff and secondment of staff on loan to other Departments.

EXTRA RECEIPTS.						£	s.	d.
Repayment of certain costs of administration of Military Forces (International Arrangements) Insurance Fund						323	12	9
Miscellaneous						4	0	0
						£327	12	9

This Account includes expenditure of approximately £3,748 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £11 in respect of balance of civil pay issued to staff serving with the Defence Forces.

The Accounts of other Departments include expenditure of approximately £666 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

J. HURSON,
Accounting Officer.

27th November, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

OFFICE OF THE MINISTER FOR EDUCATION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943,
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 ...	94,665	93,009 11 8	1,655 8 4	—
A.2.—Travelling Expenses ...	100	158 16 11	—	58 16 11
A.3.—Incidental Expenses ...	500	591 11 10	—	91 11 10
A.4.—Telegrams and Telephones ...	690	715 11 7	—	25 11 7
INSPECTION, ORGANIZATION, ETC.				
B.1.—Salaries, etc. ...	75,221	72,049 13 2	3,171 6 10	—
B.2.—Travelling and Incidental Expenses ...	18,400	17,947 10 7	452 9 5	—
C.—Preparation of Irish Vocabularies ...	5	—	5 0 0	—
GROSS TOTAL ...£	189,581	184,472 15 9	5,284 4 7	176 0 4
			Surplus of Gross Estimate over Expenditure. £5,108 4 3	
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £55 6 9	
D.—Appropriations in Aid	75	130 6 9	Total Surplus to be surrendered. £5,163 11 0	
NET TOTAL ...£	189,506	184,342 9 0		

Extra Receipts payable to Exchequer :—

	Estimated.	Realized.
	£	£ s. d.
Recoveries in respect of loss of services of an Inspector and an Unestablished Messenger injured in motor accidents ...	—	92 19 4
Expenses of officers of Department of Education who acted as witnesses in Court cases ...	—	9 14 6

£102 13 10

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—Savings due to vacancies in staff.

A.2.—Travelling by officers of the Department proved necessary to a larger extent than anticipated.

A.3.—There was an increase in the number and cost of advertisements.

A.4.—Excess due to increased use of the telephone for official business.

B.1. and B.2.—Savings due to vacancies in staff of Inspectors and Organisers.

C.—No meeting of the Advisory Committee was held during the year.

D.—Appropriations in Aid:—

	Estimated.	Realized.		
	£	£	s.	d.
Contribution from Registration Council Account in respect of salary of officer acting as Secretary to the Council	65	65	0	0
Miscellaneous Receipts	10	65	6	9
	<u>£75</u>	<u>£130</u>	<u>6</u>	<u>9</u>

Miscellaneous Receipts includes £30 7s. 6d. recoupment of the cost of preparing abstracts of certain leases for a firm of Solicitors and £34 6s. 11d. recovered from the Dublin Institute for Advanced Studies on account of the salary of an officer on loan (Subhead A.1.).

EXTRA REMUNERATION (exceeding £30).

An Assistant Editor received £69 5s. 4d. 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 £2 10s. 0d. from the Vote for Wireless Broadcasting.

An Organising Inspector of Drama received £71 10s. 0d 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 Inspector of Secondary Schools received £28 from the Vote for Science and Art and £25 from the Vote for Secondary Education for services under the scheme for the production of works in Irish.

Three Clerical Officers received amounts of £28 1s. 6d., £33 12s. 2d. and £42 15s. 7d., respectively; the first-mentioned received also £28 in respect of a Military Service Pension.

This Account includes expenditure of approximately £7,011 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices.

The Accounts of other Departments include expenditure of approximately £9 in respect of staff temporarily lent, without repayment, to this Department.

SEÓSAMH Ó NÉILL,

Accounting Officer.

ROINN OIDEACHAIS,

19 Mí na Samhna, 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.

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, 1943, 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 ...	36,702	36,068 17 4	633 2 8	—
A.2.—Repayable Advances of Training College Fees to Students ...	5,000	4,428 12 1	571 7 11	—
A.3.—Preparatory Colleges, etc., including Contributions to Pension Fund ...	29,711	29,779 6 10	—	68 6 10
A.4.—Grants to Colleges providing Courses in Irish for Primary Teachers ...	800	475 7 9	324 12 3	—
A.A.—Repayment of Refund of Cost of Training ...	—	90 0 0	—	90 0 0
B.—Examinations ...	2,010	1,676 12 5	333 7 7	—
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 £3,330,400 Supplementary 30,000	3,360,400	3,344,976 6 7	15,423 13 5	—
C.2.—Model Schools—Miscellaneous Expenses	2,197	2,221 9 7	—	24 9 7
C.3.—Van and Boat Services ...	5,950	5,559 16 6	390 3 6	—
C.4.—Incidental Expenses ...	200	181 6 8	18 13 4	—
C.5.—Free Grants of School Requisites ...	200	160 13 6	39 6 6	—

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	40,342 2 0	4,657 18 0	—
O.7.—Teachers' Residences ..	950	876 6 3	73 13 9	—
C.8.—Bonus to Parents or Guardians of certain Pupils in the Gaeltacht and Breac-Ghaeltacht ...	22,000	20,596 0 0	1,404 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 ...	6,500	6,071 15 4	428 4 8	—
D.—Superannuation, etc., of Teachers ...	413,700	412,187 9 5	1,512 10 7	—
<i>Deduct :—</i>	3,932,320	3,906,692 2 3	25,810 14 2	182 16 5
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	6,000	—	6,000 0 0	—
GROSS TOTAL :— Original £3,902,320 Supplementary 24,000	£ 3,926,320	3,906,692 2 3	19,810 14 2	182 16 5
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £19,627 17 9	
E.—Appropriations in Aid ...	93,483	94,163 10 3	Surplus of Appropriations in Aid realized. £680 10 3	
NET TOTAL :— Original £3,808,837 Supplementary 24,000	£ 3,832,837	3,812,528 12 0	Total Surplus to be surrendered. £20,308 8 0	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—Casual variation.

A.2.—Accurate estimating is difficult as these advances are subject to a means test.

A.3.—Casual variation.

A.4.—Owing to difficulties in the matter of travel facilities, etc., there was a considerable reduction in the number of students at these Colleges.

A.A.—Special Subhead opened by authority of Department of Finance minute S.60/32/40, dated 5th May, 1943.

B.—The number of candidates for Secondary Scholarships and for Preparatory College Examinations was much below anticipations.

C.1. and C.2.—Casual variations.

C.3.—A number of transport services ceased operation during the year, owing to difficulties arising out of the Emergency.

C.4. and C.5.—Casual variations.

C.6.—Claims received for this grant fell below expectations.

C.7.—Conditions prescribed for the payment of the moiety of the annuities were not fulfilled in a number of cases.

C.8.—There was a decline in the number of pupils who qualified for this grant.

C.10.—Claims received were less than anticipated.

D.—Casual variation.

E.—Appropriations in Aid :—

TRAINING OF TEACHERS :—	Estimated.	Realized.		
	£	£	s.	d.
(1) Training College Entrance Examination Fees ...	90	81	12	6
(2) Refund of Cost of Training	1,600	1,736	19	4
(3) Recovery of Training College Fees advanced to necessitous students	3,400	3,899	8	0

PREPARATORY COLLEGES :—

(4) Fees from students	2,800	2,724	0	2
(5) Book fees from students	165	140	0	0
(6) Payment from Vote 47 (Subhead D.) in respect of Fíor-Ghaeltacht Secondary Scholarship holders who are accommodated, as a temporary arrange- ment, in Preparatory Colleges	900	645	0	0
(7) Sale of live stock, farm produce, etc. ...	800	804	9	6
(8) Miscellaneous	20	15	12	5

SUPERANNUATION, ETC., OF TEACHERS :—

(9) Income from Securities formerly part of the National School Teachers' Pension Fund ...	56,110	56,109	19	2
(10) Receipts from Church Temporalities Fund ...	26,598	26,598	0	0
(11) Refunds under Paragraph 7 of the National School Teachers' Superannuation Scheme, 1934, etc.	100	446	8	5

	Estimated.	Realized.		
	£	£	s.	d.
MISCELLANEOUS :—				
(12) Miscellaneous receipts, including repayments by County and County Borough Councils of part of the expenses of examinations conducted on their behalf	900	962	0	9
	<u>£93,483</u>	<u>£94,163</u>	<u>10</u>	<u>3</u>

(2) and (3) Receipts exceeded anticipations.

(6) A number of scholarship holders who were to have been accommodated in Preparatory Colleges were allocated to approved Secondary Schools.

(11) Receipts variable and uncertain.

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.
8	173	9	6

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

Nil.

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

Nil.

SEÓSAMH Ó NÉILL,

Accounting Officer.

ROINN OIDEACHAIS,

19 Samhain, 1943.

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, 1943.

CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1942 :—		Balance on 31st March, 1943 :—	
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, 1942 ...	55 12 8	Balance on 31st March, 1943	171 14 8
Dividends on 4½ per cent. Third National Loan, 1950/70 ...	116 2 0		
	<u>£171 14 8</u>		<u>£171 14 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, 1943.

CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.	<i>Cash.</i> £ s. d.		<i>Securities.</i> £ s. d.	<i>Cash.</i> £ s. d.
Balance on 1st April, 1942 :—			Cash invested in Securities, viz. :—		
4½ per cent. Third National Loan, 1950/70	760 0 0		3½ per cent. National Security Loan, 1956/61 ...	—	528 4 6
Cash transferred from Income Account for investment ...	—	528 4 6	Balance on 31st March, 1943 :—		
Securities purchased, viz. :—			4½ per cent. Third National Loan, 1950/70	760 0 0	
3½ per cent. National Security Loan, 1956/61 ...	500 0 0		3½ per cent. National Security Loan, 1956/61 ...	500 0 0	
	<u>£1,260 0 0</u>	<u>£528 4 6</u>		<u>£1,260 0 0</u>	<u>£528 4 6</u>

INCOME ACCOUNT.

	£ s. d.		£ s. d.
Balance on 1st April, 1942 ...	525 3 1	Transfer to Capital Account for investment ...	528 4 6
Dividends on 4½ per cent. Third National Loan, 1950/70 ...	34 4 0	Balance on 31st March, 1943	31 2 7
	<u>£559 7 1</u>		<u>£559 7 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, 1943.

CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1942 :—		Balance on 31st March, 1943 :—	
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, 1942 ...	7 18 0	Payment to Principal Teacher of Liss National School for year 1942 ...	7 11 2
Dividends on 5 per cent. Second National Loan, 1950/60 ...	7 11 2	Balance on 31st March, 1943	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, 1943.

CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1942 :—		Balance on 31st March, 1943 :—	
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, 1942 ...	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, 1943	61 13 0
	£184 19 0		£184 19 0

REID BEQUEST—SCHEME "B."

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1943.

CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1942 :—		Balance on 31st March, 1943 :—	
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, 1942 ...	53 16 6	Prizes awarded to candidates admitted to Training Colleges	140 0 0
Dividends on 4½ per cent. Third National Loan, 1950/70	148 10 0	Balance on 31st March, 1943	62 6 6
	<hr/> £202 6 6		<hr/> £202 6 6

REID BEQUEST—SCHEME "C."

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1943.

CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1942 :—		Balance on 31st March, 1943 :—	
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, 1942 ...	337 8 0	Payment of Exhibitions to 8 University Students ...	420 0 0
Dividends on 4½ per cent. Third National Loan, 1950/70	197 6 6	Balance on 31st March, 1943	114 14 6
	<hr/> £534 14 6		<hr/> £534 14 6

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, 1943.

CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.				<i>Securities.</i> £ s. d.		
Balance on 1st April, 1942 :—				Balance on 31st March, 1943 :—			
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 Prize for year 1942	6	16	8
				Balance on 31st March, 1943	6	16	8
	<hr/> £13 13 4				<hr/> £13 13 4		

SEÓSAMH Ó NEILL,
Accounting Officer.

SECONDARY EDUCATION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943, 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' Salary Grant) ...	239,475	240,412 0 0	—	937 0 0
A.2.—Laboratory Grants ...	12,675	12,309 3 4	365 16 8	—
A.3.—Grant for Irish and Bilingual Schools ...	15,200	14,844 13 9	355 6 3	—
A.4.—Bonus for Choirs and Orchestras ...	1,500	1,562 19 0	—	62 19 0
B.—Incremental Salary Grant ...	225,000	225,201 10 3	—	201 10 3
C.—Examinations ...	15,775	16,156 13 11	—	381 13 11
D.—Scholarships and Prizes	13,715	12,957 0 8	757 19 4	—
E.—Grant towards Publication of Irish Text Books ...	3,000	2,934 18 5	65 1 7	—
F.—Courses in Irish ...	70	45 12 5	24 7 7	—
G.—Payment to the Secondary Teachers' Pension Fund ...	4,500	2,210 0 0	2,290 0 0	—
GROSS TOTAL ...£	530,910	528,634 11 9	3,858 11 5	1,583 3 2
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £2,275 8 3	
Deduct :—			Surplus of Appropriations in Aid realized. £379 7 0	
H.—Appropriations in Aid ...	37,920	38,299 7 0	Total Surplus to be surrendered. £2,654 15 3	
NET TOTAL ...£	492,990	490,335 4 9		

				Estimated.	Realized.
				£	£ s. d.
Extra Receipts payable to Exchequer :—					
Sale of Irish Text Books	...	...	...	1,600	500 10 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1., A.2., A.3., A.4., B. and C.—Casual variations.

D.—Saving due to Scholarships surrendered or not renewed.

E.—Casual variation.

F.—The number of teachers who attended these Colleges was smaller than expected.

G.—Fluctuations in the number of pensions and gratuities chargeable to the Fund make close estimating difficult.

H.—Appropriations in Aid :—

				Estimated.	Realized.
				£	£ s. d.
(1) Examination Fees of Students	...	...	...	2,500	2,877 12 10
(2) Sum payable out of Local Taxation (Customs and Excise) Duties	...	...	...	35,390	35,390 14 10
(3) Miscellaneous Receipts	...	...	...	30	30 19 4
				<u>£37,920</u>	<u>£38,299 7 0</u>

(1) The number of candidates who were exceptionally admitted to the Leaving Certificate Examination (fee £1 10s. 0d.) was 216 compared with 111 the previous year. There was also an increase in the number of candidates for entrance to Training Colleges and of candidates who did the Examination for the second or third time.

SEÓSAMH Ó NÉILL,
Accounting Officer.

ROINN OIDEACHAIS,
19 Samhain, 1943.

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, 1943.

CAPITAL ACCOUNT.

<i>Securities.</i>				<i>Securities.</i>			
£ s. d.				£ s. d.			
Balance on 1st April, 1942 :—				Balance on 31st March, 1943 :—			
4½ per cent. Third National Loan, 1950/70	...	1,160	0 0	4½ per cent. Third National Loan, 1950/70	...	1,160	0 0

INCOME ACCOUNT.

£ s. d.				£ s. d.			
Dividends on 4½ per cent. Third National Loan, 1950/70				Payment of Scholarships for the year 1942			
		52	4 0	...		52	4 0

THE CHARLEVILLE ENDOWMENT.

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

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1943.

CAPITAL ACCOUNT.

<i>Securities.</i>				<i>Securities.</i>			
£ s. d.				£ s. d.			
Balance on 1st April, 1942 :—				Balance on 31st March, 1943 :—			
Guaranteed 2½ per cent. Stock	...	1,316	5 4	Guaranteed 2½ per cent. Stock	...	1,316	5 4

INCOME ACCOUNT.

£ s. d.				£ s. d.			
Balance on 1st April, 1942 ...				Payments to Secondary Schools in Charleville, Co. Cork, for year 1942			
Dividends on Guaranteed 2½ per cent. Stock	...	36	4 0			36	4 0
				Balance on 31st March, 1943...			
						18	2 0
		£54	6 0			£54	6 0

THE BURKE MEMORIAL FUND.

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

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

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

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1943.

CAPITAL ACCOUNT.

				<i>Securities.</i>			
				£	s.	d.	£ s. d.
Balance on 1st April, 1942 :—				Balance on 31st March, 1943 :—			
2½ per cent. Consolidated				2½ per cent. Consolidated			
Stock	...	...	848 14 8	Stock	...	...	848 14 8

INCOME ACCOUNT.

				£	s.	d.	£ s. d.
Balance on 1st April, 1942 ...	5	6	1	Payment of Prizes for year 1942 ...	21	4	4
Dividends on 2½ per cent. Consolidated Stock ...	21	4	4	Balance on 31st March, 1943...	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 PERIOD FROM 1st APRIL, 1942, TO 1st JULY, 1942.

CAPITAL ACCOUNT.

	<i>Securities.</i>			<i>Cash.</i>				<i>Securities.</i>			<i>Cash.</i>		
Balance on 1st April, 1942 :—	£	s.	d.	£	s.	d.	Balance on 1st July, 1942 :—	£	s.	d.	£	s.	d.
4% Conversion Loan, 1950/70 ...	22,087	1	5				4% Conversion Loan, 1950/70 ...	22,087	1	5			
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			
3½% Financial Agreement Loan, 1953/58	4,450	0	0				3½% Financial Agreement Loan, 1953/58	4,450	0	0			
Dublin Corporation 5% Inscribed Stock, 1950/70 ...	853	18	6				Dublin Corporation 5% Inscribed Stock, 1950/70 ...	853	18	6			
Transferred from Income Account ...				11,783	0	3	Cash transferred from Income Account				11,783	0	3
	£61,200	12	4	£11,783	0	3		£61,200	12	4	£11,783	0	3

INCOME ACCOUNT.

				£	s.	d.					£	s.	d.
Balance on 1st April, 1942				3,067	4	3	Balance on 1st July, 1942 (transferred to Capital Account) :—						
Dividend on 4% Conversion Loan, 1950/70	...	441	14	10			Monies received in respect of Insurance Policies on Abbey	...	7,500	0	0		
Dividend on 4½% Third National Loan, 1950/70	...	573	15	0			School	...	4,283	0	3		
Dividend on 4½% India Stock, 1958/68	...	186	19	4			Uninvested Cash Balance	...					
Dividend on Dublin Corporation 5% Inscribed Stock, 1950/70	...	13	6	10									
Monies received in respect of Insurance Policies on Abbey	...												
School	...	7,500	0	0									
		£11,783	0	3					£11,783	0	3		

REGISTRATION COUNCIL.

STATEMENT OF SECURITIES HELD BY THE MINISTER FOR EDUCATION ON BEHALF OF
THE REGISTRATION COUNCIL ON 31ST MARCH, 1943.

Securities.	Amount.
	£ s. d.
4½ per cent. Third National Loan, 1950/70 ...	3,200 0 0
3½ per cent. National Security Loan, 1956/61 ...	700 0 0

SEÓSAMH Ó NÉILL, *Accounting Officer.*

TECHNICAL INSTRUCTION.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943, 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 ...	1,628	1,552 0 0	76	0	0	—		
B.—Annual Grants to Vocational Education Committees ...	330,839	329,868 7 1	970	12	11	—		
C.—Training of Teachers ...	4,393	3,613 3 4	779	16	8	—		
D.1.—Grants under Section 109 of the Vocational Education Act, 1930 ...	8,220	7,668 11 4	551	8	8	—		
D.2.—Miscellaneous Technical Instruction and Vocational Education Services ...	1,845	1,628 18 7	216	1	5	—		
E.—Grants for Drawing and Manual Instruction in Miscellaneous Schools	310	151 14 1	158	5	11	—		
F.—Examinations ...	2,035	2,368 19 6	—			333	19	6
G.—Payments under Section 25 (3) of the Vocational Education Act, 1930	4,875	4,956 6 7	—			81	6	7
H.—Payments under Section 51 (6) of the Vocational Education Act, 1930 ...	13,400	13,059 4 0	340	16	0	—		
GROSS TOTAL ...£	367,545	364,867 4 6	3,093	1	7	415	6	1
			Surplus of Gross Estimate over Expenditure. £2,677 15 6					
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £266 1 8					
I.—Appropriations in Aid ...	31,460	31,726 1 8	Total Surplus to be surrendered. £2,943 17 2					
NET TOTAL ...£	336,085	333,141 2 10						

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A. and B.—Casual variations.

C.—The grant to St. Catherine's School of Domestic Economy (£840), which should normally have been paid in the course of the year, was not issued until May, 1943.

D.1.—The saving was due to a decline in the number of pupils enrolled in certain of the schools receiving grants under this head.

D.2.—There was a falling-off in the number of pupils at the Cork Day Trades Preparatory School.

E.—Claims from schools eligible for these grants were less than anticipated.

F.—Excess due to (1) additional subjects in the examination programme, (2) an increase in the number of students presenting themselves for examination and (3) increased cost of Domestic Economy practical examinations due to travelling conditions.

G. and H.—Casual variations.

I.—Appropriations in Aid :—

				Estimated.	Realized.		
				£	£	s.	d.
(1) Fees of candidates for examinations :—							
(Technical School examinations, £1,375 ; Other examinations, £75)				1,450	1,710	12	8
(2) Receipts from Church Temporalities Fund ...				30,000	30,000	0	0
(3) Miscellaneous Receipts				10	15	9	0
				£31,460	£31,726	1	8

(1) There was an addition to the number of examination subjects and an increase in the number of entries (*See Subhead F.*).

SEÓSAMH Ó NEILL,
Accounting Officer.

ROINN OIDEACHAIS,
19 Samhain, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

SCIENCE AND ART.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943, 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 :—				
<i>Original ...</i> £27,747				
<i>Less Supplementary</i> 305				
	27,442	25,900 8 7	1,541 11 5	—
A.2.—Travelling Expenses ...	25	22 4 3	2 15 9	—
A.3.—Incidental Expenses ...	250	254 7 8	—	4 7 8
A.4.—Telegrams and Telephones ...	190	195 7 9	—	5 7 9
NATIONAL MUSEUM.				
A.5.—Purchase of Specimens (Grant-in-Aid) ...	1,000	1,000 0 0	—	—
A.6.—Fittings, Materials, etc.	220	325 12 6	—	105 12 6
NATIONAL LIBRARY.				
A.7.—Purchase of Books, etc. (Grant-in-Aid) :—				
<i>Original ...</i> £1,600				
<i>Supplementary</i> 315				
	1,915	1,915 0 0	—	—
NATIONAL COLLEGE OF ART.				
A.8.—Accessories, Models and Materials ...	540	620 12 7	—	80 12 7
A.9.—Scholarships and Prizes	340	327 8 4	12 11 8	—
B.1.—Publications in Irish ...	7,000	6,644 0 5	355 19 7	—
B.2.—Production of Plays in Irish (Grants-in-Aid)...	1,818	1,682 1 1	135 18 11	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
B.3.—Production of Irish County Histories ...	755	311 1 9	443 18 3	—
B.4.—The Irish Folklore Commission (Grant-in-Aid) ...	3,650	3,650 0 0	—	—
B.5.—Scholarships to Gaeltacht Students ...	2,297	1,831 2 0	465 18 0	—
B.6.—Preparation of revised Edition of “Handbuch des alt Irischen” ...	5	—	5 0 0	—
B.7.—Irish Committee of Historical Sciences (Grant-in-Aid) ...	70	70 0 0	—	—
B.8.—An t-Oireachtas (Grant-in-Aid) ...	500	500 0 0	—	—
C.—Aids to Arts and Crafts Exhibitions ...	50	—	50 0 0	—
GROSS TOTAL :— Original ... £48,057 Supplementary 10 —£	48,067	45,249 6 11	3,013 13 7	196 0 6
			Surplus of Gross Estimate over Expenditure. £2,817 13 1	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £88 6 10	
D.—Appropriations in Aid ...	884	972 6 10		
NET TOTAL :— Original ... £47,173 Supplementary 10 —£	47,183	44,277 0 1	Total Surplus to be surrendered. £2,905 19 11	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Sale of Publications in Irish ...	3,500	1,712 13 0
Sale of Photostat Prints and Fees for use of Ultra Violet Lamp ...	45	115 0 0
	£3,545	£1,827 13 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

A.6.—There was a number of special purchases of fittings, etc., during the year.

A.8.—An extra full-time model was employed for part of the year and emergency bonus was payable to all the models from 1st January, 1943.

B.1.—Close estimating is difficult in the case of this Subhead.

B.2.—Emergency conditions interfered with the production of plays by Cumann Drámuíochta na Sgol and Drámuíocht sa Ghaeltacht.

B.3.—Owing to the death of the Editor in August, 1942, work on the production of Irish County Histories was temporarily suspended.

B.5.—One scholarship was not renewed owing to failure at examination. Five post-graduate scholarships, for which provision was made in the Estimate, were not availed of by the students.

B.6.—It has not yet been found possible to proceed to the printing and publication of this work.

C.—The exhibition for which this grant was intended was not held.

D.—Appropriations in Aid :—

		Estimated.	Realized.
		£	£ s. d.
Fees for Tuition in National College of Art	...	760	874 13 0
Sundry Receipts	... ..	124	97 13 10
		£884	£972 6 10

Although there was a slight decrease in the total number of students, there was a much higher proportion of day students, with a corresponding increase in the amount of fees paid.

EXTRA REMUNERATION (exceeding £30).

The Director of the National Library received £58 10s. 0d. from the Vote for Secondary Education and £56 10s. 0d. from the Vote for Science and Art for services in connection with the scheme for the production of works in Irish.

The Assistant Teacher of Drawing received £36 18s. 6d. from the Vote for Secondary Education and £11 15s. 0d. from the Vote for Technical Instruction for acting as Examiner.

The Registrar of the National College of Art received a gratuity of £100 for performing certain of the duties of Director from March, 1941, to August, 1942.

One unestablished attendant received £28 0s. 2d. in respect of Sunday and Night Duty and received in addition £28 on foot of a Military Service Pension.

NOTES.

This Account includes expenditure of approximately £261 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £100 9s. 9d. in respect of the balance of civil pay issued to staff serving with the Defence Forces.

The Account of the Office of the Minister for Education includes expenditure of approximately £222 in respect of remuneration of staff temporarily lent, without repayment, to the National College of Art.

A collection of photographic negatives was acquired for the National Library at a cost of £315, which was borne by the Grant-in-Aid (Subhead A.7.). In the case of a limited number of selected views, the Irish Tourist Association has been granted, free of charge, the printing blocks and the right of post-card reproduction. Department of Finance minute S.18/4/43, dated 24th March, 1943.

SEÓSAMH Ó NÉILL,
Accounting Officer.

ROINN OIDEACHAIS,
19 Samhain, 1943.

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, 1942-43.

				Purchase of Specimens for National Museum.	Purchase of Books for National Library.
				£ s. d.	£ s. d.
Balances on 1st April, 1942	...	...	...	1,136 4 0	734 16 6
Grants-in-Aid, 1942-43	...	...	...	1,000 0 0	1,915 0 0
				2,136 4 0	2,649 16 6
Expenditure, 1942-43	...	...	...	799 8 8	2,492 4 2
Balances on 31st March, 1943	...	...	...£	1,336 15 4	157 12 4

MURPHY BEQUEST.

Under the Will of the late Mr. Patrick Murphy, Newry, which was admitted to Probate on 17th February, 1910, a sum of £5,000 was bequeathed for the benefit of the National Museum.

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1943.

CAPITAL ACCOUNT.

	<i>Securities.</i>				<i>Securities.</i>		
	£	s.	d.		£	s.	d.
Balance on 1st April, 1942 :—				Balance on 31st March, 1943 :—			
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, 1942	1,196	18	6	Field work of an Archaeological Nature ...	34	0	11
Dividends on 4 per cent. Funding Loan, 1960/90	26	0	0	Purchase of Books for Library of Irish Antiquities Division ...	53	1	11
Dividends on 4½ per cent. Third National Loan, 1950/70 ...	335	5	0	Archaeologia Hibernica	8	8	0
				Balance on 31st March, 1943 ...	1,462	12	8
£	1,558	3	6	£	1,558	3	6

SEÓSAMH Ó NÉILL,
Accounting Officer.

REFORMATORY AND INDUSTRIAL SCHOOLS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943, 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	6,567 12 8	—	47 12 8
B.—Industrial Schools ...	117,640	116,936 9 11	703 10 1	—
C.—Places of Detention ...	532	566 14 1	—	34 14 1
D.—Conveyance Expenses ...	260	440 8 7	—	180 8 7
E.—Parental Moneys—Collection Expenses ...	400	349 14 3	50 5 9	—
GROSS TOTAL ...£	125,352	124,860 19 6	753 15 10	262 15 4
			Surplus of Gross Estimate over Expenditure. £491 0 6	
			Surplus of Appropriations in Aid realized. £234 12 7	
			Total Surplus to be surrendered. £725 13 1	
Deduct :—	Estimated.	Realized.		
F.—Appropriations in Aid ...	4,500	4,734 12 7		
NET TOTAL ...	£ 120,852	120,126 6 11		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A. and B.—Casual variations.

C.—There was an increase in the number of children under detention.

D.—There was an increase in the number conveyed and in the cost of transport.

E.—A decrease in the amount of the parental contributions led to a corresponding fall in the commission payable to the collectors.

F.—The amount received under the Widows' and Orphans' Pensions Acts was larger than expected.

SEÓSAMH Ó NÉILL,
Accounting Officer.

ROINN OIDEACHAIS,
19 Samhain, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

NATIONAL GALLERY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943, compared with the Sum Granted, for the Salaries and Expenses of the NATIONAL GALLERY, including a GRANT-IN-AID.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries and Wages :—				
<i>Original</i> ... £3,065				
<i>Supplementary</i> 154				
	3,219	3,204 16 4	14 3 8	—
B.—Purchase and Repair of Pictures (Grant-in-Aid) ...	1,000	1,000 0 0	—	—
C.—Travelling Expenses ...	100	99 14 3	5 9	—
D.—Incidental Expenses :—				
<i>Original</i> ... £200				
<i>Supplementary</i> 50				
	250	241 10 6	8 9 6	—
TOTAL :—				
<i>Original</i> ... £4,365				
<i>Supplementary</i> 204				
£	4,569	4,546 1 1		—
Surplus to be surrendered ...	£		22 18 11	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	3	1 12 6

NATIONAL GALLERY,
10th November, 1943.

GEORGE J. FURLONG,
Director and Accounting Officer.

GRANT-IN-AID ACCOUNT.

	£	s.	d.
Balance from 1941-42 ...	682	7	9
Grant-in-Aid, 1942-43 ...	1,000	0	0
	1,682	7	9
Expended, 1942-43 ...	1,667	12	1
Balance to 1943-44 ...	£14	15	8

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, 1943, 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.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances ...	326,467	323,128 2 11	3,338 17 1	—	—	—
B.—Travelling Expenses ...	20,000	15,737 9 2	4,262 10 10	—	—	—
C.—Incidental Expenses ...	1,530	1,359 4 3	170 15 9	—	—	—
D.—Office of Public Trustee	1,091	1,107 1 3	—	16 1 3	—	—
E.1.—Solicitor's Branch—Salaries, Wages and Allowances ...	7,561	6,850 17 1	710 2 11	—	—	—
E.2.—Solicitor's Branch—Incidental Expenses ...	3,500	3,205 18 6	294 1 6	—	—	—
F.—Telegrams and Telephones ...	1,880	1,871 6 9	8 13 3	—	—	—
G.—Fees payable in connection with proceedings under Section 28 of the Land Act, 1933 ...	11,000	9,838 14 6	1,161 5 6	—	—	—
H.1.—Payments under Section 11 (7) of the Land Act, 1923 ...	114,000	114,045 12 2	—	45 12 2	—	—
H.2.—Payments under Sections 42 and 46 of the Land Act, 1927, and Section 44 of the Land Act, 1939 ...	17,300	17,196 16 8	103 3 4	—	—	—

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	635,000	631,980 12 11	3,019	7 1	—	
H.4.—Provision to meet Deficiencies in the Land Bond Fund arising under Section 37 of the Land Act, 1933...	100	52 16 7	47	3 5	—	
I.—Improvement of Estates, etc.	329,350	248,081 15 11	81,268	4 1	—	
J.—Advance to meet Deficiency of Income from Untenanted Lands purchased under the Land Acts, 1923-39	500	—	500	0 0	—	
K.—Deficiencies on Realization by Government Departments of Land Bonds	5	—	5	0 0	—	
L.1.—Loss on Unoccupied Holdings	5	240 4 5	—		235	4 5
L.2.—Advances under Section 43 of the Land Act, 1939	500	—	500	0 0	—	
M.—Advances to meet Payments under Sections 13 (3), 15 (2), 18 (2) and 19 (1) of the Land Act, 1931	2,500	727 16 11	1,772	3 1	—	
N.—Advances to provide Funds for the Maintenance of Embankments or other Works	500	—	500	0 0	—	
O.—Payments under Section 34 of the Land Act, 1931	5	—	5	0 0	—	
P.—Amount required to complete Purchase Proceedings pending under Land Acts, 1903-1909	500	—	500	0 0	—	
Q.1.—Payments under Section 14 (4) of the Land Act, 1933	50	—	50	0 0	—	
Q.2.—Payments under Section 20 of the Land Act, 1923, and Section 15 of the Land Act, 1933	100	7 2 2	92	17 10	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
R.—Advances to meet Payments under Section 17 (j) of the Land Act, 1933	100	—	100	0 0	—	
Losses	—	189 6 1	—		189	6 1
GROSS TOTAL ...£	1,473,544	1,375,620 18 3	98,409	5 8	486	3 11
			Surplus of Gross Estimate over Expenditure. £97,923 1 9			
Deduct :—						
			Surplus of Appropriations in Aid realized. £8,588 19 11			
S.—Appropriations in Aid ...	135,011	143,599 19 11				
			Total Surplus to be surrendered. £106,512 1 8			
NET TOTAL ...£	1,338,533	1,232,020 18 4				

Estimated. Realized.

	£	£	s. d.
Extra Receipts payable to Exchequer	2,000	14,710	13 0

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, offset by the extra amount payable as Emergency Bonus.
- B.—It is difficult to estimate the expenditure under this heading owing to changing conditions as to the amount of works anticipated to be carried out.
- C.—The amount spent on advertising and casual labour was less than anticipated.
- D.—Excess due to the extra amount payable as Emergency Bonus.
- E.1.—Saving due to the delay in filling vacancies, offset by the extra amount payable as Emergency Bonus.
- E.2.—Estimated as closely as possible.
- F.—A slight increase in the cost of telegrams was more than offset by a decrease in the expenditure anticipated on telephones.
- G.—The amount of fees payable was less than anticipated owing to more prompt payment of Land Purchase Annuities, etc,

H.1.—Excess due to a slight underestimation.

H.3.—Saving due to the advances in year being less than anticipated.

H.4.—Only two additional cases arose during the year (Department of Finance minutes F.63/26/42 of 7th September, 1942, and F.63/29/42 of 25th August, 1942).

I.—Savings due to increasing difficulties in the way of building contracts and Improvement operations in general.

J.—There was a considerable increase in the receipts from Untenanted Land over the amount anticipated and there was no charge to the Subhead. The Receipts exceeded the Expenditure during the year and the surplus was paid over to the Exchequer on the 28th June, 1943, in accordance with Department of Finance minute F.63/11/26 of 17th December, 1929.

					£	s.	d.
Receipts	...	...	...	...	76,001	10	4
Expenditure	...	...	...	...	56,803	10	4
Surplus	...	...	...	...	£19,198	0	0

K.—Token Vote.

L.1.—The Subhead was charged for the following amounts in respect of Unoccupied Holdings closed at a loss :—

				£	s.	d.
Department of Finance minutes F.63/85/37 of 5th March, 1943, and 21st August, 1943	...	...	...	...	118	18 1
Department of Finance minute F.63/13/42 of 30th May, 1942	...			...	121	6 4

L.2.—No advance was made under this Subhead during the year.

M.—It is difficult to give an accurate estimate for this Subhead.

STATEMENT OF ADVANCES AND RECOUPMENTS.

				£	s.	d.
Balance outstanding at 31st March, 1942	...	...	...	28,705	7	11
Amount paid from Subhead M. in the year to 31st March, 1943	...			727	16	11
				29,433	4	10
Amount recovered in year to 31st March, 1943	...	7,177	4 11			
Amount written off in year under sanction of the Department of Finance minutes F.63/22/42 of 31st July, 1942, and 6th October, 1942	...	...	...	26	7	10
				7,203	12	9
Balance outstanding at 31st March, 1943	...	...	...	£22,229	12	1

N.—No advance was made under this Subhead during the year.

O.—Token Vote.

P.—No case matured for payment during the year.

Q.1.—No payments were made under this Subhead during the year.

Q.2.—The amount of payments made was less than anticipated.

R.—No payments were made under this Subhead during the year.

Losses.—The charges on this Subhead were sanctioned by minutes of the Department of Finance as follows :—

- £25 5s. 0d.—£20 compensation and £5 5s. 0d. costs was paid to a tenant of a holding in Co. Mayo in settlement of a claim for compensation for damage to credit caused by the wrongful issue of a warrant for recovery of an instalment of an Annual Sum which had already been received (Department of Finance minute F.63/17/42 of 22nd July, 1942).
- £30 15s. 0d.—£15 compensation and £15 15s. 0d. costs was paid to a tenant in Co. Meath for the loss occasioned to him by the failure of the Land Commission to carry out an agreement for the allotment of an addition to his holding. The allotment could not be carried out owing to the breakdown of arrangements to transfer the existing occupier to another holding. A sum of £6 8s. 0d. for costs incurred by the Land Commission was charged to Subhead E.2. of the Vote for Lands, 1941-42 (Department of Finance minute F.63/22/43 of 5th July, 1943).
- £5 15s. 0d.—Compensation was paid to a migrant to the Beckett Estate, Co. Meath, for the loss of poultry and oats in transit by lorry from his old holding (Department of Finance minute F.63/46/40 of 28th September, 1942).
- £11 0s. 0d.—Compensation was paid to a migrant to the Gannon Estate, Co. Kildare, as the Department's share of his claim for the loss of a cow in transit from his old holding (Department of Finance minute F.63/46/40 of 27th October, 1942).
- £14 0s. 0d.—Compensation was paid for the loss sustained on repairs and improvements carried out by the purchaser of a store on Inisheer Island from the Land Commission which was subsequently found not to have belonged to the Department (Department of Finance minute F.63/66/40 of 31st March, 1943).
- £21 0s. 0d.—This sum was paid to a migrant from Co. Mayo to a holding in the Midlands in full settlement of a claim for compensation for damage caused by flooding to the new holding. Legal proceedings against the Land Commission were withdrawn on payment of the costs and expenses already incurred by the migrant (Department of Finance minutes F.63/80/33 of 5th January, 1943, and 10th February, 1943).
- £13 10s. 0d.—Compensation was paid to migrants to the Gaeltacht Colony at Allenstown, Co. Meath, as the Department's share of their claim for the loss of 8 sheep in transit from their old holdings (Department of Finance minute F.63/46/40 of 5th February, 1943).
- £55 4s. 10d.—Damages and costs, awarded by the High Court in an action against the Land Commission, was paid to an allottee of a holding in Co. Kilkenny. On the holding allotted there remained the ruins of an old dwelling-house which the Land Commission demolished and used the material to repair a road fence. The Land Commission considered they were entitled to do so under the terms of the Purchase Agreement with the tenant. The tenant took proceedings against the Department and claimed damages for trespass and conversion. The High Court decided in the tenant's favour (Department of Finance minute F.63/39/42 of 31st December, 1942).
- £10 1s. 3d.—For final payment in year 1942-43 in connection with Contract No. B.252. In September, 1935, a Contractor entered into a Contract (B.252) for the erection of a dwellinghouse and out-office in Co. Galway at a cost of £293. Sureties were not considered necessary. The work was completed in December, 1936, and the Contractor was paid £256, £37 being retained to meet the cost of repairing any defects which might become apparent in the buildings six months after completion. Defects did appear but owing to financial difficulties the Contractor was unable to remedy them. The necessary repairs

were carried out at the cost of £97 13s. 7d. and after deduction of the sum of £37 retained, the net amount of £60 13s. 7d. has been deemed to be irrecoverable. Of the sum of £60 13s. 7d., £50 12s. 4d. was charged to the Vote for Lands in previous years and £10 1s. 3d. in this Account (Department of Finance minute S.9/7/40 of 27th October, 1943).

£2 15s. 0d.—Out of a deposit, at the rate of 5s. each, paid for jute sacks containing cement for use on Improvement Works, £2 15s. 0d. was found to be irrecoverable in respect of sacks damaged when returned (Department of Finance minute F.63/45/43 of 16th November, 1943).

S.—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 (3) of Land Law (Commission) Act, 1923, and Section 50 of Finance Act, 1941)	30,000	27,000	0	0
(3) Fees, and Costs recovered from Purchase Annuity Defaulters	1,200	993	7	6
(4) Surplus Income of Rent and Interest Accounts ...	20,000	25,013	9	9
(5) Repayment of (late) Congested Districts Board's Loans	350	437	16	11
(6) Excess Annuities (Section 7 (2) and (3) Land Bond Act, 1925) and Redemptions	57,000	58,210	6	4
(7) Fees collected in connection with proceedings under Section 28 of the Land Act, 1933	12,000	10,122	11	6
(8) Repayment of Advances made to meet payments under Sections 13 (3), 15 (2), 18 (2) and 19 (1) of the Land Act, 1931	2,000	7,177	4	11
(9) Repayment from Vote 73 on account of the salaries of officers seconded to the Special Employment Schemes Office	3,411	8,212	1	11
(10) Miscellaneous	5,500	2,883	1	1
	<u>£135,011</u>	<u>£143,599</u>	<u>19</u>	<u>11</u>

(2) This was the amount available as determined by the Minister for Finance under Section 50 of the Finance Act, 1941 (Department of Finance minute F.56/2/41 of 24th March, 1943).

(3) Under new arrangements made in September, 1942, in connection with attendance on taxation of Costs in Land Purchase proceedings the Land Commission no longer receive the fees.

(4) Owing to increased prices being obtained for lettings of lands on hand there was a greater surplus than was anticipated.

(5), (6) and (7) The receipts from these items are difficult to estimate.

(8) A sum of over £5,000 which was estimated to be received in year 1941-42 was not received until this year.

(9) The excess amount realized was due to the continued secondment of certain officers for a longer period than was anticipated and to the recoupment under this item of some £1,650 which was estimated under item (10).

(10) The deficiency is mainly due to the transfer to item (9) referred to above,

EXTRA RECEIPTS PAYABLE TO EXCHEQUER.

	£	s.	d.
Payment in respect of surplus cash at 31st March, 1942, in the State Claims Accounts Nos. 1, 2 and 3	1,603	0	0
Excess of Receipts over Expenditure in Rent and Interest Account No. 3 in the year 1941-42	10,091	13	0
Recoupment from Vote No. 75 (Damage to Property (Neutrality) Compensation) of the amount which had been charged to the Improvements Subhead of the Vote for Lands for the year 1940-41 in respect of repairs to Property in Co. Carlow injured by the dropping of bombs (Department of Finance minute 380/1 (5) of 30th September, 1942)	25	12	3
Interest on a sum of £5,723 11s. 11d. due in respect of over-issued Bonds in an Estate in Co. Galway, payment of which was deferred till the death of an annuitant	433	8	5
Amount received as compensation for the loss of the services of an Inspector as the result of a motor accident	88	15	3
Deposit Interest earned on balances in the Land Purchase Account No. 3 in the year 1942-43	468	4	1
The amount of the net cost of management of the Local Loans Fund in the year 1941-42 in respect of this Vote as determined by the Minister for Finance pursuant to Section 18 of the Local Loans Fund Act, 1935 (Department of Finance minute F.60/11/35 of 10th October, 1942)	2,000	0	0
	<u>£14,710</u>	<u>13</u>	<u>0</u>

REPAYABLE EXCHEQUER ADVANCE FOR FINANCING PAYMENTS IN LIEU OF RENT.

	£	s.	d.
Advance outstanding at 31st March, 1942	1,560	4	0
Add Arrears previously Funded :— Holding since excluded	1	13	0
Advance outstanding at 31st March, 1943	<u>£1,561</u>	<u>17</u>	<u>0</u>

NOTES.

An apportioned Annuity of one shilling on the portion of a holding on the Estate of O'Brien Corkery, E.C. 3954, Co. Kerry, submerged owing to coast erosion has been written off as irrecoverable (Department of Finance minute F.63/32/43 of 25th August, 1943).

Arrears of Annuities and Annual Sums amounting to £1,101 8s. 4d. were written off under Section 20 of the Land Act, 1939, as irrecoverable as follows :—

	£	s.	d.
Hepenstal Estate, D.H. 30, Co. Wicklow (Department of Finance minutes F.63/85/37 of 5th March, 1943, and 21st August, 1943)	333	18	2
Crowe Estate, D.H. 27, Co. Clare (Department of Finance minute F.63/13/42 of 30th May, 1942)	508	1	0
Inchiquin Estate, D.H. 44, Co. Clare (Department of Finance minute F.63/7/43 of 13th April, 1943)	14	13	9
Mahon Estate, 84/140A., Co. Galway (Department of Finance minute F.63/37/42 of 15th December, 1942)	244	15	5

A sum of £9 8s. 0d. costs of abortive sale and possession proceedings in the case of a defaulter on the Crowe Estate, D.H. 27, Co. Clare, has been written off as irrecoverable (Department of Finance minute F.63/13/42 of 30th May, 1942).

The Commissioners made orders declaring sums amounting to £63 12s. 6d. due by four allottees of untenanted lands to be irrecoverable and sanction of the Minister for Finance was given by minutes F.56/3/31 of 8th and 16th September, 1943.

Allottees of lands divided before the end of the rating year are charged with a proportionate part of the rates from the date of allotment to the following 31st March. A sum of £71 16s. 6d. in respect of 56 such divisions made in the period to 31st March, 1941, was found to be irrecoverable at 31st March, 1943, and was written off. £4 4s. 0d. written off at 31st March, 1942, in this respect has since been recovered (Department of Finance minute F.63/55/40 of 17th April, 1941).

A payment of £2 compensation, with 15s. 6d. costs, was made out of Rent and Interest Account No. 3 to a farmer in Co. Roscommon whose crops were damaged by live-stock, from the lands in the hands of the Land Commission, breaking into his lands (Department of Finance minute F.63/20/42 of 9th July, 1942).

Tools valued at £16 11s. 10d. were lost during the years 1938-39 to 1941-42, inclusive, and Engineering instruments, valued at £5 8s. 6d. during the years 1938-39 to 1940-41, inclusive, and these amounts were written off (Department of Finance minute F.63/36/42 of 3rd May, 1943).

On the definitive transfer of two officials to the Special Emergency Schemes, official property to the value of £11 was transferred with them.

Contractors failed to complete contracts entered into with the Land Commission and the losses sustained in consequence were written off as follows:—

Contract No. B.261. Loss £683 18s. 8d.

Department of Finance minute S.9/7/40 of 27th April, 1943.

Contract No. B.283. Loss £214 11s. 6d.

Department of Finance minute S.9/7/40 of 11th September, 1943.

Contract No. B.931. Loss £112 5s. 5d.

Department of Finance minute S.9/7/40 of 31st August, 1943.

Contract No. B.827. Loss £253 0s. 0d.

Department of Finance minute S.9/7/40 of 30th August, 1943.

Contract No. B.811. Loss £61 5s. 4d.

Department of Finance minute S.9/7/40 of 25th August, 1943.

Contract No. B.777. Loss £198 19s. 10d.

Department of Finance minute S.9/7/40 of 26th December, 1942.

Contract No. B.242. Loss £112 7s. 10d.

Department of Finance minute S.9/7/40 of 28th December, 1942.

Contract No. B.414. Loss £219 10s. 0d.

Department of Finance minute S.9/7/40 of 18th January, 1943.

In the last mentioned case an offer to pay £100 (apart from the amount written off), £50 at once and two sums of £25 on 1st January, 1944, and 1st January, 1945, was accepted. The first payment, £50, has been made.

Six payments amounting to £263 18s. 10d. were made on an *ex-gratia* basis to meet increased charges allowed to Contractors owing to war conditions (Department of Finance minutes S.9/6/40 of 5th November, 1942, 30th June, 1943, and 7th September, 1943).

A contract was placed for the erection of a house and out-office in Co. Roscommon. In excavating the site, running sand was encountered, and a new contract had to be made for the erection of the house on another site. In signing, the Contractor claimed, and was paid, the sum of £3 7s. 0d. for the cost of re-digging the foundations and an increase of £15 on the original tender price of £280 to cover the increased cost of labourers' wages. Remission was also made of stamp duty, amounting to 7s. 6d., on the Surety Bond attached to the new contract (Department of Finance minute F.63/25/43 of 5th July, 1943).

Two Inspectors who were called to attend at the Circuit Court and the High Court at Castlebar in a turbary dispute between tenants on the Palmer Estate, Co. Mayo, incurred expenses, amounting to £7 16s. 8d., which the plaintiff, in whose interest they gave evidence, was unable to pay. This amount was written off as irrecoverable (Department of Finance minute F.63/3/43 of 14th September, 1943).

EXTRA REMUNERATION (exceeding £30).

Officers of this Department received Military Service Pensions:—

One Staff Officer £42; five Clerical Officers £237 18s. 4d. in sums varying between £30 8s. 4d. 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 received a special allowance of £150 and a Temporary Inspector Grade II received a special allowance of £46 12s. 8d. out of the Vote for Agriculture.

A Clerical Officer and a Writing Clerk received sums of £31 7s. 8d. and £38 10s. 1d., respectively, for overtime worked in this Department.

This Account includes expenditure of approximately £80,214 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £171 19s. 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 £756 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

M. DEEGAN,
Accounting Officer.

8th December, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General

FORESTRY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943, 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 certain 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 ...	18,282	19,954 3 11	—	1,672 3 11
B.—Travelling Expenses ...	3,450	4,745 18 5	—	1,295 18 5
C.1.—Acquisition of Land (Grant-in-Aid) ...	60,000	60,000 0 0	—	—
C.2.—Cultural operations, Maintenance, etc. ...	209,471	179,021 1 6	30,449 18 6	—
C.3.—Timber Conversion ...	5,964	6,817 19 9	—	853 19 9
D.—Grants for Afforestation Purposes ...	600	375 15 0	224 5 0	—
E.1.—Forestry Education ...	1,433	1,377 13 8	55 6 4	—
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	—
F.3.—University College, Dublin (Grant-in-Aid) :— Original ... Nil Supplementary £200	200	133 6 8	66 13 4	—
G.—Incidental Expenses ...	445	639 0 5	—	194 0 5
	299,954	273,158 14 4	30,811 8 2	4,016 2 6

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 Subheads (<i>See Supplementary Estimate</i>) ...	190	—	190 0 0	—
<i>GROSS TOTAL :—</i>				
Original ... £299,754				
Supplementary 10				
£ 299,764	299,764	273,158 14 4	30,621 8 2	4,016 2 6
			Surplus of Gross Estimate over Expenditure. £26,605 5 8	
<i>Deduct :—</i>	Estimated.	Realized.		
H.—Appropriations in Aid ...	94,940	91,610 19 2		Deficiency of Appropriations in Aid realized. £3,329 0 10
<i>NET TOTAL :—</i>				
Original ... £204,814				
Supplementary 10				
£ 204,824	204,824	181,547 15 2		Net Surplus to be surrendered. £23,276 4 10

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The excess is due to the cost of additional staff sanctioned, and Emergency Bonus, offset to some extent by savings caused by resignations and delay in filling vacancies.
- B.—Excess is due to extra travelling consequent upon the inception and carrying out of a Census of Woodlands on behalf of the Department of Supplies.
- C.2.—Savings due to (1) delay in appointment of additional foreman ; (2) failure to secure anticipated supplies of wire netting and seeds, and (3) the interruption during the autumn and winter of the Emergency Fuel Supply Scheme owing to restrictions on transport. These savings were to some extent offset by increases in labourers' wages and increased cost of cartage.
- C.3.—Excess mainly due to the purchase of additional cross-cutting outfits and their upkeep.
- D.—Applications for grants were less than anticipated.
- E.1.—Savings due to the abandonment of the special courses for Foresters and Foremen offset by an increase in the general expenses of management of Avondale House.
- F.3.—Only two instalments of Grant fell due in the year.
- G.—Excess due to additional advertising in respect of sales of timber and increased cost of telephones caused by additional installations.

H.—Appropriations in Aid :—

					Estimated.	Realized.		
					£	£	s.	d.
(1) Saw Mills	...	...	...	...	16,000	23,063	5	1
(2) Large Sales of Timber	...	...	...	...	20,000	26,442	9	9
(3) Small Sales of Timber and Thinnings	...	...	...	...	6,000	10,319	15	8
(4) Grazing, Shooting and Cottage Rents	...	...	...	...	2,000	3,789	5	11
(5) Payments by Trainees	...	...	...	...	140	124	18	8
(6) Miscellaneous, including Compensation for malicious injury to forest properties	...	...	...	...	800	1,871	4	1
(7) Sales of Firewood under Emergency Fuel Supply Scheme	...	...	...	...	50,000	26,000	0	0
					£94,940	£91,610	19	2

Items (1), (2) and (3)—The excesses arise from the increased sales due to the continued scarcity of imported timber and fuel.

Item (4)—The excess is mainly due to the increased amounts obtained from grazing and turbary lettings.

Item (6)—The excess is due to the higher prices obtained from the sale of old materials.

Item (7)—The deficit is due to the virtual stoppage during the autumn and winter months of the Emergency Firewood Schemes caused by transport restrictions. There was a corresponding decrease in the amount of expenditure under Subhead C.2.

NOTES.

A sum of £46 15s. 6d., being the value of losses of materials by theft during the year, was written off as irrecoverable (Department of Finance minute S.90/72/34 of 6th January, 1944).

The sum of £10,500 0s. 8d. 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 13th November, 1943).

Tools valued at £37 10s. 3d. were lost at Forestry centres during the year ended 30th September, 1942, and this amount was written off (Department of Finance minute S.86/6/42 of 3rd December, 1943).

The Account of another Department includes the sum of approximately £478 in respect of services rendered, without repayment, to this Department during the year.

A claim of £1 15s. 0d. was made by the Department for damage to trees at Ballyfarnon. The person who damaged the trees claimed ownership of them and of the plot on which they stood. He agreed to relinquish all claim to the plot and to pay 1s. 0d. nominal compensation. The balance of £1 14s. 0d. was written off (Department of Finance minute S.90/72/34 of 15th April, 1943).

This Account includes expenditure of approximately £505 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £18 14s. 7d. 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 £1,369 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

M. DEEGAN,
Accounting Officer.

10th January, 1944.

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, 1943.

	...	£	s.	d.
Cash Balance on 1st April, 1942	... ..	13,864	12	0
Grant-in-Aid, 1942-43	... ..	60,000	0	0
Amounts received from various persons for purchases of land, etc....		332	7	1
		74,196	19	1
Expenditure, 1942-43	... ..	25,960	16	5
Cash Balance on 31st March, 1943	... ..	£48,236	2	8

GAELTACHT SERVICES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943, 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 ...	18,290	17,307 4 5	982	15 7	—	
B.—Travelling Expenses ...	200	278 18 0	—		78	18 0
C.—Incidental Expenses ...	200	217 0 0	—		17	0 0
RURAL INDUSTRIES.						
D.1.—Salaries, Wages and Allowances ...	6,636	6,662 17 5	—		26	17 5
D.2.—Assistance to Convent Classes—Salaries, etc. ...	177	181 14 6	—		4	14 6
D.3.—Domestic Instruction—Salaries, etc. ...	279	281 15 0	—		2	15 0
D.4.—Travelling Expenses ...	600	557 17 3	42	2 9	—	
D.5.—Machines and Plant ...	800	634 8 10	165	11 2	—	
D.6.—Materials :— Original ... £78,000 Supplementary 19,850	97,850	87,398 4 6	10,451	15 6	—	
D.7.—General Expenses ...	3,520	2,882 13 2	637	6 10	—	
D.8.—Toy Industry :— Original ... £20,350 Supplementary 15,900	36,250	33,488 3 11	2,761	16 1	—	
D.9.—Spinning Industry ...	12,900	13 16 3	12,886	3 9	—	
DD.9.—Spinning Mill :— Original ... Nil Supplementary £8,880	8,880	9,574 18 1	—		694	18 1
MARINE PRODUCTS INDUSTRIES.						
E.1.—Salaries, Wages and Allowances ...	463	462 11 4	8	8	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
E.2.—Travelling Expenses ...	350	330 1 2	19	18 10	—	
E.3.—Kelp, etc. ...	14,750	10,240 4 10	4,509	15 2	—	
E.4.—Carrageen :— Original ... £3,200 Supplementary 3,100	6,300	5,433 6 6	866	13 6	—	
CENTRAL MARKETING DEPÔT.						
F.1.—Salaries, Wages and Allowances ...	4,960	5,188 7 1	—		228	7 1
F.2.—Advertising and Publicity	380	80 8 7	299	11 5	—	
F.3.—General Expenses ...	5,850	2,884 13 4	2,965	6 8	—	
G.—Miscellaneous Services ...	70	18 0 0	52	0 0	—	
GAELTACHT HOUSING.						
H.1.—Salaries, Wages and Allowances ...	3,688	3,116 10 8	571	9 4	—	
H.2.—Travelling and Miscellaneous Expenses ...	1,800	1,833 16 1	—		33	16 1
H.3.—Grants under the Housing (Gaeltacht) Acts, 1929 to 1939 ...	16,000	7,754 18 3	8,245	1 9	—	
H.4.—Teachers' Residences in the Fíor-Ghaeltacht ...	10	9 0 0	1	0 0	—	
	241,203	196,831 9 2	45,458	17 0	1,087	6 2
Deduct :— Anticipated Savings on various Subheads (See Supplementary Estimate) ...	25,170	—	25,170	0 0	—	
GROSS TOTAL :— Original ... £193,473 Supplementary 22,560	£ 216,033	196,831 9 2	20,288	17 0	1,087	6 2
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £19,201 10 10			
I.—Appropriations in Aid :— Original ... £133,515 Supplementary 22,550	156,065	151,907 10 9	Deficiency of Appropriations in Aid realized. £4,157 9 3			
NET TOTAL :— Original ... £59,958 Supplementary 10	£ 59,968	44,923 18 5	Net Surplus to be surrendered. £15,044 1 7			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Carrageen Licence	—	5 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to vacancies remaining unfilled for part of the year.

B.—Organising duties in connection with Rural Industries were performed by members of the Headquarters staff, resulting in an excess on this Subhead.

C.—Casual variation.

D.1., D.2. and D.3.—Payment of an Emergency Bonus for the last quarter of the year caused slight excesses on these Subheads.

D.4.—Casual variation.

D.5.—It was not found possible to obtain the amount of needles and machine parts for which provision was made.

D.6.—It was not found possible to procure the full quantity of materials provided for in the Supplementary Estimate.

D.7.—Provision for freight was overestimated and packing materials were not obtainable to the extent anticipated.

D.8.—It was not found possible to procure the full quantity of materials provided for in the Supplementary Estimate. An amount of £18 3s. 0d. is included in respect of a shortage in weight of leather-cloth fents delivered in a consignment. As examination of consignment was delayed, claim for shortage was repudiated (Department of Finance minute S.29/3/42 of 24th June, 1942).

D.9.—As in the previous year it was not found possible to make progress with the project for a Spinning Mill.

DD.9.—Materials for the Spinning Mill leased during the year being available, a greater quantity was purchased than that for which provision was made.

E.1. and E.2.—Casual variations.

E.3.—As the Department was not prepared to purchase kelp without a preliminary test, only one-third of the provision therefor was utilized.

E.4.—The demand for packaged food carrageen did not justify the utilization of the full amount provided for in the Supplementary Estimate.

F.1.—Payment of an Emergency Bonus for the last quarter of the year together with increased salary of an officer on marriage caused the excess on this Subhead.

F.2.—Advertising was undertaken only to a very limited extent.

F.3.—Provision for freight was overestimated and packing materials were not obtainable to the extent anticipated.

G.—Saving is made up of the token sums provided for loans under the various sub-divisions of the Subhead.

H.1.—The services of one Assistant Housing Surveyor and four Gangers were discontinued in the course of the year by transfer to alternative work for other Offices.

H.2.—Casual variation.

H.3.—Owing to emergency conditions there was a decrease in the number of housing grants falling due for payment.

H.4.—Casual variation.

I.—Appropriations in Aid :—

	Corresponding Debit Subhead.	Estimated.	Realized.
		£	£ s. d.
(1) Receipts from sales of products of Rural Industries (including Toys) after deducting amounts estimated as follows :—			
(a) Workers' Wages (£47,270)			
(b) Agents' Commission (£9,239) ...	D.1. to D.8.	139,600	136,396 14 6
(2) Receipts from sale of kelp, etc. ...	E.3.	10,435	10,450 3 3
(3) Receipts from net sales of carrageen	E.4.	5,630	4,634 16 10
(4) Repayment of Industrial, etc., Loans	G.	110	128 19 4
(5) Receipts from rentals	H.4.	120	118 9 6
(6) Miscellaneous receipts, including receipts in respect of sale of old stores	—	170	178 7 4
		<u>£156,065</u>	<u>£151,907 10 9</u>

(1) The amount shown as realized represents the balance which remained after deduction from the gross receipts of (a) £46,070 in respect of wages and State insurance of the workers and (b) £6,262 in respect of Agents' Commission. The decrease in the amount paid for Agents' Commission was due to an alteration in the Agency arrangements and the non-payment of certain commission within the period, due to a legal dispute.

(3) The sales of carrageen were less than anticipated (*See note to Subhead E.4.*).

NOTES.

Sundry bad debts of the Central Marketing Depot amounting in all to £466 3s. 9d. were written off as irrecoverable (Department of Finance minutes S.29/5/34 of 24th October, 1942, and 9th April, 1943).

This Account includes expenditure of approximately £5,655 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 £1,050 in respect of staff temporarily lent, without repayment, to this Division.

Machines, etc., valued at £310 13s. 4d., were destroyed in the fire at the Post Office Factory, St. John's Road, Kingsbridge, Dublin, on the 4th November, 1942 (Department of Finance minute S.41/14/42).

EXTRA REMUNERATION (exceeding £30).

The following sums were received as Military Service Pensions :—

£86 by a Minor Staff Officer and £40 13s. 4d. by a Messenger on the Headquarters Staff and £72 by a Warehouseman in the Central Marketing Depot.

MICHEÁL Ó DUIBHGINN,
Oifigeach Cúntasálachta.

ROINN TAILTE,
(SEIRBHÍSt NA GAELTACHTA),
30adh Mí na Samhna, 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.

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, 1943, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF THE MINISTER FOR INDUSTRY AND COMMERCE, including certain Services administered by that Office.

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 :—						
<i>Original</i> ... £186,172						
<i>Supplementary</i> 6,375						
	192,547	191,443 8 3	1,103	11 9	—	
B.—Travelling Expenses ...	2,750	3,605 16 11	—		855	16 11
C.—Incidental Expenses :—						
<i>Original</i> ... £1,200						
<i>Supplementary</i> 1,600						
	2,800	2,684 4 1	115	15 11	—	
D.—Telegrams and Telephones ...	1,900	1,877 9 11	22	10 1	—	
E.—Fees to Certifying Surgeons, etc. ...	5	2 15 0	2	5 0	—	
F.—Fees and Expenses of Medical Referees ...	250	166 7 0	83	13 0	—	
G.—Fees to Vocational Education Committees under the Apprenticeship Act, 1931 ...	45	38 5 0	6	15 0	—	
H.—Subscriptions, etc., to International Organisations, Special Services, Enquiries, etc. ...	170	163 15 7	6	4 5	—	
I.—New York World Fair, 1939 and 1940 ...	200	200 15 6	—		15	6
J.—Contribution towards the Expenses of the International Labour Organisation (League of Nations)	3,662	3,598 6 6	63	13 6	—	
K.—Prices Commission—Allowances ...	1,600	90 12 4	1,509	7 8	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
MINERALS DEVELOPMENT.				
L.1.—Advances to Comhlucht Gual-Láthrach Shliabh Árdachadh, Teoranta ...	32,000	31,326 0 0	674 0 0	—
L.2.—Payments to Comhlucht Gual-Láthrach Shliabh Árdachadh, Teoranta, for prospecting for coal ...	3,000	317 6 3	2,682 13 9	—
L.3.—Advances to Comhlucht Lorgtha agus Forbartha Mianraí, Teoranta :— Original ... £30,000 Supplementary 9,000	39,000	38,384 1 6	615 18 6	—
L.4.—Payments to Comhlucht Lorgtha agus Forbartha Mianraí, Teoranta, for prospecting for minerals ...	3,000	1,000 0 0	2,000 0 0	—
LL.—Minerals Exploration :— Original ... £5 Supplementary 95	100	82 6 10	17 13 2	—
INDUSTRIAL RESEARCH COUNCIL.				
M.1.—Salaries, Wages and Allowances ...	1,439	1,453 9 0	—	14 9 0
M.2.—Travelling Expenses ...	100	45 18 4	54 1 8	—
M.3.—Incidental Expenses ...	200	160 1 3	39 18 9	—
M.4.—Special Investigations ...	1,800	676 18 1	1,123 1 11	—
M.5.—Aids to Research Workers and Special Research Committees ...	5	—	5 0 0	—
M.6.—Research Grants to Students	850	684 18 0	165 2 0	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
M.M.—Losses	—	342 15 8	—	342 15 8
<i>Deduct :—</i>	287,423	278,345 11 0	10,291 6 1	1,213 17 1
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	5,070	—	5,070 0 0	—
GROSS TOTAL :— Original ... £270,353 Supplementary 12,000 — £	282,353	278,345 11 0	5,221 6 1	1,213 17 1
<i>Deduct :—</i>			Surplus of Gross Estimate over Expenditure. £4,007 9 0	
N.—Appropriations in Aid :— Original ... £3,700 Supplementary 1,000 —	Estimated. — 4,700	Realized. — 5,453 5 10	Surplus of Appropriations in Aid realized. £753 5 10	
NET TOTAL :— Original ... £266,653 Supplementary 11,000 — £	277,653	272,892 5 2	Total Surplus to be surrendered. £4,760 14 10	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
(1) Fees under Minerals Development Act, 1940 ...	600	1,294 15 5
(2) Fees under the Road Transport Acts, 1932 and 1933	1,360	1,290 13 0
(3) Fees under the Air Navigation (General) Regulations, 1930	50	18 6 0
(4) Fees under the Control of Manufactures Act, 1934...	1	—
(5) Fees under the Agricultural Produce (Cereals) Acts, 1933 to 1939	250	502 8 3
(6) Fees under the Insurance Act, 1936	25	10 16 0
(7) Fees under the Cement (Amendment) Act, 1938 ...	100	131 7 1
(8) Fees under the Trade Union Act, 1941	150	92 0 0
(9) Fees under the Sugar (Control of Import) Act, 1936	—	13,798 3 4
(10) Receipts from sale of property, etc., at the close of the New York World Fair	—	63 0 11

						Estimated.	Realized.		
						£	£	s.	d.
(11)	Receipts from the Great Southern Railways Company,								
	under contract with the Drumam Battery Sales,								
	Ltd.				—		5,550	4	2
(12)	Recoupment of salaries of officers engaged on L.								
	Jordan, Ltd., enquiry				—		214	4	2
(13)	Miscellaneous Receipts				—		35	0	0
						£2,536	£23,000	18	4

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to vacancies in staff.

B.—Excess due to the expenses of (1) delegates to the Transatlantic Air Service Safety Organisation at Ottawa, (2) members of and witnesses appearing before the Wages Advisory Tribunals and (3) additional milling inspectors appointed during the year.

C.—Expenditure on advertising in connection with Orders under the Emergency Powers Acts was slightly less than was anticipated.

D.—Certain telephone accounts did not come in course of payment within the year of this Account.

E. and F.—These estimates are necessarily of a conjectural nature. In addition, fees due to a Medical Referee covering the period of this Account did not come in course of payment.

G.—Fewer apprentices attended the courses of instruction than was anticipated.

H.—The contribution to the Imperial Shipping Committee was not called for.

J.—Saving was due to the rate of exchange proving more favourable than was anticipated.

K.—Provision was made for the continued existence of the Commission. Their functions were, however, transferred to the Department of Supplies and no payments in respect of 1942–43 were made from this Vote. The expenditure represents arrears of allowance to the Chairman of the Commission on account of the prior year.

L.1.—The advances required by the Company were slightly less than was anticipated.

L.2.—Requisitions on the Company were not made to the extent anticipated.

L.3.—The advances required by the Company were slightly less than was anticipated.

L.4.—Prospecting operations were not initiated until late in the financial year.

LL.—The expenses incurred by officials of the Department on the examination of mineral deposits were less than was anticipated.

M.1.—Excess due to the payment of Emergency Bonus.

M.2.—Less travelling by members of the Council was necessary than was anticipated.

M.3.—Costs of patents arising out of researches were less than was anticipated. In addition, purchases of books for the library were restricted.

M.4.—The amounts provided for investigations on Peat Waxes and the Ecology of Algae were not utilised. In addition, the expenses of the Seaweed research were less than was anticipated.

M.5. and M.6.—Expenditure depends on the number of suitable applications received by the Council and the amount granted in each case. This cannot be exactly forecast.

M.M.—Cash discrepancies not involving fraud or culpable negligence: £1 15s. 5d (Department of Finance E.68/5/42, dated 9th June, 1942). Misappropriation by an official of the Department: £341 0s. 3d. Salary amounting to £3 4s. 6d was withheld from the offender who was prosecuted and dismissed (Department of Finance E.68/3/43, dated 7th January, 1944).

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		2,117	7	7
(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	970		1,236	10	11
(3) Fees (cash) paid to Registrar of Friendly Societies	50		44	19	4
(4) Fees payable under Section 5 of the Trade Loans (Guarantee) Act, 1939 :—					
<i>Original</i> ...	£10				
<i>Supplementary</i> ...	1,000				
	1,010		1,081	0	0
(5) Miscellaneous Receipts	25		46	5	9
(6) Repayment from Vote 73 on account of the salaries of officers seconded to the Special Employment Schemes Office	745		927	2	3
TOTAL :—					
<i>Original</i> ...	£3,700				
<i>Supplementary</i> ...	1,000				
	£4,700		£5,453	5	10

(1) The expenses of administering the Weights and Measures Acts were greater than was anticipated with a consequent increase in the amount of the contribution recoverable.

(2) An officer remained on loan to the Office of the Shannon Power Development Fund for a longer period than was anticipated.

(3) Closer estimation was impracticable.

(4) A larger number of applications for loans was received than was anticipated.

(5) This estimate is necessarily of a conjectural nature.

(6) Surplus due to the recovery of arrears in respect of a previous year. In addition, owing to the promotion of one of the seconded officers, a larger amount became recoverable.

EXTRA REMUNERATION (exceeding £30).

The permanent Secretary and an Assistant Secretary of this Department each received from Aer Rianta, Teoranta, allowances at the rate of £300 per annum for acting as Directors of that Company.

A Junior Executive Officer received a gratuity of £75, which was recovered from L. Jordan, Ltd., for services rendered in connection with the enquiry held into the affairs of that Company.

The Accountant of this Department received an allowance of £93 12s. 6d. from this Vote for special duties performed in this Department.

A Principal Officer received a gratuity of £100 from Monarchana Alcóil na h-Éireann, Teoranta, for acting as a Director of that Company. In addition, he received an allowance of £41 18s. 8d. from this Vote for special duties performed in this Department.

An Acting Principal Officer received from the Turf Development Board, Ltd., an allowance at the rate of £200 per annum for acting as Managing Director of that Board.

A Superintending Officer received a gratuity of £75 from Vote No. 5 for special services while on loan to the Department of Finance.

A Higher Executive Officer received a gratuity of £50 from this Vote for special duties performed in this Department.

A Library Assistant received from Vote 63 an allowance of £50 for special services while on loan to the Department of Defence.

A Minor Staff Officer received £99 11s. 0d. and a Junior Rates Clerk £61 5s. 0d. in respect of broadcasting fees (Vote 62).

NOTES.

This Account includes expenditure of approximately £30,622 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £205 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 £6,214 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

A weighing machine surplus to requirements and valued at £10 11s. 9d. was transferred to the Special Employment Schemes Office (Department of Finance S.99/10/36, dated 10th June, 1942).

Subhead C. of this Vote includes £111 5s. 0d. representing expenses incurred in connection with the closing and subsequent re-opening of certain mills in Co. Limerick under the Emergency Powers (No. 165) Order, 1942 (Department of Finance S.99/48/42, dated 16th September, 1942).

Recovery was waived of £8 14s. 1d. being the balance due for expenses incurred in connection with the presentation to the Carmelite Fathers, New York, of portions of the marble, granite and limestone from the Irish Historical and Cultural Pavilion at the New York World Fair (Department of Finance S.200/7/37, dated 26th October, 1942).

Improper issues of Food Vouchers from the Food Allowances Division, to an extent of 315 single unit vouchers of a total value of £30 16s. 3d. were recorded up to the close of this Account. Of these, 12 single unit vouchers were issued during the financial year 1941-42 (*See Note to Vote 74*).

R. C. FERGUSON,

Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,

24th January, 1944.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1943,
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	894 16 10	—	594 16 10
A.A.—Provision of Canal Barges :—				
<i>Original</i> ... Nil				
<i>Supplementary</i> £25,000	25,000	14,056 15 0	10,943 5 0	—
CIVIL AIRPORTS.				
B.1.—Salaries, Wages and Allowances :—				
<i>Original</i> ... £2,212				
<i>Supplementary</i> 1,908	4,120	3,568 6 5	551 13 7	—
B.2.—Rent and Rates on Land acquired	1,350	1,134 10 8	215 9 4	—
B.3.—Equipment and Miscellaneous Expenses :—				
<i>Original</i> ... £450				
<i>Supplementary</i> 2,280	2,730	2,067 2 2	662 17 10	—
B.4.—Telegrams and Telephones :—				
<i>Original</i> ... £550				
<i>Supplementary</i> 100	650	550 2 0	99 18 0	—
B.5.—Shannon Airport, Foynes—Limerick Omnibus Service :—				
<i>Original</i> ... Nil				
<i>Supplementary</i> £700	700	757 1 1	—	57 1 1
C.—Subsidy in respect of Air Services	33,000	33,000 0 0	—	—
D.—Management of Dublin Airport	10,800	6,810 8 9	3,989 11 3	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
METEOROLOGICAL SERVICES.				
E.1.—Salaries, Wages and Allowances	28,787	27,925 9 1	861 10 11	—
E.2.—Travelling Expenses	850	882 16 8	—	32 16 8
E.3.—Incidental Expenses	150	100 10 4	49 9 8	—
E.4.—Telegrams and Telephones	9,000	8,705 13 3	294 6 9	—
E.5.—Equipment ...	12,600	1,535 17 6	11,064 2 6	—
E.6.—Expenses in connection with International Organisations	50	49 16 0	4 0	—
<i>Deduct :—</i>	130,087	102,039 5 9	28,732 8 10	684 14 7
Anticipated Savings on various Subheads (<i>See Supplementary Estimate</i>) ...	10,000	—	10,000 0 0	—
GROSS TOTAL :—				
Original ... £100,099				
Supplementary 19,988				
£	120,087	102,039 5 9	18,732 8 10	684 14 7
<i>Deduct :—</i>			Surplus of Gross Estimate over Expenditure.	
			£18,047 14 3	
F.—Appropriations in Aid :—	Estimated:	Realized.	Surplus of Appropriations in Aid realized.	
Original ... £4,530	—	—	£237 2 8	
Supplementary 340	4,870	5,107 2 8		
NET TOTAL :—			Total Surplus to be surrendered.	
Original ... £95,569			£18,284 16 11	
Supplementary 19,648				
£	115,217	96,932 3 1		

Extra Receipts payable to Exchequer :—	Estimated.	Realized.
	£	£ s. d.
(1) Receipts in respect of Landing and Accommodation Fees, etc., at Airports ...	1,600	5,781 11 10
(2) Contribution towards the cost of Transatlantic Air Services ...	—	6,000 0 0
(3) Repayment of subsidy by Aer Rianta, Teoranta	—	1,898 4 8
(4) Repayment of loan by Londonderry and Lough Swilly Railway Company, Limited ...	—	2,500 0 0
(5) Receipts from hire of Canal Barges ...	—	42 0 0
	£1,600	£16,221 16 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Excess due to the payment of a special subsidy to the Galway Bay Steamboat Company, Ltd., towards the cost of a general overhaul of the steamer "Dun Aengus" (Department of Finance minute S.78/1/35, dated 18th January, 1943).

A.A.—On account of the difficulty in obtaining the necessary labour and material some of the barges were not completed within the year.

B.1.—Saving due to vacancies in staff.

B.2.—Rates were not paid on certain land at Shannon Airport owing to the transfer from the previous owner not having been completed. A reduction occurred in rates on the lands at Dublin Airport and rates on certain of these lands became payable by Aer Rianta, Teo.

B.3.—The cost of certain special equipment provided for in the Estimate was eventually borne by another Vote. In addition, diesel oil was used instead of petrol to a greater extent than was anticipated for the control launches with a consequent reduction in running costs.

B.4.—The additional use of the telephone service anticipated as a result of increased activities at the Shannon Airport did not occur.

B.5.—It became necessary to provide a conductor to take charge of the bus; this had not been anticipated.

D.—Maintenance costs were less than was anticipated mainly due to the terminal building not having been completed and taken into use until after the commencement of the financial year.

E.1.—Saving due to the post of Deputy Director remaining unfilled.

E.2.—Excess due to the expenses of delegates to the Transatlantic Air Service Safety Organisation at Ottawa.

E.3.—Owing to the difficulty in obtaining new equipment during the emergency, transfers of existing equipment did not occur to the extent anticipated.

E.4.—Expenditure on telegrams was slightly less than was anticipated.

E.5.—Owing to the state of emergency 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) Repayments by the Cork Borough Corporation and the Electricity Supply Board under Section 15 of the Cork Tramways (Employees' Compensation) Act, 1933 (No. 27 of 1933) ...	3,178	3,178	1	0
(2) Receipts in respect of short term lettings of surplus lands at Airports ...	1,330	1,473	11	2
(3) Income from Rosse Fund ...	12	—		
(4) Net annual rental payable by Great Southern Railways under agreement for absorption of certain Colliery Railways ...	2	1	17	6
(5) Miscellaneous Receipts ...	8	1	13	1

	Estimated.	Realized.
	£	£ s. d.
(6) Estimated receipts from fares on the Foynes— Limerick Omnibus Service (<i>Supplementary</i>) ...	340	451 19 11
TOTAL :—		
Original ...	£4,530	
Supplementary	340	
	£4,870	£5,107 2 8

(2) Higher rents were realized in many cases than was anticipated.

(3) The amount involved was not received until after the close of the financial year.

(5) The estimate under this head is largely conjectural.

(6) Owing to a larger number of airport staff using the service, receipts from sales of bus tickets were greater than was anticipated.

EXTRA REMUNERATION (exceeding £30).

From this Vote nineteen Clerical Officers were paid sums varying from £46 19s. 0d. to £216 13s. 4d.; twenty-three Junior Meteorological Assistants, sums varying from £39 1s. 6d. to £114 0s. 8d.; one Senior Meteorological Assistant £37 10s. 0d., two Meteorological Officers sums of £34 10s. 0d. and £35 12s. 6d. and three members of the crew of the control launch, Shannon Airport, sums of £86 17s. 8d., £88 19s. 6d. and £91 6s. 7d. in respect of extra attendance and special duties.

The Airport Manager, Shannon Airport, received sums amounting to £164 17s. 10d. in respect of special allowances.

NOTES.

This Account includes expenditure of approximately £631 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices.

The Account of another Department includes expenditure of approximately £51 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

This Account includes a sum of £150 in respect of the purchase of a second-hand motor car for the use of the Airport Manager, Shannon Airport, during his period of probationary service. It was decided that after confirmation in his appointment he should become the owner of the car at a price which is under consideration (Department of Finance minute E.105/53/42, dated 5th December, 1942).

A contractor was released from a contract valued £75 5s. 0d. in respect of equipment for Meteorological Services as it had become impossible for him to supply the equipment contracted for owing to the war (Department of Finance minute S.9/3/40, dated 5th March, 1943).

A contract for the construction of five Canal Barges was terminated on the completion of two of them, in view of the contractor's inability to secure the necessary skilled labour for the construction of the others. The order was transferred to another contractor without any increase in the cost so that no loss to the public occurred (Department of Finance minute S.99/19/42).

R. C. FERGUSON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
12th January, 1944.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1943, 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 ...	2,909	2,882 19 3	26 0 9	—
B.—Travelling and Incidental Expenses ...	25	18 4 10	6 15 2	—
TOTAL	£ 2,934	2,901 4 1		—
Surplus to be surrendered ...			£ 32 15 11	

	Estimated.	Realized.
Extra Receipts payable to Exchequer:—	£	£ s. d.
Payment by the Amalgamated Company under Section 15 (4) of the Railways Act, 1924 ...	1,570	1,509 2 2

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Vacancy in staff and revision of cleaning arrangements.

B.—No expenditure was incurred except for telephone service.

R. C. FERGUSON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
30th October, 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.

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, 1943, 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 in respect 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	7,132	7,038 16 5	93 3 7	—
B.—Travelling Expenses ...	150	138 10 9	11 9 3	—
C.—Incidental Expenses ...	50	35 8 4	14 11 8	—
D.—Inquiries into Shipping Casualties	5	348 19 4	—	343 19 4
E.—Telegrams and Telephones	115	120 15 6	—	5 15 6
F.—Services in connection with Wreck and Salvage ...	7,500	18,883 19 5	—	11,383 19 5
G.—Relief of Distressed Seamen	25	24 6 0	14 0	—
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, INCLUDING REFUNDS TO SHIPOWNERS.				
I.1.—Compensation for Loss of Effects	2,500	899 5 1	1,600 14 11	—
I.2.—Contributions towards Wages payable after Ships have been lost or wrecked	1,800	547 1 7	1,252 18 5	—
I.3.—Pensions and Allowances in respect of Disablement or Death	7,000	5,533 11 4	1,466 8 8	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
I.4.—Allowances in respect of Detention Abroad ...	200	218 6 0	—	18 6 0
I.5.—Medical Expenses including the Cost of Hospital Treatment and other Miscellaneous Items ...	125	107 18 1	17 1 11	—
I.6.—Recoupment to Ship-owners of Awards (including costs) under the Workmen's Compensation Act, 1934 ...	1,270	—	1,270 0 0	—
J.—Grants in respect of the Equipment of Ships for Protection against Magnetic Mines ...	35,000	18,711 4 6	16,288 15 6	—
COAST LIFE SAVING SERVICE.				
K.1.—Salaries, etc. ...	2,900	2,753 18 8	146 1 4	—
K.2.—Travelling Expenses ...	400	492 9 4	—	92 9 4
K.3.—Coast Communication Telephone Service ...	860	811 11 11	48 8 1	—
K.4.—Incidental Expenses ...	175	146 10 0	28 10 0	—
GROSS TOTAL ...£	67,212	56,812 12 3	22,243 17 4	11,844 9 7
			Surplus of Gross Estimate over Expenditure. £10,399 7 9	
Deduct :—			Surplus of Appropriations in Aid realized. £7,639 18 5	
L.—Appropriations in Aid ...	17,105	24,744 18 5		
NET TOTAL ...£	50,107	32,067 13 10	Total Surplus to be surrendered. £18,039 6 2	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—There was a small saving due to changes in staff. No expenditure was incurred on medical inspection or special technical assistance.

B.—Travelling was less than anticipated.

C.—No purchase of uniforms was made and no medals for gallantry at sea were awarded.

D.—The estimate was a token figure only, no inquiries being then in view.

E.—Expenditure on trunk calls in connection with survey work was somewhat greater than was anticipated.

F.—The excess is due to the great and unexpected increase in the quantity and value of wreck salvaged. The cost of salvage is more than recovered under Subhead L. (Appropriations in Aid). The estimate is necessarily conjectural.

H.—No acquisitions were completed.

I.1. to I.6.—These estimates are necessarily of a conjectural nature and, in general, the provision made for possible eventualities was in excess of requirements. In the case of I.6. such awards as were made did not come in course of payment during the year.

J.—Certain vessels provided for were not treated as they had already been degaussed before acquisition although this information was not available when the estimate was compiled. The average cost per vessel was less than was anticipated and the amount provided for the possible treatment of ships acquired during the year was not required.

K.1.—Expenditure in respect of Wreck Services, Bad Weather Watch and payments for Exercises (including Prize Money) was less than was anticipated. There was also a small saving due to a staff vacancy.

K.2.—Excess is due to the increased cost of travelling and subsistence following reductions in normal travel facilities.

K.3.—Following extensions of the exchange system, payments for certain connections as private lines ceased to be due.

K.4.—The expenditure on the distribution of stores and on miscellaneous items was less than was anticipated.

L.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
1. Fees for survey and inspection of ships ...	300	435 4 0
2. Fees for medical inspection of crews, passengers or stores	11	—
3. Fees for examinations of Masters, Mates and Engineers, etc.	60	60 13 5
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.) ...	54	24 8 9
5. Mercantile Marine Office fees (including over-time charges in respect of Surveyors) ...	100	363 19 9
6. Foreshore rents and Licence fees ...	150	135 15 0
7. Sales of Wreck	15,000	21,719 1 0
8. Commission on Sales of Wreck	800	1,345 5 2
9. Miscellaneous	30	60 11 4
TOTAL	£17,105	£24,744 18 5

1. The number of surveys of ships brought on to the Irish register was greater than was expected.
2. No emigrant ships came under examination.
4. Follows on the reduction in cost of certain telephones. *See* Subhead K.3.
5. Receipts in respect of the engagement and discharge of crews were greater than was anticipated.
6. Receipts from licences for the removal of material from foreshores were less than was anticipated.
7. and 8. *See* Subhead F.
9. This includes a payment of £30 for supervision by a Marine Surveyor of repairs following damage sustained by the S.S. Muirchu.

EXTRA REMUNERATION (exceeding £30).

Two Engineer Surveyors received gratuities of £50 each from Vote No. 63 (Army) in respect of exceptional work for the Department of Defence.

R. C. FERGUSON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
5th January, 1944.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1943, compared with the Sum Granted, for Salaries and Expenses in connection with UNEMPLOYMENT INSURANCE AND EMPLOYMENT EXCHANGES (including Contributions to the Unemployment Fund), UNEMPLOYMENT ASSISTANCE, the SPECIAL REGISTER OF AGRICULTURAL AND TURF WORKERS, and INSURANCE AGAINST INTERMITTENT UNEMPLOYMENT, 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; No. 4 of 1940; No. 3 of 1941; and No. 7 of 1942).

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 ... £272,358 Supplementary ... 5	272,363	273,852 13 5	—	1,489 13 5
B.—Travelling Expenses ...	1,500	1,914 17 11	—	414 17 11
C.—Incidental Expenses ...	800	952 18 6	—	152 18 6
D.—Telegrams and Telephones ...	1,750	2,364 11 6	—	614 11 6
E.—Umpire and Courts of Referees—Salaries, etc.	2,600	2,222 18 0	377 2 0	—
F.—Umpire and Courts of Referees—Travelling, etc. ...	550	256 5 3	293 14 9	—
G.—Contribution to the Unemployment Fund ...	266,000	265,397 6 2	602 13 10	—
H.—Payments to Associations ...	600	343 16 7	256 3 5	—
I.—Advances to Workpeople for Fares ...	50	12 5 6	37 14 6	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
J.—Unemployment Assistance :— Original ... £1,135,000 Supplementary 5	1,135,005	1,050,591 6 11	84,413 13 1	—
J.J.—Special Register of Agricultural and Turf Workers :— Original ... Nil Supplementary £48,000	48,000	4,488 5 4	43,511 14 8	—
K.—Poundage on Money and Postal Orders ...	100	88 10 11	11 9 1	—
K.K.—Losses and Compensation ...	—	313 1 10	—	313 1 10
Deduct :—	1,729,318	1,602,798 17 10	129,504 5 4	2,985 3 2
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	17,010	—	17,010 0 0	—
GROSS TOTAL :— Original ... £1,681,308 Supplementary 31,000	£ 1,712,308	1,602,798 17 10	112,494 5 4	2,985 3 2
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure: £109,509 2 2	
L.—Appropriations in Aid ...	754,950	738,397 7 3	Deficiency of Appropriations in Aid realized. £16,552 12 9	
NET TOTAL :— Original ... £926,358 Supplementary 31,000	£ 957,358	864,401 10 7	Net Surplus to be surrendered. £92,956 9 5	

Extra Receipts payable to Exchequer :—	Estimated.	Realized.
	£	£ s. d.
Amount received in respect of State's claim for the loss of the services of an officer incapacitated for duty through the negligence of another person	—	160 0 0
Miscellaneous ...	—	6 16 1
		£166 16 1

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Excess due to increases in pay granted under Civil Service (Emergency Bonus) Regulations to lower paid officers.
- B.—Excess due partly to an increase in travelling and partly to increased subsistence allowances and restriction in transport service.
- C.—Excess due to advertising in connection with the Insurance (Intermittent Unemployment) Act and increased use of telephone service at Branch Employment Offices.
- D.—Excess due to increased use of services in connection with employment schemes, etc.
- E.—Fewer cases were referred to the Courts than was anticipated.
- F.—Owing to travelling restrictions fewer persons were called before the Courts for oral hearings.
- G.—This figure varies with the contribution income of the Unemployment Fund which cannot be exactly forecast.
- H.—Payments of Unemployment Benefit through Associations were fewer than was anticipated.
- I.—Fewer advances were made than was anticipated.
- J.—Saving due to an unforeseen decline in the number of persons entitled to Unemployment Assistance.
- J.J.—The estimate was based on the number of persons eligible for enrolment in the Special Register. Comparatively few took advantage of it in the period between its inception in January, 1943, and the close of the financial year.
- K.—No more exact estimate was possible.

	£	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	6	17	6
(2) Unrecovered balances of irregular payments of Unemployment Assistance made in the years 1934-35 to 1939-40, inclusive, hitherto held in suspense and now treated as irrecoverable (Department of Finance minute S.99/25/36 of 30th June, 1943)	306	4	4
	£313	1	10

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	179,117 0 4
(2) Repayment of sums advanced to Workpeople	50	13 6 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	275,000	258,906 1 9

	Estimated.	Realized.
	£	£ s. d.
(5) Recoveries of Unemployment Assistance over- paid	350	275 0 10
(6) Miscellaneous Receipts, including sums received for services under Section 31 of the Un- employment Insurance Act, 1920; charges for the issue of new Unemployment Books, etc.	50	85 18 3
TOTAL	£754,950	£738,397 7 3

(1) This item varies with the contribution income of the Unemployment Fund.

(2) Deficiency follows variation in the amount of advances made (*see* Subhead I.).

(4) Certain payments were withheld by local authorities pending a decision as to the position relating to municipal properties coming under the Local Government (Rates on Small Dwellings) Act, 1928.

(5) and (6) These items cannot be forecast with any degree of certainty.

EXTRA REMUNERATION (exceeding £30).

Three Clerical Officers received in respect of overtime amounts of £43 8s. 1d., £31 18s. 4d. and £35 0s. 4d., respectively.

NOTES.

This Account includes expenditure of approximately £9,070 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £209 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 £172 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

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.
1938-39 ...	26	11	0
1939-40 ...	18	6	4

Department of Finance minute S.99/25/36, dated 30th June, 1943.

In addition to cash recoveries accounted for under Subhead L., further recoveries totalling £530 18s. 5d. 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.

Payments of Unemployment Assistance in 1941-42 amounting to 15s. made to a person who had applied for a pension under the Widows' and Orphans' Pensions Acts, and who by establishing her claim to such a pension became disqualified for receiving Unemployment Assistance, have been treated as irrecoverable. Department of Finance minute S.99/25/36, dated 6th May, 1943.

Issues of Food Vouchers in excess of title to an extent equivalent to 1,323 single unit vouchers, of which 387 occurred during 1941-42, with a total value of £127 1s. 5d. have been recorded (or identified) up to the close of this Account as having been made at local offices. Department of Finance minute S.99/16/42, dated 28th December, 1943, (*See* Note to Vote 74).

In addition, discrepancies in stock at local offices have been identified amounting on balance to 58 single unit vouchers representing £5 ls. 5d. but it is not possible to say whether excess expenditure to this extent has been incurred on the Food Allowances Vote.

R. C. FERGUSON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
7th January, 1944.

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

SEÓIRSE MAG ORAITH,
Comptroller and Auditor-General.

INDUSTRIAL AND COMMERCIAL PROPERTY REGISTRATION OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943, compared with the Sum Granted, for the Salaries and Expenses of the INDUSTRIAL AND COMMERCIAL PROPERTY REGISTRATION OFFICE (No. 16 of 1927 and No. 13 of 1929).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances	12,705	12,069 2 1	635 17 11	—
B.—Travelling and Incidental Expenses	110	141 2 2	—	31 2 2
C.—Expenses in connection with International Organisations	285	174 10 10	110 9 2	—
TOTAL£	13,100	12,384 15 1	746 7 1	31 2 2

Surplus to be surrendered ... £715 4 11

		Estimated.	Realized.
		£	£ s. d.
Extra Receipts payable to Exchequer:—			
Fees	{ Patents	7,415	9,302 5 0
	{ Trade Marks and Designs	2,285	2,743 0 0
	{ Miscellaneous Receipts	300	195 6 0
		<u>£10,000</u>	<u>£12,240 11 0</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to changes in staff.
- B.—Excess mainly due to the cost of vacuum cleaning the Industrial and Commercial Property Registration Office, which was not anticipated when the Estimate was prepared.
- C.—The subscription to the International Union for the Protection of Artistic and Literary Works did not come in course of payment within the year of this Account.

NOTE.

This Account includes expenditure of approximately £1,776 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,
26th October, 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.

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, 1943, 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 :—				
Original ... £169,740				
Supplementary 4,900				
	174,640	174,847 13 7	—	207 13 7
A.2.—Metropolitan Offices :—				
Original ... £388,460				
Supplementary 26,320				
	414,780	413,133 11 0	1,646 9 0	—
A.3.—Provincial Offices :—				
Original ... £941,350				
Supplementary 64,950				
	1,006,300	1,005,928 13 5	371 6 7	—
A.4.—Stores Branch ...	68,710	70,557 5 4	—	1,847 5 4
AA.—Payment to other Administrations in respect of Services rendered by Agency	1,800	1,882 16 8	—	82 16 8
B.—Travelling Expenses ...	9,210	9,525 16 2	—	315 16 2
BB.—International and other Conferences and Conventions	490	475 10 2	14 9 10	—
C.—Rent, Office Fittings, etc. ...	27,755	26,073 19 5	1,681 0 7	—
D.—Purchase of Sites, etc. (Postal and Telegraph Services only) ...	1,350	11 10 0	1,338 10 0	—
CONVEYANCE OF MAILS.				
E.1.—Conveyance of Mails by Rail :—				
Original ... £245,610				
Supplementary 4,740				
	250,350	250,485 4 6	—	135 4 6
E.2.—Conveyance of Mails by Road ...	48,900	50,392 16 0	—	1,492 16 0

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
E.3.—Packet Services at Home ...	1,100	1,028 14 11	71	5 1	—	
E.4.—Packet Services—British and Foreign ...	20,100	20,000 0 0	100	0 0	—	
E.5.—Conveyance of Mails by Air :—						
<i>Original</i> ... £23,500						
<i>Supplementary</i> 6,700						
	30,200	19,056 9 11	11,143	10 1	—	
F.—Railway Companies, etc., for services in connection with Telegrams ...	60	79 13 1	—		19 13 1	
STORES OTHER THAN ENGINEERING MATERIALS.						
G.1.—Stores :—						
<i>Original</i> ... £46,640						
<i>Supplementary</i> 7,210						
	53,850	40,560 2 4	13,289	17 8	—	
G.2.—Uniform Clothing :—						
<i>Original</i> ... £21,110						
<i>Supplementary</i> 11,000						
	32,110	19,382 17 7	12,727	2 5	—	
G.3.—Manufacture of Stamps, etc.	8,065	4,646 11 6	3,418	8 6	—	
INCIDENTAL EXPENSES, LAW CHARGES, Etc.						
H.1.—Law Charges ...	150	89 8 5	60	11 7	—	
H.2.—Losses by Default, Accident, etc. ...	1,150	2,515 16 4	—		1,365 16 4	
H.3.—Incidental Expenses ...	1,685	1,583 3 6	101	16 6	—	
ENGINEERING ESTABLISHMENT.						
I.1.—Salaries, Wages and Allowances :—						
<i>Original</i> ... £155,730						
<i>Supplementary</i> 20,600						
	176,330	172,589 3 11	3,740	16 1	—	
I.2.—Travelling Expenses ...	16,620	14,993 11 1	1,626	8 11	—	
K.—Engineering Materials :—						
<i>Original</i> ... £21,010						
<i>Supplementary</i> 6,000						
	27,010	29,753 8 9	—		2,743 8 9	
ENGINEERING WORK, Etc.						
L.1.—Cross Channel Cable Maintenance ...	2,500	4,157 12 1	—		1,657 12 1	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
L.2.—Wayleaves	160	201 7 1	—	41 7 1
L.3.—Contract Work	3,360	2,615 9 1	744 10 11	—
L.4.—Rent, Rates on Wires, Water, Light, etc.	8,865	9,092 17 6	—	227 17 6
L.5.—Incidental Expenses	380	255 4 6	124 15 6	—
M.—Telephone Capital Repay- ments	140,591	140,590 9 0	11 0	—
SUPERANNUATION AND OTHER NON-EFFECTIVE CHARGES.				
N.1.—Superannuation Allowances and other Non-effective Charges, exclusive of Allow- ances granted under the Treaty of 6th December, 1921 :— Original ... £116,600 Supplementary 10,000	126,600	124,201 5 0	2,398 15 0	—
N.2.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 :— Original ... £65,600 Supplementary 1,200	66,800	66,137 14 8	662 5 4	—
N.3.—Agency Payments in respect of Compensation Allow- ances :— Original ... £14,820 Supplementary 1,200	16,020	16,147 6 4	—	127 6 4
POST OFFICE SAVINGS BANK.				
O.1.—Salaries, Wages and Allow- ances :— Original ... £17,300 Supplementary 1,200	18,500	19,279 15 6	—	779 15 6
O.2.—Travelling Expenses	60	69 3 3	—	9 3 3
O.3.—Maintenance of Buildings, Furniture, Light, Heating, etc.	465	283 12 7	181 7 5	—
O.4.—Stationery, etc.	960	1,322 11 9	—	362 11 9
O.5.—Law Charges	10	—	10 0 0	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.		£ s. d.	
O.6.—Losses by Default, Accident, etc. ...	100	488 1 11	—		388 1 11	
O.7.—Incidental Expenses ...	20	9 13 7	10 6 5		—	
O.8.—Rates, etc. ...	181	207 1 5	—		26 1 5	
CIVIL AVIATION AND METEOROLOGICAL WIRELESS SERVICES.						
Q.1.—Salaries, Wages and Allowances ...	20,060	24,152 19 1	—		4,092 19 1	
Q.2.—Provision and Installation of Equipment and Operating and Maintenance Charges, Rent, etc. ...	16,175	6,829 3 3	9,345 16 9		—	
Q.3.—Travelling and Miscellaneous Expenses ...	650	1,544 14 7	—		894 14 7	
<i>Deduct :—</i>	2,795,172	2,747,179 19 9	64,810 1 2		16,818 0 11	
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	665	—	665 0 0		—	
GROSS TOTAL :— Original ...£2,629,152 Supplementary 165,355	£ 2,794,507	2,747,179 19 9	64,145 1 2		16,818 0 11	
<i>Deduct :—</i>			Surplus of Gross Estimate over Expenditure. £47,327 0 3 <hr/> Surplus of Appropriations in Aid realized. £4,843 7 1 <hr/> Total Surplus to be surrendered. £52,170 7 4			
T.—Appropriations in Aid :— Original ... £115,572 Supplementary 17,355	Estimated. — 132,927	Realized. — 137,770 7 1				
NET TOTAL :— Original ...£2,513,580 Supplementary 148,000	£ 2,661,580	2,609,409 12 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 anticipated expenditure not materializing.

A.3.—A casual variation.

A.4.—The excess was due to a falling-off in the amount chargeable to Telephone Capital Funds consequent on the value of stores completed and handled for Telephone Development Works being less than anticipated.

AA.—A casual variation.

B.—The excess was due to the increased cost of travelling.

BB.—A casual variation.

C.—The saving was due to rationing of electricity (£1,330) and of gas (£710), restricted supply of gas apparatus (£60), and rates being less than anticipated (£30) ; offset by rent for the previous year being paid in this year (£80) and by higher cost of fuel (£370).

D.—The saving was due to anticipated expenditure on certain sites not having materialized.

E.1.—A casual variation.

E.2.—The excess was due to increased subsidies paid to Mail Car Contractors to meet additional running costs.

E.3.—The saving was due to anticipated claims for increased subsidies not having materialized.

E.4.—The saving was due to the cessation of the Rosslare-Fishguard 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.—The excess was due to abnormal traffic conditions.

G.1.—The saving was due to failure, owing to emergency conditions, to obtain supplies estimated for, e.g., mail bags (£1,060), handcarts (£420), letter boxes (£140), cycles (£730), mechanical transport stores (£3,850), and miscellaneous stores (£6,960), and to a reduction in the cost of maintenance of cycles (£50) and letter boxes (£80). The expenditure under this Subhead includes an *ex-gratia* payment of £13 in respect of increased contract price of goods (Department of Finance letter S.9/3/40 of 26th March, 1942, refers).

G.2. and G.3.—The saving was due to inability to obtain supplies.

H.1.—The saving was due to the number of law cases being less than anticipated.

H.2.—A closer estimate was not possible as expenditure under this Subhead is variable. A classified schedule of losses is shewn on page 210. The loss to public funds is reduced by £17 6s. 4d. on account of unpaid wages, etc., due to dismissed, etc., officers.

H.3.—The saving was mainly due to compensation for injuries (£40) and laundry costs (£250) being less than anticipated ; offset by costs of Injury and Workmen's Compensation cases being greater than anticipated (£190). The expenditure under this Subhead includes an *ex-gratia* payment of £5 to the Sub-Postmistress of Curragh West Sub-Office, Tuam, for her courageous resistance to armed robbers ; and a payment of £20 3s. being refund of expenses incurred by an acting Unestablished Skilled Workman in connection with a surgical operation (Department of Finance letter P.7/5/42 of 13th March, 1943, refers).

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 mainly due to the increased prices of stores.

- 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 expenditure (£37 17s. 6d.) in connection with a new wayleave agreement.
- L.3.—The saving was due to the postponement of electric lighting, heating, etc., works at various offices and decreased expenditure on maintenance works (£1,824); offset by expenditure on emergency equipment not provided for in the estimate (£588) and excess expenditure on telephone renewals (£481).
- L.4.—The excess was due to extra expenditure on storage of poles and on power and lighting.
- L.5.—The saving was mainly due to the provision for workmen's classes not being required.
- N.1. and N.2.—Closer estimation 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 excess was due to unanticipated increase in Savings Bank business.
- O.2.—This is a variable item and expenditure cannot be accurately foreseen.
- O.3.—The saving was due to the cost of heating (£130), furniture and maintenance (£50) being less than anticipated.
- O.4.—The excess was mainly due to a rearrangement of the incidence of payment whereby five quarters' payments fell within the year.
- 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 214.
- O.7.—This is a variable item and expenditure cannot be accurately foreseen.
- O.8.—The excess was due to an increase in the amount levied.
- Q.1.—The excess was due to an increase in the number of Wireless Operators and in the rates of pay of the wireless operating staff.
- Q.2.—The saving was mainly due to anticipated expenditure on equipment not having materialized owing to the emergency.
- Q.3.—The excess was mainly due to unforeseen expenditure on conveyance of operating staff to an outlying station where accommodation was not available.

T.—Appropriations in Aid:—

				Estimated.	Realized.		
				£	£	s.	d.
(1) Void Money Orders	...	...	...	600	639	14	4
(2) Void Postal Orders	...	...	...	2,800	2,800	0	0
(3) Works for Railway Companies and others	...	...	...	3,000	3,343	2	9
(4) Sale of Engineering Stores	...	...	...	900	1,208	10	10
(5) Receipts from Savings Bank Funds	...	...	...	40,882	42,770	2	4
(6) Rent of Post Office premises sub-let	...	...	...	7,150	7,084	0	0
(7) Repayment of sums advanced to officers under Subhead G.1.	...	...	...	30	22	12	0

	Estimated.	Realized.		
	£	£	s.	d.
(8) Receipts from Widows' and Orphans' Pensions Fund for Administrative Expenses ...	17,500	18,021	17	6
(9) Receipts for Agency Services performed on behalf of other Administrations ...	24,900	25,984	8	2
(10) Receipts from British Administration for excess Parcels Traffic ...	50	6	0	0
(11) Receipts from British Administration for staffing of Wireless Stations ...	8,450	9,247	16	5
(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 ...	16,020	14,270	10	0
(13) Miscellaneous Receipts ...	10,645	12,371	12	9
	<u>£132,927</u>	<u>£137,770</u>	<u>7</u>	<u>1</u>

(1) A casual variation.

(2) The amount appropriated under this heading is partly estimated, as under revised accounting arrangements the number of Postal Orders of certain denominations remaining uncashed cannot be accurately determined (Department of Finance letters F.81/6/39 of 20th November, 1939, and 7th June, 1941, refer).

(3) The excess was due to an unanticipated increase in repayment works to meet emergency requirements.

(4) The amount realized was due to unanticipated increased sales of scrap iron.

(5) The excess was due to an increase in the volume of Savings Bank business.

(6) and (7) Casual variations.

(8) The excess was mainly due to the number of transactions being greater than anticipated.

(9) The number of Money and Allowance Orders issued by other Administrations for payment in Éire was greater than anticipated.

(10) A casual variation. The incidence of Parcel Post traffic with the British Administration is difficult to forecast in view of emergency conditions.

(11) The excess was due to the cost of operating staff being greater than anticipated, owing to a revision of salary scales.

(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 ...	8,008	14	7
(b) Value found loose, cash in undelivered packets, proceeds from sale of perishable parcels and undisposable property ...	298	0	10
(c) Receipts in respect of damage to property, fines, prosecution costs, restitution, etc. ...	191	6	7
(d) Receipts in respect of commission on repurchase of stamps ...	131	13	4
(e) Receipts for services rendered in respect of Meteorological Services, Engineering Work, etc., for Broadcasting Service, etc. ...	810	9	6

	£	s.	d.
(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.	685	5	3
(h) Receipts in respect of services of officers loaned	1,112	1	11
(i) Advertisement receipts	165	0	0
(j) Partial refundment of an amount charged to the H.2. Losses Subhead in a prior year in respect of a deficiency in the accounts at Clonmel (Department of Finance letter E.82/13/33 of the 20th November, 1935, refers) ...	26	0	0
(k) Receipts in respect of Wireless Examination and Transmitting Permits	414	18	2
(l) Compensation under Neutrality (War Damage to Property) Act, 1941	12	13	0
(m) Other miscellaneous receipts	495	9	7

The excess was mainly due to unanticipated receipts in respect of (1) stores issued to other Government Departments in previous years and increased value of stores supplied to other Government Departments during the year (£1,330); (2) officers loaned to other Government Departments (£790); (3) special leave at cost of substitution, overpayment of wages, etc. (£220); (4) damage to property, etc. (£140); (5) sale of Postal Stores (£150); (6) Wireless Examination Fees, etc. (£80), and (7) to miscellaneous items under (k) and (l) (£65); offset by decreased receipts in respect of stores and tailoring items manufactured in the Post Office Factory for other Government Departments (£930), and Meteorological and Broadcasting Services (£120).

LOSSES BY DEFAULT, ETC. (POSTAL STORES).

Stocktaking deficiencies as follows were written off during the year:—

- (a) Under authority of the Secretary £1,414 5s. 7d. (553 cases). (429 cases of surpluses totalled £1,534 6s. 0d.).
- (b) Under authority of the Controller of Stores £26 15s. 0d. (307 cases). (224 cases of surpluses totalled £20 1s.).

Apart from ordinary stocktaking discrepancies, the losses of Postal Stores from stock amounted to £6 2s. 6d.

Sixteen cases of deficiencies amounting to £2,705 19s. 6d. and nine cases of surpluses amounting to £1,433 14s. 2d. were adjusted under authority of the Department of Finance (Department of Finance letter S.41/24/38 of the 20th December, 1943, refers).

The sale value of all materials of Postcards, Wrappers, Envelopes and Telegraph Books issued to Postmasters in the year was £3,226.

LOSSES BY DEFAULT, ETC. (POSTAL SERVICES)—STATEMENT SHOWING PRINCIPAL ITEMS.

	£	s.	d.
Deficiency in Accounts—Due to fraudulent negotiation of a Postal Draft at Aungier Street Town Sub-Office, Dublin, on the 28th August, 1942	2	7	1
“ “ “ Being the estimated amount of Telephone Coin Box monies embezzled by a Postman, Grade B, in the Blackrock, Co. Dublin, Telephone area on various dates up to 14th July, 1941. The offender was prosecuted and dismissed. A balance of wages due, 9s. 9d., was withheld (Department of Finance letter E.82/29/41 of 5th November, 1942, refers)	67	0	0

				£	s.	d.
Deficiency in Accounts—	Due to failure to stamp National Health and Unemployment Insurance cards of a Telegraph Boy Messenger at Buttevant Sub-Office, Mallow, between 5th December, 1941, and 12th September, 1942	...	...	2	2	8
"	"	"	Due to non-recovery of a credit stock of stamps held by a temporary Auxiliary Postman at Cahirciveen Sub-Office, Killarney, who was prosecuted and dismissed for thefts from the post. A balance of wages due, 9s. 3d., was withheld	...	2	6
"	"	"	Due to loss of Insurance Stamps from an official remittance between Cavan Head Office and Losset Sub-Office on 6th November, 1942	...	8	9
"	"	"	Due to a shortage in the accounts at Commons Street Town Sub-Office, Dublin, on 23rd July, 1941. The Sub-Postmaster, who was also concerned in Savings Bank irregularities (<i>see</i> page 215), was prosecuted and dismissed. A balance of salary due, £9 15s. 5d., was withheld (Department of Finance letter S.41/13/41 of 18th July, 1942, refers)	...	19	5 4
"	"	"	Due to the irregular payment of a Postal Order for 10s. at Cork Street Town Sub-Office, Dublin, on 16th May, 1942. The loss to public funds was reduced by 5s. made good by the officer held to be responsible	...	5	0
"	"	"	Due to a shortage of £4 9s. 9d. in the accounts at Dingle Sub-Office, Tralee, between 29th July and 21st August, 1941. The Sub-Office Assistant was prosecuted and dismissed. The loss to public funds was reduced by 15s. 8d. made good by the offender (Department of Finance letter S.41/17/41 of 6th October, 1942, refers). <i>See</i> also page 213.	...	3	14 1
"	"	"	Due to the fraudulent negotiation of a Postal Draft at Harcourt Road Town Sub-Office, Dublin, on 7th August, 1942	...	3	11 1
"	"	"	Due to the fraudulent negotiation of a Postal Draft at Harcourt Street Town Sub-Office, Dublin, on 28th August, 1942	...	2	13 9
"	"	"	Due to the misappropriation of an amount received from a member of the public for purchase of Savings Certificates on 2nd January, 1940, at Kilmore Quay Sub-Office, Waterford. The Sub-Postmaster, who was also concerned in Savings Bank irregularities (<i>see</i> page 215), was prosecuted and dismissed. A balance of salary due, £4 7s. 7d., was withheld (Department of Finance letter S.41/3/42 of 9th March, 1943, refers)	...	60	0 0
"	"	"	Due to the non-recovery of a credit stock of stamps, value 3s. 6d., held by a Postman, Grade B, at Kilrush Sub-Office, Ennis, and of portion of "Test" letter, 19s. 7d. The offender was prosecuted and dismissed. A balance of wages due, £1 2s. 1d., was withheld (Department of Finance letter E.82/3/43 of 2nd February, 1943, refers)	...	1	3 1

				£	s.	d.
Deficiency in Accounts—Due to a counter shortage of £2 14s. 5d. and to the violation of Postal Packets, value £96 1s. 2d., by a Post Office Clerk, Grade B, at Kinsale Sub-Office, Cork. A sum of £91 13s. 1d. was made good by the offender, who was prosecuted and dismissed. A balance of wages, £1 2s. 3d., was withheld (Department of Finance letter E.82/11/42 of 10th April, 1942, refers) ...				7	2	6
" " " Due to thefts amounting to £3 12s. 0d. at Mooncoin Sub-Office, Waterford, on various dates in March and April, 1942. The loss to public funds was reduced by 15s. recovered from the offender, who was prosecuted and convicted ...				2	17	0
" " " Due to the fraudulent negotiation of a Postal Draft at Portobello Bridge Town Sub-Office, Dublin, on 28th August, 1942 ...				3	8	9
Postage Stamps presented to the British Postal Administration (Department of Finance letter S.41/18/32 of 17th December, 1942, refers) ...				4	7	
Miscellaneous losses not exceeding £20 and not involving suspicion of fraud or culpable negligence of Post Office Servants :—						
				£	s.	d.
Counter Losses	...	...	...	224	13	6
Irrecoverable amounts of Customs Duties uncollected	...	...	...	4	0	2
British Army Allowances	...	...	...	9	17	0
Money Orders	...	...	...	26	16	6
Miscellaneous ...	...	...	...	6	7	7
				271 14 9		
Compensation for Loss of or Damage to Parcels and Insured Letters :—						
Loss :—Registered and Insured Parcels				42	9	1
Unregistered and Uninsured Parcels				1,594	2	9
Total (Parcels)				1,636	11	10
Registered and Insured Letters				231	12	10
Total (Loss)				1,868	4	8
Damage :—Registered and Insured Parcels				11	9	8
Unregistered and Uninsured Parcels				186	9	9
Total (Parcels)				197	19	5
Registered and Insured Letters				1	11	4
Total (Damage)				199	10	9
TOTAL LOSS AND DAMAGE				2,067 15 5		
TOTAL				£2,515 16 4		

The total number of Money Orders and Postal Orders issued during the year was 6,455,990 amounting to a sum of £7,815,785. The total number of parcels dealt with was approximately 5,714,000. The total cash, etc., remittances dealt with by Postmasters, etc., during the year was £27,540,500.

The following cases of loss involved no charge on public funds as the amounts were made good in each instance :—

A shortage of £5 12s. 7d. was discovered in the accounts of the Sub-Postmaster of Athgarvan Sub-Office, Curragh Camp. He was allowed to resign.

An Auxiliary Postman at Athlone Head Office misappropriated postal packets value £46 1s. 4d. He was prosecuted and dismissed.

A shortage of £22 19s. 2d. was discovered in the accounts of the Sub-Postmistress of Baldoyle Sub-Office, Dublin. She was dismissed.

An Auxiliary Postman at Ballyglunin Sub-Office, Tuam, misappropriated postal packets value £2 19s. 6d. He was prosecuted and dismissed.

An Assistant at Balrath Sub-Office, An Uaimh, fraudulently issued and negotiated a Money Order value £13. She was prosecuted and dismissed.

A member of the public fraudulently obtained £24 11s. 5d. at Berkeley Road Town Sub-Office, Dublin, by means of a bogus Postal Draft, and £7 at Gardiner's Row Town Sub-Office, Dublin, by alteration of a Postal Draft. He was prosecuted.

A Mail Car driver at Castlerea Head Office misappropriated postal packets value £33 5s. He was prosecuted.

A shortage of £27 17s. was discovered in the accounts of the Sub-Postmaster of Clonee Sub-Office, Dublin. He was prosecuted and dismissed.

A shortage of £103 6s. 3d. was discovered in the accounts of the Sub-Postmaster of Culleens Sub-Office, Ballina. He was prosecuted and dismissed (Department of Finance letter S.41/13/42 of 19th April, 1943, refers).

A shortage of £66 11s. 7d. was discovered in the accounts of the Sub-Postmistress of Dingle Sub-Office, Tralee. The Assistant, who was prosecuted in connection with another offence (*see* page 211), was dismissed (Department of Finance letter S.41/17/41 of 6th October, 1942, refers).

A temporary Boy Messenger at Droichead Nua Sub-Office, Curragh Camp, misappropriated postal packets value £29 10s. He was prosecuted and dismissed.

A Postman at Drumcliffe Sub-Office, Sligo, misappropriated a postal packet value £3. He was dismissed.

A temporary Boy Messenger at the Central Telegraph Office, Dublin, misappropriated a Money Order value £3 10s. He was dismissed.

A shortage of £1 10s. was discovered in the accounts of the Sub-Postmaster of Dungloe Sub-Office, Donegal, and a registered letter, with contents value £22, was misappropriated. The Assistant was dismissed.

An Allowance Deliverer at Keadue Sub-Office, Carrick-on-Shannon, misappropriated postal packets. He was dismissed.

A shortage of £2 2s. 6d., due to theft, was discovered in the accounts of the Sub-Postmaster of Killerig Cross Sub-Office, Carlow. The offenders were prosecuted.

A shortage of £18 2s. 6d. was discovered in the accounts of the Sub-Postmistress of Leixlip Sub-Office, Dublin.

An Allowance Deliverer at Rosscarbery Sub-Office, Bandon, misappropriated a postal packet value £2. He was prosecuted and dismissed.

A Postman at Tralee Head Office misappropriated a postal packet value £2. He was dismissed.

LOSSES BY DEFAULT, ETC. (ENGINEERING STORES).

	£	s.	d.
Losses of Stores written off under authority of the Secretary, Engineer-in-Chief and Controller of Stores (64 cases) ...	109	17	6

Stocktaking deficiencies as follows were written off during the year :—

- (a) Under authority of the Secretary £2,849 2s. 2d. (1,591 cases). (1,282 cases of surpluses totalled £2,674 3s. 7d.).
- (b) Under authority of the Engineer-in-Chief £1 15s. 2d. (14 cases). (23 cases of surpluses totalled £3 4s. 11d.).
- (c) Under authority of the Controller of Stores £17 14s. 4d. (192 cases). (124 cases of surpluses totalled £8 13s. 7d.).

Six cases of deficiencies amounting to £478 3s. 10d. and two surpluses amounting to £220 9s. 3d. were adjusted under authority of the Department of Finance (Department of Finance letter S.41/24/38 of the 20th December, 1943, refers).

The total value of Stores handled during the year was £167,920.

REPAYMENT SERVICES.

	Expenditure in the year.	Total outstanding.
	£	£
Works executed for Railway Companies and others	5,922	6,333

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 eight claims for Repayment Services amounting to £99 18s. 4d. were abandoned under the Secretary's authority.

LOSSES BY DEFAULT (SAVINGS BANK).

	£	s.	d.
Due to a fraudulent withdrawal on demand of £3 from Savings Bank Account 635 998. The offender was prosecuted and sentenced. There was no suspicion of fraud or culpable negligence on the part of any Post Office Servant ...	3	0	0
Due to a fraudulent withdrawal on demand of £3 from Savings Bank Account 683 921 by a person whose identity was not established. There was no suspicion of fraud or culpable negligence on the part of any Post Office Servant ...	3	0	0
Due to a fraudulent withdrawal on demand of £3 from Savings Bank Account 717 854 by a person whose identity was not established. There was no suspicion of fraud or culpable negligence on the part of any Post Office Servant ...	3	0	0
Due to a fraudulent withdrawal on demand of £3 from Savings Bank Account 876 431 by a person whose whereabouts could not be traced. There was no suspicion of fraud or culpable negligence on the part of any Post Office Servant ...	3	0	0
Due to a deposit in Savings Bank Account 902 977 being alleged as under-reported by £4. The loss to public funds was reduced by 5s. made good by the Post Office Servant held to be responsible ...	3	15	0

	£	s.	d.
Due to a fraudulent withdrawal of £5 from Savings Bank Account 850 374. The offender was prosecuted and sentenced. There was no suspicion of fraud or culpable negligence on the part of any Post Office Servant	5	0	0
Due to three fraudulent withdrawals amounting to £7 15s. 0d. from Savings Bank Account 826 169. There was not sufficient evidence available to sustain a prosecution against the suspected offender. There was no suspicion of fraud or culpable negligence on the part of any Post Office Servant	7	15	0
Due to two fraudulent withdrawals amounting to £13 from Savings Bank Account 889 729. The offender was prosecuted and sentenced. The loss to public funds was reduced by £1 5s. made good by two Post Office Servants held to be responsible	11	15	0
Due to misappropriation at Commons Street Sub-Office, Dublin, of deposits in five Savings Bank Accounts and fraudulent withdrawals from three Accounts. The offender was prosecuted and dismissed. The gross Savings Bank loss of £529 16s. 11d. was reduced by £350 made good (Department of Finance letter S.41/13/41 of 18th July, 1942, refers). (See also page 211)	179	16	11
Due to misappropriation at Kilmore Quay Sub-Office of deposits in several Savings Bank Accounts. The offender was prosecuted and dismissed. The gross Savings Bank loss of £501 was reduced by refunds amounting to £233 (Department of Finance letter S.41/3/42 of 9th March, 1943, refers). (See also page 211)	268	0	0
TOTAL	£488	1	11

The following cases involved no charge on public funds as the amount was made good in each instance :—

Fraudulent withdrawals from Savings Bank Accounts by members of the public :—

Account No.	Amount.
	£ s. d.
834 893	2 0
960 691	3 10
585 886	5 0
714 261	7 0
885 571	10 0
950 368	19 0
889 614	1 0 0
958 806	1 1 0
944 759	1 9 0
944 672	3 0 0
685 731	4 0 0
990 264	6 0 0
577 478	6 2 8
325 525	10 0 0
876 701	18 0 0
862 813	1 0 0
909 371	1 0 0
966 752	3 0 0
738 155	3 0 0
911 717	3 0 0

In the five last-mentioned cases the offenders were prosecuted.

The total number of Savings Bank Deposits and Withdrawals during the year was 1,097,377 and the total amount involved was approximately £7,944,859.

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 26th August, 1942, refers), and £106 12s. 6d. from Vote 73, Special Emergency Schemes (Department of Finance letters F.88/18/41 of 15th and 26th May, 1942, refer).

The Controller of Stores received extra remuneration amounting to £50 (Department of Finance letter E.81/8/37 of 19th January, 1943, refers).

One hundred and fifty-nine Clerical Officers, seventy-four Writing Assistants, three Writing Clerks, four Typists, three Overseers of Sorting Assistants, fourteen Sorting Assistants and two Contract Officers received extra remuneration varying between £30 1s. 9d. and £122 15s. 7d. in respect of extra attendance on weekdays. One Principal Clerk on loan to the Department of Defence received extra remuneration, amounting to £35 3s. 11d., from that Department. One Junior Executive Officer received extra remuneration of £74 8s. 1d. whilst acting as Inspector of Services, Grade II.

Five Assistant Superintendents, forty Overseers, one hundred and ninety-two Post Office Clerks, Grade A, one hundred and sixty-two Post Office Clerks, Grade B, twenty-eight Postmen, Grade A, fifty-three Postmen, Grade B, one Assistant Engineer, one Wireless Supervisor, sixty-nine Skilled Workmen, one Male Night Supervisor, seventeen Male Night Telephonists, eleven Telephonists, one temporary part-time Night Telephonist, three Inspectors, one Assistant Inspector, one Skilled Motor Mechanic, one Storekeeper, two Packers and Porters, twenty Doorkeepers and one Cleaner received extra remuneration varying between £30 and £276 7s. 4d. 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 £42,010 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £15,667 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 £1,330 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 Vans (2 cases)	...	...	...	...	...	21	1	7
Pedal Cycle	...	...	...	...	...		8	10
						£21	10	5

(b) on a mutual forbearance basis :—

Motor Van	...	...	...	...	...	1	2	1
Motor Cycle	...	...	...	...	...	3	0	0
Pedal Cycles (5 cases)	...	...	...	...	...	4	8	6

(Department of Finance letters S.41/2/37 of 26th April and 25th October, 1937, refer)	£8	10	7
---	-----	-----	-----	----	----	---

(c) on a halving basis :—

Pedal Cycles (2 cases)	1	4	2
------------------------	-----	-----	-----	-----	-----	---	---	---

(Department of Finance letters S.41/2/37 of 26th April and 25th October, 1937, refer),	
--	--

4. The following claims in respect of damage to immobile property were abandoned :—

(a) as irrecoverable	...	...	...	...	...	Nil
(b) on a halving basis	...	...	...	...	...	Nil

5. In seventeen 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 £58 9s. 5d.

6. In six cases of damage to official Letter Boxes no claim was made against any member of the public. In one of these cases the culprits were prosecuted and found guilty, the cost of making good the damage being £2 13s. 11d.; in four cases the culprits were not traced, the cost of making good the damage being £6 10s. 11d.; and in one case it was not established how the damage was caused, the cost of the repairs in this case being £1 1s. 2d.

7. Improper issues of Food Vouchers were made at Post Offices during the year to an extent equivalent to 636 one-unit vouchers with a total value of £65 7s. 4d. An amount of £29 9s. 8d. was recovered in respect of these issues (Department of Finance letters S.41/1/42 of 6th and 28th February, 1942, refer).

8. An amount of £1 19s. 0d. in respect of the unexpired value of stolen articles of official clothing was abandoned as irrecoverable.

9. An amount of 12s. 5d. in respect of the unexpired value of official clothing not returned by a dismissed officer was abandoned as irrecoverable. Wages of 10s. 8d. were withheld.

10. An amount of 5s. in respect of stores stolen at Collinstown Airport was abandoned as irrecoverable. An officer concerned in the loss suffered a reduction in wages of 4s. a week.

11. An amount of £1 9s. 5d. in respect of the value of stores stolen from a linesman's hut was abandoned as irrecoverable.

12. An amount of £3 18s. in respect of the value of stores stolen in a street was abandoned as irrecoverable. An officer concerned in the loss was fined 5s.

13. Amounts of 1s. 9d. in respect of the value of stores not returned by, and of £2 5s. in respect of wages for excess annual leave of, a resigned officer were abandoned as irrecoverable. Wages of 18s. 6d. were withheld.

14. An amount of £1 4s. 2d. in respect of wages for excess annual leave was abandoned as irrecoverable (Department of Finance letter E.109/12/41 of 2nd February, 1943, refers).

15. An amount of £3 1s. in respect of wages for excess annual leave of a dismissed officer was abandoned as irrecoverable. Wages of 5s. 1d. were withheld.

16. An amount of 10s. 3d. in respect of wages overpaid to a resigned officer was abandoned as irrecoverable.

17. An amount of £59 18s. 10d. in respect of wages overpaid to an Auxiliary Postman was abandoned as irrecoverable (Department of Finance letter E.82/18/42 of 11th May, 1943, refers).

18. An amount of £14 4s. 4d. in respect of balance of civil pay overpaid to a resigned officer was abandoned as irrecoverable. A balance of 17s. 8d. due to him from an Army Pay Account was received by this Department (Department of Finance letter S.41/9/42 of 21st August, 1942, refers).

19. An amount of £3 7s. 6d. in respect of capitation fees overpaid to five medical officers was abandoned as irrecoverable.

20. An amount of £19 5s. 4d. due in respect of legal costs in a Workmen's Compensation case was abandoned (Department of Finance letter P.7/61/41 of 28th May, 1942, refers).

21. Various sums due in respect of legal costs from telephone subscribers amounting to £35 7s. were abandoned.

22. A Wireless Station established at Baldonnell, Co. Dublin, for Civil Air Services (*see* note to explanation for Subhead L.3. in this Department's Appropriation Account for 1935-36) was transferred without payment to the Department of Defence (Department of Finance letter S.41/11/42 of 8th October, 1942, refers).

23. Salary payments in excess of the normal scale were made to the Sub-Postmasters of Carrigans (Lifford), Clonbullogue (Curragh Camp), Dame Street (Dublin), Dunfanaghy (Letterkenny), Killorglin (Killarney), Newcastle West (Limerick), Trim (An Uaimh), and in a small number of other cases (Department of Finance letter E.82/7/43 of 15th April, 1943, refers).

24. Contractors were released from twenty-two contracts value £29,736 7s. 5d. (wholly) and from nine contracts value £4,093 3s. 1d. (partially) as it had become impossible or unreasonably difficult for them to supply the goods contracted for, in consequence of the war (Department of Finance letter S.9/3/40 of 5th March, 1943, refers).

25. Stores value £38 17s. 6d. were stolen from Telephone Kiosks (149 cases). In one case the culprits were prosecuted and convicted.

26. The value of plant, equipment, and partly manufactured stores destroyed by fire at the Post Office Factory, St. John's Road, Kingsbridge, Dublin, on the 4th November, 1942, amounted to £12,749 5s. 4d.

In addition, stores on ledger charge, valued at £5,035 7s. 7d., were destroyed and have been written off.

Property belonging to other Government Departments was also destroyed as follows :—

						£	s.	d.
Vote 10, Public Works and Buildings :—								
Buildings	...	...	...	...	...	6,000	0	0
Furniture ...	...	...	...	...	...	730	0	0
Vote 21, Stationery and Printing	...	...	...	...	...	170	10	0
Vote 30, Agriculture	...	...	...	...	...	2	0	0
Vote 54, Gaeltacht Services	...	...	...	...	...	310	13	4
Vote 63, Army	...	...	...	...	...	50	2	5

Property valued at £432 19s. 9d., belonging to outside bodies, was also destroyed and the compensation payable in respect thereof will be charged to Subhead H.2. of this Vote in the Account for the year 1943-44.

(Department of Finance minute S.41/14/42).

P. S. O'HEGARTY,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
DUBLIN, 14th January, 1944.

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, 1943.

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.
£	£	£					£	£	£
3,893	*	2,231	Construction	...	...	...	2,058	*	1,890
2,459	17,296	969	Renewals and Rearrangements of Plant			...	8,358	49,087	595
39,882	141,533	9,389	Maintenance	...	...	...	39,298	123,716	8,502
686	12,281	104	Repair of Stores in Post Office Factory			...	718	7,551	132
£230,723							£241,905		

* 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, 1943.

	Estimate. £		Expenditure. £
Construction (Telegraphs):—		Construction (Telegraphs):—	
Shore Wireless Stations	—	Shore Wireless Stations ... ..	...(Cr.) 68
Sundry Works (including fast Telegraph Apparatus) ...	3,893	Sundry Works (including fast Telegraph Apparatus)	2,126
TOTAL COST OF TELEGRAPH CONSTRUCTION:—		TOTAL COST OF TELEGRAPH CONSTRUCTION:—	
Cash £807		Cash £1,017	
Materials 3,086		Materials 1,041	
	3,893		2,058 (a)
Construction (Common Services):—		Construction (Common Services):—	
Electric Light, Electric Power, Heating:—		Electric Light, Electric Power, Heating:—	
New Works:—		New Works:—	
Cash £2,051		Cash £1,412	
Materials 180		Materials 478	
	2,231		1,890
TOTAL COST OF COMMON SERVICES CONSTRUCTION ...	£2,231	TOTAL COST OF COMMON SERVICES CONSTRUCTION	£1,890 (a)

(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, 1943—continued.

Estimate.				RENEWALS, REARRANGEMENTS, ETC., OF PLANT (a)	Expenditure.			
Lines and Apparatus.		Electric Light and Power.	TOTAL.		TOTAL.	Lines and Apparatus.		Electric Light and Power.
Telegraph Services.	Telephone Services.	Common Services.				Telegraph Services.	Telephone Services.	Common Services.
£	£	£				£	£	£
1,856	12,589	823	15,268	Cash	48,984	6,611	41,838	535
541	2,782	133	3,456	Materials	8,721	1,703	6,974	44
—	—	—	—	Renewals of Submarine Cables (Part Cost) (Cash)	—	—	—	—
£2,397	15,371	956	18,724	Worn-out and obsolete Plant and Stores— Book value written off Stores Ledgers	£ 57,705	8,314	48,812	579
62	1,925	13	2,000	Total Cost of Renewals and Rearrangements	335	44	275	16
£2,459	17,296	969	20,724	Total Cost of Renewals and Rearrangements	£ 58,040	8,358	49,087	595
				MAINTENANCE (b).				
36,519	127,762	8,031	172,312	Cash	157,707	33,448	116,830	7,429
3,035	11,439	1,358	15,832	Materials	9,450	1,742	6,635	1,073
16	144	—	160	Wayleaves	201	20	181	—
312	2,188	—	2,500	Submarine Cables (Part Cost) (Cash)	4,158	4,088	70	—
£39,882	141,533	9,389	190,804	Total Cost of Maintenance	£ 171,516	39,298	123,716	8,502
				REPAIR OF STORES IN POST OFFICE FACTORY(c)				
				Direct Expenditure—				
686	12,281	104	{ 10,863	Cash	7,395	636	6,635	124
			{ 2,208	Materials	1,006	82	916	8
£686	12,281	104	13,071	Total Cost of Repairs of Stores, etc. ...	£ 8,401	718	7,551	132

(a) The excess under Renewals was due to the preference given to renewal works over works of a constructional nature.

(b) The saving on Maintenance was mainly due to the curtailment of maintenance of lines and apparatus, owing to the difficulty of obtaining supplies of stores during the Emergency.

(c) The saving on Repairs was mainly due to the curtailment of activities occasioned by the Post Office Factory fire.

APPENDIX No. II.

STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES, YEAR ENDED 31ST MARCH, 1943.

RECEIPTS.				ISSUES.			
	£		£			£	£
Value of Stores in hand, 1st April, 1942 :—				Works and Maintenance	... ..	40,086	
Stock at Rate Book Prices on 31st March, 1942 ...	217,478*			Repayment Services	... ..	2,748	
Stores in transit on 31st March, 1942 ...	1,628		219,106	Sales	... ..	607	
				Factory, for use in Manufacture, Plant, etc.	... ..	6,771	50,212
Engineering Materials Purchased	47,615			Stores destroyed in Factory fire, 4th November, 1942			5,018
Add Stores taken into Stock in 1942-43, but not paid for on 31st March, 1943	4,212			Value of Stores in transit on 31st March, 1943	... ..	1,227	
				Value of Stores in hand on 31st March, 1943	... ..	210,215*	211,442
				(Including stores £21,204 awaiting repair or condemnation; for sale £4,412; held for storm emergency purposes, and poles and scantlings seasoning for creosoting £3,220).			
Deduct Stores taken into Stock prior to 1st April, 1942, and paid for in 1942-43	10,848		40,979	Stocktaking adjustment	... ..		440
Manufactured articles received from the Factory at cost			5,348				£267,112
Profit on Rate Book Prices			1,679				
			£267,112				

* 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 1942-43.

RECURRENT CHARGES.						Subhead N.1.		
						£	s.	d.
Superannuation Allowances granted under the Superannuation Act, 1859 (Sections 2, 4, 9, 12, etc.), and the Act of 1909 (Section 1) ...						88,044	8	9
GRATUITIES AND OTHER NON-RECURRENT CHARGES.								
A.—Statutory.								
Additional Allowances granted under the Superannuation Act, 1909 (Sections 1 (2) and 3 (1)) ...						24,025	6	7
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)) ...						3,923	0	4
Gratuities granted to Established Officers under the Superannuation Act of 1859 (Section 6) ...						63	19	9
Gratuities granted to Unestablished Officers under the Superannuation Act, 1887 (Section 4) ...						390	17	4
Gratuities granted to Dependants of Unestablished Officers under the Superannuation Act of 1887 (Section 4) as amended by the Act of 1914 (Section 3) ...						—		
B.—Non-Statutory.								
Marriage Gratuities ...						2,787	12	9
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 ...						855	19	5
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 ...						4,110	0	1
Grants under the Injuries in War (Compensation) Act, 1915 ...						Nil.		
						£124,201	5	0
Subhead N.2.								
						£	s.	d.
Compensation Allowances and Gratuities under Article 10 of the Treaty of 6th December, 1921 ...						66,137	14	8
Subhead N.3.								
						£	s.	d.
Agency Payments made in respect of Compensation Allowances ...						16,147	6	4
TOTAL ...						£206,486	6	0

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, 1943.	Total for the previously expired period.	Total to 31st March, 1943.		Payments in the Year ended 31st March, 1943.	Total for the previously expired period.	Total to 31st March, 1943.
	£ s. d.	£ s. d.	£ s. d.		£ s. d.	£ s. d.	£ s. d.
To Balance on 31st March, 1942	7,102 10 9	—	—	By Balance on 31st March, 1942	—	7,102 10 9	—
„ Advances from the Ex- chequer	90,000 0 0	3,073,858 0 0	3,163,858 0 0	„ Expenditure on Works ...	70,134 3 8	3,005,755 9 3	3,075,889 12 11
				„ Expenditure on Stores not yet allocated (Sus- pense Head) ...	—	61,000 0 0	61,000 0 0
				„ Balance on 31st March, 1943	26,968 7 1	—	26,968 7 1
TOTAL ...£	97,102 10 9	3,073,858 0 0	3,163,858 0 0	TOTAL ...£	97,102 10 9	3,073,858 0 0	3,163,858 0 0

DEPARTMENT OF POSTS AND TELEGRAPHS, DUBLIN,
14th January, 1944.

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, 1943, 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 :— Original ... £24,830 Supplementary 1,265	26,095	25,569 3 0	525 17 0		—	
B.—Cost of Daily Programmes :— Original ... £27,790 Supplementary 2,597	30,387	29,657 12 8	729 7 4		—	
C.—Musical Instruments, Music, etc....	400	383 0 11	16 19 1		—	
D.—Travelling Expenses ...	380	363 11 8	16 8 4		—	
E.—Light, Power, etc. ...	6,445	5,385 12 0	1,059 8 0		—	
F.—Plant, Equipment, Renewals, Maintenance, etc., inclusive of Labour	5,940	2,912 1 7	3,027 18 5		—	
G.—International and other Conferences and Conventions ...	10	—	10 0 0		—	
H.—Telegrams and Telephones	390	447 17 1	—		57 17 1	
I.—Incidental Expenses ...	60	106 16 2	—		46 16 2	
TOTAL :— Original ... £66,245 Supplementary 3,862	£ 70,107	64,825 15 1	5,385 18 2		104 13 3	
Surplus to be surrendered			....	....	£5,281 4 11	

Extra Receipts payable to Exchequer :—

	Estimated.	Realized.
	£	£ s. d.
Licence Fees	115,000	106,265 2 6
Advertisements, etc.	400	2,656 12 10
	£115,400	£108,921 15 4

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving was mainly due to the provision for a new orchestra (£1,265) not being availed of, to the posts of Musical Director (£243) and Musical Conductor (£201) being provided for by an Army Officer and Guest Conductors, and to changes of personnel (£63); offset by part of the salary of the Station Director (£1,057) (only an allowance of £100 being provided in the estimate) and bonus increase (£189)..
- B.—The saving was mainly due to the provision for increased fees to Artistes and for Radio Choir not being fully availed of.
- C. and D.—Casual variations.
- E.—The saving was due to reduction in programme hours.
- F.—The saving was due to normal replacement stores being unobtainable (£2,870) and saving on experimental short-wave services (£325); offset by purchase of emergency stores not provided for (£167).
- G.—No expenditure was incurred.
- H.—The excess was due to increase in Telephone calls.
- I.—The excess was mainly due to unanticipated expenditure on advertisements.

EXTRA REMUNERATION (exceeding £30).

One Shorthand-Typist, one Typist and two Messengers received extra remuneration varying between £30 9s. 7d. and £35 3s. 5d. in respect of extra attendance.

NOTES.

This Account includes expenditure of approximately £292 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 £1,163 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

A Post Office Clerk, Grade A, at Dublin Head Office, misappropriated sums amounting to £7 10s. received in payment of Wireless Licence fees. The amount was made good. The officer was reduced in rank.

P. S. O'HEGARTY,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
DUBLIN, 14th January, 1944.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1943, 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, No. 16 of 1940, etc.); 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); for certain EXPENSES in connection with the special COMMEMORATION OF THE 1916 RISING; for certain EXPENSES in connection with the National Blood Transfusion Council, and for a Grant to the Irish Red Cross Society.

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); certain Expenses in connection with the special COMMEMORATION OF THE 1916 RISING; certain Expenses in connection with the				

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
NATIONAL BLOOD TRANSFUSION COUNCIL, and a Grant to the IRISH RED CROSS SOCIETY :—						
Original ...	£9,037,512					
Supplementary	10					
Do. ...	10					
	9,037,532	8,530,449 19 3	507,082	0 9	—	
Balances Irrecoverable ...	—	870 2 10	—		870	2 10
GROSS TOTAL :—						
Original ...	£9,037,512					
Supplementary	10					
Do. ...	10					
	£ 9,037,532	8,531,320 2 1	507,082	0 9	870	2 10
			Surplus of Gross Estimate over Expenditure. £506,211 17 11			
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £112,590 13 10			
B.—Appropriations in Aid ...	95,460	208,050 13 10				
NET TOTAL :—			Total Surplus to be surrendered. £618,802 11 9			
Original ...	£8,942,052					
Supplementary	10					
Do. ...	10					
	£ 8,942,072	8,323,269 8 3				

LOSSES STATEMENT.

Each case is covered by general or specific Department of Finance authority, or Defence Force Regulations.				Deficiencies of Stores and other Losses not affecting the 1942-43 Vote.	Cash Losses charged to Balances Irrecoverable, 1942-43.
				£ s. d.	£ s. d.
1. Losses consequent on theft, fraud or negligence, proved or suspected	...	...	...	5,159 9 8	100 14 9
2. Other Losses	...	...	...	23,235 5 5	769 8 1
				£ 28,394 15 1	870 2 10

EXTRA REMUNERATION (exceeding £30).

From the Army Pensions Vote three officers received amounts varying from £48 7s. 2d. to £44 5s. 3d.; forty-five Army Officers received amounts varying from £604 7s. 6d. to £30 18s. 9d.; thirty-one N.C.Os. and Petty Officers received amounts varying from £100 8s. 2d. to £30 5s. 0d.; twenty-seven Privates received amounts varying from £114 12s. 9d. to £30 17s. 6d.; thirty-five civilian employees received amounts varying from £126 to £30 6s. 8d.; four temporary Clerks received amounts varying from £78 8s. 8d. to £32 6s. 1d.; two temporary Messengers received £40 17s. 3d. and £40, respectively; and one acting Storeman received £103 14s. 11d., in respect of Military Service Pensions.

A Senior Auditor received an allowance of £58 3s. 1d. as Deputy Finance Officer ; Principal Officer received an allowance of £33 12s. 7d. as Chief Postal Censor ; a Higher Executive Officer received an allowance of £30 1s. 9d. for acting as Private Secretary to the Parliamentary Secretary ; two officers of the Department of Industry and Commerce received gratuities of £50 each for special duties in connection with the survey and overhaul of Department's vessels ; and three Clerical Officers received amounts varying from £37 1s. 10d. to £30 18s. 4d. in respect of overtime.

From the Vote for the President's Establishment an Army Officer received an allowance of £150 whilst performing the duties of Aide-de-Camp to the President.

From the Vote for the Office of the Minister for Justice an Army Officer received an allowance of £100 for technical services rendered in connection with the inspection of industrial explosives.

From the Vote for Transport and Meteorological Services an Army Officer received an allowance of £71 3s. 11d. whilst performing the duties of Manager, Shannon Airport.

From the Vote for Ordnance Survey an Army Officer, who acted as Assistant Director of Ordnance Survey, received an allowance of £41 11s. 6d.

This Account includes the sum of £2,264 2s. 1d. 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 £126,474 10s. 6d. in respect of salaries, etc., of staff temporarily lent, without repayment, to this Department.

This Account includes expenditure of £488 7s. 10d. in respect of remuneration of staff temporarily lent, without repayment, to other Departments, and £420 14s. 4d. in respect of the balance of civil pay issued to staff serving with the Defence Forces.

This Account includes £8,456 3s. 3d. being estimated value of services rendered, without repayment, to other Departments.

This Account includes the sum of £147 11s. 0d. being the half pay of an Army Officer on loan to Aer Lingus, Teoranta. The amount has been recovered.

48,550 pairs of boots were issued from Army Stores, to the Local Defence Force, on a repayment basis of 15s. 0d. per pair.

Department of Finance authority S.15/2/42.

Civilian clothing to the value of £31 8s. 10d. was issued to men on discharge from the Army, as the men in question were not in possession of and were not able to obtain or purchase civilian clothing when they became due for discharge.

Department of Finance authority S.8/26/39.

As a result of inferior turf taken into various Military Posts 5,756 tons of mould accumulated and authority was obtained to write it off.

Department of Finance authority S.8/25/41.

During the year a loss of £1,320 was sustained as a result of a fire.

Department of Finance authority S.4/69/40.

Rails due for delivery on an unfulfilled order were examined by an Officer in connection with the construction of defence works and were found to be unsuitable. The firm agreed to supply suitable rails and the Officer placed an order on the assumption that they would be supplied against the existing order and at the same price. When accounts for £109 5s. 0d. were submitted it was noted that the firm had increased the price, and on examination it was discovered that similar rails could have been obtained from an alternative source at the cost of £75 9s. 0d. The Officer had no authority to place the order and he was obliged to pay £23 16s. 0d. towards the loss of £33 16s. 0d.

Department of Finance authority S.8/4/43.

An electric lighting plant repaired at the cost of £40 9s. 6d. broke down on each occasion after repair, due to the camshaft being out of alignment. An Area Engineer Officer, who was responsible to a certain extent, was obliged to contribute £10 towards the cost of the repairs.

Department of Finance authority S.4/87/42.

Gravel urgently required for a Military Post was ordered by an Engineer Officer at a cost of £28 5s. 0d. It subsequently transpired that a loss of £7 had been incurred as the gravel could have been obtained at a cost of £21 5s. 0d. had the Officer followed the normal procedure regarding the ordering of stores. The loss was considered to be due to the inexperience of the Officer concerned.

Department of Finance authority S.8/8/43.

Arising out of the irregular commencement of the erection of a Mess there was a loss of £6 12s. 0d. due to the removal of roof panels from a hut. A Barrack Foreman was considered responsible and he was relieved of his appointment.

Department of Finance authority S.7/26/39.

Due to the non-notification of the transfer of a contract for laundering, a local Quartermaster sent articles for laundering to the previous contractor, thereby causing an excess of £3 19s. 3d. over the prices chargeable under the existing contract.

Department of Finance authority S.9/2/43.

Prior to the termination of a contract a Quartermaster ordered a supply of potatoes to be delivered on the day on which the contract terminated, and he assumed that delivery would be made although he had been aware after the issue of the order that the contract had been terminated. The potatoes were not delivered and supplies had to be purchased locally at an excess expenditure of £3 3s. 4d. over the new contract price.

Department of Finance authority S.9/6/43.

A requisition for the supply of paraffin oil for the operation of a power plant was forwarded through incorrect channels and as a result of the delay paraffin oil had to be purchased locally, which resulted in excess expenditure of 12s. 3d. over the contract price.

Department of Finance authority S.8/3/42.

In the absence of a specification in the invitation for tenders, slates originally ordered at the cost of £79 4s. 4d. were found to be unsuitable. Fresh tenders were invited and an order was placed for the supply at the cost of £88 4s. 9d. but on receipt of the order the firm intimated that they had made an error in the quotation and that the cost of supply would be £130 8s. 1d.

It was established that the firm had made a genuine error and an order for the supply was issued for the latter amount.

Department of Finance authority S.9/7/42.

Corps Badges, valued at £9 15s. 0d., were found to be unsuitable owing to unforeseen circumstances and had to be destroyed.

Department of Finance authority S.8/4/40.

Expenditure amounting to £60 incurred in the installation of an apparatus in a telephone observation and control room was rendered nugatory as a result of fire.

Department of Finance authority S.200/23/40.

Expenditure of £73 1s. 4d. was incurred on freightage, etc., on certain tools and equipment forwarded to Belfast, following air raids, and expenditure of £5 3s. 11d. was incurred on delivery charges, etc., on the replacement of the tools and equipment.

Packing equipment to the value of £4 10s. 0d. sent to Belfast, with the equipment, could not be replaced owing to jute shortage.

Department of Finance authority S.4/75/41.

Huts, etc., provided for Civil Air Services, valued at £876, and stores, valued at £5,173, which were surplus to the requirements of the Office of Public Works were taken over by the Army. Turf which was surplus to Army requirements and valued at £12 10s. 0d. was transferred to the Office of Public Works.

Department of Finance authorities S.41/11/42; S.8/17/41, and S.43/2/40.

Wireless apparatus, etc., surplus to the requirements of the Post Office and valued at £500, was taken over by the Army.

Department of Finance authority S.41/11/42.

Stores to the value of £435 2s. 2d. were transferred from Air-Raid Precautions Stores to Army Stores and stores, valued £1 4s. 0d., were transferred from Army Stores to Air-Raid Precautions Stores.

Department of Finance authority S.4/112/40.

Cartons and tea chests surplus to the requirements of the Army and valued at £277 were transferred to the Stationery Office.

Department of Finance authority S.8/1/42.

A quantity of denim uniform clothing which was surplus to the requirements of the Army was transferred to the Department of Justice.

Department of Finance authority S.12/7/41.

This Account includes an *ex-gratia* payment of £42 18s. 6d. in respect of the staking of fields as a precaution against the landing of hostile aircraft.

Department of Finance authority S.13/73/40.

This Account includes *ex-gratia* payments totalling £34 5s. 3d. to contractors in respect of clerical errors made by them when tendering.

Department of Finance authorities S.9/13/39 and S.9/7/42.

This Account includes an *ex-gratia* payment of £7 15s. 5d. to a contractor in respect of shrinkage on bacon.

Department of Finance authority S.9/8/42.

This Account includes an *ex-gratia* payment of £3 3s. 0d. to a solicitor in respect of costs arising out of the re-trial of a soldier by a General Courtmartial.

Department of Finance authority S.4/104/42.

This Account includes *ex-gratia* payments to contractors, totalling £1,947 1s. 11d., owing to increased costs consequent on War Emergency.

Department of Finance authorities S.9/12/35; S.9/17/39, and S.9/6/36.

This Account includes *ex-gratia* payments to contractors, amounting to £1,572 2s. 2d., owing to increased prices arising out of the making of Emergency Powers Orders.

Department of Finance authorities S.9/17/39 and S.9/8/40.

This Account includes *ex-gratia* payments totalling £139 made to a firm in respect of increased delivery charges on the replacement of stores in lieu of the original stores which were lost in transit.

Department of Finance authority S.9/17/39.

This Account includes an *ex-gratia* payment of £82 made to a contractor arising out of the unauthorised intervention of an Engineer Officer in a contract for the construction of huts.

Department of Finance authority S.7/23/39.

Contractors were wholly released from forty-three contracts value £14,317 8s. 4d. and were partially released to the extent of £5,095 2s. 7d. from thirty-seven other contracts, as it had become impossible or unreasonably difficult for them to supply the goods contracted for, in consequence of the war.

Department of Finance authorities S.9/12/40 and S.9/3/40.

PEADAR MACMATHGHAMHNA,

Accounting Officer.

DEPARTMENT OF DEFENCE,
PARKGATE, DUBLIN,
4th February, 1944.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

ARMY PENSIONS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943, 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 ...	2,778	2,476 6 1	301 13 11	—
B.—Travelling Expenses ...	100	20 17 1	79 2 11	—
MILITARY SERVICE REGISTRATION BOARD.				
C.—Salaries, Wages and Allowances ...	1,759	638 17 5	1,120 2 7	—
D.—Travelling Expenses ...	50	82 10 1	—	32 10 1
REFEREE AND ADVISORY COMMITTEE.				
E.—Salaries, Wages and Allowances :—				
<i>Original</i> ...	£6,399			
<i>Supplementary</i> ...	450			
	6,849	7,501 18 9	—	652 18 9
F.—Travelling Expenses ...	10	5 8 5	4 11 7	—
G.—Wound and Disability Pensions and Gratuities, etc. :—				
<i>Original</i> ...	£86,224			
<i>Supplementary</i> ...	1,000			
	87,224	88,329 11 11	—	1,105 11 11

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
H.—Allowances and Gratuities to Dependants, etc. :— Original £19,077 Supplementary 500	19,577	19,244 1 5	332 18 7		—	
I.—Surgical and Medical Appliances ...	300	254 17 3	45 2 9		—	
J.—Hospital Treatment :— Original £600 Supplementary 250	850	496 2 6	353 17 6		—	
K.—Military Service Pensions :— Original £461,565 Supplementary 98,000	559,565	551,980 1 1	7,584 18 11		—	
L.—Defence Forces (Pensions) Schemes, 1937 and 1940 :— Original £10,899 Supplementary 1,100	11,999	12,153 11 1	—		154 11 1	
M.—Expenses of Applicants and of Witnesses attending for Examination, etc. :— Original £3,000 Supplementary 2,700	5,700	4,648 17 4	1,051 2 8		—	
N.—Incidental Expenses ...	182	152 10 3	29 9 9		—	
O.—Connaught Rangers (Pensions) Act, 1936 ...	1,151	949 8 6	201 11 6		—	
	698,094	688,934 19 2	11,104 12 8		1,945 11 10	
Deduct :— Anticipated Savings on various Subheads (See Supplementary Estimate) ...	1,600	—	1,600 0 0		—	
TOTAL :— Original £594,094 Supplementary 102,400	£ 696,494	688,934 19 2	9,504 12 8		1,945 11 10	

Surplus to be surrendered ... £7,559 0 10

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	342 16 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Due to a re-arrangement of staff.
- B.—Travelling was not necessary to the extent anticipated.
- C.—The Members of the Board were engaged only for a part of the year.
- D.—Travelling was greater than anticipated.
- E.—The employment of the Members of the Committee for the full year caused an excess which was partly offset by a reduction in the number of staff.
- F.—The Committee did not travel to the extent contemplated.
- G.—The number of pensions and gratuities, etc., paid was greater than expected.
- H.—The number of allowances and gratuities, etc., paid was less than anticipated.
- I.—Surgical and medical appliances were not required to the extent anticipated.
- J.—The number of persons who were afforded treatment was less than expected.
- K.—A casual variation.
- L.—Retirements of Officers and Other Ranks were greater than anticipated.
- M.—Expenses of applicants and witnesses attending for examination were less than expected.
- N.—The payment of Medical Fees was not as great as anticipated.
- O.—One disability pension did not fall for payment within the year and in five cases pensions were not paid as pensioners were resident abroad and they could not be traced.

NOTES.

An ex-member of Óglaigh na h-Éireann was awarded £903 10s. 6d. compensation out of the Vote for Personal Injuries Compensation. Pensions at the rate of £150 a year and 11s. 3d. a week were subsequently awarded as from 1st April, 1932, under Section 10 of the Army Pensions Act, 1932, and became payable within the year. The sum of £903 10s. 6d. was recovered and the net amount payable was charged to the Army Pensions Vote. (Department of Finance authority P.19/2/39).

Payment of a disability pension of 5s. 2d. per week was withheld in partial recovery of an award by the High Court of £300 compensation in respect of the pensioner's injury. Further awards of disability pension will be withheld against the payment of compensation until full recovery has been made. (Department of Finance authority P.19/54/38).

The Accounts of other Departments and Offices include expenditure amounting to £2,561 8s. 10d. in respect of remuneration of staff temporarily lent, without repayment, to this Department.

This Account includes expenditure of £937 0s. 7d. in respect of an officer temporarily lent, without repayment, to another Department, and £9 16s. 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,
4th December, 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.

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

EXTERNAL AFFAIRS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943, 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 ...	17,316	18,000 18 3	—	684 18 3
A.2.—Travelling Expenses ...	100	14 3 1	85 16 11	—
A.3.—Incidental Expenses ...	350	394 11 7	—	44 11 7
A.4.—Telegrams and Telephones	2,500	1,767 19 7	732 0 5	—
A.5.—Official Entertainment ...	350	391 2 7	—	41 2 7
A.6.—Contribution towards the Expenses of the Inter-Governmental Committee on the Austro-German Refugee Question ...	10	—	10 0 0	—
REPRESENTATIVES ABROAD.				
B.1.—Salaries, Wages and Allowances ...	63,756	59,787 1 3	3,968 18 9	—
B.2.—Travelling Expenses ...	2,170	2,853 12 10	—	683 12 10
B.3.—Postage, Stationery, Telegrams and Telephones ...	6,376	5,508 8 3	867 11 9	—
B.4.—Incidental Expenses ...	790	901 4 5	—	111 4 5
B.5.—Repatriation and Maintenance of Destitute Irish Persons Abroad ...	2,000	54 6 4	1,945 13 8	—
TOTAL ...	£ 95,718	89,673 8 2	7,610 1 6	1,565 9 8

Surplus to be surrendered ...

£6,044 11 10

					Estimated.	Realized.		
					£	£	s.	d.
Extra Receipts payable to Exchequer :—								
Fees for issue of Passports ...	...	...	...	...	2,000	147	6	0
Fee from Imperial Communications Advisory Committee ...	...	...	...	...	500	500	0	0
Miscellaneous ...	...	...	...	...	1,000	4,232	3	0
					£3,500	£4,879	9	0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Excess due to the employment of extra staff during the year and to payment of Emergency Bonus.
- A.2.—Travelling expenses of the Headquarters staff were less than anticipated.
- A.3.—Excess due to increased expenditure on newspapers and press advertisements.
- A.4.—The extent to which telegraphic and telephonic services had to be availed of was less than anticipated.
- A.5.—The number of distinguished foreigners who visited this country during the year and to whom entertainment was given was greater than anticipated.
- A.6.—No claim in respect of the expenses of the Inter-Governmental Committee on the Austro-German Refugee Question was received during the year.
- B.1.—Savings due to vacancies in staff; to the fact that exchange compensation was not payable in the case of certain officers serving abroad, and to rates of exchange proving more favourable than was anticipated.
- B.2.—Excess due to unforeseen transfers in the public interest and to the high cost of travelling due to the international situation. The expenditure includes a sum of £120 12s. 4d. in respect of the wives and children of certain officers serving on the European Continent who returned to Ireland during the present emergency (Department of Finance minute E.105/60/38 of 6th September, 1939).
- B.3.—The extent to which telegraphic communication had to be availed of during the year was less than anticipated.
- B.4.—Excess due to expenditure on newspapers and publications and on certain miscellaneous items proving higher than was anticipated.
- B.5.—Expenditure on repatriation and maintenance of destitute Irish persons 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 ...	...	...	...	...	129	4	6
Fees for Consular services rendered in connection with estates of deceased persons abroad ...	...	...	...	...	1,373	11	10
Profit on exchange on sundry payments ...	...	...	...	...	2,349	10	1
Fees for Consular services rendered in connection with the collection of monies due to persons in Ireland ...	...	...	...	...	112	3	1
Fees received under Irish Nationality and Citizenship Acts					90	15	6
Recovery of expenditure on telegrams and telephones charged in prior years ...	...	...	...	...	71	10	6

	£	s.	d.
Bank Interest on Sub-Accountants' balances	57	11	9
Recovery of certain expenditure on travelling and subsistence	23	1	6
Sale of waste paper	10	18	8
Repayment on foot of repatriation expenditure	9	18	11
Recovery of expenditure on postage charges	2	3	6
Miscellaneous	1	13	2
	£4,232	3	0

NOTES.

During the year one travel permit was issued *gratis* to a person deported from this country (Department of Finance minute S.71/22/39 of 21st November, 1940).

This Account includes expenditure of approximately £1,344 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 £4,954 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.
Photographs of An Taoiseach for distribution abroad ...	2	18	0
25 copies of "Constitution of Éire"	2	10	0
Copies of "Irish Review and Annual" and "Muintir na Tíre Handbook"	1	17	4
(Department of Finance minute S.71/8/38 of 8th August, 1938).			.
	£7	5	4

J. P. WALSHE,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
31st December, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

LEAGUE OF NATIONS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943, 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.
	£	£ s. d.	£ s. d.	£ s. d.
Contribution towards the Expenses of the League of Nations	8,338	8,192 19 7	145 0 5	—
TOTAL	8,338	8,192 19 7		—
Surplus to be surrendered		£	145 0 5	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The saving was due to the rate of exchange proving more favourable than was anticipated.

J. P. WALSHE,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
31st December, 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.

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, 1943, compared with the Sum Granted, for Schemes for the PROVISION OF EMPLOYMENT.

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	750,000	720,373 8 6	29,626 11 6	—
TOTAL	£ 750,000	720,373 8 6		—
Surplus to be surrendered		...£	29,626 11 6	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Repayments in respect of loans to Co-operative Creameries	—	1,895 5 1
Repayments in respect of loans to local authorities	—	503 0 0
Refunds of overpayments in previous years ...	—	8,436 10 10
Miscellaneous	—	378 18 2
		£11,213 14 1

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Owing to the large number of individual schemes which constitute the programme of relief works in each year ; to the large number of authorities who are charged with their execution ; and to the limited period of the year which is available for their completion, it is virtually impossible to achieve within the financial year the expenditure of the precise amount voted.

E. J. MACLAUGHLIN,
Accounting Officer.

SPECIAL EMPLOYMENT SCHEMES OFFICE,
30th November, 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.

AGRICULTURAL PRODUCE SUBSIDIES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943,
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, Allowances, etc., for Dairy Produce	499,900	499,898 2 1	1 17 11	—
B.—Minor Disbursements under Subsidy Schemes of Prior Years ...	100	—	100 0 0	—
TOTAL ...£	500,000	499,898 2 1		—
Surplus to be surrendered ... £			101 17 11	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	297 14 8

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

B.—No claim fell to be paid during the year.

Extra Receipts payable to Exchequer:—

Refund of excess amount realized in respect of butter withdrawn from cold store and sold at an excess price ...	297 14 8
---	----------

D. TWOMEY,
Accounting Officer.

30th November, 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.

SUPPLIES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943, 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 ...	65,591	85,856 9 4	—	20,265 9 4
AA.—Completion and Issue of Ration Books (Re-vote) ...	17,000	17,000 0 0	—	—
B.—Travelling Expenses ...	3,500	8,626 3 2	—	5,126 3 2
C.—Incidental Expenses ...	60	80 14 6	—	20 14 6
D.—Telegrams and Telephones ...	2,000	2,562 16 11	—	562 16 11
E.—Advertising and Publicity ...	24,000	15,170 7 8	8,829 12 4	—
F.—Flour and Wheaten Meal Subsidies ...	1,475,000	1,359,478 1 4	115,521 18 8	—
G.—Bread Subsidy ...	170,000	101,469 10 3	68,530 9 9	—
TOTAL ...£	1,757,151	1,590,244 3 2	192,882 0 9	25,975 3 11
Surplus to be surrendered ...			£166,906 16 10	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	10,000	17,998 7 3

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The excess is due to the cost of additional staff, of the emergency bonus, and of special investigation allowances to inspectors not provided for in the original estimate.

B.—Expenditure on travelling and other expenses incurred by inspectors in the enforcement of rationing and price control orders was greater than was expected.

- C.—Expenditure of a miscellaneous nature proved to be greater than was expected.
- D.—Increased expenditure was incurred on telephone services due to continued expansion in the Department's activities.
- 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 mainly to reduced deliveries of wheat to millers and to applications from licensed Wheaten Meal Millers being less than was expected.
- G.—The claims for subsidy from licensed bakers were less than had been expected.

Extra Receipts payable to Exchequer. These consist of:—

	£	s.	d.
(a) Licence and other fees payable under Section 8 of the Emergency Powers Act, 1939	17,967	18	10
(b) Recoveries of Prior Year Charges—			
Subhead B.—Travelling Expenses		5	0
Subhead G.—Bread Subsidy	21	5	10
(c) Miscellaneous	8	17	7

EXTRA REMUNERATION (exceeding £30).

43 Officers of Customs and Excise, on loan from the Office of the Revenue Commissioners, received allowances varying from £34 17s. 1d. to £68 9s. 6d. for inspection duties in connection with the enforcement of rationing and price control orders.

NOTES.

This Account includes expenditure of approximately £155 in respect of remuneration of staff temporarily lent, without repayment, to another Department.

The Accounts of other Departments and Offices include expenditure of approximately £98,636 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

An *ex-gratia* payment of £6 was made to an official in respect of the loss of an overcoat (Department of Finance minute E.109/41/41 of 19th January, 1943). *Ex-gratia* payments of 6s. 8d. and 5s. 4d. were made to two officials in respect of clothing damaged by defective office fittings (Department of Finance minute E.109/41/41 of 22nd April, 1942).

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF SUPPLIES,
30adh Mí na Samhna, 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.

DUBLIN INSTITUTE FOR ADVANCED STUDIES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943, 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	16,360	10,633 6 2	5,726 13 10	—
B.—Grant under Section 16 (5) of the Institute for Advanced Studies Act, 1940	100	116 13 10	—	16 13 10
TOTAL ...£	16,460	10,750 0 0	5,726 13 10	16 13 10

Surplus to be surrendered £5,710 0 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.—Casual variation.

SEÓSAMH Ó NÉILL,
Accounting Officer.

ROINN OIDEACHAIS,
19 Samhain, 1943.

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, 1943, 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 ...	20,940	18,992 7 3	1,947 12 9	—
TOTAL ...	...£ 20,940	18,992 7 3		—
Surplus to be surrendered ...			£ 1,947 12 9	

Extra Receipts payable to Exchequer :—

Further sum received in 1942-43 in respect of a loan, the outstanding balance of which had been recouped to the Central Fund out of the Vote for 1941-42

Estimated.	Realized.
£	£ s. d.

—	71 7 3
---	--------

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The amount realized by Receivers and available in partial recovery of advances was greater than was anticipated.

R. C. FERGUSON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
30th October, 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.

EMERGENCY SCIENTIFIC RESEARCH BUREAU.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943, 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 ...	1,750	1,706 16 10	43 3 2	—
B.—Investigation and Research (Grant-in-Aid):—				
Original ... £17,250				
Supplementary 5,500				
	22,750	22,750 0 0	—	—
TOTAL:—				
Original ... £19,000				
Supplementary 5,500				
	£ 24,500	24,456 16 10	—	—
Surplus to be surrendered ...		...£	43 3 2	

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 Emergency Scientific Research Bureau, and from the funds of the Bureau the Secretary of the Industrial Research Council, whose salary is borne on Vote 55, received an allowance of £100 as Secretary of the Bureau.

NOTES.

The charge to Subhead A. includes an *ex-gratia* payment of £5 to a member of the Bureau as compensation for loss of personal property while travelling on official business. (E.109/41/41).

The Account of another Department includes expenditure of approximately £966 in respect of remuneration of staff temporarily lent, without repayment, to the Bureau.

J. J. McELLIGOTT,

ROINN AIRGEADAIS,

Accounting Officer.

1 Mí na Samhna, 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.

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, 1943, 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.
ADMINISTRATION.						
A.—Salaries, Wages and Allowances ...	35,460	43,312 7 8	—		7,852	7 8
B.—Travelling Expenses ...	5,000	5,406 18 5	—		406	18 5
C.—Incidental Expenses ...	50	596 0 5	—		546	0 5
D.—Telegrams and Telephones	200	410 11 9	—		210	11 9
SCHEMES OPERATED BY THE TURF DEVELOPMENT BOARD, LTD.						
E.1.—Cost of Administration (Grant-in-Aid) ...	21,100	19,240 0 0	1,860	0 0	—	
E.2.—General Development (Grant-in-Aid) ...	3,000	—	3,000	0 0	—	
E.3.—Development of Clonsast Bog (Grant-in-Aid)...	15,000	15,000 0 0	—		—	
E.4.—Development of Lullymore Bog (Grant-in-Aid) ...	5,000	5,000 0 0	—		—	
E.5.—Development of Glenties Bog (Grant-in-Aid) ...	4,950	4,950 0 0	—		—	
E.6.—Preliminary Development of Other Bogs (Grant-in-Aid) ...	25,290	12,550 0 0	12,740	0 0	—	
E.7.—Production of Hand-Won Turf (Grant-in-Aid) ...	1,000	500 0 0	500	0 0	—	
OTHER SCHEMES.						
F.—Production of Turf for use in Non-Turf Areas ...	493,500	465,501 17 3	27,998	2 9	—	
G.—Development Works in Bogs acquired by Local Authorities ...	125,000	100,539 7 5	24,460	12 7	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
H.—Reconditioning or Repair of Public Roads subject to Heavy Turf Transport ...	50,000	82,742 0 0	—		32,742 0 0	
I.—Development Works in Bogs used by Landholders and other Private Producers ...	81,800	44,602 9 3	37,197 10 9		—	
J.—Miscellaneous Fuel Production Schemes ...	19,000	380 4 11	18,619 15 1		—	
K.—Farm Improvements Scheme ...	250,000	222,557 17 9	27,442 2 3		—	
L.—Seed Distribution Scheme	50,000	38,887 3 11	11,112 16 1		—	
M.—Lime Distribution Scheme	20,000	9,734 18 7	10,265 1 5		—	
N.—Miscellaneous Schemes ...	44,650	—	44,650 0 0		—	
TOTAL ...£	1,250,000	1,071,911 17 4	219,846 0 11		41,757 18 3	

Surplus to be surrendered ...

£178,088 2 8

Estimated.

Realized.

£

£ s. d.

Extra Receipts payable to Exchequer:—

Repayments of Advances made to Turf Development Board, Ltd., for Development of Lyracrompane Bog ...	—	3,000 0 0
Bog Rents collected ...	—	526 4 11
Hire of Plant ...	—	166 18 4
Repayment of Advances made to Muinntir na Tire—Tipperary Guild—for production of turf	—	700 0 0
Amount realized by Turf Development Board, Ltd., by sale of hand-won turf at Glenties Bog ...	—	650 15 0
Amount realized by sale of produce at former Glencree Reformatory ...	—	776 13 3
Miscellaneous ...	—	66 13 6
Receipts from Sundry Schemes administered by Department of Agriculture:—		
Sale of seed potatoes and seed corn, etc. ...	—	37,566 9 6

£43,453 14 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Services rendered by officers lent by other Departments were more extensive than was anticipated when the estimate was framed, and recoupment of salary was correspondingly higher.
- B.—Decrease in the number of travelling officers using their own cars, and the increased charges for the use of hired cars.
- C.—Heavy claims from Stationery Office for printing, and for typewriter repairs and renewals.
- D.—Apportioned share of Office of Public Works telephones was higher than anticipated.
- E.1.—Vacancies on staff not filled.
- E.2.—No request for issues from the Grant-in-Aid was received.
- E.6.—Full development not proceeded with on account of local labour scarcity.
- E.7.—Schemes were of an experimental nature and proceeded only to a limited extent.
- F.—Mainly due to the number of turf workers at the Government Camps being lower than was expected.
- G.—Certain works contemplated for 1942 season were not executed.
- H.—Applications received from areas in which, at the date estimate was framed, it was not expected that works would require to be undertaken.
- I.—It was not possible to complete within the financial year all the schemes sanctioned.
- J.—The proposed scheme for the production of fuel from privately owned estates did not prove practicable.
- K.—Failure to complete works under schemes for which grants would normally have become payable during the year of account, owing mainly to scarcity of additional labour, and restrictions on cement supplies.
- L.—Transport difficulties prevented delivery of seeds in time for accounts to mature for payment by end of financial year.
- M.—Difficulty of obtaining fuel; transport restrictions, and scarcity of labour.
- N.—No scheme, other than those coming within the scope of other specific Subheads, arose during the year.

EXTRA REMUNERATION (exceeding £30).

From this Vote the Chief Medical Officer, whose salary is borne on Vote No. 61, received £106 12s. 6d. on foot of special services.

A Clerical Officer received £35 14s. 1d. for overtime.

NOTES.

(1) This Account includes a sum of approximately £764 in respect of salaries, etc., of officers temporarily lent, without repayment, to other Departments.

(2) The Account of the Vote for the Army includes an amount of £7,008 15s. 6d. 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.

(3) Items of technical equipment to the value of £25 from the Office of Public Works and of £11 from the Irish Land Commission were transferred, without payment, to the Special Employment Schemes Office.

(4) Department of Finance letter S.90/5/43 of 25th February, 1943, sanctions the writing off as irrecoverable of £20 14s. 0d.—representing the net loss of a consignment of wheat purchased out of the provision under this Vote for the Seed Distribution Scheme administered by the Department of Agriculture.

(5) An *ex-gratia* payment of £200 was made in respect of improvement work carried out by holders of bogs at Allenwood and Derries which were subsequently taken over for the purposes of the Government Emergency Turf Scheme. Subhead F. (Department of Finance minute F.88/14/42 of 8th June, 1942).

(6) Fees amounting to £345 9s. 8d., of which £14 17s. 8d. is charged to this Account, were paid to architects for professional services in connection with schemes for turf camps which were not ultimately selected for execution. Subhead F. (Department of Finance minute S.9/9/41 of 27th July, 1943).

(7) A weighing machine valued at £10 11s. 9d. was taken over from the Department of Industry and Commerce and supplied as an item of equipment to the Government Turf Camp at Newbridge. Subhead F. (Department of Finance letter S.99/10/36 of 10th June, 1942).

(8) Through the medium of the Construction Corps the Department of Defence carried out work estimated to cost £969 2s. 0d. in the formation of a road at Crinaloo South, Co. Cork, to facilitate the production of turf for the Military. The cost of materials and supervision was borne by Subhead I.

E. J. MACLAUGHLIN,
Accounting Officer.

SPECIAL EMPLOYMENT SCHEMES OFFICE,
30th November, 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.

FOOD ALLOWANCES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943, 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 1942 (No. 28 of 1939).

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 :— Original ... £168,000 Supplementary 3,000	171,000	164,734 1 5	6,265 18 7	—
B.—Allowances in kind to certain Beneficiaries under the Old Age Pensions Acts, 1908 to 1938 :— Original ... £112,000 Supplementary 17,000	129,000	126,941 6 0	2,058 14 0	—
C.—Allowances in kind to certain Beneficiaries under the Widows' and Orphans' Pensions Acts, 1935 to 1940 :— Original ... £98,000 Supplementary 16,000	114,000	115,899 15 8	—	1,899 15 8
D.—Allowances in kind to certain Recipients of Disablement Benefit under the National Health Insurance Acts, 1911 to 1936 :— Original ... £22,000 Less Supplementary 1,000	21,000	20,642 6 1	357 13 11	—
TOTAL :— Original ... £400,000 Supplementary 35,000	£ 435,000	428,217 9 2	8,682 6 6	1,899 15 8

Surplus to be surrendered

... £6,782 10 10

Extra Receipts payable to Exchequer :—

Estimated.	Realized.
£	£ s. d.

Recoveries in respect of Food Vouchers over-issued

— 17 5 4

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to a falling-off in the number of beneficiaries in the latter part of the financial year.
- B.—The average weekly number of beneficiaries was smaller than was anticipated.
- C.—The average weekly number of beneficiaries was greater than was anticipated.
- D.—Closer estimation was not practicable.

NOTES.

Over-issues of Food Vouchers which came to light during the period covered by this Account amounted to the equivalent of 2,274 single unit vouchers with a total value of £223 5s. 0d., of which issues equivalent to 399 occurred during 1941-42. In addition, discrepancies in stocks have been identified amounting on balance to 58 single unit vouchers representing £5 1s. 5d. but it is not possible to say whether excess expenditure to this extent has been incurred (Department of Finance minutes S.99/16/42 and S.41/1/42).

Subheads A., B., C. and D. include sums of £13 0s. 4d., £8 12s. 1d., £4 14s. 4d. and £1 6s. 5d., respectively, the vouchers for which were stated to have been lost in course of transmission to this Department. Statutory declarations as to their claims were received from both of the retailers concerned (Department of Finance minutes S.99/21/42 of 10th June, 1942, and S.99/24/42 of 6th July, 1942).

Food Vouchers valued at £79 8s. 10d. in the year 1941-42 and £45 18s. 8d. in the year 1942-43 were issued to recipients of Disablement Benefit under the National Health Insurance Acts on the basis of application forms in which false statements were made or essential information withheld. Recovery of these sums has been waived (Department of Finance minute S.99/16/43 of 24th April, 1943).

R. C. FERGUSON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
7th January, 1944.

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

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943, compared with the Sum Granted, for Compensation and other Payments in connection with INJURIES TO PROPERTY CAUSED BY THE DROPPING OF BOMBS from foreign aircraft and kindred incidents while the State is not engaged in war (No. 24 of 1941).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Compensation and other Payments in connection with Injuries to Property ...	259,000	210,176 4 8	48,823 15 4	—
B.—Expenses in connection with the Investigation, Defence and Discharge of Claims ...	1,000	58 16 0	941 4 0	—
TOTAL ...£	260,000	210,235 0 8		—
Surplus to be surrendered			...£ 49,764 19 4	

	Estimated.	Realized.
Extra Receipts payable to Exchequer :—	£	£ s. d.
Contributions by Local Authorities under Section 16 of Neutrality (War Damage to Property) Act, 1941	—	28,474 13 2

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The number of claims which would be received and their amount could not be estimated with greater precision.
- B.—The number of claims disposed of without recourse to the Courts was greater than anticipated.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
8 Deire Fomhair, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

PERSONAL INJURIES (CIVILIANS) COMPENSATION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943, 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	21,000	3,199 7 9	17,800 12 3	—
B.—Treatment	4,000	566 15 6	3,433 4 6	—
TOTAL	25,000	3,766 3 3		—
Surplus to be surrendered ... £			21,233 16 9	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The Estimate, which was necessarily conjectural as regards both number of claims and average amount of awards, was not realized because anticipations were not fulfilled as to (1) the number of claims to be received, (2) the pace of the necessary investigations, and (3) the amount of the average award in cases actually settled.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
8 Deire Fomhair, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

REPAYMENTS TO CONTINGENCY FUND.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1943,
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	1,239	1,238 7 10	12 2	—
TOTAL£	1,239	1,238 7 10		—
Surplus to be surrendered£			12 2	

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
8 Deire Fomhair, 1943.

I certify that this Account, and the appended Account, have been examined under my directions, and are correct.

SEÓIRSE MAG ORAITH,
Comptroller and Auditor-General.

PUBLIC SERVICES, 1942-43.

[Vote 77.]—continued.

255

J. J. McELLIGOTT,
Accounting Officer.

GENERAL INDEX

TO THE

APPROPRIATION ACCOUNTS OF PUBLIC SERVICES, 1942-1943,
AND REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL.

(Titles of Votes are shown in Clarendon Type).

A.

	PAGE
Abbey Theatre, Dublin ...	65
Acquisition of Land (Allotments) (Amendment) Act, 1934 ...	85, 126
Acquisition of Land (Assessment of Compensation) ...	65
Acquisition of Land, Forestry ...	173, 176
Advanced Studies, Dublin Institute for ...	243
Advertisements in Official Publi- cations ...	69
Advertising Receipts, Wireless Broadcasting ...	225
Advisory Committee, Army Pen- sions ...	232
Aer Rianta, Teo. ...	188
Affairs, External ...	235
Afforestation ...	173
Agricultural Credit Corporation ...	96
Agricultural Credit Societies, Loans ...	93, 96
Agricultural Education and Development ...	82
Agricultural Grant, Additional Supplementary ...	75
Agricultural Grants, Supplemen- tary ...	75
Agricultural Loans ...	84, 90, 93, 96
Agricultural Organisation Society ...	83
Agricultural Policy, Committee of Inquiry on... ...	57
Agricultural Produce (Cereals) Acts ...	85, 91, 95, 183
Agricultural Produce (Eggs) Act ...	85, 90, 92, 95
Agricultural Produce (Fresh Meat) Acts ...	85, 91, 92
Agricultural Produce Subsidies ...	240
Agricultural Production— Consultative Council ...	84
Agricultural Research ...	82
Agricultural Schemes in Cavan ...	83, 90
Agricultural Scholarships ...	82
Agricultural Schools and Farms ...	82, 89
Agricultural Societies and Shows ...	83
Agricultural Wages Act, 1936 ...	85
Agricultural Workers, Special Register of ...	196, 197
Agriculture ...	82
Agriculture and Dairy Science ...	78
Agriculture, County Committees of ...	83
Agriculture, Department of, Buildings ...	25, 32, 43
Air Navigation (General) Regu- lations, 1930 ...	183

	PAGE
Air-raid Precautions Act, 1939 ...	227
Aliens' Certificates ...	107
Allowances, Superannuation and Retired ...	59
Ancient Manuscripts, Facsimile Reproduction of ...	73, 74
Animals, Diseases of, Acts ...	84, 92
Appointments Commission, Local ...	52
Army ...	227
Army Pensions ...	232
Army Reserve ...	227
Art, National College of ...	156, 158
Art, Science and ...	156
Arterial Drainage ...	21, 24, 25
Arts and Crafts Exhibitions ...	157
Assistance, Unemployment, and Unemployment Insurance ...	196
Asylum, Dundrum ...	132
Athlone Wireless Station ...	38
Attorney-General, Office of the ...	76
Audit, Exchequer and ...	7
Audit, National Insurance ...	7
Auditor-General, Comptroller and Aviation, Civil ...	27, 38, 46, 187, 188, 189, 206

B.

Bacon Acts, Pigs and ...	85, 91, 92
Bankruptcy Fees ...	121
Bankruptcy Percentages ...	117
Banks, Remuneration of ...	81
Barges, Canal ...	187, 188
Barrow Drainage ...	24
Bequests, Charitable, Donations and ...	123
Bilingual Schools ...	147
Blake Fund, Carlisle and ...	143
Blind Persons, Pensions ...	17
Blind, Welfare of the ..	125
Bloodstock Breeders' Association ...	83
Boats, Sales of ...	101
Borstal Institution ...	109
Botanic Gardens ...	84
Boundary Survey, Valuation and ...	71
Bounties, Compensation ...	19
Bourn Vincent Memorial Park ...	27, 28
Bovine Tuberculosis Order, 1926 ...	85
Bread Subsidy ...	241
British Government, Repayments by ...	21, 61, 209
Broadcasting, Wireless ...	225
Broadcasting, Wireless, Buildings ...	26, 38, 45

	PAGE
Buildings, Public Works and ...	24
Burke Memorial Fund ...	150
Business Names, Registry of ...	14

C.

Canal Barges ...	187, 188
Capitation Grants, Secondary Schools ...	147
Carlisle and Blake Fund ...	143
Carrageen ...	178, 180
Cattle and Sheep, Slaughter of, Acts ...	85, 91, 92
Cattle Diseases Fund ...	97
Cattle, Tuberculosis in ...	85, 97
Cavan, Special Agricultural Schemes ...	83, 90
Cement Act ...	183
Censorship, Film ...	103
Censorship of Publications ...	103
Central Marketing Depot ...	178, 180
Central Savings Committee ...	55, 57
Charges, Law ...	76
Charitable Donations and Bequests ...	123
Charleville Endowment ...	149
Child Welfare ...	125
Children, Escort and Conveyance of ...	105
Church Surplus Grant, Interest on ...	169
Church Temporalities Fund ...	92, 141, 155
Circuit Court ...	120
Civil Aviation ...	27, 38, 46, 187, 188, 189, 206
Civil Service Commission ...	52
Civil Service, Commission on Irish in the ...	55, 57
Clonsast Bog ...	246
Coast Life Saving Service ...	193
College of Art, National ...	156, 158
Colleges, Preparatory ...	36, 45, 46, 139, 141
Colleges, Training ...	139, 141
Colleges, Universities and ...	78
Combined Purchasing Scheme ...	126
Commerce, Industry and ...	181
Commercial Property Registration Office, Industrial and ...	201
Commission, Civil Service ...	52
Commission, Irish Land ...	164
Commissions and Special Inquiries ...	55
Committees ...	55
Compensation Allowances ...	59, 205
Compensation Bounties ...	19
Compensation, Personal Injuries... (Civilians) ...	65
Compensation, Personal Injuries (Civilians) ...	253
Compensation, Property (Neutrality), Damage to ...	252
Comptroller and Auditor-General ...	7
Comptroller and Auditor-General, Report of the ...	iii
Congested Districts Schemes ...	83, 96
Connaught Rangers (Pensions) Act ...	233
Conservators, Boards of ...	99
Contingency Fund Deposit Account ...	255
Contingency Fund, Repayments to ...	254

	PAGE
Continuation Education ...	154
Control of Manufactures Act, 1934 ...	183
Co-operative Creamery Societies ...	90, 96, 239
Cork Tramways (Employees' Compensation) Act, 1933 ...	189
Counsel, Fees to ...	76
County Borough and Urban Area Councils, Receipts from (Unemployment Assistance Acts) ...	198
County Committees of Agriculture ...	83
County Histories, Irish ...	157
Court, Circuit ...	120
Court, District ...	114
Court Orders ...	121
Court, Supreme, and High Court of Justice ...	116
Courts of Referees ...	196
Creameries and Creamery Industry ...	84, 90, 93, 96
Criminal Lunatics, Maintenance of ...	109, 110, 132
Criminal Prosecutions, Expenses of ...	76
Croly Toy Factory ...	37
Cultural Institutions (Grants-in-Aid) ...	65

D.

Dáil Éireann ...	4
Dairies Act, 1935, Milk and ...	124, 128
Dairy Produce Acts ...	85, 90
Dairy Produce, Subsidies on ...	240
Dairy Produce (Price Stabilisation) Acts ...	85, 90, 98
Dairy Produce (Price Stabilisation) Fund ...	98
Dairy Science ...	78, 83
Damage to Property (Neutrality) Compensation ...	252
Deeds, Registry of ...	118
Defence, Department of, Buildings ...	26, 39, 44, 45, 47
Defence Forces (Pensions) Schemes, 1937 and 1940 ...	233
Defence of Public Officials ...	76
Defensive Measures, Office of the Minister for the Co-ordination of ...	227
Department of the Taoiseach ...	6
Designs ...	201
Destructive Insects and Pests Acts, etc. ...	85
Detention, Places of ...	105, 161
Diseases of Animals Acts ...	84, 92
Distressed Seamen, Relief of ...	192
District Court ...	114
Dockyard, Haulbowline ...	48
Donations and Bequests, Charitable ...	123
Drainage Schemes ...	21, 24, 25, 27
Drumm Battery Sales, Ltd. ...	184
Dublin Institute for Advanced Studies ...	243
Dublin Metropolitan Police, Pensions, etc. ...	60
Dundrum Asylum ...	132

E.	PAGE
Education and Development, Agricultural	82
Education, Department of, Buildings	36, 43, 46
Education, Office of the Minister for	137
Education, Primary	139
Education (Provision of Meals) Acts, 1914-1930	125
Education, Secondary	147
Education, University	78
Education Act, 1930, Vocational	154
Electoral Act and the Juries Act, Expenses under the	64
Elly Bay Toy Factory	37
Emergency Powers Orders 76, 85, 86, 91	
Emergency Schemes, Special	246
Emergency Scientific Research Bureau	245
Employment Exchanges	37, 196
Employment Schemes	239
Entertainment, Official	235
Erasmus Smith Endowment	151, 152
Establishment, President's	2
Estate Duty Appeals	65
Estate Duty Grant	92
Estate Duty Valuation	71
Estates, Improvement of	165
Excess Vote	iv
Exchequer and Audit	7
Exhibitions, Arts and Crafts	157
Expenses, Miscellaneous	65
Expenses under the Electoral Act and the Juries Act	64
External Affairs	235
External Affairs, Department of, Buildings	41
Extra-Statutory Grants	17, 59, 61

F.	PAGE
Family Allowances	57
Farm Improvements	84, 90, 247
Father O'Halloran Memorial Fund	146
Fertiliser Industry	57
Fertilisers Subsidy	83
Film Censorship	103
Film Industry	57
Finance, Department of, Buildings	31, 43, 44, 46
Finance, Office of the Minister for	9
Fines, District Court	114
Fisheries	99
Fisheries (Tidal Waters) Acts, 1934 and 1939	101
Fishery Harbours	33
Fishery Loans	101
Fishery Protection Service	99
Flax Act, 1936	85
Flour and Wheaten Meal Subsidies	241
Folklore Commission, Irish	157
Food Allowances	250
Foot and Mouth Disease	92
Foreign Exchange Account	iv
Foreshores	192, 194
Forestry	173
Friendly Societies, Registrar of	185

G.	PAGE
Gaeltacht and Breac-Ghaeltacht, Bonus to Parents, etc., of certain Pupils in	140
Gaeltacht Scholarships	140, 157
Gaeltacht Services	177
Gallery, National	163
Gallery, National, Buildings	36, 43
Gárda Síochána	105
Gárda Síochána, Buildings	25, 33, 42, 43, 45
Gárda Síochána, Pensions, etc.	60
Gárda Síochána Reward Fund	108
Gas Regulation Acts	185
General Register Office	130
Glenties Bog	246, 247
Government Property, Rates on	62
Government Stocks, Management of	81
Grants-in-Aid (see under name of receiving service).	
Gratuities	59, 232, 233

H.	PAGE
Hackney Car, etc., Licences	107
Handbook, Oireachtas	67
"Handbuch des alt Irischen"	157
Harbours	27, 33, 41, 45, 47
Haulbowline Dockyard	48
Health Insurance, National	134
Health, Public	124
Heifers, Loans for Purchase of	84, 93
High Court of Justice, Supreme Court and	116
Historical Sciences, Irish Committee of	157
Histories, Irish County	157
Horse Breeding Act, 1934	85, 90
Horticulture, Training of Instructors in	83
Hospital Treatment for Ex-Soldiers	233
Hospitals	124, 125, 227
Houses of the Oireachtas	4
Housing Grants	124, 126, 177, 178

I.	PAGE
Incorporated Law Society	65
Incremental Salary Grant, Secondary Schools	147
Industrial and Commercial Property Registration Office	201
Industrial Loans	180
Industrial Research Council	182
Industrial Schools, Reformatory and	161
Industrial Schools, Reformatory and, Buildings	36
Industries, Marine Products	177
Industries, Rural	177, 180
Industry and Commerce	181
Industry and Commerce, Department of, Buildings	26, 37, 43, 45, 46
Injuries Compensation, Personal	65, 253
Injury Grants	59, 223

	PAGE
Mercantile Marine Fees ...	194
Merchandise Marks Commission	56
Meteorological Services, Transport and ...	187
Meteorological Wireless Services	26, 206
Military Service Pensions Acts ...	232
Military Service Registration Board ...	232
Milk and Dairies Act, 1935	124, 128
Milk Powder, Manufacture of ...	83
Milk Production, Improvement of	83
Milk, Supply of, to Children ...	125
Minerals Development Act, 1940	183
Minerals Exploration and Development ...	182
Miscellaneous Expenses ...	65
Model Schools ...	36, 139
Murphy Bequest ...	160
Museum, National ...	36, 156, 159

N.

National College of Art	156, 158
National Gallery ...	163
National Gallery, Buildings ...	36, 43
National Health Insurance ...	134
National Insurance Audit ...	7
National Library ...	36, 156, 159
National Museum ...	36, 156, 159
National School Teachers' Superannuation ...	139, 140, 141
National Schools ...	36
National Stud ...	83
National Theatre Society, Ltd. ...	65
Nationality and Citizenship Acts, Irish ...	103, 236
Nations, League of ...	238
Nelan Fund, Killury or ...	143
New Testament, Irish Translation of the ...	67
New York World Fair	181, 183
Nitrogen Fertiliser Industry ...	57
Northern Ireland Government, Re-payments by ...	61
Nurses, Training of ...	125

O.

Offences against the State Acts	103, 227
Office of Public Works ...	20
Office of the Attorney-General ...	76
Office of the Comptroller and Auditor-General ...	7
Office of the Minister for Agriculture ...	82
Office of the Minister for Education	137
Office of the Minister for External Affairs ...	235
Office of the Minister for Finance	9
Office of the Minister for Industry and Commerce ...	181
Office of the Minister for Justice ...	103
Office of the Minister for Lands ...	164
Office of the Minister for Local Government and Public Health	124

	PAGE
Office of the Minister for Posts and Telegraphs ...	203
Office of the Minister for Supplies	241
Office of the Minister for the Co-ordination of Defensive Measures	227
Office of the Registrar-General of Births, etc. ...	130
Office of the Revenue Commissioners	11
Office of the Secretary to the President ...	2
O'Halloran, Father, Memorial Fund	146
t-Oireachtas, An ...	157
Oireachtas, Buildings ...	31, 42
Oireachtas Debates ...	67, 68
Oireachtas Handbook ...	67
Oireachtas, Houses of the ...	4
Oireachtas Restaurant ...	4
Old Age Pensions ...	17
Ordnance Survey ...	73
Orphans' Pensions Acts, Widows' and 14, 28, 128, 131, 134, 136, 209, 250	
Orphans' Pensions, Widows' and ...	79
Out-turn of the Year ...	iii

P.

Parks ...	24, 27, 28, 41, 44, 45, 47
Passports ...	236
Patents ...	201
Paymaster-General's Office ...	9
Pension Fund, Preparatory Colleges	139
Pension Fund, Teachers' 139, 141, 147	
Pensions Acts, Widows' and Orphans' 14, 28, 128, 131, 134, 136, 209, 250	
Pensions, Army ...	232
Pensions, Blind Persons ...	17
Pensions, etc., Dublin Metropolitan Police ...	60
Pensions, etc., Garda Síochána ...	60
Pensions, Old Age ...	17
Pensions, Royal Irish Constabulary	60
Pensions, Teachers' 139, 140, 141, 147	
Pensions, Widows' and Orphans' ...	79
Personal Injuries (Civilians) Compensation ...	253
Personal Injuries Compensation ...	65
Phoenix Park National School ...	24
Pictures, Purchase of ...	163
Piers ...	27
Pigs and Bacon Acts ...	85, 91, 92
Plate, The Irish ...	65
Plays in Irish ...	156
Post Office Factory ...	218
Post Office Savings Bank 28, 205, 208, 214	
Postal and Telegraph Buildings 26, 38, 44, 45, 46	
Posts and Telegraphs ...	203
Posts and Telegraphs, Superannuation, etc., Charges	205, 223
Potatoes, Black Scab in ...	85
Potatoes, Disposal of ...	84, 247
Preparatory Colleges 36, 45, 46, 139, 141	
President of Ireland, Buildings ...	31, 42

	PAGE
President's Establishment ...	2
Prices Commission ...	181
Primary Education ...	139
Printing, Stationery and ...	67
Prisons ...	109
Prisons and Borstal Institution, Manufacturing Account of ...	113
Prosecutions, Criminal, Expenses of	76
Public Health, Local Government and ...	124
Public Health, Local Government and, Buildings ...	43, 46
Public Officials, Defence of ...	76
Public Record Office ...	122
Public Trustee ...	164
Public Works and Buildings ...	24
Public Works, Office of ...	20
Publicans' Licences ...	121
Publications, Censorship of ...	103
Publications in Irish ...	67, 156, 157
Publications, Official, Advertise- ments in ...	69
Publications, Sales of ...	69

Q.

Quit Rent Office ...	80
-----------------------------	----

R.

Racing, Improvement of ...	83
Railway Tribunal ...	191
Rates on Government Property ...	62
Rates on Premises occupied by Representatives of External Governments ...	62
Ration Books, Issue of ...	241
Record Office, Public ...	122
Referee and Advisory Committee, Army Pensions ...	232
Referees, Medical ...	59, 135, 181
Referees, Umpire and Courts of ...	196
Reformatory and Industrial Schools	161
Reformatory and Industrial Schools, Buildings ...	36
Register Office, General ...	130
Registering Authorities, Local ...	120
Registrar-General of Births, etc.	130
Registration Board, Military Ser- vice ...	232
Registration Council (Secondary Education) ...	153
Registration Office, Industrial and Commercial Property ...	201
Registry of Deeds, Land Registry and ...	118
Reid Bequest ...	144
Repatriation and Maintenance of Destitute Irish Persons Abroad	235
Repayment of Trade Loans Ad- vances ...	244
Repayments to Contingency Fund	254
Report of the Comptroller and Auditor-General ...	iii
Representatives Abroad ...	235

	PAGE
Research, Agricultural ...	82
Research Bureau, Emergency Scientific ...	245
Research Council, Industrial ...	182
Research Grants to Students ...	182
Research, Veterinary ...	89
Residences, Teachers' ...	140, 178
Restaurant, Oireachtas ...	4
Retired Allowances, Superannua- tion and ...	59
Revenue Commissioners, Office of the ...	11
Revenue Department, Buildings ... 31, 43, 44, 46	
Reward Fund, Gárda Síochána ...	108
Road Fund ...	14, 107, 128
Road Transport Acts ...	183
Rosse Fund ...	189
Royal Irish Constabulary, Pen- sions ...	60
Rural Industries ...	177, 180

S.

Sailors' and Soldiers' Land Trust	77
Salmon Export Licences ...	101
Savings Bank, Post Office ... 28, 205, 208, 214	
Savings Committee, Central ...	55, 57
Schemes, Employment ...	239
Scholarships, Agricultural ...	82
Scholarships, Gaeltacht ...	140, 157
Scholarships, Secondary Schools	147
Scholarships, Technical Instruc- tion ...	154
School Books, Free ...	140
School Meals (Gaeltacht) Acts ...	125
Schools and Farms, Agricultural ...	82
Schools, Model ...	36, 139
Schools, National ...	36
Schools, Reformatory and Indus- trial ...	161
Schools, Technical ...	154, 155
Science and Art ...	156
Science and Art, Institutions of, Buildings ...	36
Scientific Research Bureau, Emer- gency ...	245
Sea Fisheries ...	99
Sea Fisheries Association ...	100, 101
Seamen, Distressed, Relief of ...	192
Seanad Éireann ...	4
Secondary Education ...	147
Secondary Teachers' Pension Fund	147
Secret Service ...	63
Seed Distribution Scheme ...	247
Seed Wheat ...	84, 96
Service, Marine ...	192
Services, Transport and Meteorolo- gical ...	187
Shannon Navigation ...	21, 23
Shannon River Works ...	24
Ships, Compensation for Crews, etc., of ...	192
Ships, Inspection of ...	194
Ships, Protective Equipment for	192, 193

	PAGE
Slaughter of Cattle and Sheep Acts ...	85, 91, 92
Smith, Erasmus, Endowment	151, 152
Special Emergency Schemes	246
Special Inquiries, Commissions and	55
Spinning Industry ...	26, 37, 177
Sporting Rights ...	27, 101
State Fisheries ...	99
State Laboratory ...	50
State Papers, Keeper of ...	122
State Solicitors ...	76
Stationery and Printing ...	67
Steamer Services ...	187
Stock and Store Accounts ...	iv
Stud, National ...	83
Students, Research Grants to ...	182
Studies, Advanced, Dublin Institute for ...	243
Subsidies, Agricultural Produce ...	240
Sugar (Control of Import) Act, 1936 ...	183
Sugar made from Home-grown Beet, Bounties on ...	19
Superannuation and Retired Allowances ...	59
(See also Posts and Telegraphs, Superannuation, etc., Charges).	
Superannuation of Teachers	139, 140, 141, 147
Supplementary Agricultural Grants ...	75
Supplies ...	241
Supplies, Department of, Buildings ...	45, 47
Supreme Court and High Court of Justice ...	116
Surrender of Balances, 1941-42 ...	iv
Survey, Ordnance ...	73
Survey, Valuation and Boundary	71

T.

Taoiseach, Department of the ...	6
Teachers' Pension Fund	139, 141, 147
Teachers' Residences ...	140, 178
Teachers' Salaries Grant ...	147
Teachers, Superannuation of	139, 140, 141, 147
Teachtaí ...	4
Technical Instruction ...	154
Telegraphs, Posts and ...	203
Telephone Capital Account	30, 205, 224
Theatre Society, Ltd., National ...	65
Therapeutic Substances Act, 1932	124, 128
Tillage ...	86, 91
Tobacco, Home-grown, Bounties on ...	19
Tourist Board, Irish ...	54
Toy Industry ...	37, 177, 180
Trade Loans Advances, Repayment of ...	244
Trade Loans (Guarantee) Act	185, 244
Trade Marks and Designs ...	201
Trade Union Act, 1941 ...	183

	PAGE
Training Colleges ...	139, 141
Transatlantic Air Services ...	188
Transport and Meteorological Services ...	187
Treaty, Allowances under Article 10 of ...	59, 61, 205, 209
Tribunal, Railway ...	191
Trustee, Public ...	164
Tuberculosis in Cattle ...	85, 97
Tuberculosis, Treatment of ...	125
Turf Development Board, Ltd.	185, 246, 247
Turf Schemes ...	246, 247
Turf Workers, Special Register of	196, 197

U.

Uachtaráin, Árus an ...	31, 42
Umpire and Courts of Referees ...	196
Under Sheriffs ...	76
Unemployment Assistance	196, 197, 198, 199, 250
Unemployment Fund ...	196, 198
Unemployment Insurance and Unemployment Assistance ...	196
Unemployment Relief Act ...	96
Universities and Colleges ...	78

V.

Vaccine Lymph Supply ...	124
Valuation and Boundary Survey ...	71
Venereal Diseases, Treatment of	125
Veterinary College ...	25, 32, 82, 90
Veterinary Research ...	82, 89, 92
Vocabularies, Irish ...	137
Vocational Education Act, 1930	154
Vocational Education Committees	154, 181
Vocational Organization, Commission on ...	56, 57
Voters Lists ...	120, 121

W.

Weights and Measures Acts ...	185
Whale Fisheries Act, 1937	99, 101
Wheat, Seed ...	84, 96
Widows' and Orphans' Pensions ...	79
Widows' and Orphans' Pensions Acts	14, 28, 128, 131, 134, 136, 209, 250
Wireless Broadcasting ...	225
Wireless Broadcasting, Buildings	26, 38, 45
Wireless Installation ...	206
Wireless Services, Meteorological	206
Works and Buildings, Public ...	24
Works, Office of Public ...	20
World Fair, New York	181, 183
Wreck and Salvage ...	192, 194

ANALYSIS, UNDER VOTES, OF THE REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL SHOWING TO WHICH ACCOUNTS SPECIFIC REFERENCE IS MADE IN THE REPORT.

Number and Title of Vote.	Report.		Number and Title of Vote.	Report.	
	Page.	Para.		Page.	Para.
1. President's Establishment	—	none	40. Charitable Donations and Bequests ...	—	none
2. Houses of the Oireachtas	iv.	6	41. Local Government and Public Health ...	xiv.	34-37
3. Department of the Taoiseach ...	—	none	42. General Register Office ...	—	none
4. Comptroller and Auditor-General ...	—	none	43. Dundrum Asylum ...	—	none
5. Office of the Minister for Finance ...	v.	7	44. National Health Insurance	—	none
6. Office of the Revenue Commissioners ...	v.	8-11	45. Office of the Minister for Education ...	—	none
7. Old Age Pensions ...	vi.	12	46. Primary Education ...	xv.	38
8. Compensation Bounties ...	—	none	47. Secondary Education ...	—	none
9. Office of Public Works ...	vi.	13	48. Technical Instruction ...	xv.	39
10. Public Works and Buildings ...	vii.	14-16	49. Science and Art ...	—	none
11. Haulbowline Dockyard ...	—	none	50. Reformatory and Industrial Schools ...	—	none
12. State Laboratory ...	—	none	51. National Gallery ...	—	none
13. Civil Service Commission	—	none	52. Lands ...	xvi.	40
14. Irish Tourist Board ...	—	none	53. Forestry ...	—	none
15. Commissions and Special Inquiries ...	—	none	54. Gaeltacht Services ...	xvii.	41-42
16. Superannuation and Retired Allowances ...	—	none	55. Industry and Commerce	xvii.	43-45
17. Rates on Government Property ...	—	none	56. Transport and Meteorological Services ...	xix.	46-51
18. Secret Service ...	—	none	57. Railway Tribunal ...	—	none
19. Expenses under the Electoral Act and the Juries Act ...	—	none	58. Marine Service ...	xxi.	52
20. Miscellaneous Expenses...	—	none	59. Unemployment Insurance and Unemployment Assistance ...	xxi.	53-55
21. Stationery and Printing	—	none	60. Industrial and Commercial Property Registration Office ...	—	none
22. Valuation and Boundary Survey ...	—	none	61. Posts and Telegraphs ...	xxiv.	56-62
23. Ordnance Survey ...	—	none	62. Wireless Broadcasting ...	—	none
24. Supplementary Agricultural Grants ...	—	none	63. Army ...	xxvii.	63-79
25. Law Charges ...	—	none	64. Army Pensions ...	—	none
26. Universities and Colleges	—	none	65. External Affairs ...	—	none
27. Widows' and Orphans' Pensions ...	—	none	66. League of Nations ...	—	none
28. Quit Rent Office ...	—	none	67. Employment Schemes ...	xxxvi.	80
29. Management of Government Stocks ...	—	none	68. Agricultural Produce Subsidies ...	xxxvi.	81
30. Agriculture ...	viii.	17-28	69. Supplies ...	xxxvii.	82-84
31. Fisheries ...	xii.	29-31	70. Dublin Institute for Advanced Studies ...	—	none
32. Office of the Minister for Justice ...	—	none	71. Repayment of Trade Loans Advances ...	xxxix.	85
33. Garda Síochána ...	xiii.	32	72. Emergency Scientific Research Bureau ...	xl.	86
34. Prisons ...	xiii.	33	73. Special Emergency Schemes	xl.	87-90
35. District Court ...	—	none	74. Food Allowances ...	—	none
36. Supreme Court and High Court of Justice ...	—	none	75. Damage to Property (Neutrality) Compensation... ..	—	none
37. Land Registry and Registry of Deeds ...	—	none	76. Personal Injuries (Civilians) Compensation ...	—	none
38. Circuit Court ...	—	none	77. Repayments to Contingency Fund ...	—	none
39. Public Record Office ...	—	none			