



ÉIRE.

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# APPROPRIATION ACCOUNTS, 1943-44.

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED  
BY THE OIREACHTAS FOR PUBLIC SERVICES FOR  
THE YEAR ENDED 31st MARCH, 1944, TOGETHER  
WITH THE REPORT OF THE COMPTROLLER  
AND AUDITOR-GENERAL THEREON, AND HIS  
REPORTS ON CERTAIN STORE ACCOUNTS.

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

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## ÉIRE.

## ACCOUNTS OF THE PUBLIC SERVICES, 1943-44.

REPORT OF THE COMPTROLLER AND AUDITOR-  
GENERAL.

## GENERAL.

1. In submitting my first report on the appropriation accounts I desire to make clear that in preparing it I have followed generally the practice heretofore observed of regarding the accounts, with the notes thereon, as self-explanatory and I have confined my remarks to the small percentage of cases which appear, *prima facie*, to call for notice or investigation, or in which I have considered it necessary to elaborate or amplify the explanations given. The report therefore should not be understood as conveying any general reflection on the administration of public expenditure, which in my opinion continues to maintain a high standard.

*Out-turn of the Year.*

2. The gross estimates for public services for the financial year 1943-44, as shown by the summary on page xlv., amounted to £44,220,757, and the gross expenditure to £42,306,793 2s. 4d. Appropriations in aid were estimated at £2,216,790, and the amount realized was £2,272,262 17s. 3d., but on some votes the estimated receipts were not realized and the actual amount applied in aid of expenditure was £2,152,251 5s. 0d., the balance falling to be surrendered.

The total amount to be surrendered is £1,972,087 11s. 8d., which is arrived at as follows:—

	£	s.	d.
Receipts realized £2,272,262 17s. 3d., of which £2,152,251 5s. 0d. was applied in aid of expenditure, leaving surplus receipts for surrender amounting to .....	120,011	12	3



Excluding £2,650 16s. 9d. for which an excess vote will be required (*see* paragraph 3 below), the expenditure was £42,304,142 5s. 7d., falling short of the estimate of £44,220,757 by £1,916,614 14s. 5d.; the latter figure is reduced by deficiencies of appropriations in aid on certain votes amounting to £64,538 15s. 0d., leaving a net saving of ..... 1,852,075 19 5

Total amount to be surrendered £1,972,087 11 8

*Excess Vote.*

3. Expenditure amounting to £2,650 16s. 9d. over and above the provision made by the Oireachtas has been incurred on vote No. 16, Superannuation and Retired Allowances, and will require an excess vote (*see* also paragraph 16 of this report).

*Stock and Store Accounts.*

4. 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 1942-43 Votes.*

5. The balances to be surrendered out of votes for the public services for 1942-43 amounted to £2,489,142 5s. 2d. I hereby certify that these balances have been duly surrendered to the Exchequer. I further certify that the excess of £14 10s. 5d. on the grant for Office of the Minister for Finance, referred to in paragraph 2 of the report of my predecessor on the accounts for the financial year 1942-43, has been made good by a vote of the Oireachtas.

*Foreign Exchange Account.*

6. 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, 1944. 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.



*Quit Rents, etc.*

7. Owing to the depletion of the annual revenue from the properties controlled and administered by the Quit Rent Office, due to redemption of rents under the Land Purchase Acts, the Minister for Finance decided that it was no longer economical to maintain the Office as a separate vote establishment, and he allocated among other departments as from 1st April, 1943, the duties previously carried out by that Office. The management of the quit and crown rents was transferred to the Land Commission, of the general leasehold properties to the Office of Public Works, and of mines and foreshore rights to the Department of Industry and Commerce. The revenues continue to be paid into a deposit account, and are invested from time to time pending the enactment of legislation to provide for the control and management of the properties. The rentals transferred to the Land Commission and to the Office of Public Works include arrears of rent amounting to more than £4,000, a large portion of which is deemed to be irrecoverable.

## 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 £5,435 14s. 5d. and £1,221 16s. 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, 1944, 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 £8,024 18s. 4d., as compared with £12,785 15s. 1d. in the preceding year. Of the total, £7,419 2s. 1d. has been remitted in respect of Income Tax and Sur-Tax.



£1,175 13s. 10d. related to six cases in which the assessed parties died insolvent or were destitute and recovery was impossible; £5,006 19s. 9d. related to twelve cases in which assessments were raised but subsequent evidence revealed no real liability, and £1,236 8s. 6d. related to four cases of bankruptcy or liquidation in which there were no assets to meet the claims. The remissions also include sums in respect of Excise duty and of interest on Estate and Legacy duties amounting to £605 16s. 3d.

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

## VOTE 9.—OFFICE OF PUBLIC WORKS.

### *Insurance of Workmen.*

11. 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 progress has been made in the liquidation proceedings since the date of the last report.

## VOTE 10.—PUBLIC WORKS AND BUILDINGS.

### *Subhead B.—New Works, Alterations and Additions.*

12. Following on the issue of Emergency Powers (No. 260) Order, 1943 (Statutory Rules and Orders, No. 50 of 1943), made on 2nd March, 1943, which permitted emergency increases in wages to certain classes of workers on Bonus Orders made by the Minister for Industry and Commerce, it was decided, with the concurrence of the Department of Finance, that the war clause in building contracts which restricted the recoupment to contractors to increases of wages in excess of 5 per cent. of the rate of wages current at date of tender required modification. In the case of contracts made prior to 8th April, 1942, the date of Emergency Powers (No. 166) Order, 1942 (Statutory Rules and Orders, No. 121 of 1942), it was agreed to admit in full on an *ex-gratia* basis claims by contractors for increases paid on



Bonus Orders. Similar claims on contracts entered into between 8th April, 1942, and 11th June, 1943, have also been admitted on an *ex-gratia* basis, subject to the Commissioners being satisfied that the tender price did not include a provision against the contingency. A revised war clause providing that claims by contractors, in respect of wage increases on Bonus Orders made during the continuance of their contracts, may be admitted and allowed in full, was included in the conditions of contract, and became effective as from 12th June, 1943. *Ex-gratia* payments made during the year in pursuance of these arrangements have been noted in the account.

Included in the amount charged to New Works No. 77, National Schools, Grants for Building, etc., is a sum of £64 17s. 4d., being the final payment for the completion of a new school. A contract amounting to £1,733 3s. 0d. for the erection of this school was due for completion in December, 1939. As the school was not finished by the due date the time for completion was extended. In March, 1940, it was discovered that the contractor had removed the plant from the site without completing the work, and as a result the contract, on foot of which £240 had been paid, was terminated and another tender for completing the work accepted at £1,729. Under the terms of the original contract the contractor was liable for the additional expenditure occasioned by his default; he was unable to meet this obligation, and the Commissioners were advised that no claim lay against his sureties because they had not been informed, in due course, that the time for completion of the contract had been extended. It was noted that certain sums due to this contractor under another contract were disbursed on his behalf subsequent to his default. I have inquired as to the circumstances in which these moneys were paid and the cause of the omission to notify the sureties of the extension of time granted to the contractor.

*Subhead F.—Fuel, Light, Water, Cleaning, etc.*

13. In July, 1941, arrangements were made with a local authority for the supply of 10,000 tons of turf at 25s. per ton, free on rail, and 10,771 tons were accepted and paid for on this basis. In 1943, when the final cost of the turf produced by the local authority in 1941 had been ascertained, a supplementary claim was received and, following a local investigation by officers of the Department of Local Government and Public Health, the Department of Finance approved of a supplementary payment of £6,334 19s. 3d., which is included in the charge to this subhead, bringing the total cost to £19,798 18s. 0d. As the price of 25s. per ton paid in 1941 was not qualified by any condition as to later adjustment, I have deemed it desirable to draw attention to the supplementary payment.



A stock of 16,000 tons of turf was purchased in 1941-42 as a reserve supply and stored at centres in Dublin. These supplies were exhausted in March, 1944, when approximately 13,400 tons had been issued, the wastage due to shrinkage, rehandling, etc., amounting to 2,600 tons or 16 per cent. Periodical checks of the stocks of fuel at each centre were not carried out, and I was informed that owing to the frequency of the transfers from these stocks it was not feasible to effect a reconciliation until they were exhausted. It is understood that it is proposed to seek the authority of the Department of Finance to write off the loss incurred.

#### *Rents Receivable.*

14. Arrears of rents due to the Commissioners on 31st March, 1944, amounted to £4,442 10s. 3d. compared with £4,760 12s. 5d. on 31st March, 1943. From statements furnished to me with the appropriation account it appears that of these arrears sums amounting to £2,978 have been recovered subsequent to 31st March, 1944, and that of the balance £55 was considered bad or doubtful.

As stated in paragraph 7 of this report, the Commissioners took over as from 1st April, 1943, the duties performed by the former Quit Rent Office in connection with certain properties, including the collection of rents. Arrears of rent on these properties on the 1st April, 1943, amounted to £247 2s. 0d., of which the sum of £162 10s. 4d. is regarded as irrecoverable and is not included in the arrears shown as outstanding on 31st March, 1944.

#### *Stores.*

15. In 1942, thefts of furniture came to light and certain persons who had access to furniture stores in the course of business were prosecuted and convicted. It was not confirmed that all the articles stolen were taken from official stores although they were identified as the property of the Commissioners. A departmental committee which inquired into the matter reported that there was a general weakness in the system of control due to the dispersal of certain stocks which cannot be accommodated in the Central Furniture Stores, but that in their opinion expenditure on an alternative system would not be justified in view of the small risk of loss involved. Some of the stolen property was recovered and set off against ascertained deficiencies in stocks. I have asked for particulars of the furniture involved in the court proceedings.

It was observed that, while loans of furniture are acknowledged at the time of receipt, it has not been the practice to carry out any periodical verification of the inventories of such furniture. I was informed in reply to an inquiry that it is proposed to have this done in future.



With reference to the sale by auction of a stock of surplus and unserviceable furniture, I have communicated with the Accounting Officer regarding the adjustment of the store records consequent on the sale, and the question of the reconciliation of the sale returns. I have also inquired regarding certain furniture not on store ledger charge, and the accounting procedure in relation to surplus and unserviceable furniture.

#### VOTE 16.—SUPERANNUATION AND RETIRED ALLOWANCES.

##### *Excess of Expenditure over Grant.*

16. The gross expenditure on this account has exceeded the estimate by £2,545 0s. 7d.; in addition, there is a deficiency of appropriations in aid realized of £105 16s. 2d. The total deficit, therefore, amounts to £2,650 16s. 9d., for which an excess vote will be required.

The excess is explained by the Accounting Officer as due exclusively to expenditure of unanticipated magnitude from subhead B., the charges to which subhead in the last quarter of the financial year amounted to half the total payments made therefrom in the preceding three quarters of the year.

#### VOTE 28.—EMERGENCY SCIENTIFIC RESEARCH BUREAU.

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

17. 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 £22,984 18s. 2d. and the unexpended balance of issues at 31st March, 1944, was £2,032 17s. 1d.

#### VOTE 30.—AGRICULTURE.

##### *Subhead G. 3.—Fertilisers Schemes.*

18. As in the previous year, the importation of phosphates and pyrites for the purpose of manufacturing artificial fertilisers was handled by a member of the Irish Fertiliser Manufacturers' Association and payment of such subsidy as would enable the resultant fertilisers to be sold at controlled prices was authorized. The 1942-43 fertiliser season ended on 30th June, 1943, but no final payment of subsidy was made before 31st March, 1944.



and the expenditure charged to this subhead represents payments on account in respect of the two seasons 1942-43 and 1943-44. The disbursements amounted to £284,210 14s. 7d., of which £30,956 14s. 6d. related to the 1942-43 season and £253,254 0s. 1d. to the 1943-44 season. Including £323,441 16s. 5d. paid in the previous financial year, the subsidy payments to 31st March, 1944, in respect of the 1942-43 season totalled £354,398 10s. 11d. The charge to the vote in the year ended 31st March, 1944, was reduced to £259,210 14s. 7d. by the receipt, in October, 1944, of £25,000 from the concern to which the payments on account had been made in the first instance. I am informed that the Department of Supplies was consulted as to the amount of subsidy which might be advanced for the 1943-44 fertiliser manufacturing season, and that while that Department was not in a position to assess the exact amount payable, it furnished an estimate of the amount that might be advanced, based on the experience of the 1942-43 season, and payment was made accordingly. After the close of the 1943-44 season, as it was expected that overhead costs would be less than in the previous season, the refund of £25,000 already referred to was made by the manufacturers pending the final adjustment of their accounts, the examination of which had not been completed.

A supplementary estimate provided for the payment of subsidy on Avoca pyrites, but no expenditure was incurred under this heading in the year under review.

*Subhead H.—Grants to County Committees of Agriculture.*

19. The charge to this subhead comprises normal grant amounting to £108,834 10s. 0d., special temporary grant totalling £2,500, and payments amounting to £51,893 18s. 10d. for the purpose of supplementing committees' expenditure on the provision of lime for agricultural purposes.

The normal grant of £108,834 10s. 0d. includes a sum of £72,854, approximately equivalent to the proceeds of the agricultural rate of 2d. in the £ levied under the Agriculture Act, 1931, and extra grants, amounting to £35,980 10s. 0d., equivalent to the amount of the income of committees from rates in excess of the statutory minimum 2d. rate.

In addition to the foregoing, a sum of £25 was paid to a committee from funds derived from penalties imposed under the Corn Production Act, 1917.

*Subhead J.—National Stud.*

20. The property known as The National Stud Farm, Tully, County Kildare, was transferred to the Government from the British Government on 1st January, 1944, and pending the



enactment of legislation providing for the establishment of a State Stud farm, ordinary farming operations were conducted on the property.

The expenditure in the period ended 31st March, 1944, totalled £2,913 18s. 0d., of which the principal items were £887 13s. 6d. for salaries and wages, and £1,733 15s. 0d. for the purchase of live stock. In the same period, sums amounting to £134 9s. 8d. were received from the sale of live stock and farm produce, and are included in the appropriations in aid.

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

21. In paragraph 30 of my predecessor's report on the accounts for the year 1939-40, reference was made to the payment to a co-operative creamery of subsidy on sales in this country of certain milk foods manufactured in the United Kingdom from milk powder produced by the creamery. Sums totalling £2,141 10s. 9d. were paid to this concern in the financial years 1939-40 and 1940-41, and no further payments have since been made. Departmental inquiries have disclosed that the payments referred to included amounts in respect of subsidy on milk foods which had been returned by the purchasers and I have accordingly asked to be informed of the position regarding the adjustment or recovery of the resulting overpayments and the total amount involved.

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

22. On and from 1st April, 1943, certain administrative expenses of the Dairy Disposal Company, Limited, formerly borne on this subhead, were defrayed from the funds of the company and it was also arranged that while the salaries and wages of staff seconded to the company should be paid, as before, from other subheads of this vote, the amounts should be reimbursed by the company, together with appropriate contributions towards pension liability. No expenditure was incurred under subhead M. 5. in the year under review, and a sum of £4,235 8s. 10d. was paid over by the company; of this amount, £3,708 17s. 5d., representing the remuneration of seconded officers during the period 1st April to 31st December, 1943, inclusive, is brought to account as appropriations in aid, the balance falling to be treated as an exchequer extra receipt of the vote for Superannuation and Retired Allowances.

Receipts in connection with the disposal of creamery properties, which are brought to account as exchequer extra receipts, amounted to £4,798 6s. 11d. The total vote expenditure on 31st March, 1944, from moneys provided for the improvement



of the Creamery Industry amounted to £1,197,847 5s. 6d., and receipts were £251,872 10s. 3d., leaving a net charge on public funds of £945,974 15s. 3d.

*Subhead M. 10.—Potato Subsidies, etc.*

23. The measures taken to cope with the shortage of potatoes in the Dublin area during May and June, 1943, included the setting up of the Dublin and District Potato Committee and the making of Emergency Powers (Acquisition and Disposal of Potatoes) Order, 1943 (Statutory Rules and Orders, No. 171 of 1943), which regulated the purchase, sale, and movement of potatoes in relation to the area. It was arranged that the Committee referred to, which was granted a licence under the Order, should purchase potatoes of the 1942 crop at a price not higher than £12 per ton and sell them to wholesalers at £9 10s. 0d. per ton, and that any loss sustained, together with expenses, should be recouped to the Committee by way of subsidy. Under this arrangement, a sum of £2,930 13s. 9d. became payable and is charged to this subhead. It was also decided to divert supplies of early potatoes of the 1943 crop from the export market to the Dublin area and provision was made for the payment to growers of subsidy representing the difference between the home market price and the higher prices obtainable had the potatoes been exported. Sums totalling £13,472 1s. 0d. were thus paid out in subsidy. The balance of the expenditure charged to this subhead, amounting to £3,327 6s. 10d., relates to the payment of compensation, at the rate of £25 per acre undug at 1st July, 1943, to growers of early potatoes outside the Dublin area who sustained loss owing to the restriction on exports.

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

24. The expenditure charged to this subhead includes £2,393 4s. 6d. in connection with the outbreak of foot and mouth disease in 1941, the main item being £1,969 18s. 4d. paid to the Corporation of Dublin in recoupment of expenses incurred in connection with the cleansing and disinfection of affected premises. Including payments amounting to £601,412 13s. 10d. charged to the vote in previous years, the total expenditure from the vote for Agriculture up to 31st March, 1944, in connection with the outbreak, amounted to £603,805 18s. 4d.

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

25. In order to ensure the assembly of adequate stocks of spring seed wheat for the 1943 season, a scheme similar to that devised in connection with the 1942 season was put into operation.



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 60s. 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. Conditions were also imposed regarding the variety and moisture content of the grain to be assembled. Stocks of seed remaining on hands were, by direction of the Minister for Agriculture, sold for milling, and the prices received being less than 60s. per barrel, sums totalling £958 11s. 2d. became payable in respect of the undertaking given and are included in the expenditure charged to this subhead.

*Subhead O. 10.—Emergency Powers (Tillage) Orders.*

26. Tillage Orders continued to be made by the Government under the Emergency Powers Act, 1939, requiring the occupiers of arable land to till a specified proportion of their holdings, and the Minister for Agriculture was empowered to enter on and take possession of 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 £22,164 8s. 4d. in respect of the remuneration of inspectors and supervisors. Travelling and miscellaneous expenses totalled £15,121 5s. 8d., and the balance of the expenditure, amounting to £3,476 7s. 10d., was incurred on the purchase of seeds, manures, implements and fencing materials, and on tillage operations and the harvesting of crops on entered holdings.

In the previous report, my predecessor mentioned that, following the making of Emergency Powers (No. 275) Order, 1943 (Statutory Rules and Orders, No. 177 of 1943), which regulated the disposal of receipts from conacre rents and sales of crops on holdings of which possession had been taken by the Minister for Agriculture, certain accounting adjustments were effected in connection with the transactions relating to the tillage seasons 1940 to 1942, inclusive. These adjustments resulted in sums totalling £2,441 0s. 6d. becoming available towards paying debts due to a State authority or rates due to a local authority by the occupiers of entered holdings. After providing for expenses incurred by the Minister for Agriculture in connection with the 1943 season, a further sum of £762 12s. 6d. became available for the purposes indicated, making £3,203 13s. 0d. in respect of the tillage seasons 1940 to 1943, inclusive. Of this amount, sums paid out in the period ended 31st March, 1944, totalled £1,323 14s. 10d., comprising £1,057 18s. 11d. to State and local authorities and £265 15s. 11d. to the occupiers of the holdings concerned.



The total amount received from conacre rents and sales of crops for the tillage seasons 1940 to 1943, inclusive, was £9,167 11s. 1d. Expenses recovered out of these receipts amounted to £5,963 18s. 1d., of which £1,234 3s. 4d. is included in the appropriations in aid for the year under review.

*Subhead P.—Appropriations in Aid.*

*Levy on the slaughter of cattle and sheep.*

27. 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 received in the year under review in respect of levy due but uncollected at the date mentioned was £1,109 11s. 10d., and the amount of levy outstanding at 31st March, 1944, was £7,450 11s. 5d. As noted in the account, sums totalling £1,085 5s. 0d. were written off with the sanction of the Minister for Finance.

*Extra Receipts payable to Exchequer.*

28. In paragraph 18 of the report on the appropriation accounts for the year 1941-42, reference was made to the payment of a sum of £663 0s. 6d. to a co-operative society on foot of a guarantee given to the society in respect of flax seed imported for the 1940 sowing season and sold to distributors at prices fixed by the Minister for Agriculture. The guarantee provided for the payment to the society of the amount by which the proceeds of the sale of seed fell below the sum of the actual costs and expenses of the society in purchasing and selling the seed and commission at the rate of 3 per cent. on the purchase price. A similar guarantee was given to the society in respect of flax seed purchased for the 1941 sowing season, on the understanding, however, that any surplus receipts should accrue to the Minister. Seed costing £20,878 10s. 10d. realized £24,044 11s. 7d. on sale, while expenses and commission amounted to £1,498 0s. 1d. and £626 7s. 1d., respectively. A sum of £1,041 13s. 7d. was accordingly surrendered by the society and paid to the Exchequer.

As will be seen from the account, fees amounting to £465 were received in respect of licences granted under the Emergency Powers Act, 1939, and Orders made thereunder. These comprised £60, being £10 for each licence issued under the Emergency Powers (No. 254) Order, 1943 (Statutory Rules and Orders, No. 37 of 1943), which related to the licensing of persons engaged in the business of producing, processing and selling specified classes of agricultural seeds, and £405, representing £1 for each



licence issued under the Emergency Powers (Export of Dead Poultry and Rabbits) Order, 1941 (Statutory Rules and Orders, No. 536 of 1941).

### VOTE 31.—FISHERIES.

#### *Subhead G. 2.—Advances for Boats and Gear.*

29. Including the advances charged in this account, the total of advances for boats and gear to 31st March, 1944, amounted to £138,750. The half-yearly instalments of the annuities set up to repay these advances falling due to 31st March, 1944, amounted to £82,183 14s. 1d., while the sums collected by the Sea Fisheries Association from borrowers and transferred to the Department in payment of the annuity instalments amounted to £84,087 19s. 8d., including £13,208 19s. 10d. repaid in the year under review. At 31st March, 1944, therefore, the repayments were in advance to the extent of £1,904 5s. 7d.

#### *Subhead G. 3.—Advances for General Development.*

30. No advances were made to the Sea Fisheries Association for general development during the year under review. The total of such advances made to the Association in previous years amounted to £2,522 14s. 3d., and this amount is repayable over a period of twenty years by half-yearly instalments, covering principal and interest. During the year, a sum of £974 12s. 9d., representing the value of outstanding instalments in respect of an advance of £1,000 made on 31st March, 1942, was received from the Association, and this sum, together with half-yearly instalments amounting to £164 7s. 9d., is included in the appropriations in aid. The advances in course of redemption amounted at 31st March, 1944, to £1,522 14s. 3d. and there were no arrears of instalments at that date.

#### *Fishery Loans.*

31. Repayments of fishery loans, which are accounted for as appropriations in aid, amounted to £17 6s. 4d., and the balance outstanding on these loans at 31st March, 1944, was £20,175 4s. 8d., including arrears of £20,137 10s. 3d. There were no remissions during the year under the Fisheries (Revision of Loans) Act, 1931.

### VOTE 34.—PRISONS.

32. 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.*Subhead F.—Inquiries.*

33. The expenditure charged to this subhead includes an amount of £553 15s. 0d. in respect of the Tribunal appointed in March, 1943, by the Minister for Local Government and Public Health to inquire into certain matters connected with an outbreak of fire at St. Joseph's Orphanage, Cavan, and from subhead A. a gratuity of £15 was paid to the Secretary of the Tribunal. A sum of £40 2s. 6d. was received from the Cavan County Council for a copy of the evidence taken at the inquiry and is credited to appropriations in aid.

In addition to the expenditure charged to this vote, fees amounting to £241 10s. 0d. were paid to counsel representing the Attorney-General and are charged to subhead D. of the vote for Law Charges (No. 25).

*Subhead S. 2.—Grants under the Housing (Financial and Miscellaneous Provisions) Acts, 1932 to 1944.*

34. Grants, amounting to £12,900, under section 5 (1) (i) of the Act of 1932 were made to a public utility society in the year 1942-43 in respect of 129 flats erected by it. Under that section of the Act grants not exceeding two-ninths of the cost of provision or £100, whichever shall be the lesser, may be made in respect of each flat to any public utility society erecting flats in an urban area, subject to certain conditions including the requirement that the floor area of each flat should be not less than 500 nor more than 800 square feet. The application by the society on which the payment of £12,900 was made was accompanied by a certificate on the prescribed statutory form by the appointed officer to the effect that each of the flats had been inspected by him on a previous date, that all were then completed in a proper manner and that, in compliance with the requirements of the Housing Acts, the floor area was in each case between 500 and 800 square feet. In January, 1944, the society informed the Department that it had been discovered that the claim for grants was £900 in excess of the amount payable. It appears that the original plans had provided for 137 flats, including 129 with a floor area of not less than 500 and not more than 800 square feet but, owing to a change in the requirements of the tenants, only 120 of the flats erected had a floor space above the statutory minimum. The sum of £900 was refunded in the year under review and is accounted for as an exchequer extra receipt.



I am in communication with the Accounting Officer regarding the circumstances in which the inspection of the building did not reveal the reduction in the number of flats in respect of which grants were payable.

*Motor Tax Account.*

35. 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 local authorities were scrutinized in so far as they were available, but in two cases this audit had not been completed at the date of my test examination.

The gross proceeds of the Motor Vehicle, etc., duties in 1943-44, including £6,779 10s. 7d. attributable to fines collected by the Department of Justice, amounted to £574,462 8s. 1d. This amount also includes fees amounting to £3,077 5s. 0d. received on behalf of the Commissioner of the Garda 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, 1943-44.

VOTE 46.—PRIMARY EDUCATION.

*Subhead A.1.—Training Colleges.*

36. Since 1929 the grants payable to training colleges are determined in part by reference to the numbers of students for which the colleges are licensed, as approved annually by the Department of Finance, and in part by reference to the numbers in actual residence. The disparity between the licensed number and the number of students in residence in certain colleges was referred to in the report on the accounts for the year 1937-38. For some time past this disparity has tended to increase owing to the continued reduction, with a view to alleviating unemployment among teachers, in the number of pupils admitted for training. In the case of a training college for men, the licensed number for the school years 1942-43 and 1943-44 was fixed at 135, while the number of students in residence fell from 95 in 1942-43 to 52 in 1943-44. The licensed number for a training college for women was reduced from 100 in 1942-43 to 80 in 1943-44, while the number of students in residence fell from 87 in the former year to 66 in the latter year.



*Subhead A.3.—Preparatory Colleges, etc.*

37. The average boarding cost per head for the school year 1943-44 ranged from 11s. 8½d. to 15s. 11d. 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 £16 0s. 3d.

Accounts have been furnished showing the receipts and expenditure in connection with the farms and gardens during the school year 1943-44. Receipts exceeded expenditure except in the case of one college, where the garden and portion of the premises had been taken over by the Department of Defence.

*Subhead C.1.—Salaries, etc., of Teachers.*

38. The charge to this subhead includes a sum of £366, being capitation grant in respect of the years 1940-41 to 1942-43, paid in exceptional circumstances to the principals and vice-principals of the schools in one district. Owing to the Emergency a number of families left this district and went to reside elsewhere. As a result of the consequent fall in the average attendance at the schools, the vice-principals ceased to be entitled to capitation grant and the amount of grant payable to the principals was considerably reduced. Having regard to the circumstances which caused the decrease in average attendance, the Department of Finance approved of the payment of capitation grant in respect of each year of the Emergency period on the basis of the average attendance for the year ended 31st March, 1939. This arrangement possibly involved a double payment of grant in respect of the same children, but it was decided that the grant payable under the existing rules to the teachers in the schools to which the children transferred could not be withheld or diverted.

*Subheads C.1.—Salaries, etc., of Teachers.**D.—Superannuation, etc., of Teachers.*

39. The rules for national schools were amended with effect as from 1st April, 1941, to provide for the recognition, in respect of literary instruction in the primary school programme, of reformatory and industrial schools as national schools, and for the grant of salaries to the lay literary teachers engaged in those schools on the scale to which they would be entitled if they were serving as teachers in national schools. A fixed portion of the salaries (£72 to men and £60 to women) is payable by the managers and the balance is borne on subhead C.1. of this vote. Also, the benefits of the national teachers' superannuation scheme were extended to these teachers by the National Teachers' Superannuation (Amendment) Scheme, 1942, the awards being chargeable to subhead D. of this vote.



In the course of audit of the pension awards it was noticed in one case that the appointment and period of service by virtue of which the person concerned became eligible for the grant of pension presented some unusual features. He had served as a teacher in an industrial school for a long period, but his employment was terminated in 1940 owing to the taking over of the school premises by the Army. As he was not serving as a teacher on 1st April, 1941, the rules as amended did not apply to him, and he was, in consequence, not eligible for pension under the superannuation scheme. In November, 1942, he was appointed as assistant teacher in another industrial school, and was granted recognition by the Department although he was then in his 68th year. In the same month he was notified by the Department that, as he had reached the age of 65 on 24th December, 1939, his salary would be withdrawn after 31st December, 1942. His remuneration in respect of this period of seven weeks' service was fixed at the maximum of the appropriate scale. On retirement, he was granted a pension of £127 5s. 4d. a year, appropriate to his retiring salary of £318 3s. 0d. and to a service of 48 years. I have invited the observations of the Accounting Officer on this case, as it appeared that recognition of the appointment in November, 1942, was not in accord with the regulations.

*Non-Voted Services.*

*Reid Bequest—Scheme "B."*

40. The income of this fund, administered by the Department of Education under a High Court Order dated 31st July, 1934, is used to pay prizes to male candidates from County Kerry who are successful in gaining admission to training colleges to be trained as national school teachers. It was decided to increase the number of prizes in the year of account, and the sum of £160 was disbursed, in addition to £90 for prizes awarded in respect of the previous year. It was not discovered until later that the available balance in the account was insufficient to cover this amount, and the account shows a debit balance representing over-expenditure of £39 3s. 6d. The facts were reported to the Department of Finance.

VOTE 47.—SECONDARY EDUCATION.

*Subhead B.—Incremental Salary Grant.*

41. The quota of recognized teachers in a secondary school who may be paid incremental salary in any school year is determined by the number of recognized pupils in the school in the



preceding year. The number of recognized pupils is the number of pupils for whom capitation grant is payable in accordance with the secondary schools grants regulations. A fall in the number of recognized pupils sufficient to affect the quota of teachers formerly entailed the withdrawal, without prior notice, of incremental salary from a teacher but with a view to alleviating this hardship the regulations were amended with effect as from 1st August, 1943, with the approval of the Department of Finance. The amended regulations provide that where a recognized teacher has been on the authorized quota of a school for a particular year, and the fall in the number of recognized pupils would operate to exclude him from the quota in the following year, payment to him as a teacher in excess of the authorized quota for that school may be permitted by the Minister for an additional period not exceeding one year. It is estimated that about five teachers are affected in the average year and that the additional annual expenditure involved will not exceed £400.

It was also noted in the course of audit that, where the capitation grant payable in respect of pupils who transferred from one school to another in a school year was divided between these schools, the pupils were counted as recognized pupils in both schools for the purpose of determining the authorized quota of teachers. As the counting of the same pupil as a recognized pupil in more than one school may entail additional expenditure under subhead B., I have invited the observations of the Accounting Officer.

#### VOTE 48.—TECHNICAL INSTRUCTION.

42. Owing to the absence of specific provision in the vote, a new subhead (G.G.) was opened by direction of the Minister for Finance to record the refund to a local authority of a proportion of a pension payable under section 5 of the Local Government Act, 1936, to a teacher who had been employed by a technical instruction committee, and who had, as certified by the Minister for Education, been dismissed for political reasons. The Minister for Local Government and Public Health, in determining this teacher's claim for compensation for loss of office, gave his consent to the award of a pension of £49 8s. 4d. a year plus cost-of-living bonus. The pension, which was based on service of 14 years and 301 days, became payable as from 21st November, 1942. In accordance with section 5 (8) of the Local Government Act, 1936, which provided for the refund to the local authority of such proportion of the compensation as shall be just and equitable, it was decided that pension related to service in excess of ten years should be refunded, and charged to this vote.



## VOTE 49.—SCIENCE AND ART.

*Subhead A.1.—Salaries, Wages and Allowances.*

43. By the Allocation of Administration (Genealogical Office) Order, 1943 (Statutory Rules and Orders, No. 267 of 1943), the administration of the Genealogical Office, which took over as from 1st April, 1943, the records of the late Office of Arms, was allocated to the Department of Education, and financial provision for it was included in the supplementary vote taken for the service of Science and Art.

## VOTE 52.—LANDS.

*Subhead I.—Improvement of Estates, etc.*

44. 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 £109 6s. 0d. 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, 1944, amounts to £102,960 16s. 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 £5,877 4s. 8d. The expenditure on this scheme from its inception in 1937-38 to 31st March, 1944, amounts to £100,342 6s. 6d. made up as follows :—

Buildings :—	£	s.	d.
Advances .....	13,540	0	0
Free Grants .....	61,869	8	8
Stock and Poultry .....	7,104	0	8
Grants for Fencing .....	2,820	0	0
Fuel and Fodder .....	3,179	8	6
Removal Expenses .....	5,841	19	11
Tillage, etc. ....	746	1	7
Implements .....	5,241	7	2
	£100,342	6	6

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.*

45. 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, 1944, the position regarding such grants and loans was as follows:—

	£
(i) Total amount of grants sanctioned	478,756
Total amount of actual payments .....	454,028
(ii) Total amount of loans sanctioned .....	177,624
Total amount of loans for which certificates have been issued to the Commissioners of Public Works .....	169,926

*Industrial Loans.*

46. 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, 1944. Arrears, including interest accrued, due at that date amounted to £10,277 0s. 6d., as compared with £10,157 19s. 7d. on 31st March, 1943. Included in the arrears is a sum of £10,222 9s. 8d. 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.

*Minerals Development.*

47. The expenditure under subhead J.1. relates to advances made under section 9 of the Slievardagh Coalfield Development Act, 1941, to Comhlucht Gual-Láthrach Shliabh Árdachadh, Teoranta. The total amount of such advances up to 31st March, 1944, is £67,951. 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, 1945, of the payment of interest on advances and of the repayment of instalments of advances which fell due on 1st July, 1943, and 1st January, 1944. 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, 1945.

The charge to subhead J.2. represents a further non-repayable grant under section 12 (3) of the Slievardagh Coalfield Development Act, 1941, to cover expenses incurred by Comhlucht Gual-Láthrach Shliabh Árdachadh, Teoranta, in carrying out prospecting operations in the Leinster coalfield. The total amount of non-repayable grants made in respect of these operations, which have now been completed, is £1,105 2s. 2d. The expenditure incurred by the company under this head is not, in accordance with the terms of the estimate, subject to audit in detail by me. Under a lease dated 6th April, 1944, granted by the Minister for Industry and Commerce to Irish Coal Mines, Limited, it is provided that the lessee shall, within three years from the date of the lease, pay to the Minister by three equal annual instalments the sum of £600 in respect of borings made for the demised minerals in the course of the prospecting operations.

Advances to Comhlucht Lorgtha agus Forbartha Mianraí, Teoranta, under section 10 of the Minerals Exploration and Development Company Act, 1941, are charged to subhead J.3. The total amount advanced to the company under this section up to 31st March, 1944, is £134,393 1s. 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, 1945, of the payment of interest on advances and of the repayment of instalments of advances which fell due on 1st July, 1943, and 1st January, 1944. 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, 1945.

*Subhead K.K.—Losses.*

48. As explained in the account, the charges to this subhead arise in connection with the New York World Fair, 1939 and 1940. In the reports on the accounts for previous years, references were made to a sum of £1,448 15s. 6d. which had been charged to a suspense account and which represented payments made on behalf of a firm of display experts which had gone into liquidation. Owing to variations in rates of exchange the amount which it was found necessary to charge to the subhead, in order to clear the suspense account, was £1,258 1s. 1d. A sum of £20



paid to an exhibitor in respect of the loss of goods consigned to this firm is also charged to this subhead. As noted in the account, £1,246 claimed by the firm for work done by it at the Fair was withheld.

The total expenditure charged to the vote in connection with the Fair up to 31st March, 1944, amounted to £72,866 8s. 10d. and the receipts credited to that date amounted to £4,932 10s. 9d.

*Extra Receipts payable to Exchequer.*

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

49. The sum of £1,576 6s. 11d. credited to exchequer extra receipts represents fees paid by Comhlucht Siúicre Éireann, Teoranta, during the period from 1st July, 1942, to 31st March, 1944, at the provisional rate of 1d. per cwt. in respect of licences issued to it by the Department of Industry and Commerce to import sugar under the provisions of the Sugar (Control of Import) Act, 1936. Section 7 (4) of the Act provides that there shall be charged on every licence issued such fee as the Minister for Industry and Commerce, with the consent of the Minister for Finance, may from time to time appoint, and I have inquired whether the fees finally chargeable in respect of sugar imported in the period mentioned above have yet been determined.

*Receipts from the Great Southern Railways Company under contract with Drumm Battery Sales, Limited.*

50. In paragraphs 58 and 48 of the reports on the accounts for the years 1939-40 and 1940-41, respectively, references were made to the agreements between Drumm Battery Sales, Limited, (a subsidiary of Drumm Battery Company, Limited) and the Great Southern Railways Company under which the latter company covenanted to pay the sum of £45,600 by twenty half-yearly instalments, with interest at the rate of 5 per cent. per annum. The net amounts of the half-yearly instalments, after deduction of any sums required to meet the commitments of the Drumm Battery companies, were treated as in part repayment of Grants-in-Aid made from the former vote for Electrical Battery Development and were accounted for as exchequer extra receipts. In May, 1943, a sum of £22,790 0s. 5d., which had been paid by the Great Southern Railways Company to Drumm Battery Sales, Limited, in discharge of the principal sum then outstanding under the agreements, was transferred to the Department. Of this amount, £790 0s. 5d. was retained to meet certain commitments of the Drumm Battery companies and the balance, £22,000, is accounted for as an exchequer extra receipt.



## VOTE 56.—TRANSPORT AND METEOROLOGICAL SERVICES.

*Subhead AA.—Provision of Canal Barges.*

51. The charge to this head comprises the cost of constructing fifteen additional barges, and further expenditure on some of the barges already in service. The total expenditure to 31st March, 1944, amounted to £30,211 ls. 10d., and the number of barges provided is twenty-nine. The arrangements for the letting of barges for hire through the Grand Canal Company, as described in paragraph 46 of the report on the accounts for the year 1942-43, continue, and barges have also been hired to the Great Southern Railways Company for use on the Royal Canal. The hireage charges received in the year under review, which are credited to exchequer extra receipts, amounted to £917 18s. 4d.

*Subhead B.6.—Shannon Airport,  
Foynes—Limerick Omnibus Service.*

52. During the year additional passenger accommodation was provided on the service, which was made available to members of the public as from August, 1943. The receipts from fares paid by passengers during the year amounted to £5,455 10s. 1d. and are credited to appropriations in aid.

*Subhead C.—Subsidy in respect of Air Services.*

53. The charge to this subhead represents payments to Aer Rianta, Teoranta, under the Subsidy (Aer Rianta, Teoranta) Order, 1943 (Statutory Rules and Orders, No. 199 of 1943), to meet the estimated losses by the company and the subsidiary company (Aer Lingus, Teoranta) in the operation of air services. The actual loss was determined by the Minister for Finance and the Minister for Industry and Commerce to be £23,715 9s. 4d., and the sum of £2,884 10s. 8d., being the excess of the estimated over the actual loss, has been repaid and will be accounted for as an exchequer extra receipt in the year 1944-45.

*Subhead F.—Appropriations in Aid.*

54. The receipts from landing and accommodation fees, etc., at the Shannon Airport, which in previous years were brought to credit as exchequer extra receipts, are now accounted for as appropriations in aid. The gross receipts during the year



amounted to £6,949 2s. 2d., out of which sums amounting to £684 8s. 2d. were payable to the Foynes Harbour Trustees in respect of facilities afforded at Foynes Harbour, leaving the net credit for receipts £6,264 14s. 0d., as shown in the account.

*Stores, Equipment, etc.*

55. References were made in previous reports to the question of accounts of stores and equipment used at the Shannon Airport. An inventory relating to equipment and certain store items has been submitted to me and I am in communication with the Accounting Officer regarding the form in which it has been prepared. I have also asked to be informed regarding the procedure followed in connection with the write-off of items on the inventory.

I have not yet been furnished with store accounts of petrol, oil and other consumable stores, and I have addressed a further inquiry to the Accounting Officer in regard to the matter.

VOTE 59.—UNEMPLOYMENT INSURANCE AND  
UNEMPLOYMENT ASSISTANCE.

*Subhead L.—Appropriations in Aid.*

*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.*

56. Under the provisions of the Unemployment Insurance Acts payment is required to be made from the Unemployment Fund, and credited to appropriations in aid of the vote for Unemployment Insurance and Unemployment Assistance, in respect of the expenditure out of voted moneys incurred in carrying the Acts into effect. I am in communication with the Accounting Officer regarding the basis of calculation of the amount transferred from the Fund.

*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.*

57. In paragraph 55 of the last report reference was made to the legal opinion that, for the purposes of calculating contributions by county borough and urban area councils, the valuation of small dwellings on which no rates are payable



should be excluded from the rateable value of the areas concerned. On the basis of that opinion a number of local authorities had paid more than was due and, as noted in the account, adjustments in respect of amounts over-contributed have been effected in the year under review.

## VOTE 61.—POSTS AND TELEGRAPHS.

### *Losses by Default, etc.*

58. The losses borne on the vote for the year ended 31st March, 1944, amounted to £6,671 11s. 2d., of which £4,781 19s. 9d. was charged to subhead H.2. and £1,889 11s. 5d. to subhead O.6. Classified schedules of these losses are set out at pages 207 and 212. At pages 210 and 213 particulars are given of 40 cases in which cash shortages or misappropriations amounting to £1,363 1s. 8d. were discovered; the sums in question were made good and no charge to public funds was necessary.

The schedule of losses charged to subhead H.2. includes sums of £1,790 0s. 2½d. and £2 5s. 6d. in respect of shortages of savings and postage stamps supplied for issue to savings associations, etc. As stated in the account, the shortages came to light after a comprehensive check of all stamp transactions of the Central Savings Committee since its formation in 1924, as a result of which the official responsible was prosecuted. The Central Savings Committee has now been dissolved and the work associated with it was taken over by the Department of Posts and Telegraphs with effect as on and from the 8th August, 1944. The irregularities were to a large extent made possible owing to the fact that stocks of savings stamps were issued on credit to the Central Savings Committee and, through it, to the subsidiary savings associations. It has now been decided that no further credit stock of stamps be issued to any savings association, whether already existing or which may be formed in the future.

Of the amount of £1,889 11s. 5d. charged to subhead O.6., £1,863 9s. 7d. relates to misappropriations of deposits in, and fraudulent withdrawals from, various Savings Bank Accounts at one sub-office. As noted in the account, the gross Savings Bank loss is £2,263 9s. 7d., of which £400 is still under inquiry. I have asked whether any additional precautionary measures are under consideration with a view to preventing the recurrence of losses of this nature.

### *Stores.*

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

As in previous years, the method of purchasing supplies did not follow the normal procedure, due to difficulties arising out



of the Emergency, and contracts continue to be placed either without competition or divided among a number of contractors in order to obtain early deliveries. In a number of cases, where the prices quoted appeared excessive, reductions in prices were obtained by negotiation or after investigation of costs.

In addition to the engineering stores shown in Appendix II as valued at £221,527 on the 31st March, 1944, engineering stores to the value of £461 were held on behalf of other Government Departments. Stores other than engineering stores held at that date were valued at £271,791, included in this amount being a sum of £96,920 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 £155 8s. 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, 1943, were submitted to a test examination with satisfactory results.

#### *Post Office Factory.*

62. Reference was made in paragraph 62 of the last report to an outbreak of fire at the Post Office Factory on 4th November, 1942. The effects of the fire and of the abnormal circumstances obtaining in the year under review prevented the factory from resuming its activities in full.

In applying the usual test examination to the accounts of the factory it was observed that the percentage which is added to direct labour costs to absorb overhead charges was not adjusted in the year following the reduction in direct labour expenditure which resulted from the fall in production. In consequence, the accounts reveal a deficit of £4,251 as against overhead charges.

Including works in progress on 31st March, 1944, the expenditure on manufacturing jobs during the year amounted to £9,827, expenditure on repair work (other than repairs to mechanical transport) amounted to £6,796, and expenditure on mechanical transport repairs amounted to £1,707.



## VOTE 62.—WIRELESS BROADCASTING.

63. I am in communication with the Accounting Officer on certain matters which came under notice during a test examination of the system in operation for the control and custody of the stock of gramophone records.

## VOTE 63.—ARMY.

64. As in previous years, details of the distribution of the grant amongst the various heads of expenditure were not included in the estimate presented to Dáil Éireann and accordingly the appropriation account shows only the total expenditure. Particulars showing the allocation of the grant against the several heads, as approved by the Department of Finance, have been furnished to me, and 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 £56,704 6s. 0d., the total surplus remaining to be surrendered is £198,080 17s. 3d., or 2·3 per cent. of the net estimate.

*Stores.*

65. It was observed on examination of the store accounts of a unit that location vouchers had not been renewed for a considerable time and that, on a check of the stocks which was undertaken during the year, a number of discrepancies was disclosed. In reply to my inquiries I was informed that all location records and vouchers had now been brought up to date and that the question of the adjustment of the discrepancies was under consideration.

Materials were purchased in 1941 at a cost of £20,530 and it was noted that considerable quantities of the stocks still remained in store. As it is understood that the work for which the materials were purchased is not being proceeded with I have inquired how it is proposed to dispose of the stocks.

*Payment of Ration Allowance to Officers.*

66. Defence Force Regulations provide for the payment, at daily rates authorized from time to time, of consolidated ration allowance to officers, and it is laid down that the allowance shall not be issued to an officer in receipt of rations in kind or of a



nightly rate of subsistence allowance. Returns furnished in connection with provision accounts indicated that certain officers were issued with rations for periods in April and May, 1943, and I observed that ration allowance had been paid to these officers for the same periods, certificates having been furnished by the officers concerned, countersigned by the respective quartermasters, that rations in kind had not been issued. In reply to my inquiries, I was informed that following a check of provision account returns against claims for ration allowance the pay accounts had been adjusted provisionally but that these adjustments may be subject to representations by the officers as to the validity of the deductions.

I also observed that ration allowance was paid to certain officers for periods in respect of which they had been in receipt of the nightly rate of subsistence allowance, certificates that they were not entitled to receive such subsistence allowance having been furnished in the prescribed form. I have asked for further information on this matter.

#### *Provisions.*

67. 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.		1943-44.	1942-43.
Cost of production ....	2.4 pence per lb.	2.3 pence per lb.	
Cost delivered Dublin	2.6       ,,	2.4       ,,	
Meat.			
Dublin ....	12.2       ,,	11.0       ,,	
Curragh ....	12.7       ,,	10.9       ,,	

The average price of cattle purchased for the Dublin and Curragh areas was £36 4s. 11d. and £35 6s. 5d. per head, respectively, as compared with £33 5s. 6d. and £31 4s. 9d. in the previous year, while the average production of beef per head was 703 lbs. and 652 lbs., respectively, as compared with 722 lbs. and 665 lbs.

#### *Fuel and Light.*

68. A quantity of coal amounting to 220 tons, the property of the Commissioners of Public Works, was stored in 1940 on premises in military occupation and it was found in 1942 that there was a deficiency of 22 tons. The coal remaining was acquired for Army purposes and, as responsibility for the loss could not be fixed, payment of £557 17s. 3d., being the cost of the 220 tons, was made to the Commissioners in August, 1943, of



which sum £52 7s. 9d., being the value of the quantity deficient, has been charged to Balances Irrecoverable with the sanction of the Department of Finance. Arrangements were subsequently made for the transfer of the coal to another post and it would appear from a report furnished in October, 1943, that the amount so transferred was only 160 tons. I have inquired whether a further deficiency of 38 tons arose in the period 1942 to 1943 and, if so, in what circumstances.

Owing to the failure of a contractor to make delivery under a contract for the supply of fuel wood to a military post it became necessary to obtain supplies from an alternative source at an additional cost of £254 18s. 3d. The original contractor was liable under his contract for the excess cost occasioned by his default and, as noted in the account, the amount involved was written off, with the sanction of the Department of Finance, owing to the contractor's financial circumstances. It appeared that a contract in similar terms for the supply of fuel wood at the same price was placed with another contractor at the same time and that he, too, failed to make delivery. Information has been sought as to whether additional expense was incurred in securing supplies by reason of this contractor's default and, if so, the action taken in the matter.

Orders were placed with a local authority in February, 1943, for the delivery to certain military posts of 750 tons of turf at a provisional price of 45s. per ton, ex-dump, the final price to be determined after audit by the Department of Local Government and Public Health of the turf production accounts of the county council. It has since been ascertained that the Department's liability in respect of 762 tons delivered against the orders was £2,492 7s. 6d. and I have asked to be informed of the total cost of the turf, including transport charges, and as to other cases of price adjustment in similar circumstances.

A general authority was obtained from the Department of Finance to write off waste turf where the amount involved did not exceed 5 per cent. of the opening stock plus deliveries during the year, and the quantity of 3,146 tons noted in the account as written off relates to posts at which the allowance of 5 per cent. was exceeded.

### *Clothing.*

69. Proposals were submitted to the Department of Finance for the purchase of the clothing requirements for the year under review, based on the estimated strength of the Forces less the estimated balances of the various articles held in store on the 31st March, 1943, and sanction was obtained in May, 1943, for the purchase of such additional quantities of clothing as would, when added to the quantities on hands, including outstanding orders on the 1st April, 1943, provide full requirements



for the estimated strength for a period of twelve months from that date. Demands were issued to the Central Purchasing Department based on gross requirements for the year, less estimated balances on hands on 1st April, 1943. I observed, however, that during the year 1943-44 considerable quantities of certain articles were delivered to the Ordnance Depot on foot of contracts placed in respect of the previous year. As it would appear that these deliveries related to orders which were outstanding on the 1st April I have represented to the Accounting Officer that, having regard to the terms of the Department of Finance sanction, it would appear that the demands for the year 1943-44 should have been modified accordingly.

I also observed that, in the case of certain articles, the actual stocks held at the Ordnance Depot on 31st March, 1943, were considerably in excess of the estimated quantities on which the year's requirements were calculated. As the final requisition was not issued to the Central Purchasing Department until 24th May, 1943, I have inquired why the demands for these items were not adjusted by reference to actual stocks. I have also inquired whether, in formulating the demands for the year's requirements, account was taken of the stocks held at the beginning of the year in the different Command Stores in addition to those held at the Ordnance Depot.

In according sanction for the purchase of the year's requirements the Department of Finance laid down that the provision for recruits should be reduced, and the requisitions for clothing were adjusted accordingly. No modification, however, appeared to have been made in the demand for the year's requirements of Necessaries, which was formulated on the original basis, and I have communicated with the Accounting Officer in the matter.

#### *Warlike Stores.*

70. The charge to the vote includes a sum of £5,857 10s. 0d. in respect of certain stores which were delivered during the year. It appeared that the stores in question were returned as being unsuitable and I have inquired whether they have been replaced.

In his report on the accounts for the year 1939-40, my predecessor referred to advance payments amounting to £44,000 which had been made to Continental firms on contracts for the supply of certain stores and which had been charged to a suspense account owing to the uncertainty of the position as to delivery. A sum of £28,888 10s. 1d. was refunded during the year under review from one of the firms concerned, and of this amount £22,337 17s. 8d. has been applied towards clearance of the suspense account and the balance of £6,550 12s. 5d., representing interest and profit on exchange, has been accounted for as *exchequer extra receipts*.



*Marine Coast Watching Service.*

71. In paragraph 68 of the report on the accounts for the year 1940-41, reference was made to certain boats which required considerable outlay to make them serviceable and which were out of commission for relatively long periods. One of these boats was purchased in December, 1940, for the sum of £2,000 and the sanction of the Department of Finance was obtained for expenditure of £3,000 on its repair and adaptation. In September, 1941, an order for the repair of the engines, in accordance with a detailed specification, at a cost of £117 10s. 0d., was issued to a firm of contractors and as the work progressed further specifications were drawn up. No quotations were received for the additional work and payments amounting to £909 have been made to the contractors for repairs. The contract provided for the carrying out of certain trials, in the presence of the contractors, before acceptance of the vessel, and it appeared that prior to the completion of the tests the engines again broke down and the contractors repudiated liability for further repair as the engines had been started up by Marine Service personnel without their knowledge. I have been informed that arrangements have been made by which quotations for additional work will be obtained in future similar cases, and that steps have been taken to prevent a recurrence of the circumstances which led to the repudiation of liability by the contractors. I have also been informed that the engines have now been rendered serviceable by Marine Service personnel at a cost of £220 15s. 5d., consisting of £18 2s. 9d. for materials and £202 12s. 8d. for labour, and that the sanction of the Department of Finance has been sought for this expenditure. In addition, expenditure on general reconstruction amounted to £3,331 16s. 0d. and sanction has been sought for the excess incurred under this heading.

Proposals for dredging in a harbour, which were submitted to the Department of Finance in May, 1943, contemplated the removal of about 35,000 tons of silt, and sanction was obtained for the hire of a dredger which it was estimated would dredge about 1,000 tons per week. The vessel was hired for a preliminary period of six months at a rent of £30 per week and was to be operated by personnel of the Marine Service at a cost of approximately £23 per week. The dredger was taken over, after inspection, on 31st August, 1943, and, in accordance with the agreement with the hirers, payment of £780 for six months hireage was made in advance. When the vessel was slipped it was found that certain repairs were required and these were carried out at an approximate cost of £100, the dredging operations not being begun until 8th November, 1943. The vessel was returned to the owners on the 6th March, 1944, a week's delay occurring owing to weather conditions, and a further payment of £30 for the additional week's hireage was



made. From reports furnished at the end of the period of hireage it appeared that only 2,600 tons of silt had been removed, owing mainly to the fact that the operations had been delayed whilst the vessel was laid up for repair and that, for technical reasons, a slower dredging process than had been anticipated had to be employed.

The agreement with the owners provided that the rent should be due and payable whether the vessel was in use or not. It also provided for inspection prior to delivery, and the owners accordingly refused to bear any part of the cost of repair or to waive their claim for rent in respect of the repair period. In the course of preliminary negotiations concerning the hireage it had been represented to the owners that payment should not be required if the dredger could not be worked owing to abnormal circumstances over which the Minister had no control. The owners asked that the reference to abnormal circumstances should be clarified and I have inquired whether action was taken towards this end. I have also inquired whether consideration was given to the question of including in the agreement a reservation as to undisclosed defects in view of the fact that the examination, prior to delivery, was made whilst the vessel was afloat and could not, therefore, be exhaustive.

It appeared that an alternative vessel which was available for hire at a much cheaper rate was not considered suitable as it was not equipped for the quicker and more efficient method of dredging contemplated. As it was subsequently found that this method could not be applied I have asked whether that position could have been ascertained in advance.

Expenditure of £314 16s. 5d. was incurred in connection with the raising of a Port Control Examination Launch which sank after a collision. Information has been sought as to the total loss incurred as a result of the collision and the position regarding any claim which the Department may have for the recovery of such loss.

#### *Accommodation.*

72. Certain premises were taken over from a local authority in June, 1940, at an annual rent of £1,311 and were occupied by an infantry battalion until October, 1940, from which date they were used as a military hospital. It appears that the heating plant broke down in November, 1940, and in fact never functioned satisfactorily notwithstanding repeated attempts at repair, and in 1942, owing to the failure of the heating system, it became necessary to transfer the patients for a period to other hospitals, civil and military. In August, 1941, the military authorities had recommended evacuation of the premises owing to the unsatisfactory condition of the plant, which was considered to be due to defective design, and further



similar recommendations were made from time to time. The premises were, however, retained until the 11th May, 1943, to which date rent was paid. A claim for payment of £301 19s. 0d. was furnished by a contractor in respect of certain repair work, apparently undertaken, at the instance of a military officer, in 1941 and 1942, and payment was made in July, 1944, with the sanction of the Department of Finance, it being stipulated by that Department that steps should be taken towards the recovery from the local authority of such portion of the cost of the repairs as might be determined to be due to defective design.

As the building had been completed only just prior to the military occupation I have inquired whether the suitability of the plant was considered when the premises were being taken over and whether the contractor who installed the plant had any responsibility for its maintenance. Information has also been sought on the position regarding the recovery from the local authority of any part of the expenditure incurred on repairs. In view of the unsuitability of the premises, and the many recommendations made for their surrender, I have asked to be informed of the circumstances in which possession was retained until May, 1943, and to be furnished with particulars of the expenditure incurred on the treatment of the patients in civilian hospitals.

Following the evacuation of the premises a claim was received from the local authority in respect of damage due to the military occupation and for the cost of general internal and external renovation. I have inquired how this claim has been disposed of.

Certain premises, the property of a local authority, were occupied in September, 1940, subject to payment of rates and insurance. It was represented to the Department in December, 1942, that the owners desired to sell the premises, and evacuation by the military was requested, but this was not considered feasible owing to the absence of suitable alternative accommodation for the troops in the area. In these circumstances the sanction of the Department of Finance was obtained for revised letting arrangements which took effect from the 1st January, 1943, and which provided for an annual rent of £120 together with payment of rates and insurance. It appears to have been decided later that the premises were unsuitable for billeting purposes owing to defective water supply and they were evacuated by the troops but were retained as stores. It was not clear during what period the premises were in fact occupied by troops and I have asked for information on the matter. I have also asked that the specific sanction of the Department of Finance should be sought for the retention of the premises for storage purposes.

Certain premises in military occupation were held from local authorities at annual rentals and it was subsequently found that, as the premises in question came within the scope of the State Lands (Workhouses) Act, 1930, the local authorities had no property in them and were not entitled to receive rents. The



total amount paid for rent to the 30th April, 1944, from which date payments were withheld, was £590 14s. 3d. and steps have been taken towards recovering that amount.

*Compensation.*

73. Payment of £175 in settlement of a claim for compensation for loss sustained by reason of the military occupation of certain lands was made to a person who had held the lands under a grazing licence from the Office of Public Works for the grazing season ended November, 1940. The claimant's legal costs amounting to £207 11s. 6d. were paid from the vote for Law Charges. The licence covered an area of 195 acres and the licensee alleged that he had been deprived of the entire area for a period of one month and he claimed a sum of £430 10s. 0d. as compensation for deterioration of cattle, loss on sale, and cost of alternative grazing. Reports furnished by the military authorities, however, indicated that the claimant had been requested to remove his cattle from only a few acres in the immediate vicinity of the military camp and I inquired regarding the circumstances in which the military requirements were not clearly defined prior to occupation. I was informed that it was revealed at the hearing of the action in the High Court that the claimant had misunderstood the request made to him to have his stock cleared from portion of the lands, that he had vacated the entire area although he was only required to vacate the immediate vicinity of the camp, and that the settlement was arrived at on the advice of counsel.

Considerable damage to property resulted when a magazine was destroyed by an explosion caused by two non-commissioned officers who were subsequently convicted and sentenced to terms of penal servitude. A claim for compensation under the Acts relating to criminal injury to property was served on the local authority on behalf of the Minister for Defence, the Law Officers having advised that such claim was sustainable in law. Similar claims were also served by other persons but it was subsequently decided, with the sanction of the Department of Finance, that any compensation payable should be met from public funds. Payments for compensation and expenses amounting to £3,413 19s. 10d. have been made to date and materials costing £739 18s. 2d. were used in effecting repairs to damaged premises. Further expenditure will arise in connection with repairs to the premises in military occupation on which the explosion occurred.

*Local Defence Force.*

74. Reference was made at paragraph 75 of the report on the appropriation accounts for the financial year 1942-43 to the payment to Unit funds of grants-in-aid in respect of persons who either had resigned or been discharged from the Force



or who were not active members. Test examinations of the claims furnished by certain Units have since been carried out by officers of the Department and have disclosed incorrect claims totalling £1,006, of which sum £804 has been refunded and the balance has been noted for recovery from current claims. I understand that it is proposed to extend these tests to other districts at the earliest opportunity.

### *Air-raid Precautions.*

75. Department of Finance sanction was obtained for the purchase of a quantity of asbestos cement goods for air-raid precautions purposes generally and it would appear that 200 tons of these goods had been earmarked for a specific scheme which was abandoned. Quantities of similar stores were purchased for Army purposes during the year and I have asked whether consideration had been given to the question of meeting these requirements from the stocks purchased for air-raid precautions purposes.

Section 46 of the Air-raid Precautions Act, 1939, provides for the payment of grants not exceeding 50 per cent. of such expenditure by essential undertakers as may be approved in accordance with Regulations made under the Act, and Article 4 of the Air-raid Precautions (Approval of Expenditure by Essential Undertakers) Regulations, 1940 (Statutory Rules and Orders, No. 180 of 1940), provides that such expenditure shall not be approved unless it represents net expenditure actually and specifically incurred in respect of a matter included in an essential undertaker's scheme approved under the Act. I observed that a claim furnished by an essential undertaker, a public company, included certain expenditure on wages and materials together with an addition of  $66\frac{2}{3}$  per cent. of the wages bill for overheads. As the company had previously carried out contract work for the Department on the basis of direct costs plus  $66\frac{2}{3}$  per cent. on wages I have asked whether consideration was given to the possible inclusion in the claim of a margin for profit. I have also asked for information concerning the items for which the percentage addition provided.

Considerable quantities of stores were destroyed or damaged as a result of a fire which occurred at the Stores Dépôt in December, 1943. A Committee of Inquiry was set up by the Minister for the Co-ordination of Defensive Measures to investigate the circumstances in connection with the fire and I understand that the report of the Committee is at present under consideration.

A stocktaking of stores held on charge at the Dépôt was carried out by officers of the Department in December, 1942, and revealed numerous surpluses and deficiencies. Information has been requested regarding the adjustment of the discrepancies.



*Losses.*

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

	£	s.	d.
Cash losses charged to " Balances Irrecoverable " .....	365	3	10
Deficiencies of stores and other losses not affecting the 1943-44 vote .....	9,782	2	9

The corresponding figures of losses in the previous year were £870 2s. 10d. and £28,394 15s. 1d.

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.

## VOTE 65.—EXTERNAL AFFAIRS.

77. A Legation abroad was destroyed by fire in November, 1943, and the vouchers relating to payments made in the period 1st October, 1943, to 22nd November, 1943, were lost. Duplicates of a number of the missing vouchers have been furnished to me but in some cases this has not yet proved possible owing, I am informed, to difficulties of communication, and unvouched expenditure amounting to £42 4s. 3d. has been included in the appropriation account. The Department of Finance has authorized the write-off of the value of official property destroyed in the fire. The loss of furniture, which had cost £4,151, has been noted in the account of vote No. 10, Public Works and Buildings, and other losses involved, amounting to £119 approximately, will fall to be noted in the 1944-45 accounts of the departments concerned.

Due to delays in transmission, the account of one Legation for March, 1944, was not received in time for inclusion in the account under review.

## VOTE 67.—EMPLOYMENT AND EMERGENCY SCHEMES.

78. Provision is made under subheads F. (Urban Employment Schemes) and G. (Rural Employment Schemes) for grants towards expenditure by local authorities on schemes for the provision of employment. The grants are paid in instalments, during the progress of the various works, by the Department of Local Government and Public Health acting on behalf of the Special Employment Schemes Office. Accounts of the expenditure are examined by Local Government Auditors who certify that the conditions specified have been fulfilled and their certificates are furnished to me in support of the charges to the vote.

Under subheads H. and I. provision is made for minor employment schemes in rural areas and for schemes for bog development designed to encourage the production of turf by private



individuals. These schemes are administered by the Special Employment Schemes Office, and in general they are carried out on its behalf by county surveyors, who receive imprests from the vote which are subsequently accounted for in detail.

The schemes for which provision is made under subheads J. (Farm Improvements Scheme), K. (Seed Distribution Scheme), and L. (Lime Distribution Scheme) are administered by the Department of Agriculture acting on behalf of the Special Employment Schemes Office. The charge to subhead J. includes grants to farmers for the improvement of their holdings, 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 K. and L., respectively. Provision was made for the payment, subject to certain conditions, of grants equivalent to one-half of the approved estimated cost of the labour required for improvement works carried out, the maximum grant payable to any one applicant under any seasonal scheme being £100 and the minimum grant £5, except in Congested Districts where the minimum grant was £1. The grants paid amounted to £242,969 17s. 9d., made up as follows:—

	£	s.	d.
Land reclamation and field drainage	76,710	16	11
Construction or improvement of water-courses	57,669	17	6
Construction or improvement of farm roadways	45,818	19	5
Construction, improvement or removal of fences	33,148	14	10
Improvement of farmyards and laying of concrete floors in out-offices	23,936	4	9
Construction of water and liquid manure tanks, and silos	5,685	4	4
	£242,969	17	9

The administrative expenses mentioned above, amounting to £60,961 18s. 4d., account for the remainder of the charge to subhead J.

## VOTE 68.—AGRICULTURAL PRODUCE SUBSIDIES.

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

79. Allowances on the production of creamery butter were payable at such rates as enabled the price of milk supplied to creameries to be maintained at 9d. per gallon from 1st April to 30th November, 1943, and increased to 1s. per gallon from 1st



December, 1943, to 31st March, 1944. The expenditure thereon charged to this subhead totalled £688,183 10s. 4d. Allowances were also payable to butter factory proprietors and non-manufacturing exporters in respect of non-creamery butter acquired from producers, and sums amounting to £11,730 2s. 3d. were disbursed under this heading. As had been anticipated, the vote provision was insufficient to meet the commitments involved and payments of allowances, amounting to £29,183 18s. 10d., were made from the Dairy Produce (Price Stabilisation) Fund in the circumstances referred to in paragraph 80.

*Dairy Produce (Price Stabilisation) Acts, 1935 to 1941, and  
Emergency Powers (No. 270) Order, 1943.*

*Dairy Produce (Price Stabilisation) Fund.*

80. By direction of the Minister for Finance, the account of the Dairy Produce (Price Stabilisation) Fund, formerly appended to the appropriation account of the vote for Agriculture, is now appended to the account of the vote for Agricultural Produce Subsidies.

In connection with increases in the price of creamery butter, levies were imposed on stocks of butter in hand at the commencement of business on 10th September, 1942, and 29th November, 1943, and the income of the Fund, which amounted to £297,924 as compared with £159,032 6s. 9d. in the previous year, was derived mainly from these sources.

Creamery butter was the only item of dairy produce on which export bounty was payable. A nominal rate of 1d. per cwt. remained in force, but exports ceased after April, 1942, and, consequently, no payments fell to be made. As stated in the previous report, 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 payment of allowances in respect of butter produced during the year 1942-43 was made from the Fund in the year under review. The allowances referred to, which were additional to expenditure amounting to £486,828 9s. 11d. charged to the vote for Agricultural Produce Subsidies for 1942-43, totalled £87,643 11s. 7d., and included £75,411 6s. 5d. in respect of the production and cold storage of creamery butter, and £12,232 5s. 2d. in connection with the acquisition and the export of non-creamery butter. The Fund was also utilized to supplement the payments made from vote 68 for the year 1943-44 of allowances on butter produced in that year, and, as indicated in paragraph 79, sums amounting to £29,183 18s. 10d. were disbursed in allowances on the production of creamery butter and the acquisition of non-creamery butter. The balance



of the payments from the Fund, amounting to £4,150, represented issues made to the Butter Marketing Committee to meet administrative expenses.

## VOTE 69.—SUPPLIES.

### *Subhead F.—Food Subsidies.*

81. Grain Importers (Éire), Limited, continued to import wheat and allocate it to millers at prices designed to control the price of flour and regulate the earnings of the milling industry. The subsidy related to the company's claims in respect of allocations of wheat in the period 28th February, 1943, to 26th February, 1944, during which the prices charged to the millers varied from 50s. 6d. to 89s. 4d. per quarter and the loss on sale amounted to £1,390,275 8s. 9d. The claims made by Grain Importers (Éire), Limited, showed that, in addition, payments amounting to £24,375 were made to millers in provisional adjustment of the prices charged for imported wheat allocated during the cereal year 1942-43, while £6,847 was recovered from the millers as a final adjustment of allocation prices for the period 13th October, 1941, to 29th August, 1942. As stated in the previous report, surplus profits of the milling industry for this period amounted to £56,847, of which £50,000 was recovered in the financial year 1942-43. A sum of £1,724 14s. 7d., representing the balance of surplus funds in hand on the winding up of the Wheat Reserve Committee, together with £51,678 18s. 4d. provided out of the balance of certain funds at the disposal of Grain Importers (Éire), Limited, was made available towards the cost of subsidy. The charge to the vote amounted, therefore, to £1,354,399 15s. 10d. I am in communication with the Accounting Officer regarding the amount of £51,678 18s. 4d. contributed by Grain Importers (Éire), Limited.

Payments amounting to £11,934 11s. 1d. were made to wheaten meal millers in respect of meal manufactured and sold by them on and after 1st April, 1942. Subsidy was paid at varying rates fixed by reference to the cost of production, including a profit of 2s. per sack, and the controlled selling price of wheaten meal. In addition, sums totalling £1,975 9s. 10d. were paid to Grain Importers (Éire), Limited, in recoupment of losses arising from adjustments in prices of imported wheat allocated to certain wheaten meal millers.

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), the disbursements in the year under review amounting to £129,787 7s. 9d.

The balance of the charge to this subhead, amounting to £148,000, relates to a payment on account made to Tea Importers



(Éire), Limited, in recoupment of the loss incurred, up to 31st March, 1944, on tea imported by the company and sold below cost at a price fixed by the Minister for Supplies.

*Subhead G.—Turf Subsidy.*

82. A note appended to the original and supplementary estimates for this service indicated that, by arrangement with Fuel Importers (Éire), Limited, the total loss involved in the sale of turf at the price fixed by Order of the Minister for Supplies outside the scheduled turf areas was borne by the company, and that issues would be made from this subhead in recoupment thereof. The estimates totalled £830,000 and, as will be seen from the account, this provision was utilized in full. The payments, which were on account, related to the loss incurred on sales of turf up to and including 31st December, 1943.

*Subhead I.—Erection of Camps for Turf Workers.*

83. Reference was made in previous reports to expenditure by the Special Employment Schemes Office, from votes for Special Emergency Schemes, on the provision of camp accommodation for men employed on the production of turf. Following the making by the Government, on 2nd March, 1943, of the Transfer of Administration and Functions (Turf) Order, 1943 (Statutory Rules and Orders, No. 54 of 1943), the functions relating to the public service in connection with turf, formerly exercised by the Special Employment Schemes Office under the administration of the Department of Finance, were transferred to the Department of Supplies, and the expenditure under this subhead relates to the discharge of certain commitments entered into by the Special Emergency Schemes Office for the erection of camps for turf workers. All the lands and other property, including the sites for the turf camps, acquired by the Special Employment Schemes Office were surrendered to the Minister for Supplies under an instrument made on the 17th May, 1943. Arrangements had been made for the construction of additional turf camps during the 1943 season, but, as noted in the account, it was decided not to proceed with these additional camps, and orders for goods to the value of £18,439 3s. 11d. were cancelled, while surplus stores valued at £41,590 15s. 1d., including equipment for the transport and stacking of turf, were disposed of either by sale to the Turf Development Board, Limited, and Fuel Importers (Éire), Limited, or by transfer without repayment to the Departments of Defence and Agriculture, the Office of Public Works, and the Turf Development Board, Limited.

*Operations of the Turf Development Board, Limited.*

84. On and from 1st April, 1943, issues to the Turf Development Board, Limited, in connection with the production of turf for use in non-turf areas were made from the Grant-in-Aid



under subhead K.1. of this vote. The estimate for the service provided that the expenditure by the Board of issues out of the Grant-in-Aid would not be accounted for in detail to the Comptroller and Auditor-General and that sums issued would be repayable at such times and on such terms and conditions as the Minister for Finance might determine. I have inquired whether the terms and conditions referred to have yet been determined. The issues were made by reference to the gross expenditure by the Board on the production of turf under the turf camp scheme, and, by direction of the Minister for Finance, receipts in respect of sales of turf were transmitted to the Department of Supplies. Issues during the year amounted to £522,400, while sums totalling £143,376 5s. 0d. were received in respect of sales of turf and are included in the exchequer extra receipts. Issues to the Board by way of Grants-in-Aid made with the sanction of the Minister for Finance also included £20,000 for administrative expenses (subhead K.2.) and £2,000 towards general peat fuel development (subhead K.3.).

No issues were made during the year for development of the bogs at Clonsast, Lullymore, or Glenties (subheads K.4., K.5. and K.6., respectively), but sums amounting to £7,300 were advanced, with the consent of the Minister for Finance, for the preliminary development of certain other bogs (subhead K.7.). Repayments, which are included in the exchequer extra receipts, amounted to £8,749 3s. 3d., and at 31st March, 1944, the amounts outstanding, including interest, in respect of repayable advances for the development of bogs and for the production of hand-won turf were :—

Development of Bogs :—		£.	s.	d.
Clonsast	....	320,182	17	7
Lyracrompane	....	28,253	13	7
Lullymore	....	72,162	11	6
Kilberry	....	4,264	2	0
Glenties	....	8,950	0	0
Other Bogs	....	34,150	0	0
Production of hand-won turf	....	4,843	4	3
		£472,806	8	11

As stated in the previous report, 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. Provision was made in the estimates for 1944-45 for writing off the loss, including interest.

*Extra Receipts payable to Exchequer.*

85. 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 £4,268 9s. 1d. The principal



items were Textiles (Manufacturers' Licences and Permits) £891 2s. 6d., Fabrics (Import Licences) £740 17s. 6d., Duplicate Ration Books £631 15s. 5d., Sugar (Manufacturing Consumers' Certificates of Registration) £448 5s. 6d., and Raw Wool (Suppliers' Certificates of Registration) £445.

## VOTE 71.—FOOD ALLOWANCES.

86. Regulations relating to the scheme for the issue of vouchers exchangeable for food are contained in Emergency Powers (Food Allowances) Order, 1941 (Statutory Rules and Orders, No. 412 of 1941). The Order provides that every eligible person shall be entitled to receive weekly a voucher exchangeable for a number of units of milk, butter and bread. It is further provided that every reference to a unit of bread shall be construed as a reference to 2 lbs. of bread, and that on presentation of a voucher to the Department by a wholesaler, who had accepted it in exchange for bread, payment shall be made at a rate determined by the quantity of bread for which the voucher was exchangeable. An amendment of the scheme was effected by Emergency Powers (Food Allowances) Order, 1941 (Fifth Amendment) Order, 1942 (Statutory Rules and Orders, No. 399 of 1942), which provides that every reference to a unit of bread shall be construed as a reference to 4 lbs. of bread if the date of issue of the voucher, as shown thereon, is a date in any of certain specified weeks, and, also, that the rate at which payment to a wholesaler for a voucher presented by him shall, if the date of issue of the voucher is a date in any of the specified weeks, be at a rate double that payable in respect of a voucher issued in any other week.

In the course of a test examination of vouchers for which payment had been made it was observed that numerous vouchers which did not bear a date of issue in any of the weeks specified in the amending Order had been issued for exchange on the basis of 4 lbs. of bread per unit and had been paid for at the double rate. As the payments made in respect of these vouchers do not appear to be in accordance with the provisions of the statutory regulations and in view of the possibility of excess charges on public funds I have asked for the observations of the Accounting Officer.

J. MAHER,

*Comptroller and Auditor-General*

*(Ard-Reachtairé Cunnantas agus Ciste).*

EXCHEQUER AND AUDIT DEPARTMENT,

DUBLIN, 16th February, 1945.



## APPROPRIATION ACCOUNTS, 1943-44.

## 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.		£
2	1	PRESIDENT'S ESTABLISHMENT ...	3,919	—	3,919	3,725	9 4	—	—	3,725	9 4	193	10 8	—	—	193	10 8	—	13 5	1
4	2	HOUSES OF THE OIREACHTAS ...	126,343	—	126,343	121,303	18 7	—	—	121,303	18 7	5,039	1 5	—	—	5,039	1 5	—	40 0 0	2
6	3	DEPARTMENT OF THE TAOISEACH ...	15,631	—	15,631	15,062	10 6	—	—	15,062	10 6	568	9 6	—	—	568	9 6	—	136 10 0	3
7	4	COMPTROLLER AND AUDITOR-GENERAL ...	22,253	1,750	20,503	20,910	7 7	1,700	10 0	19,209	17 7	1,342	12 5	—	49 10 0	1,293	2 5	—	—	4
9	5	OFFICE OF THE MINISTER FOR FINANCE	78,737	—	78,737	76,820	18 4	—	—	76,820	18 4	1,916	1 8	—	—	1,916	1 8	2,250	8,339 9 9	5
11	6	OFFICE OF THE REVENUE COMMISSIONERS	997,265	37,665	959,600	982,418	12 9	50,258	17 7	932,159	15 2	14,846	7 3	12,593	17 7	27,440	4 10	—	40 5 9	6
16	7	OLD AGE PENSIONS ...	3,797,250	2,000	3,795,250	3,724,381	13 10	2,231	16 0	3,722,149	17 10	72,868	6 2	—	231 16 0	73,100	2 2	—	—	7
18	8	COMPENSATION BOUNTIES ...	1,000	—	1,000	516	7 6	—	—	516	7 6	483	12 6	—	—	483	12 6	10	—	8
19	9	OFFICE OF PUBLIC WORKS ...	154,542	6,200	148,342	153,635	18 0	7,737	19 9	145,897	18 3	906	2 0	1,537	19 9	2,444	1 9	22,000	21,765 0 0	9
23	10	PUBLIC WORKS AND BUILDINGS ...	1,046,165	40,800	1,005,365	907,872	10 0	55,352	12 10	852,519	17 2	138,292	10 0	—	14,552 12 10	152,845	2 10	—	—	10
47	11	HAULBOWLINE DOCKYARD ...	3,175	—	3,175	2,927	17 7	—	—	2,927	17 7	247	2 5	—	—	247	2 5	3,000	2,757 18 3	11
49	12	STATE LABORATORY ...	10,098	—	10,098	10,066	7 7	—	—	10,066	7 7	31	12 5	—	—	31	12 5	410	513 15 9	12
51	13	CIVIL SERVICE COMMISSION ...	24,424	—	24,424	23,724	0 9	—	—	23,724	0 9	699	19 3	—	—	699	19 3	4,664	5,236 12 0	13
53	14	IRISH TOURIST BOARD ...	9,000	—	9,000	8,992	0 0	—	—	8,992	0 0	8	0 0	—	—	8	0 0	—	—	14
54	15	COMMISSIONS AND SPECIAL INQUIRIES ...	7,101	—	7,101	5,384	12 9	—	—	5,384	12 9	1,716	7 3	—	—	1,716	7 3	—	75 0 0	15
57	16	SUPERANNUATION AND RETIRED ALLOWANCES ...	579,180	19,250	559,930	581,725	0 7	19,144	3 10	562,580	16 9	—	2,545 0 7	—	105 16 2	—	—	3,238	5,145 2 8	16
60	17	RATES ON GOVERNMENT PROPERTY ...	155,125	610	154,515	147,104	0 0	609	12 11	146,494	7 1	8,021	0 0	—	7 1	8,020	12 11	—	—	17
61	18	SECRET SERVICE ...	20,000	—	20,000	7,728	11 1	—	—	7,728	11 1	12,271	8 11	—	—	12,271	8 11	—	10 11	18
62	19	EXPENSES UNDER THE ELECTORAL ACT AND THE JURIES ACT ...	17,000	—	17,000	15,830	16 10	—	—	15,830	16 10	1,169	3 2	—	—	1,169	3 2	—	—	19
63	20	MISCELLANEOUS EXPENSES ...	9,180	—	9,180	8,643	13 5	—	—	8,643	13 5	536	6 7	—	—	536	6 7	—	—	20
65	21	STATIONERY AND PRINTING ...	222,219	41,440	180,779	220,191	2 2	45,300	7 0	174,890	15 2	2,027	17 10	3,860	7 0	5,888	4 10	—	—	21
70	22	VALUATION AND BOUNDARY SURVEY ...	41,270	6,695	34,575	40,600	12 3	6,664	10 8	33,936	1 7	669	7 9	—	30 9 4	638	18 5	—	277 1 10	22
72	23	ORDNANCE SURVEY ...	28,088	1,355	26,733	27,493	0 9	2,141	7 8	25,351	13 1	594	19 3	786	7 8	1,381	6 11	—	21 1 0	23
74	24	SUPPLEMENTARY AGRICULTURAL GRANTS	1,270,989	—	1,270,989	1,270,989	0 0	—	—	1,270,989	0 0	—	—	—	—	—	—	—	—	24
75	25	LAW CHARGES ...	74,938	4,500	70,438	73,996	12 10	5,395	6 8	68,601	6 2	941	7 2	895	6 8	1,836	13 10	2,310	2,129 8 8	25
78	26	UNIVERSITIES AND COLLEGES ...	232,130	—	232,130	231,667	10 0	—	—	231,667	10 0	462	10 0	—	—	462	10 0	—	—	26
79	27	WIDOWS' AND ORPHANS' PENSIONS ...	450,000	—	450,000	450,000	0 0	—	—	450,000	0 0	—	—	—	—	—	—	—	—	27
80	28	EMERGENCY SCIENTIFIC RESEARCH BUREAU	32,850	—	32,850	27,226	8 4	—	—	27,226	8 4	5,623	11 8	—	—	5,623	11 8	—	—	28
81	29	MANAGEMENT OF GOVERNMENT STOCKS ...	22,940	—	22,940	22,784	14 0	—	—	22,784	14 0	155	6 0	—	—	155	6 0	—	—	29
82	30	AGRICULTURE ...	1,606,512	229,158	1,377,354	1,198,431	17 5	235,582	17 3	962,849	0 2	408,080	2 7	6,424	17 3	414,504	19 10	9,350	7,649 9 4	30
97	31	FISHERIES ...	39,062	24,610	14,452	33,483	0 1	27,225	10 4	6,257	9 9	5,578	19 11	2,615	10 4	8,194	10 3	—	121 0 0	31
101	32	OFFICE OF THE MINISTER FOR JUSTICE ...	46,322	—	46,322	44,123	8 10	—	—	44,123	8 10	2,198	11 2	—	—	2,198	11 2	250	4,075 2 0	32
103	33	GÁRDA SÍOCHÁNA ...	2,218,973	22,315	2,196,658	2,161,648	3 7	26,471	13 0	2,135,176	10 7	57,324	16 5	4,156	13 0	61,481	9 5	1,600	1,756 11 10	33
108	34	PRISONS ...	128,925	14,775	114,150	123,186	1 2	10,620	16 5	112,565	4 9	5,738	18 10	—	4,154 3 7	1,584	15 3	—	—	34
112	35	DISTRICT COURT ...	44,212	—	44,212	43,705	18 6	—	—	43,705	18 6	506	1 6	—	—	506	1 6	10,000	30,500 0 0	35
114	36	CIRCUIT COURT ...	83,463	29,630	53,833	82,190	6 9	30,224	10 5	51,965	16 4	1,272	13 3	594	10 5	1,867	3 8	—	1 11 3	36
116	37	SUPREME COURT AND HIGH COURT OF JUSTICE ...	57,032	760	56,272	56,171	12 2	664	1 11	55,507	10 3	860	7 10	—	95 18 1	764	9 9	2,750	2,260 2 1	37
118	38	LAND REGISTRY AND REGISTRY OF DEEDS	48,940	—	48,940	47,400	8 8	—	—	47,400	8 8	1,539	11 4	—	—	1,539	11 4	—	—	38
120	39	PUBLIC RECORD OFFICE ...	5,576	—																



APPROPRIATION ACCOUNTS—  
PUBLIC SERVICES,  
1943-44.



## PRESIDENT'S ESTABLISHMENT.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, 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 ...	3,349	3,234 12 10	114 7 2	—
B.—Travelling Expenses ...	20	—	20 0 0	—
C.—Incidental Expenses ...	30	18 10 10	11 9 2	—
D.—Telegrams and Telephones	220	172 5 8	47 14 4	—
E.—Motor Cars—Replacement Grant ...	300	300 0 0	—	—
TOTAL ...£	3,919	3,725 9 4		—
Surplus to be surrendered ... £			193 10 8	

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

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to a vacancy.

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

## EXTRA REMUNERATION (exceeding £30).

From Vote 63 a Higher Executive Officer received £54 12s. 5d. as an acting Assistant Principal.



This Account includes expenditure of approximately £920 in respect of remuneration of staff temporarily lent, without repayment, to other Departments.

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGEADAIS,  
31 Deire Fomhair, 1944.

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

J. MAHER,  
*Comptroller and Auditor-General.*



## HOUSES OF THE OIREACHTAS.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, compared with the sum granted, for the Salaries and Expenses of the Houses of the Oireachtas, including a Grant-in-Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.	More than Granted.	
	£	£ s. d.	£ s. d.	£	s. d.
DÁIL ÉIREANN.					
A.—Salaries and Allowances of Teachtaí ...	60,780	59,220 6 7	1,559 13 5	—	
B.—Travelling Expenses of Teachtaí ...	7,000	5,115 14 4	1,884 5 8	—	
SEANAD ÉIREANN.					
C.—Salaries and Allowances of Seanadóirí ...	22,830	22,106 17 4	723 2 8	—	
D.—Travelling Expenses of Seanadóirí ...	1,550	1,256 7 8	293 12 4	—	
HOUSES OF THE OIREACHTAS.					
E.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas ...	32,653	32,405 6 9	247 13 3	—	
F.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas ...	225	233 0 8	—	8	0 8
G.—Telegrams and Telephones	600	550 13 1	49 6 11	—	
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	300 0 0	200 0 0	—	
TOTAL ...£	126,343	121,303 18 7	5,047 2 1	8	0 8

Surplus to be surrendered

...

£5,039 1 5



	Estimated.	Realized.
	£	£
Extra Receipts payable to Exchequer :—		
Fees forfeited under Section 20 of the Seanad		
Electoral (Panel Members) Act, 1937	... --	40

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A. and C.—Savings mainly 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 is due to vacancies.

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

I.—The only expenditure was the contribution of the Irish Group to the Union for the year 1943, there being no meeting of the Union in the year.

## EXTRA REMUNERATION (exceeding £30).

From Vote 63 the Editor of Debates received £271 9s. 4d. as Chief Press Censor in the Office of the Minister for the Co-ordination of Defensive Measures (Censorship Service); from Vote 62 a Senior Translator received £103 and a Junior Translator £89 for services rendered; from Vote 61 a Writing Assistant received £56 as an acting Clerical Officer and for overtime.

This Account includes expenditure of approximately £1,826 in respect of remuneration of staff temporarily lent, without repayment, to other Departments.

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGEADAIS,  
17 Mí na Samhna, 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.

J. MAHER,  
*Comptroller and Auditor-General.*



## DEPARTMENT OF THE TAOISEACH.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, 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 ... ..	14,621	14,291 4 5	329	15 7	—	—
B.—Travelling Expenses ...	200	5 18 0	194	2 0	—	—
C.—Incidental Expenses ...	120	90 17 3	29	2 9	—	—
D.—Telegrams and Telephones	340	324 10 10	15	9 2	—	—
E.—Allowance to Taoiseach for Motor Car ... ..	350	350 0 0	—	—	—	—
<b>TOTAL ...£</b>	<b>15,631</b>	<b>15,062 10 6</b>				
Surplus to be surrendered			£	568 9 6		

Estimated.	Realized.
£	£ s. d.

Extra Receipts payable to Exchequer:—

Contribution paid towards salary of loaned officer ...	—	136 10 0
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## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- B.—The estimate included provision for expenditure in connection with International Conferences and official State Visits abroad and was necessarily conjectural.  
C and D.—Expenditure cannot be accurately estimated.

## EXTRA REMUNERATION (exceeding £30).

From this Vote a Clerical Officer received £50 2s. 4d. for acting as Private Secretary to the Parliamentary Secretary to the Taoiseach.

This Account includes expenditure of approximately £1,296 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £43 12s. 5d. in respect of the balance of civil pay issued to staff serving with the Defence Forces.

The Accounts of other Departments and Offices include expenditure of approximately £1,310 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

J. J. McELLIGOTT,  
Accounting Officer.

ROINN AIRGEADAIS,  
31 Deire Fomhair, 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.

J. MAHER,  
Comptroller and Auditor-General.



## COMPTROLLER AND AUDITOR-GENERAL.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, 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 ... ..	19,759	18,615 17 6	1,143 2 6	—
B.—Travelling Expenses ...	150	115 4 10	34 15 2	—
C.—Incidental Expenses ...	90	75 15 6	14 4 6	—
NATIONAL INSURANCE AUDIT.				
D.—Salaries ... ..	2,249	2,103 9 9	145 10 3	—
E.—Travelling and Incidental Expenses ... ..	5	—	5 0 0	—
GROSS TOTAL ...£	22,253	20,910 7 7	1,342 12 5	—
			Surplus of Gross Estimate over Expenditure. £1,342 12 5	
<i>Deduct :—</i>			Deficiency of Appropriations in Aid realized. £49 10 0	
F.—Appropriations in Aid ...	1,750	1,700 10 0		
NET TOTAL ... ..£	20,503	19,209 17 7	Net Surplus to be surrendered. £1,293 2 5	

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to vacancies unfilled, change in personnel and provision for additional clerical assistance not being utilized, offset by increased Emergency Bonus.
- B.—Audits which involved the payment of travelling expenses were not carried out to the extent anticipated,



C.—Expenditure cannot be closely estimated.

D.—Saving due to vacancy remaining unfilled, offset by increased Emergency Bonus.

E.—It was not found necessary to undertake investigations or audits, under the National Health Insurance Acts, outside the Dublin area.

F.—An audit fee, which had been anticipated, was not received until after the close of the financial year.

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This Account includes expenditure of approximately £2,645 in respect of remuneration of officers temporarily lent, without repayment, to other Departments.

The Accounts of other Departments include expenditure of approximately £361 in respect of remuneration of staff temporarily lent, without repayment, to this Office.

W. E. WANN,  
*Accounting Officer,*

EXCHEQUER AND AUDIT DEPARTMENT,  
27th October, 1944.

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

J. MAHER,  
*Comptroller and Auditor-General.*



## OFFICE OF THE MINISTER FOR FINANCE.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, 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.
<b>OFFICE OF THE MINISTER FOR FINANCE.</b>				
A.—Salaries, Wages and Allowances ... ..	70,876	69,365 13 3	1,510 6 9	—
A.A.—Actuary ... ..	100	—	100 0 0	—
B.—Travelling Expenses ...	100	41 11 2	58 8 10	—
C.—Incidental Expenses ...	350	152 0 2	197 19 10	—
D.—Telegrams and Telephones	800	753 4 0	46 16 0	—
<b>PAYMASTER-GENERAL'S OFFICE.</b>				
E.—Salaries, Wages and Allowances ... ..	6,426	6,434 16 2	—	8 16 2
F.—Travelling and Incidental Expenses ... ..	85	73 13 7	11 6 5	—
<b>TOTAL ... £</b>	<b>78,737</b>	<b>76,820 18 4</b>	<b>1,924 17 10</b>	<b>8 16 2</b>
Surplus to be surrendered ...			<b>£1,916 1 8</b>	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer:—		
Commission charged to sundry Funds on purchases of securities by the Government Stockbroker ...	1,500	7,576 2 6
Expenses of administration recovered from the Local Loans Fund ... ..	750	750 0 0
Miscellaneous ... ..	—	13 7 3
	<b>£2,250</b>	<b>£8,339 9 9</b>



## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

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

C.—The provision made for the tabulation of statistics was not used, as the charge was transferred to another Vote (Vote 55).

## EXTRA REMUNERATION (exceeding £30).

From the Central Bank the Secretary of the Department received £500 as a Director of the Bank. From Monarchana Alcóil na h-Éireann, Teo., two Principals received £100 each as Directors of that Company. From Vote 69 a Principal received £61 5s. 1d. as acting Assistant Secretary to the Department of Supplies. From Votes 69 and 55 two Assistant Principals received £115 18s. 9d. and £31 10s. 0d., respectively, as acting Principal and for special services. From Vote 69 a Junior Administrative Officer received £332 4s. 9d. as acting Principal and five Junior Administrative Officers received amounts ranging from £77 12s. 4d. to £198 19s. 5d. as acting Superintending Officers. From this Vote a Superintending Officer whose salary is borne on Vote 55 received £92 18s. 8d. for special services. From Votes 63 and 15 a Higher Executive Officer received £105 17s. 1d. and £25, respectively, as acting Assistant Principal and for special services. From this Vote two Junior Executive Officers whose salaries are borne on Votes 52 and 6 received £73 11s. 8d. and £116 14s. 11d., respectively, as acting Higher Executive Officers, an Assistant Auditor whose salary is borne on Vote 4 received £50 as Air Raid Precautions Co-ordinating and Inspecting Officer, and a Minor Staff Officer whose salary is borne on Vote 9 received £36 0s. 1d. as Private Secretary to the Parliamentary Secretary. From Vote 32 a Minor Staff Officer received £36 2s. 2d. as an acting Junior Executive Officer, and from this Vote two Clerical Officers received £50 4s. 1d. and £39 7s. 5d., respectively, for overtime and for special services.

## NOTES.

This Account includes expenditure of approximately £8,231 in respect of remuneration of staff temporarily lent, without repayment, to other Departments, and £131 0s. 2d. 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 £9,502 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

J. J. McELLIGOTT,

*Accounting Officer.*

ROINN AIRGEADAIS,

29 Mí na Samhna, 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.

J. MAHER,

*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, 1944, 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. ...	902,050	881,766 7 3	20,283 12 9		—	
AA.—Contribution to cost of Common Staff in Income Tax Conjoint Office, Great Britain ...	450	447 0 0	3 0 0		—	
B.—Travelling Expenses ...	25,000	27,153 3 9	—		2,153 3 9	
C.—Removal Expenses ...	1,300	1,551 8 3	—		251 8 3	
D.—Poundage to Distributor of Stamps ...	285	368 5 6	—		83 5 6	
E.—Remuneration, etc., to Collectors and Assessors of Taxes, etc. ...	49,300	49,540 9 1	—		240 9 1	
F.—Carriage of Parcels, Advertisements, etc. ...	735	858 18 10	—		123 18 10	
G.—Machinery and Repairs in Stamping Branch; Dies, Plates, etc. ...	1,800	2,001 17 11	—		201 17 11	
H.—Telegrams and Telephones ...	4,800	4,823 4 5	—		23 4 5	
I.—Uniform Clothing ...	1,100	1,180 18 2	—		80 18 2	
J.—Boat Hire, Cycles and other Conveyances ...	400	319 12 8	80 7 4		—	
K.—Motor Cars for Frontier Patrols ...	3,550	3,453 6 6	96 13 6		—	
L.—Revenue Instruments, etc. ...	420	240 8 6	179 11 6		—	
M.—Law Charges, Expenses of Prosecutions, Fees, Rewards, etc. ...	4,500	8,062 12 7	—		3,562 12 7	
N.—Incidental Expenses ...	940	329 15 8	610 4 4		—	



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 ...	280	263 16 8	16	3 4	—	—
P.—Compensation... ..	350	54 15 0	295	5 0	—	—
Q.—Losses by Default, Fraud and Accident ...	5	2 12 0	2	8 0	—	—
GROSS TOTAL ...£	997,265	982,418 12 9	21,567	5 9	6,720	18 6
			Surplus of Gross Estimate over Expenditure. £14,846 7 3			
<i>Deduct :—</i>			Surplus of Appropriations in Aid realized. £12,593 17 7			
R.—Appropriations in Aid ...	37,665	50,258 17 7	Total Surplus to be surrendered. £27,440 4 10			
NET TOTAL ...£	959,600	932,159 15 2				

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ....	—	40 5 9

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due mainly to changes in personnel and to the fact that certain vacancies in the authorised establishment have been allowed to remain unfilled.
- B.—Excess due mainly to increased costs of travelling and increases in subsistence allowances, etc.
- C.—Excess due to increase in costs of household removals and the fact that the number involved was larger than had been expected.
- D.—The sales of stamps at the Dublin Stock Exchange were in excess of anticipations.
- E.—Owing to the increased dividends involved, the remuneration payable to Banks for work performed under Section 6 of the Finance Act, 1924, (as amended by Section 14 of the Finance Act, 1925) was in excess of the amount provided.
- F.—Due to a certain extent to increased charges, expenditure on freight and advertising was greater than had been expected.
- G.—Excess arose in connection with production of special commemorative postage stamps, Widows' and Orphans' Emergency Pension Orders and Children's Allowances order books.
- H.—Excess due to increased expenditure on telephone calls.



- I.—Owing to the receipt of delayed deliveries the quantities of certain garments available to meet requirements were greater than had been expected.
- J.—Saving due to a decrease in boat hireage and the fact that the provision for purchase of new cycles was only partly utilized.
- K.—A saving in respect of the costs of repairs was offset to a certain extent by increased expenditure on petrol.
- L.—Saving due to difficulty in obtaining supplies.
- M.—Excess due mainly to the payment of rewards for detection of attempted exportation of prohibited goods.
- N.—The saving was due principally to the fact that the provision of £700 for payments to local authorities for copies of Poor Law Ratings for Income Tax purposes was only partially utilized, as the work was, to a large extent, completed and paid for before 1st April, 1943. The expenditure includes *ex-gratia* payments of £1 12s. 0d. to an official in respect of solicitor's fee, fine and costs involved as the result of an accident to an official car driven by him (Department of Finance letters S.48/4/43); £2 in respect of medical expenses incurred by an official who was injured by assault in the course of his duty (Department of Finance letter E.2/15/43); £26 1s. 3d. (part payment) in respect of medical, etc., expenses incurred by an official as a result of illness following on the performance of special duties (Department of Finance letter E.104/6/43), and £1 10s. 0d. to each of two officials as compensation for clothing damaged by defective office equipment (Department of Finance letter E.109/41/41).
- O.—Expenditure on allowances to officials for the use of rooms for official purposes was less than had been anticipated.
- P.—The items charged to the Subhead were:—  
 £4 15s. 0d. paid in respect of the cost of repairing an electric light standard and wires damaged by an official car (Department of Finance letter S.48/4/43).  
 £50 paid as compensation for damages caused to a milk cart, harness, etc., by an official car (Department of Finance letters S.48/7/43).
- Q.—Statement of Losses charged to the Subhead:—  
 £1 18s. 0d.—Compensation to owner of a seized coat which was due to be released and which was stolen while in official custody.  
 14s. 0d.—Minor cash discrepancies not involving fraud or negligence (Department of Finance letter S.47/7/34).
- 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 ... ..	180	180	0	0
4. Moneys received from Merchants, etc., for special attendance of Officers ... ..	7,000	5,615	11	4
5. Fines, Forfeitures, Law Costs recovered, etc. ...	6,000	12,147	17	9
6. Registry of Business Names ... ..	200	190	0	0
7. Proceeds of Customs Sales (Seizures, etc.) ...	3,000	8,845	2	9



SOURCE OF RECEIPT (continued).				Estimated.	Realized.
				£	£ s. d.
8. Charges for collecting Local Dues, etc.	...	...	...	60	40 15 6
9. Charge for manufacture of Motor Vehicle Licences and Drivers' Licences (Road Fund)	...	...	...	170	170 0 0
10. Charge for administrative, etc., expenses in connection with Widows' and Orphans' Pensions	...	...	...	18,330	18,370 0 0
11. Repayment from Vote 67 on account of the salaries of Officers seconded to the Special Employment Schemes Office	...	...	...	1,450	2,811 9 7
12. Miscellaneous Items	...	...	...	930	1,543 0 8
TOTAL				£37,665	£50,258 17 7

4. Receipts vary with the volume of trade.

5. Receipts vary with the number and importance of the cases involved.

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 exceeded expectations.

8. Receipts vary with the volume of trade.

11. Increase in receipts was due to changes in the staff on loan.

12. The miscellaneous items comprised the following :—

				£ s. d.
Fees under Merchant Shipping Acts	...	...	...	45 5 0
Bill of Entry Receipts	...	...	...	193 0 2
Repayment of salaries of Officers seconded to the Emergency Scientific Research Bureau	...	...	...	732 3 0
Minor unclassified items, e.g., surpluses in cash, rents of official residences, rent of goods in State Warehouses, etc.				572 12 6
				£1,543 0 8

Extra Receipts.—Sums totalling £40 5s. 9d. 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 £49 6s. 4d. to £100 0s. 0d. while employed on Special Inquiry duty.

Twenty-seven Officers of Customs and Excise received amounts varying from £31 5s. 7d. to £196 11s. 10d.; one Chief Preventive Officer received £37 3s. 3d.; forty-two Preventive Officers received amounts varying from £30 3s. 7d. to £246 11s. 7d.; one hundred and two Assistant Preventive Officers received amounts varying from £30 1s. 6d. to £278 11s. 2d.; ten Temporary Assistant Preventive Officers received amounts varying from £30 13s. 2d. to £102 19s. 9d.; five Watchers received amounts varying from £34 17s. 8d. to £38 6s. 11d.; one Tax Officer, Higher Grade, received £31 2s. 4d.; twenty-seven Senior Tax Officers received amounts varying from £30 11s. 3d. to £88 1s. 3d.; eighteen Tax Officers received amounts varying from £31 9s. to £70 9s. 1d.; one Superintendent of Printing received £45 3s. 2d.; one Assistant Superintendent received £37 19s.; one Principal Stamper received £33 3s. 10d.; two Printers received amounts of £30 12s. 6d. and £30 16s., respectively; six Clerical Officers received amounts varying from £32 10s. 10d. to £49 4s. 6d.; one Writing Assistant received £38 8s. 3d.; three Writing Clerks received amounts varying from £34 11s. to £80 6s. 8d., and one Temporary Female Clerk received £36 17s.; in respect of overtime, rewards for detection of smuggling or other Revenue evasions, etc.



Four Preventive Officers, ten Assistant Preventive Officers, and one Temporary Assistant Preventive Officer received amounts varying from £46 17s. 3d. to £257 3s. 10d. in respect of overtime, rewards and Military Service Pensions. Three Senior Tax Officers received amounts varying from £43 11s. 8d. to £68 11s. 11d. in respect of overtime and Military Service Pensions. One Clerical Officer received £54 12s. 4d. in respect of overtime and Military Service Pension, and one Engineer and two Printers received, respectively, £61 2s. 6d., £44 18s. 3d. and £42 14s. 1d. in respect of overtime and Military Service Pensions.

Sixty-six Officers of Customs and Excise on loan to the Office of the Minister for Supplies received allowances varying from £33 14s. 8d. to £60 from the Vote for that Office; one Officer of Customs and Excise received £39 4s. 5d. in respect of allowance from the Office of the Minister for Supplies (while on loan to that Office) and overtime from this Office; one Officer of Customs and Excise received £63 16s. 11d. in respect of allowance from the Office of the Minister for Supplies (while on loan to that Office), overtime from this Office, and Military Service Pension; one Higher Executive Officer acting as Superintending Officer, one Examiner and five Junior Executive Officers acting as Higher Executive Officers in the Office of the Minister for Supplies received amounts varying from £31 16s. 3d. to £269 15s. 10d. from the Vote for that Office; two Junior Executive Officers acting as Higher Executive Officers in the Office of the Minister for Industry and Commerce received amounts of £100 2s. 6d. and £226 10s. 6d., respectively, from the Vote for that Office; one Higher Executive Officer acting as Assistant Principal Officer in the Office of the Minister for Co-ordination of Defensive Measures received £88 7s. 10d. from the Vote for that Office; one Junior Executive Officer acting as Higher Executive Officer in the Office of the Minister for Finance received £116 14s. 11d. from the Vote for that Office; one Junior Executive Officer acting as Higher Executive Officer in the Office of the Minister for External Affairs received £157 0s. 8d. from the Vote for that Office; one Junior Executive Officer received £180 2s. 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 Clerical Officer received £49 from the Vote for Wireless Broadcasting; one Printer received £14 14s. from the Vote for this Office in respect of overtime and £126 from the Vote for Wireless Broadcasting, and one Clerical Officer and four Cleaners received amounts varying from £39 to £54 12s. from the Widows' and Orphans' Pensions Fund.

## NOTE.

This Account includes expenditure of approximately £91,305 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £99 in respect of the balance of civil pay issued to staff serving with the Defence Forces.

T. CLEARY,

*Accounting Officer.*

OIFIG NA gCOIMISINÉIRÍ IONCAIM,

CAISLEÁN BHAILE ÁTHA CLIATH,

30adh Samhain, 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.

J. MAHER,

*Comptroller and Auditor-General.*



## OLD AGE PENSIONS.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, 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 ... ..	3,790,000	3,716,983 13 0	73,016	7 0	—	
B.—Expenses of Pension Committees ...	7,250	7,236 17 10	13	2 2	—	
D.—Sums Irrecoverable ...	—	5 13 0	—		5	13 0
E.—Extra Statutory Grants	—	155 10 0	—		155	10 0
GROSS TOTAL ...£	3,797,250	3,724,381 13 10	73,029	9 2	161	3 0
			Surplus of Gross Estimate over Expenditure. £72,868 6 2			
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £231 16 0			
C.—Appropriations in Aid ...	2,000	2,231 16 0	Total Surplus to be surrendered. £73,100 2 2			
NET TOTAL ... ..£	3,795,250	3,722,149 17 10				

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving is due to the number of pensioners being less than was anticipated.
- 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.88/2/43).
- E.—Grants made on grounds of equity amounted to £155 10s. in cases where the provisions of Section 5 (b) of the Old Age Pensions Act, 1911, precluded statutory payment (Department of Finance letters S.88/2/43).
- 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 £1,586 3s. were effected under Section 7 (3) of the Old Age Pensions Act, 1911, by withholding payment of Pension Orders. A case has now been concluded in which a debt of £99 11s. was set up when a pension of 10s. was revoked as the result of the discovery that the pensioner had not reached the statutory age. On reaching the statutory age some years later, a pension of 10s. was again granted but payment was withheld towards recovery of the above-mentioned debt. Subsequently, on further information, it was decided that the pensioner's means disentitled her to any pension as from the date of commencement of the second pension. No further pension, which might have been withheld, was granted to pensioner, who has now died. The effect of the retrospective disallowance of the second pension is that none of the original debt of £99 11s. has been recovered. Accordingly, the total amounts recorded as recovered by withholding in the Appropriation Accounts for the years 1928-29, 1929-30, 1930-31 and 1931-32 should read £4,729 14s., £4,637 14s., £4,181 11s. and £3,209 2s., respectively, instead of the totals appearing in those Accounts.

(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.88/2/43).

£	s.	d.	
471	14	0	Cases in which, there being no fraud or concealment, recovery was waived.
1,164	13	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.
1,332	0	0	Other cases of overpayments.
£2,968	7	0	

T. CLEARY,

*Accounting Officer.*

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

J. MAHER,

*Comptroller and Auditor-General.*



## COMPENSATION BOUNTIES.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, 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 ...	600	311 16 7	288 3 5	—
B.—Bounties on home-grown Tobacco manufactured on which drawback is paid or found unfit for manufacture and destroyed ...	400	204 10 11	195 9 1	—
TOTAL ... ..£	1,000	516 7 6		—
Surplus to be surrendered ... ..£			483 12 6	

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.—In view of the suspension of the bounties as from 1st April, 1943, the sum of £600 was provided to meet claims arising at end of previous year which could not be paid in that year. Such transactions were smaller than had been contemplated.

B.—The saving is due mainly to the suspension of the bounties as from 1st December, 1943.

T. CLEARY,

*Accounting Officer.*

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

J. MAHER,

*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, 1944, 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 ... ..	142,367	140,630 7 11	1,736 12 1	—
B.—Travelling Expenses :— Original ... £7,400 Supplementary 2,500	9,900	10,522 7 9	—	622 7 9
C.—Incidental Expenses ...	775	936 16 7	—	161 16 7
D.—Telegrams and Telephones ...	1,500	1,546 5 9	—	46 5 9
GROSS TOTAL :— Original ... £152,042 Supplementary 2,500	£ 154,542	153,635 18 0	1,736 12 1	830 10 1
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £906 2 0	
E.—Appropriations in Aid :— Original ... £8,200 Less Supplementary 2,000	6,200	7,737 19 9	Surplus of Appropriations in Aid realized. £1,537 19 9	
NET TOTAL :— Original ... £143,842 Supplementary 4,500	£ 148,342	145,897 18 3	Total Surplus to be surrendered. £2,444 1 9	



	Estimated.	Realized.
	£	£
Extra Receipts payable to Exchequer :—		
Local Loans Fund, Expenses of Management, 1942-43	22,000	21,765

## 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 greater than expected.

C.—Excess due principally to purchase of equipment and supplies required for technical staff.

D.—Excess due to increased requirements.

E.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
(1) Penal Interest on overdue loan repayments	1,500	1,139 17 8
(2) Repayments in respect of Agency Services, including Services performed for the British Government :—		
<i>Original</i> ... £1,950		
<i>Supplementary</i> 1,000		
	2,950	2,935 6 10
(3) Repayment from Vote 67 on account of the salaries and expenses of officers seconded to the Special Employment Schemes Office :—		
<i>Original</i> ... £4,450		
<i>Less Supplementary</i> 3,000		
	1,450	1,661 2 0
(4) Miscellaneous ... ..	300	2,001 13 3
TOTAL :—		
<i>Original</i> ... £8,200		
<i>Less Supplementary</i> 2,000		
	£6,200	£7,737 19 9

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

(4) Proportion of salaries and expenses of staff recovered as part of the cost of Fergus Drainage Works, £1,081 11s. 11d.; salaries of Engineers, etc., recovered from Shannon Navigation Fund, Marine Works Maintenance Fund and Emergency Scientific Research Bureau, £831; mapping charges, £50 0s. 2d.; transport charges, etc., £39 1s. 2d.

## EXTRA REMUNERATION (exceeding £30).

The Chief Engineer received a gratuity of £150 from the Office of the Minister for Supplies in respect of special duties performed in connection with transportation of Emergency turf.



## NOTES.

(1) This Account includes expenditure of approximately £7,939 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £85 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 £1,550 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

(3) Copying of maps and plans was carried out, without repayment, for the Department of Agriculture, the Land Commission and the Department of Supplies. The value of these services in the year was £24 8s. 6d.

(4) Technical equipment valued at £3 0s. 3d. was taken over from the Department of Lands.

(5) Losses of technical equipment valued at £4 1s. 6d. were written off during the year under the authority of the Commissioners.

(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. BURKE, *Accountant,*

OFFICE OF PUBLIC WORKS, DUBLIN,

29th November, 1944.

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.

J. MAHER,

*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, 1944.

SERVICE.	Balances, 1st April, 1943.	Receipts, 1943-44.	Payments, 1943-44.	Balances, 31st March, 1944.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Irish Church Fund, Loans Repayments ...	—	17 17 11	17 17 11	—
Shannon Navigation ...	1,352 13 8	6,517 10 10	6,140 9 9	1,729 14 9 <sup>(a)</sup>
Linen Hall ...	—	145 14 10	145 14 10	— <sup>(b)</sup>
Letterkenny Railway ...	Dr. 6 16 11	11 0 11	10 5 9	Dr. 6 1 9
Marine Works Act, 1902, Maintenance Fund ...	702 10 3	907 5 4	422 15 0	1,187 0 7 <sup>(c)</sup>

(a) In addition, there are held to the credit of the Fund £4,500 3½% National Security Loan, 1956-61; and £1,000 3½% Financial Agreement Loan, 1953-58. The latter stock was purchased during the year of account.

(b) A deficiency of £3 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 (Sub-head I.).

(c) 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 3½% National Security Loan, 1956-61.

J. CONNOLLY,

*Chairman and Accounting Officer.*

D. BURKE, *Accountant,*

29th November, 1944.



## PUBLIC WORKS AND BUILDINGS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, 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 ...	16,000	1,258 17 2	14,741	2 10	—	
B.—New Works, Alterations and Additions ...	580,000	421,716 6 9	158,283	13 3	—	
C.—Maintenance and Supplies	200,000	234,415 16 6	—		34,415	16 6
CC.—Emergency Stores for Building Purposes ...	—	1,969 3 7	—		1,969	3 7
D.1.—Furniture, Fittings, and Utensils ...	20,000	19,633 3 1	366	16 11	—	
D.2.—Central Furniture Stores	1,000	990 19 8	9	0 4	—	
E.—Rents, Rates, etc. ...	97,000	94,364 5 10	2,635	14 2	—	
EE.—Compensation for premises commandeered by the Army ...	100	—	100	0 0	—	
F.—Fuel, Light, Water, Cleaning, etc. ...	100,000	65,076 3 2	34,923	16 10	—	
FF.—Emergency Fuel Stores ...	—	41,951 19 2	—		41,951	19 2
G.—Phoenix Park National School ...	120	70 13 5	49	6 7	—	
H.—River Shannon Works ...	140	115 8 6	24	11 6	—	
I.—Linen Hall, Dublin ...	25	3 15 10	21	4 2	—	
J.1.—River Fergus Drainage	17,500	8,303 2 11	9,196	17 1	—	
J.2.—Arterial Drainage ...	10	523 10 4	—		513	10 4
J.3.—Barrow Drainage—Maintenance ...	2,700	3,428 3 2	—		728	3 2
J.4.—Arterial Drainage—Purchase of Machinery ...	10	—	10	0 0	—	



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
J.5.—Arterial Drainage—Maintenance of Machinery ...	6,500	8,502 15 4	—		2,002	15 4
J.6.—Arterial Drainage—Central Repair Workshop and Stores ...	1,000	566 15 8	433	4 4	—	
J.7.—Arterial Drainage Surveys ...	3,700	4,552 9 3	—		852	9 3
J.8.—Lough and River Erne Drainage ...	60	39 14 1	20	5 11	—	
K.—Telegrams and Telephones ...	300	389 6 7	—		89	6 7
GROSS TOTAL ...£	1,046,165	907,872 10 0	220,815	13 11	82,523	3 11
			Surplus of Gross Estimate over Expenditure. £138,292 10 0			
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £14,552 12 10			
L.—Appropriations in Aid ...	40,800	55,352 12 10				
NET TOTAL ...£	1,005,365	852,519 17 2	Total Surplus to be surrendered. £152,845 2 10			

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

The payments made in the year were as follows :—

SERVICE.	AMOUNT.	DEPARTMENT OF FINANCE AUTHORITY.
	£ s. d.	
DEPARTMENT OF AGRICULTURE :		
Ballsbridge Veterinary College ...	500 0 0	S.2/12/36.
DEPARTMENT OF JUSTICE :		
Gárda Síochána.		
Co. Limerick : Caherconlish ...	100 0 0	S.14/47/25.
Drumcollogher ...	150 0 0	S.14/19/38.
Foynes ...	120 0 0	S.14/2/43.
Co. Offaly : Edenderry ...	106 16 2	S.14/4/42.
Co. Westmeath : Killucan ...	90 0 0	S.14/20/38.
Co. Wicklow : Redcross ...	40 0 0	S.14/6/39.



<u>SERVICE.</u>	<u>AMOUNT.</u>	<u>DEPARTMENT OF FINANCE AUTHORITY.</u>
	£ s. d.	
DEPARTMENT OF INDUSTRY AND COMMERCE :		
Clones Meteorological Station ...	150 0 0	S.99/59/41.
BUILDINGS, ETC., NOT APPROPRIATED TO GOVERNMENT DEPARTMENTS :		
Athy Workshops ...	2 1 0	S.59/11/34.
TOTAL	£1,258 17 2	

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 30 to 46.

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

CC.—This Subhead was opened with the sanction of the Minister for Finance to meet purchases of certain essential materials in anticipation of requirements owing to the war Emergency (Department of Finance letter S.60/4/42).

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

D.2.—The value of stocks held in the Central Furniture Stores at 31st March, 1944, was £7,509 19s. 9d.

E.—Certain provisions made for contingencies were not required.

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

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).

H.—Some maintenance work for which provision was made was not carried out during the year.

I.—The receipts on the property within the year were £141 19s. 0d. and the expenditure £145 14s. 10d., leaving a deficit of £3 15s. 10d., which was charged to this Subhead.

J.1.—Certain works for which provision was made were deferred.

J.2.—Certain outstanding claims for compensation were settled during the year.

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.—No machines were purchased during the year.

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



J.6.—The value of stores issued to meet requirements in respect of the overhaul of machines was greater than anticipated. The value of stocks held at 31st March, 1944, was £9,000.

J.7.—The surveys undertaken during the year were more extensive than expected.

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	23,347 11 4
2. Harbour Tolls, Dues, etc. ... ..	8,000	7,643 6 9
3. Sale of surplus and obsolete stores, old materials, etc. ... ..	1,000	7,739 16 9
4. Hire of Excavators to Drainage Districts, etc. ...	2,000	3,225 18 9
5. Hire of Dredgers and other Plant ... ..	260	572 13 5
6. Sales of Farm and Garden Produce ... ..	6,000	7,347 5 10
7. Admission Tickets at Parks, Piers, etc. ... ..	580	818 0 0
8. Lettings of Sporting, Fishing Rights, etc. ... ..	950	651 6 9
9. Recoveries from other Departments, etc., for services carried out on repayment terms. (See Subheads C., D.1., E. and F.) ... ..	1,500	2,131 16 2
10. Recoveries from Drainage Districts, etc., in connection with Central Repair Workshop and Stores. (See Subhead J.6.) ... ..	10	—
11. Miscellaneous ... ..	1,000	1,874 17 1
	<u>£40,800</u>	<u>£55,352 12 10</u>

1. The receipts comprised :—Rents, £22,864 11s. 4d., and Fines on leasing of surplus Government properties, £483. 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, £2,584 7s. 7d.; Shannon Airport, £2,241 11s. 11d.; Phoenix Park, etc., £1,207 10s. 3d.; Royal Hospital Gardens, etc., £1,198 17s. 7d.; Sundry other sales, £114 18s. 6d.

7. Applications for admission to Park and Harbour enclosures were greater than anticipated.

8. Bourn Vincent Memorial Park :—Fishing, £471 6s. 9d.; Rough Shooting, £105; Deerstalking, £75.

9. Widows' and Orphans' Pensions Fund, £1,120; Special Employment Schemes Office, £685; Post Office Savings Bank, £251 16s. 2d.; College of Science, £75.

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



11. Compensation for damage caused by fire at the Film Censor's Office, £491 16s. 3d. ; Work done for other parties, £237 17s. 9d. ; Sale of surplus Government Property, £193 ; Medical Practitioners' Scheme for British ex-service men, £111 ; Storage of yachts, Dun Laoghaire and Howth Harbours, £68 ; Contractors' deposits unclaimed, £54 ; Sale of water to shipping, £20 6s. 3d. ; Sundry other receipts, £698 16s. 10d.

## NOTES.

(1) A claim for £6 6s. 3d. for making good damage caused by a contractor was waived with the approval of the Minister for Finance. Subhead B. (Department of Finance letter S.99/32/41).

(2) An *ex-gratia* payment of £5 over the contract price was made to a firm of contractors in respect of works at the Dublin Airport. Subhead B. (Department of Finance letter S.99/32/41).

(3) A sum of £50 was paid in settlement of a claim for compensation in respect of damage alleged to have been done to buildings as the result of blasting operations at the Shannon Airport. Subhead B. (Department of Finance letter S.102/5/43).

(4) A sum of £6 was paid as compensation for personal property which was damaged during the progress of the Shannon Airport Construction Works. Subhead B. (Department of Finance letter S.102/11/43).

(5) £291 19s. 4d. representing the value of flare floats and accessories, lost through misadventure at the Shannon Airport, Foynes, was written off with the authority of the Minister for Finance. Subhead B. (Department of Finance letters S.102/4/42).

(6) £2 was paid for preliminary work on a contract for work at the Post Office Factory which was cancelled after the destruction of part of the Factory by fire. Subhead B. (Department of Finance letter S.102/10/43).

(7) £131 9s. 9d. was expended during the year in satisfaction of commitments made prior to the Government decision of 5th July, 1940, to abandon the erection at certain centres of instructional halls for the Volunteer Force. Subhead B.

(8) Owing to increased costs, consequent upon the war Emergency, the following sums were paid *ex-gratia* to contractors, viz.:—

SERVICE.	Amount.	Reference.
	£ s. d.	
Kevin Street and Store Street Garda Síochána Barracks (Subhead B. No. 70) ... ..	1 10 0	S.9/3/43.
Graiguenamanagh National School (Subhead B. No. 77)	870 3 11	S.9/16/39.
Callow National School (Subhead B. No. 77) ... ..	50 0 0	S.9/16/39.
Graiguenamanagh National School (Subhead B. No. 77) ... ..	20 9 7	S.9/4/43.
Cartron National School (Subhead B. No. 77) ... ..	20 0 0	S.9/16/39.
Dublin Airport (Subhead B. No. 97) ... ..	8 9 10	S.9/3/43.
Post Office Factory (Subhead B. No. 104) ... ..	7 14 4	S.9/3/43.
Phoenix Park (Subhead B. No. 136) ... ..	32 12 9	S.9/3/43.
Ballyfair House (Subhead B. No. 143) ... ..	40 10 5	S.9/3/43.
Maintenance, etc. (Subhead C.) ... ..	45 1 2	S.9/3/43.
Fuel, etc. (Subhead F.) ... ..	37 10 1	S.9/16/39.



(9) £25, together with £4 4s. 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.102/11/42).

(10) Included under Subhead C. is a sum of £15 for the acquisition of an inscribed sepulchral slab of tenth or eleventh century date which was discovered in a burial ground at Meelick, Co. Mayo (Department of Finance letter S.200/2/42).

(11) With the authority of the Minister for Finance £168 17s. 1d. was expended on St. Enda's College (Pearse Bequest). Subhead C. (Department of Finance letter S.22/9/41).

(12) A claim against a landlord for failure to render certain services was waived with the approval of the Minister for Finance. Subhead E. (Department of Finance letter S.2/17/34).

(13) Included under Subhead FF. is a sum of £287 paid for the removal to an alternative location of portion of a reserve stock of coal (Department of Finance letter S.102/12/43).

(14) Damage estimated at approximately £130 occurred during the occupation of portion of Muckross House (Bourn Vincent Memorial Park) by the Army who transferred, free of charge, property valued at £40 supplied by them (Department of Finance letter S.43/2/40).

(15) Stores and materials surplus to the requirements of the Commissioners and valued at £563 3s. 10d. were transferred to the Army (Department of Finance letters S.4/26/40, S.2/11/42 and S.8/19/35). See also Vote for the Army, No. 63.

(16) Equipment surplus to requirements and valued at £36 was transferred to the National Museum, Dublin (Department of Finance letters S.18/20/43). See also Vote for Science and Art, No. 49.

(17) Plants surplus to requirements at St. Stephen's Green Park and valued at £6 were transferred to Coláiste Éinne, Galway.

(18) Certain church furniture and music script, surplus to requirements at the Chapel Royal, Dublin Castle, and valued at £100, were handed over free of charge to the Deans of Christ Church and St. Patrick's Cathedrals (Department of Finance letter S.2/5/43).

(19) Materials surplus to the requirements of the Department of Supplies and of the Ordnance Survey Office, and valued at £6,558 6s. 11d. and £19 6s. 9d., respectively, were taken over by the Commissioners (Department of Finance letters S.102/9/43 and S.58/1/43). See also Vote for Supplies, No. 69, and Vote for Ordnance Survey, No. 23.

(20) A lathe valued at £30 was handed over to the Commissioners by the Department of Justice (Department of Finance letter S.13/8/41).

(21) Materials surplus to requirements at Haulbowline Dockyard, and valued at £50, were transferred to the Shannon Airport Works (£35) and to the Central Drainage Repair Workshop and Stores (£15). See also Vote for Haulbowline Dockyard, No. 11.

(22) This Account includes approximately £113 in respect of the balance of civil pay issued to staff serving with the Defence Forces.

(23) The sum of £491 16s. 3d. was recovered from an Insurance Company in respect of damage estimated at £570 6s. 1d., caused by fire at the Film Censor's Office, 34 Molesworth Street, Dublin. Subhead L.

(24) During the year the following losses by fire and not covered by insurance were sustained :—

	£		
(1) Irish Legation, Berlin	...	...	4,151
(2) St. Anne's, Clontarf, Dublin	...	...	25
(3) Eight minor outbreaks	...	...	42



(25) Expenditure on restoration of damage by fire was incurred within the year on buildings occupied by (1) Department of Posts and Telegraphs, £536 19s. 2d.; (2) Department of Justice, £399 17s. 4d.; (3) Film Censor's Office, £329 12s. 4d. (*See Note No. 23*); (4) Department of Agriculture, £11 5s. 0d.; (5) Houses of the Oireachtas, £4 7s. 6d.

(26) Losses of stores, etc., from stock, valued at £30 18s. 9d., were written off during the year under the authority of the Commissioners.

(27) Stores, etc., valued at £11 9s. 6d., were stolen during the year and were written off with the authority of the Minister for Finance (Department of Finance letters S.102/16/43, S.102/6/44, S.102/5/44 and S.102/9/44).

(28) A sum of £8 3s. 0d. in respect of arrears of rent for surplus property subleased was written off as irrecoverable and the residue of the lessee's interest in a lease cancelled (Department of Finance letter S.55/105/28).

(29) Included under Subhead L. are the following sums for sales of surplus properties:—former Gárda Síochána Hut at Finglas, Co. Dublin, £150; former Fishery Store at Westcove, Co. Kerry, £25; surplus land at Collon Gárda Síochána Barracks, Co. Louth, £18 (Department of Finance letters S.14/10/30, S.27/12/34 and S.14/14/32).

(30) *Telephone Capital Account*—The net expenditure during the year on Post Office buildings charged to the Telephone Capital Account amounted to £3,247 17s. 11d.

(31) Out of funds provided under the Unemployment Relief Act, 1931, £482 0s. 7d. was expended during the year (making the total expenditure to 31st March, 1944, £39,882 1s. 1d.) on the conversion of the Inchicore and Longmeadows Estate into a Park. In addition, a sum of £10,000 set aside out of the funds as the capitalised cost of the maintenance of the Irish National War Memorial, erected on portion of the Estate at a cost of £56,768 1s. 0d., was surrendered to the Exchequer in the year 1940-41. The Trustees of the Irish National War Memorial Trust have already contributed £56,140 towards the cost of the Memorial, the balance of £628 1s. 0d. being charged to a Suspense Account for recovery from them (Department of Finance letter S.43/4/30).

J. CONNOLLY,

*Chairman and Accounting Officer.*

D. BURKE,

*Accountant,*

OFFICE OF PUBLIC WORKS,

30th November, 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.

J. MAHER,

*Comptroller and Auditor-General.*



## STATEMENT OF EXPENDITURE ON NEW WORKS, ETC., 1943-44.

Service.	1943-44.		Total Estimate for Work.	Total Expenditure to 31 March, 1944.	
	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	—	1,500	1,183	18 7
4.—Central Heating Station : Improvements ...	250	422 6 6	5,870	2,410	12 11
DEPARTMENT OF FINANCE :					
5.—Dublin Castle : Additional Accommodation (Revote)	10	—	—	789	8 7
6.—Dublin Custom House : Re-erection of Railings (Revote) ...	10	—	420	—	
7.—Dublin Custom House : Renewal of Statues (Revote) ...	10	—	1,400	3	6 1
8.—Galway Custom House : Rebuilding (Revote £5,800) ...	7,000	6,251 17 0	18,000	17,331	11 10
9.—Customs Frontier Posts : Provision of Married Quarters and Office Accommodation (Revote) Lifford ...	10	106 18 6	1,000	949	5 2
10.—Office of Public Works : Central Repair Workshop and Stores—Adaptations ...	1,500	2,381 19 4	1,500	2,715	15 1

## OBSERVATIONS.

1, 2, 3, 5, 6 and 7. Postponed.

4, 8 and 9. In progress.

10.—Authorized expenditure, £3,360. Completed. In addition, materials, valued at £100, salvaged from old buildings, and surplus materials, valued at £10, from Haulbowline Dockyard were used on this work. See Notes.



Service.	1943-44.		Total Estimate for Work.	Total Expenditure to 31 March, 1944.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£	s. d.
DEPARTMENT OF FINANCE					
—continued.					
11.—Ordnance Survey : Additional Accommodation for Printing Division (Revote) ...	10	1 6 6	10,000	6	10 6
12.—Ordnance Survey : Improved Sewerage System (Revote £1,600) ...	3,550	9 10 0	6,050	2,504	5 5
DEPARTMENT OF AGRICULTURE :					
13.—Kildare Place (West Block, Government Buildings) : Central Heating (Revote)	10	—	700	—	
14.—Athenry Agricultural Station : New Buildings (Revote) ...	1,000	—	50,000	—	
15.—Ballyhaise Agricultural Station : Water Purification Plant and Fire-fighting Apparatus (Revote) ...	10	—	1,600	966	19 9
16.—Ballyhaise Agricultural Station : New Piggeries	10	—	—	—	
17.—Botanic Gardens : Sanitary Accommodation ...	700	32 3 8	700	32	3 8
18.—Clonakilty Agricultural Station : New Buildings (Revote) ...	1,000	—	50,000	—	
19.—Munster Institute : Introduction of Shannon Electric Power ...	10	—	2,500	243	8 5
20.—Veterinary College : Improvements (Revote £6,000) ...	10,000	36 0 0	55,000	26,061	19 4
FISHERY HARBOURS.					
21.—Dredging Operations ... Arklow ...	400	100 0 0	400	100	0 0

## OBSERVATIONS—continued.

11, 12, 17 and 20. In progress.

13, 14, 15, 16, 18 and 19. Postponed.

21. Completed.



Service.	1943-44.		Total Estimate for Work.	Total Expenditure to 31 March, 1944.	
	Vote.	Expenditure.		£	s. d.
DEPARTMENT OF AGRICULTURE—continued.	£	£ s. d.	£	£	s. d.
FISHERY HARBOURS—continued.					
22.—Minor Works of Economic Development (Revote)	280		670		
(a) Arranmore, Co. Donegal ...		37 6 6			427 15 4
(b) Loughshinny, Co. Dublin ...		14 4 4			982 15 0
(c) Tullaghan Harbour, Co. Mayo ...		4 0 0			31 10 9
DEPARTMENT OF JUSTICE:					
23.—Courts of Justice: Im- provement of Ventilation in Law Library ...	10	—	500	—	
24.—Dublin County Registrar's Office: Improved Accom- modation ...	320	406 2 9	320	406 2 9	
25.—Dublin Juvenile Court: Adaptations and Furnish- ing ...	150	756 16 11	850	1,012 7 0	
26.—Gárda Síochána Depôt: Heating of Transport Store and Workshop (Re- vote) ...	10	—	425	—	
GÁRDA SÍOCHÁNA BARRACKS.					
Dublin Metropolitan Area.					
27.—Kimmage: New Barrack (Revote £500) ...	600	2,355 4 1	10,600	12,162 18 8	
28.—Harcourt Terrace (Lad Lane): New Barrack (Re- vote) ...	10	—	15,000	1 5 2	
29.—Stillorgan: New Barrack (Revote) ...	10	—	4,500	12 14 2	
Co. CAVAN.					
30.—Arva: New Barrack (Re- vote) ...	10	—	—	—	
31.—Blacklion: New Barrack (Revote) ...	10	—	2,100	—	
32.—Kilnaleek: New Barrack	10	—	—	—	

## OBSERVATIONS—continued.

22. (a) Authorized grant, £588 15s. 0d. (S.30/6/32). In progress.  
 (b) Authorized grant, £1,000. (S.31/5/34). Completed.  
 (c) Authorized grant, £50. (S.31/10/27). In progress.  
 23, 26 and 28 to 32. Postponed.  
 24. Completed.  
 25. Expenditure authorized. (S.2/1/42). Completed.  
 27. Expenditure authorized. (S.14/22/31). In progress.



Service.	1943-44.		Total Estimate for Work.	Total Expenditure to 31 March, 1944.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£	s. d.
DEPARTMENT OF JUSTICE					
—continued.					
Co. CLARE.					
33.—Quin : New Barrack (Re- vote £400) ... ..	900	900 0 0	2,500	1,710	3 6
Co. CORK.					
34.—Commons Road : New Bar- rack (Revote £300) ...	1,500	1,903 10 4	3,100	3,107	4 8
35.—Knocknagree : New Bar- rack (Revote) ...	10	—	—	—	—
36.—Liscarroll : New Barrack (Revote) ... ..	10	—	1,850	—	—
37.—Whitegate : New Barrack (Revote) ... ..	10	—	1,800	—	—
Co. DONEGAL.					
38.—Carrigans : Adaptations (Revote) ... ..	10	—	750	—	—
39.—Castlefin : New Barrack (Revote) ... ..	1,000	—	1,800	—	—
40.—Clogher : Adaptations (Re- vote) ... ..	10	—	600	—	—
41.—Convoy : New Barrack (Re- vote) ... ..	10	—	1,800	—	—
42.—Dungloe : Adaptations (Revote) ... ..	10	—	500	—	—
43.—Glencolumbkille : Adapta- tions (Revote) ...	10	—	600	—	—
44.—Glenties : Adaptations (Re- vote) ... ..	10	—	400	—	—
45.—Milford : Adaptations (Re- vote) ... ..	10	—	950	—	—
Co. GALWAY.					
46.—Carraroe : New Barrack (Revote £200) ...	1,000	26 1 6	2,350	26	1 6
47.—Lettermore : Adaptations (Revote) ... ..	10	—	780	1	8 7
48.—Spiddal : New Barrack (Re- vote) ... ..	10	—	4,500	—	—
Co. KILKENNY.					
49.—Mullinavat : New Barrack (Revote £10) ...	1,900	4 17 3	2,500	4	17 3
LAOIGHIS.					
50.—Dunrow : New Barrack (Re- vote £800) ... ..	1,800	1,964 0 0	2,500	2,286	19 5
Co. LIMERICK.					
51.—Drumcollogher : New Bar- rack ... ..	10	—	—	—	—
52.—Murroe : New Barrack ...	2,000	10 19 6	2,300	10	19 6

## OBSERVATIONS—continued.

- 33 and 50. In progress.  
 34. Completed.  
 35 to 45, 47, 48 and 51. Postponed.  
 46, 49 and 52. Preliminary work.



Service.	1943-44.		Total Estimate for Work.	Total Expenditure to 31 March, 1944.
	Vote.	Expenditure.		
	£	£ s. d.	£	£ s. d.
DEPARTMENT OF JUSTICE —continued.				
Co. LONGFORD.				
53.—Lanesboro' : New Barrack (Revote) ... ..	10	—	1,800	—
Co. LOUTH.				
54.—Carlingford : Adaptations	750	8 13 4	850	8 13 4
55.—Dundalk Prison : Adaptation as Garda Síochána Barrack (Revote) ...	10	—	3,000	—
Co. MAYO.				
56.—Ballycastle : New Barrack (Revote) ... ..	10	—	—	—
57.—Kilkelly : New Barrack (Revote) ... ..	10	—	1,850	3 13 10
Co. MEATH.				
58.—Trim : Adaptations (Revote) ... ..	10	—	2,100	—
OFFALY.				
59.—Clara : New Barrack (Revote £10) ... ..	2,000	—	2,500	—
60.—Edenderry : New Barrack	10	—	—	—
Co. ROSCOMMON.				
61.—Roscommon : New Barrack (Revote £800) ... ..	1,500	—	—	5 9
Co. WESTMEATH.				
62.—Killucan : New Barrack (Revote £10) ... ..	2,000	—	2,400	—
63.—Rochfortbridge : New Barrack (Revote) ... ..	10	—	1,850	6 7
Co. WEXFORD.				
64.—Coolgreany : Adaptations (Revote) ... ..	10	—	700	6 5 9
65.—New Ross : New Barrack (Revote) ... ..	10	—	—	—
Co. WICKLOW.				
66.—Aughrim : New Barrack (Revote) ... ..	1,000	410 10 4	2,300	1,966 10 6
67.—Baltinglass : New Barrack	10	—	—	—
68.—Redcross (Barndarrig) : New Barrack (Revote) ... ..	10	—	—	—
69.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER GÁRDA SÍOCHÁNA BARRACKS ... ..	2,000	2,496 14 0	2,000	17,353 13 4

## OBSERVATIONS—continued.

53, 55 to 65, 67 and 68. Postponed.

54. Preliminary work.

66. In progress.

69. See details on page 41.



Service.	1943-44.		Total Estimate for Work.	Total Expenditure to 31 March, 1944.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£	s. d.
DEPARTMENT OF JUSTICE —continued.					
70.—ELECTRIC LIGHTING AT GÁRDA SÍOCHÁNA BARRACKS ...	200	111 14 5	200	111	14 5
71.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS ...	1,000	426 7 4	1,000	426	7 4
72.—BOATHOUSES ...	10	—	—	—	—
DEPARTMENT OF EDUCATION :					
73.—National Education Buildings, 29 Marlboro' Street : Heating Installation (Revote) ...	10	—	600	—	—
74.—Technical Instruction Branch : Heating Installation (Revote) ...	10	—	1,800	—	—
75.—Central Model Schools : Heating Installation (First Section) (Revote) ...	10	—	1,000	5	15 6
76.—Central Model Schools : Reconstruction (Revote) ...	10	—	54,000	282	12 2
77.—National Schools : Grants for Building, Enlarging, Enclosing, etc. ...	250,000	256,511 4 1	250,000	256,511	4 1
78.—Model Schools : Alterations	10	—	—	—	—
INSTITUTIONS OF SCIENCE AND ART.					
79.—Kilmainham Jail : Adaptation as Historical Museum (Revote) ...	10	—	24,600	—	—
80.—National Gallery : Electric Installation (Revote) ...	10	—	5,300	77	10 8
81.—National Gallery : Extension (Revote) ...	10	—	—	—	—
82.—National Library : Additional Accommodation (Revote) ...	10	—	—	—	—
83.—National Library and National Museum : Renewal of Defective Stonework (Revote) ...	10	—	—	—	—
84.—National Museum : Improved Lighting (Revote)	10	—	575	258	12 0

## OBSERVATIONS—continued.

70. Installations or partial installations at 16 Barracks (cost not exceeding £100 in any case). See Notes.

71. See details on page 41.

72 to 76, 78, 79 to 82 and 84. Postponed.

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

83. £4,425 4s. 7d. borne on Votes for Relief Schemes, 1932 to 1935. Postponed.



Service.	1943-44.		Total Estimate for Work.	Total Expenditure to 31 March, 1944.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£	s. d.
DEPARTMENT OF EDUCATION—continued.					
REFORMATORY AND INDUSTRIAL SCHOOLS.					
85.—Dublin House of Detention : Adaptation of New Premises ... ..	10	1,062 18 9	1,000	1,062	18 9
86.—Reformatory School, Dain- gean : Adaptations (Re- vote) ... ..	10	—	40,000	4,044	1 1
DEPARTMENT OF LANDS :					
87.—Land Commission, 23 Upper Merrion Street : Storage Accommodation for Estate Maps (Revote) ...	10	—	1,300	45	16 1
GAELTACHT INDUSTRIES.					
88.—Crolly Toy Factory : Adaptations (Revote) ...	200	269 14 10	1,960	1,919	19 1
89.—Elly Bay Toy Factory : Rebuilding (Revote £60) ... ..	770	342 1 3	4,300	3,023	6 2
90.—New Spinning Factory, Kilcar (Co. Donegal) ...	6,425	2,999 17 0	14,575	9,397	9 3
DEPARTMENT OF INDUS- TRY AND COMMERCE :					
91.—New Headquarters, Kildare Street ... ..	13,200	14,996 7 8	251,340	239,021	8 2
92.—Meteorological Services : Adaptations at 44 Upper O'Connell Street, Dublin (Revote) ... ..	2,000	7,143 14 6	13,200	14,491	11 0
93.—Meteorological Services : Additional Telegraphic Weather Reporting Stations (Revote) ...	1,350		1,500		
(a) Claremorris ...		616 4 1		616	4 1
(b) Clones ...		586 2 1		586	2 1
(c) Mullingar ...		550 6 6		550	6 6
94.—Meteorological Services : Installation and Fencing of Rainfall Gauges (Re- vote) ... ..	250	132 5 9	400	214	18 3
95.—Dublin Employment Ex- change : Hoey's Court— Erection (Revote £140)	2,000	4,793 12 0	20,500	23,169	15 2

## OBSERVATIONS—continued.

85, 89, 90, 91, 93 (a) to (c) and 94. In progress.

86 and 87. Postponed.

88. Completed.

92. Expenditure authorized. (S.2/19/36). In progress.

95. Expenditure authorized. (S.2/2/40). Completed.



Service.	1943-44.		Total Estimate for Work.	Total Expenditure to 31 March, 1944.
	Vote.	Expenditure.		
	£	£ s. d.	£	£ s. d.
DEPARTMENT OF INDUSTRY AND COMMERCE— <i>continued.</i>				
96.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER EMPLOYMENT EXCHANGES	10			
(a) Dublin : Kingsland Park ...		229 15 2	1,700	1,717 12 10
(b) Dundalk ...		11 17 0	10,213	10,196 19 5
(c) Dungloe ...		370 16 1	5,300	5,830 10 8
(d) Kilkenny ...		54 15 8	—	54 15 8
97.—Dublin Airport (Revote) ...	4,000	5,606 18 7	386,600	357,085 11 5
98.—Shannon Airport (Revote £61,760) :				
(a) Rineanna ...	117,000	49,794 0 7	1,345,300	585,281 7 2
(b) Foynes ...	58,000	9,541 6 7	147,700	12,831 0 11
99.—Civil Airport (Revote) ...	10	1 1 4	—	53 1 5
DEPARTMENT OF POSTS AND TELEGRAPHS :				
100.—Dublin, New District Office, Drumcondra (Revote) ...	10	—	—	—
101.—Dublin, James's Street Post Office : Extension (Revote £250) ...	550	324 8 9	6,000	6,168 1 3
102.—Dublin, New Post Office, St. Andrew Street (Revote) ...	1,000	—	20,000	538 1 6
103.—Dublin, New Sorting Office, Pearse Street (Revote) ...	10	—	—	6,470 8 5
104.—Dublin, Post Office Factory : Rebuilding ...	10	536 19 2	—	843 6 11
105.—Ballyhaunis Post Office : Reconstruction of Out-offices (Revote £220) ...	300	471 3 6	300	471 3 6
106.—Thurles Post Office : Adaptations (Revote) ...	3,000	1,767 15 0	3,500	1,767 19 0
107.—Waterford Post Office : Adaptations (Revote) ...	10	—	—	—

## OBSERVATIONS—continued.

96 (a), (b) and (d) and 101. Completed.

96 (c). Authorized expenditure, £6,000. (S.2/24/37). Completed.

97, 98 (a) and 98 (b). In progress. Services rendered by loan and transfer of plant, etc., and not included above were valued as follows :—No. 97, £1,452 7s. 2d.; No. 98 (a), £8,016 7s. 1d. and No. 98 (b), £518 2s. 2d. Part of the total expenditure on No. 98 (b) to the 31st March, 1943, is included under No. 98 (a). See Notes.

99. Preliminary work.

100, 102, 103 and 107. Postponed.

104. In progress. See Notes.

105. Authorized expenditure, £460. (S.38/2/39). Completed.

106. In progress.



Service.	1943-44.		Total Estimate for Work.	Total Expenditure to 31 March, 1944.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£	s. d.
DEPARTMENT OF POSTS AND TELEGRAPHS— <i>continued.</i>					
108.—Athlone Broadcasting Station: Water Cooling Pond (Revote) ...	10	—	400	—	
109.—Air Raid Precautions: Protective Works at Tele- phone Exchanges, etc. (Revote) ...	500	151 5 11	1,300	948 14	4
DEPARTMENT OF DEFENCE:					
110.—Dublin, General Head- quarters: Erection of Huts (Revote £200) ...	450	1,892 13 3	7,850	8,115 9	9
111.—Arbour Hill Barracks: New Married Quarters (Revote) ...	10	—	72,000	10 2	0
112.—Clancy Barracks: Recon- struction of Upper Bar- racks (Revote £7,000)	12,000	4,060 17 4	84,000	58,850 14	7
113.—Griffith Barracks (Dublin): Electric Rewiring (Re- vote) ...	10	—	3,000	1 0	0
114.—McKee Barracks: Ad- ditional Accommodation	2,000	6,069 14 8	38,000	36,112 4	4
115.—Portobello Barracks: New Married Quarters (Re- vote) ...	10	—	20,600	—	
116.—St. Bricin's Hospital: La- boratory Accommodation (Revote £3,000) ...	3,700	2,942 8 7	4,100	2,945 2	1
117.—St. Bricin's Hospital: New Wing (Revote) ...	10	—	—	—	
118.—Athlone, Custume Bar- racks: New Cookhouse and Dining Hall (Revote £10) ...	4,000	—	—	—	
119.—Baldonnel Aerodrome: New Married Quarters (Revote) ...	10	—	—	13 8	
120.—Baldonnel Aerodrome: Reconstruction of Upper Camp (Revote £7,135)	25,500	7,245 3 7	135,050	97,907 4	7
121.—Baldonnel Aerodrome: Technical Stores Exten- sion (Revote) ...	720	9 15 0	3,300	2,285 13	7

## OBSERVATIONS—continued.

108, 111, 113, 115 and 117 to 119. Postponed.

109. Expenditure authorized. (E.132/21/38). Completed.

110. Expenditure authorized. (S.7/2/33). Completed.

112, 114 and 116. In progress.

120. Authorized expenditure, £153,400. (S.7/4/42 and S.7/12/32). In progress.

121. Authorized expenditure, £3,550. (S.7/12/32). In progress.



Service.	1943-44.		Total Estimate for Work.	Total Expenditure to 31 March, 1944.
	Vote.	Expenditure.		
	£	£ s. d.	£	£ s. d.
DEPARTMENT OF DEFENCE—continued.				
122.—Cork, Michael Collins Barracks: Junior Officers' Married Quarters (Revote)	10	12 8 3	8,300	12 8 3
123.—Cork, Michael Collins Barracks: Ordnance Stores (Revote) ...	10	—	12,000	5 16 4
124.—Cork, Michael Collins Barracks: Stores and Lecture Room (Revote £10) ...	6,000	—	7,750	—
125.—Curragh Camp: Dental Surgery in General Military Hospital (Revote £150) ...	400	690 15 6	3,000	3,027 17 7
126.—Curragh Camp: Dining Hall and Cookhouse in Connolly Barracks (Revote) ...	10	—	—	—
127.—Curragh Camp: Dining Hall and Cookhouse in Plunkett Barracks ...	10	—	—	—
128.—Curragh Camp: New Gymnasium (Revote) ...	11,000	23 1 5	35,000	30 13 5
129.—Curragh Camp: New Married Quarters (Revote)	10	—	59,900	11,943 11 9
130.—Curragh Camp: Swimming Pool—Improvements (Revote £255) ...	480	1,118 11 4	625	1,124 11 4
131.—Kildare Barracks: Reconstruction of Men's Quarters and Messes (Revote £1,600) ...	830	3,018 8 0	321,000	139,255 9 11
132.—Kilworth Rifle Range: Officers' Mess (Revote)	10	—	4,700	—
133.—Additional Accommodation for Air Corps Reconnaissance and Bombing Squadrons (Revote) ...	10	—	—	47 2 8
134.—Air Raid Shelters for Government Offices ...	1,000	291 2 1	53,600	53,099 9 0
DEPARTMENT OF EXTERNAL AFFAIRS:				
135.—Rome, Quirinal Legation: Adaptations and Furnishing (Revote) ...	10	—	—	—

## OBSERVATIONS—continued.

122 and 128. Preliminary work.

123, 124, 126, 127, 129, 132, 133 and 135. Postponed.

125. Completed.

130. Authorized expenditure, £1,255. (S.7/32/34). In progress.

131 and 134. In progress.



Service.	1943-44.		Total Estimate for Work.	Total Expenditure to 31 March, 1944.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£	s. d.
PHOENIX PARK.					
136.—Fire-fighting Scheme ...	2,000	2,626 14 7	3,000	2,771	1 11
137.—New Gateway: Parkgate Street (Revote) ...	10	—	—	—	—
138.—Sanitary Accommodation (Revote) ...	950	—	950	3	1 11
LEINSTER LAWN.					
139.—Cenotaph (Revote) ...	10	—	2,700	—	—
ROTUNDA GARDENS.					
140.—Garden of Remembrance (Revote) ...	10	—	—	296	0 0
HARBOURS.					
141.—Buncrana: Minor Im- provements (Revote) ...	10	—	—	—	—
142.—MINOR NEW WORKS NOT EXCEEDING £200 EACH	4,500	2,996 0 10	4,500	3,878	14 10
143.—URGENT AND UNFORE- SEEN WORKS ...	10,000	4,622 0 1	10,000	4,622	0 1
144.—MINOR BALANCES OF EX- PENDITURE (NOT PRO- VIDED FOR ABOVE) ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COM- PLETED ON 1ST APRIL, 1943 ...	5,000	4,050 16 4	5,000	4,050	16 4
	£ 599,195	421,716 6 9			
Deduct for Works which may not be carried out during the year ...	19,195	—			
	£ 580,000	421,716 6 9			
Net Saving ...		£158,283 13 3			

## OBSERVATIONS—continued.

136. In progress. See Notes.

137 to 141. Postponed.

142, 143 and 144. See details on pages 41 to 46.



# NO. 69.—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). Expended, £334			
18s. 3d. Completed ... ..	333	19	10
CO. KERRY.			
Listowel.—New cells, lavatory accommodation, etc. Authorized			
expenditure, £350. (S.14/30/35). Completed ... ..	346	6	1
CO. KILKENNY.			
Kilkenny.—New Barrack. No. 47 of 1942-43. Expenditure author-			
ized, £11,607 15s. 8d. (S.14/3/36). Expended, £11,607 15s. 8d.			
Completed ... ..	989	15	8
CO. LEITRIM.			
Kinlough.—New Barrack. No. 49 of 1942-43. Authorized expendi-			
ture, £2,280. (S.14/76/26). Expended, £2,123 18s. 5d.			
Completed ... ..	165	0	0
LAOIGHIS.			
Stradbally.—New Barrack. No. 51 of 1942-43. Authorized ex-			
penditure, £1,900. (S.14/10/39). Expended, £1,935 17s. 11d.			
Completed ... ..	270	4	9
CO. MAYO.			
Carrowkennedy.—Improvements. Authorized expenditure, £483.			
(S.14/56/26). Expended, £513 3s. 7d. Completed ... ..	100	0	0
CO. ROSCOMMON.			
Roscommon.—Adaptations at alternative quarters. Authorized ex-			
penditure, £800. (S.14/16/36). Expended, £491 13s. 5d. Com-			
pleted ... ..	291	7	8
TOTAL.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER			
GÁRDA SÍOCHÁNA BARRACKS ... ..	£2,496	14	0

## NO. 71.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS.

	£	s.	d.
METROPOLITAN AREA.			
Passport and Aliens Office, Palace Street.—Adaptations and improve-			
ments. In progress ... ..	88	4	10
CO. LIMERICK.			
Hospital.—Provision of water supply and lavatory accommodation,			
etc. Completed ... ..	114	1	0
CO. LOUTH.			
Drogheda.—Erection of partition wall. Completed ... ..	104	10	0
MINOR NEW WORKS at 2 other Barracks (cost not exceeding £100 in any case)	119	11	6
TOTAL.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS ...	£426	7	4

## NO. 142.—MINOR NEW WORKS NOT EXCEEDING £200 EACH.

HOUSES OF THE OIREACHTAS.	£	s.	d.
(a) Deputies cloakroom.—Readjustments. Completed ... ..	126	8	4
(b) Provision of Waiting Room. Completed. Further payment to be			
made ... ..	160	3	10



## No. 142.—MINOR NEW WORKS NOT EXCEEDING £200 EACH—continued.

	£	s.	d.
DEPARTMENT OF FINANCE.			
REVENUE DEPARTMENT.			
Estate Duty Office.—Shelving. Completed	...	...	131 19 3
Roadside Customs Patrol Huts.—			
(a) Ballynacarry Bridge (Co. Monaghan). Expended, £104 8s. 0d. Completed	...	...	6 13 0
(b) McShane's Cross, Rossam (Co. Louth). Expended, £91 18s. 9d. Completed	...	...	3 11 7
DEPARTMENT OF AGRICULTURE.			
BOTANIC GARDENS.—Adaptation of old smithy as store. Completed.			
Further payment to be made	...	...	189 4 6
DEPARTMENT OF JUSTICE.			
ATTORNEY-GENERAL'S OFFICE.—Installation of internal automatic telephone system. Completed	...	...	117 0 0
GÁRDA SÍOCHÁNA HEADQUARTERS, KILMAINHAM.—Additional accommodation at "Deputy Master's Quarters." Adaptations. Expenditure authorized, £300 12s. 11d. (S.7/28/26). Expended, £300 12s. 11d. Completed	...	...	3 11 2
DETECTIVE BRANCH, DUBLIN CASTLE.—New office for storekeeper. Expended, £110 18s. 3d. Completed	...	...	4 6
DEPARTMENT OF EDUCATION.			
CENTRAL MODEL SCHOOLS.—Provision of relief pipe on heating installation. In progress	...	...	15 11 7
NATIONAL GALLERY.—Emergency Store. Expended, £114 8s. 6d. Completed	...	...	107 6 0
GENEALOGICAL OFFICE, DUBLIN CASTLE.—Provision of sanitary accommodation and adaptation of fireplaces. Completed	...	...	184 19 7
DEPARTMENT OF INDUSTRY AND COMMERCE.			
UPPER CASTLE YARD, HOUSES NOS. 1 TO 5.—Adaptations at top floor. Expended, £129 4s. 6d. Completed	...	...	102 10 11
DEPARTMENT OF LANDS.			
GEESALA, CARRATIGUE AND MUINGS KNITTING CENTRES.—Alterations to latrine pits and provision of new concrete pavings, etc. Completed	...	...	112 3 3
DEPARTMENT OF LOCAL GOVERNMENT AND PUBLIC HEALTH.			
NO. 73 MERRION SQUARE.—Erection of partition and provision of lavatory accommodation, shelving, etc. In progress	...	...	101 6 11



## No. 142.—MINOR NEW WORKS NOT EXCEEDING £200 EACH—continued.

DEPARTMENT OF POSTS AND TELEGRAPHS. £ s. d.

GENERAL POST OFFICE, DUBLIN.—Provision of counter and tables, and removal of partitions at Central Telegraph Money Order Office.  
Completed ... .. 102 6 3

POST OFFICE FACTORY, ST. JOHN'S ROAD.—Provision of locked enclosure. Abandoned. See Notes ... .. 2 0 0

DROGHEDA POST OFFICE.—Alterations to public office. In progress 70 0 0

## BUILDINGS, ETC., NOT APPROPRIATED TO PUBLIC DEPARTMENTS.

ROYAL HOSPITAL, KILMAINHAM.—Removal, etc., of stained glass windows at chapel and storm-glazing of all windows. Completed 144 17 3

## OTHER MINOR WORKS.

Expenditure on 25 other Minor New Works (cost not exceeding £100 in any case) ... .. 1,314 2 11

TOTAL.—MINOR NEW WORKS NOT EXCEEDING £200 EACH ... £2,996 0 10

## No. 143.—URGENT AND UNFORESEEN WORKS.

DEPARTMENT OF FINANCE. £ s. d.

## REVENUE DEPARTMENT.

Nos. 11-13 Upper O'Connell Street, Dublin.—Provision of shelving, overhaul of the electrical installation and redecoration. Authorized expenditure, £340. (S.2/21/42). Completed. Further payment to be made ... .. 327 10 10

Dundalk Inland Revenue Office, Douglas Place.—Installation of counter, shelving and additional lavatory accommodation, etc. Authorized expenditure, £230. (S.2/6/39). In progress 77 6 1

Stamping Branch Office, Dublin Castle.—Provision of additional accommodation involving adaptations and overhaul of heating and lighting installations. Authorized expenditure, £1,550. (S.2/40/35). In progress ... .. 21 19 10

## DEPARTMENT OF JUSTICE.

GÁRDA SÍOCHÁNA DEPÔT, PHENIX PARK.—Improvement of cooking and messing facilities. Authorized expenditure, £925. (S.14/9/41). In progress ... .. 556 17 0

## DEPARTMENT OF INDUSTRY AND COMMERCE.

NO. 3 LOWER ORMOND QUAY, DUBLIN.—Provision of sanitary and lavatory accommodation and a bicycle shed, also redecoration of premises. Authorized expenditure, £600. (S.2/21/42). Completed. Further payment to be made ... .. 507 5 8

CHILDREN'S ALLOWANCES BRANCH, HOSPITALS TRUST PREMISES, BALLSBRIDGE.—Adaptation and furnishing. Authorized expenditure, £2,157 9s. 11d. (S.2/13/44). In progress ... .. 247 3 4



## No. 143.—URGENT AND UNFORESEEN WORKS—continued.

## DEPARTMENT OF POSTS AND TELEGRAPHS.

£ s. d.

AMIENS STREET PARCEL OFFICE.—Improved accommodation. Authorized expenditure, £617 8s. 3d. (S.38/8/44). In progress ...	187	8	3
COOTEHILL POST OFFICE.—Adaptations. Authorized expenditure, £274. (S.38/4/25). In progress ...	165	3	11
DUNDALK POST OFFICE.—Improvements and Alterations. Expenditure authorized, £288 12s. 2d. (S.38/9/39). Completed ...	288	12	2

## DEPARTMENT OF DEFENCE.

NOS. 13 AND 14 EARLSFORT TERRACE, DUBLIN.—Adaptation, furnishing and fitting of basements as Evacuation and A.R.P. Control Centres. Expenditure authorized. (S.4/61/39). In progress ...	158	18	2
46-49 NORTH CLARENCE STREET, DUBLIN.—Adaptation, furnishing and fitting as a store for A.R.P. and Emergency Supplies. Authorized expenditure, £350. (S.2/13/41). In progress ...	37	6	7

## BUILDINGS, ETC., NOT APPROPRIATED TO PUBLIC DEPARTMENTS.

ARDREIGH MILL, ATHY.—Demolition of Mill and provision of supports for sluice gates. Authorized expenditure, £745. (S.59/1/42). In progress ...	79	3	9
DUBLIN CASTLE.—Adaptation and furnishings at Chapel Royal. Authorized expenditure, £825 0s. 1d. (S.2/5/43). Completed ...	825	17	9
BUTTEVANT FORMER MILITARY BARRACKS.—Demolition of buildings and clearance of site. Authorized expenditure, £419 6s. 4d. (S.55/21/30). Completed ...	419	6	4
BALLYFAIR HOUSE, CO. KILDARE.—Demolition. Authorized expenditure, £661 10s. 0d. (S.55/3/31). Completed. See Notes ...	722	0	5
TOTAL.—URGENT AND UNFORESEEN WORKS ...	£4,622	0	1

## No. 144.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1st APRIL, 1943.

## DEPARTMENT OF FINANCE.

£ s. d.

No.		
153 of 1942-43	REVENUE DEPARTMENT.—(a) Inspectors of Taxes, Nos. 14 and 15 Upper O'Connell Street, Dublin. Partitioning, etc., to provide separate rooms for Inspectors. Authorized expenditure, £415. (S.1/4/32). Expended, £360 15s. 7d. Completed ...	5 12 2
154 of 1942-43	(b) Dublin Castle. Restoration of damage resulting from fire. Authorized expenditure, £2,282 17s. 7d. (S.2/11/36). Expended, £2,297 19s. 7d. Completed ...	15 2 0
153 of 1942-43	OFFICE OF PUBLIC WORKS.—Adaptations for District Workshops, etc., transferred from Griffith Military Barracks, Dublin. Authorized expenditure, £530. (S.1/15/31). Expended, £560 2s. 2d. Completed ...	10 10 0
153 of 1942-43	ORDNANCE SURVEY.—Installation of new printing machine. Authorized expenditure, £245. (S.58/5/31). Expended, £230 2s. 0d. Completed ...	34 16 10



No. 144.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1ST APRIL, 1943—continued.

## DEPARTMENT OF JUSTICE.

No.		£	s.	d.
153 of 1942-43	GÁRDA SÍOCHÁNA HEADQUARTERS, KILMAINHAM.—Electric Lighting. Authorized expenditure, £500. (S.2/17/42). Expended, £304 2s. 0d. Completed. Further payment to be made ...	60	16	0

## DEPARTMENT OF LOCAL GOVERNMENT AND PUBLIC HEALTH.

154 of 1942-43	MINISTER'S OFFICE.—Adaptation and furnishing of alternative accommodation for Minister and Private Secretary. Authorized expenditure, £634. (S.2/9/42). Expended, £620 17s. 4d. Completed ...	84	13	6
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## DEPARTMENT OF INDUSTRY AND COMMERCE.

153 of 1942-43	VALENTIA OBSERVATORY.—Electric power installation. Authorized expenditure, £1,900. (S.99/44/42). Expended, £938 19s. 1d. In progress ...	631	3	7
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## DEPARTMENT OF DEFENCE.

153 of 1942-43	GENERAL HEADQUARTERS.—Improved sanitary accommodation. Authorized expenditure, £444. (S.7/2/33). Expended, £486 17s. 11d. Completed ...	86	17	11
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154 of 1942-43	MARLBOROUGH HALL, DUBLIN.—Adaptations to provide accommodation for Finance Branch. Authorized expenditure, £1,750. (S.2/23/39). Expended, £1,531 17s. 0d. Completed ...	307	5	3
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117 of 1942-43	PORTOBELLO BARRACKS.—Provision of camp equipment stores for Eastern Command. Authorized expenditure, £12,500. (S.7/25/38). Expended, £11,223 6s. 1d. Completed ...	511	1	9
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129 of 1942-43	CURRAGH CAMP.—(a) Introduction of Shannon electric power. Authorized expenditure, £10,300. (S.7/19/31). Expended, £10,395 5s. 7d. Completed ...	155	5	3
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130 of 1942-43	(b) Magazine. Authorized expenditure, £65,541 13s. 10d. (S.7/43/35). Expended, £65,541 13s. 10d. Completed ...	256	9	10
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133 of 1942-43	(c) Optical workshop for Ordnance Service. Authorized expenditure, £4,800. (S.7/24/38). Expended, £4,942 2s. 5d. Completed ...	11	17	0
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153 of 1942-43	COLÁISTE ÉINDE, GALWAY.—Conversion of portion of College for use as temporary Military Hospital. Authorized expenditure, £2,000. (S.22/2/33). Expended, £1,834 3s. 4d. Completed ...	1,524	19	3
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142 of 1941-42	VOLUNTEER FORCE. PROVISION OF INSTRUCTIONAL HALLS.—(a) Lahinch (Co. Clare). Authorized expenditure, £4,750. (S.7/18/35). Expended, £4,669 6s. 4d. Completed ...	3	9	
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147 of 1940-41	(b) Listowel (Co. Kerry). Authorized expenditure, £3,414. (S.102/8/35). Expended, £3,350 10s. 5d. Completed ...	17	16	7
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147 of 1940-41	(c) Middleton (Co. Cork). Authorized expenditure, £4,767. (S.7/18/35). Expended, £4,773 0s. 3d. Completed ...	17	2	
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142 of 1941-42	(d) Preliminary expenditure on proposed halls at Ballinamult (5s. 8d.); Newcastlewest (15s. 2d.); Sligo (£31 8s. 3d.); Thurles (£25 16s. 8d.); and Tipperary (£73 4s. 0d.) abandoned. See Notes ...	131	9	9
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No. 144.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1ST APRIL, 1943—continued.

## DEPARTMENT OF SUPPLIES.

No.		£	s.	d.
154 of 1942-43	Additional accommodation at Ballsbridge, Dublin.—(a) Authorized expenditure, £630. (S.2/8/41 and S.2/12/42). Expended, £469 9s. 7d. Completed ... ..	109	14	5
153 of 1942-43	(b) Authorized expenditure, £467 14s. 1d. (S.2/8/41). Expended, £467 14s. 1d. Completed ... ..	59	14	7

## HARBOURS.

153 of 1942-43	DÚN LAOGHAIRE HARBOUR.—(a) Installation of electric light on Mail Boat Pier. Authorized expenditure, £1,038. (S.31/1/42). Expended, £1,044. Completed ... ..	20	0	0
153 of 1942-43	(b) Improvement of fire-fighting equipment on Mail Boat Pier. Authorized expenditure, £700. (S.31/4/41). Expended, £615 18s. 9d. Completed. In addition, materials, etc., from Dún Laoghaire Harbour Stores, valued at £49 11s. 7d., were utilized on this work ... ..	14	9	9

TOTAL.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS, ETC.

£4,050 16 4



## HAULBOWLINE DOCKYARD.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, 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 ...	2,450	2,334 1 3	115 18 9	—
B.—Fuel, Light and Water ...	525	457 6 4	67 13 8	—
C.—Alterations to Plant and Buildings, etc. ...	100	100 0 0	—	—
D.—Rents and Rates ...	100	36 10 0	63 10 0	—
<b>TOTAL ...</b> ...£	<b>3,175</b>	<b>2,927 17 7</b>		—
Surplus to be surrendered ...			£ 247 2 5	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	3,000	2,757 18 3

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—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.

£2,551 1s. 5d. was received for rents; £80 8s. 4d. for sale of stores, etc.; £70 10s. for hire of plant, etc.; £55 18s. 6d. for supplies of water.



## NOTES.

(1) A hand crane surplus to requirements and valued at £50 was transferred to the Army.

(2) Materials surplus to requirements and valued at £50 were transferred to the Shannon Airport works (£35) and to the Central Drainage Repair Workshop and Stores (£15). See also Vote for Public Works and Buildings, No. 10.

(3) Included under Subhead B. is an expenditure of £324 17s. 10d. undertaken on behalf of the Army.

J. CONNOLLY,  
*Accounting Officer.*

OFFICE OF PUBLIC WORKS,  
29th November, 1944.

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

J. MAHER,  
*Comptroller and Auditor-General.*



## STATE LABORATORY.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, 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 ... ..	9,428	9,439 3 1	—	11 3 1
B.—Travelling and Incidental Expenses ... ..	120	116 18 4	3 1 8	—
C.—Apparatus and Chemical Equipment ... ..	550	510 6 2	39 13 10	—
TOTAL ... ..£	10,098	10,066 7 7	42 15 6	11 3 1
Surplus to be surrendered ...			£31 12 5	
			Estimated.	Realized.
			£	£ s. d.
Extra Receipts payable to Exchequer ... ..			410	513 15 9

## EXTRA REMUNERATION (exceeding £30).

From Vote 28 the State Chemist received an honorarium of £400 for services rendered to the Emergency Scientific Research Bureau.

## NOTES.

Chemicals and laboratory apparatus valued at £5 8s. 0d., which were surplus to the requirements of the Department of Education, were taken over by the State Laboratory during the year (Department of Finance authority S. 18/6/43).

This Account includes expenditure of approximately £181 in respect of remuneration of staff temporarily lent, without repayment, to another Office, and £84 12s. 5d. 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 £302 in respect of remuneration of staff temporarily lent, without repayment, to the State Laboratory.

J. J. McELLIGOTT,

ROINN AIRGEADAIS,

*Accounting Officer.*

31 Deire Fomhair, 1944.

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

J. MAHER,

*Comptroller and Auditor-General.*



## CIVIL SERVICE COMMISSION.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, 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 and No. 15 of 1940).

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	18,029	16,591 2 10	1,437 17 2	—
A.2.—Examiners, etc. ... ..	3,965	4,294 6 4	—	329 6 4
B.—Travelling Expenses ... ..	440	608 14 5	—	168 14 5
C.—Examinations ... ..	1,545	1,703 5 7	—	158 5 7
D.—Incidental Expenses ... ..	445	526 11 7	—	81 11 7
<b>TOTAL</b> ... ..	<b>£ 24,424</b>	<b>23,724 0 9</b>	<b>1,437 17 2</b>	<b>737 17 11</b>

Surplus to be surrendered ... £699 19 3

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer:—		
Contributions by local authorities under the Local Authorities (Officers and Employees) Act, 1926 ... ..	4,664	5,236 7 0
Miscellaneous ... ..	—	5 0
	<u>£4,664</u>	<u>£5,236 12 0</u>

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—A saving of about £1,740 due to vacancies and staff changes was partially offset by payments of £83 in excess of the provision for temporary clerical assistance, etc., and by the gratuity and other payments indicated below under the head of Extra Remuneration.

A.2.—Excess due to the number of Civil Service examinations being greater than anticipated.



- B.—Excess due to the cause stated at A.2.; to the greater number of Selection Boards held, and to increase in cost of subsistence of Board members owing to curtailment of travelling facilities.
- C.—Excess due to additional advertising and examination accommodation arising from the cause stated at A.2.
- D.—Excess mainly due to the greater number of Selection Boards held and to increase in cost of luncheons.

## EXTRA REMUNERATION (exceeding £30).

From this Vote a gratuity of £100 for special services was paid to the Chief Medical Officer whose salary is borne on Vote 61, and payments to the amount of £121 6s. 2d. were made to an Executive Officer in respect of higher duties and responsibilities. From Vote 49 a Superintending Officer received £31 10s. 0d. for services rendered.

## NOTES.

This Account includes expenditure of approximately £699 in respect of remuneration of staff temporarily lent, without repayment, to other Departments.

The Account of another Department includes expenditure of approximately £218 in respect of remuneration of staff temporarily lent, without repayment, to the Civil Service Commission.

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGEADAIS,  
17 Mí na Samhna, 1944.

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

J. MAHER,  
*Comptroller and Auditor-General.*



## IRISH TOURIST BOARD.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, 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)	9,000	8,992	8	—
TOTAL ... ..£	9,000	8,992		—
Surplus to be surrendered ...£			8	

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGEADAIS,  
5 Meán Fomhair, 1944.

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

J. MAHER,  
*Comptroller and Auditor-General.*



## COMMISSIONS AND SPECIAL INQUIRIES.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, 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.
<b>IRISH MANUSCRIPTS COMMISSION.</b>				
A.1.—Salaries, etc. ... ..	1,258	1,259 6 1	—	1 6 1
A.2.—Fees and Expenses in connection with Inspection of Manuscripts and Editing of Publications ... ..	750	637 17 1	112 2 11	—
A.3.—Travelling and Incidental Expenses ... ..	99	133 17 9	—	34 17 9
£	2,107	2,031 0 11	112 2 11	36 3 10
<b>COMMISSION ON IRISH IN THE CIVIL SERVICE.</b>				
B.1.—Salaries, etc. ... ..	482	481 8 11	11 1	—
B.2.—Travelling and Incidental Expenses ... ..	5	—	5 0 0	—
£	487	481 8 11	5 11 1	—
<b>COMMISSION ON VOCATIONAL ORGANISATION.</b>				
C.1.—Salaries, etc. ... ..	1,097	885 15 3	211 4 9	—
C.2.—Travelling and Incidental Expenses ... ..	700	684 0 0	16 0 0	—
£	1,797	1,569 15 3	227 4 9	—
<b>COMMITTEE ON POST-EMERGENCY AGRICULTURAL POLICY.</b>				
D.1.—Salaries, etc. ... ..	355	—	355 0 0	—
D.2.—Travelling and Incidental Expenses ... ..	605	309 10 2	295 9 10	—
£	960	309 10 2	650 9 10	—



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
E.—COMMISSIONS AND IN- QUIRIES NOT SPECI- FICALLY PROVIDED FOR ... ..	1,750	992 17 6	757 2 6	—
TOTAL ... ..	£ 7,101	5,384 12 9	1,752 11 1	36 3 10
Surplus to be surrendered	...	...	£1,716	7 3
			Estimated.	Realized.
Extra Receipts payable to Exchequer:—			£	£
Refund of part of fee paid for editorial work not completed owing to the Emergency ... ..			—	75

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

A.2.—The examination of local and family archives was in the main confined to collections in the province of Leinster thus resulting in a saving on travelling expenses. Part of the saving arises from the fact that the fees and expenses payable to an expert for March, 1944, were not paid until the next month.

A.3.—Excess due to changes in personnel of the Commission involving higher travelling costs than in the case of the retired members.

B.2.—See general explanation above.

C.1.—Special reporters were not employed to the extent expected.

D.1.—Special reporters were not employed during the year.

D.2.—It was not found necessary to undertake as many visits to model centres as anticipated nor to summon witnesses to the extent provided for.

E.—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 E.—EXPENDITURE, 1943-44.

COMMISSION OR INQUIRY.	Salaries, Wages, etc., including Reporting.	Travelling and Incidental Expenses.	Total.
	£ s. d.	£ s. d.	£ s. d.
Central Savings Committee ... ..	456 3 7	82 0 11	538 4 6
Tribunal of Inquiry <i>re</i> Great Southern Rail- ways Stocks ... ..	224 5 0	12 2 6	236 7 6
Inter-Departmental Committee on Money- lending and Hire Purchase ... ..	15 0 0	—	15 0 0
Commission on Youth Unemployment ... ..	107 6 8	95 18 10	203 5 6
	£ 802 15 3	190 2 3	992 17 6



## TOTAL EXPENDITURE.

EXPENDITURE from the Vote for Commissions and Special Inquiries on Commissions and Committees appointed before the year 1943-44 on account of which payments were made in the year 1943-44.

COMMISSION OR COMMITTEE.	Year of Appointment.	Expenditure to 31st March, 1944.
		£ s. d.
Central Savings Committee ... ..	1923-24	107,437 17 6
Irish Manuscripts Commission ... ..	1928-29	22,627 12 8
Commission on Irish in the Civil Service ... ..	1936-37	3,509 16 3
Commission on Vocational Organisation ... ..	1938-39	6,914 3 11
Committee on Post-Emergency Agricultural Policy ...	1942-43	562 11 4

## EXTRA REMUNERATION (exceeding £30).

From this Vote (Subhead C.1.) a Junior Executive Officer whose salary is borne on Vote 55 received £97 0s. 10d. as an acting Higher Executive Officer.

## NOTES.

The charge to Subhead A.2. includes a sum of £5 8s. 0d. paid at the order of the Irish Manuscripts Commission for the transcription of a MS., the publication of which the Commission had in hand, but subsequently decided not to proceed with, on learning that an edition of the same text was about to be issued by the Institute of Advanced Studies. A number of photostats procured in connection with the abandoned work, at a cost of £5 19s. 2d. (charged to this Vote in 1936-37), was handed over to the Institute by the Commission (S.108/1/43).

This Account includes expenditure of approximately £481 in respect of remuneration of staff temporarily lent, without repayment, to another Department.

The Accounts of other Departments and Offices include expenditure of approximately £1,086 in respect of remuneration of staff temporarily lent, without repayment, to the Commission on Vocational Organisation.

J. J. McELLIGOTT,

*Accounting Officer.*

ROINN AIRGEADAIS,

17 Mí na Samhna, 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.

J. MAHER,

*Comptroller and Auditor-General.*



## SUPERANNUATION AND RETIRED ALLOWANCES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, 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	150,000	148,538 11 9	1,461	8 3	—	
B.—Additional Allowances and Gratuities in respect of Established Officers :— Original ... £72,000 Supplementary 30,500	102,500	108,201 18 10	—		5,701	18 10
C.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ...	180,000	176,202 13 9	3,797	6 3	—	
D.—Agency Payments in respect of Compensation Allowances ...	19,000	20,530 3 4	—		1,530	3 4
E.—Gratuities in respect of Unestablished Officers	3,000	3,167 5 8	—		167	5 8
F.—Extra-Statutory Grants ...	5	—	5	0 0	—	
G.—Injury Grants :— Original ... £3,700 Supplementary 3,200	6,900	5,022 0 6	1,877	19 6	—	
H.—Fees to Medical Referees and Occasional Fees to Doctors ...	75	189 3 4	—		114	3 4



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
I.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows ... ..	£ 52,000	£ s. d. 51,743 12 0	£ s. d. 256 8 0	£ s. d. —
J.—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 ... ..	67,000	67,881 0 1	—	381 0 1
K.—Compensation for Death or Personal Injuries sustained by Members of Air-Raid Precautions Services and Medical and other Expenses in connection therewith ...	2,400	248 11 4	2,151 8 8	—
<i>Deduct :—</i> Anticipated Savings on various Subheads (See Supplementary Estimate) ...	582,880 3,700	581,725 0 7 —	9,549 10 8 3,700 0 0	8,394 11 3 —
GROSS TOTAL :— <i>Original</i> ... £549,180 <i>Supplementary</i> 30,000 £	579,180	581,725 0 7	5,849 10 8	8,394 11 3
<i>Deduct :—</i>	Estimated.	Realized.	Excess of Expenditure over Gross Estimate. £2,545 0 7	
L.—Appropriations in Aid ...	19,250	19,144 3 10	Deficiency of Appropriations in Aid realized. £105 16 2	
NET TOTAL :— <i>Original</i> ... £529,930 <i>Supplementary</i> 30,000 £	559,930	562,580 16 9	Total Deficit. £2,650 16 9	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Pension liability in respect of officers on loan, etc. ...	2,936	4,021 3 6
Payments and Refunds of Teachers' Contributions ...	302	436 1 11
Gratuities received on cessation of employment in the British Civil Service surrendered pursuant to Section 4(1) of the Superannuation Act, 1942 ... ..	—	658 6 11
Refund of overpayments ... ..	—	29 10 4
	£3,238	£5,145 2 8



## EXPLANATION OF THE CAUSES 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.

L.—Appropriations in Aid :—	Estimated.	Realized.		
	£	£	s.	d.
1. Repayment by the British Government of sums paid on its behalf under the Agreement dated 27th June, 1929, interpreting and supplementing Article, 10 of the Treaty of 6th December, 1921	19,000	18,880	11	0
2. Repayment by the Government of Northern Ireland of its share of the pensions paid to former Officers of the Petty Sessions Clerks' Department who retired prior to 1st January, 1922	245	62	12	3
3. Miscellaneous	5	201	0	7
	<u>£19,250</u>	<u>£19,144</u>	<u>3</u>	<u>10</u>

## EXTRA REMUNERATION (exceeding £30).

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

	£	s.	d.
From the Central Fund to an ex-Officer of Customs as Judge of the Dáil Supreme Court (No. 13 of 1925)	500	0	0
From the Church Temporalities Fund to an ex-officer of the Irish Land Commission	192	16	11
From the Vote for Army Pensions (No. 64), in respect of military service pensions, to 4 ex-Civil Servants, 11 ex-members of the Garda Síochána and 10 ex-members of the Royal Irish Constabulary. Four of the latter received in addition a total of £775 5s. 9d. as remuneration for services rendered	2,630	3	0

As remuneration for services rendered, two pensioners received from public funds amounts of £795 and £500, respectively, and 27 other pensioners received amounts ranging from £32 to £384.

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGEADAIS,  
19 Mí na Nodlag, 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.

J. MAHER,  
*Comptroller and Auditor-General.*



## RATES ON GOVERNMENT PROPERTY.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, 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. ...	154,255	146,433 8 8	7,821 11 4	—
B.—Contributions towards Rates on Premises occupied by Representatives of External Governments ...	870	670 11 4	199 8 8	—
GROSS TOTAL ...£	155,125	147,104 0 0	8,021 0 0	—
			Surplus of Gross Estimate over Expenditure. £8,021 0 0	
Deduct :—	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. 7s. 1d.	
C.—Appropriations in Aid ...	610	609 12 11	Net Surplus to be surrendered. £8,020 12 11	
NET TOTAL ...	£ 154,515	146,494 7 1		

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

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

J. J. McELLIGOTT,

*Accounting Officer.*

ROINN AIRGEADAIS,  
31 Deire Fomhair, 1944.

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

J. MAHER,

*Comptroller and Auditor-General.*



## SECRET SERVICE.

ACCOUNT of the sum expended, in the year ended 31st March, 1944,  
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	7,728 11 1	12,271 8 11	—
TOTAL	...	£	20,000	7,728 11 1		—
Surplus to be surrendered ... £					12,271 8 11	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	10 11

## EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

An Estimate of this nature is necessarily conjectural.

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGEADAIS,  
5 Meán Fomhair, 1944.

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

J. MAHER,  
*Comptroller and Auditor-General.*



# EXPENSES UNDER THE ELECTORAL ACT AND THE JURIES ACT.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, 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.	£ s. d.	
Expenses under the Electoral Act, 1923, and the Juries Act, 1927 ...	17,000	15,830 16 10	1,169 3 2		—	
<b>TOTAL</b> ... £	17,000	15,830 16 10			—	
Surplus to be surrendered		... £	1,169 3 2			

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Saving due to staff changes involving reduced payments for remuneration to local authorities and to increased receipts from sales of copies of the register owing to the general election, 1943.

J. J. McELLIGOTT,  
Accounting Officer.

ROINN AIRGEADAIS,  
5 Meán Fomhair, 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.

J. MAHER,  
Comptroller and Auditor-General.



## MISCELLANEOUS EXPENSES.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, 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) ...	170	170 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 ...	5	—	5 0 0		—	
D.—Cultural Institutions (Grants-in-Aid):—						
<i>Original</i> ...	£5,500					
<i>Supplementary</i> ...	300					
	5,800	5,450 0 0	350 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	1,272 15 0	127 5 0		—	
G.—Travelling and Incidental Expenses ...	150	73 15 10	76 4 2		—	
COMPENSATION.						
H.—Compensation for Death or Personal Injuries ...	340	272 2 7	67 17 5		—	
	9,470	8,643 13 5	826 6 7		—	
<i>Deduct :—</i>						
Anticipated Savings on various Sub-heads ( <i>See</i> Supplementary Estimate) ...	290	—	290 0 0		—	
TOTAL :—						
<i>Original</i> ...	9,170					
<i>Supplementary</i> ...	10					
	£ 9,180	8,643 13 5				
Surplus to be surrendered ...£			536 6 7			



## 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 and (2) failure of the Royal Hibernian Academy of Arts to apply for their Grant-in-Aid.
- 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,  
5 Meán Fomhair, 1944.

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

J. MAHER,  
*Comptroller and Auditor-General.*



## STATIONERY AND PRINTING.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, 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 ... ..	34,689	34,609 13 2	79	6 10	—	
B.—Travelling Expenses ...	30	70 12 2	—		40	12 2
C.—Carriage and Transport ...	900	1,054 6 9	—		154	6 9
D.—Incidental Expenses ...	550	640 15 8	—		90	15 8
E.—Telegrams and Telephones ...	275	280 1 9	—		5	1 9
F.1.—Printing, Paper and Binding for the Houses of the Oireachtas ... ..	7,500	6,006 15 8	1,493	4 4	—	
F.2.—Oireachtas Debates ...	5,500	3,251 5 1	2,248	14 11	—	
F.3.—Printing, Paper and Binding for <i>Iris Oifigiúil</i> ...	1,500	1,189 10 3	310	9 9	—	
F.4.—Printing, etc., for Registration Officers under Electoral and Juries Acts :— Original ... £19,000 Supplementary 10,000	29,000	28,934 1 6	65	18 6	—	
F.5.—Publication of Irish Translation of the New Testament (Revote) ...	400	—	400	0 0	—	
F.6.—Preparation and Publication of Oireachtas Handbook	5	—	5	0 0	—	
G.—Grants to Periodicals published in Irish and Newspapers publishing Current News in Irish ... ..	1,400	1,240 12 10	159	7 2	—	



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
<b>FOR PUBLIC DEPARTMENTS.</b>				
H.—Printing ... ..	42,000	43,213 0 0	—	1,213 0 0
I.—Paper ... ..	75,000	74,729 17 5	270 2 7	—
J.—Miscellaneous Office Supplies ... ..	12,750	11,309 17 11	1,440 2 1	—
K.—Binding ... ..	8,500	10,240 13 5	—	1,740 13 5
L.—Books and Maps ... ..	3,100	3,419 18 7	—	319 18 7
	223,099	220,191 2 2	6,472 6 2	3,564 8 4
<i>Deduct :—</i> Anticipated Savings on various Subheads (See Supplementary Estimate) ...	880	—	880 0 0	—
<b>GROSS TOTAL :—</b> <i>Original</i> ... £213,099 <i>Supplementary</i> 9,120 £	222,219	220,191 2 2	5,592 6 2	3,564 8 4
<i>Deduct :—</i> M.—Appropriations in Aid :— <i>Original</i> ... £32,330 <i>Supplementary</i> 9,110	Estimated. — 41,440	Realized. — 45,300 7 0	Surplus of Gross Estimate over Expenditure. £2,027 17 10	
			Surplus of Appropriations in Aid realized. £3,860 7 0	
<b>NET TOTAL :—</b> <i>Original</i> ... £180,769 <i>Supplementary</i> 10 £	180,779	174,890 15 2	Total Surplus to be surrendered. £5,888 4 10	

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Changes in personnel resulted in a substantial saving which was however modified by additional Emergency Bonus payments and unforeseen expenditure on overtime.
- B.—Special journeys undertaken to provincial centres in connection with the printing of the Register of Electors and criminal prosecutions mainly account for the excess.
- C.—The excess is due to the increased employment of hired transport together with certain increases in transport rates.
- D.—The excess arises from the charges incidental to the collection and disposal of waste paper the volume of which was greater than anticipated. A deficiency in petty cash amounting to £2 9s. 3d. has been charged to this Subhead (Department of Finance minute S.49/10/39).
- E.—Expenditure slightly exceeded anticipations.
- F.1.—Sums provided to meet the cost of printing The Index to the Statutory Rules and Orders and Regulations 1922-38 and also certain retrospective allowances to printing contractors in respect of increased labour costs were not expended in the financial year.



- F.2.—Expenditure on Dáil and Seanad Debates proved to be less than anticipated. Retro-spective allowances to printing contractors did not come in course of payment within the financial year.
- F.3.—The volume of official notices appearing in *Iris Oifigiúil* was less than anticipated.
- F.4.—Casual variation.
- F.5.—The work of revision on this publication has not yet been completed and accordingly no expenditure was incurred in the financial year.
- G.—The amount of subsidies paid to newspapers publishing current news in Irish proved to be less than was anticipated.
- H.—The provision made for the cost of printing a second issue of the General Ration Book, which was subsequently printed in much enlarged form, was considerably exceeded. The excess, however, was modified to an appreciable extent by savings on general Departmental printing.
- I.—Certain accounts did not come in course of payment within the financial year.
- J.—Owing to the prevailing scarcity of many items of miscellaneous office supplies it was not possible to effect a full replenishment of stocks.
- K.—The excess is due partly to increased Departmental requirements and partly to the considerably enhanced prices of binding materials which obtained generally.
- L.—Departmental requirements for books and publications exceeded anticipations. Payment of certain accounts outstanding at the close of the preceding financial year also contributed to the excess.

## M.—APPROPRIATIONS IN AID.

		Estimated.	Realized.
		£	£ s. d.
1. Sale of Ordnance Survey Maps ...	...	850	888 4 0
2. Sales of Stationery Office Publications and Oireachtas Papers (including Debates) :—			
Original ...	£5,000		
Supplementary ...	750	5,750	6,438 8 10
3. Sales of Reprinted Irish Texts :—			
Original ...	£40		
Less Supplementary ...	20	20	24 8 6
4. Advertisements in Official Publications :—			
Original ...	£3,385		
Supplementary ...	615	4,000	4,062 4 10
5. Sales of Waste :—			
Original ...	£3,250		
Supplementary ...	2,000	5,250	6,741 1 10
6. Sales of Parchments and other Revenue Forms :—			
Original ...	£2,250		
Less Supplementary ...	850	1,400	1,474 16 4
7. Miscellaneous Sales (Old Typewriters, Duplicators, and other old stores) :—			
Original ...	£35		
Supplementary ...	325	360	368 18 10



		Estimated.	Realized.
8. <i>Iris Oifigiúil</i> Advertisements and Sales :—			
<i>Original</i> ...	£1,650	£	£ s. d.
<i>Less Supplementary</i> ...	150		
		1,500	1,391 16 4
9. Supplies to Repaying Departments :—			
<i>Original</i> ...	£3,250		
<i>Supplementary</i> ...	1,250		
		4,500	5,076 18 11
10. Proportion recovered from Local Authorities of cost of Printing and Paper required under the Electoral and Juries Acts :—			
<i>Original</i> ...	£11,120		
<i>Supplementary</i> ...	4,130		
		15,250	16,374 15 7
11. Commission on Supplies to Repaying Departments :—			
<i>Original</i> ...	£1,500		
<i>Supplementary</i> ...	750		
		2,250	2,147 6 4
12. Miscellaneous Receipts ( <i>Supplementary</i> )	...	310	311 6 8
TOTAL FOR APPROPRIATIONS IN AID :—			
<i>Original</i> ...	£32,330		
<i>Supplementary</i> ...	9,110		
		£41,440	£45,300 7 0

1. Sale of Ordnance Survey Maps during the year slightly exceeded anticipations.
2. Receipts were higher than anticipated.
4. Casual variation.
5. The quantity of waste paper made available for sale was much higher than was expected. Enhanced prices also contributed to the satisfactory returns shown.
6. Casual variation.
8. Receipts from legal notices inserted in *Iris Oifigiúil* showed a decline on former years.
9. Receipts include the cost of supplies issued from stock in connection with the General Election which was held in 1943.
10. The portion of the cost of printing recoverable from Local Authorities was greater than anticipated.
11. Casual variation.

## VALUE OF STOCK IN HAND ON 31ST MARCH, 1944.

	£	s.	d.
Paper ... ..	102,652	4	7
Miscellaneous Small Stores (including Books for use of the Public Service, Typewriters and Duplicators) ...	7,342	3	10
	£109,994	8	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.

This Account includes expenditure of approximately £645 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £190 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 £812 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

The cost of repairs amounting to £6 12s. 9d. to a Hollerith Machine which was accidentally damaged at the Irish Land Commission was charged to Subhead J.—Miscellaneous Office Supplies (Department of Finance minute S.49/16/37).

Arising out of an increase of wages in the provincial Printing Trade which came into operation on the 9th November, 1940, a retrospective increase of 2 per cent. on contract prices was approved in respect of printing contracts with provincial firms (Department of Finance minute S.92/1/35).

The cost of stationery and office equipment lost in the fire which occurred at the A.R.P. Stores, St. Anne's, Clontarf, in December, 1943, amounting to £11 5s. 1d., was written off as a loss (Department of Finance minute S.200/10/43).

The cost of stationery and office equipment lost in the fire which occurred at the Office of the County Registrar, Tralee, in January, 1944, amounting to £9 3s. 3d., was written off as a loss (Department of Finance minute S.49/5/44).

An expenditure amounting to £260 10s. 1d. incurred in connection with the printing of the late Professor Thurneysen's "Handbuch des alt Irischen," which was cancelled in the proof stage, was written off. Of this amount the sum of £140 was borne as a final charge on the Vote for Stationery and Printing in 1941-42, the balance of the cost being borne on the Vote for Science and Art (Department of Finance minute S.18/9/36).

## EXTRA REMUNERATION (exceeding £30).

Payments of overtime amounting to £35 3s. 4d. were made to a Clerical Officer in respect of miscellaneous duties arising from the distribution of supplies in connection with the General Election in 1943 and a vacancy in the staff of the Publications Branch. Of the foregoing amount £19 2s. 1d. was recovered from the Central Fund.

Payments of overtime amounting to £56 3s. 7d. were made to an Assistant Warehouse Supervisor in respect of miscellaneous duties arising from the distribution of supplies in connection with the General Election in 1943 and various Emergency services. Of the foregoing amount £12 12s. 6d. was recovered from the Central Fund.

S. B. Ó FAOILLEACHÁIN,

*Accounting Officer.*

30th November, 1944.

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

J. MAHER,

*Comptroller and Auditor-General.*



## VALUATION AND BOUNDARY SURVEY.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, 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 ...	37,122	36,188 18 1	933 1 11	—
B.—Travelling Expenses ...	4,000	4,273 6 1	—	273 6 1
C.—Incidental Expenses ...	40	30 11 11	9 8 1	—
D.—Telegrams and Telephones ...	108	107 16 2	3 10	—
GROSS TOTAL ...£	41,270	40,600 12 3	942 13 10	273 6 1
			Surplus of Gross Estimate over Expenditure. £669 7 9	
Deduct :—	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £30 9 4	
E.—Appropriations in Aid ...	6,695	6,664 10 8	Net Surplus to be surrendered. £638 18 5	
NET TOTAL ...£	34,575	33,936 1 7		
			Estimated.	Realized.
			£	£ s. d.
Extra Receipts payable to Exchequer ...			—	277 1 10

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The savings were due to two deaths (£598), four retirements (£547) and delay in filling vacancies (£105), partly offset by increases (£317) in Emergency bonus and overtime,



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 saving was mainly due to inability to purchase instruments.

E.—Appropriations in Aid. All amounts payable by County Councils during the year were duly received. Receipts from fees for certified documents again fell below expectations.

	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
Fees payable under 23 Vict., c. 4, sec. 9, and Miscellaneous Receipts ... ..	400	369	10 8
	<u>£6,695</u>	<u>£6,664</u>	<u>10 8</u>

This Account includes expenditure of approximately £1,715 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 approximately £589 in respect of remuneration of staff temporarily lent, without repayment, to this Office.

Extra Receipts.—These receipts, paid over to the Exchequer, consisted of repayment of salary (£270 1s. 3d.) of a seconded officer and refund (£7 0s. 7d.) of travelling expenses.

C. C. McELLIGOTT,

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

VALUATION OFFICE, DUBLIN,  
27th November, 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.

J. MAHER,

*Comptroller and Auditor-General.*



## ORDNANCE SURVEY.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, 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 ... ..	26,989	26,374 14 0	614 6 0	—
B.—Travelling Expenses ... ..	532	555 5 11	—	23 5 11
C.—Stores, etc. ... ..	400	400 11 10	—	11 10
D.—Photographic and Printing Equipment ... ..	5	—	5 0 0	—
E.—Materials for Facsimile Reproduction of Ancient Manuscripts ... ..	5	—	5 0 0	—
F.—Incidental Expenses ... ..	157	162 9 0	—	5 9 0
GROSS TOTAL ...£	28,088	27,493 0 9	624 6 0	29 6 9
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £594 19 3	
Deduct :—			Surplus of Appropriations in Aid realized. £786 7 8	
G.—Appropriations in Aid ...	1,355	2,141 7 8	Total Surplus to be surrendered. £1,381 6 11	
NET TOTAL ...£	26,733	25,351 13 1		
			Estimated.	Realized.
			£	£ s. d.
Extra Receipts payable to Exchequer ... ..			—	21 1 0

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The savings are attributable to three deaths (£419), sick leave deductions, etc., (£284), pay of reservists (£85) and minor items (£44), offset by increase in Emergency bonus (£218).

B.—The excess was occasioned by an increase in field allowances.

F.—The excess occurred in cost of repairs to motor van.



## G.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
1. Receipts from Sales of Maps ... ..	1,350	2,141 7 8
2. Repayment by Stationery Office for Facsimile Reproduction of Ancient Manuscripts ...	5	—
	<u>£1,355</u>	<u>£2,141 7 8</u>

1. Demands for maps showed a marked upward tendency during 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 £1,059 11s. 9d., while the face value of maps supplied to various Departments was £4,539 1s. 4d., no repayment being made in either case. Copies of new or revised maps published during the year were supplied *gratis* to the National Library and the University Libraries in Dublin and Cork. The face value of these free supplies was £47 3s. 0d.

Old plates and other obsolete materials, to the estimated value of £64 13s. 7d., were transferred to other Departments without repayment.

EXTRA RECEIPTS.—These receipts, paid over to the Exchequer, consisted of proceeds of sales of old stores (£11 17s. 0d.), refund of wages of employee injured in accident (£7 16s. 0d.) and repayments by employees in respect of lost equipment (£1 8s. 0d.).

This Account includes expenditure of approximately £713 in respect of remuneration of staff temporarily lent, without repayment, to other Offices, and £1,772 18s. 2d. 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,  
27th November, 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.

J. MAHER,  
*Comptroller and Auditor-General.*



## SUPPLEMENTARY AGRICULTURAL GRANTS.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, compared with the sum granted, for the increase of the Grant to Local Authorities in Relief of Rates on Agricultural Land (No. 35 of 1925, No. 28 of 1931 and No. 23 of 1939).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
A.—Supplementary Grant under the Local Government (Rates on Agricultural Land) Act, 1925 ...	150,989	150,989	—	—
B.—Additional Supplementary Grant under the Local Government (Rates on Agricultural Land) Act, 1931 ...	750,000	750,000	—	—
C.—Further increase of Agricultural Grant under the Rates on Agricultural Land (Relief) Act, 1939 ...	370,000	370,000	—	—
TOTAL ... ..£	1,270,989	1,270,989	—	—

J. J. McELLIGOTT,  
Accounting Officer.

ROINN AIRGEADAIS,  
5 Meán Fomhair, 1944.

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

J. MAHER,  
Comptroller and Auditor-General.



## LAW CHARGES.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, 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 ...	12,605	11,865 2 6	739 17 6	—
A.2.—State Solicitors ...	30,633	29,564 5 3	1,068 14 9	—
B.—Under Sheriffs ...	1,450	1,270 6 7	179 13 5	—
C.—Witnesses' Expenses, etc.	9,250	9,924 7 5	—	674 7 5
D.—Fees to Counsel :— Original £10,500 Supplementary 3,500	14,000	12,764 17 0	1,235 3 0	—
E.—General Law Expenses :— Original ... £5,500 Supplementary 3,000	8,500	8,063 19 7	436 0 5	—
F.—Defence of Public Officials	500	343 0 6	156 19 6	—
H.—Costs recouped to Parties in certain Actions regarding Foreshore ...	—	200 14 0	—	200 14 0
	76,938	73,996 12 10	3,816 8 7	875 1 5
Deduct :— Anticipated Savings on various Subheads (See Supplementary Estimate) ...	2,000	—	2,000 0 0	—
GROSS TOTAL :— Original £70,438 Supplementary 4,500	£ 74,938	73,996 12 10	1,816 8 7	875 1 5
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £941 7 2	
Deduct :— G.—Appropriations in Aid :— Original ... £2,000 Supplementary 2,500	4,500	5,395 6 8	Surplus of Appropriations in Aid realized. £895 6 8	
NET TOTAL :— Original ... £68,438 Supplementary 2,000	£ 70,438	68,601 6 2	Total Surplus to be surrendered. £1,836 13 10	



	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ... ..	2,310	2,129 8 8

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1. and A.2.—Savings due to vacancies and changes in the personnel of staff.

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

C., D., E. and F.—Expenditure depends on the number and nature of cases coming before the Courts, and cannot be closely estimated.

H.—This Subhead was opened by authority of the Minister for Finance to record the recoupment of costs of proceedings in two cases, viz. :—*Howe v. Murphy*, £6 12s. 6d. (F. 14/52/43) and *Linnane v. McNamara*, £194 1s. 6d. (F. 14/53/43), where the right of persons, licensed by the Department of Industry and Commerce, to remove sand and seaweed from the foreshore was disputed.

G.—These receipts are variable and uncertain.

## 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 1942-43 ... ..	500	500 0 0
Expenses of loans administration (Finance Solicitor's Office) recovered from Local Loans Fund ...	1,810	1,580 13 0
Money forfeited pursuant to Section 1 of Police Property Act, 1897 ... ..	—	48 15 8
	<u>£2,310</u>	<u>£2,129 8 8</u>

## EXTRA REMUNERATION (exceeding £30).

From Vote 63 a Clerical Officer received a sum of £34 6s. 5d. as acting Junior Executive Officer.

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

	£	s.	d.
County Dublin ... ..	420	16	0
County Tipperary ... ..	236	15	0
County Wicklow ... ..	132	15	0
County Borough of Dublin ... ..	506	5	0

## NOTES.

This Account includes expenditure of approximately £1,468 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £25 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 £1,061 in respect of remuneration of staff temporarily lent, without repayment, to the Offices of the Chief State Solicitor and the Finance Solicitor.



The charge to Subhead D. includes fees amounting to £292 19s. 0d. paid to Counsel who represented the Minister for Defence at the formal investigation under the Merchant Shipping Act, 1894, into the loss of life resulting from the collision in which the S.S. "Irish Poplar" was involved at Cork Harbour in December, 1942. The cost of the investigation is borne on Vote 58.

In fulfilment of an undertaking given by the Minister for Justice during the Seanad debate of 20th April, 1943, on the Solicitors Bill, 1943, an *ex-gratia* payment of £146 14s. 3d. (charged to Subhead E.) on foot of costs awarded against the State was by direction of the Minister for Finance made to a firm of solicitors the principal of which had failed to obtain a stamped Certificate in compliance with the provisions of Section 43 of the Stamp Act, 1891 (F. 14/1/40).

The charge to Subhead E. also includes a sum of £10 10s. 0d. being the balance of the fee of seventy guineas agreed to be paid for the preparation of a revised Index of Emergency Powers Orders (S. 46/10/42). (See Appropriation Account, 1942-43).

By authority of the Minister for Finance (F. 18/1/40) costs aggregating £30 6s. 3d. awarded to him in connection with sundry claims under the Damage to Property (Compensation) (Amendment) Act, 1933, were written off as irrecoverable.

By authority of the Minister for Finance (S. 4/76/42), on the recommendation of the Attorney-General, costs awarded on the dismissal of a case in which compensation was claimed for damage to lands occasioned by the Defence Forces (*Wallis v. Minister for Defence*) were waived to an estimated amount of £150.

By authority of the Minister for Finance claims for costs to an aggregate amount of £50 14s. 7d. awarded to the defendants in the cases of *Burke v. the Minister for Finance* (S. 6/50/43) and *Carroll v. Garda Lambe* (S. 16/44/40) were waived.

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGEADAIS,  
15 Mí na Nodlag, 1944.

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

J. MAHER,  
*Comptroller and Auditor-General.*



## UNIVERSITIES AND COLLEGES.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, 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.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Annual Grants under Sections 10 (1) and 11 (1) of the University Education (Agriculture and Dairy Science) Act, 1926, and Section 2 of the University College Galway Act, 1929 ...	152,000	152,000 0 0	—	—	—
B.—Additional Grant under Section 7 (7) of the Irish Universities Act, 1908 :— Original ... £380 Supplementary 70,000	70,380	70,380 0 0	—	—	—
C.—Grant to Trinity College, Dublin, under Section 15 (2) of the Land Act, 1923	3,000	3,000 0 0	—	—	—
D.—Annual Grant under Section 1 (1) of the University College Dublin Act, 1934	3,000	2,537 10 0	462 10 0	—	—
E.—Trinity College, Dublin (Grant-in-Aid) ...	2,250	2,250 0 0	—	—	—
F.—Royal College of Surgeons in Ireland (Grant-in-Aid) ...	1,500	1,500 0 0	—	—	—
TOTAL :— Original £162,130 Supplementary 70,000	£ 232,130	231,667 10 0			—
Surplus to be surrendered ...£			462 10 0		

## EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- D.—Saving mainly due to the fact that an arrangement for the expansion of the Department of Modern Irish Language and Literature in University College, Dublin, has not been fully implemented.

J. J. McELLIGOTT,  
Accounting Officer.

ROINN AIRGEADAIS,  
5 Meán Fomhair, 1944.

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

J. MAHER,  
Comptroller and Auditor-General.



## WIDOWS' AND ORPHANS' PENSIONS.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, 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,  
23rd November, 1944.

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

J. MAHER,  
*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, 1944, compared with the sum granted, for the Emergency Scientific Research Bureau, including a Grant-in-Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Honoraria and Incidental Expenses ...	2,250	2,226 8 4	23	11 8	—	
B.—Investigation and Research (Grant-in-Aid) ...	30,600	25,000 0 0	5,600	0 0	—	
TOTAL ...£	32,850	27,226 8 4			—	
Surplus to be surrendered ...			5,623	11 8		

## EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

B.—Expenditure on investigation and research, particularly in connection with fuel problems, was less than anticipated.

## EXTRA REMUNERATION (exceeding £30).

From this Vote the State Chemist, whose salary is borne on Vote 12, received an honorarium of £400 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 Account of another Department includes expenditure of approximately £1,020 in respect of remuneration of staff temporarily lent, without repayment, to the Bureau.

Plant for the production of turf charcoal, of the estimated value of £10,213, was transferred, free of charge, from the Emergency Scientific Research Bureau to the Turf Development Board, Ltd., as from 1st December, 1943 (S.56/11/43).

J. J. McELLIGOTT,

*Accounting Officer.*

ROINN AIRGEADAIS,

31 Deire Fomhair, 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.

J. MAHER,

*Comptroller and Auditor-General.*



## MANAGEMENT OF GOVERNMENT STOCKS.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, 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 ... ..	22,940	22,784 14 0	155 6 0	—
TOTAL ... ..	22,940	22,784 14 0		—
Surplus to be surrendered ...£			155 6 0	

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGEADAIS,  
5 Meán Fomhair, 1944.

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

J. MAHER,  
*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, 1944, 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 ...	208,574	203,747 2 2	4,826 17 10	—
B.—Travelling Expenses ...	10,300	9,835 1 2	464 18 10	—
C.—Incidental Expenses ...	295	188 14 10	106 5 2	—
D.—Telegrams and Telephones	3,000	2,674 13 3	325 6 9	—
RESEARCH WORK.				
E.1.—Technical and Advisory Work in Agriculture ...	7,313	7,706 1 11	—	393 1 11
E.2.—Veterinary Research ...	5,741	5,861 18 11	—	120 18 11
E.3.—Subscriptions, etc., to International and other Research Organisations	1,754	1,309 18 7	444 1 5	—
E.4.—Miscellaneous Investigations, Inquiries and Reports ...	175	159 14 9	15 5 3	—
AGRICULTURAL EDUCATION AND DEVELOPMENT.				
F.1.—Agricultural Schools and Farms ...	35,362	37,696 12 6	—	2,334 12 6
F.2.—Grants to Private Agricultural Schools, etc. ...	15,336	15,306 15 11	29 4 1	—
F.3.—Veterinary College ...	17,206	18,299 18 4	—	1,093 18 4
F.4.—Scholarships in Agriculture, etc. ...	1,420	1,383 17 9	36 2 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.	£ 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 ...	700	735 9 9	—	35 9 9	—
G.1.—Improvement of Milk Production ...	26,053	26,465 12 4	—	412 12 4	—
G.2.—Improvement of Live Stock ...	6,785	6,090 1 1	694 18 11	—	—
G.3.—Fertilisers Schemes :— Original ... £634,000 Supplementary 10	634,010	259,210 14 7	374,799 5 5	—	—
G.4.—Improvement of Racing (Grant-in-Aid) ...	6,900	6,900 0 0	—	—	—
H.—Grants to County Com- mittees of Agriculture ...	180,500	163,228 8 10	17,271 11 2	—	—
I.1.—Special Agricultural, etc., Schemes in Congested Districts ...	46,826	45,499 9 3	1,326 10 9	—	—
I.2.—Special Agricultural Schemes in Congested Areas in North-West Cavan ...	260	254 16 2	5 3 10	—	—
I.3.—Instruction in connection with Special Land Settle- ment Schemes ...	406	411 14 1	—	5 14 1	—
J.—National Stud :— Original ... £5 Supplementary 9,267	9,272	2,913 18 0	6,358 2 0	—	—
K.1.—Agricultural Societies and Shows, including Miscel- laneous Grants-in-Aid ...	981	688 7 2	292 12 10	—	—
K.2.—Contribution to Irish Agricultural Organisation Society (Grant-in-Aid) ...	8,000	7,785 0 0	215 0 0	—	—
K.3.—Bloodstock Breeders' Association of Ireland (Grant-in-Aid) ...	250	250 0 0	—	—	—
K.4.—Grant in respect of the Development of the Manufacture of Milk Powder ...	800	—	800 0 0	—	—
L.—Botanic Gardens, Glasnevin	10,519	10,397 18 5	121 1 7	—	—
M.1.—Miscellaneous Work ...	20,532	19,520 18 0	1,011 2 0	—	—



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
M.2.—Fees for Reports on Agricultural Conditions ...	820	816 7 6	3 12 6	—
M.3.—Printing of Special Departmental Publications	1,700	1,004 13 7	695 6 5	—
M.4.—Loans and Grants for Agricultural Purposes, etc. ...	28,790	23,017 7 0	5,772 13 0	—
M.5.—Improvement of the Creamery Industry ...	2,000	—	2,000 0 0	—
M.6.—Scheme of Loans for the Purchase of Heifers and Agricultural Implements	150	96 16 0	53 4 0	—
M.7.—Agricultural Production—Consultative Council	150	80 18 7	69 1 5	—
M.8.—Travelling Expenses of Trade Representatives ...	5	—	5 0 0	—
M.9.—Temporary Scheme in connection with Farm Improvements :— Original ... £43,358 Supplementary 8,690	52,048	51,841 16 2	206 3 10	—
M.10.—Potato Subsidies, etc. :— Original Nil Supplementary £24,500	24,500	19,730 1 7	4,769 18 5	—
ADMINISTRATION OF ACTS AND STATUTORY ORDERS.				
N.1.—Diseases of Animals (Ireland) Acts, 1894 to 1938 ...	8,994	10,872 4 6	—	1,878 4 6
N.2.—Bovine Tuberculosis Order, 1926 ...	3,500	2,436 11 11	1,063 8 1	—
N.3.—Horse Breeding Act, 1934	973	1,087 9 8	—	114 9 8
N.4.—Live Stock Breeding Act, 1925 ...	3,780	4,311 3 3	—	531 3 3
O.1.—Agricultural Produce (Eggs) Act, 1939, etc. ...	15,220	14,979 19 3	240 0 9	—
O.2.—Dairy Produce Acts, 1924 to 1941, and Dairy Produce (Price Stabilisation) Acts, 1935 to 1941, etc.	18,066	17,667 18 3	398 1 9	—
O.3.—Destructive Insects and Pests Acts, Black Scab in Potatoes Orders, etc. ...	15,516	15,990 18 3	—	474 18 3



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
O.4.—Agricultural Produce (Fresh Meat) Acts, 1930 to 1938, Pigs and Bacon Acts, 1935 to 1940, and Slaughter of Cattle and Sheep Acts, 1934 to 1936 ...	33,319	27,323 16 1	5,995 3 11	—
O.5.—Agricultural Produce (Cereals) Acts, 1933 to 1939, and Emergency Powers (Cereals) Orders, etc. ...	3,428	4,416 0 7	—	988 0 7
O.6.—Acquisition of Land (Allotments) (Amendment) Act, 1934 ...	73,262	53,760 12 6	19,501 7 6	—
O.7.—Flax Act, 1936 ...	3,540	3,715 14 7	—	175 14 7
O.8.—Agricultural Wages Act, 1936 ...	9,559	9,004 13 11	554 6 1	—
O.9.—Sundry Statutes ...	350	243 7 2	106 12 10	—
O.10.—Emergency Powers (Tillage) Orders :— Original £28,690 Supplementary 12,258	40,948	40,762 1 10	185 18 2	—
Q.—Additional Emergency Bonus :— Original Nil Supplementary £2,900	2,900	2,730 9 3	169 10 9	—
Losses ...	—	33 18 3	—	33 18 3
<i>Deduct :—</i> Anticipated Savings on various Subheads (See Supplementary Estimates) ...	1,640,777	1,198,431 17 5	450,937 19 6	8,592 16 11
	34,265	—	34,265 0 0	—
GROSS TOTAL :— Original £1,583,152 Supplementary 24,500				
1,607,652				
Less Do. 1,140	£ 1,606,512	1,198,431 17 5	416,672 19 6	8,592 16 11
<i>Deduct :—</i> P.—Appropriations in Aid :— Original £230,308 Less Supplementary 1,150	Estimated. 229,158	Realized. 235,582 17 3	Surplus of Gross Estimate over Expenditure. £408,080 2 7 Surplus of Appropriations in Aid realized. £6,424 17 3	
NET TOTAL :— Original £1,352,844 Supplementary 24,500 Do. 10	£ 1,377,354	962,849 0 2	Total Surplus to be surrendered. £414,504 19 10	



	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	... 9,350	7,649 9 4

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving mainly due to changes in personnel consequent on retirements, resignations, deaths, etc.
- B.—Saving due to the curtailment of travelling facilities.
- C.—Renewals of uniforms, etc., were found to be unnecessary in a number of cases and expenditure on office incidentals, etc., was lower than usual.
- D.—Expenditure on telegrams and telephones was less than anticipated.
- E.1.—The increased cost of seeds, manures, etc., for the Seed Propagation Division and the necessity for employing staff on overtime at the Seed Testing Station caused the excess on this Subhead.
- E.2.—Casual excess. The expenditure charged against this Subhead includes a sum of £25 7s. 0d. paid on foot of arrears of employees' share of contributions for Unemployment Insurance in the case of two men whose cards, owing to a misunderstanding, were not stamped (Department of Finance minute E. 63/3/43).
- E.3.—Saving due to war conditions.
- F.1.—Excess mainly due to the increased cost of provisions and of seeds, manures, feeding stuffs and farm requisites generally; to the employment of additional labour in connection with increased tillage operations; and to the grant of an increase in the wages of farm labourers.
- F.2.—Saving mainly due to changes in teaching staff and to vacancies in students' places. The saving was modified by the grant of Emergency Bonus to teachers, the grant of increased allowances in respect of the maintenance of teachers and the payment of grants to the new Agricultural College at Monaghan.
- F.3.—Excess mainly due to the increased cost of laboratory and surgery equipment, chemicals, feeding stuffs, etc., and to the greater quantities required owing to the increased number of animals under treatment.
- F.8.—Travelling expenses and the cost of books amounted to more than expected.
- G.1.—Excess due to payment of gratuities to a number of Cow Testing Instructors in connection with the outbreak of foot and mouth disease in the year 1941 and to an increase in the number of cows entered for test under the Cow Testing Scheme.
- G.2.—Expenditure on the purchase of stock bulls was less than expected and the number of Irish Draught colts purchased was lower than contemplated. The provision made for nominations of Irish Draught mares was not fully availed of by mare owners. Additional expenditure amounting to approximately £272 was incurred in the purchase of stock rams.
- G.3.—Saving due to the quantities of phosphates and pyrites imported being less than anticipated, to a reduction in freight charges thereon and to the fact that it was not found possible to arrange for the importation of nitrate of soda owing to transport difficulties.
- H.—Expenditure on Lime Subsidies was less than expected as the scheme was not availed of to the extent anticipated and deliveries were adversely affected by transport difficulties and the fuel shortage. It was not found necessary to allocate the full amount of the Special Temporary Grant. Normal Grants totalled more than estimated.



- I.1.—The principal savings were £786 on salaries, owing to retirements and vacancies remaining unfilled for portion of the year; £901 on Live Stock Schemes mainly because the full number of bulls required could not be purchased before the close of the year; and £294 on the provision for the erection and repair of lime kilns as the number of applications for grants was fewer than expected. Additional expenditure amounting to £489 was incurred on travelling and £320 on demonstration plots.
- I.3.—Casual excess.
- J.—The provision made to meet the cost of live stock and farm requisites, etc., taken over was not utilised. The saving was modified by expenditure amounting to £1,733 which it was found necessary to incur on the purchase of store cattle.
- K.1.—Most of the provision for the Department's Educational Exhibit was saved owing to the usual agricultural shows not being held.
- K.4.—It was not found possible in the financial year to arrive at a settlement with the Dungarvan Co-operative Creamery, Limited, regarding their claim for grant.
- M.1.—The post of Veterinary Hygiene Officer was not filled and there was a small saving on the provision for advertising and publicity. Travelling expenses amounted to more than expected.
- M.3.—Accounts in respect of an edition of the bound volume of leaflets did not come in course of payment before the close of the year. Additional expenditure on a volume of the Register of Pure-bred Dairy Cattle modified the saving on the Subhead.
- M.4.—Shortage of supplies caused a saving on the provision for loans for the purchase of agricultural implements. The demand for hand sprayers was adversely affected by the price of the machines. Applications for loans for the purchase of bulls did not increase to the extent anticipated. No applications were received for loans for the repair of corn mills or for the improvement of flax scutch mills.
- M.5.—The charges formerly borne on this Subhead in respect of administrative expenses are now met out of the Dairy Disposal Company's own funds.
- M.6.—The contribution to the Agricultural Credit Corporation for administrative expenses was smaller than expected.

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.	Amount.
—	—
	£ s. d.
S.91/6/32 ...	7 7 10
S.91/6/32 ...	4 10 9
S.91/6/32 ...	3 11 1
S.91/6/32 ...	7 12 11
S.91/6/32 ...	11 8 3

- M.7.—Saving due to the fact that travelling expenses of members of the Agricultural Production Consultative Council in respect of one meeting did not come in course of payment until after the close of the year.
- M.10.—The number of growers to whom acreage compensation was payable in respect of early potatoes undug on 1st July, 1943, proved to be less than anticipated and there were also small savings on other items.
- N.1.—Payments in connection with the outbreak of foot and mouth disease in the year 1941 caused the excess on this Subhead.



- N.2.—The number of animals slaughtered under the Bovine Tuberculosis Order was lower than expected.
- N.3. and N.4.—Excesses due to the increased cost of travelling by hired motor cars.
- O.3.—The excess was due to an increase in the work of Potato Inspectors.
- O.4.—One post of Veterinary Examiner was vacant for the whole year, and the services of Part-time Veterinary Examiners were not required to the extent anticipated. It was not found necessary to fill eight posts of Temporary Lay Inspector.
- O.5.—The excess was mainly on the token provision made to meet the claims of merchants under the guarantee against loss in connection with the assembly of stocks of Spring Seed Wheat which amounted to £958 11s. 2d.
- O.6.—The number of unemployed allotment holders fell short of anticipations and the cost of seeds, manures, etc., was lower than expected.
- O.7.—Excess due to additional expenditure on travelling, etc., consequent on the increase in the acreage under flax.
- O.8.—Saving mainly due to the suppression of the post of Assistant Principal Officer. It was found necessary to incur additional expenditure on advertising.
- O.9.—Expenditure in connection with the Sale of Food and Drugs Acts was restricted by transport difficulties and rationing.
- Losses.—These losses represent forty-five sums paid out during the years 1925-1941 on behalf of purchasers of bulls, stallions, etc., for carriage, loading charges, stamp duty on loan agreements, etc., and not recovered (Department of Finance minute F. 5/17/42).

## P.—APPROPRIATIONS IN AID.

	Corres- ponding Debit Subhead.	Estimated.	Realized.
		£	£ s. d.
1. Receipts from seed testing fees, sale of pure line seed, etc. ... ..	E.1.	2,400	2,996 13 4
2. Receipts from sale of vaccines, live stock, etc., at Veterinary Research Laboratory ...	E.2.	1,200	2,809 13 8
3. Receipts from students' fees, sale of live stock and farm produce, rents, etc. :—	F.1.		
Albert Agricultural College ... ..		746	745 12 2
Athenry Agricultural Station ... ..		5,654	6,862 10 2
Ballyhaise Agricultural Station ... ..		3,700	4,564 19 9
Chantilly Stud Farm ... ..		400	374 8 8
Clonakilty Agricultural Station ... ..		4,000	4,413 4 1
Munster Institute ... ..		3,000	3,981 14 9
4. Receipts from students' and other fees : Veterinary College ... ..	F.3.	7,200	7,129 17 10
5. Receipts from sale of dairy bulls at reduced prices, fees for leasing of such bulls and registration fees ... ..	G.1.	1,450	1,729 4 9
6. Receipts from sale of colts, sale and leasing of bulls, etc. ... ..	G.2.	950	1,123 10 9
7. Receipts from sale of seeds, manure, livestock, etc. ... ..	I.1.	5,300	5,254 18 0
8. Receipts from sale of fencing materials, including fencing loans ... ..	I.1.	350	197 7 3



	Corresponding Debit Subhead.	Estimated.	Realized.
		£	£ s. d.
9. Refund of portion of the cost of certain schemes in North-West Cavan ...	I.2.	150	149 18 0
10. Receipts from sale of Agricultural Products at Exhibitions and Fairs ...	M.1.	5	—
11. Receipts from Licences for the export of Pigs and Bacon ...	M.1.	5	1 8
12. Repayments of Agricultural Loans (excluding Fencing Loans) ...	M.4.	27,900	31,563 8 4
13. Repayments from Vote 67 in respect of the cost of administration of the temporary scheme in connection with Farm Improvements :—	A. & M.9.		
<i>Original</i> ...		£49,358	
<i>Supplementary</i> ...		8,690	
		58,048	58,939 3 6
14. Repayments of Loans advanced to Co-operative Creamery Societies ...	—	60	—
15. Horse Breeding Act, 1934 : Receipts from licences, etc. ...	N.3.	1,400	1,462 7 9
16. Live Stock Breeding Act, 1925 : Receipts from licences, etc. ...	N.4.	3,600	4,287 9 8
17. Agricultural Produce (Eggs) Act : Receipts from fees, etc. ...	O.1.	13,000	12,908 9 4
18. Dairy Produce Acts, and Dairy Produce (Price Stabilisation) Acts : Fees on production of butter and fees in respect of butter exported, etc. ...	O.2.	5,300	4,965 6 7
19. Receipts from fees for inspection of potatoes, etc. ...	O.3.	1,600	758 7 11
20. Agricultural Produce (Fresh Meat) Acts, Pigs and Bacon Acts and Slaughter of Cattle and Sheep Acts :—	O.4.		
(a) Receipts from licences, inspection fees, etc. :—			
(1) Fresh Meat Acts :—			
<i>Original</i> ...		£7,000	
<i>Less Supplementary</i> ...		3,900	
		3,100	4,657 1 8
(2) Pigs and Bacon Acts :—			
<i>Original</i> ...		£11,450	
<i>Less Supplementary</i> ...		6,900	
		4,550	5,002 3 0
(3) Slaughter of Cattle and Sheep Acts :—			
<i>Original</i> ...		£10,450	
<i>Less Supplementary</i> ...		6,550	
		3,900	3,412 6 6
(b) Levy on the Slaughter of Cattle and Sheep ...		1,000	1,109 11 10



	Corre- sponding Debit Subhead.	Estimated.	Realized.
		£	£ s. d.
21. Agricultural Produce (Cereals) Acts and Emergency Powers (Cereals) Orders :—	O.5.		
(a) Receipts from Registration Fees, etc. ... ..		5	33 0 0
(b) Repayments of sums advanced to seed merchants ... ..		25	33 10 3
(c) Receipts from licences to deal in wheat and barley :—			
<i>Original</i> ... Nil			
<i>Supplementary</i> ... £1,450		1,450	1,454 0 0
(d) Receipts from threshing set licences :—			
<i>Original</i> ... Nil			
<i>Supplementary</i> ... £1,050		1,050	1,107 12 0
(e) Receipts from fees in respect of allo- cations by the Cereals Distribution Committee ... ..		—	71 12 7
22. Emergency Powers (Tillage) Orders :—	O.10.		
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 ... ..		5,500	1,234 3 4
23. Miscellaneous Receipts ... ..	—	1,500	403 14 0
24. Local Taxation (Customs and Excise Duties) Grant ... ..	—	40,650	40,650 0 0
25. Receipts from Church Temporalities Fund	—	10,000	10,000 0 0
26. Estate Duty Grant ... ..	—	4,000	4,000 0 0
27. National Stud : Receipts from sale of live stock, farm produce, etc. :—	J.		
<i>Original</i> ... Nil			
<i>Supplementary</i> ... £10		10	134 9 8
28. Sums recoverable in respect of the salaries of officers seconded to the Dairy Disposal Co., Ltd., the Dublin District Milk Board, the Sea Fisheries Association, the Pigs and Bacon Commission, etc. :—	A. & M.1.		
<i>Original</i> ... Nil			
<i>Supplementary</i> ... £5,000		5,000	5,061 4 6
TOTAL :—			
<i>Original</i> £230,308			
<i>Less Supplementary</i> 1,150			
		£229,158	£235,582 17 3

1. Receipts from seed testing fees, and sales of pure line seed, etc., increased more than expected.



2. Surplus due to the increased demand for vaccines and to additional sales of live stock.
3. Receipts from sales of live stock and produce at the Department's farms are difficult to forecast as they depend upon the numbers and quantities available for disposal and the prices obtainable.
5. More dairy bulls were sold than was expected.
6. A few stock bulls which would normally remain on lease were sold outright to breeders and increased receipts from this source resulted.
8. Sales of fencing materials were limited owing to the scarcity of supplies.
12. Repayments of agricultural loans were made more readily than was expected.
14. The anticipated repayment by a Co-operative Creamery Society was not made until after the close of the financial year.
16. Receipts from licences, etc., under the Live Stock Breeding Act, 1925, were greater than anticipated.
18. Dairy Produce Acts and Dairy Produce (Price Stabilisation) Acts: Receipts from fees totalled less than the estimate owing to the reduced butter production.
19. The deficiency in receipts from inspection fees was due to reduced exports of potatoes.
20. Receipts from licences, etc., under the Agricultural Produce (Fresh Meat) Acts and the Pigs and Bacon Acts fell away to a smaller extent than was anticipated. Receipts from fees for the inspection of canned meat under the Slaughter of Cattle and Sheep Acts were somewhat lower than expected.
22. Deficiency due to the coming into operation of the Emergency Powers (No.275) Order, 1943, which was made after the estimate was framed.
23. Miscellaneous receipts are variable.

## Extra Receipts payable to Exchequer:—

	£	s.	d.
Receipts by Dairy Disposal Company, Ltd.:—			
Instalments in respect of transferred creameries and milk supplies	4,167	14	11
Proceeds of sale of creamery properties	505	0	0
Sundry book debts collected in case of creamery properties purchased	125	12	0
Repayment (with interest) of advances to Agricultural Credit Societies	859	1	9
Refunds on foot of <i>ex-gratia</i> payments made to proprietors of meat canning businesses on cessation thereof	310	0	0
Fees received for licences granted under Emergency Powers Act, 1939, and Orders made thereunder	465	0	0
Surplus receipts from sale of flax seed, imported under State Guarantee, surrendered by wholesale distributor	1,041	13	7
Sale of office equipment, redundant apparatus, old stores, etc.	133	1	8



	£	s.	d.
Amount recovered on foot of damage to State property ...	15	16	6
Receipt on account of loan previously written off as irrecoverable ...	10	0	0
Refunds of overpayments ... ..	10	3	4
Miscellaneous ... ..	6	5	7
	<u>£7,649</u>	<u>9</u>	<u>4</u>

## EXTRA REMUNERATION (exceeding £30).

Five officers received allowances of £200, £100, £100, £150 and £78 18s. 9d., respectively, from the funds of the Dairy Disposal Company, Limited, for services rendered to the Company 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 received an allowance at the rate of £100 per annum from the Dublin District Milk Board for acting as a member of the Board.

A Senior Inspector and an Agricultural Inspector received allowances at the rate of £100 per annum each from the Flax Development Board, Limited, for acting as Directors of the Board. A Supervising Flax Inspector received a gratuity of £50 from the Board for work done on their behalf.

A Senior Inspector received an allowance of £100 from the Pigs and Bacon Commission for acting as a member of the Commission.

An Assistant Principal Officer and a Clerical Officer seconded to the Office of the High Commissioner, London, received allowances of £71 19s. 6d. 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 £38 17s. 3d. fees for setting and marking examination papers.

A Junior Executive Officer on loan to the Dublin District Milk Board received an allowance of £46 11s. 8d. from the Board for acting as Secretary.

A Junior Executive Officer received £100 from Vote 64 for special services.

Two Clerical Officers received £52 19s. 10d. and £47 0s. 2d., respectively, for acting as Clerks in Waiting at their residences.

Three Cow Testing Instructors received gratuities of £50, £45 and £40, respectively, for extra attendance during the foot and mouth disease outbreak in 1941.

The Housemaster at Clonakilty Agricultural Station received an allowance of £184 7s. 6d. for acting as Superintendent, and the Literary Teacher there received £30 for clerical work and £15 15s. 0d. for teaching Irish.

Two Foremen, a Propagator, three Firemen and two Gardeners received sums varying from £31 3s. 4d. to £63 13s. 8d., in respect of overtime, Sunday duty, etc., at the Botanic Gardens.

A Cattleman and a Pigman at Ballyhaise Agricultural Station received £47 11s. 8d. and £41 5s. 4d., respectively, in respect of overtime.

## NOTES.

This Account includes expenditure of approximately £8,870 in respect of staff temporarily lent, without repayment, to other Departments and Offices, and £12 in respect of the balance of civil pay issued to an officer serving with the Defence Forces.



The Accounts of other Departments and Offices include expenditure of approximately £36,719 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

Laboratory apparatus of the estimated value of £23 5s. 3d. surplus to the requirements of another Department was taken over by this Department, without repayment (Department of Finance minute S. 18/6/43).

A thatch-making machine surplus to the requirements of another Department was taken over by this Department, without repayment, at an agreed valuation of £31 15s. 7d. (Department of Finance minute F. 88/8/42).

A claim for £10 against a borrower and his sureties for breach of agreement in respect of a bull purchased under the scheme of loans for the purchase of bulls was waived and the amount written off with the sanction of the Minister for Finance (Department of Finance minute S. 90/20/39).

Articles of stores, value £8 6s. 7d., lost during the foot and mouth disease outbreak in 1941 were written off with the sanction of the Minister for Finance (Department of Finance minute S. 90/12/43).

A sum of £10 was accepted in full discharge of a claim for levies due under the Slaughter of Cattle and Sheep Acts, 1934 to 1936, and the balance of the debt, viz., £43 2s. 0d., plus costs, was written off with the sanction of the Minister for Finance (Department of Finance minute S. 90/8/39).

This Account includes the following *ex-gratia* payments :—

- (a) £2 7s. 6d. to a contractor in respect of increases in the contract prices of foodstuffs supplied to the Department's Agricultural Station, Ballyhaise, Co. Cavan (Department of Finance minutes S. 9/13/43).
- (b) £110 19s. 2d. by way of an increase of price to farmers who contracted to grow pedigree seed oats for the Department's Cereal Station at Ballinacurra, Co. Cork (Department of Finance minutes S. 90/30/26).
- (c) £5 6s. 9d. to an Assistant Agricultural Overseer for personal losses sustained in a boating accident (Department of Finance minute E. 109/41/41).
- (d) £2 to a farm labourer at the Department's Agricultural Station, Ballyhaise, Co. Cavan, for damage to his bicycle (Department of Finance minute E. 109/41/41).
- (e) £2 0s. 6d. to two Laboratory Attendants at the Veterinary College in respect of damage to clothing and a bicycle (Department of Finance minutes E. 109/41/41).

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

Reference.	Amount.	
	£	s. d.
S.90/8/43 ...	9	8 8 ...
	Balance due at the maximum rate in respect of two bulls sold in a congested district.	
S.101/6/39 ...	1	7 11 ...
	Thirty-three sums varying from 2d. to 5s. in respect of fees on exports of pigs and bacon under the Emergency Powers (Export of Pigs and Bacon) Order, 1939.	
S.90/44/39 ...	7	11 0 ...
	Sums of £3 18s. 0d. and £3 13s. 0d. due by two bull owners in respect of the castration of their bulls under Section 13 (2) of the Live Stock Breeding Act, 1925.	
F.145/1/25 ...	167	7 3 ...
	Principal £160 19s. 7d. and Interest £6 7s. 8d. due on loans advanced to four Agricultural Credit Societies.	



Reference.	Amount.			
	£	s.	d.	
S.90/31/43 ...	16	0	...	Amount due for anti-abortion vaccine supplied from the Veterinary Research Laboratory.
S.90/54/36 ...	39	0	0 ...	Thirteen special fees of £3 each which should have accompanied late applications for licences under the Horse Breeding Act, 1934.
F.55/7/32 ...	1	19	9 ...	Interest due on a loan advanced by the Agricultural Credit Corporation for the purchase of heifers.
F.56/3/40 ...	18	17	0 ...	Sums of £7 11s. 0d. and £11 6s. 0d. in respect of rents of conacre lettings on holdings entered under the Emergency Powers (Tillage) Order, 1942.
S.90/8/39 ...	1,042	3	0 ...	Levies due under the Slaughter of Cattle and Sheep Acts, 1934 to 1936.
S.91/3/30 ...	51	18	8 ...	Sums varying from £2 to £8 due by eight persons in respect of bulls sold on special terms in congested districts and a balance of £10 18s. 8d. due for two boars sold.

Fines amounting to £14,240 6s. 7d. 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 and S.90/23/36).

Payment of the annual fee required by Section 16 of the Agricultural Produce (Eggs) Act, 1939, was waived in 131 cases of registered dealers who had defaulted, and the sum of £131 involved was written off with the sanction of the Minister for Finance (Department of Finance minute S. 90/14/41).

D. TWOMEY,

*Accounting Officer.*

30th November, 1944.

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, subject to the observations in my Report.

J. MAHER,

*Comptroller and Auditor-General.*



STATEMENT OF LOAN SECURITIES and Amounts repayable to the Department under Agreements, etc., on 31st March, 1944 (Capital amounts only).

	£	s.	d.
For the purchase of Agricultural Implements, etc. ... ..	26,660	16	4
For the purchase of Bulls ... ..	27,278	17	8
For the purchase of Stallions ... ..	736	17	6
For the purchase of Poultry Equipment... ..	10	19	1
For the purchase or erection of Poultry Houses ... ..	38	16	0
For the erection of Farm Silos ... ..	30	0	0
For the erection of Fencing in Congested Districts ... ..	143	11	10
For the erection of Glasshouses for growing tomatoes in the Gaeltacht	1,022	0	0
Loans to Co-operative Creamery Societies ... .. (a)	711	14	8
For the erection and equipment of Corn Mills ... ..	387	3	0
For the improvement of Flax Scutch Mills ... ..	181	14	0
Loans to Agricultural Credit Societies ... .. (b)	8,548	5	9
Transferred Milk Supplies and sales of Creamery Properties ... (b)	7,700	0	0
Loans to Co-operative Creamery Societies for special buildings and equipment, etc. ... .. (c)	1,615	7	3
Advances to the Agricultural Credit Corporation, Ltd., for the issue of loans for the purchase of heifers... .. (b)	12	10	6
Advances to Seed Merchants in respect of seed supplied to farmers under Scheme of Credit for Seed Wheat ... ..	45	3	9
Sundry purchases of bulls under Special Scheme for Congested Districts (maximum sum payable) ... .. (d)	19,637	10	0
Miscellaneous ... ..	25	0	0
	£94,786	7	4

(a) Inclusive of £400 provided from Unemployment Relief Act, 1931 (Deposit Account).

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

(c) Employment Schemes Vote, £1,584 8s. 2d.; Unemployment Relief Act, 1931 (Deposit Account) £30 19s. 1d.

(d) Reducible, if certain conditions are complied with, to £6,683 10s. 0d.



GENERAL CATTLE DISEASES FUND.

ACCOUNT of Receipts and Payments in respect of the General Cattle Diseases Fund in the Year ended 31st March, 1944.

RECEIPTS.		AMOUNT.	
		£	s. d.
Balance on 1st April, 1943	...	23,152	17 4
Assessments on Local Authorities (57 & 58 Vict., c. 57, s. 71)	...	12,909	12 7
Fines	...	189	8 6
Transfer from Oireachtas Vote 30, Subhead N.2., in respect of part compensation for slaughter of tuberculous cattle	...	812	4 2
TOTAL	...	£37,064	2 7

  

PAYMENTS.		AMOUNT.	
		£	s. d.
Recoupments to Local Authorities (57 & 58 Vict., c. 57, s. 72)	...	11,945	12 3
Balance on 31st March, 1944	...	25,118	10 4
TOTAL	...	£37,064	2 7

30th November, 1944.

D. TWOMEY, Accounting Officer.



## FISHERIES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, 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.
<b>ADMINISTRATION.</b>						
A.—Salaries, Wages and Allowances ... ..	11,017	10,271 11 2	745	8 10	—	
B.—Travelling Expenses ...	600	746 6 10	—		146	6 10
C.—Incidental Expenses ...	230	84 12 8	145	7 4	—	
D.—Telegrams and Telephones	150	159 12 11	—		9	12 11
<b>SEA FISHERIES.</b>						
E.1.—Scientific Investigations, etc. ... ..	160	154 12 7	5	7 5	—	
E.2.—International Council for the Study of the Sea ...	10	—	10	0 0	—	
E.3.—Sea Fisheries Protection...	50	4 0 0	46	0 0	—	
E.4.—Whale Fisheries Act, 1937 ... ..	5	—	5	0 0	—	
E.5.—Miscellaneous ... ..	10	1 7 0	8	13 0	—	
<b>INLAND FISHERIES.</b>						
F.1.—Grants to Boards of Conservators and Local Authorities, etc. ...	8,750	8,750 19 8	—		19	8
F.2.—Fish Hatcheries ...	480	456 7 11	23	12 1	—	
F.3.—State Fisheries ...	1,000	1,073 14 0	—		73	14 0
F.4.—Scientific Investigations, etc. ... ..	50	29 15 4	20	4 8	—	
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.
SEA FISHERIES ASSO- CIATION.				
G.1.—Grant-in-Aid of Admini- stration and Develop- ment of the Sea Fisheries Association ...	11,000	10,500 0 0	500 0 0	—
G.2.—Advances for Boats and Gear ...	5,000	1,250 0 0	3,750 0 0	—
G.3.—Advances for General Development ...	500	—	500 0 0	—
GROSS TOTAL ...£	39,062	33,483 0 1	5,809 13 4	230 13 5
			Surplus of Gross Estimate over Expenditure. £5,578 19 11	
Deduct :—	Estimated.	Realized.	Surplus of Appropria- tions in Aid realized. £2,615 10 4	
H.—Appropriations in Aid ...	24,610	27,225 10 4	Total Surplus to be surrendered. £8,194 10 3	
NET TOTAL ...£	14,452	6,257 9 9		

	Estimated.	Realized.
	£	£
Extra Receipts payable to Exchequer ...	—	121

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to vacancies remaining unfilled.
- B.—The volume of travelling found necessary was greater than anticipated.
- C.—Advertisements in connection with fishery inquiries were not as numerous as expected.
- D.—Expenditure on telegrams and telephones is variable and the estimate was as accurate as was practicable.
- E.1.—Casual saving.
- E.2.—Token provision.
- E.3.—The extent to which the Garda Síochána will find it necessary to intervene in sea fisheries protection work cannot be foreseen.
- E.4.—Token provision.
- E.5.—The purchase of equipment was not found necessary during the year.
- F.1.—Casual excess.



F.2.—A saving at Lismore Hatchery due to a revised agreement was partly offset by an excess caused by unforeseen expenditure on repairs to a weir at Glenties Hatchery.

F.3.—Excess mainly due to the grant of Emergency bonus to employees at Shean and Lagduff Lodges and on the Owenea State Fishery.

F.4.—Saving due to the difficulty in procuring supplies of scientific equipment.

F.5.—The necessity for expenditure under this Subhead, which provides mainly for inquiries into the affairs of Boards of Conservators, did not arise during the year.

G.1., G.2. and G.3.—Because of war conditions hampering development schemes and restricting export of marine engines and fishing gear generally from Great Britain, the Sea Fisheries Association's need for funds was not as great as expected.

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 ... ..	50	17 6 4
(3) Sales of Boats ... ..	5	—
(4) Lettings of Sporting Rights, Sales of Fish (Sub-head F.3.) ... ..	400	611 10 0
(5) Repayment of Advances by the Sea Fisheries Association (Subheads G.2. and G.3.) ...	12,000	14,348 0 4
(6) Receipts under the Fisheries (Tidal Waters) Acts, 1934 and 1939 ... ..	850	946 0 0
(7) Receipts from licences, etc., under the Whale Fisheries Act, 1937 (No. 4 of 1937) ...	5	—
(8) Receipts from Salmon Export Licences ...	400	423 0 0
(9) Miscellaneous Receipts ... ..	250	229 13 8
	<u>£24,610</u>	<u>£27,225 10 4</u>

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

(4) Lettings were made to better advantage than was expected.

(5) The increased earnings of fishermen resulted in larger repayments by the Sea Fisheries Association.

(6) The demand for special local licences exceeded expectations.

Extra Receipts payable to Exchequer :—

	£
(a) Sale of confiscated fish ... ..	50
(b) Refund of grant made to a Board of Conservators ...	70
(c) Miscellaneous ... ..	1
	<u>G 2</u>



## NOTE.

This Account includes expenditure of approximately £888 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, Limited, for acting as Chairman of the Association.

D. TWOMEY,  
*Accounting Officer.*

30th November, 1944.

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

J. MAHER,  
*Comptroller and Auditor-General.*



## OFFICE OF THE MINISTER FOR JUSTICE.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, 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.
<b>SALARIES, WAGES AND ALLOWANCES.</b>				
A.1.—Headquarters Staff ...	41,515	40,132 3 8	1,382 16 4	—
A.2.—Film Censorship ...	1,918	1,928 12 2	—	10 12 2
A.3.—Censorship of Publications	744	779 17 3	—	35 17 3
A.4.—Legal and Technical Assistance ...	600	—	600 0 0	—
B.—Travelling Expenses ...	800	687 16 0	112 4 0	—
C.—Incidental Expenses ...	250	155 13 5	94 6 7	—
D.—Telegrams and Telephones ...	495	439 6 4	55 13 8	—
<b>TOTAL ...</b>	<b>£ 46,322</b>	<b>44,123 8 10</b>	<b>2,245 0 7</b>	<b>46 9 5</b>

Surplus to be surrendered ... £2,198 11 2

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Fees in respect of licences and permits under the Dangerous Drugs Act, 1934 ...	250	167 15 0
Fees for Certificates under Irish Nationality and Citizenship Act, 1935 ...		32 10 0
Fees for Documents of Identity ...		26 3 0
Fines, etc., under Offences against the State Act, 1939 ...	—	3,848 14 0
	<u>£250</u>	<u>£4,075 2 0</u>

The receipts are variable and uncertain.

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—Saving due to staff changes, a vacancy which was filled by an officer on a lower scale of pay, and the absence of an officer on military service.

A.2. and A.3.—Excess due to Emergency bonus increase.



- A.4.—The amount, which was provided to meet the cost of drafting the rules for the Supreme and High Courts and District Courts, was not expended, as the anticipated progress of the work of revision did not materialise.
- B.—Travelling expenses of inspectors were less than anticipated.
- C.—The saving was on the provision for advertising, a variable item.
- D.—Expenditure cannot be forecast accurately.

EXTRA REMUNERATION (exceeding £30).

From the Army Vote a Principal Officer on loan to the Department of Defence received £143 0s. 4d. as Assistant Controller of Censorship.

From the Department of Supplies two Junior Executive Officers on loan received £60 4s. 9d. and £91 10s. 11d., respectively, as acting Higher Executive Officers.

A Superintending Officer and an acting Assistant Principal Officer received a gratuity of £50 each from this Vote for the performance of extra duties.

This Account includes expenditure of approximately £3,467 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices.

The Accounts of other Departments and Offices include expenditure of approximately £2,350 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

S. A. ROCHE,

*Accounting Officer.*

17th October, 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.

J. MAHER,

*Comptroller and Auditor-General.*



## GÁRDA SÍOCHÁNA.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, compared with the sum granted, for the Salaries and Expenses of the Garda 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 :— Original £1,701,576 Supplementary 4,000	1,705,576	1,697,888 12 5	7,687	7 7	—	—
B.—Allowances ...	199,308	193,734 3 0	5,573	17 0	—	—
C.—Subsistence Allowances :— Original ... £9,000 Supplementary 6,000	15,000	13,831 3 8	1,168	16 4	—	—
D.—Locomotion Expenses ...	47,600	46,586 19 5	1,013	0 7	—	—
E.—Clothing and Equipment :— Original ... £38,754 Supplementary 3,000	41,754	17,632 16 9	24,121	3 3	—	—
F.—Furniture, Barrack Bedding and Bedsteads :— Original ... £2,849 Supplementary 2,120	4,969	3,195 18 2	1,773	1 10	—	—
G.—Barrack Maintenance ...	825	885 16 6	—	—	60	16 6
H.—Transport and Carriage :— Original ... £21,690 Supplementary 10,390	32,080	17,261 10 6	14,818	9 6	—	—
I.—Fuel, Light and Water ...	18,120	18,638 18 10	—	—	518	18 10
J.—Medical Expenses ...	7,820	6,965 12 9	854	7 3	—	—
K.—Escort and Conveyance of Children to Industrial Schools and Places of Detention ...	600	847 0 8	—	—	247	0 8
L.—Telegrams and Telephones	30,000	29,865 8 10	134	11 2	—	—
M.—Compensation ...	9,000	6,107 6 2	2,892	13 10	—	—
N.—Incidental Expenses :— Original ... £2,137 Supplementary 3,357	5,494	7,030 0 9	—	—	1,536	0 9



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
O.—Local Security Force : Expenses :— Original ... £37,800 Supplementary 7,217	45,017	47,098 19 4	—		2,081 19 4	
P.—Local Security Force : Capitation Grants (Grants-in-Aid) ...	67,000	53,079 0 0	13,921 0 0		—	
Q.—Local Security Force : Compensation for Death or Personal Injuries and Medical and other Expenses in connection therewith	1,800	998 15 10	801 4 2		—	
<i>Deduct :—</i> Anticipated Savings on various Subheads (See Supplement- ary Estimate) ...	2,231,963 12,990	2,161,648 3 7 —	74,759 12 6 12,990 0 0		4,444 16 1 —	
GROSS TOTAL :— Original £2,195,879 Supplementary 23,094	£ 2,218,973	2,161,648 3 7	61,769 12 6		4,444 16 1	
<i>Deduct :—</i> R.—Appropriations in Aid :— Original ... £17,485 Supplementary 4,830	Estimated. — 22,315	Realized. — 26,471 13 0	Surplus of Gross Estimate over Expenditure. £57,324 16 5			
			Surplus of Appropriations in Aid realized. £4,156 13 0			
NET TOTAL :— Original £2,178,394 Supplementary 18,264	£ 2,196,658	2,135,176 10 7	Total Surplus to be surrendered. £61,481 9 5			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	1,600	1,756 11 10
Details of the above receipts are as follows :—		
Fees for Stamping of Bottles ...		1,756 1 10
Motor Park Attendants' Licences ...		10 0
		£1,756 11 10

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The Force was below the strength for which provision was made.

B.—There were savings on rent, transport and clerical allowances.



- C.—Expenditure for crime investigation declined towards the close of the year.  
 D.—Expenditure is variable.  
 E.—Clothing provided for in the Estimate was not supplied within the year.  
 F.—Certain items were in short supply.  
 G.—Barrack chimneys had to be cleaned more frequently owing to the use of turf as fuel.  
 H.—The provision of £11,000 for the equipment of transport with gas producer units was not utilized and there were savings on maintenance and running expenses.  
 I.—The ordinary fuel and light allowance had to be supplemented for a number of stations.  
 J.—The strength of the Force was below the provision made and an account for £200 for medicines was not received in time to permit of payment within the year.  
 K.—Expenditure depends upon the number of committals and the distances to be travelled to industrial schools.  
 M.—Estimate is rather conjectural.  
 N.—Payments for wireless equipment, advertisements and food for prisoners were greater than anticipated.  
 O.—Expenditure for subsistence and mileage allowances was greater than anticipated.  
 P.—The grants are made in respect of active membership which cannot be forecast accurately.  
 Q.—Estimate was necessarily conjectural.  
 R.—Appropriations in Aid :—

	Estimated.		Realized.	
	£		£	s. d.
1. Repayments of sums advanced to Officers under Subhead H. ....	650		1,029	0 0
2. Payments for services rendered by the <i>Gárda Síochána</i> ....	2,300		2,531	13 8
3. Repayments in respect of loss of property or damage to stores, etc. ....	70		423	14 2
4. Proceeds of sale of Old Stores and Cast Uniforms :—				
<i>Original</i> ...	£725			
<i>Supplementary</i> ...	4,043			
	4,768		7,559	16 10
5. Hackney Car and Carriage, etc., Licences (Dublin Metropolitan Area) ....	750		1,050	5 0
6. Fees for Aliens' Certificates, Street Traders' Certificates, Pedlars' Certificates and Chimney Sweepers' Certificates	290		181	7 0
7. Payment from Road Fund in respect of expenses of <i>Gárda Síochána</i> in the execution of Roads Act, 1920, and Road Traffic Act, 1933 :—				
<i>Original</i> ...	£12,000			
<i>Supplementary</i> ...	587			
	12,587		12,587	15 11
8. Proceeds of sale of Forfeited and Unclaimed Property, etc.	350		299	4 9
9. Fees for Accident Reports ....	300		342	10 8
10. Miscellaneous Receipts :—				
<i>Original</i> ...	£50			
<i>Supplementary</i> ...	200			
	250		466	5 0
TOTAL :—				
<i>Original</i> ...	£17,485			
<i>Supplementary</i> ...	4,830			
	£22,315		£26,471	13 0



1. Receipts vary, being dependent upon the number of, and the time when, repayable advances are made.
- 2., 3., 8. and 9. Receipts are variable.
4. The prices realized exceeded anticipation.
5. A decrease was anticipated. A large number of horse-drawn hackney cars were licensed.
6. Receipts are declining.
10. There were unexpected receipts for loss of services of members of the Force injured on duty.

## STATEMENT OF LOSSES (Stores, etc.).

(1) Write-off of articles of uniform destroyed, £15 4s. 3d. (Department of Finance authority S.13/18/42).

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

(a) On a mutual forbearance basis, one case, £133 16s. 4d. (Department of Finance authority S.16/3/43).

(b) Under a halving agreement, one case, £2 13s. 11d. (Department of Finance authority S.16/14/43).

(3) Out of nine cases of damage to Garda vehicles negligence was attributable to Garda personnel in two cases. As a result of disciplinary action one driver was fined 10s. and another was asked to contribute £2 2s. 8d. representing one-third of the damage to the car. The gross loss was £271 (Department of Finance authorities S.16/22/42, S.16/5/43, S.16/6/43, S.16/11/43, S.16/13/43 and S.16/14/43).

## EXTRA REMUNERATION (exceeding £30).

From the Vote for Army Pensions, ninety members of the Force received sums varying from £30 8s. 4d. to £120 17s. 10d. and amounting to £4,068 8s. 2d. as pensions under the Military Service Pensions Acts.

## NOTES.

The expenditure under Subheads C. and D. includes sums of £2,896 15s. 6d. and £91 2s. 0d., respectively, incurred in connection with the preparation of the Register of Population, 1943 (Department of Finance authority S.200/18/40).

The expenditure under Subhead H. includes £25 7s. 5d. Northern Ireland driving licence fees and insurance premiums covering third party risks in Northern Ireland.

Expenditure under Subhead M. includes a sum of £1,042 in settlement of a claim for injuries received by a civilian who was wounded by a member of the Garda, and further sums amounting to £162 3s. 0d. in respect of *ex-gratia* grants made to three civilians who suffered injury in shooting incidents in which members of the Force were involved (Department of Finance sanctions S.13/9/42, S.13/12/43, S.13/55/43 and S.13/62/43).

Expenditure under Subhead O. includes sums amounting to £523 17s. 0d. compensation and costs for injuries sustained, and £10 2s. 10d. expenses of training, incurred in connection with the L.S.F., Group A, prior to 1st January, 1941 (Department of Finance authorities P.14/4/41, P.14/11/41 and S.15/8/41).

A contractor was released from his liability in respect of failure to deliver supplies under contract to the value of £4,750 by reason of conditions arising out of the war (Department of Finance sanction S.9/3/40).

*Ex-gratia* payments amounting in all to £246 7s. 0d. were made to certain contractors in respect of increases in their expenses owing to Emergency conditions (Department of Finance sanction S.9/3/40).

Chemicals and laboratory apparatus to the value of £8 14s. 4d. were taken over from the Department of Education for use in the Garda Technical Bureau (Department of Finance minute S.18/6/43).



## GÁRDA SÍOCHÁNA REWARD FUND, 1943-44.

The appended Statement shows the total receipts proper to the Fund in the year 1943-44; the amount of the payments in that period, and the balance to the credit of the Fund at the 31st March, 1944.

	£	s.	d.		£	s.	d.
Balance from previous year	381	5	0	Payments during the year ended 31st March, 1944 ...	5,167	17	4
Total amount credited in the year 1st April, 1943, to the 31st March, 1944 ...	5,456	12	6	Balance on the 31st March, 1944 ...	*670	0	2
	<u>£5,837</u>	<u>17</u>	<u>6</u>		<u>£5,837</u>	<u>17</u>	<u>6</u>

\* In addition there were, on the 31st March, 1944, sums held in Suspense Accounts payable to the Reward Fund amounting to £56 18s. 6d.

S. A. ROCHE,

*Accounting Officer.*

20th November, 1944.

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.

J. MAHER,

*Comptroller and Auditor-General.*



## PRISONS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, 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 ... ..	60,150	58,771 1 8	1,378 18 4		—	
B.—Victualling ... ..	19,000	17,601 1 10	1,398 18 2		—	
C.—Clothing, Bedding, Furniture, etc. ... ..	3,160	3,036 9 5	123 10 7		—	
D.—Medicines, Surgical Instruments, etc. ... ..	250	408 11 11	—		158 11 11	
E.—Fuel, Light, Water, Cleaning Articles, etc. ... ..	13,620	12,555 9 9	1,064 10 3		—	
F.—Rent, etc. ... ..	65	75 19 10	—		10 19 10	
G.—Escort and Conveyance	7,250	8,140 17 1	—		890 17 1	
H.—Ordinary Repairs of Buildings ... ..	1,350	1,446 12 5	—		96 12 5	
H.1.—Alterations at Mountjoy Prison ... ..	600	1,028 15 0	—		428 15 0	
I.—Fine Fund ... ..	10	10 0 0	—		—	
J.—Travelling Expenses ... ..	330	292 2 10	37 17 2		—	
K.—Incidental Expenses ... ..	395	522 18 10	—		127 18 10	
L.—Telegrams and Telephones	275	288 4 7	—		13 4 7	
M.—Maintenance of Criminal Lunatics in District Mental Hospitals ... ..	9,300	9,655 1 5	—		355 1 5	
N.—Gratuities to Prisoners ... ..	340	402 14 0	—		62 14 0	
O.—Contributions to Discharged Prisoners' Aid Societies	100	135 0 0	—		35 0 0	



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
P.—Manufacturing Department and Farms ...	12,730	8,815 0 7	3,914 19 5	—
GROSS TOTAL ...£	128,925	123,186 1 2	7,918 13 11	2,179 15 1
<i>Deduct :—</i>			Surplus of Gross Estimate over Expenditure. £5,738 18 10	
	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £4,154 3 7	
Q.—Appropriations in Aid ...	14,775	10,620 16 5		
NET TOTAL ...£	114,150	112,565 4 9	Net Surplus to be surrendered. <u>£1,584 15 3</u>	

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Estimated daily average number of prisoners ... 755  
 Actual daily average number of prisoners ... 745

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

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

D.—Mainly due to rise in prices.

E.—A quantity of coal for a prison was obtained at less cost than the provision made for turf and wood.

F.—Due to payment of a head rent which had been in dispute.

G.—Expenditure varies and there was an increase in motor hire charges.

H.—Requirements for minor repairs exceeded the provision made.

H.1.—Due to the laying of a line of new water mains within prison premises and to improved accommodation for a prison guard.

J.—Expenditure is variable.

K.—Due mainly to treatment of prisoners in extern hospitals.

L.—Due to an extra telephone installation.

M.—Requirements were underestimated by a District Mental Hospital.

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

O.—Increased grants were made to the Irish Borstal Association and the Catholic Male Prisoners' Aid Society.

P.—Only a small part of the provision for the purchase of material for mail bags could be utilized.



Q.—Appropriations in Aid :—

	Estimated.		Realized.		
	£		£	s.	d.
1. Receipts from Manufacturing Department (including value of articles supplied for use in Prisons) ...	13,748		9,488	3	2
2. Receipts from Farms and Gardens (including value of produce used in Prisons) ...	765		860	6	8
3. Rents ...	58		60	15	2
4. Sales of Old Stores and Miscellaneous Receipts ...	204		211	11	5
	<u>£14,775</u>		<u>£10,620</u>	<u>16</u>	<u>5</u>

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

2. Due to increased tillage and better prices.

## NOTE.

Eleven *ex-gratia* payments amounting in all to £40 15s. 6d. were made to certain contractors in respect of increases in their expenses owing to Emergency conditions (Department of Finance authorities S.9/13/39, S.9/4/40 and S.9/8/30).

S. A. ROCHE,

*Accounting Officer.*

17th November, 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.

J. MAHER,

*Comptroller and Auditor-General.*



**ABSTRACT STATEMENT of the MANUFACTURING ACCOUNTS of the PRISONS and BORSTAL INSTITUTION for the**  
**Year ended 31st March, 1944.**

*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, 1943	723	8 5	6,910	10 2	7,633	18 7			857	5 10	9,361	16 4	10,219	2 2
Purchases, 1943-44	265	2 6	8,792	16 6	9,057	19 0	Sales, 1943-44		828	17 9	7,755	11 10	8,584	9 7
Profit ...	697	12 8	1,414	1 6	2,111	14 2	*Stock in hand, 31st March, 1944		£ 1,686	3 7	17,117	8 2	18,803	11 9
	£ 1,686	3 7	17,117	8 2	18,803	11 9								

\*Viz.—Manufactory Materials, £5,702 9s. 1d.; Manufactured Goods, £1,543 11s. 1d.; Tools, etc., £1,338 9s. 5d.

**RECONCILIATION WITH CASH ACCOUNT.**

To Excess of Receipts over Expenditure	£	s. d.	£	s. d.	£	s. d.	£	s. d.
" Increase of Stock	...	...	1,533	9 3	...	...	...	...
	...	...	950	11 0	By Decrease of outstanding Debts due to the Manufacturing Department :—	...	...	...
	...	...			From	2,056	18 11	...
	...	...			†To	1,927	11 3	...
	...	...			" Increase of outstanding Debts due by the Manufacturing Department :—	...	...	129 7 8
	...	...			From	1,040	16 4	...
	...	...			†To	1,283	14 9	242 18 5
	...	...			" Profit	...	...	2,111 14 2
	...	...						£2,484 0 3
	...	...						£2,484 0 3

† Viz.—Public Departments, £1,892 19s. 4d.; Other Persons, £34 11s. 11d.

‡ Viz.—Public Departments, £218 1s. 0d.; Other Persons, £1,065 13s. 9d.

S. A. ROCHE, *Accounting Officer.*



## DISTRICT COURT.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, 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 :—				
Original ... £37,062				
Supplementary 1,200				
	38,262	38,035 18 9	226 1 3	—
B.—Travelling Expenses :—				
Original ... £5,350				
Supplementary 500				
	5,850	5,539 9 6	310 10 6	—
C.—Incidental Expenses ...	100	130 10 3	—	30 10 3
TOTAL :—				
Original £42,512				
Supplementary 1,700				
£	44,212	43,705 18 6	536 11 9	30 10 3

Surplus to be surrendered ... £506 1 6

	Estimated.	Realized.
	£	£
Extra Receipts payable to Exchequer :—		
District Court Fines ...	10,000	30,500

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 vacant posts not being filled on occurrence.

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



C.—Excess due to extra telephone facilities in Children's Court, Dublin Castle, and in Metropolitan District Court.

## NOTE.

The Accounts of other Departments and Offices include the sum of £988 in respect of staff temporarily lent, without repayment, to this Department.

S. A. ROCHE,

*Oifigeach Cúntasaíochta.*

19th October, 1944.

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

J. MAHER,

*Comptroller and Auditor-General.*



## CIRCUIT COURT.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, 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 ...	76,883	76,113 1 0	769 19 0	—
B.—Travelling Expenses ...	4,620	4,581 6 0	38 14 0	—
C.—Incidental Expenses ...	1,410	923 11 8	486 8 4	—
D.—Telegrams and Telephones	550	572 8 1	—	22 8 1
GROSS TOTAL ...£	83,463	82,190 6 9	1,295 1 4	22 8 1
			Surplus of Gross Estimate over Expenditure. £1,272 13 3	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £594 10 5	
E.—Appropriations in Aid ...	29,630	30,224 10 5	Total Surplus to be surrendered. £1,867 3 8	
NET TOTAL ...£	53,833	51,965 16 4		

	Estimated.	Realized.
Extra Receipts payable to Exchequer :—	£	£ s. d.
Interest on Public Accounts ...	—	1 11 3

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

C. and D.—Expenditure is variable and cannot be accurately estimated.

E.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
Jurors Lists ...	2,500	2,624 7 2
Voters Lists ...	9,500	9,717 10 5
Bankruptcy Fees ...	100	100 8 9
Publicans' Licences—Fees ...	1,520	1,510 0 0



			Estimated.	Realized.		
			£	£	s.	d.
Execution of Court Orders and Land Com-						
mission Warrants—Fees	...	...	16,000	16,271	11	1 (a)
Miscellaneous	...	...	10		13	0
			<u>£29,630</u>	<u>£30,224</u>	<u>10</u>	<u>5</u>

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

#### EXTRA REMUNERATION (exceeding £30).

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

#### NOTES.

The charge to Subhead B. includes a sum of £40 14s. 0d. being unvouched travelling and subsistence expenses paid to the representatives of a deceased Judge (Department of Finance letter E. 105/5/28).

This Account includes expenditure of £58 approximately in respect of the balance of civil pay issued to staff serving with the Defence Forces.

S. A. ROCHE,

*Oifigeach Cúntasaíochta.*

14th October, 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.

J. MAHER,

*Comptroller and Auditor-General.*



## SUPREME COURT AND HIGH COURT OF JUSTICE.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, compared with the sum granted, for such of the Salaries and Expenses of the Supreme Court and High Court of Justice as are not charged on the Central Fund (No. 27 of 1926 and No. 48 of 1936).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances ...	53,427	53,082 2 10	344 17 2	—
B.—Travelling and Incidental Expenses ...	130	87 3 0	42 17 0	—
C.—Telegrams and Telephones	500	465 16 0	34 4 0	—
D.—Stenography (Central Criminal Court) ...	300	300 0 0	—	—
E.—Costs and Expenses of Services under Section 55 of the Court Officers Act, 1926 ...	500	135 2 9	364 17 3	—
F.—Expenses of High Court	2,175	2,101 7 7	73 12 5	—
GROSS TOTAL ...£	57,032	56,171 12 2	860 7 10	—
			Surplus of Gross Estimate over Expenditure. £860 7 10	
Deduct :—	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £95 18 1	
G.—Appropriations in Aid ...	760	664 1 11	Net Surplus to be surrendered. £764 9 9	
NET TOTAL ...£	56,272	55,507 10 3		

				Estimated.	Realized.
Extra Receipts payable to Exchequer :—				£	£ s. d.
Lunacy Percentages	...	...	...	2,750	2,260 2 1



## 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. and E.—Expenditure is variable and cannot be estimated accurately.
- G.—Appropriations in Aid :—

		Estimated.	Realized.
		£	£ s. d.
Bankruptcy : Percentages	... ..	750	664 1 11
Land Judge's Office : Duty on Estates	... ..	10	—
		<u>£760</u>	<u>£664 1 11</u>

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 £161 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 £273 in respect of remuneration of staff temporarily lent, without repayment, to this Office.

S. A. ROCHE,

*Accounting Officer.*

20th October, 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.

J. MAHER,

*Comptroller and Auditor-General.*



## LAND REGISTRY AND REGISTRY OF DEEDS.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, compared with the sum granted, for the Salaries and Expenses of the Land Registry (40 & 41 Vict., c. 57; 54 & 55 Vict., c. 66; No. 10 of 1924, sec. 102; and No. 26 of 1942, sec. 22); 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 ... ..	27,905	27,025 3 2	879 16 10	—
B.—Travelling and Incidental Expenses ... ..	86	45 7 4	40 12 8	—
C.—Compensation for Losses payable under Section 22 of the Registration of Title Act, 1942 ...	5	—	5 0 0	—
REGISTRY OF DEEDS.				
D.—Salaries, Wages and Allowances ... ..	19,429	19,026 14 8	402 5 4	—
E.—Travelling and Incidental Expenses ... ..	69	45 14 6	23 5 6	—
F.—Transcription of Memorials	1,446	1,257 9 0	188 11 0	—
TOTAL ... ..	48,940	47,400 8 8		—
Surplus to be surrendered		...£	1,539 11 4	

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

B. and E.—Expenses are of a variable nature and difficult to forecast.

F.—Saving due mainly to replacement of Transcribing Clerk by Typist.



## NOTES.

This Account includes expenditure of approximately £1,715 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 £395 in respect of staff temporarily lent, without repayment, to this Office.

S. A. ROCHE,

*Oifigeach Cántasaíochta.*

20th October, 1944.

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

J. MAHER,

*Comptroller and Auditor-General.*



## PUBLIC RECORD OFFICE.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, 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> ... £5,380				
<i>Supplementary</i> 44				
	5,424	5,417 16 5	6 3 7	—
B.—Incidental Expenses ...	152	118 10 9	33 9 3	—
TOTAL :—				
<i>Original</i> ... £5,532				
<i>Supplementary</i> 44				
£	5,576	5,536 7 2		—
Surplus to be surrendered		...£	39 12 10	

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

This Account includes expenditure of approximately £99 in respect of the balance of civil pay issued to staff serving with the Defence Forces.

DIARMID COFFEY,

*Accounting Officer.*

30 Deire Fomhair, 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.

J. MAHER,

*Comptroller and Auditor-General.*



## CHARITABLE DONATIONS AND BEQUESTS.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, 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 and 35 Vict., c. 102).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries and Wages ...	3,400	3,398 18 6	1 1 6	—
B.—Law Costs ...	20	—	20 0 0	—
C.—Travelling and Incidental Expenses ...	35	29 18 1	5 1 11	—
GROSS TOTAL ...	£ 3,455	3,428 16 7	26 3 5	—
			Surplus of Gross Estimate over Expenditure. £26 3 5	
Deduct :—	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. 5s. 4d.	
D.—Appropriations in Aid ...	48	47 14 8		
NET TOTAL ...	£ 3,407	3,381 1 11	Net Surplus to be surrendered. £25 18 1	

Estimated.	Realized.
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Extra Receipts payable to Exchequer ...	£ 5	£ —
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## EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

B.—Solicitor's Bill of Costs was not received in time for inclusion in this Account.

W. SMYTH,

Accounting Officer.

6th November, 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.

J. MAHER,

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, 1944, 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 ...	141,447	135,955 15 6	5,491	4 6	—	
B.—Travelling Expenses of Inspectors ...	8,000	7,718 12 11	281	7 1	—	
C.—Salaries of Auditors ...	14,837	14,014 14 11	822	5 1	—	
D.—Travelling Expenses of Auditors ...	1,800	1,599 6 1	200	13 11	—	
E.—Expenses in connection with International and other Congresses ...	10	36 7 0	—		26	7 0
F.—Inquiries ...	1,000	1,201 3 2	—		201	3 2
G.1.—Vaccine Lymph Supply ...	1,630	1,628 18 4	1	1 8	—	
G.2.—Expenses in connection with the Therapeutic Substances Act, 1932 ...	10	1 5 8	8	14 4	—	
G.3.—Expenses in connection with the Milk and Dairies Act, 1935 ...	100	70 5 0	29	15 0	—	
H.1.—Travelling Expenses ...	200	133 17 5	66	2 7	—	
H.2.—Incidental Expenses ...	685	837 0 9	—		152	0 9
H.3.—Telegrams and Telephones	1,550	1,394 7 11	155	12 1	—	
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.
<b>MISCELLANEOUS GRANTS.</b>					
J.1.—Child Welfare, Schools for Mothers, etc. ...	26,000	28,155 9 8	—		2,155 9 8
J.2.—Grants for the Supply of Milk to Necessitous Children ...	90,000	82,805 12 0	7,194	8 0	—
J.3.—Grants in connection with the Provision of Home Assistance in certain cases ...	10,000	3,014 14 0	6,985	6 0	—
J.4.—Grants towards the Supply of Fuel for Necessitous Families :— Original ... £100,000 Supplementary 20,000	120,000	99,905 14 4	20,094	5 8	—
J.5.—Grants towards the Supply of Assistance in kind to Recipients of Home Assistance :— Original £50,000 Supplementary 120,000	170,000	169,789 18 5	210	1 7	—
K.—Medical Treatment, etc., of School Children ...	35,000	35,343 15 6	—		343 15 6
L.1.—Grants under the Education (Provision of Meals) Acts, 1914 to 1930 ...	53,000	43,717 7 8	9,282	12 4	—
L.2.—Grants under the School Meals (Gaeltacht) Acts, 1930 and 1933 ...	10,000	8,974 18 11	1,025	1 1	—
L.3.—Provision of Equipment for Emergency Cooked Food Centres ...	5	97 18 2	—		92 18 2
M.—Welfare of the Blind ...	7,600	7,592 18 9	7	1 3	—
N.—Treatment of Tuberculosis	211,450	174,560 4 3	36,889	15 9	—
N.1.—Research on the Chemotherapy of Tuberculosis (Grant-in-Aid) :— Original ... Nil Supplementary £3,000	3,000	1,500 0 0	1,500	0 0	—
O.—Treatment of Venereal Diseases ...	9,500	10,023 9 11	—		523 9 11
P.—Grant-in-Aid of Westmorland Lock Hospital ...	2,600	2,600 0 0	—		—



Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
Q.—Grants in respect of training of native Irish Speakers in Hospital Nursing, including training in Midwifery ...	775	416 17 3	358	2	9	—	—	—
R.—Grants to Local Authorities, etc., under Housing (Ireland) Act, 1919 ...	1,680	1,677 16 3	2	3	9	—	—	—
S.1.—Contributions towards Loan Charges under the Housing (Financial and Miscellaneous Provisions) Act, 1932 ...	569,500	568,355 6 0	1,144	14	0	—	—	—
S.2.—Grants under the Housing (Financial and Miscellaneous Provisions) Acts, 1932 to 1944 :— Original ... £50,000 Supplementary 5,000	55,000	35,082 15 0	19,917	5	0	—	—	—
T.—Acquisition of Land (Allotments) (Amendment) Act, 1934 ...	20,900	16,853 15 1	4,046	4	11	—	—	—
U.—Development Works in Bogs acquired by Local Authorities ...	94,000	69,292 14 8	24,707	5	4	—	—	—
V.—Reconditioning or Repair of Public Roads subject to Heavy Turf Transport	50,000	39,970 6 5	10,029	13	7	—	—	—
<i>Deduct :—</i>	1,735,919	1,588,962 12 11	150,451	11	3	3,495	4	2
Anticipated Savings on various Subheads (See Supplementary Estimates) ...	24,990	—	24,990	0	0	—	—	—
GROSS TOTAL :— Original £1,587,919 Supplementary 123,000 Do. ... 10	£ 1,710,929	1,588,962 12 11	125,461	11	3	3,495	4	2
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £121,966 7 1					
W.—Appropriations in Aid ...	18,459	18,185 10 0	Deficiency of Appropriations in Aid realized. £273 10 0					
NET TOTAL :— Original £1,569,460 Supplementary 123,000 Do. 10	£ 1,692,470	1,570,777 2 11	Net Surplus to be surrendered. £121,692 17 1					



	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Receipts from County and County Borough Councils in respect of Combined Purchasing Scheme (No. 20 of 1925, Section 10)	6,400	6,482 12 5
Refund of Grant under the Housing (Financial and Miscellaneous Provisions) Acts, 1932 to 1942 ... ..	—	900 0 0
Refund of Grant towards the Supply of Fuel for Necessitous Families ... ..	—	3,342 6 11
	<u>£6,400</u>	<u>£10,724 19 4</u>

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to vacancies in staff.

C.—Saving mainly due to a vacancy filled by an officer on loan from another Department.

D.—Saving due to certain Auditors having been temporarily seconded from audit duties.

E.—Two officers attended a conference on Town Planning in Great Britain.

F.—Inquiries were more numerous than anticipated.

G.2., G.3. and H.1.—Expenditure was estimated as closely as practicable.

H.2.—Excess due to increased cost of advertisements in connection with the Local Authorities (Combined Purchasing) Act, 1925.

H.3.—Expenditure was estimated as closely as practicable.

J.1.—The cost of this service increased in Dublin City to a greater extent than anticipated.

J.2.—The grant is a fixed amount and is allocated to Sanitary Authorities at the commencement of the financial year. There is usually a saving by most of the Authorities out of their share.

J.3.—Expenditure was based on experience of previous years. The large decline in the number of eligible cases was not foreseen.

J.4.—The expenditure on the Winter scheme could not be accurately forecast at the time the estimate was prepared.

L.1.—There was a variation in the scheme in Dublin City involving greater cost, but its coming into operation was later than expected.

L.2.—In one area the expenditure incurred fell short of the amount necessary to qualify for the full share available out of the grant.

L.3.—One claim had to be met which was greater than anticipated.

N.—Expenditure by Local Authorities on special foods and clothing for patients fell much below the provision which was based on the numbers receiving treatment. The position was somewhat due to the time taken by Local Authorities in making arrangements for the administration of the scheme of special foods.

N.1.—The scheme only came into effect in the latter part of the year and an instalment of the grant was paid.

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.

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

T.—Saving due to decline in the number of allotments required by unemployed persons.

U.—It was difficult to estimate closely for expenditure of this nature. Progress of works was delayed to some extent by weather conditions.

V.—The amount was estimated as closely as possible. In some areas works begun in the year were not fully completed.

W.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
1. Fees payable by Local Authorities, etc., for Audit of their Accounts ... ..	4,200	3,826 3 0
2. Costs payable by Local Authorities in relation to Inquiries ... ..	1,000	809 1 1
3. Fees for renewal of Licences to Private Mental Hospitals .... ..	268	273 10 0
4. Fees under the Therapeutic Substances Act, 1932 .... ..	130	127 5 0
5. Fees for Licences under the Milk and Dairies Act, 1935 .... ..	170	152 15 0
6. Expenses of Roads Section repayable out of Road Fund under Section 10 (1) of the Road Traffic Act, 1933 ... ..	9,159	8,515 1 11
7. Salaries of officers acting temporarily as Local Government Commissioners, and proportion of salary of Pharmacist ....	2,790	3,743 8 6
8. Salary of officer acting as Secretary to the Civil Service Clerical Association ...	200	201 0 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 ....	412	349 14 1
10. Amount recoverable as Administrative Expenses in connection with Special Employment and Emergency Schemes ...	50	—
11. Miscellaneous ... ..	80	187 11 5
	<u>£18,459</u>	<u>£18,185 10 0</u>

6. Deficiency due to vacancy in technical staff.

7. There was an increase in the number of officers seconded to act as Commissioners and Managers for purposes of Local Government.

10. No recoverable expenses were incurred in the year.

#### EXTRA REMUNERATION (exceeding £30).

A Head of Section received from the Central Fund £100 for services in connection with Seanad and Dáil general elections. An Assistant Principal received £15 from this Vote for special services, £19 16s. 0d. from the Vote for Science and Art for services in



connection with the production of works in Irish, and £4 from the Vote for Wireless Broadcasting. Two Writing Assistants received from the Vote for Posts and Telegraphs £43 16s. 7d. and £33 1s. 3d., respectively, for overtime.

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This Account includes expenditure of approximately £11,017 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £89 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 £3,171 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, 1944.

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

J. MAHER,

*Comptroller and Auditor-General.*



## GENERAL REGISTER OFFICE.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, 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 :—				
Original ... £13,756				
Supplementary 54				
	13,810	13,807 18 0	2 2 0	—
B.—Travelling Expenses :—				
Original ... £350				
Supplementary 30				
	380	362 0 2	17 19 10	—
C.—Superintendent and District Registrars :—				
Original ... £3,885				
Supplementary 360				
	4,245	4,205 19 7	39 0 5	—
D.—Incidental Expenses ...	95	87 8 2	7 11 10	—
GROSS TOTAL :—				
Original ... £18,086				
Supplementary 444				
£	18,530	18,463 5 11	66 14 1	—
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £66 14 1	
E.—Appropriations in Aid :—			Surplus of Appropriations in Aid realized. £99 17 5	
Original ... £4,500				
Supplementary 300				
	4,800	4,899 17 5		
NET TOTAL :—			Total Surplus to be surrendered. £166 11 6	
Original ... £13,586				
Supplementary 144				
£	13,730	13,563 8 6		



## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Casual variation.

B.—Inspection was curtailed somewhat in March, 1944, when the work of certifying births in connection with the Children's Allowances Act began to press heavily on the local registration officers.

C.—Saving was partly in rent allowances due to amalgamation of Marriage Registrars' Offices and partly to a decrease in number of claims received from Registrars for notifications in connection with the Widows' and Orphans' Pensions Acts.

D.—There was a decrease in the number of correspondents from foreign countries who did not make provision for reply postage.

E.—Appropriations in Aid :—

	Estimated.	Realized.		
		£	£	s. d.
1. Searches and Certified Copies of Entries of Births, Deaths and Marriages :—				
<i>Original</i> ...	£4,480			
<i>Supplementary</i> ...	300			
		4,780	4,891	19 5
2. Fees for the Registration of separate Buildings for the Solemnization of Marriages; and Miscellaneous Receipts ...	5		—	
3. Refund of Registrars' Fees in connection with the Widows' and Orphans' Pensions Acts, 1935 to 1940 ...	15		7	18 0
TOTAL :—				
<i>Original</i> ...	£4,500			
<i>Supplementary</i> ...	300			
		£4,800	£4,899	17 5

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

2. There were no applications for registration of separate buildings 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.

This Account includes expenditure of approximately £459 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices.

J. HURSON,

*Registrar-General, Accounting Officer.*

23rd October, 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.

J. MAHER,

*Comptroller and Auditor-General.*



## DUNDRUM ASYLUM.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, 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.
A.—Salaries, Wages and Allowances :— Original ... £14,798 Supplementary 84	14,882	£ s. d. 14,835 15 4	£ s. d. 46 4 8	—
B.—Victualling Patients and Rations for Attendants :— Original ... £3,222 Supplementary 170	3,392	3,302 15 1	89 4 11	—
C.—Uniforms, Clothing for Patients, etc. ...	537	473 10 10	63 9 2	—
D.—Medicines, Surgical Instruments, etc. ...	40	34 8 1	5 11 11	—
E.—Escort and Conveyance of Patients ...	6	15 0	5 5 0	—
F.—Allowances to Patients and Gratuities on Discharge ...	15	7 3 0	7 17 0	—
G.—Travelling and Incidental Expenses ...	245	257 5 1	—	12 5 1
H.—Telegrams and Telephones	115	111 5 6	3 14 6	—
I.—Farm and Garden :— Original ... £360 Supplementary 120	480	486 9 11	—	6 9 11
	19,712	19,509 7 10	221 7 2	18 15 0
Deduct :— Anticipated Savings on various Subheads (See Supplementary Estimate) ...	70	—	70 0 0	—
GROSS TOTAL :— Original ... £19,338 Supplementary 304	£ 19,642	19,509 7 10	151 7 2	18 15 0
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £132 12 2	
Deduct :— J.—Appropriations in Aid :— Original ... £993 Less Supplementary 115	878	880 14 5	Surplus of Appropriations in Aid realized. £2 14 5	
NET TOTAL :— Original ... £18,345 Supplementary 419	£ 18,764	18,628 13 5	Total Surplus to be surrendered. £135 6 7	



	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Sale of old stores ... ..	25	17 17 6
Repayment of lodging allowance overpaid to a married Attendant ... ..	6	5 14 3
Repayment of cost of <i>locum tenens</i> employed during secondment of Assistant Resident Medical Officer ...	—	67 10 0
	£31	£91 1 9
Number of Criminal Lunatics estimated for ...	105	
Daily average number of Criminal Lunatics maintained	108	

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due mainly to vacancies in staff.  
 B., C. and D.—Estimated as closely as possible.  
 E.—Saving due to there being no transfers of patients to District Mental Hospitals during the year.  
 F.—Saving due to reduction in allowances to patients and to only one small gratuity being payable during the year.  
 G.—Excess due to underestimation of the cost of tobacco for the patients.  
 H. and I.—Estimated as closely as possible.  
 J.—Receipts under this Subhead cannot be accurately estimated.

## APPROPRIATIONS IN AID.

	Estimated.	Realized.
	£	£ s. d.
Receipts from Attendants for rations ... ..	538	442 8 2
Receipts from Farm and Garden (including value of produce used in the Asylum) :—		
<i>Original</i> ... ..	£455	
<i>Less Supplementary</i> ... ..	115	
	340	438 6 3
TOTAL :—		
<i>Original</i> ... ..	£993	
<i>Less Supplementary</i> ... ..	115	
	£878	£880 14 5

16th November, 1944.

G. W. SCROOPE,  
*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.

J. MAHER,  
*Comptroller and Auditor-General.*



## NATIONAL HEALTH INSURANCE.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, compared with the sum granted, for the 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 services in connection with Food Allowances and with Supplementary Allowances to certain Beneficiaries under the latter Acts (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 ... ..	102,352	99,462 6 10	2,889 13 2	—
AA.—Actuary ... ..	150	270 0 0	—	120 0 0
B.—Travelling Expenses ... ..	6,030	6,126 13 6	—	96 13 6
C.—Insurance and Pension Stamps ... ..	195	195 0 0	—	—
D.—Incidental Expenses ... ..	415	408 11 11	6 8 1	—
E.—Provision of Rooms for Official Purposes ... ..	365	359 3 0	5 17 0	—
F.—Telegrams and Telephones	405	403 14 3	1 5 9	—
CONTRIBUTIONS, BENEFITS, ETC., UNDER THE NATIONAL HEALTH INSURANCE ACTS, 1911 TO 1942.				
I.—Statutory Contributions.				
G.1.—Medical Benefits (Grants-in-Aid) ... ..	50,000	50,000 0 0	—	—
G.2.—Sickness, Disablement, Marriage, Maternity and Additional Benefits (Grants-in-Aid) :—				
Original ... ..	£228,000			
Supplementary 22,000				
	250,000	241,989 4 11	8,010 15 1	—



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	1,737 11 9	—		137 11 9	
	411,512	400,952 6 2	10,913 19 1		354 5 3	
<i>Deduct :—</i>						
Anticipated Savings on various Subheads ( <i>See Supplementary Estimate</i> ) ...	1,250	—	1,250 0 0		—	
<i>GROSS TOTAL :—</i>						
<i>Original</i> ... £389,512						
<i>Supplementary</i> 20,750	£	410,262	400,952 6 2	9,663 19 1	354 5 3	
<i>Deduct :—</i>						
I.—Appropriations in Aid :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £9,309 13 10			
<i>Original</i> ... £61,825	—	—				
<i>Less Supplementary</i> 2,700			<i>Deficiency of Appropriations in Aid realized.</i>			
	59,125	58,642 12 0	£482 8 0			
<i>NET TOTAL :—</i>						
<i>Original</i> ... £327,687			<i>Net Surplus to be surrendered.</i>			
<i>Supplementary</i> 23,450	£	351,137	342,309 14 2	£8,827 5 10		
<i>Estimated. Realized.</i>						
			£	£	s. d.	s. d.
Extra Receipts payable to Exchequer ... ..			331	330	8 11	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to changes in personnel of staff and vacancies remaining unfilled.  
 AA.—Excess due to the fact that the cost of Actuarial services was greater than was expected.  
 B.—Excess due to increased cost of travelling.  
 D.—Casual variation.  
 E.—Estimated as closely as practicable.  
 F.—Casual variation.  
 G.2.—Saving mainly due to fact that payments in respect of additional benefits were less than anticipated.  
 H.—Excess due to increased cost of travelling by insured persons attending for examination by District Medical Referees.  
 I.—Appropriations in Aid :—

	Estimated.	Realized.
--	------------	-----------

I.—Appropriations in Aid :—		Estimated.	Realized.	
		£	£	s. d.
1.	Repayment in respect of agency services performed on behalf of the British Ministry of Pensions ...	1,263	1,253	0 6
2.	Repayment out of the Medical Certification Fund of part of the cost of administering the Medical Certification Scheme in pursuance of section 26 (c) of the National Health Insurance Act, 1929 ...	800	800	0 0
3.	Repayment of cost of administration of :—			
	(a) Military Forces (International Arrangements) Insurance Fund (Salaries and Travelling Expenses) ...	1,470	1,472	17 9
	(b) Society's (Officers) Guarantee Fund ...	29	30	2 10



	Estimated.	Realized.
	£	£ s. d.
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 :—		
<i>Original</i> ... ..	£42,369	
<i>Less Supplementary</i> ... ..	2,208	
	40,161	39,682 12 10
5. Payment to the Exchequer in pursuance of section 7 (3) of the National Health Insurance Act, 1942	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 :—		
<i>Original</i> ... ..	£492	
<i>Less Supplementary</i> ... ..	492	
	—	—
7. Repayment by the Emergency Scientific Research Bureau of the remuneration of an officer seconded on loan to that Bureau ... ..	152	153 18 1
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 ... ..	250	250 0 0
TOTAL :—		
<i>Original</i> ... ..	£61,825	
<i>Less Supplementary</i> ... ..	2,700	
	£59,125	£58,642 12 0

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 vacancies remaining unfilled.

## EXTRA RECEIPTS.

	£	s.	d.
Repayment of certain costs of administration of Military Forces (International Arrangements) Insurance Fund ... ..	330	8	11

## EXTRA REMUNERATION (exceeding £30).

Four Clerical Officers received from this Vote extra remuneration in respect of overtime amounting to £37 17s. 2d., £37 8s. 0d., £32 18s. 8d. and £32 11s. 2d., respectively.

This Account includes expenditure of approximately £4,443 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices.

The Accounts of other Departments include expenditure of approximately £583 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

J. HURSON,  
*Accounting Officer.*

NATIONAL HEALTH INSURANCE,  
23rd November, 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.

J. MAHER,  
*Comptroller and Auditor-General,*



## OFFICE OF THE MINISTER FOR EDUCATION.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, 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.
<b>ADMINISTRATION.</b>	£	£ s. d.	£ s. d.	£ s. d.
A.1.—Salaries, Wages and Allowances ...	98,923	98,930 5 3	—	7 5 3
A.2.—Travelling Expenses ...	120	102 4 2	17 15 10	—
A.3.—Incidental Expenses ...	520	732 4 1	—	212 4 1
A.4.—Telegrams and Telephones ...	690	732 12 0	—	42 12 0
<b>INSPECTION, ORGANISATION, ETC.</b>				
B.1.—Salaries, etc. :— Original ... £76,205 Less Supplementary 1,500	74,705	73,397 5 6	1,307 14 6	—
B.2.—Travelling and Incidental Expenses :— Original ... £18,400 Supplementary 3,000	21,400	21,307 6 3	92 13 9	—
C.—Preparation of Irish Vocabularies ...	5	—	5 0 0	—
<b>GROSS TOTAL :—</b> Original £194,863 Supplementary 1,500	£ 196,363	195,201 17 3	1,423 4 1	262 1 4
<b>Deduct :—</b>	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £1,161 2 9	
D.—Appropriations in Aid	75	67 8 7	Deficiency of Appropriations in Aid realized. £7 11 5	
<b>NET TOTAL :—</b> Original £194,788 Supplementary 1,500	£ 196,288	195,134 8 8	Net Surplus to be surrendered. £1,153 11 4	



## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—Excess due to increased rate of Emergency Bonus.

A.2.—Travelling by officers of the Department was less 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.—Savings due to vacancies in staff of Inspectors and Organisers.

B.2.—Casual variation.

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	2 8 7
	<u>£75</u>	<u>£67 8 7</u>

Miscellaneous Receipts were less than anticipated.

## EXTRA REMUNERATION (exceeding £30).

An Inspector of Primary Schools received £69 from the Vote for Secondary Education for services under the scheme for the production of Irish Text Books for use in Secondary Schools.

An Editor received £48 19s. 3d. from the Vote for Science and Art for services under the scheme for the production of works in Irish.

A Junior Executive Officer received £40 19s. from the Vote for Wireless Broadcasting.

Three Clerical Officers received amounts of £28 11s. 1d., £31 1s. 4d. and £35 19s. 7d., respectively ; the first-mentioned received also £28 in respect of a Military Service Pension.

This Account includes expenditure of approximately £7,374 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices.

The Accounts of other Departments include expenditure of approximately £697 in respect of staff temporarily lent, without repayment, to this Department.

## NOTE.

This Account includes an *ex-gratia* payment of £3 to an officer of the Department whose overcoat was stolen from the Primary Branch (Department of Finance minute E.109/41/41).

MICHEÁL BREATHNACH,

Accounting Officer.

ROINN OIDEACHAIS,

28adh Mí na Samhna, 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.

J. MAHER,

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, 1944, compared with the sum granted, for Primary Education, including National School Teachers' Superannuation and a Grant-in-Aid, etc.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
<b>TRAINING OF TEACHERS.</b>						
A.1.—Training Colleges ...	33,077	33,634 10 6	—		557 10 6	
A.2.—Repayable Advances of Training College Fees to Students ...	3,250	2,992 10 0	257 10 0		—	
A.3.—Preparatory Colleges, etc., including Contributions to Pension Fund ...	31,529	32,263 15 4	—		734 15 4	
A.4.—Grants to Colleges providing Courses in Irish for Primary Teachers ...	800	498 1 4	301 18 8		—	
<hr/>						
B.—Examinations ...	6,000	4,504 17 8	1,495 2 4		—	
<hr/>						
<b>SCHOOLS.</b>						
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 ...	3,479,360	3,445,077 0 2	34,282 19 10		—	
C.2.—Model Schools—Miscellaneous Expenses	2,407	2,577 13 8	—		170 13 8	
C.3.—Van and Boat Services ...	5,400	5,393 18 11	6 1 1		—	
C.4.—Incidental Expenses ...	200	119 7 2	80 12 10		—	
C.5.—Free Grants of School Requisites ...	100	159 11 2	—		59 11 2	
C.6.—Grants towards the cost of heating, etc., of Schools and cleansing of Out-Offices ...	45,000	47,643 7 1	—		2,643 7 1	



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
C.7.—Teachers' Residences ..	850	725 0 5	124 19 7	—
C.8.—Bonus to Parents or Guardians of certain Pupils in the Gaeltacht and Breac-Ghaeltacht ...	21,500	20,324 0 0	1,176 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 ...	6,000	6,005 7 0	—	5 7 0
D.—Superannuation, etc., of Teachers ...	421,000	426,962 4 6	—	5,962 4 6
GROSS TOTAL ...£	4,057,473	4,029,881 4 11	37,725 4 4	10,133 9 3
			Surplus of Gross Estimate over Expenditure. £27,591 15 1	
Deduct :—	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £610 19 11	
E.—Appropriations in Aid ...	95,688	95,077 0 1	Net Surplus to be surrendered. £26,980 15 2	
NET TOTAL ...£	3,961,785	3,934,804 4 10		

## 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.—Excess due to payment of Emergency Bonus not provided for in the Estimate.

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

B.—The scheme for holding the Primary Certificate Examination on a compulsory basis was revised and this resulted in a considerable saving in the amounts payable to Examination Superintendents.

C.1.—Casual variation.

C.2.—Excess due to payment of Emergency Bonus not provided for in the Estimate.

C.3.—Casual variation.

C.4.—Expenditure variable and uncertain.

C.5.—A number of new schools qualified for grants.

C.6.—Excess due to increase in maximum grant for heating.



C.7.—The prescribed conditions for the payment by the Department of the moiety of the annuity were not fulfilled in a number of cases.

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

C.10.—Casual variation.

D.—There was an abnormal increase in the number of pensioners.

E.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
TRAINING OF TEACHERS :—				
(1) Training College Entrance Examination Fees ...	100	50	0	0
(2) Refund of cost of training ... ..	1,900	1,727	0	4
(3) Recovery of Training College fees advanced to necessitous students ... ..	3,850	4,267	15	5

#### PREPARATORY COLLEGES :—

(4) Fees from students ... ..	4,600	4,174	9	2
(5) Book fees from students ... ..	205	119	7	6
(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 ... ..	405	360	0	0
(7) Sale of live stock, farm produce, etc. ...	800	432	13	11
(8) Miscellaneous ... ..	20	20	2	3

#### 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. ... ..	200	159	19	10

#### MISCELLANEOUS :—

(12) Miscellaneous receipts, including repayments by County and County Borough Councils of part of the expenses of examinations conducted on their behalf ... ..	900	1,057	12	6
	<u>£95,688</u>	<u>£95,077</u>	<u>0</u>	<u>1</u>

#### NOTES.

£1 14s. 1d., wages due to a Post Office Clerk, dismissed 9th December, 1943, was withheld by Department of Posts and Telegraphs as part offset against balance due by him in respect of cost of training for the position of National School Teacher (Department of Finance minutes E.82/19/44).

Seven *ex-gratia* payments amounting in all to £2 0s. 2d. were made to certain contractors in respect of increases in the price of foodstuffs supplied to Preparatory Colleges (Department of Finance minute S.9/11/40).



Articles of science equipment, formerly in use in the Department of Education's Laboratory in Marlborough Street, of the estimated value indicated, were transferred to the Departments named below, without payment, on the authority of Department of Finance minutes S.18/6/43 :—

Department.			Estimated value of equipment transferred.		
			£	s.	d.
Posts and Telegraphs	...	...	29	1	3
Agriculture	...	...	23	5	3
Justice	...	...	8	14	4
State Laboratory	...	...	5	8	0

#### 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 S.25/4/30 :—

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

No. of Cases.	Total amount.
	£ s. d.
11	332 0 5

(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.

MICHEÁL BREATHNACH,  
*Accounting Officer.*

ROINN OIDEACHAIS,  
28 Samhain, 1944.

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

J. MAHER,  
*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, 1944.

## CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1943 :—		Balance on 31st March, 1944 :—	
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, 1943 ...	171 14 8	Payment of Prizes ...	117 12 0
Dividends on 4½ per cent. Third National Loan, 1950/70 ...	116 2 0	Balance on 31st March, 1944	170 4 8
	<u>£287 16 8</u>		<u>£287 16 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, 1944.

## CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1943 :—		Balance on 31st March, 1944 :—	
4½ per cent. Third National Loan, 1950/70 ...	760 0 0	4½ per cent. Third National Loan, 1950/70 ...	760 0 0
3¼ per cent. National Security Loan, 1956/61 ...	500 0 0	3¼ per cent. National Security Loan, 1956/61 ...	500 0 0
	<u>£1,260 0 0</u>		<u>£1,260 0 0</u>

## INCOME ACCOUNT.

	£ s. d.		£ s. d.
Balance on 1st April, 1943 ...	31 2 7	Balance on 31st March, 1944	81 11 7
Dividends on 4½ per cent. Third National Loan, 1950/70 ...	34 4 0		
Dividends on 3¼ per cent. National Security Loan, 1956/61 ...	16 5 0		
	<u>£81 11 7</u>		<u>£81 11 7</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, 1944.

## CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1943 :—		Balance on 31st March, 1944 :—	
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, 1943 ...	7 18 0	Payment to Principal Teacher of Liss National School for year 1943 ...	7 11 2
Dividends on 5 per cent. Second National Loan, 1950/60 ...	7 11 2	Balance on 31st March, 1944	7 18 0
	<u>£15 9 2</u>		<u>£15 9 2</u>

## 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, 1944.

## CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1943 :—		Balance on 31st March, 1944 :—	
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, 1943 ...	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, 1944	61 13 0
	<u>£184 19 0</u>		<u>£184 19 0</u>



## REID BEQUEST—SCHEME "B."

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1944.

## CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1943 :—		Balance on 31st March, 1944 :—	
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, 1943 ...	62 6 6	Prizes awarded to candidates admitted to Training Colleges ...	250 0 0
Dividends on 4½ per cent. Third National Loan, 1950/70 ...	148 10 0		
Balance on 31st March, 1944	39 3 6		
	<u>£250 0 0</u>		<u>£250 0 0</u>

## REID BEQUEST—SCHEME "C."

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1944.

## CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1943 :—		Balance on 31st March, 1944 :—	
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, 1943 ...	114 14 6	Payment of Exhibitions to 5 University Students ...	180 0 0
Dividends on 4½ per cent. Third National Loan, 1950/70 ...	197 6 6	Cost of advertisements in the Press ...	19 17 7
	<u>£312 1 0</u>	Balance on 31st March, 1944	<u>112 3 5</u>
			<u>£312 1 0</u>



## 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, 1944.

## CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.				<i>Securities.</i> £ s. d.		
Balance on 1st April, 1943 :—				Balance on 31st March, 1944 :—			
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.		
Balance on 1st April, 1943	6	16	8	Payment of Prize for year 1942 ... ..	6	16	8
Dividends on 4½ per cent. Third National Loan, 1950/70	13	13	4	Payment of Prizes for year 1943 ... ..	13	13	4
	£20	10	0		£20	10	0

MICHEÁL BREATHNACH,  
*Accounting Officer.*

ROINN OIDEACHAIS,  
28 Samhain, 1944.



## SECONDARY EDUCATION.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, 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.	£ s. d.	
A.1.—Capitation Grant (including Teachers' Salary Grant) ...	242,700	241,103 3 6	1,596 16 6	—	—	
A.2.—Laboratory Grants ...	12,800	12,829 19 4	—	29 19 4	4	
A.3.—Grant for Irish and Bilingual Schools ...	15,100	14,747 2 7	352 17 5	—	—	
A.4.—Bonus for Choirs and Orchestras ...	1,575	1,682 10 0	—	107 10 0	0	
B.—Incremental Salary Grant ...	247,000	252,179 14 1	—	5,179 14 1	1	
C.—Examinations ...	17,925	17,462 4 8	462 15 4	—	—	
D.—Scholarships and Prizes	13,715	12,530 14 4	1,184 5 8	—	—	
E.—Grant towards Publication of Irish Text Books ...	2,750	2,061 5 4	688 14 8	—	—	
F.—Courses in Irish ...	70	28 16 9	41 3 3	—	—	
G.—Payment to the Secondary Teachers' Pension Fund ...	3,250	620 0 0	2,630 0 0	—	—	
GROSS TOTAL ...£	556,885	555,245 10 7	6,956 12 10	5,317 3 5		
			Surplus of Gross Estimate over Expenditure. £1,639 9 5			
Deduct :—	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £610 14 9			
H.—Appropriations in Aid ...	39,700	39,089 5 3				
NET TOTAL ...£	517,185	516,156 5 4	Net Surplus to be surrendered. £1,028 14 8			



## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

A.4.—Excess due to abnormal increase in the number of Choirs and Orchestras entered for examination.

B.—Excess due to the increase in Emergency Bonus payable from 1st January, 1944, and to an unexpected increase in the number of teachers to whom Incremental Salary was payable.

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

E.—It was not found possible to make as much progress with the programme of Irish Text Books as had been anticipated.

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	...	...	...	3,030	2,802	3	1
(2) Sum payable out of Local Taxation (Customs and Excise) Duties	...	...	...	35,390	35,390	14	10
(3) Sale of Irish Text Books	...	...	...	1,250	883	13	4
(4) Miscellaneous Receipts	...	...	...	30	12	14	0
				<u>£39,700</u>	<u>£39,089</u>	<u>5</u>	<u>3</u>

(1) The number of candidates who sat for the Examinations in 1944 was less than anticipated.

(3) The sale of several Irish Text Books fell short of the number anticipated.

MICHEÁL BREATHNACH,  
*Accounting Officer.*

ROINN OIDEACHAIS,  
28 Samhain, 1944.

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

J. MAHER,  
*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, 1944.

## CAPITAL ACCOUNT.

				<i>Securities.</i>							<i>Securities.</i>		
				<u>          </u>							<u>          </u>		
				£	s.	d.					£	s.	d.
Balance on 1st April, 1943 :—							Balance on 31st March, 1944 :—						
4½ per cent. Third National Loan, 1950/70 ...							4½ per cent. Third National Loan, 1950/70 ...						
1,160 0 0							1,160 0 0						



## THE BURKE MEMORIAL FUND.

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

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

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

## ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1944.

## CAPITAL ACCOUNT.

<i>Securities.</i>				<i>Securities.</i>			
£ s. d.				£ s. d.			
Balance on 1st April, 1943 :—				Balance on 31st March, 1944 :—			
2½ per cent. Consolidated Stock	...	...	848 14 8	2½ per cent. Consolidated Stock	...	...	848 14 8

## INCOME ACCOUNT.

£ s. d.				£ s. d.			
Balance on 1st April, 1943 ...				Payment of Prizes for year 1943 ...			
Dividends on 2½ per cent. Consolidated Stock ...				Balance on 31st March, 1944...			
5 6 1				21 4 4			
21 4 4				5 6 1			
£26 10 5				£26 10 5			



ERASMUS SMITH ENDOWMENT.

Administered by the Department of Education under a Scheme, known as the Erasmus Smith Schools Act Scheme, 1941, made by the High Court of Justice on the 2nd July, 1942 (1940. No. 569P).

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1944.

CAPITAL ACCOUNT.

	Securities.			Securities.		
	£	s.	d.	£	s.	d.
Balance on 1st April, 1943 :—						
4% Conversion Loan, 1950/70	...	22,087	1 5		22,087	1 5
4½% Third National Loan, 1950/70	...	25,500	0 0		25,500	0 0
3¾% Financial Agreement Loan, 1953/58	...	12,922	12 6		12,922	12 6
3¼% National Security Loan, 1956/61	...	11,603	11 8		11,603	11 8
					£72,113	5 7

INCOME ACCOUNT.

	£			£		
	s.	d.		s.	d.	
Balance on 1st April, 1943	1,394	12 8				
Dividend on 4% Conversion Loan, 1950/70	...	883 9 8	Annual subsidy towards special agricultural teaching at Abbey School, Tipperary	...	580 0 0	
Dividend on 4½% Third National Loan, 1950/70	...	1,147 10 0	Scholarships awarded to pupils	...	172 0 0	
Dividend on 3¾% Financial Agreement Loan, 1953/58	...	484 12 0	Cost of advertisements	...	42 5 6	
Dividend on 3¼% National Security Loan, 1956/61	...	377 2 4	Cost of examination of candidates and marking of papers—			
Rent for year 28th August, 1943, to 27th August, 1944, out of Abbey School, Tipperary	...	1 0	Scholarship Examination, 1943	...	21 14 10	
			Balance on 31st March, 1944	...	3,471 7 4	
					£4,287 7 8	



## REGISTRATION COUNCIL.

STATEMENT OF SECURITIES HELD BY THE MINISTER FOR EDUCATION ON BEHALF OF  
THE REGISTRATION COUNCIL ON 31ST MARCH, 1944.

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

MICHEÁL BREATHNACH,  
*Accounting Officer.*

ROINN OIDEACHAIS,  
28 Samhain, 1944.



## TECHNICAL INSTRUCTION.

**See also Report of Comptroller and Auditor-General.**

ACCOUNT of the sum expended, in the year ended 31st March, 1944, 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 ...	1,855	1,762 0 0	93 0 0	—
B.—Annual Grants to Vocational Education Committees ...	330,745	329,836 16 3	908 3 9	—
C.—Training of Teachers ...	6,270	6,800 7 10	—	530 7 10
D.1.—Grants under Section 109 of the Vocational Education Act, 1930 ...	8,095	8,033 16 8	61 3 4	—
D.2.—Miscellaneous Technical Instruction and Vocational Education Services ...	1,785	1,831 11 10	—	46 11 10
E.—Grants for Drawing and Manual Instruction in Miscellaneous Schools	200	123 1 10	76 18 2	—
F.—Examinations ...	2,360	2,452 12 1	—	92 12 1
G.—Payments under Section 25 (3) of the Vocational Education Act, 1930	6,410	6,058 10 1	351 9 11	—
G.G.—Payments under Section 5 (8) of the Local Government Act, 1936	—	33 0 10	—	33 0 10
H.—Payments under Section 51 (6) of the Vocational Education Act, 1930 ...	13,840	13,569 19 10	270 0 2	—
GROSS TOTAL ...£	371,560	370,501 17 3	1,760 15 4	702 12 7
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure, £1,058 2 9	
Deduct :—	—	—	Surplus of Appropriations in Aid realized, £501 6 7	
I.—Appropriations in Aid ...	31,820	32,321 6 7	Total Surplus to be surrendered, £1,559 9 4	
NET TOTAL ...£	339,740	338,180 10 8		



## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A. and B.—Casual variations.

C.—Excess due to grant to St. Catherine's School of Domestic Science (£840), which should normally have been paid in the course of the year ended 31st March, 1943, not issuing until May, 1943.

D.1. and D.2.—Casual variations.

E.—Claims from schools eligible for these grants were less than anticipated.

F.—Casual variation.

G.—The saving was due to the death of five pensioners during the year.

G.G.—Special Subhead opened by authority of Department of Finance minute P.6/241/42.

H.—Casual variation.

I.—Appropriations in Aid :—

				Estimated.	Realized.		
				£	£	s.	d.
(1) Fees of candidates for examinations							
(Technical School examinations, £1,550 ;							
Other examinations, £200) ...	...	...	...	1,750	2,033	6	7
(2) Fees for Short Summer Courses ...	...	...	...	60	288	0	0
(3) Receipts from Church Temporalities Fund ...	...	...	...	30,000	30,000	0	0
(4) Miscellaneous Receipts ...	...	...	...	10	—		
				£31,820	£32,321	6	7

(1) Surplus due to increased number of candidates and to an addition to the number of examination subjects.

(2) The number of teachers admitted to these Courses was considerably greater than anticipated.

MICHEÁL BREATHNACH,  
*Accounting Officer.*

ROINN OIDEACHAIS,  
28 Samhain, 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.

J. MAHER,  
*Comptroller and Auditor-General.*



## SCIENCE AND ART.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, 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.
<b>INSTITUTIONS OF SCIENCE AND ART.</b>						
A.1.—Salaries, Wages and Allowances :— Original ... £28,398 Supplementary 1,018	29,416	29,038 17 11	377	2 1	—	
A.2.—Travelling and Incidental Expenses ...	275	375 15 8	—		100	15 8
A.3.—Telegrams and Telephones ...	190	217 2 2	—		27	2 2
<b>NATIONAL MUSEUM.</b>						
A.4.—Purchase of Specimens (Grant-in-Aid) ...	1,000	1,000 0 0	—		—	
A.5.—Fittings, Materials, etc.	220	225 13 5	—		5	13 5
<b>NATIONAL LIBRARY.</b>						
A.6.—Purchase of Books, etc. (Grant-in-Aid) :— Original ... £1,600 Supplementary 500	2,100	2,100 0 0	—		—	
AA.6.—Microfilming of Records (Genealogical Office) :— Original ... Nil Supplementary £1,400	1,400	—	1,400	0 0	—	
<b>NATIONAL COLLEGE OF ART.</b>						
A.7.—Accessories, Models and Materials ...	540	841 2 1	—		301	2 1
A.8.—Scholarships and Prizes	340	303 11 2	36	8 10	—	
B.1.—Publications in Irish	8,000	6,334 13 10	1,665	6 2	—	
B.2.—Production of Plays in Irish (Grants-in-Aid)	1,806	1,727 8 1	78	11 11	—	



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
B.3.—Production of Local Histories ...	5	—	5 0 0	—
B.4.—The Irish Folklore Commission (Grant-in-Aid)	3,650	3,650 0 0	—	—
B.5.—Scholarships to Gaeltacht Students ...	2,170	2,092 18 11	77 1 1	—
B.6.—Preparation of revised Edition of "Handbuch des alt Irischen" ...	5	132 11 1	—	127 11 1
B.7.—Irish Committee of Historical Sciences (Grant-in-Aid) ...	100	100 0 0	—	—
B.8.—An t-Oireachtas (Grant-in-Aid) ...	1,000	1,000 0 0	—	—
B.9.—Comhdháil Náisiúnta na Gaedhilge (Grant-in-Aid):— Original ... Nil Supplementary £500	500	500 0 0	—	—
C.—Aids to Arts and Crafts Exhibitions ...	5	—	5 0 0	—
GROSS TOTAL:— Original ... £49,304 Supplementary 2,418 Do. 1,000 —————£	52,722	49,639 14 4	3,644 10 1	562 4 5
Deduct:—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £3,082 5 8	
D.—Appropriations in Aid:— Original ... £4,120 Supplementary 50 —————	4,170	3,875 13 3	Deficiency of Appropriations in Aid realized. £294 6 9	
NET TOTAL:— Original ... £45,184 Supplementary 2,368 Do. 1,000 —————£	48,552	45,764 1 1	Net Surplus to be surrendered. £2,787 18 11	
			Estimated.	Realized.
Extra Receipts payable to Exchequer:—			£	£ s. d.
Sale of Photostat Prints and Fees for use of Ultra Violet Lamp ...			60	65 0 0
Recovery in respect of loss of services of a Keeper in the National Museum injured in a motor accident ...			—	33 5 10
			£60	£98 5 10



## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Casual variation.
- A.2.—Excess due to increase in travelling and incidental expenses generally.
- A.3.—Excess due to new telephone service for the Genealogical Office and to the increasing use of the telephone generally.
- A.5.—Casual variation.
- AA.6.—No payment was made during the year.
- A.7.—An extra full-time Model was employed for part of the year and increased Emergency Bonus was payable to all the Models from the 1st January, 1944. There was also an increase in the cost of materials.
- A.8.—One scholarship was not availed of for part of the year and a number of prizes were not awarded owing to inadequate competition.
- B.1.—The completion of a number of publications was delayed beyond the time anticipated owing to difficulties arising out of the Emergency.
- B.2.—Casual variation.
- B.3.—No local histories were produced during the year.
- B.5.—Casual variation.
- B.6.—Excess due to expenditure, on behalf of the Department of Education, incurred by the Stationery Office on printing, typewriting, and preliminary specimen work, which was rendered nugatory by the revisions in the manuscript.
- C.—The exhibition for which this grant was intended was not held.
- D.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
(1) Fees for tuition in National College of Art ...	850	913 17 0
(2) Fees for genealogical researches, etc. :—		
<i>Original</i> ... .. Nil		
<i>Supplementary</i> ... .. £50		
	50	278 2 1
(3) Sale of publications in Irish ... ..	3,250	2,512 11 8
(4) Repayment by Comhdháil Náisiúnta na Gaedhilge on account of the salary of an officer on loan (Subhead A.1.) ... ..	—	119 3 2
(5) Sundry receipts ... ..	20	51 19 4
<b>TOTAL :—</b>		
<i>Original</i> ... .. £4,120		
<i>Supplementary</i> ... .. 50		
	£4,170	£3,875 13 3

(1) An increase in the number of students produced a corresponding increase in the amount of fees.

(2) Close estimating was difficult as this was the first year during which this service was in operation.

(3) The sales of a number of works of general literature did not reach the amount anticipated.

(5) Sundry receipts include £23 5s. 5d. received as final instalment of the refund by an author of the cost of producing a book which was withdrawn from sale owing to infringement of copyright. The total liability which was £533 5s. 5d. has now been repaid.

## EXTRA REMUNERATION (exceeding £30).

The Assistant Teacher of Drawing received £35 9s. 6d. from the Vote for Secondary Education and £14 13s. 0d. from the Vote for Technical Instruction for acting as Examiner.

An Assistant Librarian received £48 from the Vote for Wireless Broadcasting.

Two unestablished attendants received £29 14s. 8d. and £24 18s. 0d. in respect of Sunday and Night Duty and received in addition £29 14s. 10d. and £11 8s. 7d. on foot of Military Service Pensions.



## NOTES.

This Account includes expenditure of approximately £273 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £110 in respect of 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 £422 in respect of remuneration of staff temporarily lent, without repayment, to the National College of Art.

In connection with the preparation and publication of a revised edition of the late Professor Thurneysen's "Handbuch des alt Irischen" (Subhead B.6.), it was found on examination of the material by the School of Celtic Studies of the Dublin Institute for Advanced Studies that very substantial and numerous alterations and corrections were necessary and the Controller of the Stationery Office decided that it would be less expensive and more expeditious to reset the text in the revised form rather than to endeavour to correct the original type setting. Department of Finance minute S.18/9/36 sanctioned the write-off as a loss of the sum of £260 10s. 1d. being expenditure on behalf of the Department of Education incurred by the Stationery Office on printing, type and preliminary specimen work which was rendered nugatory by the revisions in the manuscript. £140 of this expenditure was borne as a final charge on the Vote for Stationery and Printing for 1941-42.

Surplus equipment (value £36) was transferred, free of charge, from the Commissioners of Public Works to the National Museum. Department of Finance minutes S. 18/20/43.

MICHEÁL BREATHNACH,

*Accounting Officer.*

ROINN OIDEACHAIS,

28 Samhain, 1944.

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.

J. MAHER,

*Comptroller and Auditor-General.*

## GRANTS-IN-AID.

STATEMENT OF EXPENDITURE, &c., out of GRANTS-IN-AID,  
1943-44.

				Purchase of Specimens for National Museum.			Purchase of Books for National Library.		
				£	s.	d.	£	s.	d.
Balances on 1st April, 1943	...	...	...	1,336	15	4	157	12	4
Grants-in-Aid, 1943-44	...	...	...	1,000	0	0	2,100	0	0
				2,336	15	4	2,257	12	4
Expenditure, 1943-44	...	...	...	1,920	6	0	2,209	11	1
Balances on 31st March, 1944	...	...	...£	416	9	4	48	1	3



## 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, 1944.

## CAPITAL ACCOUNT.

	<i>Securities.</i>				<i>Securities.</i>		
	£	s.	d.		£	s.	d.
Balance on 1st April, 1943 :—				Balance on 31st March, 1944 :—			
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, 1943	1,462	12	8	Field work of an archaeological nature ...	337	13	5
Dividends on 4 per cent. Funding Loan, 1960/90	26	0	0	Work in connection with completion of Leabhar na h-Aiseirghe ...	185	3	0
Dividends on 4½ per cent. Third National Loan, 1950/70 ...	335	5	0	Purchase of Books for Library of Irish Antiquities Division ...	102	10	9
				Archaeologia Hibernica	7	0	0
				Balance on 31st March, 1944 ...	1,191	10	6
£	1,823	17	8	£	1,823	17	8

MICHEÁL BREATHNACH,  
Accounting Officer.

ROINN OIDEACHAIS,  
28 Samhain, 1944.



## REFORMATORY AND INDUSTRIAL SCHOOLS.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, 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 ...	7,310	7,248 2 10	61 17 2	—
B.—Industrial Schools :—				
<i>Original</i> ... £117,810				
<i>Supplementary</i> 690				
	118,500	118,525 15 11	—	25 15 11
C.—Places of Detention :—				
<i>Original</i> ... £684				
<i>Supplementary</i> 466				
	1,150	1,081 1 3	68 18 9	—
D.—Conveyance Expenses :—				
<i>Original</i> ... £350				
<i>Supplementary</i> 250				
	600	474 13 10	125 6 2	—
E.—Parental Moneys—Collection Expenses :—				
<i>Original</i> ... £200				
<i>Supplementary</i> 84				
	284	357 6 5	—	73 6 5
GROSS TOTAL :—				
<i>Original</i> ... £126,354				
<i>Supplementary</i> 1,490				
£	127,844	127,687 0 3	256 2 1	99 2 4
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £156 19 9	
Deduct :—	—	—	—	
F.—Appropriations in Aid :—			Surplus of Appropriations in Aid realized. £723 4 0	
<i>Original</i> ... £3,860				
<i>Supplementary</i> 1,140				
	5,000	5,723 4 0		
NET TOTAL :—			Total Surplus to be surrendered. £880 3 9	
<i>Original</i> ... £122,494				
<i>Supplementary</i> 350				
£	122,844	121,963 16 3		

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A. and B.—Casual variations.

C.—Saving due to (a) delay in appointment of an Attendant and (b) slight decrease during part of the year in the number of children under detention.



D.—Close estimating is difficult in the case of this Subhead.

E.—An increase in the amount of parental contributions led to a corresponding increase in the commission payable to the Collectors.

F.—The amounts of parental contributions and the amounts received under the Widows' and Orphans' Pensions Acts were larger than anticipated.

MICHEÁL BREATHNACH,

*Accounting Officer.*

ROINN OIDEACHAIS,

28 Samhain, 1944.

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

J. MAHER,

*Comptroller and Auditor-General.*



## NATIONAL GALLERY.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, compared with the sum granted, for the Salaries and Expenses of the National Gallery, including a Grant-in-Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries and Wages ...	3,414	3,414 5 8	—	5 8
B.—Purchase and Repair of Pictures (Grant-in-Aid) ...	1,000	1,000 0 0	—	—
C.—Travelling Expenses ...	100	99 19 0	1 0	—
D.—Incidental Expenses ...	200	99 0 4	100 19 8	—
TOTAL ...	...£ 4,714	4,613 5 0	101 0 8	5 8

Surplus to be surrendered ... £100 15 0

Estimated. Realized.

Extra Receipts payable to Exchequer ...	£	£ s. d.
	3	2 2 6

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

D.—Carriage and insurance costs less than usual owing to fewer repairs of pictures undertaken.

GEORGE J. FURLONG,

*Director and Accounting Officer.*

NATIONAL GALLERY,  
10th October, 1944.

## GRANT-IN-AID ACCOUNT.

	£	s.	d.
Balance from 1942-43 ...	14	15	8
Grant-in-Aid, 1943-44 ...	1,000	0	0
	1,014	15	8
Expended, 1943-44 ...	615	18	11
Balance to 1944-45 ...	£398	16	9

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

J. MAHER,

*Comptroller and Auditor-General.*



## LANDS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, compared with the sum granted, for the Salaries and Expenses of the Offices of the Minister for Lands and of the Irish Land Commission (44 & 45 Vict., c. 49, sec. 46, and c. 71, sec. 4; 48 & 49 Vict., c. 73, secs. 17, 18 and 20; 54 & 55 Vict., c. 48; 3 Edw. 7, c. 37; 7 Edw. 7, c. 38 and c. 56; 9 Edw. 7, c. 42; Nos. 27 and 42 of 1923; No. 25 of 1925; No. 11 of 1926; No. 19 of 1927; No. 31 of 1929; No. 11 of 1931; Nos. 33 and 38 of 1933; No. 11 of 1934; No. 41 of 1936; and No. 26 of 1939).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages and Allowances ...	334,466	327,432 10 1	7,033	9 11	—	
B.—Travelling Expenses ...	18,500	19,366 4 2	—		866	4 2
C.—Incidental Expenses ...	1,470	1,529 15 1	—		59	15 1
D.—Office of Public Trustee	1,137	1,138 1 10	—		1	1 10
E.1.—Solicitor's Branch—Salaries, Wages and Allowances ...	7,514	7,119 0 7	394	19 5	—	
E.2.—Solicitor's Branch—Incidental Expenses ...	3,500	2,124 5 8	1,375	14 4	—	
F.—Telegrams and Telephones ...	2,100	1,974 10 9	125	9 3	—	
G.—Fees payable in connection with Proceedings under Section 28 of the Land Act, 1933 ...	11,500	9,686 17 0	1,813	3 0	—	
H.1.—Payments under Section 11 (7) of the Land Act, 1923 ...	114,300	114,222 3 4	77	16 8	—	
H.2.—Payments under Sections 42 and 46 of the Land Act, 1927, and Section 44 of the Land Act, 1939 ...	17,250	17,226 4 6	23	15 6	—	



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	634,199 17 3	800 2 9	—
H.4.—Provision to meet Deficiencies in the Land Bond Fund arising under Section 37 of the Land Act, 1933...	100	44 13 10	55 6 2	—
I.—Improvement of Estates, etc. ... ..	254,350	224,372 0 0	29,978 0 0	—
J.—Advance to meet Deficiency of Income from Untenanted Lands purchased under the Land Acts, 1923-39 ...	100	—	100 0 0	—
K.—Deficiencies on Realisation by Government Departments of Land Bonds ... ..	5	—	5 0 0	—
L.1.—Loss on Unoccupied Holdings ... ..	5	31 3 10	—	26 3 10
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 ... ..	1,000	1,921 13 4	—	921 13 4
N.—Advances to provide Funds for the Maintenance of Embankments or other Works	500	457 0 0	43 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	5,000	3,631 19 0	1,368 1 0	—
Q.1.—Payments under Section 14 (4) of the Land Act, 1933 ... ..	300	374 12 3	—	74 12 3
Q.2.—Payments under Section 20 of the Land Act, 1923, and Section 15 of the Land Act, 1933 ... ..	900	55 14 2	844 5 10	—



Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.		More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.
R.—Advance to meet Payments under Section 17 (j) of the Land Act, 1933 ...	100	65 17 4	34 2 8		—
T.—Claim for Arrears of Rates (Section 18 (4) of the Land Act, 1927):— Original Nil Supplementary £83	83	82 12 3	7 9		—
U.—Additional Emergency Bonus:— Original Nil Supplementary £2,075	2,075	2,075 0 0	—		—
Losses ...	—	168 6 7	—		168 6 7
	1,411,760	1,369,300 2 10	44,577 14 3		2,117 17 1
Deduct:—					
Anticipated Savings on various Subheads (See Supplementary Estimate)	2,148	—	2,148 0 0		—
GROSS TOTAL:— Original £1,409,602 Supplementary 10	£ 1,409,612	1,369,300 2 10	42,429 14 3		2,117 17 1
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £40,311 17 2		
Deduct:—			Surplus of Appropriations in Aid realized. £399 0 8		
S.—Appropriations in Aid	132,535	132,934 0 8			
NET TOTAL:— Original £1,277,067 Supplementary 10	£ 1,277,077	1,236,366 2 2	Total Surplus to be surrendered. £40,710 17 10		
			Estimated.	Realized.	
			£	£ s. d.	
Extra Receipts payable to Exchequer ...			2,000	24,637 19 7	

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The saving on this Subhead is due to changes in staff caused by retirements, deaths, etc., and the delay in filling vacancies.

B.—The excess on this Subhead was caused by increased motoring costs.



C.—The excess on this Subhead was due to the fact that the amount spent on advertising was greater than anticipated.

E.1.—Saving due to the retirement of an official and delay in filling vacancies.

E.2.—Expenditure was less than anticipated owing to restrictions in Land Purchase proceedings.

F.—There were savings on the amounts estimated to be spent on both telegrams and telephones.

G.—The amount of fees payable was less than anticipated owing to more prompt payment of Land Purchase Annuities, etc.

H.4.—Only two additional cases arose during the year (Department of Finance minutes F.63/28/43 and F.63/35/43).

I.—Savings due to continued difficulties in the way of building contracts and improvement operations in general.

J.—The receipts for the year from Untenanted Land exceeded the expenditure and there was no charge to the Subhead. The surplus was paid over to the Exchequer on 16th May, 1944, in accordance with Department of Finance minute F.63/11/26.

				£	s.	d.
Receipts	...	...	...	73,963	19	0
Expenditure	...	...	...	61,872	3	3
Surplus	...	...	...	£12,091	15	9

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 minute F.63/14/43	...	30	11	10
Department of Finance minute F.62/4/42	...	12	0	

L.2.—No advance was made under this Subhead during the year.

M.—It is difficult to estimate for this Subhead.

#### STATEMENT OF ADVANCES AND RECOUPMENTS.

		£	s.	d.
Balance outstanding at 31st March, 1943	...	22,229	12	1
Amount paid from Subhead M. in the year to 31st March, 1944		1,921	13	4
		24,151	5	5
Amount received in the year to 31st March, 1944	...	1,410	7	11
Balance outstanding at 31st March, 1944	...	£22,740	17	6

N.—Estimated as closely as possible.

O.—Token Vote.

P.—It was not possible to dispose of all the cases pending under the 1903-1909 Acts.

Q.1.—The payments made under this Subhead were greater than anticipated.

Q.2.—Delay in proving title to amounts due was responsible for the payments being less than anticipated.



R.—Estimated as closely as possible. The charges on this Subhead were sanctioned by Department of Finance minutes as follows :—

		£	s.	d.
Department of Finance minute F.56/4/37	...	38	2	6
Department of Finance minute F.56/4/37	...	27	14	10

Losses.—The charges under this Subhead were sanctioned by minutes of the Department of Finance as follows :—

£28 3s. 0d.—£25 compensation and £3 3s. 0d. costs was paid to the owner of a holding in County Mayo in respect of damage and loss occasioned to him by trespass of cattle as the result of the substitution of a drain for two chains of wire fencing on portion of a right-of-way over his property (Department of Finance minute F.63/10/36).

£2 5s. 0d.—Out of a deposit paid for sacks used on Improvement Works £2 5s. 0d. was written off as irrecoverable in respect of sacks lost (Department of Finance minute F.63/36/42).

£12 2s. 0d.—In the course of the demolition of buildings vacated by group migrants in South County Mayo the outoffices of an occupied holding were included in error. £10 compensation with £2 2s. 0d. costs was paid to the owner for the damage suffered (Department of Finance minutes F.63/17/43).

£3 1s. 0d.—£2 compensation and £1 1s. 0d. costs was paid to the owner of a turbary plot in County Mayo for damage sustained by him as a result of the Department entering in error on the plot and letting it as conacre bog (Department of Finance minutes F.63/21/43).

£13 11s. 3d.—A contractor sued the Tipperary County Council for compensation for malicious damage to buildings he was erecting for the Land Commission. The Department applied to join the contractor in the claim but were treated as the sole claimants and were awarded £147 with costs. Taxed costs amounting to £13 11s. 3d. were awarded against the contractor but they were paid by the Department (Department of Finance minute F.23/26/43).

£23 3s. 0d.—£20 compensation and £3 3s. 0d. costs was paid to a tenant in County Leitrim in settlement of a claim for damages arising out of an illegal seizure of livestock on foot of a warrant issued incorrectly by the Land Commission (Department of Finance minutes F.63/27/43).

£5 0s. 10d.—£5 0s. 10d. was paid to meet the cost of transport of five secondhand girders bought for Land Commission work and found to be defective and returned to the seller (Department of Finance minute S.9/7/40).

£56 6s. 6d.—£34 12s. 6d. with £22s. 0d. costs was paid to meet the cost of repairs to a furniture shop in Tipperary damaged by a motor lorry, the property of the Land Commission, and £17 10s. 0d. with £2 2s. 0d. costs was paid for damage to furniture in the shop (Department of Finance minutes F.63/19/42).

£3 3s. 0d.—£3 3s. 0d. was paid to a tenant for damage through the wrongful execution of a warrant for an instalment of Annual Sum which had already been paid (Department of Finance minute F.63/17/42).

£2 0s. 0d.—£2 was paid to an official of the Department for the loss of an overcoat and gloves, his property, which were stolen during official hours from the cloakroom provided on the Department's premises for officials (Department of Finance minute E.109/41/41).

£12 0s. 0d.—£10 was paid to a migrant from County Mayo as compensation for injuries caused to him by a horse on loan from the Land Commission and £2 for the repair of his cart, damaged by the animal (Department of Finance minute F.63/8/43).



£7 11s. 0d.—£5 compensation and £2 11s. 0d. costs and fees was paid to a tenant in County Galway for damage to crops caused by the trespass of cattle from Land Commission property (Department of Finance minute F.63/38/43).

## 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) ....	27,000	27,500	0	0
(3) Fees, and Costs recovered from Purchase Annuity Defaulters ... ..	800	1,204	11	4
(4) Surplus Income of Rent and Interest Accounts ...	22,000	24,792	7	1
(5) Repayment of (late) Congested Districts Board's Loans ... ..	450	392	19	0
(6) Excess Annuities (Section 7 (2) and (3) Land Bond Act, 1925) and Redemptions ... ..	57,000	58,647	1	10
(7) Fees collected in connection with proceedings under Section 28 of the Land Act, 1933 ... ..	12,000	9,638	8	9
(8) Repayment of Advances made to meet payments under Sections 13 (3), 15 (2), 18 (2) and 19 (1) of the Land Act, 1931 ... ..	1,000	1,410	7	11
(9) Repayment from Vote 67 on account of the salaries of officers seconded to the Special Employment Schemes Office ... ..	3,235	1,751	2	6
(10) Miscellaneous ... ..	5,500	4,047	2	3
	<u>£132,535</u>	<u>£132,934</u>	<u>0</u>	<u>8</u>

(2) The sum received 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).

(3) Prevailing conditions enabled more costs to be recovered than was anticipated.

(4) The continued increase in prices obtained for letting of lands on hands produced a greater surplus than was anticipated.

(5), (6), (7) and (8) The receipts from these items are difficult to estimate accurately.

(9) Decrease due to the return to the Land Commission of some of the officers seconded.

(10) It is difficult to estimate accurately these receipts.

## EXTRA RECEIPTS PAYABLE TO EXCHEQUER.

	£	s.	d.
Excess of receipts over expenditure in Rent and Interest Account No. 3 in the year 1942-43 ... ..	19,198	0	0
Payment in respect of surplus cash at 31st March, 1943, in the State Claims Accounts Nos. 1, 2 and 3 ... ..	3,003	0	0
Deposit Interest earned on balances in the Land Purchase Account No. 3 in the year 1943-44 ... ..	436	19	7
The amount of the net cost of management of the Local Loans Fund in the year 1942-43 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) ...	2,000	0	0
	<u>£24,637</u>	<u>19</u>	<u>7</u>



## REPAYABLE EXCHEQUER ADVANCE FOR FINANCING PAYMENTS IN LIEU OF RENT.

	£	s.	d.
Advance outstanding at 31st March, 1943 ... ..	1,561	17	0
Less amount of Arrears Funded on vesting of a Holding in Land Commission and written off as per Department of Finance minute F.56/6/24 ... ..		5	12 6
Advance outstanding at 31st March, 1944 ... ..	£1,556	4	6

## NOTES.

Apportioned Annuities amounting to 18s. 4d. on two holdings submerged owing to coast erosion were written off as irrecoverable as follows :—

	s.	d.
Estate of Trustees of R. A. Denny, L.C. 1347, Co. Kerry (Department of Finance minute F.63/43/43) ... ..	16	4
Estate of Mary H. Mahony, E.C. 8207, Co. Kerry (Department of Finance minute F.63/44/43) ... ..	2	0

Arrears of Annuities and Annual Sums amounting to £605 5s. 2d. were written off, under Section 20 of the Land Act, 1939, as irrecoverable as follows :—

	£	s.	d.
Proby Estate, E.C. 10290, Co. Wicklow (Department of Finance minutes F.63/14/43) ... ..	222	18	3
Irvine Estate, E.C. 5864, Co. Louth (Department of Finance minutes F.63/16/43) ... ..	21	15	9
McNamara Estate, S.2414, Co. Clare (Department of Finance minute F.63/119/38) ... ..	9	5	10
Cloncurry Estate, E.C. 10273, Counties Kildare and Dublin (Department of Finance minutes F.63/13/44) ... ..	31	15	4
Brooke Estate, E.C. 98, Co. Wexford (Department of Finance minutes F.63/28/42) ... ..	319	10	0

In addition to Arrears of Annuities and Annual Sums written off in the above cases there were also written off in :—

	£	s.	d.
McNamara Estate, S.2414, in respect of rates paid (Department of Finance minute F.63/119/38) ... ..	4	2	0
Proby Estate, E.C. 10290, in respect of costs of abortive sales and possession proceedings (Department of Finance minute F.63/14/43) ... ..	11	7	2
Irvine Estate, E.C. 5864, in respect of costs of abortive sales and possession proceedings (Department of Finance minute F.63/16/43) ... ..	2	11	2

The sum of £4 arrears of grazing rent of a parcel of land on the Connolly Estate, Co. Galway, from which the allottee (since deceased) claimed to have derived no benefit and which was afterwards included in a scheme for rearrangement, was written off as irrecoverable (Department of Finance minute F.63/48/43).

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 £46 16s. 8d. in respect of 39 such divisions made in the year ended 31st March, 1942, was found to be irrecoverable at 31st March, 1944, and was written off (Department of Finance minute F.63/55/40).

Tools valued at £7 7s. 10d. were lost during the year 1942-43, and also Engineering Instruments valued at £3 0s. 2d. during the years 1941-42 and 1942-43, and these amounts were written off (Department of Finance minute F.63/36/42).



A number of Loans for the purchase of live stock amounting approximately to £29,000 was made by the Congested Districts Board prior to its dissolution. These Loans, with interest, were repayable by instalments spread over 3 to 5 years. A balance of £248 8s. 4d. in 21 cases has remained outstanding for many years and all efforts to recover this amount have been unsuccessful. With the sanction of the Minister for Finance (F.63/16/44) this amount has been written off as irrecoverable.

During the year a sum of £1,652 6s. 2d. was spent out of Subhead I. on the repair of an embankment on the River Barrow on the Place Estate, Co. Wexford. Before the work was completed, it was broken through by exceptionally high tide and wind and it is estimated that about 30 per cent. of the value of the work was lost (Department of Finance minute F.63/7/42). (This embankment was first breached in November, 1941, and was repaired by the Land Commission in 1942 at a cost of £1,599 3s. 2d. of which £350 is to be repaid by the owner of the land affected. Further works, estimated to cost £4,465, have been sanctioned and should be completed during 1944-45).

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.1314. Loss £28 13s. 0d.  
Department of Finance minute S.9/7/40.

Contract No. B.600. Loss £457 8s. 0d.  
Department of Finance minute S.9/7/40.

Contract No. B.1383. Loss £173 12s. 7d.  
Department of Finance minute S.9/7/40.

Contract No. B.415. Loss £573 and £13 14s. 9d. legal costs.  
Department of Finance minute S.9/7/40.

Contract No. B.1293. Loss £63 0s. 5d.  
Department of Finance minute S.9/7/40.

A payment of £65 17s. 6d. was made on an *ex-gratia* basis to a contractor to meet increased charge in the cost of materials due to war conditions (Department of Finance minute S.9/6/40).

#### EXTRA REMUNERATION (exceeding £30).

Officers of this Department received Military Service Pensions:—One Staff Officer £42; five Clerical Officers £219 0s. 9d. in sums varying between £30 8s. 4d. and £52 10s. 0d.; one Stationery and Accommodation Clerk £37 10s. 0d.; one Paper-Keeper Messenger £35; two Temporary Messengers £37 10s. and £43 13s. 10d.

Officers of this Department earned overtime:—Two Clerical Officers £48 17s. 3d. and £49 10s. 0d.; two Writing Assistants £32 11s. 10d. and £30 4s. 1d.; one Writing Clerk £37 15s. 10d.

An Inspector, Grade I, received a special allowance of £166 14s. 2d. and twenty-seven Temporary Inspectors, Grade III, each received a special allowance of £43 12s. 4d. out of the Vote for Agriculture (No. 30).

A Temporary Surveyor received a special allowance of £40 out of the Army Vote (No. 63).

A Junior Executive Officer received a special allowance of £37 10s. 0d. out of the Vote for External Affairs (No. 65).

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This Account includes expenditure of approximately £79,795 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices and £199 19s. 2d. 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 £1,351 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

The Account of another Department includes expenditure of £3,856 16s. 10d. in respect of services rendered, without repayment, to this Department.

M. DEEGAN,

*Accounting Officer.*

4th December, 1944.

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

J. MAHER,

*Comptroller and Auditor-General.*



## FORESTRY.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, 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.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances ... ..	22,829	21,904 2 9	924 17 3	—		
B.—Travelling Expenses :— <i>Original</i> ... £5,100 <i>Supplementary</i> 2,200	7,300	5,201 4 3	2,098 15 9	—		
C.1.—Acquisition of Land (Grant-in-Aid) ...	30,000	30,000 0 0	—	—		
C.2.—Cultural Operations, Maintenance, etc. :— <i>Original</i> £152,651 <i>Supplementary</i> 16,000	168,651	164,420 12 9	4,230 7 3	—		
C.3.—Timber Conversion ...	6,608	6,395 7 5	212 12 7	—		
D.—Grants for Afforestation Purposes :— <i>Original</i> ... £600 <i>Supplementary</i> 850	1,450	1,412 0 0	38 0 0	—		
E.1.—Forestry Education ...	1,606	1,458 19 7	147 0 5	—		
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) ...	200	200 0 0	—	—		
G.—Incidental Expenses ...	720	892 6 2	—	172 6 2		
I.—Additional Emergency Bonus :— <i>Original</i> ... Nil <i>Supplementary</i> £425	425	425 0 0	—	—		
Losses ... ..	—	62 0 6	—	62 0 6		
	239,898	232,465 8 5	7,666 18 3	234 6 8		



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> ) ...	425	—	425 0 0	—
<b>GROSS TOTAL :—</b>				
Original ... £220,423				
Supplementary 19,050				
— £	239,473	232,465 8 5	7,241 18 3	234 6 8
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £7,007 11 7	
H.—Appropriations in Aid :—				
Original ... £51,840				
Supplementary 17,000				
—	68,840	70,199 16 3	Surplus of Appropriations in Aid realized. £1,359 16 3	
<b>NET TOTAL :—</b>				
Original ... £168,583				
Supplementary 2,050				
— £	170,633	162,265 12 2	Total Surplus to be surrendered. £8,367 7 10	

	Estimated.	Realized.
	£	£
Extra Receipts payable to Exchequer ...	—	300

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving is due to delay in filling vacancies caused by death and resignations.
- B.—The anticipated use of hired cars because of petrol restrictions was found to be largely unnecessary, officers' own cars being used at less expense. The field work on the Census of Woodlands was completed earlier than estimated.
- C.2.—The saving is mainly due to the lateness of the season for planting, much of which has had to be done after the end of the financial year. This was offset to some extent by increased rates of cartage contracts.
- C.3.—The saving shown is a net figure, a saving of £1,441 15s. 7d. on labour and insurance, due to interruptions of the saw-mills through breakages, being offset by an excess of £1,229 3s. 0d. on cartage, equipment and materials, caused by unforeseen repairs and increased rates paid for cartage.
- D.—Estimated as closely as possible.
- E.1.—The saving was made mainly on the cost of a special course for Foresters, which was abbreviated owing to travelling difficulties.
- E.2. and F.1.—Token provisions.



G.—Excess mainly due to increased advertising of sales of timber, for which there was a greater demand than anticipated.

£ s. d.

Losses :—

The owner of lands adjoining Cahir Forest took action against the Department for compensation for damage done to his lands in consequence of drainage work which had been done on the State lands. The Court awarded the sum of £45 compensation to the plaintiff, with £31 taxed costs. The costs were borne by the Law Charges Vote (Department of Finance minute S.86/3/44) 45 0 0

In the acquisition of the lands comprising part of Avondale Forest in 1904, a small area belonging to a neighbouring farmer was erroneously included within the boundaries of the forest area. When, subsequently, planting was begun on the area, the owner claimed it as his own with compensation for damage, and £1 was paid in settlement of his claim (Department of Finance minute S.86/2/44) ... .. 1 0 0

A fire occurred at the seed-kiln at Avondale Forest and £7 was paid to a Trainee in respect of the loss of his bicycle, and £2 to another Trainee in respect of the loss of a coat and scarf (Department of Finance minute E.109/41/41) ... .. 9 0 0

During the erection of a new fence in place of an old one at Clonmel Forest a calf, the property of a neighbouring farmer, strayed on to the State lands and was killed by falling down a steep embankment. A sum of £6 10s. 0d. was paid in compensation, together with 10s. 6d. costs (Department of Finance minute S.86/2/43) 7 0 6

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£62 0 6

H.—Appropriations in Aid :—

Estimated. Realized.  
£ £ s. d.

(1) Saw Mills	...	...	...	...	20,000	14,914	17	11
(2) Large Sales of Timber :—								
<i>Original</i>	...	...	£15,000					
<i>Supplementary</i>	...	...	11,250		26,250	33,887	8	11
(3) Small Sales of Timber and Thinnings :—								
<i>Original</i>	...	...	£7,500					
<i>Supplementary</i>	...	...	4,250		11,750	10,004	19	3
(4) Grazing, Shooting and Cottage Rents :—								
<i>Original</i>	...	...	£3,000					
<i>Supplementary</i>	...	...	1,500		4,500	4,389	6	6
(5) Payments by Trainees	...	...	...	140		120	2	9
(6) Miscellaneous, including Compensation for malicious injury to forest properties	...	...	...	1,200		2,292	11	10
(7) Sales of Firewood under Emergency Fuel Supply Scheme	...	...	...	5,000		4,590	9	1
TOTAL :—								
<i>Original</i>	...	...	£51,840					
<i>Supplementary</i>	...	...	17,000		£68,840	£70,199	16	3

Items (1), (2) and (3)—The surplus realized on the sale of standing timber was more than enough to counterbalance reduced returns for sawn timber and firewood, the production of the latter having been reduced through the breaking down of machines.

Item (6)—Receipts from sales of old buildings and of surplus plants were unexpectedly high.



Extra Receipts payable to Exchequer :—

A sum of £300 was deposited by a landowner in Co. Cork in lieu of replanting lands on which timber was cut by permission under the Forestry Act. It was found that there would be no advantage in replanting the area cleared and the deposit was therefore paid to the Exchequer.

#### NOTES.

An area of land was acquired for afforestation purposes at Mount Leinster, at a cost of £800, but when the Department began to plant it local farmers claimed turbary and grazing rights and interfered with the operations. An application to the Circuit Court for an injunction restraining the offending parties was refused, but on appeal to the High Court the injunction was granted. Strong representations were made to the Minister on the ground of hardship, but it became clear that it would be impracticable to utilise the lands. They were accordingly sold to the Land Commission for £800, but a sum of £90 10s. had been spent in caretaking, planting operations, etc., offset by £11 13s. 6d. received for grazing rents, and the net loss of £78 16s. 6d. was written off (Department of Finance minute S.86/4/41).

In 1932, a plot of 2 acres 3 roods 8 perches forming portion of an Estate of Untenanted Land acquired by the Land Commission under the Land Act, 1923, was included in an area resold to the Forestry Division to form part of Delgany Forest. Planting and other operations were carried out by the Forestry Division. It afterwards transpired that this plot had already been included in an Estate of Tenanted Land belonging to the same Vendor which had been vested in the Land Commission. The purchase price of the plot has been recovered from the Vendor. To avoid the complete loss of the planting and other operations Forestry Division purchased this plot from the tenant thereby acquiring the fee simple of the lands, matured timber and young plantations. The young plantations were those planted by the Forestry Division and after setting off an amount received from the sale of some trees the net loss incurred was £12 5s. 0d. This loss was written off as irrecoverable (Department of Finance minute S.86/6/44).

A sum of £78 12s. 5d., being the net amount of losses of materials by theft during the year, was written off as irrecoverable (Department of Finance minute S.90/72/34).

The sum of £3,256 15s. 4d. 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).

Tools valued at £47 18s. 8d. were lost at Forestry centres during the year ended 30th September, 1943, and this amount was written off (Department of Finance minute S.86/6/42).

This Account includes expenditure of approximately £587 in respect of staff temporarily lent, without repayment, to other Departments and Offices, and £29 17s. 10d. 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 £1,251 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

M. DEEGAN,

30th November, 1944.

*Accounting Officer.*

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.

J. MAHER,

*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, 1944.

					£	s.	d.
Balance on 1st April, 1943	...	...	...	...	48,236	2	8
Grant-in-Aid, 1943-1944	...	...	...	...	30,000	0	0
Amounts received from various persons for purchase of land, etc.					2,011	2	3
					80,247	4	11
Expenditure, 1943-44	...	...	...	...	23,394	17	2
Balance on 31st March, 1944	...	...	...	...	£56,852	7	9



## GAELTACHT SERVICES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, compared with the sum granted, for Salaries and Expenses in connection with Gaeltacht Services, including Housing Grants and the purchase and sale of Homespuns.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
<b>HEADQUARTERS.</b>				
A.—Salaries, Wages and Allowances ...	18,667	16,876 16 1	1,790 3 11	—
B.—Travelling Expenses ...	200	167 7 11	32 12 1	—
C.—Incidental Expenses ...	160	196 2 8	—	36 2 8
<b>RURAL INDUSTRIES.</b>				
D.1.—Salaries, Wages and Allowances ...	7,370	7,435 4 9	—	65 4 9
D.2.—Assistance to Convent Classes—Salaries, etc. ...	177	203 3 2	—	26 3 2
D.3.—Domestic Instruction—Salaries, etc. ...	292	293 8 9	—	1 8 9
D.4.—Travelling Expenses ...	550	693 16 2	—	143 16 2
D.5.—Machines and Plant ...	800	602 16 1	197 3 11	—
D.6.—Materials ...	88,295	60,191 16 2	28,103 3 10	—
D.7.—General Expenses ...	3,170	3,169 3 6	16 6	—
D.8.—Toy Industry ...	29,050	8,544 3 3	20,505 16 9	—
D.9.—Spinning Industry ...	19,645	8,442 0 0	11,203 0 0	—
D.10.—Purchase of Homespuns :— Original Nil Supplementary £42,000	42,000	48,309 8 6	—	6,309 8 6
<b>MARINE PRODUCTS INDUSTRIES.</b>				
.1.—Salaries, Wages and Allowances ...	463	753 7 7	—	290 7 7
E.2.—Travelling Expenses ...	400	689 4 6	—	289 4 6
E.3.—Kelp, etc. ...	17,810	20,057 4 10	—	2,247 4 10



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
E.4.—Carrageen ...	6,665	4,600 12 1	2,064	7 11	—	
CENTRAL MARKETING DEPÔT.						
F.1.—Salaries, Wages and Allowances :—						
<i>Original</i> ...	£5,541					
<i>Supplementary</i> ...	295					
	5,836	5,548 11 6	287	8 6	—	
F.2.—Advertising and Publicity	280	179 18 4	100	1 8	—	
F.3.—General Expenses :—						
<i>Original</i> ...	£5,150					
<i>Supplementary</i> ...	250					
	5,400	4,196 9 8	1,203	10 4	—	
G.—Miscellaneous Services ...	70	69 0 0	1	0 0	—	
GAELTACHT HOUSING.						
H.1.—Salaries, Wages and Allowances ...	2,424	1,824 18 3	599	1 9	—	
H.2.—Travelling and Miscellaneous Expenses ...	1,450	1,353 19 3	96	0 9	—	
H.3.—Grants under the Housing (Gaeltacht) Acts, 1929 to 1939 ...	9,000	5,284 10 7	3,715	9 5	—	
H.4.—Teachers' Residences in the Fíor-Ghaeltacht ...	70	13 5 0	56	15 0	—	
	260,244	199,696 8 7	69,956	12 4	9,409	0 11
<i>Deduct :—</i>						
Anticipated Savings on various Subheads ( <i>See Supplementary Estimate</i> ) ...	48,785	—	48,785	0 0	—	
GROSS TOTAL :—						
<i>Original</i> ...	£217,699					
<i>Less Supplementary</i> ...	6,240					
	£ 211,459	199,696 8 7	21,171	12 4	9,409	0 11
<i>Deduct :—</i>						
I.—Appropriations in Aid :—			Surplus of Gross Estimate over Expenditure.			
<i>Original</i> ...	£192,720		£11,762 11 5			
<i>Less Supplementary</i> ...	6,250		Deficiency of Appropriations in Aid realized.			
	186,470	183,814 9 10	£2,655 10 2			
NET TOTAL :—						
<i>Original</i> ...	£24,979		Net Surplus to be surrendered.			
<i>Supplementary</i> ...	10		£9,107 1 3			
	£ 24,989	15,881 18 9				
Extra Receipts payable to Exchequer :—						
Carrageen Licences ...			£		£	s. d.
			—		290	16



## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to alteration in establishment and changes in personnel.
- B.—Organising duties provided for under this Subhead were to some extent performed by members of the staff of the Central Marketing Depot.
- C.—Excess due to an unforeseen payment of fees for technical advice.
- D.1., D.2. and D.3.—Payment of an increased Emergency Bonus for the last quarter of the year caused slight excesses on these Subheads.
- D.4.—Travelling by local Manageresses was heavier than anticipated owing partly to the opening of out-stations in connection with two industrial centres.
- D.5.—Machine parts were not available to the extent anticipated.
- D.6. and D.8.—Owing to Emergency conditions it was not found possible to procure the full quantity of materials provided for.
- D.9.—It was not found feasible to operate a double shift at the Spinning Mill as provided for.
- D.10.—No reliable particulars were available to allow of a closer estimate of probable production of homespun.
- E.1. and E.2.—A new post as Assistant to the Supervisor of Marine Products was created in connection with the operation of the Emergency Powers (Kelp and Carrageen) Orders, 1943.
- E.3.—Excess recoverable from customer and due mainly to a large increase in the cost of transport.
- E.4.—The estimate for the purchase of carrageen for packing purposes was found to be in excess of market requirements.
- F.1.—The provision in the Supplementary Estimate for additional staff in connection with the purchase and sale of homespun was not required owing to savings on the original estimate due to vacancies remaining unfilled and changes in personnel.
- F.2.—Advertising was undertaken only to a very limited extent.
- F.3.—The amounts provided for freight and packing materials were not fully required.
- G.—Unforeseen expenditure on the survey and repair of the Cape Clear ferry boat was incurred, offset by savings on the token sums provided under the other subdivisions of the Subhead.
- H.1. and H.2.—Savings due to abolition of posts consequent on Emergency conditions.
- H.3.—Owing to Emergency conditions there was a decrease in the number of housing grants falling due for payment.
- H.4.—Repairs anticipated on some teachers' residences were not proceeded with.
- 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 (£58,100)					
(b) Agents' Commission (£8,890)					
<i>Original</i> ...			£167,000		
<i>Less Supplementary</i> ...			24,850		
	D.1. to D.8.	142,150	145,007	4	7
(1)(A) Receipts from sales of homespun after deducting amounts estimated as follows :—					
(a) Agents' Commission (£400)					
(b) Labour (£115)					
<i>(Supplementary)</i> ...	D.10.	18,600	16,929	8	8



	Corresponding Debit Subhead.	Estimated.	Realized.
		£	£ s. d.
(2) Receipts from sale of kelp, etc. ...	E.3.	18,430	18,477 17 4
(3) Receipts from net sales of carrageen	E.4.	7,000	2,772 10 9
(4) Repayment of Industrial, etc., Loans	G.	120	106 9 8
(5) Receipts from rentals ... ..	H.4.	120	113 17 6
(6) Miscellaneous receipts, including receipts in respect of sale of old stores	—	50	407 1 4
TOTAL :—			
Original ...		£192,720	
Less Supplementary ...		6,250	
		£186,470	£183,814 9 10

(1) The amount shown as realized represents the balance which remained after deduction from the gross receipts of (a) £54,934 in respect of wages and State insurance of the workers and (b) £6,724 in respect of Agents' Commission.

(1) (A) The amount shown as realized represents the balance which remained after deduction from the gross receipts of (a) £406 in respect of Agents' Commission and (b) £183 in respect of cost of labour.

(3) The demand for packaged carrageen was far less than anticipated and a large stock of carrageen was carried forward to the following year.

(6) Surplus due to sale of waste yarn and unrequired paper-lined bags.

#### NOTES.

Sundry bad debts of the Central Marketing Dépôt amounting in all to £12 12s. 5d. were written off as irrecoverable (Department of Finance minute S.29/5/34).

This Account includes expenditure of approximately £4,770 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 £858 in respect of staff temporarily lent, without repayment, to this Division.

#### EXTRA REMUNERATION (exceeding £30).

The following sums were received as Military Service Pensions :—

£40 13s. 4d. by a Messenger on the Headquarters Staff and £63 by a Warehouseman in the Central Marketing Dépôt.

A Minor Staff Officer on the Headquarters Staff received a sum of £35 5s. 0d. in respect of Broadcasting Fees.

A temporary Installation Attendant on the Rural Industries Staff received a sum of £32 13s. 0d. in respect of work done for the Office of Public Works.

M. DEEGAN,

*Oifigeach Cúntasaitochta.*

ROINN TAILTE,

(SEIRBHÍSI NA GAELTACHTA),  
30adh Mí na Samhna, 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.

J. MAHER,

*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, 1944, 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.
<b>ADMINISTRATION, ETC.</b>				
A.—Salaries, Wages and Allowances ... ..	217,741	203,964 12 3	13,776 7 9	—
B.—Travelling Expenses ...	4,500	3,923 3 7	576 16 5	—
C.—Incidental Expenses ...	3,000	2,908 12 6	91 7 6	—
D.—Telegrams and Telephones ...	1,800	3,114 5 1	—	1,314 5 1
E.—Fees to Certifying Surgeons, etc. ... ..	5	—	5 0 0	—
F.—Fees and Expenses of Medical Referees ... ..	200	152 10 9	47 9 3	—
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	102 19 8	67 0 4	—
I.—Contribution towards the Expenses of the International Labour Organisation (League of Nations)	3,942	3,873 11 5	68 8 7	—
I.I.—Health Embarkation Certificates :— Original ... Nil Supplementary £4,200	4,200	3,598 8 11	601 11 1	—
<b>MINERALS DEVELOPMENT.</b>				
J.1.—Advances to Comhlucht Gual-Láthrach Shliabh Árdachadh, Teoranta ...	20,000	13,370 0 0	6,630 0 0	—



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
J.2.—Payments to Comhlucht Gual-Láthrach Shliabh Árdachadh, Teoranta, for prospecting for coal ...	3,000	787 15 11	2,212 4 1	—
J.3.—Advances to Comhlucht Lorgtha agus Forbartha Mianraí, Teoranta :— Original ... £1,150 Supplementary 88,850	90,000	86,195 0 0	3,805 0 0	—
J.4.—Payments to Comhlucht Lorgtha agus Forbartha Mianraí, Teoranta, for prospecting for minerals ...	3,000	1,040 0 0	1,960 0 0	—
J.J.—Minerals Exploration ...	5	—	5 0 0	—
INDUSTRIAL RESEARCH COUNCIL.				
K.1.—Salaries, Wages and Allowances ...	1,519	1,529 12 0	—	10 12 0
K.2.—Travelling Expenses ...	100	53 1 8	46 18 4	—
K.3.—Incidental Expenses ...	200	219 0 3	—	19 0 3
K.4.—Special Investigations ...	2,000	1,307 4 11	692 15 1	—
K.5.—Aids to Research Workers and Special Research Committees ...	5	—	5 0 0	—
K.6.—Research Grants to Students	1,000	800 0 0	200 0 0	—
K.K.—Losses :— Original ... Nil Supplementary £1,279	1,279	1,278 1 1	18 11	—
	357,711	328,256 5 0	30,798 12 4	1,343 17 4



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 (See Supplementary Estimate) ...	4,329	—	4,329 0 0	—
<b>GROSS TOTAL :—</b>				
Original ... £263,382				
Supplementary 90,000				
—£	353,382	328,256 5 0	26,469 12 4	1,343 17 4
	Esti- mated.	Realized.	Surplus of Gross Estimate over Expenditure. £25,125 15 0	
<i>Deduct :—</i>			Deficiency of Appropriations in Aid realized. £401 12 9	
L.—Appropriations in Aid ...	4,464	4,062 7 3		
<b>NET TOTAL :—</b>			Net Surplus to be surrendered. £24,724 2 3	
Original ... £258,918				
Supplementary 90,000				
—£	348,918	324,193 17 9		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
(1) Fees under Minerals Development Act, 1940 ...	800	1,565 16 4
(2) Fees under the Road Transport Acts, 1932 and 1933 ...	1,240	1,270 10 6
(3) Fees under the Air Navigation (General) Regulations, 1930 ...	45	52 17 0
(4) Fees under the Control of Manufactures Act, 1934 ...	1	1 0
(5) Fees under the Agricultural Produce (Cereals) Acts, 1933 to 1939 ...	250	902 7 2
(6) Fees under the Insurance Act, 1936 ...	10	30 16 0
(7) Fees under the Cement (Amendment) Act, 1938 ...	50	146 7 0
(8) Fees under the Trade Union Act, 1941 ...	10	96 0 0
(9) Fees under the Sugar (Control of Import) Act, 1936 ...	—	1,576 6 11
(10) Fees under the Emergency Powers (Scrap Iron and Scrap Steel and Iron Foundries) Order, 1943	—	122 0 0
(11) Fees under the Emergency Powers (Waste Paper) Order, 1942 ...	—	10 0 0



	Estimated.	Realized.		
	£	£	s.	d.
(12) Receipts from the Great Southern Railways Company, under contract with the Drumm Battery Sales, Ltd. ... ..	—	22,000	0	0
(13) Miscellaneous Receipts ... ..	—	121	19	7
	£2,406	£27,895	1	6

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving mainly due to vacancies in the cadre and other economies.

B.—Saving mainly due to a reduction in the number of Milling Inspectors and curtailment of travelling generally.

C.—Owing to the difficulty in obtaining technical equipment no expenditure under this heading was incurred.

D.—Excess due to increase in telephone services and to the payment during the year of accounts for five quarters in respect of the central offices telephone services.

E. and F.—These estimates are necessarily of a conjectural nature.

G.—Fewer apprentices attended the course of instruction in Cabinet Making than was anticipated.

H.—The contributions to the Air Navigation Commission and Imperial Shipping Committee were not called for and owing to favourable exchange the subscription to the Bureau International des Poids et Mesures cost less than was anticipated.

I.—Saving was due to the rate of exchange proving more favourable than was anticipated.

I.I.—Provision was made for some payments which did not mature in the year of this Account.

J.1.—Owing to increased receipts and to the difficulty in obtaining equipment the advances required by the Company were less than was anticipated.

J.2.—Requisitions on the Company were not made to the extent anticipated.

J.3.—The advances required by the Company were less than was anticipated.

J.4.—Prospecting operations carried out by the Company were not as extensive as was anticipated.

J.J.—No explorations were carried out in the course of the year.

K.1.—Excess due to payment of increased Emergency Bonus.

K.2.—Less travelling by members of the Council was necessary than was anticipated.

K.3.—Expenditure in respect of telephones was greater than was anticipated. In addition, a larger number of technical publications than was anticipated became available.

K.4.—The amounts provided for Peat Waxes research and new investigations were not utilised. In addition, the expenses of the investigation into the efficiency of turf burning appliances were less than was anticipated.

K.5. and K.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.



K.K.—This item represents payments made on behalf of a firm of Display Artists on certain accounts due in connection with the New York World Fair. A sum of £1,246 claimed by the firm (which had gone into liquidation) for work done by them at the Fair was withheld.

L.—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 ... ..	1,800	2,005	9	9
(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 ... ..	1,120	1,113	4	10
(3) Repayments from Vote 67 on account of the salaries of officers seconded to the Special Employment Schemes Office and from Vote 28 of an officer seconded to the Emergency Scientific Research Bureau ... ..	1,459	733	5	9
(4) Fees (cash) paid to Registrar of Friendly Societies	50	59	6	2
(5) Fees payable under Section 5 of the Trade Loans (Guarantee) Act, 1939 ... ..	10	2	2	0
(6) Miscellaneous Receipts ... ..	25	148	18	9
	<u>£4,464</u>	<u>£4,062</u>	<u>7</u>	<u>3</u>

(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.

(3) The periods of secondment were shorter than was anticipated.

(4) No closer estimate was possible.

(5) Receipts depend on the number of applications for loans received.

(6) Receipts from fees for special statistical returns were greater than was estimated.

#### 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.

An acting Assistant Secretary received a gratuity of £100 from Monarchana Alcóil na h-Éireann, Teoranta, for acting as Director of that Company.

A Principal Officer received a gratuity of £50 for duties as Chairman, Trades Union Tribunal.

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.

A Library Assistant received from Vote 63 an allowance of £40 for special services while on loan to the Department of Defence.

A Senior Industrial Inspector received £40 6s. 0d. for services as Examiner at the Technical Schools Examinations, 1943, (Vote 48), and a Staff Officer £116 15s. 3d. and a Junior Rates Clerk £89 10s. 0d. in respect of broadcasting fees (Vote 62).



From Vote 69 a Principal Officer received £138 7s. 8d. as acting Assistant Secretary; a Superintending Officer received £125 8s. 8d. as acting Principal Officer; two Junior Administrative Officers received £178 1s. 8d. and £187 3s. 1d., respectively, and one Junior Statistical Officer £92 19s. 4d. as acting Superintending Officers and five Junior Executive Officers received amounts ranging from £95 2s. 2d. to £143 6s. 2d. as acting Higher Executive Officers. From Vote 63 a Junior Executive Officer received £101 15s. 5d. as acting Higher Executive Officer and from Vote 15 a Junior Executive Officer received £97 0s. 10d. as acting Higher Executive Officer.

A Superintending Officer received a gratuity of £92 18s. 8d. from Vote 5 for special services while on loan to the Department of Finance.

An Inspector of Mines and Quarries received an allowance at the rate of £50, inclusive, per annum from 1st June, 1943, for special duties.

A Higher Executive Officer received a gratuity of £35 19s. 9d. from this Vote for special duties.

#### NOTES.

This Account includes expenditure of approximately £29,176 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices and £268 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 £8,190 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

This Account includes expenditure amounting to (1) £355 1s. 0d. paid to a third party on foot of a decree against the Minister for Finance in respect of an accident in which a Milling Inspector of this Department was involved while on duty and (2) *ex-gratia* payments of £162 1s. 6d. and £68 4s. 6d. to two other Milling Inspectors in respect of medical expenses as a result of injuries sustained by them while on duty (Department of Finance minutes S.48/8/43 and E.109/3/43).

Amounts totalling £2,000, approximately, in respect of travelling and subsistence expenses incurred by the Garda Síochána in connection with the preparation of the Register of Population, 1943, has been charged to Vote 33 (Department of Finance minute S.200/18/40).

A sum of £4 18s. 0d. in respect of travelling, etc., expenses was paid to a member who was summoned to attend a meeting of the Boot and Shoe Repairing Trade Board which had concluded its business before his arrival at the place of meeting (Department of Finance minute E.105/41/28).

Improper issues of Food Vouchers from the Food Allowances Division to an extent of 687 single unit vouchers of a total value of £76 7s. 3d. were recorded up to the close of this Account. Of these, 57 and 157 single unit vouchers were issued during the financial years 1941-42 and 1942-43, respectively (*See Note to Vote 71*) (Department of Finance minute S.99/16/42).

R. C. FERGUSON,  
*Accounting Officer.*

DEPARTMENT OF INDUSTRY AND COMMERCE,  
27th December, 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.

J. MAHER,  
*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, 1944, compared with the sum granted, for Transport and Meteorological Services, including a Grant-in-Aid.

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	1,345 10 3	—		1,045 10 3	
AA.—Provision of Canal Barges	6,125	16,154 6 10	—		10,029 6 10	
CIVIL AIRPORTS.						
B.1.—Salaries, Wages and Allowances :— Original ... £42,245 Supplementary 374	42,619	35,931 17 7	6,687	2 5	—	
B.2.—Travelling Expenses ...	1,000	1,244 10 4	—		244 10 4	
B.3.—Rent, Rates, etc., on Land acquired ...	1,240	1,182 10 6	57	9 6	—	
B.4.—Equipment and Miscellaneous Expenses ...	2,375	3,967 5 8	—		1,592 5 8	
B.5.—Telegrams and Telephones	650	593 11 6	56	8 6	—	
B.6.—Shannon Airport, Foynes-Limerick Omnibus Service	2,600	3,734 9 0	—		1,134 9 0	
B.7.—Compensation for Land and Property acquired :— Original ... Nil Supplementary £5,130	5,130	4,258 3 3	871	16 9	—	
B.8.—Establishment of a Club-house at the Shannon Airport (Grant-in-Aid) :— Original ... Nil Supplementary £510	510	500 0 0	10	0 0	—	
C.—Subsidy in respect of Air Services ...	33,000	26,600 0 0	6,400	0 0	—	
D.—Management of Dublin Airport ...	11,000	7,917 13 11	3,082	6 1	—	



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
<b>METEOROLOGICAL SERVICES.</b>				
E.1.—Salaries, Wages and Allowances :—				
<i>Original</i> ... £40,079				
<i>Supplementary</i> 450				
	40,529	35,215 3 11	5,313 16 1	—
E.2.—Travelling Expenses ...	1,000	804 13 4	195 6 8	—
E.3.—Incidental Expenses ...	100	275 14 4	—	175 14 4
E.4.—Telegrams and Telephones	9,000	7,845 13 8	1,154 6 4	—
E.5.—Equipment ...	12,000	1,407 1 2	10,592 18 10	—
E.6.—Expenses in connection with International Organisations	50	49 18 5	1 7	—
	169,228	149,028 3 8	34,421 12 9	14,221 16 5
<i>Deduct :—</i>				
Anticipated Savings on various Subheads ( <i>See Supplementary Estimate</i> ) ...	6,454	—	6,454 0 0	—
<b>GROSS TOTAL :—</b>				
<i>Original</i> ... £162,764				
<i>Supplementary</i> 10				
—£	162,774	149,028 3 8	27,967 12 9	14,221 16 5
	<i>Estimated.</i>	<i>Realized.</i>	<b>Surplus of Gross Estimate over Expenditure.</b>	
<i>Deduct :—</i>			£13,745 16 4	
F.—Appropriations in Aid ...	12,690	17,198 1 6	<b>Surplus of Appropriations in Aid realized.</b>	
			£4,508 1 6	
<b>NET TOTAL :—</b>			<b>Total Surplus to be surrendered.</b>	
<i>Original</i> ... £150,074			£18,253 17 10	
<i>Supplementary</i> 10				
—£	150,084	131,830 2 2		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
(1) Receipts from hire of Canal Barges ...	1,150	917 18 4
(2) Contribution towards the cost of Transatlantic Air Services ...	—	6,000 0 0
(3) Repayment of subsidy by Aer Rianta, Teoranta ...	—	3,589 18 10
(4) Receipt from sale of damaged punt ...	—	1 12 6
(5) Receipt from sale of hut at Dublin Airport ...	—	50 0 0
(6) Receipt from sale of motor car ...	—	100 0 0
	£1,150	£10,659 9 8



## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Excess due to the payment of the balance 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).
- AA.—Provision was made in the previous financial year for the cost of constructing canal barges. Owing, however, to unforeseen circumstances some were not completed until after 31st March, 1943, their cost consequently coming into the year of this Account.
- B.1.—Saving due to staff vacancies.
- B.2.—Excess due to expenses incurred by an officer in connection with a visit abroad. This was not foreseen when the estimate was being prepared.
- B.3.—Saving due to a reduction in rates.
- B.4.—Excess due to (a) the purchase and maintenance of a motor car for conveying staff to the Urlanmore, Ballygirreen, and Rineanna radio stations, and (b) abnormal repairs to launches in use at the Shannon Airport.
- B.5.—Expenditure on telegrams was less than was anticipated.
- B.6.—It was found necessary to provide additional accommodation on the service. (See Subhead F.(4) ).
- B.7.—Payment for certain land acquired did not come in course of payment within the year of this Account.
- B.8.—The full amount of the grant was not required.
- C.—Less subsidy than was anticipated became payable owing to increased traffic receipts and a reduction in operating expenses.
- D.—Maintenance costs were less mainly owing to reduction in rates on the lands and increased receipts from sale of crops and letting of lands.
- E.1. and E.2.—Saving due to staff vacancies.
- E.3.—Excess due to expenditure consequent on the introduction of radio sonde observations.
- E.4.—Expenditure on telegrams was less than was anticipated owing to certain telegraphic reporting stations not commencing to operate until later than was anticipated.
- E.5.—Owing to the state of Emergency it was not possible to secure delivery during the year of the major portion 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 Landing and Accommodation Fees, etc., at Airports ...	5,500	6,264 14 0
(3) Receipts in respect of short term lettings of surplus lands at Airports ...	2,150	2,264 17 8
(4) Shannon Airport. Receipts from the Foynes—Limerick Omnibus Service ...	1,840	5,455 10 1
(5) Income from Rosse Fund ...	12	26 15 2



	Estimated.	Realized.	
	£	£	s. d.
(6) Net annual rental payable by Great Southern Railways under agreement for absorption of certain Colliery Railways ...	2	1	17 6
(7) Miscellaneous Receipts ...	8	6	6 1
	<u>£12,690</u>	<u>£17,198</u>	<u>1 6</u>

(2) Increased transatlantic air operations produced a larger revenue than had been anticipated.

(3) Surplus due to increased letting value of lands. Rents realized were in many cases higher than was anticipated.

(4) Owing to the additional accommodation provided for the service, there was a large increase in receipts from fares.

(5) The receipts include the Income in respect of 1942-43.

#### EXTRA REMUNERATION (exceeding £30).

From this Vote twenty-six Clerical Officers, twenty-three Junior Meteorological Assistants, six Meteorological Officers, four Temporary Radio Operators, twenty-nine Radio Operators, three Radio Supervisors, one Writing Assistant, nine members of the crews of launches, and two drivers were paid sums varying from £30 18s. 3d. to £210 7s. 5d. in respect of extra attendance and special duties.

From Vote 69 a Clerical Officer received £41 2s. 3d. as an acting Minor Staff Officer.

#### NOTES.

This Account includes expenditure of approximately £1,604 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £40 0s. 2d. in respect of the balance of civil pay issued to an officer serving with the Defence Forces.

The Accounts of other Departments and Offices include expenditure of approximately £329 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

Ownership of a second-hand motor car was transferred to Airport Manager, Shannon Airport, on payment of £100. This amount is shown in this Account as an Extra Receipt.

Payment of a sum of £4 due for hireage charges on a State-owned canal barge was waived (Department of Finance minute S.99/19/42).

R. C. FERGUSON,  
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,  
22nd December, 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.

J. MAHER,  
Comptroller and Auditor-General.



## RAILWAY TRIBUNAL.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, 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 ...	2,930	2,923 11 5	6 8 7	—
B.—Travelling and Incidental Expenses ...	25	19 6 11	5 13 1	—
<b>TOTAL</b>	<b>£ 2,955</b>	<b>2,942 18 4</b>		—
Surplus to be surrendered ...			£ 12 1 8	

	Estimated.	Realized.
	£	£ s. d.
<b>Extra Receipts payable to Exchequer:—</b>		
Payment by the Amalgamated Company under Section 15 (4) of the Railways Act, 1924 ...	1,575	1,482 1 2

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The cost of cleaning services was less than was anticipated.
- B.—No expenditure on telegrams or miscellaneous items was incurred and travelling expenses were less than was anticipated.

R. C. FERGUSON,  
*Accounting Officer.*

DEPARTMENT OF INDUSTRY AND COMMERCE,  
31st October, 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.

J. MAHER,  
*Comptroller and Auditor-General.*



## MARINE SERVICE.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, 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 payments in respect of the provision of certain Protective Equipment for Ships and Crews.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances ... ..	7,266	6,713 8 0	552 12 0	—
B.—Travelling Expenses ...	150	172 4 5	—	22 4 5
C.—Incidental Expenses ...	50	118 6 8	—	68 6 8
D.—Inquiries into Shipping Casualties :—				
<i>Original</i> ... £800				
<i>Supplementary</i> 2,200				
	3,000	2,337 8 3	662 11 9	—
E.—Telegrams and Telephones	115	127 7 11	—	12 7 11
F.—Services in connection with Wreck and Salvage ...	7,500	5,880 5 10	1,619 14 2	—
G.—Relief of Distressed Seamen ... ..	200	30 12 3	169 7 9	—
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 :—				
<i>Original</i> ... £1,500				
<i>Supplementary</i> 1,300				
	2,800	2,783 13 11	16 6 1	—
I.2.—Contributions towards Wages payable after Ships have been lost or wrecked ... ..	1,800	870 17 8	929 2 4	—



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
I.3.—Pensions and Allowances in respect of Disablement or Death :— <i>Original</i> ... £5,000 <i>Supplementary</i> 8,500	£  13,500	£ s. d.  10,162 14 5	£ s. d.  3,337 5 7	£ s. d.  —
I.4.—Allowances in respect of Detention abroad ...	300	285 15 5	14 4 7	—
I.5.—Medical Expenses including the Cost of Hospital Treatment and other Miscellaneous Items ...	40	30 8 5	9 11 7	—
I.6.—Recoupment to Ship-owners of Awards (including costs) under the Workmen's Compensation Act, 1934 :— <i>Original</i> ... £300 <i>Supplementary</i> 1,000	 1,300	 761 10 0	 538 10 0	 —
J.1.—Grants in respect of the Equipment of Ships for Protection against Magnetic Mines ...	16,000	2,225 14 0	13,774 6 0	—
J.2.—Protective Equipment for Ships' Crews ...	450	397 11 8	52 8 4	—
COAST LIFE SAVING SERVICE.				
K.1.—Salaries, etc. ...	2,950	2,885 3 10	64 16 2	—
K.2.—Travelling Expenses ...	400	563 18 10	—	163 18 10
K.3.—Coast Communication Telephone Service ...	860	899 12 9	—	39 12 9
K.4.—Incidental Expenses ...	175	162 11 9	12 8 3	—
<i>Deduct :—</i> Anticipated Savings on various Subheads ( <i>See Supplementary Estimate</i> ) ...	58,861 9,200	37,409 6 0 —	21,758 4 7 9,200 0 0	306 10 7 —
GROSS TOTAL :— <i>Original</i> ... £45,861 <i>Supplementary</i> 3,800	£ 49,661	37,409 6 0	12,558 4 7	306 10 7
			Surplus of Gross Estimate over Expenditure. £12,251 14 0	
<i>Deduct :—</i> L.—Appropriations in Aid :— <i>Original</i> ... £17,195 <i>Less Supplementary</i> 5,000	Estimated. — 12,195	Realized. — 12,530 0 5	Surplus of Appropriations in Aid realized. £335 0 5	
NET TOTAL :— <i>Original</i> ... £28,666 <i>Supplementary</i> 8,800	£ 37,466	24,879 5 7	Total Surplus to be surrendered. £12,586 14 5	



## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The operation of the Mercantile Marine Office at Cork was transferred to the Revenue Department as from the 1st July, 1943. There was no expenditure on the medical inspection of emigrant ships.
- B.—The excess is due to an unanticipated journey abroad by the Nautical Surveyor and to travelling by the same officer in connection with an inquiry into a shipping casualty.
- C.—The excess is due to expenditure in connection with a presentation (*see* Notes) offset to some extent by savings on uniforms and miscellaneous items.
- D.—The cost of the inquiry into the Cork Harbour incident was less than anticipated (*see* Notes).
- E.—There was an increase in the number of telephone calls.
- F.—The amount of wreck coming into the custody of Receivers was less than was anticipated with a consequent reduction in charges for salvage, etc. These costs are more than recovered under Subhead L. (Appropriations in Aid). The estimate is necessarily conjectural.
- G.—Certain anticipated repatriations were not carried through.
- H.—No acquisitions were completed.
- I.1.—No closer estimate was possible.
- I.2.—Certain claims anticipated under this head did not come in course of payment within the year.
- I.3.—The expenditure consequent on the losses of three of the ships provided for in the Estimate was not as great as was anticipated.
- I.4. and I.5.—No closer estimate was possible.
- I.6.—Certain of the cases provided for did not come in course of payment within the year.
- J.1.—Of the ships provided for, one expected to be fitted with "coil" equipment was treated by the "wiping process" at a greatly reduced cost and certain others were not fitted during the year. The sum provided for possible new acquisitions was not needed.
- J.2.—The cost of the helmets was less than was anticipated.
- K.1.—Expenditure on Wreck Services, Bad Weather Watch and Exercises was less than was anticipated.
- K.2.—Excess is due to a retrospective revision of motor car allowances, the generally increased costs of travelling and lengthening of the periods for which subsistence allowance was necessary.
- K.3.—There was exceptional expenditure on the removal of a telephone installation, offset to some extent by a decrease in calls.
- K.4.—Expenditure on miscellaneous items and distribution of stores was less than was anticipated.
- L.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.

1. Fees for survey and inspection of ships ...	200	283 1 10
2. Fees for medical inspection of crews, passengers or stores ... ..	11	—



	Estimated.	Realized.		
	£	£	s.	d.
3. Fees for examinations of Masters, Mates and Engineers, etc. ... ..	60	34	12	6
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	43	4	0
5. Mercantile Marine Office fees (including over-time charges in respect of Surveyors) ...	300	448	0	5
6. Foreshore rents and Licence fees ...	150	126	17	11
7. Sales of Wreck :—				
Original... .. £15,000				
Less Supplementary 4,750				
	10,250	10,383	4	8
8. Commission on Sales of Wreck :—				
Original ... .. £800				
Less Supplementary 250				
	550	579	8	2
9. Miscellaneous ... ..	20	31	10	11
TOTAL :—				
Original ... .. £17,195				
Less Supplementary 5,000				
	£12,195	£12,530	0	5

1. The number of surveys was greater than was anticipated.
2. No emigrant ships came under examination.
3. The number of candidates who came forward for examination was less than was anticipated.
4. Fewer telephone calls were made than was anticipated. See Subhead K.3.
5. Receipts in connection with the engagement and discharge of crews were greater than was anticipated.
6. The receipts from licences for the removal of material from foreshores were less than expected.
7. and 8. See Subhead F.
9. These receipts include such items as fees for reporting wreck to Lloyds, fines and forfeitures imposed on seamen, etc., and the estimate is necessarily of a conjectural nature.

## NOTES.

The expenditure under Subhead C. includes an amount of £85 18s. 6d. in respect of the purchase of gold watches for presentation to the captains of two Spanish vessels which rescued the crew of the S.S. "City of Bremen" (Department of Finance minute S.99/8/43).



In connection with the investigation into the loss of two launches in Cork Harbour, the costs of which were borne on Subhead D. of this Vote, the Account of the Law Charges Vote includes under Subhead D. of that Vote an amount of £292 19s. 0d. in respect of fees paid to Counsel representing the Department of Defence (Department of Finance minute S.99/20/43).

R. C. FERGUSON,  
*Accounting Officer.*

DEPARTMENT OF INDUSTRY AND COMMERCE,  
21st December, 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.

J. MAHER,  
*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, 1944, 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 ...	295,257	291,787 0 11	3,469	19 1	—	
B.—Travelling Expenses ...	1,500	2,056 8 2	—		556	8 2
C.—Incidental Expenses ...	950	1,031 1 11	—		81	1 11
D.—Telegrams and Telephones ...	2,300	3,046 8 3	—		746	8 3
E.—Umpire and Courts of Referees—Salaries, etc.	2,500	1,921 14 0	578	6 0	—	
F.—Umpire and Courts of Referees—Travelling, etc. ...	400	245 16 5	154	3 7	—	
G.—Contribution to the Unemployment Fund ...	266,000	260,714 6 2	5,285	13 10	—	
H.—Payments to Associations ...	450	311 19 7	138	0 5	—	
I.—Advances to Workpeople for Fares ...	50	19 2 2	30	17 10	—	



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
J.1.—Unemployment Assistance ...	1,240,000	1,072,662 7 3	167,337 12 9	—
J.2.—Special Register of Agricultural and Turf Workers ...	104,000	5,482 18 6	98,517 1 6	—
K.—Poundage on Money and Postal Orders ...	100	95 7 6	4 12 6	—
K.K.—Losses and Compensation ...	—	135 4 1	—	135 4 1
GROSS TOTAL ...£	1,913,507	1,639,509 14 11	275,516 7 6	1,519 2 5
			Surplus of Gross Estimate over Expenditure. £273,997 5 1	
Deduct :—	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £54,765 11 8	
L.—Appropriations in Aid	713,400	658,634 8 4		
NET TOTAL ...£	1,200,107	980,875 6 7	Net Surplus to be surrendered. £219,231 13 5	

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to vacancies remaining unfilled for part of year.
- B.—Excess due principally to increased subsistence allowances, to restricted transport services, and to increased travelling necessitated by the Insurance (Intermittent Unemployment) Act, 1942.
- C.—Excess due to advertising in connection with the Insurance (Intermittent Unemployment) Act, 1942.
- D.—Excess due to increased use of services in connection with the movement of work-people, etc.
- E.—There was a decline in the number of persons claiming Unemployment Assistance and Unemployment Benefit and consequently fewer cases were referred to the Courts.
- F.—Owing to transport difficulties the number of appellants summoned before the Courts was reduced to a minimum and fewer representatives of insured persons attended.
- G.—This figure varies with the contribution income of the Unemployment Fund which cannot be exactly forecast.
- H.—This item depends on the amount of Unemployment Benefit paid through Associations and cannot be exactly forecast.
- I.—The estimate in this case is necessarily of a conjectural nature.
- J.1.—Saving due to the increase in the number of persons applying for Unemployment Assistance being less than was expected.



J.2.—Saving due to the number of persons applying for enrolment in the Special Register falling considerably below the number anticipated.

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 ... ..	8	5	3
(2) Unrecovered balance of moneys misappropriated by a Branch Manager of a Branch Employment Office. This officer was prosecuted and sentenced to six months imprisonment. A balance of salary amounting to £26 3s. 1d. was withheld (Department of Finance authority S.99/7/44) ... ..	126	18	10
	<u>£135</u>	<u>4</u>	<u>1</u>

L.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
(1) Amount received from the Unemployment Fund under Section 12 (3) of the Unemployment Insurance Act, 1920, as amended by Section 8 of the Unemployment Insurance Act, 1922, Section 3 of the Unemployment Insurance Act, 1930, and Section 3 of the Unemployment Insurance Act, 1933 ... ..	179,500	175,979 3 1
(2) Repayment of sums advanced to Workpeople ... ..	50	20 7 5
(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, 1933 and 1940 ... ..	233,600	181,944 18 6
(5) Recoveries of Unemployment Assistance overpaid ... ..	200	247 15 4
(6) Miscellaneous Receipts, including sums received for services under Section 31 of the Unemployment Insurance Act, 1920; charges for the issue of new Unemployment Books, etc. ... ..	50	442 4 0
TOTAL ... ..	<u>£713,400</u>	<u>£658,634 8 4</u>

(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) It was decided that local bodies were not liable for contributions in respect of municipal properties coming under the Local Government (Rates on Small Dwellings) Act, 1928, and adjustments were accordingly made in respect of sums paid in previous years under this head.

(5) This item cannot be forecast with any degree of certainty.

(6) Surplus principally due to repayments in respect of salaries of officers who were lent to (a) Widows' and Orphans' Pensions Fund Office, and (b) Emergency Scientific Research Bureau.



## EXTRA REMUNERATION (exceeding £30).

From Vote 69 a First Class Officer received £139 2s. 5d. as an acting Principal Officer.

Nine Clerical Officers, three Writing Assistants and one Writing Clerk received sums varying from £30 1s. 8d. to £89 4s. 0d. in respect of overtime.

One Employment Staff Officer received £49 9s. 0d. in respect of an allowance at the rate of £50 per annum from 5th April, 1943, while acting as an Exchange Manager.

An Employment Clerk received £53 3s. 0d. in respect of an allowance at the rate of £1 per week from Vote 62 (Wireless Broadcasting).

## NOTES.

This Account includes expenditure of approximately £7,985 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £255 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 £128 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

In addition to cash recoveries accounted for under Subhead L., further recoveries totalling £662 8s. 11d. 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.

Issues of Food Vouchers in excess of title to an extent equivalent to 5,501 single unit vouchers to the value of £604 1s. 11d., of which 494 occurred during 1941-42 and 1,609 in 1942-43, have been recorded (or identified) up to the close of this Account as as having been made at local offices. Department of Finance minute S. 99/16/42.

In addition, discrepancies in stocks have been identified amounting on balance to 44 single unit vouchers representing £5 3s. 7d., 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,  
21st December, 1944.

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

J. MAHER,  
*Comptroller and Auditor-General.*



# INDUSTRIAL AND COMMERCIAL PROPERTY REGISTRATION OFFICE.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, compared with the sum granted, for the Salaries and Expenses of the Industrial and Commercial Property Registration Office (No. 16 of 1927 and No. 13 of 1929).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances ... ..	13,639	11,364 5 9	2,274 14 3	—
B.—Travelling and Incidental Expenses ... ..	110	89 1 3	20 18 9	—
C.—Expenses in connection with International Organisations ... ..	300	390 12 9	—	90 12 9
<b>TOTAL ... ..</b>	<b>£ 14,049</b>	<b>11,843 19 9</b>	<b>2,295 13 0</b>	<b>90 12 9</b>

Surplus to be surrendered ... £2,205 0 3

		Estimated.	Realized.
		£	£ s. d.
Extra Receipts payable to Exchequer:—			
Fees	{ Patents ... ..	8,160	9,316 15 0
	{ Trade Marks and Designs ... ..	2,490	3,298 2 6
	{ Miscellaneous Receipts ... ..	350	202 10 0
Recovery of an amount incorrectly charged to Subhead A. in a prior year ... ..		—	12 0 4
		<b>£11,000</b>	<b>£12,829 7 10</b>



## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to vacancies in staff and to the surrender of one post due to temporary reduction in the volume of work.
- B.—Expenditure on travelling and incidental services was less than was anticipated.
- C.—Excess due to the outstanding subscription to the International Union for the Protection of Artistic and Literary Works coming in course of payment within the year of this Account.

## NOTE.

This Account includes expenditure of approximately £1,351 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,  
31st October, 1944.

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

J. MAHER,  
*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, 1944, 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; No. 14 of 1940 (secs. 30 and 31); No. 14 of 1942 (sec. 23); 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.
<b>SALARIES, WAGES AND ALLOWANCES.</b>				
A.1.—Headquarters Offices :—				
<i>Original</i> ... £185,660				
<i>Supplementary</i> 1,350				
	187,010	183,456 6 9	3,553 13 3	—
A.2.—Metropolitan Offices :—				
<i>Original</i> ... £441,965				
<i>Supplementary</i> 17,535				
	459,500	457,348 11 6	2,151 8 6	—
A.3.—Provincial Offices :—				
<i>Original</i> ... £1,063,660				
<i>Supplementary</i> 52,640				
	1,116,300	1,122,785 4 10	—	6,485 4 10
A.4.—Stores Branch :—				
<i>Original</i> ... £73,785				
<i>Supplementary</i> 770				
	74,555	72,962 4 9	1,592 15 3	—
AA.—Payment to other Administrations in respect of Services rendered by Agency	1,800	1,938 14 3	—	138 14 3
B.—Travelling Expenses ...	9,685	10,532 10 6	—	847 10 6
BB.—International and other Conferences and Conventions	490	497 5 0	—	7 5 0
C.—Rent, Office Fittings, etc. ...	28,395	28,376 15 6	18 4 6	—
D.—Purchase of Sites, etc. (Postal and Telegraph Services only) ...	1,350	103 3 0	1,246 17 0	—
<b>CONVEYANCE OF MAILS.</b>				
E.1.—Conveyance of Mails by Rail ...	250,225	223,810 18 2	26,414 1 10	—



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.		£ s. d.	
E.2.—Conveyance of Mails by Road ...	52,900	53,924 16 11	—		1,024 16 11	
E.3.—Packet Services at Home ...	1,220	1,098 6 6	121 13 6		—	
E.4.—Packet Services—British and Foreign ...	20,000	20,000 0 0	—		—	
E.5.—Conveyance of Mails by Air ...	44,570	23,411 7 5	21,158 12 7		—	
F.—Railway Companies, etc., for services in connection with Telegrams ...	75	88 0 4	—		13 0 4	
STORES OTHER THAN ENGINEERING MATERIALS.						
G.1.—Stores ...	41,185	21,433 2 6	19,751 17 6		—	
G.2.—Uniform Clothing ...	19,810	12,219 3 10	7,590 16 2		—	
G.3.—Manufacture of Stamps, etc.	9,640	8,452 7 8	1,187 12 4		—	
INCIDENTAL EXPENSES, LAW CHARGES, Etc.						
H.1.—Law Charges ...	150	120 5 2	29 14 10		—	
H.2.—Losses by Default, Accident, etc. ...	2,300	4,781 19 9	—		2,481 19 9	
H.3.—Incidental Expenses ...	1,530	1,420 4 10	109 15 2		—	
ENGINEERING ESTABLISHMENT.						
I.1.—Salaries, Wages and Allowances :—						
<i>Original</i> ...	£176,795					
<i>Supplementary</i> ...	11,850					
	188,645	180,365 12 5	8,279 7 7		—	
I.2.—Travelling Expenses :—						
<i>Original</i> ...	£13,195					
<i>Supplementary</i> ...	3,500					
	16,695	17,668 3 4	—		973 3 4	
K.—Engineering Materials :—						
<i>Original</i> ...	£21,315					
<i>Supplementary</i> ...	16,885					
	38,200	36,893 16 1	1,306 3 11		—	
ENGINEERING WORK, Etc.						
L.1.—Cross Channel Cable Maintenance ...	2,500	757 16 5	1,742 3 7		—	
L.2.—Wayleaves ...	170	174 2 10	—		4 2 10	



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
L.3.—Contract Work ...	2,620	1,474 7 3	1,145 12 9	—
L.4.—Rent, Rates on Wires, Water, Light, etc. ...	9,375	9,057 18 10	317 1 2	—
L.5.—Incidental Expenses ...	400	938 11 4	—	538 11 4
M.—Telephone Capital Repay- ments ...	141,293	141,292 3 0	17 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 ... £127,950 Supplementary 2,000	129,950	129,841 14 2	108 5 10	—
N.2.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ...	64,400	64,067 0 10	332 19 2	—
N.3.—Agency Payments in respect of Compensation Allow- ances :— Original ... £21,000 Supplementary 2,500	23,500	23,784 15 4	—	284 15 4
POST OFFICE SAVINGS BANK.				
O.1.—Salaries, Wages and Allow- ances :— Original ... £18,370 Supplementary 4,195	22,565	23,609 3 10	—	1,044 3 10
O.2.—Travelling Expenses ...	60	152 10 8	—	92 10 8
O.3.—Maintenance of Buildings, Furniture, Light, Heating, etc. ...	470	328 8 4	141 11 8	—
O.4.—Stationery, etc. ...	960	1,416 19 2	—	456 19 2
O.5.—Law Charges ...	10	17 2	9 2 10	—
O.6.—Losses by Default, Accident, etc. ...	2,220	1,889 11 5	330 8 7	—



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
O.7.—Incidental Expenses ...	20	8 0 9	11 19 3	—
O.8.—Rates, etc. ...	217	202 9 10	14 10 2	—
<b>CIVIL AVIATION AND METEOROLOGICAL WIRELESS SERVICES.</b>				
Q.1.—Salaries, Wages and Allowances ...	3,370	3,738 14 1	—	368 14 1
Q.2.—Provision and Installation of Equipment and Operating and Maintenance Charges, Rent, etc.:— Original ... £16,940 Supplementary 13,060	30,000	6,682 5 7	23,317 14 5	—
Q.3.—Travelling and Miscellaneous Expenses ...	100	523 3 6	—	423 3 6
<i>Deduct :—</i>	3,000,430	2,893,629 15 4	121,985 0 4	15,184 15 8
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	31,925	—	31,925 0 0	—
<b>GROSS TOTAL :—</b> Original ...£2,874,145 Supplementary 94,360	£ 2,968,505	2,893,629 15 4	90,060 0 4	15,184 15 8
<i>Deduct :—</i>			<b>Surplus of Gross Estimate over Expenditure.</b> £74,875 4 8	
T.—Appropriations in Aid :— Original ... £141,935 Supplementary 14,115	Estimated. — 156,050	Realized. — 163,178 6 6	<b>Surplus of Appropriations in Aid realized.</b> £7,128 6 6	
<b>NET TOTAL :—</b> Original ...£2,732,210 Supplementary 80,245	£ 2,812,455	2,730,451 8 10	<b>Total Surplus to be surrendered.</b> £82,003 11 2	

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—The saving was due to provision for payments to officers on military service not fully materializing (£1,250) and, in the Secretariat, to changes in personnel (£780), and to vacancies unfilled for portion of the year (£2,470); offset by unforeseen expenditure in the Accountant's Branch due to growth of work and the employment of staff on extra duty against vacancies (£950).



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.—The excess was due to the provision of staff to meet unforeseen growth of work, particularly Telegraph Money Order work and Bank Holiday delivery of correspondence.
- A.4.—The saving was due to anticipated works in the Post Office Factory not being carried out (£2,725); offset by 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 (£1,135).
- AA.—The excess was due to the number of Money Orders issued by this Administration for payment in Great Britain being greater than anticipated.
- B.—The excess was due to unforeseen increased costs of travelling and subsistence due to curtailed services and Emergency conditions.
- BB. and C.—Casual variations.
- D.—The saving was due to anticipated expenditure on certain sites not having materialized.
- E.1.—The saving was due to a revision in the annual payment to the Great Southern Railways Company for conveyance of letter mails (£32,090) (Department of Finance letter S.39/1/43); offset by unanticipated increased payments to other railways (£910), by the payments in respect of the conveyance of parcel mails in Éire, consequent upon increased traffic, being greater than was anticipated (£2,485), and by an unforeseen change in the incidence of parcel traffic between Great Britain and Éire owing to war conditions (£2,285).
- E.2.—The excess was due to increased payments to Mail Car and casual contractors to meet additional running costs due to Emergency conditions.
- E.3.—A casual variation.
- E.5.—The saving was mainly due to anticipated claims not materializing for payment in the financial 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 (£2,000), handcarts (£440), letter boxes (£140), cycles (£3,080), mechanical transport stores (£3,750), and miscellaneous stores (£10,170), and to estimated expenditure on mail bags for use on the Cross-Channel services not materializing. The expenditure under this Subhead includes an *ex-gratia* payment of £2 15s. 2d. in respect of increased prices of goods supplied (Department of Finance letter S.9/3/40).
- G.2.—The saving was due to delays in the supply of goods by contractors. The expenditure under this Subhead includes *ex-gratia* payments of £327 12s. 2d. in respect of increased prices of goods supplied (Department of Finance letter S.9/3/43).
- G.3.—The saving was due to inability to obtain supplies (£2,030); offset by increased prices of paper (£840).
- H.1.—The expenditure under this Subhead is variable and the amount expended was 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 207. The loss to public funds is reduced by £6 19s. 6d. on account of unpaid wages, etc., due to dismissed, etc., officers.



H.3.—The saving was mainly due to compensation for injuries (£180) and grants to Boy Messenger Institutes (£50) being less than anticipated; offset by exceptional expenditure on advertisements (£60) and increased expenditure on miscellaneous items (£60). The expenditure under this Subhead includes an *ex-gratia* payment of £5 in respect of X-ray examinations of an acting Unestablished Skilled Workman (Department of Finance letter P.7/16/43).

I.1.—The saving was due to a reduction in the amount required for labour on maintenance works.

I.2.—The excess was due to increased expenditure on travelling owing to restrictions in the use of the Department's motor vehicles.

K.—The saving was due to inability to obtain stores owing to Emergency conditions.

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.—A casual variation.

L.3.—The saving was due to the postponement of electric lighting and heating works at various offices.

L.4.—The saving was due to the expenditure on storage of poles being less than anticipated.

L.5.—The excess was due to payments in respect of accident cases being greater than anticipated.

N.1., N.2. and N.3.—Closer estimation was not possible.

O.1.—The increased cost was due to growth of work.

O.2.—This is a variable item and expenditure cannot be accurately foreseen.

O.3.—The saving was due to the cost of heating being less than anticipated.

O.4.—The excess was due to increased printing and paper supplies for unanticipated growth in business (£310) and to uneven incidence of claims (£140).

O.5.—The expenditure anticipated did not materialize.

O.6.—This is a variable item and expenditure cannot be accurately foreseen. A schedule of losses is shewn on page 212.

O.7.—This is a variable item and expenditure cannot be accurately foreseen.

O.8.—The saving was due to a decrease in the amount levied.

Q.1.—The excess was due to the expenditure on labour being greater than anticipated.

Q.2.—The saving was due to the purchase of materials not having been completed.

Q.3.—The excess was due to unforeseen additional travelling.

T.—Appropriations in Aid:—

	Estimated.	Realized.
	£	£ s. d.
(1) Void Money Orders ... ..	1,200	1,544 16 5
(2) Void Postal Orders ... ..	3,300	4,300 0 0
(3) Works for Railway Companies and others ...	3,000	1,580 19 11
(4) Sale of Engineering Stores ... ..	1,023	1,334 9 10
(5) Receipts from Savings Bank Funds ...	51,322	52,699 11 10



	Estimated.	Realized.		
	£	£	s.	d.
(6) Rent of Post Office premises sub-let ...	7,150	7,204	7	10
(7) Repayment of sums advanced to officers under Subhead G.I. ...	30	15	12	0
(8) Receipts from Widows' and Orphans' Pensions Fund for Administrative Expenses ...	17,800	17,811	1	10
(9) Receipts for Agency Services performed on behalf of other Administrations ...	28,000	31,699	11	11
(10) Receipts from British Administration for excess Parcels Traffic ...	10	—		
(11) Receipts from British Administration for staffing of Wireless Stations ...	10,720	11,263	19	3
(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 ...	23,500	22,355	14	11
(13) Miscellaneous Receipts ...	8,995	11,368	0	9
	£156,050	£163,178	6	6

- (1) and (2) The excesses were due to conditions arising out of the Emergency.
- (3) The deficit was due to repayment works to meet Emergency requirements being less than anticipated.
- (4) The excess was due to sales being greater than anticipated. A close estimate is not possible.
- (5) The excess was due to an increase in the volume of Savings Bank business.
- (6) A casual variation.
- (7) In consequence of a revised rate of repayment the receipts were less than anticipated.
- (8) A casual variation.
- (9) The number of Money Orders and Postal Orders issued by other Administrations for payment in Éire was greater than anticipated.
- (10) 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.
- (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 ...	6,465	19	11
(b) Value found loose, cash in undelivered packets, proceeds from sale of perishable parcels and undisposable property ...	645	4	8
(c) Receipts in respect of damage to property, fines, prosecution costs, restitution, etc. ...	160	3	6



	£	s.	d.
(d) Receipts in respect of commission on repurchase of stamps ...	93	17	9
(e) Receipts for services rendered in respect of Meteorological Services, Engineering Work, etc., for Broadcasting Service, etc. ... ..	1,064	8	10
(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. ... ..	715	12	0
(h) Receipts in respect of services of officers loaned ... ..	1,275	4	4
(i) Advertisement receipts ... ..	132	9	5
(j) Partial refundment of an amount charged to Subhead H.2., Losses by Default, etc., in a prior year in respect of a deficiency in the accounts at Clonmel (Department of Finance letter E.82/13/33) ... ..	26	0	0
(k) Receipts in respect of Wireless Examination and Transmitting Permits ... ..	481	12	8
(l) Other miscellaneous receipts (including a sum of £5 recovered in respect of an amount charged to Subhead H.2., Losses by Default, etc., in 1942-43) ... ..	287	7	8

The excess was mainly due to unanticipated receipts in respect of (1) increased manufacture of stores in the Post Office Factory for other Government Departments (£1,590); (2) sale of Postal Stores (£530); (3) special leave (£100); (4) Meteorological and Broadcasting services (£440); (5) sale of perishable parcels and undisposable property (£350), and (6) miscellaneous items under (c) and (l) (£143); offset by decreased receipts in respect of (1) stores issued to tailoring contractors (£630); (2) commission on stamps repurchased (£60); (3) advertisements in Stamp Books (£50), and (4) Wireless Examination Fees (£40).

#### LOSSES BY DEFAULT, ETC. (POSTAL STORES).

Stocktaking deficiencies as follows were written off during the year:—

- (a) Under authority of the Secretary £826 9s. 2d. (470 cases). (359 cases of surpluses totalled £769 12s. 11d.).
- (b) Under authority of the Controller of Stores £6 14s. 0d. (74 cases). (51 cases of surpluses totalled £5 4s. 11d.).

Four cases of deficiencies amounting to £491 9s. 10d. and three cases of surpluses amounting to £363 19s. 7d. were adjusted under authority of the Department of Finance (Department of Finance letter S.41/24/38).

Apart from ordinary stocktaking discrepancies, the losses of Postal Stores from stock amounted to £11 19s. 8d.

The sale value of all materials of Postcards, Wrappers, Envelopes and Telegraph Books issued to Postmasters in the year was £1,907.

#### LOSSES BY DEFAULT, ETC. (POSTAL SERVICES)—STATEMENT SHOWING PRINCIPAL ITEMS.

	£	s.	d.
Deficiency in Accounts—Due to theft of Postal Orders at Ballsbridge Branch Office, Dublin, by a Postman, Grade B. The offender was prosecuted and dismissed (Department of Finance letter E.82/12/43) ...	2	0	0
„ „ „ Due to burglary of official cash amounting to £4 4s. 10d. and to the violation of registered packets value £6 at Ballybay Sub-Office, Monaghan, on the night of the 4th-5th May, 1943 ... ..	10	4	10



			£	s.	d.							
Deficiency in Accounts—Due to the irregular payment of a British Postal Order value 10s. at Bandon Head Office on the 15th April, 1943. The loss to public funds was reduced by 2s. 6d. made good by the officer held to be responsible			...	...	...	7	6					
"	"	"	Due to a shortage in an official remittance between the Stores Branch and 72 Pearse Street Town Sub-Office, Dublin, on the 19th February, 1943			...	...	...	2	6		
"	"	"	Due to theft from an official remittance between Callan Sub-Office and Kilkenny Head Office on the 25th November, 1942			...	...	...	2	6	6	
"	"	"	Due to the accidental loss of an official remittance between Carrickaboy Sub-Office and Cavan Head Office on the 20th November, 1943. The loss to public funds was reduced by 15s. made good by the officers held to be responsible			...	...	...	2	0	4	
"	"	"	Due to shortages discovered in the accounts of the Central Savings Committee. Following the discovery in July, 1942, of a deficiency of £19 11s. 5d. in a stock of stamps supplied to the Secretary of the Committee a comprehensive check was instituted of all stamp transactions since the formation of the Committee in 1924 and disclosed cumulative shortages amounting to £1,790 0s. 2½d. (inclusive of the £19 11s. 5d. already mentioned and £483 17s. 9½d. in respect of stamps issued to savings associations); some further small shortages may come to light as the result of enquiries which are proceeding. The Secretary to the Committee was dismissed and was prosecuted on charges involving £325 17s. 11d. to which he pleaded guilty and was sentenced to a term of imprisonment. A balance of salary amounting to £11 1s. 3d. was withheld (Department of Finance letter F.42/1/43)			...	...	...	...	1,790	0	2½
"	"	"	Postage and savings stamps affixed to specimen savings cards used by State Savings Officers and savings stamps presented to the International Thrift Institute and the Scottish National Conference (Department of Finance letter F.42/1/43)			...	...	...	...	2	5	6
"	"	"	Due to a shortage in an official remittance between Cloneygowan Sub-Office and Port Laoighise Head Office on the 16th August, 1943			...	...	...	...	5	0	
"	"	"	Due to fraudulent negotiation of an Old Age Pension Order at Cork Head Office on the 6th November, 1942			...	...	...	...	10	0	
"	"	"	Due to a mis-delivery of a Telegraph Money Order at Dublin Head Office on the 4th January, 1944			...	...	...	...	3	10	0
"	"	"	Due to theft of Postal Orders by a Temporary Postman, Grade B, at the Dun Laoghaire Head Office. The offender was prosecuted and dismissed			...	...	...	...	5	6	0



	£	s.	d.
Deficiency in Accounts—Due to a shortage in an official remittance between Gorey Head Office and Oulart Sub-Office on the 26th November, 1943. The offender was dismissed ... ..	15	0	0
“ “ “ Due to a shortage in an official remittance between Kilkenny Head Office and Jenkinstown Sub-Office on the 17th December, 1942 ...	2	0	0
“ “ “ Due to burglary at Knockmore Sub-Office, Ballina, on the night of the 4th-5th June, 1943. The offender was prosecuted and convicted ...	4	11	1½
“ “ “ Due to a shortage of £66 12s. 10½d. in the accounts at Oranmore Sub-Office, Galway, and to non-delivery of a Telegraph Money Order value £3 on the 24th March, 1943. An amount of £66 12s. 10½d. was made good by the Sub-Postmistress, who was also concerned in Savings Bank irregularities ( <i>see</i> page 213). The offender was prosecuted and dismissed. A balance of salary due, £6 19s. 6d., was withheld (Department of Finance letter S.41/7/43) ...	3	0	0
“ “ “ Compensation paid in respect of property, belonging to outside bodies, destroyed by fire at the Post Office Factory, St. John's Road, Kingsbridge, Dublin, on the 4th November, 1942 (Department of Finance letter S.41/14/42)	406	17	10
“ “ “ Due to theft of British Postal Orders from an official remittance at Terenure Town Sub-Office, Dublin, on the 10th September, 1942 ...	1	0	0
“ “ “ Due to a shortage in an official remittance between Tievmore Sub-Office and Donegal Head Office on the 13th-14th September, 1943 ... ..	15	0	
“ “ “ Due to a shortage in an official remittance between Tralee Head Office and Cordal Sub-Office on the 13th April, 1943 ... ..	9	0	
Postage and Commemoration Stamps presented to the International Postal Union, Berne, the President of Ireland, and others (Department of Finance letters S.41/1/24 and S.41/18/32) ... ..	9	0	6
Commemoration Stamps used for exhibition purposes (Department of Finance letter S.41/18/32) ... ..	1	3	
Miscellaneous losses not exceeding £20 and not involving suspicion of fraud or culpable negligence of Post Office Servants :—			
	£	s.	d.
Counter Losses ... ..	265	1	9
Irrecoverable amounts of Customs Duties uncollected ... ..	5	18	4
Money Orders ... ..	38	9	6
Postal Orders ... ..	5	0	0
Postal Drafts ... ..	2	2	0
Miscellaneous ... ..	4	7	11
	320	19	6
			0



## Compensation for Loss of or Damage to Parcels and Insured

Letters :—	£	s.	d.	£	s.	d.
<i>Loss :—Registered and Insured Parcels</i> ....	38	13	4			
<i>Unregistered and Uninsured Parcels</i> .....	1,524	11	7			
<i>Total (Parcels)</i> ....	1,563	4	11			
<i>Registered and Insured Letters</i> ....	399	13	11			
<i>Total (Loss)</i> ....	1,962	18	10			
<i>Damage :—Registered and Insured Parcels</i> ....	51	16	9			
<i>Unregistered and Uninsured Parcels</i> .....	184	11	7			
<i>Total (Parcels)</i> ....	236	8	4			
<i>Registered and Insured Letters</i> ....	—					
<i>Total (Damage)</i> ....	236	8	4			
<b>TOTAL LOSS AND DAMAGE</b> ....				2,199	7	2
<b>TOTAL</b> ....				<b>£4,781</b>	<b>19</b>	<b>9</b>

The total number of Money Orders and Postal Orders issued during the year was 6,586,318 amounting to a sum of £8,809,795. The total number of parcels dealt with was approximately 6,103,000. The total cash, etc., remittances dealt with by Postmasters, etc., during the year was £31,342,000.

The following cases of loss involved no charge on public funds as the amounts were made good in each instance :—

A shortage of £84 3s. 10d. was discovered in the accounts of the Sub-Postmistress of Arthurstown Sub-Office, Waterford, following attempted concealment of defalcations by the destruction of records by fire. She was prosecuted and dismissed.

A Post Office Clerk, Grade B, at Athlone Head Office converted to his own use 1s. 7d. collected in respect of portorage on a telegram. His wages were reduced.

A shortage of £15 12s. 6d. was discovered in the accounts of the Sub-Postmaster of Aughrim Sub-Office, Ballinasloe. The Assistant was dismissed.

The Sub-Postmaster of Ballyconree Sub-Office, Galway, fraudulently cashed Old Age Pension Orders amounting to £3 after the deaths of pensioners. He was dismissed.

A shortage of £42 17s. 7d. was discovered in the accounts of the Sub-Postmistress of Belmont Sub-Office, Birr. She was dismissed (Department of Finance letter S.41/4/44).

A remittance of £40 sent from Carrick-on-Shannon to Cloone Sub-Office was lost. The Sub-Postmaster was held responsible for the loss and the amount is being made good by instalments of £2 per month.

A temporary Boy Messenger at Cork Head Office misappropriated a portorage fee of 6d. and was involved in theft of Telegraph Money Orders. He was dismissed.

A Postman, Grade B, at Cork Head Office misappropriated postal packets containing petrol coupons. He was prosecuted and dismissed.

An Allowance Deliverer at Croghan Sub-Office, Boyle, fraudulently negotiated a pay order value £1 10s. 3d. He was dismissed.



A temporary Allowance Deliverer at Donegal Head Office misappropriated registered letters and Money Orders to value of £13 10s. 0d. He was dismissed.

A temporary Postman, Grade B, at Dublin Head Office misappropriated a postal packet value 15s. 3d. He was prosecuted and dismissed.

Four Postmen, Grade B, at Dublin Head Office misappropriated postal packets value £4 10s. 0d., £3, £2 and £1 9s. 0d., respectively. They were prosecuted and dismissed.

An Auxiliary Postman at Drumshambo Sub-Office, Carrick-on-Shannon, misappropriated a postal packet value 12s. He was prosecuted and dismissed.

A Postman, Grade B, at Dundalk Head Office misappropriated registered letters and other postal packets to the value of £24 10s. 0d. He was prosecuted and dismissed.

An Auxiliary Postman at Fenit Sub-Office, Tralee, misappropriated registered letters value £5 10s. 0d. He was dismissed.

A shortage of £2 9s. 10d. was discovered in the accounts of the Sub-Postmistress of Harold's Cross Road Town Sub-Office, Dublin, due to burglary. An amount of 9s. 6d. was recovered from the offender, who was prosecuted.

A shortage of £102 5s. 4½d. was discovered in the accounts of the Sub-Postmaster of Irishtown Town Sub-Office, Dublin. The Assistant was prosecuted and dismissed, and the Sub-Postmaster was allowed to resign.

A shortage of £18 14s. 1d. was discovered in the accounts of the Sub-Postmistress of Killester Town Sub-Office, Dublin, due to burglary. The offender was not apprehended but the amount was recovered from an Insurance Company.

A Postman, Grade B, at Mohill Sub-Office, Carrick-on-Shannon, misappropriated registered letters value £2. He was prosecuted and dismissed.

A Postman, Grade B, at Moville Sub-Office, Lifford, misappropriated registered letters value £5 5s. 0d. He was prosecuted and dismissed.

A shortage of £21 12s. 4½d. was discovered in the accounts of the Sub-Postmaster of Mount Bellew Sub-Office, Ballinasloe. The Sub-Postmaster and his Assistant, who were prosecuted and dismissed, were also concerned in Savings Bank (£491 10s. 0d.) (see page 213) and Savings Certificates (£165) defalcations (Department of Finance letter S.41/5/43).

A Postman, Grade B, at New Ross Sub-Office, Waterford, misappropriated postal packets value £2 10s. 0d. He was prosecuted and dismissed.

A temporary Auxiliary Postman at Port Laoighise Head Office misappropriated postal packets value £1 6s. 0d. He was prosecuted and dismissed.

A shortage of 10s. was discovered in the accounts of the Sub-Postmaster of Upper Clanbrassil Street Town Sub-Office, Dublin, due to burglary. The suspected offenders were not charged owing to lack of evidence.

A Postman, Grade B, at Youghal Sub-Office, Cork, misappropriated registered letters value £3 10s. 0d. He was prosecuted and dismissed.

#### LOSSES BY DEFAULT, ETC. (ENGINEERING STORES).

	£	s.	d.
Losses of Stores written off under authority of the Secretary, Engineer-in-Chief and Controller of Stores (85 cases) ...	87	3	11
Loss of Stores written off under Department of Finance authority S.41/10/43 (one case) ... ..	30	14	8
		0	2



Stocktaking deficiencies as follows were written off during the year :—

- (a) Under authority of the Secretary £1,315 11s. 7d. (794 cases). (680 cases of surpluses totalled £1,362 18s. 3d.).
- (b) Under authority of the Engineer-in-Chief £1 19s. 9d. (14 cases). (21 cases of surpluses totalled £3 2s. 9d.).
- (c) Under authority of the Controller of Stores £58 6s. 0d. (802 cases). (579 cases of surpluses totalled £42 16s. 9d.).

One case of a deficiency amounting to £53 7s. 0d. and two cases of surpluses amounting to £158 2s. 10d. were adjusted under authority of the Department of Finance (Department of Finance letter S.41/24/38).

The total value of Stores handled during the year was £170,314.

#### REPAYMENT SERVICES.

	Expenditure in the year.	Total outstanding.
	£	£
Works executed for Railway Companies and others	2,776	2,219

The cash expenditure included under the above totals for Repayment Services is charged to a Suspense Account. The cost of the stores used on the works is charged to the Vote, and credited on recovery to Appropriations in Aid. For the sake of completeness the total cost (cash and stores) is included above.

During the year five claims for Repayment Services amounting to £10 8s. 11d. were abandoned under the Secretary's authority.

#### LOSSES BY DEFAULT (SAVINGS BANK).

	£	s.	d.
Due to a deposit unreported in Savings Bank Account 718 812 and not involving suspicion of fraud or culpable negligence on the part of Post Office Servants	...	...	...
		5	0
Due to a fraudulent withdrawal on demand of 19s. from Savings Bank Account 958 808 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	...	...	...
		19	0
Due to fraudulent withdrawal on demand of £1 6s. 0d. from Savings Bank Account A26 770 by a person whose identity was not established. The loss to public funds was reduced by 3s. 2d. made good by the Post Office Servant held to be responsible	...	...	...
		1	2 10
Due to fraudulent withdrawals on demand of £2 10s. 0d. and £1 5s. 0d. from Savings Bank Account A12 097 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	15 0
Due to misappropriation at Ballynoe Sub-Office, Mallow, of deposits in three Savings Bank Accounts. The offender was prosecuted and dismissed. The gross Savings Bank loss is £296 14s. 0d., portion of which is still under enquiry (Department of Finance letter S.41/12/43)	...	...	...
		20	0 0



	£	s.	d.
Due to misappropriation at Ballybay Sub-Office, Monaghan, of deposits in various Savings Bank Accounts and fraudulent withdrawals. The offender was prosecuted and dismissed. The gross Savings Bank loss is £2,263 9s. 7d., portion of which is still under enquiry (Department of Finance letter S.41/15/42) ... ..	1,863	9	7
TOTAL ... ..	£1,889	11	5

The following cases involved no charge on public funds as the amount was made good in each instance :—

The Sub-Postmistress, Oranmore Sub-Office, Galway, misappropriated Savings Bank deposits in various Accounts amounting to £67. The offender was prosecuted and dismissed (Department of Finance letter S.41/7/43). (See also page 209).

A Sub-Office Assistant and a former Sub-Office Assistant at John Street Town Sub-Office, Kilkenny, misappropriated Savings Bank deposits in various Accounts amounting to £138 4s. 0d. Both offenders were prosecuted and the Sub-Office Assistant was dismissed (Department of Finance letter S.41/11/43).

The Sub-Postmaster, Mount Bellew Sub-Office, Ballinasloe, misappropriated Savings Bank deposits in various Accounts amounting to £491 10s. 0d. The offender and the Sub-Office Assistant were prosecuted and dismissed (Department of Finance letter S.41/5/43). (See also page 211).

Fraudulent withdrawals from Savings Bank Accounts by members of the public :—

Account No.	Amount.
	£ s. d.
933 148 ... ..	1 0 0
351 892 ... ..	1 0 0
989 680 ... ..	2 0 0
A12 518 ... ..	2 10 0
974 469 ... ..	3 0 0
323 665 ... ..	4 0 0
A16 262 ... ..	6 0 0
856 434 ... ..	30 0 0
A40 571 ... ..	3 0 0
983 741 ... ..	45 12 6

In the last two cases listed the offenders were prosecuted.

The total number of Savings Bank Deposits and Withdrawals during the year was 1,274,434 and the total amount involved was approximately £10,180,967.

#### 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).

One hundred and ninety-three Clerical Officers, one hundred and fifteen Writing Assistants, three Writing Clerks, one Law Clerk, one Shorthand Typist, thirteen Typists, three Overseers of Sorting Assistants and twelve Sorting Assistants received extra remuneration varying between £30 3s. 1d. and £122 18s. 8d. in respect of extra attendance on weekdays. One Inspector of Services, Grade II, (now styled Investigation Officer), received an inclusive allowance of £40 in respect of extra duties and responsibilities in connection with special Emergency work.

From Vote 63 the following officers received extra remuneration as shown :—

One Principal Clerk for assistance rendered to the Controller of Censorship, £75 ; one Higher Executive Officer for acting as Secretary to the Referee and Advisory Com-



mittee, £100 ; one Staff Officer as an acting Junior Executive Officer, £5 19s. 0d., and for special duties, £50 ; one Minor Staff Officer for acting as Private Secretary to the Minister, £50 ; one Factory Overseer and one Inspector of Uniforms, £100 and £75, respectively, for special services.

From Vote 69 a Clerical Officer received £37 as acting Minor Staff Officer.

Five Assistant Superintendents, forty-six Overseers, two hundred and seventy-four Post Office Clerks, Grade A, two hundred and nine Post Office Clerks, Grade B, forty-three Postmen, Grade A, fifty-eight Postmen, Grade B, seventy-three Skilled Workmen, one Assistant Supervisor, fifteen Male Night Telephonists, twelve Telephonists, three Inspectors, six Assistant Inspectors, one Foreman, one Assistant Foreman, two Skilled Motor Mechanics, nineteen Doorkeepers and two Cleaners received extra remuneration varying between £30 0s. 10d. and £296 4s. 7d. 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 £40,530 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £16,372 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 £1,228 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) ... ..	3	6	5
Pedal Cycle ... ..	15	6	
	£4	1	11

(b) On a mutual forbearance basis :—

Motor Vans (3 cases) ... ..	4	19	1
Pedal Cycles (6 cases) ... ..	10	16	2
(Department of Finance letters S.41/2/37) ... ..	£15	15	3

(c) on a halving basis :—

Pedal Cycles (4 cases) ... ..	4	15	6
(Department of Finance letters S.41/2/37).			

4. The following claims in respect of damage to immobile property were abandoned :—

(a) as irrecoverable :—	£	s.	d.
Telegraph Plant ... ..	2	0	9

(b) on a halving basis :—

Telegraph Plant ... ..	11	7	7
------------------------	----	---	---

5. In nineteen 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 £183 7s. 4d.

6. In nine cases of damage to official Letter Boxes no claim was made against any member of the public. In eight of these cases the perpetrators were not traced, the cost of making good the damage being £17 8s. 4d. ; and in one case the evidence was not sufficient to sustain a claim, the cost of repairing the damage in this case being £1 4s. 3d.

In one case of damage to a Stamp-vending machine the culprit was not traced, the cost of repairs being £3 0s. 6d.

7. An amount of 9s. in respect of damage to a Mail Van was abandoned as irrecoverable. An officer concerned in the damage was fined 4s. 6d.



8. Improper issues of Food Vouchers were made at Post Offices during the year to an extent equivalent to 619 one-unit vouchers with a total value of £72 10s. 6d. An amount of £37 11s. 10d. was recovered in respect of these issues (Department of Finance letter S.41/1/42).

9. In three cases sums amounting to £1 14s. 10d. in respect of unexpired value of official clothing were abandoned as irrecoverable. In one case the officer concerned has since been dismissed, and in the other two cases fines amounting to 11s. 7d. were imposed on officers held responsible.

10. In three cases sums amounting to £1 19s. 0d. in respect of the unexpired value of stolen articles of official clothing were abandoned as irrecoverable.

11. An amount of £4 13s. 3d. in respect of the value of stores lost was abandoned as irrecoverable. The officer concerned in the loss was fined 10s.

12. Amounts of £1 0s. 2d. in respect of the unexpired value of official clothing not returned and of 16s. 6d. in respect of wages for excess annual leave of a resigned officer were abandoned as irrecoverable. Wages of 13s. 3d. were withheld.

13. An amount of 4s. in respect of the unexpired value of official clothing retained by an officer who was dismissed was abandoned as irrecoverable. Wages of 16s. 9d. were withheld.

14. An amount of 18s. in respect of the unexpired value of official clothing not returned by an officer who left the country was abandoned as irrecoverable.

15. An amount of 9s. in respect of the value of a parcel bag lost was abandoned as irrecoverable.

16. An amount of £2 9s. 5d. in respect of wages for excess annual leave of a resigned officer was abandoned as irrecoverable.

17. Various sums due in respect of legal costs from telephone subscribers amounting to £29 8s. 4d. were abandoned.

18. Stores value £53 7s. 0d were stolen from Telephone Kiosks (167 cases).

19. Salary payments in excess of the normal scale were made to the Sub-Postmasters of Clara (Athlone), Clonbullogue (Curragh Camp), Coole (Longford), Dame Street (Dublin), Droichead Nua (Curragh Camp), Dunfanaghy (Letterkenny), Foxrock (Dublin), Glounthaune (Cork), Killorglin (Killarney), Newcastle West (Limerick), and Portarlington (Port Laoighise) (Department of Finance letters E.82/16/28, E.82/7/43, E.82/32/42, E.82/2/28, E.82/11/43, E.82/21/42 and E.82/13/43).

20. Contractors were released from twenty-seven contracts value £22,361 16s. 1d. (wholly) and from sixteen contracts value £9,794 16s. 5d. (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).

21. Surplus chemicals and laboratory apparatus valued at £29 1s. 3d. were taken over without payment from the Department of Education for use in the Stores Branch chemical laboratory (Department of Finance letter S.18/6/43).

P. S. O'HEGARTY,

*Accounting Officer.*

DEPARTMENT OF POSTS AND TELEGRAPHS,

DUBLIN, 20th December, 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.

J. MAHER,

*Comptroller and Auditor-General.*



## APPENDIX No. I.

## ABSTRACT OF ENGINEERING EXPENDITURE FOR THE YEAR ENDED

31ST MARCH, 1944.

## 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.	
£	£	£	£	£	£	£	£
1,523	*	2,894	Construction	26 (Cr.)	*	1,312	
5,797	27,959	916	Renewals and Rearrangements of Plant	6,326	48,991	467	
42,118	142,694	9,359	Maintenance	38,824	133,534	9,997	
791	10,074	122	Repair of Stores in Post Office Factory	531	5,675	68	
£244,247				£245,699			

\* 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, 1944.

Construction (Telegraphs):—	Estimate. £	Construction (Telegraphs):—	Expenditure. £
Shore Wireless Stations	...	Shore Wireless Stations	...
Sundry Works (including fast Telegraph Apparatus)	1,523	Sundry Works (including fast Telegraph Apparatus)	(Cr.) 79
<b>TOTAL COST OF TELEGRAPH CONSTRUCTION:—</b>		<b>TOTAL COST OF TELEGRAPH CONSTRUCTION:—</b>	
Cash	£594	Cash	£84
Materials	929	Materials	(Cr.) 110
	1,523		(Cr.) 26 (a)
<b>Construction (Common Services):—</b>		<b>Construction (Common Services):—</b>	
Electric Light, Electric Power, Heating:—		Electric Light, Electric Power, Heating:—	
New Works:—		New Works:—	
Cash	£2,606	Cash	£1,186
Materials	288	Materials	126
	2,894		1,312
<b>TOTAL COST OF COMMON SERVICES CONSTRUCTION</b>	...	<b>TOTAL COST OF COMMON SERVICES CONSTRUCTION</b>	£1,312 (a)

(a) The saving was due to Sundry Construction Works provided for not being carried out or completed within the financial year.







## APPENDIX No. II.

## STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES, YEAR ENDED 31ST MARCH, 1944.

RECEIPTS.	£	£	ISSUES.	£	£
Value of Stores in hand, 1st April, 1943 :—					
Stock at Rate Book Prices on 31st March, 1943 ...	210,215*				
Stores in transit on 31st March, 1943 ...	1,227		Works and Maintenance ...	44,512	
		211,442	Repayment Services ...	2,056 (Cr.)	
Engineering Materials purchased ...	59,211		Sales ...	522	
Add Stores taken into Stock in 1943-44, but not paid for on 31st March, 1944 ...	5,171		Factory, for use in Manufacture, Plant, etc. ...	8,904	51,882
	64,382				
Deduct Stores taken into Stock prior to 1st April, 1943, and paid for in 1943-44 ...	4,212		Value of Stores in transit on 31st March, 1944 ...	1,591	
		60,170	Value of Stores in hand on 31st March, 1944 ...	221,527*	223,118
Manufactured articles received from the Factory at cost ...		2,239	(Including stores £24,299 awaiting repair or condemnation; for sale £4,320; held for storm emergency purposes, and poles and scantlings seasoning for creosoting £2,920).		
Stocktaking adjustment ...		138			
Profit on Rate Book Prices ...		1,011			
		£275,000			£275,000

\* 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 1943-44.

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) ...						93,254	7	0
GRATUITIES AND OTHER NON-RECURRENT CHARGES.								
A.—Statutory.								
Additional Allowances granted under the Superannuation Act, 1909 (Sections 1 (2) and 3 (1) ) ...						21,559	12	9
Death Gratuities under the Superannuation Act, 1909 (Section 2 (1) ), and the Act of 1914 (Section 2), and Supplementary Death Gratuities granted under the Act of 1909 (Section 2 (2) ) ...						7,118	2	11
Gratuities granted to Established Officers under the Superannuation Act, 1859 (Section 6) ...						—		
Gratuities granted to Unestablished Officers under the Superannuation Act, 1887 (Section 4) ...						356	10	4
Gratuities granted to Dependants of Unestablished Officers under the Superannuation Act, 1887 (Section 4), as amended by the Act of 1914 (Section 3) ...						280	3	4
B.—Non-Statutory.								
Marriage Gratuities ...						3,097	7	11
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 ...						456	5	2
INJURY GRANTS.								
Grants under the Warrants made under Section 1 of the Superannuation Act, 1887 ...						—		
Grants under the Workmen's Compensation Acts, 1906, 1917, 1919 and 1934 ...						3,719	4	9
Grants under the Injuries in War (Compensation) Act, 1915 ...						—		
						£129,841	14	2
Subhead N.2.								
Compensation Allowances and Gratuities under Article 10 of the Treaty of 6th December, 1921 ...						64,067	0	10
Subhead N.3.								
Agency Payments made in respect of Compensation Allowances ...						23,784	15	4
TOTAL ...						£217,693	10	4



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, 1944.			Total for the previously expired period.			Total to 31st March, 1944.		
	£	s.	d.	£	s.	d.	£	s.	d.
—	26,968	7	1	—	—	—	26,968	7	1
To Balance on 31st March, 1943	65,000	0	0	3,163,858	0	0	3,075,889	12	11
Advances from the Ex- chequer									
							61,000	0	0
							11,734	7	2
TOTAL	91,968	7	1	3,163,858	0	0	3,163,858	0	0
...£									

DEPARTMENT OF POSTS AND TELEGRAPHS, DUBLIN,  
20th December, 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.

J. MAHER,  
Comptroller and Auditor-General.



## WIRELESS BROADCASTING.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, 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 ...	33,080	30,812 4 8	2,267 15 4	—
B.—Cost of Daily Programmes ...	32,515	30,945 15 0	1,569 5 0	—
C.—Musical Instruments, Music, etc. ...	450	527 1 6	—	77 1 6
D.—Travelling Expenses ...	415	371 11 5	43 8 7	—
E.—Light, Power, etc. ...	6,215	5,877 8 4	337 11 8	—
F.—Plant, Equipment, Renewals, Maintenance, etc., inclusive of Labour	5,700	3,985 10 0	1,714 10 0	—
G.—International and other Conferences and Conventions ...	10	563 19 2	—	553 19 2
H.—Telegrams and Telephones	435	479 8 11	—	44 8 11
I.—Incidental Expenses ...	60	73 5 8	—	13 5 8
<b>TOTAL ...</b>	<b>78,880</b>	<b>73,636 4 8</b>	<b>5,932 10 7</b>	<b>688 15 3</b>

Surplus to be surrendered .... £5,243 15 4

	Estimated.	Realized.
	£	£ s. d.
<b>Extra Receipts payable to Exchequer :—</b>		
Licence Fees ....	102,500	107,780 12 6
Advertisements, etc. ....	1,600	3,517 10 4
	<u>£104,100</u>	<u>£111,298 2 10</u>

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The saving was due to posts unfilled (£800), provision for orchestral staff not being fully expended (£500) and staff reorganization not taking place (£1,000).



- B.—The saving was due to special programme features not materializing (£700), to fees for special arrangements of music not being fully expended (£400) and to revised arrangements for public Symphony Concerts (£900); offset by increases amounting to £400 under other headings.
- C.—The increase was due to purchase of special gramophone recordings.
- D.—A casual variation.
- E.—The saving was due to temporary reduction in power of broadcasting stations and reduction in testing time during Emergency conditions.
- F.—The saving was due to apparatus and replacements on order for the High Power Station not being obtainable (£2,700); offset by certain apparatus and replacements for the Dublin and Cork Stations unexpectedly becoming available (£1,000).
- G.—The excess was due to (a) the payment of subscriptions in respect of previous years which had remained unpaid owing to Emergency conditions, and (b) a part payment in respect of subscription for the year 1944 (Department of Finance letter S. 75/4/32).
- H. and I.—Casual variations.

EXTRA REMUNERATION (exceeding £30).

Three Messengers received extra remuneration varying between £33 6s. 2d. and £36 11s. 3d. in respect of extra attendance.

NOTES.

This Account includes expenditure of approximately £81 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 £1,207 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

P. S. O'HEGARTY,  
*Accounting Officer.*

DEPARTMENT OF POSTS AND TELEGRAPHS,  
DUBLIN, 20th December, 1944.

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

J. MAHER,  
*Comptroller and Auditor-General.*



ARMY.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, compared with the sum granted, for the Army and the Army Reserve (including certain Grants-in-Aid) under the Defence Forces (Temporary Provisions) Acts, and for certain administrative Expenses in connection therewith ; for the Expenses of the Office of the Minister for the Co-ordination of Defensive Measures ; for Expenses in connection with the trial and detention of certain persons (No. 28 of 1939, No. 1 of 1940 and No. 16 of 1940, 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 £62) 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 £137,100) ; 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 ...	£8,694,524					
Supplementary	10					
	8,694,534	8,552,792 4 11	141,741 15	1	—	
Balances Irrecoverable ...	—	365 3 10	—		365 3 10	
GROSS TOTAL :—						
Original ...	£8,694,524					
Supplementary	10					
	£ 8,694,534	8,553,157 8 9	141,741 15	1	365 3 10	
			Surplus of Gross Estimate over Expenditure. £141,376 11 3			
Deduct :—	Estimated.	Realized.				
B.—Appropriations in Aid ...	186,870	243,574 6 0				
			Surplus of Appropriations in Aid realized. £56,704 6 0			
NET TOTAL :—						
Original ...	£8,507,654					
Supplementary	10					
	£ 8,507,664	8,309,583 2 9				
			Total Surplus to be surrendered. £198,080 17 3			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	6,591 7 9

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 1943-44 Vote.		Cash Losses charged to Balances Irrecoverable, 1943-44.	
	£	s. d.	£	s. d.
1. Losses consequent on theft, fraud or negligence, proved or suspected ...	2,102	6 4	62	14 11
2. Other Losses ...	7,679	16 5	302	8 11
	£ 9,782	2 9	365	3 10

EXTRA REMUNERATION (exceeding £30).

From the Army Pensions Vote three officers received amounts varying from £62 2s. 11d. to £38 8s. 2d.; thirty-one Army Officers received amounts varying from £241 5s. 7d. to £30 13s. 4d.; thirty-one N.C.Os. and Petty Officers received amounts varying from £102 7s. 6d. to £30 5s. 0d.; twenty-four Privates received amounts varying from £100 to £34 10s. 4d.; forty-two civilian employees received amounts varying from £250 8s. 1d. to £30 11s. 6d.; four Temporary Clerks received amounts varying from £103 10s. 3d. to £32 13s. 4d.; two Messengers received £40 and £37 18s. 11d., respectively; one Fire-lighter and Messenger received £40 17s. 3d.; and one acting Storeman received £96, in respect of Military Service Pensions.



Two Junior Executive Officers received gratuities of £100 and £50, respectively, for special duties in connection with Military Service Medals; one Temporary Surveyor received an allowance of £35 13s. 4d. as Draughtsman; two Clerical Officers received £37 2s. 11d. and £33 16s. 5d., respectively, in respect of overtime; two Overseers, eight Post Office Clerks, Grade A, one Telephonist and two Temporary Wireless Overseers received amounts varying from £184 1s. 11d. to £35 4s. 0d. in respect of extra duty.

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 Ordnance Survey an Army Officer, who acted as Assistant Director of Ordnance Survey, received an allowance of £66 11s. 6d.

This Account includes the sum of £2,559 15s. 5d. 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 £110,722 7s. 9d. in respect of salaries, etc., of staff temporarily lent, without repayment, to this Department.

This Account includes expenditure of £2,096 14s. 0d. in respect of remuneration of staff temporarily lent, without repayment, to other Departments, and £346 13s. 11d. in respect of the balance of civil pay issued to staff serving with the Defence Forces.

This Account includes the sum of £150 8s. 0d. being half pay of an Army Officer on loan to the Cork Corporation. The amount has been recovered.

This Account includes £10,361 17s. 8d., being estimated value of services rendered, without repayment, for other Departments.

Department of Finance authorities S.200/2/43 and S.4/58/41.

Arising out of the occupation of a Military Post, the property of the Office of Public Works, dilapidations assessed at approximately £130 were occasioned and, on evacuation, stores valued £40 were transferred to the Office of Public Works by way of set-off.

Department of Finance authority S.43/2/40.

Vote 67 includes the sum of £122 being estimated value of services rendered, without repayment, for this Department.

Department of Finance authority S.4/113/41.

57,724 pairs of boots were issued from Army Stores, to members of the Local Defence Force, on a repayment basis of 15s. 0d. per pair.

Department of Finance authority S.15/2/42.

Foodstuffs, valued £71,588 11s. 10d., were issued from Army Stores to the Turf Development Board, on a repayment basis. The full amount has been recovered.

Department of Finance authority S.4/81/41.

Accommodation free of charge was granted to the Irish Red Cross Society for the storage of medical supplies received from the American Red Cross Society.

Department of Finance authority S.2/13/41.

828 plaster of paris bandages of a supply donated by the Irish Red Cross Society to the Army were supplied to the Children's Hospital, Dublin, free of charge.

Department of Finance authority S.8/2/42.



During the year a loss of £900 was sustained as a result of a fire.  
Department of Finance authority S.4/69/40.

3,146 tons of turf at various Military Posts was written off during the year as a result of deterioration.

Department of Finance authority S.4/109/43.

This Account includes an expenditure of £6,617 1s. 2d. arising out of the collapse of portion of the wall of Waterford Prison.

Department of Finance authority S.44/3/43.

A contract was placed for the supply of fuel wood at 35s. 0d. per ton, but the contractor failed to make any delivery. A new contract was subsequently made for the supply at the rate of 38s. 0d. per ton, f.o.r., which resulted in a loss of £254 18s. 3d. Owing to the financial circumstances of the contractor it was decided not to proceed for the recovery of the loss.

Department of Finance authority S.9/12/40.

Relative to the execution of certain works at a Military Post a contract was placed for the hiring of bogies and a light railway with a view to expediting the work. An Engineer Officer subsequently intimated that the bogies and light railway would not be needed and the contract for their hiring was cancelled. The contractors contended that certain expenses had been incurred in the preparation of the equipment at their stores and a payment of £20 was made in respect thereof.

Department of Finance authority S.7/9/42.

Due to a delay on the removal of part of a fuel stock and to the cutting of a channel the work on the completion of a coal yard and turf store was deferred and resulted in a further expenditure of £20.

Department of Finance authority S.7/12/32.

This Account includes a payment of £3 7s. 6d. in respect of the preliminary preparations made for the laying of buoys in connection with proposed Military exercises which were subsequently cancelled.

Department of Finance authority S.4/70/39.

An expenditure of £3 2s. 4d. was incurred in respect of carriage and demurrage charges on battery plates being returned to a contractor. The plates were not, however, forwarded to their final destination as an Export Licence was refused.

Department of Finance authority S.4/2/43.

This Account includes an expenditure of 5s. 3d. in respect of the preliminary work of installation of a telephone at a Military Post. In view of the high cost it was decided not to proceed with the installation.

Department of Finance authority S.53/12/38.

Stores, valued £19,290 14s. 1d., surplus to the requirements of the Department of Supplies, were acquired for use of the Army.

Department of Finance authority S.102/9/43.

Stores, valued £563 3s. 10d., surplus to the requirements of the Office of Public Works, were acquired for use of the Army.

Department of Finance authorities S.8/19/35 ; S.2/11/42, and S.4/26/40.

Stores, valued £38 17s. 6d., were transferred from Army Stores to Air-raid Precautions Stores, and stores, valued £30 9s. 8d., were transferred from Air-raid Precautions Stores to Army Stores.

Department of Finance authority S.4/112/40.

Stores, valued £2 8s. 6d., surplus to the requirements of the Ordnance Survey Office, were acquired for the use of the Army.

Department of Finance authority S.58/1/43.

A magazine, surplus to Military requirements, was transferred to the Department of Justice.

Department of Finance authority S.4/43/43.



This Account includes *ex-gratia* payments to contractors, totalling £6,241 6s. 0d., owing to increased prices arising out of the making of Emergency Powers Orders.

Department of Finance authorities S.9/8/43 ; S.9/8/30 ; S.9/12/35 ; S.9/3/43, and S.9/3/29.

This Account includes *ex-gratia* payments to contractors, totalling £66 14s. 11d., in respect of clerical errors made by them when tendering.

Department of Finance authorities S.9/13/39 and S.7/20/33.

This Account includes *ex-gratia* payments to contractors, totalling £20 9s. 6d., owing to increased costs, consequent on War Emergency.

Department of Finance authority S.9/17/39.

Contractors were wholly released from nineteen contracts value £516 3s. 1d. and were partially released to the extent of £73 from six other contracts, as it had become unreasonably difficult for them to supply the goods contracted for, in consequence of the war.

Department of Finance authorities S.8/6/42 ; S.9/17/39 ; S.9/12/40 ; S.9/13/39, and S.9/3/40.

PEADAR MACMATHGHAMHNA,

*Accounting Officer.*

DEPARTMENT OF DEFENCE,

PARKGATE, DUBLIN,

22nd January, 1945.

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

J. MAHER,

*Comptroller and Auditor-General.*



## ARMY PENSIONS.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, 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, No. 2 of 1941, and No. 14 of 1943); 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); Payments in respect of Compensation for Members of the Local Defence Force (No. 28 of 1939); 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 ...	2,645	2,753 0 3	—		108 0 3	
B.—Travelling Expenses ...	50	—	50 0 0		—	
REFEREE AND ADVISORY COMMITTEE.						
C.—Salaries, Wages and Allowances :—						
<i>Original</i> ... £1,169						
<i>Supplementary</i> 1,700						
	2,869	2,929 2 3	—		60 2 3	
D.—Travelling Expenses ...	10	2 15 1	7 4 11		—	
E.—Wound and Disability Pensions and Gratuities, etc. :—						
<i>Original</i> ... £97,321						
<i>Supplementary</i> 1,798						
	99,119	99,165 2 7	—		46 2 7	
F.—Allowances and Gratuities to Dependants, etc. :—						
<i>Original</i> ... £19,824						
<i>Supplementary</i> 10						
	19,834	18,309 4 1	1,524 15 11		—	
G.—Surgical and Medical Appliances ...	300	344 12 0	—		44 12 0	
H.—Hospital Treatment ...	1,000	598 0 0	402 0 0		—	
I.—Military Service Pensions :—						
<i>Original</i> £467,400						
<i>Supplementary</i> 14,000						
	481,400	475,647 8 1	5,752 11 11		—	
J.—Defence Forces (Pensions) Schemes, 1937 and 1940	24,000	17,784 3 7	6,215 16 5		—	



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
K.—Expenses of Applicants and of Witnesses attending for Examination, etc.:— Original ... £2,000 Supplementary 1,000	3,000	2,327 9 9	672 10 3	—
L.—Incidental Expenses ...	222	149 14 5	72 5 7	—
M.—Connaught Rangers (Pensions) Act, 1936 ...	1,101	1,008 11 4	92 8 8	—
LOCAL DEFENCE FORCE.				
N.—Compensation for Death or Personal Injuries sustained by Members of the Local Defence Force and Medical and other Expenses in connection therewith ...	3,480	2,158 5 6	1,321 14 6	—
O.—Special Allowances to Persons who Served in Easter Week:— Original ... Nil Supplementary £2,370				
	2,370	1,382 7 5	987 12 7	—
P.—Extra-Statutory Grant:— Original ... Nil Supplementary £30	30	30 0 0	—	—
MILITARY SERVICE REGISTRATION BOARD.				
Q.—Salaries, Wages and Allowances:— Original ... Nil Supplementary £850	850	850 0 0	—	—
	642,280	625,439 16 4	17,099 0 9	258 17 1
Deduct:— Anticipated Savings on various Subheads (See Supplementary Estimate) ...	10,573	—	10,573 0 0	—
TOTAL:— Original £620,522 Supplementary 11,185	£ 631,707	625,439 16 4	6,526 0 9	258 17 1
Surplus to be surrendered ...			£6,267 3 8	
			Estimated.	Realized.
Extra Receipts payable to Exchequer ...			£	£ s. d.
			—	429 18 3



## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Due to re-arrangement of staff.
- B.—Travelling was not necessary.
- C.—Due to re-arrangement of staff.
- D.—Travelling was less than anticipated.
- E.—Casual variation.
- F.—Allowances and gratuities paid were less than anticipated.
- G.—Demands for medical and surgical appliances were greater than expected.
- H.—The number of persons who were afforded treatment was less than anticipated.
- I.—The number of pensions falling for payment within the year was less than expected.
- J.—Retirements of Officers and Other Ranks were less than anticipated.
- K.—Expenses of applicants and of witnesses attending for examination were less than expected.
- L.—Payments in respect of medical fees and Vocational Training were not as great as expected.
- M.—One pensioner died. Pensions were not issued in three cases as pensioners were resident abroad and there were no postal facilities.
- N.—Payment of compensation and expenses was less than contemplated.
- O.—The number of allowances paid was less than anticipated.

## NOTES.

A widow of an Officer of the Defence Forces was awarded a gratuity of £229 10s. 0d., under the Defence Forces (Pensions) Scheme, 1937. An allowance of £92 per annum was subsequently awarded to the widow and children under Section 14 (2) of the Army Pensions Act, 1927, as amended by the Army Pensions Act, 1943, subject to the recovery of the gratuity by instalments spread over five years. (Department of Finance authority P.19/103/43).

An ex-member of the Defence Forces submitted a claim under Section 12 of the Army Pensions Act, 1927, in respect of injuries received in the course of Army Service and a travel warrant was issued to him summoning him to report for medical examination by the Army Pensions Board. Claimant exchanged the warrant for a rail ticket costing £2 15s. 11d. and travelled home but he failed to report for medical examination. His claim for a pension has been refused. (Department of Finance authority P.19/25/44).

The Accounts for other Departments and Offices include expenditure amounting to £1,180 18s. 8d. in respect of staff temporarily lent, without repayment, to this Department.

Two members of the Advisory Committee to the Referee received pensions of £240 0s. 6d. and £130 13s. 6d., respectively, under the Military Service Pensions Act, 1934.

PEADAR MACMATHGHAMHNA,  
*Accounting Officer.*

DEPARTMENT OF DEFENCE,  
16th October, 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.

J. MAHER,  
*Comptroller and Auditor-General.*



## EXTERNAL AFFAIRS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, 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.
<b>HEADQUARTERS.</b>				
A.1.—Salaries, Wages and Allowances ...	19,116	19,905 17 5	—	789 17 5
A.2.—Travelling Expenses ...	100	16 4 8	83 15 4	—
A.3.—Incidental Expenses ...	400	425 9 8	—	25 9 8
A.4.—Telegrams and Telephones	2,500	1,344 4 11	1,155 15 1	—
A.5.—Official Entertainment ...	350	385 9 1	—	35 9 1
A.6.—Contribution towards the Expenses of the Inter-Governmental Committee on the Austro-German Refugee Question ...	10	—	10 0 0	—
<b>REPRESENTATIVES ABROAD.</b>				
B.1.—Salaries, Wages and Allowances ....	64,274	61,629 8 3	2,644 11 9	—
B.2.—Travelling Expenses ....	2,600	2,518 2 1	81 17 11	—
B.3.—Postage, Stationery, Telegrams and Telephones ....	6,175	5,396 4 8	778 15 4	—
B.4.—Incidental Expenses ....	875	744 16 2	130 3 10	—
B.5.—Repatriation and Maintenance of destitute Irish Persons abroad ....	1,600	51 0 1	1,548 19 11	—
<b>TOTAL</b> ....	<b>£ 98,000</b>	<b>92,416 17 0</b>	<b>6,433 19 2</b>	<b>850 16 2</b>
Surplus to be surrendered ...			<b>£5,583 3 0</b>	



	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Fees for issue of Passports ... ..	300	46 13 0
Fee from Imperial Communications Advisory Committee ... ..	500	500 0 0
Miscellaneous ... ..	1,000	3,469 9 8
	<u>£1,800</u>	<u>£4,016 2 8</u>

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—Excess due to the employment of extra staff.

A.2.—Travelling expenses of the Headquarters staff were less than anticipated.

A.3.—Casual variation. This expenditure includes a sum of £6 4s. 3d. in respect of the cost of a suit length of Irish tweed, and £40 in respect of the cost of a gold watch, presented to an officer of the United States Naval Air Transport Division who visited this country and advised, without remuneration, on the flying boat base at the Shannon Airport (Department of Finance minute S.99/33/43).

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.

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.—Casual variation.

B.3.—The extent to which telegraphic communication had to be availed of was less than anticipated.

B.4.—The expenditure on newspapers and publications in certain offices abroad was less than anticipated.

B.5.—A considerable expenditure on the maintenance and repatriation of destitute Irish persons abroad, which was anticipated at the time of estimation, was not in fact incurred.

## EXTRA RECEIPTS.—Miscellaneous receipts were as follows :—

	£	s.	d.
Passport, Visa and Consular Fees—Profit on exchange of proceeds of stamps used ... ..	104	6	3
Fees for Consular services rendered in connection with estates of deceased persons abroad ... ..	2,104	17	2
Profit on exchange on sundry payments ... ..	810	5	2
Recovery of expenditure on telephones and telegrams charged in prior years ... ..	152	11	3
Fees for Consular services rendered in connection with the collection of moneys due to persons in Ireland ... ..	118	1	4



	£	s.	d.
Recovery of expenditure on rent allowance charged in prior years ... ..	90	0	0
Bank Interest on Sub-Accountants' balances ... ..	31	5	11
Repayment on foot of repatriation expenditure ... ..	23	11	5
Fees under Irish Nationality and Citizenship Acts ... ..	6	7	11
Sale of waste paper ... ..	6	8	10
Recovery of certain expenditure on travelling expenses ... ..	4	17	0
Recovery of certain expenditure on advertisements ... ..	4	16	0
Fees for notarial services ... ..	4	14	8
Recovery of expenditure on postage charges ... ..	3	11	4
Miscellaneous ... ..	3	15	5
	<hr/> £3,469 9 8 <hr/>		

## NOTES.

This Account includes expenditure of approximately £1,365 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 £4,676 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.
For presentation to :—			
The Marquis di Ciadoncha, "Sloinnte Gael is Gall" ... ..	9	8	
Prof. M. Alphonse Joffre, Institute of Corporative and Social Studies, Paris :—			
1 copy of "Constitution of Ireland" } ... ..	10	4	
8 Acts of the Oireachtas } ... ..			
Copy of S.R. & O. No. 156 of 1942 } ... ..			
For distribution abroad :—			
50 copies "Neutrality of Ireland" ... ..	25	19	9
Photographs ... ..	5	11	0
11 copies of "Constitution of Ireland" ... ..	1	2	0
50 " " "Irish Review and Annual" ... ..	12	6	
50 " " Pamphlet "Partition of Ireland" ... ..	17	8	
100 " " Pamphlet "Unity of Ireland" ... ..	8	4	
(Department of Finance minutes S.71/8/38).			
	<hr/> £35 11 3 <hr/>		

J. P. WALSHE,  
*Accounting Officer.*

DEPARTMENT OF EXTERNAL AFFAIRS,  
3rd January, 1945.

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

J. MAHER,  
*Comptroller and Auditor-General.*



## LEAGUE OF NATIONS.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, 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 ... ..	8,058	7,917 14 2	140 5 10	—
TOTAL ... ..£	8,058	7,917 14 2		—
Surplus to be surrendered ... .. £			140 5 10	

## 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,  
3rd January, 1945.

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

J. MAHER,  
*Comptroller and Auditor-General.*



## EMPLOYMENT AND EMERGENCY SCHEMES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, compared with the sum granted, for Employment and Emergency Schemes (including Relief of Distress).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages and Allowances ... ..	23,000	26,512 19 7	—		3,512 19 7	
B.—Travelling Expenses ... ..	3,000	3,630 7 2	—		630 7 2	
C.—Incidental Expenses ... ..	50	148 19 10	—		98 19 10	
D.—Telegrams and Telephones ... ..	200	238 0 3	—		38 0 3	
E.—Repayments to other Departments for Services rendered ... ..	2,550	2,464 4 9	85 15 3		—	
F.—Urban Employment Schemes ... ..	250,000	248,024 4 8	1,975 15 4		—	
G.—Rural Employment Schemes ... ..	200,000	183,094 18 11	16,905 1 1		—	
H.—Minor Employment Schemes ... ..	150,000	144,005 16 6	5,994 3 6		—	
I.—Development Works in Bogs used by Landholders and other Private Producers ... ..	50,000	82,455 18 8	—		32,455 18 8	
J.—Farm Improvements Scheme ... ..	350,000	303,931 16 1	46,068 3 11		—	
K.—Seed Distribution Scheme ... ..	55,000	66,033 0 0	—		11,033 0 0	
L.—Lime Distribution Scheme ... ..	20,000	9,516 8 4	10,483 11 8		—	
M.—Miscellaneous Schemes ... ..	146,200	38,020 13 11	108,179 6 1		—	
TOTAL ...	£ 1,250,000	1,108,077 8 8	189,691 16 10		47,769 5 6	

Surplus to be surrendered ... £141,922 11 4

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Repayments in respect of loans to Co-operative Creameries ... ..	—	369 16 6
Contributions by local bodies ... ..	—	3,873 14 9



	Estimated.	Realized.
	£	£ s. d.
Repayments in respect of loans to local authorities	—	503 0 0
Purchase price of Clonsast Hostel paid by Turf Development Board, Ltd. ... ..	—	4,000 0 0
Refunds of overpayments in previous years ... ..	—	2,011 10 5
Receipts from Sundry Schemes administered by Department of Agriculture :—		
Sale of seed potatoes, seed corn, etc. ... ..	—	39,410 5 9
Miscellaneous ... ..	—	416 10 9
		<hr/> £50,584 18 2 <hr/>

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A., B. and C.—Mainly due to the initiation of activities under the Rural Improvements Scheme in the latter part of the financial year.

D.—The apportioned share of the cost of Office of Public Works telephones was higher than expected.

E. and F.—Casual variations.

G. and H.—A number of these schemes had to be closed down before the end of the financial year in order to release men for farm work, and for bog development schemes for the production of turf during the Emergency. Also, in many areas the numbers of unemployment assistance recipients were less than had been expected.

I.—A larger number of applications than had been expected for works necessary for the development of bogs during the Emergency were received.

J.—In many of the cases for which grants were made the applicants were unable to complete the work before the end of the financial year, owing principally to scarcity of labour, pressure of farm work, and unfavourable weather conditions.

K.—Excess due to a variety of causes :—(1) the weather in the preceding harvest was unfavourable and the necessity for distributing reliable seed was consequently greater than had been expected, (2) the cost of seeds and of transport was higher than in the preceding year, (3) the sum required to meet claims which had not matured by the end of the previous financial year was larger than usual.

L.—Saving due to shortage of suitable fuel for the production of lime and restricted transport facilities for delivery.

M.—The great bulk of the moneys available for employment schemes is allocated to agent Departments or otherwise earmarked at the beginning of the financial year, but it is necessary to retain a substantial sum to provide for schemes of a particular character or to meet special cases of unemployment brought to attention as the year progresses. Similarly, a proportion of the Vote must be kept in reserve to deal with emergency schemes, the nature of which cannot be known in advance. The expenditure on the special proposals which arose in the financial year under review was relatively low.

## NOTES.

(1) This Account includes a sum of approximately £609 in respect of salaries, etc., of officers temporarily lent, without repayment, to other Departments.

(2) The Accounts of other Departments and Offices include expenditure amounting approximately to £113 in respect of staff temporarily lent, without repayment, to this Office.



(3) A payment of £6 1s. 0d. (including legal costs) was made by way of compensation for accidental damage to a cart while being used on a Minor Employment Scheme (F.88/1/44).

(4) A sum of £7 (including legal costs) was paid to a carter for loss sustained by injury to his horse while engaged on a Minor Employment Scheme (F.88/13/43).

(5) A grant of £100 was made in respect of the construction of a bog road at Glencullen by Blackrock Parish Council (F.88/24/41).

(6) The Account of the Vote for the Army includes a sum of £6,504 9s. 4d. in respect of the value of services rendered, without repayment, by the Army Construction Corps, in the repair of roads required in connection with mineral development.

(7) The loss of rubber boots and cement bags, valued at £4 17s. 6d., was written off under Department of Finance authority (F.88/4/44).

(8) The functions of the Special Employment Schemes Office in relation to turf were transferred to the Department of Supplies as from 3rd March, 1943, under the provisions of the Transfer of Administration and Functions (Turf) Order, 1943 (Statutory Rules and Orders, No. 54 of 1943), and the control of materials, camp equipment and plant to the value of £60,054 3s. 8d. purchased or on order, passed over to the Department of Supplies in April, 1943.

(9) Items of technical equipment to the value of £24 18s. 6d. were transferred, without repayment, from the Special Employment Schemes Office to the Department of Supplies.

E. J. MacLAUGHLIN,  
*Accounting Officer.*

SPECIAL EMPLOYMENT SCHEMES OFFICE,  
30th November, 1944.

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

J. MAHER,  
*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, 1944, 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	699,990	699,913 12 7	76 7 5		—	
B.—Minor Disbursements under Subsidy Schemes of Prior Years ...	10	86 3 6	—		76 3 6	
TOTAL ...£	700,000	699,999 16 1	76 7 5		76 3 6	

Surplus to be surrendered ... 3s. 11d.

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	146 2 9

## EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

B.—The excess on this provision was due to the unexpected revival of a claim for subsidy on seed potatoes exported in prior years.

	£ s. d.
Extra Receipts payable to Exchequer :—	
Refunds of cold storage allowances on butter, overpaid in 1942-43	146 2 9

D. TWOMEY,

*Accounting Officer.*

30th November, 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.

J. MAHER,

*Comptroller and Auditor-General.*



DAIRY PRODUCE (PRICE STABILISATION) FUND.  
(DAIRY PRODUCE (PRICE STABILISATION) ACTS, 1935 TO 1941, AND EMERGENCY POWERS (No. 270) ORDER, 1943).

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, 1944.

RECEIPTS.		PAYMENTS.	
	£ s. d.		£ s. d.
Balance on 1st April, 1943 ...	... 194,181 6 8	Contributions towards approved schemes for the regulation of the sale of butter or any milk product and allowances on butter or any milk product (No. 21 of 1935, Section 41 (6), No. 9 of 1941, Sections 7 and 9 (2) (a), Emergency Powers (No. 270) Order, 1943) ...	... 120,977 10 5
Levies ...	... 297,924 0 0	Balance at 31st March, 1944 ...	... 371,127 16 3
<b>TOTAL</b> ...	£492,105 6 8	<b>TOTAL</b> ...	£492,105 6 8

30th November, 1944.

D. TWOMEY, *Accounting Officer.*

I have examined the above Account. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct, subject to the observations in my Report.

J. MAHER,

*Comptroller and Auditor-General.*



## SUPPLIES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Supplies, including payment of certain Subsidies and 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 :—						
<i>Original</i> £126,571						
<i>Supplementary</i> 5						
	126,576	128,055 0 3	—		1,479 0 3	
AA.—Completion and Issue of Ration Books ...	17,000	—	17,000 0 0		—	
B.—Travelling Expenses ...	14,100	15,156 17 9	—		1,056 17 9	
C.—Incidental Expenses ...	110	115 1 7	—		5 1 7	
D.—Telegrams and Telephones	3,235	3,582 5 4	—		347 5 4	
E.—Advertising and Publicity	20,650	23,347 18 9	—		2,697 18 9	
F.—Food Subsidies :—						
<i>Original</i> £1,580,000						
<i>Supplementary</i> 154,000						
	1,734,000	1,646,097 4 6	87,902 15 6		—	
G.—Turf Subsidy :—						
<i>Original</i> £380,000						
<i>Supplementary</i> 280,000						
<i>Do.</i> 170,000						
	830,000	830,000 0 0	—		—	
H.—Miscellaneous Fuel Production Schemes ...	1,000	1,490 19 1	—		490 19 1	
I.—Erection of Camps for Turf Workers :—						
<i>Original</i> ... £2,600						
<i>Supplementary</i> 25,860						
	28,460	24,906 12 9	3,553 7 3		—	
J.—Acquisition of Lands	5,000	6,108 6 9	—		1,108 6 9	
OPERATIONS OF THE TURF DEVELOPMENT BOARD, LTD.						
K.1.—Production of Turf for use in Non-Turf Areas (Grant-in-Aid) ...	522,400	522,400 0 0	—		—	



Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
K.2.—Cost of Administration (Grant-in-Aid) ...	20,000	20,000 0 0	—			—		
K.3.—General Development (Grant-in-Aid) ...	2,000	2,000 0 0	—			—		
K.4.—Development of Clonsast Bog (Grant-in-Aid)	1,100	—	1,100	0	0	—		
K.5.—Development of Lullymore Bog (Grant-in-Aid) ...	5,000	—	5,000	0	0	—		
K.6.—Development of Glenties Bog (Grant-in-Aid)	770	—	770	0	0	—		
K.7.—Preliminary Development of other Bogs (Grant-in-Aid) ...	30,000	7,300 0 0	22,700	0	0	—		
	3,361,401	3,230,560 6 9	138,026	2	9	7,185	9	6
<i>Deduct :—</i>								
Anticipated Savings on various Subheads (See Supplementary Estimates) ...	20,005	—	20,005	0	0	—		
<b>TOTAL :—</b>								
Original £2,731,536								
Supplementary 280,000								
Do. 329,860								
—£	3,341,396	3,230,560 6 9	118,021	2	9	7,185	9	6
Surplus to be surrendered ...			£110,835 13 3					

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	50,000	162,219 7 8

Details of the above receipts are as follows :—

Licence and other fees payable under Section 8 of the Emergency Powers Act, 1939 ...	4,268	9	1
Amount realized by sale of turf produced under Government Turf Camp Scheme (Subhead K.1.) ...	143,376	5	0
Repayments of advances made to Turf Development Board, Ltd. :—			
Development of Glenties Bog (Hand-won) ...	3,725	8	1
„ Kilberry Bog (Machine-won) ...	651	15	0
„ Kilberry Bog (Hand-won) ...	1,372	0	2
„ Lyracrompane Bog (Machine-won) ...	3,000	0	0
Refund of cost of equipment supplied to Turf Development Board, Ltd., for use at Lyracrompane ...	290	16	3
Repayment of advances made to Muinntir na Tíre for production of turf :—			
Tipperary Guild ...	300	0	0
Bray Guild ...	500	0	0



	£	s.	d.
Proceeds of sale of timber to Fuel Importers (Éire), Ltd. ...	467	2	3
Receipts from the hire of turf elevators ...	845	6	0
Proceeds of sale of turf elevators ...	2,045	0	0
Bog rents collected ...	673	3	11
Rents for grazing, cottages and lands at Glencree ...	162	8	8
Amount realized by sale of produce, etc., at former Glencree Reformatory ...	173	14	2
Refund by Pigs and Bacon Commission of portion of salary of a Principal Officer who acts as a member of that Commission ...	214	11	11
Recoveries of prior year charges :—			
Subhead C.—Incidental Expenses ...		6	9
Subhead G.—Bread Subsidy ...	115	3	3
Miscellaneous ...	37	17	2
	£162,219	7	8

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Certain loaned officers, part of whose remuneration only was provided for in the original estimate, were fully remunerated from this Vote for the greater portion of the year.
- AA.—The contract for the writing of ration books was not completed by the 31st March, 1944, and no payment fell to be made within the financial year.
- B.—The employment of additional inspectors on the enforcement of rationing and price control orders resulted in greater expenditure on travelling than had been expected.
- D.—It became necessary to provide a telephone installation at new premises for which provision had not been made in the Subhead.
- E.—It was found necessary to have recourse to advertising and publicity to a greater extent than had been expected when the estimate was framed.
- F.—Closer estimation of the Subhead is not practicable owing to the difficulty of foreseeing many of the factors affecting the payment of subsidies.
- H.—Claims in respect of commitments entered into by the Special Employment Schemes Office prior to the 1st April, 1943, and not discharged by that date were greater than had been expected.
- I.—Claims in respect of commitments entered into by the Special Employment Schemes Office prior to the 1st April, 1943, and not discharged by that date were less than had been expected.
- J.—It was found possible to settle by agreement a greater number of claims for compensation than had been expected.
- K.4. and K.5.—It was found possible to carry on the undertakings during the year without any assistance from the Grants-in-Aid.
- K.6.—Work proceeded more slowly than had been expected and no issue from the Grant-in-Aid was required.
- K.7.—The full development programme envisaged was not carried out owing to local labour scarcity.

## EXTRA REMUNERATION (exceeding £30).

Sixty-six Officers of Customs and Excise, on loan from the Office of the Revenue Commissioners, received allowances varying from £33 14s. 8d. to £60 for inspection duties in connection with the enforcement of rationing and price control orders.

A Principal Officer who acted as a member of the Pigs and Bacon Commission received an allowance of £100 from the funds of the Commission.



## NOTES.

1. This Account includes expenditure of approximately £542 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices.

2. The Accounts of other Departments and Offices include expenditure of approximately £120,339 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

3. The control of certain materials and machinery purchased or ordered by the Special Employment Schemes Office in connection with the erection of additional turf camps and the transport and stacking of turf was given to the Department of Supplies in April, 1943, following the transfer to it of the administration of the public service in connection with turf. It was decided not to proceed with the additional camps and orders for goods to the value of £18,439 3s. 11d. were cancelled, the remaining goods being disposed of as follows :—

Transferred without repayment :—				£	s.	d.
Department of Defence	...	...	...	19,290	14	1
Office of Public Works	...	...	...	6,558	6	11
Department of Agriculture	...	...	...	31	15	7
Turf Development Board, Ltd. (for equipment of a Government turf camp)	...	...	...	1,984	1	1
Sold :—						
Turf Development Board, Ltd.	...	...	...	11,680	17	5
Fuel Importers (Éire), Ltd.	...	...	...	2,045	0	0
Store deficiencies and breakages	...	...	...	24	4	8
TOTAL				£41,614	19	9

Department of Finance authorities F.88/28/41, S.102/9/43 and F.88/8/42.

4. Nine copies of a design for a portable turf loader or elevator prepared by the Chief Engineer, Office of Public Works, were obtained for distribution free of charge to County Surveyors and, on application, to turf transport contractors or fuel merchants, in view of the importance of doing everything possible to facilitate the transport of turf to the non-turf areas. The cost of the copies, £3 6s., was borne on the Vote for the Office of Public Works. Department of Finance authority F.88/28/41.

5. No charge was made to the Department of Defence in respect of £229 4s. 9d. paid as compensation for turf cut by the Army to owners of lands taken over under Emergency Powers Order, 1939, for turf production. Department of Finance authority S.4/113/41.

6. £1,000 due by the Bray Guild of Muinntir na Tíre by way of repayment of an advance of £1,500 made to them in 1941-42 for the production of turf was remitted following representations that the scheme had not proved a financial success. Department of Finance authority F.88/8/41.

7. Plant for the production of turf charcoal, of the estimated value of £10,213, was transferred free of charge from the Emergency Scientific Research Bureau to the Turf Development Board, Ltd., as from 1st December, 1943. Department of Finance authority S.56/11/43.

JOHN LEYDON,

*Accounting Officer.*

ROINN SOLÁTHAIRTÍ,

14 Deire Fomhair, 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.

J. MAHER,

*Comptroller and Auditor-General.*



## DUBLIN INSTITUTE FOR ADVANCED STUDIES.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, 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.
	£	£	£	£
Annual Grants under Section 25 (1) of the Institute for Advanced Studies Act, 1940	17,250	15,700	1,550	—
TOTAL ...£	17,250	15,700		—
Surplus to be surrendered ...			1,550	

## EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The full amount of the grant was not required by the Institute.

MICHEÁL BREATHNACH,  
*Accounting Officer.*

ROINN OIDEACHAIS,  
28 Samhain, 1944.

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

J. MAHER,  
*Comptroller and Auditor-General.*



FOOD ALLOWANCES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, 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 ...	219,500	208,166 0 11	11,333	19 1	—	
B.—Allowances in kind to certain Beneficiaries under the Old Age Pensions Acts, 1908 to 1938 ...	145,000	150,232 14 6	—		5,232	14 6
C.—Allowances in kind to certain Beneficiaries under the Widows' and Orphans' Pensions Acts, 1935 to 1940 ...	131,000	136,438 2 2	—		5,438	2 2
D.—Allowances in kind to certain Recipients of Disablement Benefit under the National Health Insurance Acts, 1911 to 1942 ...	23,000	22,313 9 7	686	10 5	—	
TOTAL ...	£ 518,500	517,150 7 2	12,020	9 6	10,670	16 8
Surplus to be surrendered			£1,349 12 10			

Extra Receipts payable to Exchequer :—	Estimated.	Realized.
	£	£ s. d.
Recoveries in respect of Food Vouchers over-issued ...	—	30 14 10

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A. and D.—Savings due to the average weekly number of beneficiaries being smaller than was anticipated.
- B. and C.—Excesses due to the average weekly number of beneficiaries being greater than was anticipated and to an increase in the average value of the Food Voucher.



## NOTES.

An extension of the Food Voucher Scheme at an estimated cost of £35,000, so as to provide for the issue of Food Vouchers to certain additional classes of persons in receipt of Unemployment Assistance, viz., single men, and widowers, over 40 years of age and all women, came into operation on 22nd April, 1943.

Over-issues of Food Vouchers which came to light during the period covered by this Account amounted to the equivalent of 6,815 single unit vouchers with a total value of £753 19s. 3d., of which issues equivalent to 551 and 1,766 occurred during 1941-42 and 1942-43, respectively. In addition, discrepancies in stocks have been identified amounting on balance to 44 single unit vouchers representing £5 3s. 7d., but it is not possible to say whether excess expenditure to this extent has been incurred (Department of Finance minutes S.99/16/42).

Recovery from the recipient of a sum of 19s. 7d. was waived, being the value of Food Vouchers irregularly issued to an Old Age Pensioner (Department of Finance minutes S.99/16/42). The amount has since been made good by the officer responsible.

R. C. FERGUSON,  
*Accounting Officer.*

DEPARTMENT OF INDUSTRY AND COMMERCE,  
27th December, 1944.

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

J. MAHER,  
*Comptroller and Auditor-General.*



## DAMAGE TO PROPERTY (NEUTRALITY) COMPENSATION.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, 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 ...	85,000	66,646 19 4	18,353 0 8	—
B.—Expenses in connection with the Investigation, Defence and Discharge of Claims ...	250	87 1 0	162 19 0	—
TOTAL ...£	85,250	66,734 0 4		—
Surplus to be surrendered			...£ 18,515 19 8	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Contributions by Local Authorities under Section 16 of the Neutrality (War Damage to Property) Act, 1941 ... ..	—	52,544 1 2
Refund of overcharge in previous year ...	—	40 0 0
		£52,584 1 2

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving mainly due to the fact that compliance with reinstatement conditions was slower than anticipated.
- B.—The number of claims brought before the Courts was less than anticipated.

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGEADAIS,  
29 Mí na Samhna, 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.

J. MAHER,  
*Comptroller and Auditor-General.*



## PERSONAL INJURIES (CIVILIANS) COMPENSATION.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, compared with the sum granted, for Compensation and other Payments in respect of Personal Injuries sustained by persons, not as 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 ... ..	6,300	4,639 17 6	1,660	2 6	—	
B.—Treatment, etc. ... ..	1,000	1,386 11 7	—		386	11 7
TOTAL ... ..	£ 7,300	6,026 9 1	1,660	2 6	386	11 7
Surplus to be surrendered			... £1,273 10 11			

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Expenditure was necessarily affected by the medical findings as to disability, the percentage degrees of which varied considerably during the year of account.

B.—Expenditure was governed entirely by the extent of the treatment prescribed from time to time, the cost of which could not be reliably determined in advance.

J. J. McELLIGOTT,

*Accounting Officer.*

ROINN AIRGEADAIS,

31 Deire Fomhair, 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.

J. MAHER,

*Comptroller and Auditor-General.*



## ALLEVIATION OF DISTRESS.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, compared with the sum granted, for the Alleviation of Distress due to War and Famine in Europe and India (including a Grant-in-Aid).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
A.—Grant-in-Aid to the Irish Red Cross Society ...	100,000	100,000	—	—
B.—Advances to the Irish Red Cross Society ...	100,000	—	100,000	—
TOTAL ...	...£ 200,000	100,000		—
Surplus to be surrendered ...£			100,000	

## EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

B.—No application for an advance was received.

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGEADAIS,  
5 Meán Fomhair, 1944.

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

J. MAHER,  
*Comptroller and Auditor-General.*



## REPAYMENTS TO CONTINGENCY FUND.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, 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	1,497	1,496 5 2	14 10	—
TOTAL ...	...£ 1,497	1,496 5 2		—
Surplus to be surrendered		... £	14 10	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	1 10 0

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGEADAIS,  
5 Meán Fomhair, 1944.

I certify that this Account, and the appended Account, have been examined under my directions, and are correct.

J. MAHER,  
*Comptroller and Auditor-General.*



## CONTINGENCY FUND DEPOSIT ACCOUNT.

## AN ACCOUNT of the Receipts and Payments in the Year ended 31st March, 1944, in connection with the Contingency Fund.

RECEIPTS.		PAYMENTS.	
£	s. d.	£	s. d.
Balance forward from last Account:—	20,000 0 0	Advances, etc.:—	
Capital ... ..	...	(1) In anticipation of Votes of the Oireachtas:—	
Repayment of Advances:—		Vote for Science and Art ...	250 0 0
(1) From Votes of the Oireachtas:—		Vote for Agriculture ...	1,367 14 9
Vote for Science and Art ...	250 0 0		
Vote for Agriculture ...	1,367 14 9	(2) Repayable from Vote for Repayments to Contingency Fund:—	
(2) From Vote for Repayments to Contingency Fund:—	1,617 14 9	State Bounty on birth of Triplets ...	12 0 0
State Bounty on birth of Triplets ...	12 0 0	Stamp Duty remitted on deeds and other instruments for Public Departments	1,462 11 0
Stamp Duty remitted on deeds and other instruments for Public Departments	1,462 11 0	Travelling expenses incurred by members of the Council of State ...	6 8 0
Travelling expenses incurred by members of the Council of State ...	6 8 0	Value of repayment warrant presented after the winding-up of the Dáil Éireann (External) Loans Repayment Account ...	1 14 3
Value of repayment warrant presented after the winding-up of the Dáil Éireann (External) Loans Repayment Account ...	1 14 3	Expenses of removal of remains of an employee who died while on detached duty ...	13 11 11
Expenses of removal of remains of employee who died while on detached duty ...	13 11 11		1,496 5 2
Suspense Account:—	1,496 5 2	Suspense Account:—	
Repayment of Stamp Duty paid in error from this Account in 1942-43 and made good from Repayments Vote of that year ...	1 10 0	Stamp duty repaid as <i>per contra</i> paid over to Repayments Vote ...	1 10 0
		Balance at 31st March, 1944 ...	20,000 0 0
			£ 23,115 9 11



CHILDREN'S ALLOWANCES.

ACCOUNT of the sum expended, in the year ended 31st March, 1944, compared with the sum granted, for Salaries and Expenses in connection with Children's Allowances (No. 2 of 1944).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances ... ..	500	389 0 11	110 19 1	—
B.—Travelling and Incidental Expenses ... ..	300	320 13 9	—	20 13 9
TOTAL ... ..£	800	709 14 8	110 19 1	20 13 9
Surplus to be surrendered ...			£90 5 4	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—A closer estimate of the staff required for the preliminary work in connection with the scheme was not possible.
- B.—The cost of advertising was greater than was anticipated. There was no expenditure on travelling or other miscellaneous items.

NOTE.

The Accounts of other Departments include expenditure of approximately £38 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

R. C. FERGUSON,  
*Accounting Officer.*

DEPARTMENT OF INDUSTRY AND COMMERCE,  
16th November, 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.

J. MAHER,  
*Comptroller and Auditor-General.*



## GENERAL INDEX

TO THE

APPROPRIATION ACCOUNTS OF PUBLIC SERVICES, 1943-1944,  
AND REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL.

(Titles of Votes are shown in Clarendon Type).

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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	39. Public Record Office ...	—	none
2. Houses of the Oireachtas	—	none	40. Charitable Donations and Bequests ...	—	none
3. Department of the Taoiseach ...	—	none	41. Local Government and Public Health ...	xvi.	33-35
4. Comptroller and Auditor-General ...	—	none	42. General Register Office ...	—	none
5. Office of the Minister for Finance ...	—	none	43. Dundrum Asylum ...	—	none
6. Office of the Revenue Commissioners ...	v.	8-10	44. National Health Insurance	—	none
7. Old Age Pensions ...	—	none	45. Office of the Minister for Education ...	—	none
8. Compensation Bounties ...	—	none	46. Primary Education ...	xvii.	36-40
9. Office of Public Works ...	vi.	11	47. Secondary Education ...	xix.	41
10. Public Works and Buildings ...	vi.	12-15	48. Technical Instruction ...	xx.	42
11. Haulbowline Dockyard ...	—	none	49. Science and Art ...	xxi.	43
12. State Laboratory ...	—	none	50. Reformatory and Industrial Schools ...	—	none
13. Civil Service Commission	—	none	51. National Gallery ...	—	none
14. Irish Tourist Board ...	—	none	52. Lands ...	xxi.	44
15. Commissions and Special Inquiries ...	—	none	53. Forestry ...	—	none
16. Superannuation and Retired Allowances ...	ix.	16	54. Gaeltacht Services ...	xxii.	45-46
17. Rates on Government Property ...	—	none	55. Industry and Commerce	xxii.	47-50
18. Secret Service ...	—	none	56. Transport and Meteorological Services ...	xxv.	51-55
19. Expenses under the Electoral Act and the Juries Act ...	—	none	57. Railway Tribunal ...	—	none
20. Miscellaneous Expenses...	—	none	58. Marine Service ...	—	none
21. Stationery and Printing	—	none	59. Unemployment Insurance and Unemployment Assistance ...	xxvi.	56-57
22. Valuation and Boundary Survey ...	—	none	60. Industrial and Commercial Property Registration Office ...	—	none
23. Ordnance Survey ...	—	none	61. Posts and Telegraphs ...	xxvii.	58-62
24. Supplementary Agricultural Grants ...	—	none	62. Wireless Broadcasting ...	xxix.	63
25. Law Charges ...	—	none	63. Army ...	xxix.	64-76
26. Universities and Colleges	—	none	64. Army Pensions ...	—	none
27. Widows' and Orphans' Pensions ...	—	none	65. External Affairs ...	xxxviii.	77
28. Emergency Scientific Research Bureau ...	ix.	17	66. League of Nations ...	—	none
29. Management of Government Stocks ...	—	none	67. Employment and Emergency Schemes...	xxxviii.	78
30. Agriculture ...	ix.	18-28	68. Agricultural Produce Subsidies ...	xxxix.	79-80
31. Fisheries ...	xv.	29-31	69. Supplies ...	xli.	81-85
32. Office of the Minister for Justice ...	—	none	70. Dublin Institute for Advanced Studies ...	—	none
33. Garda Síochána ...	—	none	71. Food Allowances ...	xliv.	86
34. Prisons ...	xv.	32	72. Damage to Property (Neutrality) Compensation...	—	none
35. District Court ...	—	none	73. Personal Injuries (Civilians) Compensation ...	—	none
36. Circuit Court ...	—	none	74. Alleviation of Distress ...	—	none
37. Supreme Court and High Court of Justice ...	—	none	75. Repayments to Contingency Fund ...	—	none
38. Land Registry and Registry of Deeds ...	—	none	76. Children's Allowances ...	—	none