



ÉIRE.

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APPROPRIATION ACCOUNTS,  
1940-41.

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED  
BY THE OIREACHTAS FOR PUBLIC SERVICES FOR  
THE YEAR ENDED 31ST MARCH, 1941, 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, 1940-41.

## REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL.

## GENERAL.

*Out-turn of the Year.*

1. The gross estimates for public services for the financial year 1940-41, as shown by the summary on page xxxvii, amounted to £36,445,431, and the gross expenditure to £34,743,848 17s. 8d. Appropriations in aid were estimated at £1,820,395, and the amount realized was £1,937,759 14s. 11d., but on some votes the estimated receipts were not realized and the actual amount applied in aid of expenditure was £1,811,158 6s. 0d., the balance falling to be surrendered.

The total amount to be surrendered is £1,818,946 17s. 3d., which is arrived at as follows:—

	£	s.	d.	£	s.	d.
Gross Expenditure:—						
Estimated ... ..				36,445,431	0	0
Actual ... ..	34,743,848	17	8			
Less expenditure in excess of vote No. 30, Agriculture ... ..	3,166	12	8			
				<u>34,740,682</u>	<u>5</u>	<u>0</u>
Saving ... ..				1,704,748	15	0
Appropriations in Aid:—						
Realized ... ..	1,937,759	14	11			
Estimated ... ..	1,820,395	0	0			
				<u>117,364</u>	<u>14</u>	<u>11</u>
Less excess appropriations in aid to be applied, subject to approval by the Oireachtas, to meet excess expenditure on vote No. 30, Agriculture ... ..	3,166	12	8			
				<u>114,198</u>	<u>2</u>	<u>3</u>
Total amount to be surrendered				<u>£1,818,946</u>	<u>17</u>	<u>3</u>

*Excess Vote.*

2. Expenditure amounting to £3,166 12s. 8d. over and above the gross provision made by the Oireachtas has been incurred on vote No. 30, Agriculture, and will require an excess vote. The surplus receipts under appropriations in aid of £17,418 6s. 6d. will cover this excess (see paragraph 16 of this report).

*Stock and Store Accounts.*

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

*Surrender of Balances on 1939-40 Votes.*

4. The balances to be surrendered out of votes for the public services for 1939-40 amounted to £1,957,784 12s. 4d. I hereby certify that these balances have been duly surrendered to the Exchequer. I further certify that the excess of £67 6s. 7d. on the grant for Old Age Pensions and the excess of £1,789 8s. 1d. on the grant for Gaeltacht Services, referred to in paragraph 2 of my last report, have been made good by votes of the Oireachtas.

## VOTE 6.—OFFICE OF THE REVENUE COMMISSIONERS.

*Revenue Account.*

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

*Extra Statutory Repayments of Customs and Excise Duties.*

6. Extra statutory repayments of Customs duties amounting to £3,055 3s. 3d. were made during the year.

Extra statutory repayments of Excise duties amounting to £226 12s. 7d. were also made during the year, under the general authority of the Department of Finance which was referred to in paragraph 7 of my last report, in respect of non-defective unused tyres returned to the manufacturer.

*Remissions.*

7. I have been furnished with a schedule of the several cases involving a loss of £50 and upwards in which claims for duty or interest receivable under the Revenue Acts were remitted during the year ended 31st March, 1941, 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 £7,280 18s. 11d., as compared with £5,558 1s. 10d. in the preceding year. Of the total, £7,130 7s. 9d has been remitted in respect of Income Tax. £1,692 3s. 1d. related to thirteen cases in which the assessed parties died insolvent or were destitute, and recovery was impossible; £3,914 15s. 8d. related to twenty cases in which assessments were raised but subsequent evidence revealed no net liability to tax, and £1,523 9s. 0d. related to four cases of bankruptcy or liquidation in which there were no assets to meet the claims. The remissions also include a sum of £62 7s. 2d. in respect of interest on Estate duty and a sum of £88 4s. 0d. in respect of Customs duty.

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

*Subhead G.—Machinery and Repairs in Stamping Branch, etc.*

8. The sanction of the Department of Finance was obtained for expenditure not exceeding £2,360 on the purchase of plant for the production of rolls of stamps in continuous strips for use in stamp vending machines, on the understanding that the contractors gave a guarantee to see the machinery installed and working satisfactorily. It appears that the contractors were unable to comply with this condition when the plant was being erected and that, apart from some experimental rolls which proved unsatisfactory, the machinery has not been in production. I am in communication with the Accounting Officer on the position arising out of the inability of the contractors to implement their guarantee and also on the question of the future utilization of the plant.

The total amount expended on the machinery to the 31st March, 1941, was £2,114 14s. 0d. of which £165 was expended in the year under review and the balance in previous years. The sum of £165 represents the cost of two engravings for the penny stamp, the second of which was rendered necessary as the first engraving supplied proved to be defective. I have inquired regarding the circumstances in which the defect in the original engraving occurred.

VOTE 9.—OFFICE OF PUBLIC WORKS.

*Insurance of Workmen.*

9. As stated in a note to this account, £1,378 10s. 4d. was expended during the year on compensation, etc., in respect of claims arising out of accident risks which had been covered by policies of insurance with the Irish Employers' Mutual Insurance

Association, Limited, now in liquidation, bringing the total amount so paid and charged to suspense to £15,371 16s. 10d. In addition, a sum of £6,017 4s. 0d., being portion of the premium paid for the year 1938-39, remains charged to a suspense account pending settlement of the Commissioners' claim against the liquidator. Sums amounting to £1,908 18s. 0d. which would otherwise have been payable to the Association under the policies have been retained by the Commissioners as a set-off against their claim.

*Subhead F.—Appropriations in Aid.*

10. A claim under section 15 of the Local Loans Fund Act, 1935, for £9 11s. 0d. penal interest on an overdue loan instalment was abandoned under the authority of the Minister for Finance. It is understood that the authority of the Oireachtas for remitting the claim will be sought when legislation amending the Local Loans Fund Acts is introduced at a later date.

VOTE 10.—PUBLIC WORKS AND BUILDINGS.

*Subhead B.—New Works, etc.*

*New Garda Síochána Barrack at Tournafulla.—New Works No. 53.*

11. The statement of expenditure on New Works appended to the appropriation account includes a sum of £900 paid under a contract for £1,762 1s. 0d. for the demolition of a Garda Barrack at Tournafulla and the erection of a new barrack on the site. The former building was a newly-erected house purchased for £900 by the Commissioners in 1926-27 for use as a barrack. A sum of £418 was expended on it from the date of occupation to October, 1938, when it was vacated prior to demolition, the Gardaí being provided with alternative accommodation in temporarily hired premises. A special inspection of the building carried out in 1937 revealed that it was structurally unsound, with defects so serious that the erection of a new barrack would be necessary. In view of the rapid deterioration of the building, I have addressed an inquiry to the Accounting Officer on the matter.

*Subhead L.—Appropriations in Aid.*

12. Arrears of rents due to the Commissioners at the end of the year amounted to £8,052 7s. 4d. compared with £6,466 18s. 3d. on 31st March, 1940, an increase of £1,585 9s. 1d. From statements furnished to me it appears that of these arrears sums amounting to £3,745 were recovered subsequent to 31st March, 1941, and that of the balance £248 was considered bad or doubtful.

I observed a case where a former tenant of portion of a military barracks irregularly entered and occupied additional buildings in the barracks. I have inquired what steps have been taken with regard to the unauthorised occupation of these premises.

*Exchequer Extra Receipts.*

13. Under an agreement made between the Minister for Finance and the Trustees of the Irish National War Memorial a sum of £50,000 was allocated out of funds provided under the Unemployment Relief Act, 1931, for the conversion of portion of the Inchicore and Longmeadows Estate into a War Memorial Park at Islandbridge. As stated in a note to the account, the expenditure on the Park met out of the funds so provided was £39,400 0s. 10d. up to 31st March, 1941, and, in addition, a sum of £10,000 was set aside as the capitalised cost of maintenance of the War Memorial plot, and surrendered to the Exchequer as an exchequer extra receipt.

The amount expended on behalf of the Trustees for work executed in connection with the erection of the War Memorial amounted to £56,768 1s. 0d., of which the Trustees have contributed £56,140, leaving a balance due for recovery of £628 1s. 0d., which has been charged to suspense account, with Department of Finance sanction, until such time as a further sum has been allocated to the Trustees from the Trust Funds in Court.

*Expenditure arising out of bombings by foreign aircraft.*

14. A sum of £239 7s. 6d., which has been charged to a suspense account, was expended by the Commissioners in repairing damage caused by bombings by foreign aircraft. Of this amount £237 5s. 0d. was spent on repairs to two National Schools in Dublin, and £2 2s. 6d on a Garda Barrack in Co. Wexford. The expenditure will be recouped from the vote for Damage to Property (Neutrality) Compensation in 1941-42. As noted on the face of the relative estimate, the expenditure out of the vote will be offset to the extent of any compensation which may be recovered from external governments or authorities. Further payments during the year in respect of injuries to property caused by bombings are referred to in paragraphs 37 and 79 of this report.

VOTE 11.—HAULBOWLINE DOCKYARD.

*Exchequer Extra Receipts.*

15. In paragraph 14 of my report on the accounts for 1936-37 I referred to a sum of £1,100 recovered from an Insurance Company for loss of plant and gear, the property of the Board. This sum was lodged in the Bank of Ireland in the joint names

of former lessees of the Dockyard and the Commissioners pending decision as to final disposal. As stated in a note to the account, a settlement was ultimately reached, with the approval of the Department of Finance, under which £850 together with interest was paid to the Commissioners in satisfaction of their claim, each party bearing its own costs of the proceedings.

### VOTE 30.—AGRICULTURE.

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

16. The account shows an excess of expenditure, over the gross estimate, of £3,166 12s. 8d. and a surplus of appropriations in aid of £17,418 6s. 6d. The excess expenditure appears to be mainly due to the fact that the estimate under subhead N.1. for compensation for animals slaughtered in consequence of the outbreak of foot and mouth disease was conjectural, the sum provided for this purpose, £40,005, being considerably less than the amount of compensation paid during the year.

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

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

A rebate at the rate of £1 per ton was allowed on superphosphate and compound and complete fertilisers supplied by the manufacturers during the period 8th October, 1940, to 30th June, 1941, inclusive, and the sums recouped under this arrangement during the year under review totalled £57,171 8s. 0d. The balance of the expenditure, £37,271 3s. 3d., related to the 1939-40 season.

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

18. The charge to this subhead comprises normal grant amounting to £93,589, special temporary grant totalling £5,596, and payments, amounting to £32,606 7s. 6d., for the purpose of supplementing committees' expenditure on the provision of lime for agricultural purposes.

The normal grant of £93,589 includes a sum of £73,417, approximately equivalent to the proceeds of the agricultural rate of 2d. in the £ under the Agriculture Act, 1931, and extra grants, amounting to £20,172, 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 £185 was paid to one County Committee from funds derived from penalties imposed under the Corn Production Act, 1917.

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

19. The Department of Finance sanctioned the purchase of a co-operative creamery, which had gone into voluntary liquidation, and the payment of such sum as would, with the amount otherwise realized by the liquidator, enable the outstanding principal and interest due in respect of loans made to the creamery by the Department of Agriculture, totalling £4,854 17s. 4d., to be discharged. Under this arrangement, the liquidator surrendered a sum of £943 9s. 10d., which is included in the appropriations in aid, and a payment of £3,911 7s. 6d. was made to complete the purchase transaction; the latter amount was duly refunded by the liquidator, and is also included in the appropriations in aid.

The charge to this subhead also includes an *ex-gratia* payment of £10 made, with the approval of the Department of Finance, to a contractor, being a contribution towards expenses arising from an action taken against him by a local authority in respect of damage to roads during the building of a creamery.

Including the expenditure of £20,339 3s. 11d. in the current year, the total vote expenditure to 31st March, 1941, from moneys provided for the improvement of the Creamery Industry amounts to £1,191,767 5s. 2d. Receipts amount to £229,185 3s. 10d., leaving a net charge on public funds of £962,582 1s. 4d.

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

20. Payment was made from this subhead of allowances on production of creamery butter and cheese, acquisition and cold storage of non-creamery butter, and exports of bulk cream. The expenditure totalled £236,499 11s. 4d., viz. :—

	£	s.	d.
Creamery Butter ...	229,960	13	11
Non-Creamery Butter ...	3,188	9	4
Cheese ...	1,999	3	7
Bulk Cream ...	1,351	4	6
	£236,499	11	4

The following rates of allowance were payable on the production of creamery butter :—

<i>Production period.</i>	<i>Rate per cwt.</i>	
	s.	d.
1st December, 1939, to 31st March, 1940 ...	15	0
1st April, 1940, to 30th November, 1940 ...	6	0
1st December, 1940, to 31st March, 1941 ...	17	6

Equivalent allowances were payable, covering various periods, on the other items of dairy produce, and payment at the rate of 5s. 0d. per cwt. was made in respect of the cold-storage of non-creamery butter.

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

21. The greater part of the expenditure incurred during the year in connection with the outbreak of foot and mouth disease in January, 1941, is charged to this subhead and totalled £100,922 16s. 3d., the main items being £87,267 18s. 6d. paid as compensation to the owners of 7,112 animals which were slaughtered, and £12,807 3s. 0d. remuneration of Temporary Lay Assistants. Including £3,613 4s. 5d. charged to other subheads of the vote, the total expenditure in connection with the outbreak amounted, during the period ended 31st March, 1941, to £104,536 0s. 8d.

Sums totalling £11,447 11s. 9d. were realized from the sale of salvaged carcasses and are included in the appropriations in aid. I am in communication with the Accounting Officer regarding these receipts.

*Subhead P.—Appropriations in Aid.*

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

22. As stated in previous reports, the provisions of the Slaughter of Cattle and Sheep Acts relating to the collection of levy in respect of cattle and sheep slaughtered for human consumption ceased to be in force as from 1st August, 1936. The amount collected in the year in respect of levy due but uncollected at the date mentioned was £3,294 13s. 5d. and the amount of levy outstanding at 31st March, 1941, was £15,743 15s. 6d. As noted in the account, sums totalling £4,496 3s. 5d. were written off with the sanction of the Minister for Finance.

*Extra Receipts payable to Exchequer.*

23. In my report on the accounts for the year 1936-37, I mentioned that an *ex-gratia* payment of £550 was made to a firm formerly engaged in the manufacture of canned beef, whose

activities in that business were terminated as the result of a monopoly granted to another concern. The firm having applied for a manufacturing licence under section 34 of the Slaughter of Cattle and Sheep Act, 1934, to enable it to resume the beef canning business, the refund of the grant referred to was made a condition precedent to the issue of such licence. Arrangements were made for the acceptance of the repayment in half-yearly instalments of £50 and a sum of £100 was received in the year under review.

The receipts also include a sum of £134 14s. 0d. in respect of the net proceeds of the sale of produce seized in connection with attempted exportation in contravention of the Emergency Powers (Control of Export) Order, 1940 (Statutory Rules and Orders, No. 149 of 1940).

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

*Dairy Produce (Price Stabilisation) Fund.*

24. The net receipts, amounting to £251,120 2s. 11d., relate mainly to levy collected in respect of creamery butter sold on the home market, but they also include levies payable on home sales of bulk cream and cheese, and on creamery butter held by registered proprietors and butter traders on 1st April, 1940. In addition, extra statutory levy on exports of cream, totalling £3,208 15s. 2d., was paid into the Fund by direction of the Department of Finance.

As will be seen from the account, the net expenditure in respect of bounties amounted to £297,506 8s. 4d. The Butter Marketing Committee was the sole exporter of creamery butter, and as this was the only item of dairy produce on which bounty was payable, the expenditure related entirely to payments made to the Committee.

The contributions under section 41 (6) of the 1935 Act were also paid to the Butter Marketing Committee and include £2,228 for administrative expenses and £6,479 4s. 6d. in recoupment of the balance of a net trading loss of £16,479 4s. 6d. incurred in the purchase and export of creamery butter during the period 11th November, 1939, to 31st March, 1940. A payment of £10,000 in partial recoupment of this loss was made in the previous year.

I am in communication with the Accounting Officer regarding the statutory authority under which certain refunds of levy, amounting to £1,877 10s. 0d., were made out of the Fund.

VOTE 31.—FISHERIES.

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

25. Including the advances charged in this account, the total of advances for boats and gear to 31st March, 1941, amounted to £122,500. The half-yearly instalments of the annuities set

up to repay these advances falling due to 31st March, 1941, amounted to £49,579 8s. 2d., while the sums collected by the Sea Fisheries Association from borrowers and transferred to the Department in payment of the annuity instalments amounted to £33,200 12s. 3d. The annuity instalments were, therefore, in arrear at 31st March, 1941, to the extent of £16,378 15s. 11d.

*Subhead G.4.—Advances for General Development.*

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

The total of advances made to the Sea Fisheries Association for general development amounted, at 31st March, 1941, to £1,522 14s. 3d. As stated in previous reports this amount is repayable over a period of twenty years by half-yearly instalments, covering principal and interest. Sums totalling £127 4s. 1d. were repaid during the year and are included in the appropriations in aid.

*Fishery Loans.*

27. As noted in the account, the Minister for Agriculture, with the consent of the Minister for Finance, has made conditional remissions during the year amounting to £570 16s. 11d. under section 2 of the Fisheries (Revision of Loans) Act, 1931, and has written off as irrecoverable under section 4 of the Act a sum of £82 8s. 2d. Repayments during the year, which are accounted for as appropriations in aid, amounted to £269 3s. 11d., and the balance outstanding on these loans at 31st March, 1941, was £20,371 14s. 0d., including arrears of £20,334 3s. 8d.

VOTE 34.—PRISONS.

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

VOTE 36.—SUPREME COURT AND HIGH COURT OF JUSTICE.

*Extra Receipts payable to Exchequer.*

*Lunacy Percentages.*

29. The reconciliation of the percentages charged on the estates of lunatics under the care of the Court with the amounts collected, remitted and still outstanding, to which I referred in paragraph 17 of my last report, is still in progress. I am informed that it is hoped to have this work completed at an early date.

## VOTE 38.—CIRCUIT COURT.

30. As noted in the account, a sum of £240 was embezzled by a Special Court Messenger who was subsequently sentenced to penal servitude and dismissed the service. Of this amount, £222 is due to the Land Commission in respect of annuities, and the balance, £18, to the Department of Justice as fees. The manner in which recoupment of the loss is to be effected has not yet been decided.

VOTE 41.—LOCAL GOVERNMENT AND  
PUBLIC HEALTH.*Motor Tax Account.*

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

The gross proceeds of the Motor Vehicle, etc., duties in 1940-41, including £9,849 0s. 6d. attributable to fines, amounted to £926,050 0s. 10d. This amount also includes fees received, on behalf of the Commissioner of the *Gárda Síochána*, under the Road Traffic Act (Parts VI and VII) (Fees) Regulations, 1937. A statement of the gross and net receipts of the Motor Tax Account, and of the payments thereout to the Exchequer, appears on pages 6 and 7 of the Finance Accounts, 1940-41.

## VOTE 42.—GENERAL REGISTER OFFICE.

*Subhead E.—Appropriations in Aid.*

32. In my last report I mentioned that in August, 1939, the Departments of Finance and External Affairs agreed upon an arrangement whereby Irish-born residents in Great Britain who required travel permits could obtain telegraphic verification of particulars of birth from the Registrar-General, Dublin, the approved search fee being 2s. 6d., payable to the High Commissioner or local Passport Office on application for a travel permit. A payment of £41 2s. 6d., which is included in the appropriations in aid, was received from the Department of External Affairs during the year under review, and the amount outstanding at 31st March, 1941, in respect of searches made up to and including that date was £249 2s. 6d. I understand that on and from the 23rd June, 1941, applicants were required to prepay the search fee direct to the Registrar-General, Dublin,

and that the Accounting Officer is in communication with the Department of Finance on the subject of losses incurred under the original arrangement.

### VOTE 46.—PRIMARY EDUCATION.

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

33. The average boarding cost per head for the school year 1940-41 ranged from 9s. 6d. to 12s. 4d. per week, showing an increase in each College as compared with the previous year.

Accounts have been furnished showing the receipts and expenditure in connection with the farms and gardens during the school year ended 31st July, 1941. One account related to a newly-erected College and covered the period from 23rd April, 1940, when the work of preparing and planting the garden was begun, to the 31st July, 1941. In another case the period of account extended only to the 13th January, 1941, at which date the College was transferred to other premises. In four of the six accounts the receipts are shown to have exceeded the expenditure.

The average fee paid by the students for the school year 1940-41 was £8 1s. 11d.

#### *Subhead C.1.—National Schools.*

34. I observed a case in which a school was closed for repairs from 18th November, 1938, to 31st March, 1940. With the authority of the Department of Finance, payment of salary was continued to the Principal and the Assistant Teacher throughout the entire period though neither teacher was called upon to render any service. The sums so paid amounted to £734 2s. 9d. In accordance with normal procedure the contract for the repairs was arranged and its execution supervised by the Commissioners of Public Works. Tenders for the work were received on 20th September, 1938, and the contract was placed on 5th April, 1939. The repairs were not completed by the due date, 8th September, 1939, and on 22nd January, 1940, the contract was rescinded. The balance of the work was carried out by another contractor.

#### *Model School Fees.*

35. As stated in the account, the collection of Model School Fees ceased on 31st December, 1940. The balance of fees on hands at that date, £758 8s. 11d., has since been paid into the Exchequer and provision has been made for the payment of non-pensionable annual allowances from the vote to such teachers as were eligible to participate in the distribution of fees under the regulations formerly in force.

*Non-Voted Services.**The Father O'Halloran Memorial Fund.*

36. By direction of the Minister for Finance an account in respect of the moneys transferred to the Minister for Education under the will of the late Father O'Halloran has been appended to the appropriation account for Primary Education. The origin and purpose of this Fund are explained in the heading to the account. The capital was invested in  $4\frac{1}{2}$  per cent. Third National Loan in January, 1941, and no dividend became payable until after the close of the financial year.

## VOTE 52.—LANDS.

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

37. The Land Commission, with the approval of the Department of Finance, undertook, at an estimated cost of £530, the restoration of the premises of a tenant purchaser which had been destroyed by aerial bombing, on the condition that an undertaking would be given to repay to the Land Commission out of any compensation that might be awarded so much thereof as is attributable to the destruction of the house and out-offices, but not exceeding the amount the Land Commission will have expended on the work. During the year under review £25 12s. 3d. was expended in clearing away debris and preparing the site for rebuilding.

In connection with the scheme whereby certain lands in Co. Meath available for the relief of congestion are reserved for allottees from the Gaeltacht, a net expenditure of £2,025 7s. 9d., incurred in providing the necessary roads, drains and water supply, the erection of dwelling houses and out-offices, and for free grants for stock and implements, is charged to this subhead. The total expenditure borne on the vote for Lands in connection with the scheme from its inception in 1934-35 to 31st March, 1941, amounts to £102,134 9s. 5d. 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 on the erection of a schoolhouse. The remuneration of a Domestic Economy Instructress who paid periodical visits for the purpose of advising the migrants on matters of domestic economy is borne on subhead D.3. of the vote for Gaeltacht Services (No. 54).

The expenditure, apart from the cost of General Improvements (roads, drains, fences, etc.), borne on the vote for Lands in connection with the scheme for the provision of holdings in certain counties in Leinster for migrants from districts where

there is acute congestion, from its inception in 1937-38 to 31st March, 1941, was £60,902 5s. 3d., made up as follows :—

	£	s.	d.
Buildings ... ..	45,754	4	3
Stock and Poultry ... ..	4,766	11	4
Grants for Fencing ... ..	1,465	0	0
Fuel and Fodder ... ..	1,789	18	5
Removal Expenses ... ..	3,578	4	0
Tillage ... ..	310	17	10
Implements ... ..	3,237	9	5
	<hr/>		
	£60,902	5	3

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

#### *Special Suspense Account.*

38. In previous reports I referred to the expenditure on the repair of certain embankments which, pending the determination of the question as to how much thereof should be borne on the vote for Posts and Telegraphs, is charged to a special suspense account by direction of the Department of Finance. The expenditure to 31st March, 1940, was £1,184 12s. 0d., while additional expenditure of £95 15s. 9d. was incurred during the year. The amount charged to suspense at 31st March, 1941, was, therefore, £1,280 7s. 9d.

#### *Unoccupied Holdings Account.*

39. I observed that, in the case of a holding of which the Land Commission had taken possession owing to the non-payment of the Revised Instalments, a scheme was approved for the division of the holding among 13 allottees who were put into possession in June, 1939, under Temporary Convenience Agreements, and that at this date £508 1s. 0d. was due for Revised Instalments, £9 8s. 0d. for costs and £121 6s. 4d. for outgoings in connection with the holding. I have been informed that it is intended to make application to the Minister for Finance for his consent under section 20 of the Land Act, 1939, to the allotment of this holding discharged from the amounts outstanding, and to the writing-off as irrecoverable of such amounts.

### VOTE 53.—FORESTRY.

#### *Subhead C.2.—Cultural Operations, Maintenance, etc.*

40. A contract for the purchase of 12,000 rolls of wire netting at \$5.50 per roll was placed without prior consultation with the Department of Posts and Telegraphs, through which Department

supplies of stores of this nature are normally obtained. As it appeared that the Department of Posts and Telegraphs had placed an order for 3,000 rolls of wire netting for Forestry at a lower price about the time this contract was made, I have asked to be informed of the circumstances in which the Department of Posts and Telegraphs was not consulted before the offer of the 12,000 rolls was accepted.

*Grant-in-Aid Fund for the Acquisition of Land.*

41. In paragraph 62 of my report on the accounts for 1937-38 I referred to a case where land which had been purchased by the Department could not be used for Forestry operations on account of local grazing and turbary claims. The Accounting Officer informed the Public Accounts Committee that it was proposed to hand back that portion of the land over which grazing rights were claimed and to call for a refund from the vendor. As the matter does not yet appear to have been settled I have addressed an inquiry to the Accounting Officer.

VOTE 54.—GAELTACHT SERVICES.

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

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

At the 31st March, 1941, the position regarding such grants and loans was as follows :—

	£
(i) Total amount of Grants sanctioned ...	486,886
Total amount of actual payments ...	425,393
(ii) Total amount of Loans sanctioned ...	181,719
Total amount of Loans for which certificates have been issued to the Commissioners of Public Works ... ..	175,272

*Subhead I.—Appropriations in Aid.*

43. In paragraph 65 of my report on the accounts for 1937-38 I referred to advances made to an agent in anticipation of commission to be earned from the sale of Gaeltarra Éireann goods and to the fact that at 31st March, 1938, the balance due by this agent amounted to £184 14s. 2d. Advances continued to be made to 31st July, 1939, and the employment of the agent was terminated on 31st March, 1940. At this latter date his indebtedness to the State amounted to £313 9s. 6d. This sum, as indicated in a note to the appropriation account, is included in

the amount of £8,029 in respect of agents' commission deducted before arriving at the net balance of receipts from sales of products of Rural Industries credited to appropriations in aid. In addition, samples valued at £32 18s. 2d. were not returned by this agent and the authority of the Department of Finance has been sought for the write-off of this amount.

#### *Industrial Loans.*

44. I have been furnished with a schedule concerning the Industrial Loans from which it appears that advances made during the year ended 31st March, 1941, amounted to £320, being the value of looms issued to workers on hire purchase agreements. Arrears, including interest accrued, due at 31st March, 1941, amounted to £9,944 4s. 9d. as compared with £9,809 2s. 2d. on 31st March, 1940. Included in the arrears is a sum of £9,864 13s. 1d. due by a company which ceased to exist in 1925. Realization of such security as is held by the State was the subject of negotiations, but owing to certain legal difficulties realization cannot be effected.

### VOTE 55.—INDUSTRY AND COMMERCE.

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

45. Provision was made by supplementary estimate to defray the balance of cost of participation in the Fair in 1939 and for the cost of participation in the Fair in 1940. As in the previous year, payments were in general made by the Consul-General in New York from imprests issued to him by the Department. During the 1939 session of the Fair two Irish Pavilions were open—the Trade Promotion Pavilion and the Historical and Cultural Pavilion. In 1940, only the Historical and Cultural Pavilion was open and there was consequently a reduction in maintenance and other charges.

The expenditure charged in the account, viz., £6,707 16s. 2d., included payments for salaries and wages, demolition of the Trade Promotion Pavilion, transport of exhibits, insurance, publicity and general utility services. Receipts totalled £313 2s. 0d. and were made up of £309 received from the sale of publications, credited to appropriations in aid, and £4 2s. 0d. received from the sale of property, credited to exchequer extra receipts.

As it was found impossible to sell the Trade Promotion Pavilion, which cost approximately £23,600 to erect, sanction for its demolition at a cost of £401 15s. 0d. was obtained from the Department of Finance. In addition, the contractor was allowed to retain all salvaged materials and fittings.

As noted in the account, the charge to the subhead includes sums amounting to £462 18s. 0d. representing unvouched expenditure by the Consul-General in October, 1940. The supporting vouchers were lost at sea and the Department of Finance agreed that the certified statement submitted by the Consul-General of his receipts and payments for the month in question might be accepted, and the expenditure brought to account as a final charge against the subhead. In the circumstances I have admitted the charge against the vote.

As also noted in the account, exhibits of marble, granite and limestone, which cost £2,335, were, with Department of Finance approval, presented to the Archbishop of Los Angeles, while an electrical map of Ireland, which cost £753, was permanently loaned to the Royal Dublin Society.

I referred in my last report to payments amounting to £1,448 15s. 6d., made on behalf of a London company of display experts, which are charged to a suspense account. I understand that the Department is still in communication with the liquidator of the company on this matter.

The total expenditure charged to vote to 31st March, 1941, in connection with this Fair amounted to £71,142 18s. 3d., while receipts credited to that date amounted to £3,994.

*Turf Development Board, Limited.*

46. Issues to the Turf Development Board, Limited, from the Grants-in-Aid provided under subheads L.1. (Cost of Administration) and L.2. (General Development) amounting to £10,950 and £1,600, respectively, were made during the year with the consent of the Minister for Finance.

The following sums were issued during the year, with Department of Finance sanction, from the Grants-in-Aid for the development of the bogs indicated :—

	£
Clonsast (subhead L.3.)	57,000
Lyracrompane (subhead L.4.)	3,000
Lullymore (subhead L.5.)	13,685
Kilberry (subhead L.6.)	2,000

These issues are repayable by the Board on conditions which have been referred to in previous reports, and the amounts outstanding, including interest, at 31st March, 1941, were :—

	£	s.	d.
Clonsast	239,913	0	2
Lyracrompane	29,924	6	8
Lullymore	41,477	10	10
Kilberry	4,216	19	4

Included in the figure of £239,913 0s. 2d. for Clonsast is an amount of £2,320 7s. 7d., representing the balance of principal outstanding of an issue of £2,500 made to the Board in 1937-38

from the subhead "General Development (Grant-in-Aid)." The issue was made for the purchase of a sod-collector for use at Turraun in Offaly and was to be repaid with interest at 5 per cent. per annum. The sod-collector was subsequently transferred to Clonsast, and in July, 1940, £369 2s. 2d., being the charge on the Turraun undertaking in respect of principal and interest to the date of transfer, was received from the Board and is credited to appropriations in aid.

Reference was made in my last report to the amount due by the Board in respect of repayable advances issued for general development and also to the sum due by the Board for sacks placed at its disposal in 1934-35. The total amount, including interest, outstanding at 31st March, 1941, was £20,347 1s. 8d., and it was decided, with the approval of the Department of Finance, that the Board should be relieved of liability for this sum. The necessary provision has been made in the estimate for Industry and Commerce for 1941-42.

With regard to the sum of £528 19s. 6d. outstanding in respect of certain office furniture and equipment transferred to the Board in 1934-35, to which reference was also made in my last report, this amount was repaid in May, 1941, and will be accounted for as an exchequer extra receipt in the 1941-42 account. The Department of Finance agreed that no claim should be made in respect of interest.

#### *Industrial Research Council.*

47. The charge of £1,722 5s. 4d. to subhead M.4.—Special Investigations, related to payments, mainly to University Colleges, for investigations connected with peat waxes and seaweed. These payments were covered by Department of Finance sanction.

#### *Balance of amounts received from the Drumm Battery Company, Limited, under the suspension arrangements.*

48. I referred in paragraph 58 of my last report to agreements between Drumm Battery Sales, Limited (a subsidiary of Drumm Battery Company, Limited) and the Great Southern Railways Company, by which the latter company covenanted to pay to Drumm Battery Sales, Limited, the sum of £45,600, with interest at the rate of 5 per cent. per annum, by twenty half-yearly instalments of £2,925 2s. 1d. each, in respect of batteries and equipment supplied. Under these agreements Drumm Battery Sales, Limited, was to be liable for maintenance of batteries and battery guarantees. Arising from the suspension of the activities of the Drumm Battery Company, Limited, and the subsidiary company, the previous agreements were superseded by a further agreement executed on 26th October, 1940, under which the Great Southern Railways Company undertook to be

responsible for battery maintenance and released Drumm Battery Sales, Limited, from liability for battery guarantees, subject, *inter alia*, to a deduction at the rate of £200 per annum from the half-yearly instalments.

The half-yearly instalments are paid over to the Department in repayment of the Grants-in-Aid made from the former vote for Electrical Battery Development. The sum of £5,085 19s. 2d. shown under exchequer extra receipts in the present account is made up of the sixth instalment of £2,925 2s. 1d. payable under the original agreements, £2,825 2s. 1d. being the first instalment under the new agreement, and £35 15s. 0d. received from an outside firm in respect of rental of a battery; less £700 placed in suspense to meet certain commitments of the Drumm Battery companies.

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

49. It will be observed from the statement of exchequer extra receipts appended to the account that fees receivable under the Sugar (Control of Import) Act, 1936, were estimated at £100 but that no amount is brought to account. These fees are fixed by the Minister for Industry and Commerce, with the consent of the Minister for Finance, and are payable by Comhlucht Siúicre Éireann, Teoranta, in respect of licences issued to it by the Department of Industry and Commerce to import sugar under the provisions of the Act. A provisional fee of 1d. per cwt. is paid on the issue of a licence and an audited account is submitted by the company at the end of an importing period showing the expenses connected with the sugar imported, including the provisional fees, and the receipts from sales. The surplus, if any, on the account is payable by the company to the Department for credit of the Exchequer. In view of the position as disclosed by the accounts submitted by the company in respect of the importing periods since May, 1938, the final assessment of fees has been deferred and the provisional fees received have been credited to a suspense account pending the outcome of communications with the Department of Finance on the matter. The amount of these provisional fees held in suspense at 31st March, 1941, was £14,109 15s. 8d.

VOTE 56.—TRANSPORT AND METEOROLOGICAL SERVICES.

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

50. The sum of £34,000 charged to this subhead represents payments made to Aer Rianta, Teoranta, under the provisions of the Subsidy (Aer-Rianta, Teoranta) Order, 1940. This Order, which was made by the Minister for Finance under section 79

of the Air Navigation and Transport Act, 1936, authorised the Minister for Industry and Commerce to pay to the company a subsidy of an amount equal to whichever of the following is the less :—

(a) £35,000 ;

(b) the sum which the Minister for Finance and the Minister for Industry and Commerce estimate will be the losses sustained by the company and the subsidiary company (Aer Lingus, Teoranta) in the year 1940-41.

The Order provided that the subsidy should be paid to the company before 1st April, 1941, and also that if the actual losses of the company and the subsidiary company, as determined by the Minister for Finance and the Minister for Industry and Commerce, were less than the estimated losses in the year 1940-41, the company should repay to the Minister for Industry and Commerce before the 1st September, 1941, the difference between such actual losses and the estimated losses.

The losses for the year were estimated at £34,000 and this amount was accordingly paid to the company. The actual losses, however, determined as stated above, amounted to £33,482 12s. 7d. and £517 7s. 5d., therefore, was due for refund by the company. This sum has been repaid by the company and will be accounted for as an exchequer extra receipt in 1941-42.

The sum of £2,554 4s. 9d. shown in the statement of exchequer extra receipts appended to the present account represents repayment in respect of the subsidy paid in 1939-40.

#### *Subhead D.—Management of Dublin Airport.*

51. This subhead provides for payment to Aer Rianta, Teoranta, in respect of the loss incurred on the operation of the Dublin Airport at Collinstown on behalf of the Minister for Industry and Commerce. The terms of management are defined in Heads of an Agreement between the Minister and the company. Under the arrangements made the amount of any actual loss sustained by the company over the relevant twelve monthly period when management costs exceed revenue is payable to the company. Final determination of the actual loss rests with the Minister in agreement with the Minister for Finance. The Minister has also undertaken to refund to the company such capital expenditure as may be incurred by the company on his behalf on equipment, works, etc., arising out of the management of the Airport. It is also provided that the amount of any profit earned on the management of the Airport will be paid to the Exchequer or otherwise disposed of as directed by the Minister in agreement with the Minister for Finance. The payment of £3,967 5s. 8d. charged to this subhead represents the loss, as determined, for the period to 31st March, 1941. No payment fell to be made during the year in respect of capital expenditure.

*Missing Vouchers.*

52. Included in the charge to subheads E.1., E.3. and E.5. are sums amounting to £291 15s. 0d., £18 10s. 4d. and £16 13s. 9d., respectively, in respect of which the original vouchers are missing. The vouchers related to payments made at Valentia Observatory and the Dublin Meteorological Office and had been received and examined in the Department but were subsequently mislaid. Bulk receipts were obtained from the employees concerned in respect of the sum of £291 15s. 0d. charged to subhead E.1., and the Department of Finance agreed that this sum might be regarded as sufficiently vouched, and also approved of the remaining items being charged to the vote. In the circumstances I have admitted the charges against the vote.

## VOTE 58.—MARINE SERVICE.

53. Provision was included in a supplementary estimate for expenditure in connection with compensation for crews of ships registered in Éire or for their dependants in respect of loss, injury or detention arising out of the war. The Department of Finance approved of the proposal that compensation should be paid at the same rates as, and in similar circumstances to, the compensation payable by Great Britain to crews of ships registered in the United Kingdom, and the necessary legislation to give effect to this proposal is being prepared. I understand that provision will be included in the Bill to validate payments made before the enactment of the legislation, which will include the expenditure charged to subheads I.1., I.2. and I.3. in the present account. As shown in the account, the expenditure is made up of £2,484 12s. 8d. for compensation for loss of effects (subhead I.1.); £394 2s. 10d. being contributions towards wages payable after ships had been lost or wrecked (subhead I.2.), and £259 6s. 6d. for pensions and allowances in respect of disablement or death (subhead I.3.).

VOTE 59.—UNEMPLOYMENT INSURANCE AND  
UNEMPLOYMENT ASSISTANCE.*Subhead J.—Unemployment Assistance.*

54. The expenditure charged to this subhead amounted to £1,207,951 9s. 1d., showing a saving of £242,058 10s. 11d. on the estimate of £1,450,010.

During the test examination applied to these payments, cases came under notice where unemployment assistance officers, acting on incorrect information supplied to them, authorised applications

for unemployment assistance which would have been disallowed if the correct information had been furnished. I have asked that the sanction of the Department of Finance be sought for the payments made in such cases.

Cash recoveries of overpayments of unemployment assistance, credited to appropriations in aid, amounted to £366 14s. 6d. As noted in the account, further recoveries totalling £789 10s. 5d. in respect of overpayments included in the accounts of previous years were identified since the close of the last account as having been made by deduction from unemployment assistance to which applicants subsequently became entitled.

Included in the charge to this subhead, with Department of Finance sanction, are sums amounting to £2 6s. 7d. in respect of payments of unemployment assistance for which vouchers were found to be incomplete. Signed declarations that the applicants were paid have been obtained from the local officers concerned and in the circumstances I have admitted the charge against the vote.

#### VOTE 61.—POSTS AND TELEGRAPHS.

##### *Subhead C.—Rent, Office Fittings, etc.*

55. The charge to this subhead includes a sum of £500 being the ground rent of the site to which reference was made in paragraph 74 of my report on the accounts for the year 1938-39. I am informed that plans for a new Branch Post Office and a new Trunk Telephone Exchange to be erected on the site are in course of preparation. The estimated cost of the building is £53,100 but it is considered that a sum of £1,000 will cover the work which it may be possible to undertake in the financial year 1942-43. The local authority had agreed to an extension of the period for rebuilding up to May, 1941, and a further extension has been sought.

The total expenditure to the 31st March, 1941, in respect of the acquisition and occupation of the site was £6,956 11s. 11d.

##### *Subhead E.2.—Conveyance of Mails by Road.*

56. In a number of cases *ex-gratia* increases on contract rates were granted temporarily to mail car contractors to meet increased working expenses arising out of the abnormal conditions prevailing. The aggregate annual amount of the increases so granted in the year ended 31st March, 1941, was £5,323 15s. 3d.

##### *Subhead E.4.—Packet Services, British and Foreign.*

57. In my last report I referred to the contributions payable towards the cost of the conveyance of mails by sea between this

country and Great Britain. The normal contribution was £25,500 per annum of which £25,000 related to the Dun Laoghaire—Holyhead service and £500 to the Rosslare—Fishguard service. The negotiations which followed on the curtailment of services have now been concluded and agreement has been reached under which the contribution in respect of the Rosslare—Fishguard route was reduced provisionally to £100 per annum with effect from the 1st October, 1940, and the contribution in respect of the Dun Laoghaire—Holyhead route was reduced provisionally to £20,000 per annum with effect from the 1st January, 1941. The charge to the subhead represents the contributions payable in respect of these services for the year ended 31st December, 1940.

#### *Losses by Default, etc.*

58. The losses borne on the vote for the year ended 31st March, 1941, amounted to £1,057 2s. 11d. of which £1,045 18s. 5d. was charged to subhead H.2. and £11 4s. 6d. to subhead O.6. Classified schedules of these losses are set out at pages 216 and 219. At pages 218 and 219 particulars are given of 19 cases in which cash shortages or misappropriations amounting to £451 16s. 8d. were discovered; the sums in question were made good and no charge to public funds was necessary.

#### *Telegraph Construction.*

59. A scheme for the establishment of cable and wireless communication services between certain islands off the western and south-western coasts and the mainland was approved. It was considered that the revenue likely to be derived from the introduction of these services would be negligible and the scheme was regarded as being in the nature of a State subsidy for the purpose of providing communications in cases of emergency. The capital cost of the scheme, including indirect charges, was estimated at £4,950 and annual charges at £1,385.

It appeared that the Hospitals Commission was interested in the provision of these facilities and might be willing to contribute towards the cost of the scheme, and I am informed that the matter is now being taken up with the Commission.

#### *Stores.*

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

In my last report I stated that tenders received subsequent to the 1st September, 1939, were generally in terms which involved departures from the usual principles of firm prices and specified

deliveries. Similar conditions existed in the circumstances prevailing during the year under review and quotations were, as a rule, subject to prices ruling at the date of delivery. Abnormal demands by other Government Departments during the year resulted in considerable increases in the stores dealt with; the value of stores supplied to other Government Departments in the year ended 31st March, 1941, being £1,291,611 as compared with £205,736 for the year ended 31st March, 1939, and the total value of all contracts placed by the Controller of Stores during the same periods was, respectively, £2,881,090 and £502,825. These increases were mainly due to requirements of the Department of Defence.

In view of the urgent necessity for obtaining certain supplies contracts were allocated, in many cases, without competition, on the basis of securing early deliveries. Investigations of costings were carried out on behalf of the Department in cases in which the prices quoted appeared to warrant such action and in some cases reductions in quoted prices were secured as a result of these investigations.

Applications for increases on contract prices were received in a number of cases in respect of contracts placed on tenders submitted prior to 1st September, 1939, and *ex-gratia* payments were made, with the sanction of the Minister for Finance, to recoup contractors for additional costs attributable to the new conditions. Sanction was also received for payment on an *ex-gratia* basis of increases on contract prices in certain cases in which tenders submitted after 1st September, 1939, did not contain price variation clauses. Particulars of the payments made are noted in the relevant appropriation accounts.

Owing to pressure of work and shortage of staff in the Stores Branch of the Department only a limited number of items of Postal and Engineering stores was checked during the year and the stocktaking adjustments noted in the account relate to these items. I am informed that a large proportion of these stocks is being specially examined in the financial year 1941-42.

I referred in previous reports to deficiencies in the stocks of internal mail bags. Further similar deficiencies were disclosed in the year under review and I understand that a scheme for the more effective control of these stores has been under consideration. I have inquired whether it has been found possible to bring this scheme into operation and, if so, whether any results from its working have been ascertained.

In addition to the engineering stores shown in appendix II as valued at £186,577 on the 31st March, 1941, engineering stores to the value of £1,039 were held on behalf of other Government Departments. Stores other than engineering stores held at that date were valued at £211,087, included in this amount being a sum of £103,207 in respect of stores held for other Government Departments.

*Revenue.*

61. 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 £310 2s. 1d. were written off during the year as irrecoverable.

*Post Office Savings Bank Accounts.*

62. The accounts of the Post Office Savings Bank for the year ended 31st December, 1940, were submitted to a test examination with satisfactory results. Cash received from depositors in the year totalled £3,267,614 11s. 3d. and this sum includes an amount of £41,400 being moneys paid into the special account opened in the books of the Bank of Ireland, in accordance with the terms of paragraph 3 of the Trustee Savings Banks Regulations, 1940 (Statutory Rules and Orders, No. 336 of 1940), and deemed to have been deposited in the Post Office Savings Bank under paragraph 4 of these Regulations.

*Post Office Factory.*

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

The expenditure on manufacturing jobs, including work in progress on 31st March, 1941, amounted to £21,814; expenditure on repair works (other than repairs to mechanical transport) amounted to £15,309, and expenditure on mechanical transport repairs amounted to £2,519.

## VOTE 63.—ARMY.

64. The original vote of £3,355,420 for the service of the Army was found to be inadequate to meet the increased expenditure arising out of the mobilization of the Forces in June, 1940, and a supplementary vote of £3,099,181 was taken in November, 1940. A second supplementary vote of £454,229 was taken in February, 1941, to meet the growing expenditure and to provide for certain new services including the Local Defence Force.

The account shows that, including a surplus of appropriations in aid of £32,759 19s. 10d., the total surplus remaining to be surrendered is £108,400 5s. 0d. or 1.6 per cent. of the net estimate.

*Supplies.*

65. The conditions obtaining during the year made it impossible in many cases to follow the normal procedure in the purchase of supplies, and owing to scarcity of materials it was difficult to meet the demands of some services. The range of prices generally showed a sharp rise, and in the absence of effective competition or control of prices I have deemed it advisable to

seek the views of the Accounting Officer on the necessity for ensuring that the profit element in prices payable by the Department is not excessive.

In the course of examination of the accounts instances were noted in which the Department seemed to be committed to expenditure before sufficient consideration was given to the occasion for it. For example, equipment, which was received early in 1940, has not yet been put into service, and it would seem from inspection of the relevant papers that it is not suited to the purpose for which it was purchased. The same comment applies to some equipment purchased earlier, but this equipment has apparently been put to alternative use.

In connection with the supply of certain equipment, work was undertaken by a public company on the basis of time and material with a charge of 66 $\frac{2}{3}$  per cent. on labour costs to cover overhead expenses, the total charge amounting to £14,356. The final cost of some of the work compared unfavourably with similar work carried out elsewhere, *e.g.*, work on vehicles cost £580 per unit as compared with the fixed contract price of £320 per unit for similar work undertaken by another firm; while the cost of mountings, which were constructed in Army workshops for £2 8s. per unit, worked out at £6 per unit. With reference to verification of the expenditure, appropriate certificates in support of the charge to the vote were not furnished with the relevant vouchers. Inquiries have been made on this matter and also regarding the advisability of instituting some system of check in connection with work carried out on a time and material basis.

As Army workshops were apparently unable to cope with all the work connected with the repair and maintenance of the largely increased number of mechanical vehicles and motor cycles on charge, arrangements were made with commercial firms to carry out certain major repairs and overhauls. Information has been sought regarding some aspects of the contracts, and the extent of the control exercised over the work.

An advance payment of £40,000 for warlike stores, which were delivered in the year of account, has been admitted as a charge on the vote pending receipt of the certified claims.

#### *Subhead K.—Provisions and Allowances in lieu.*

66. With reference to the charge to this subhead of £2,529 13s. 2d. in respect of the supply of meat to a particular post during a three months' contract period, the voucher for a payment of £975 14s. 1d. was not available for inspection, as it had been withdrawn in connection with Court proceedings against the contractor and some members of the Forces on charges arising out of irregularities relating to the contract. Although it is apparent that a portion of the charge is inadmissible, information

regarding the extent of the irregular payments and the circumstances in which they were made is not available pending the receipt of the relevant documents.

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 :—

	1940-41	1939-40
Bread		
Cost of production	2.0 pence per lb.	1.8 pence per lb.
Cost delivered Dublin	2.1 „ „ „	1.9 „ „ „
Meat		
Dublin	9.7 pence per lb.	8.1 pence per lb.
Curragh	9.7 „ „ „	8.2 „ „ „

The increase in the unit cost of bread was mainly due to the increased cost of flour.

The average price of cattle purchased for the Dublin and Curragh areas was £29 1s. 3d. and £27 0s. 9d. per head, respectively, as compared with £24 4s. 1d. and £23 0s. 6d. in the previous year, while the average production of beef per head was 708 lbs. and 655 lbs., respectively, as compared with 724 lbs. and 686 lbs.

#### *Subhead P.1.—Protection of Civil Population against Air and Gas Attack.*

67. Under section 35 of the Air-raid Precautions Act, 1939, grants are payable to local authorities in respect of expenditure on approved Air-raid Precautions schemes. The statements of expenditure are subject to audit by the Local Government Auditors and pending settlement of various matters which have arisen in the course of audit, final payments of the grants for the years 1939-40 and 1940-41 have not yet been made, but advances, amounting to £25,255 14s. 6d., were made during the year and are charged to this subhead.

In accordance with the provisions of section 60 of the Act the cost of certain supplies and services, including fire-fighting equipment, protective clothing and supplies in connection with the evacuation scheme, is borne on this subhead. These stores are issued on loan to local authorities, who are charged with their safe custody under the terms of the Air-raid Precautions Equipment (Storage and Loan) Regulations, 1940. Inquiries have been made regarding the procedure for ensuring the observance of these regulations.

The charge to the subhead also includes the cost of medical stores purchased for the equipment of first aid posts set up by local authorities. The stores have been issued in accordance with

approved schedules, and it is understood that arrangements have been made for the recovery of their cost by deduction from the grants payable under section 35 of the Act.

Reserve medical supplies for civilian hospitals, purchased out of moneys provided in subhead C.C. of the vote, have been distributed to hospitals controlled by local authorities. As these stores remain the property of the Department in accordance with a decision of the Government, information has been sought regarding responsibility for their storage and inspection.

*Subhead P.2.—Marine Coast Watching Service.*

68. The charges to this subhead include the cost of boats acquired during the year for the Marine Dépôt and the Competent Port Authorities. With reference to the procedure for purchase, the Department of Finance in according sanction for the expenditure prescribed that offers should be invited by public advertisement. The Department of Defence, however, considered that purchase by personal negotiation would give better results, and this procedure was adopted. I have inquired regarding some boats which appeared to be unsuitable or required a considerable outlay to render them serviceable, and also regarding boats which were out of commission for relatively long periods.

Accounts of the issue and consumption of certain supplies purchased for this service in the year under review have not yet been furnished for audit, and it seems that the records necessary for the compilation of accurate accounts were not kept. Pilferages of petrol which occurred between July and December, 1940, were not brought to light until the latter date. Legal proceedings were taken against the individuals concerned with the result that the financial loss, so far as it could be ascertained, was made good—see Statement of Losses, Item No. 3.

*Subheads C.—Payment of Civilians attached to Units, and S.—Barrack Maintenance and Minor Works.*

69. Major works of construction and renovation of military buildings are normally entrusted to the Office of Public Works and the expenditure is borne on the vote for Public Works and Buildings. In the course of the year, however, the completion of certain works, including the provision of accommodation for the Marine Service and for internees, became a matter of urgency, and these works were, with the sanction of the Department of Finance, undertaken by the Corps of Engineers on a direct labour basis. The detailed records of the cost of one group of works were examined, and information has been sought regarding some items of expenditure which appeared to indicate that the standard of the work was higher than that usually provided in military build-

ings. The extent of this expenditure does not appear to be large in proportion to the total cost, which compares favourably with the estimated cost of carrying out the work by public contract.

With regard to the major portion of the annual supplies purchased for the Corps of Engineers, sole responsibility for the inspection and acceptance of these supplies and for the certification of claims rests with men in subordinate positions, many of whom are temporary employees. I have communicated with the Accounting Officer on this matter.

*Subheads T.—Military Lands, and S.—Barrack Maintenance and Minor Works.*

*Emergency Lettings.*

70. A large number of premises was acquired throughout the country to provide accommodation for the Forces. The Department of Finance suggested that wherever possible the Valuation Office should be consulted regarding the rents payable, but in the view of the Department of Defence this was not feasible as its officials, who carried out the negotiations personally, concluded the agreements with the owners or their representatives. The monthly charge in respect of these rents at the end of the year under review was over £2,000, the highest rent paid being £750 per month for certain city premises. In fixing this latter rent account was taken of the loss attributed to military occupation and of the charges on the property and the cost of maintenance. It appeared from inspection of the relevant papers that an appreciable portion of the rent payable related to a part of the property which was not occupied, and that the data furnished in evidence of the loss consequent on military occupation did not fully justify the amount included in respect of compensation. Further information has been sought on these and other aspects of this letting. Attention has also been drawn to certain rents paid for the use of lands as they appeared to be unusually high, and to the payment of rent for relatively long periods after certain premises had been evacuated by the Forces and handed back to the owners.

It was found necessary to carry out certain works, including roof and general repairs and the installation of lighting and water systems, to render many of the premises fit for occupation by the Forces. These works were carried out by the Corps of Engineers and some of them definitely increased the value of the premises while others merely provided the necessary amenities for the troops in occupation. I am informed that no arrangement has so far been made for the recoupment of public funds in respect of any part of this expenditure, the amount of which has not yet

been ascertained, but it is anticipated that the settlement of claims arising out of the military occupation of the premises will afford an opportunity for adjustment.

*Subhead W.—Insurance.*

71. The application of the provisions of the National Health Insurance and Widows' and Orphans' Pensions Act, 1936, so far as they relate to soldiers of the Forces, presented some difficulty in the case of those who enlisted for the period of the emergency under section 24 of the Defence Forces (Temporary Provisions) Act, 1940. The provisions of section 14 of the former Act, which relate to the Reserve Forces, were deemed to be appropriate until it was pointed out that there was no statutory authority for the practice as the insurance of soldiers, who had enlisted for an indefinite term of service with the Forces, was not provided for in the National Health Insurance Code. After discussion with the Department of Local Government and Public Health it was finally agreed that this difficulty, as well as others which had arisen in the course of administration, might be best overcome by making statutory provision, with effect as from 7th June, 1940, for the insurance of all members of the new Force at the Army rate from the date of enlistment. The adoption of this principle and the adjustments consequent thereon await the enactment of the necessary legislation.

*Stores.*

72. The manner of accounting for medical supplies provided for the Army was discussed before the Public Accounts Committee on the occasion of the review of the accounts for the year 1938-39, and an accounting instruction on this matter was issued by the Department in June, 1940. The general position does not seem to have greatly improved, however, and the Department's audit staff have found it necessary to report that this instruction was not being complied with. The necessity for the observance of the regulations by officers charged with responsibility for supplies has been rendered more urgent by the acquisition of reserve stocks to meet emergency requirements. The accumulation of these stocks began early in 1940, but, in July, 1941, it was noted at one headquarters that they had not been taken on charge, and that the existence of considerable deficiencies had become evident, no documents being available to support any issues. Definite instructions do not appear to have been issued regarding these stocks and in some cases no differentiation is made between them and the stocks held to meet current demands.

The rapid equipment of a large number of posts to provide for the increased personnel consequent on the mobilization of the Forces in June, 1940, and the fluid conditions prevailing for

some time, caused some dislocation in the system of accounting for Barrack Services stores, in connection with which the records of stores on location no longer reflected the actual position, and I have inquired whether any efforts have been made to re-establish effective control. The records of certain technical stores also fell into arrear and there was considerable delay in the work of examining and taking on charge large quantities of supplies. At one Dépôt it was noticed that no evidence was available to show that stocktaking had been carried out for a number of years, the posting of accounts was several months in arrear, and no record was available of the consumption of material issued to workshops.

*Statement of Losses.*

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

	£	s.	d.
Cash losses charged to " Balances Irrecoverable "			
with the sanction of the Department of Finance	611	2	0
Deficiencies of stores and other losses not affecting			
the 1940-41 vote ... ..	23,644	16	7
The corresponding figures of losses in the previous year were			
	£112	19s.	2d. and £1,658
			8s. 4d.

The increase is mainly due to the larger number of motor accidents and the inclusion of £16,279 6s. 4d. in respect of losses of aircraft.

I referred in previous reports to losses due to deficiencies of articles of uniform on issue to Volunteers. A further sum of £864 16s. 10d. is written off under this head (Item No. 11).

VOTE 67.—EMPLOYMENT SCHEMES.

74. In paragraph 88 of my last report I referred to the provision of a labour camp at Clonsast under a scheme for peat development. Expenditure included in this account amounted to £3,170 1s. 7d. making the total expenditure to 31st March, 1941, £8,646 11s. 2d., made up as follows:—

	£	s.	d.
Buildings ... ..	6,673	19	2
Furniture, bedding and equipment ...	932	18	1
Transport, clothing, sports equipment and sundries ... ..	366	5	10
Contribution to supplement workers' earnings, to meet cost of their maintenance, etc. ...	365	5	0
Proportion of loss on running expenses of camp	308	3	1
	£8,646	11	2

The camp was opened on 26th April, 1940, for occupation by selected unemployed men under arrangements made with the Turf Development Board, some of whose employees were already similarly accommodated at the bog. The men employed were paid on a piece-work basis; fixed charges were recovered from their earnings in respect of food, lodging, etc., and if their earnings were insufficient to cover these charges the deficiency was made good to the Turf Development Board from the vote. With the approval of the Department of Finance any loss incurred by the Turf Development Board in conducting the joint camp, as shown from periodical profit and loss accounts furnished by them, was borne on the basis of the vote recouping two-thirds of the loss incurred from 26th April, 1940, to 1st September, 1940, one-half for the period 2nd September, 1940, to 3rd October, 1940, and one-third from 4th October, 1940, to 13th December, 1940. The last of the selected labourers left the camp on 12th December, 1940, and the buildings and equipment were let to the Turf Development Board as from the 17th February, 1941, at a rent of £500 per annum.

I mentioned also in my last report that payments amounting to £3,247 0s. 7d. had been made to the Sea Fisheries Association in connection with the construction of a mussel purification station at Cromane, Co. Kerry. Further sums, totalling £3,206 3s. 2d., were paid to the Association in the year under review, bringing the total cost of construction to £6,453 3s. 9d.

The expenditure also includes £1,582 9s. 0d. in respect of grants for encouraging the improvement of farms. This scheme provides for the payment, under certain conditions, of grants equivalent to one-half of the approved estimated labour cost of works such as field drainage, land reclamation, fencing, and the improvement of farmyards and farm roadways. The maximum grant payable to any one applicant in respect of the season 1940-41 was £100 and the minimum grant £5, except in Congested Districts, where the minimum grant was £1.

#### VOTE 68.—EXPORT SUBSIDIES.

##### *Subhead A.—Subsidies on Exports of Dairy Produce.*

75. Expenditure in respect of the balance of subsidies payable on exports of dairy produce during the previous year, totalling £3,769 7s. 10d., is included in this account.

In the year under review, the Butter Marketing Committee was the sole exporter of creamery butter and from 28th June, 1940, of cheddar cheese. It was arranged that any deficit which might arise in connection with the trading activities of the committee should be met from the vote for Export Subsidies and from the Dairy Produce (Price Stabilisation) Fund, and sums totalling

£72,134 18s. 2d. are charged to this subhead in respect of the partial recoupment of a net loss of £73,801 16s. 4d.

Subsidy amounting to £14,947 8s. 0d. was paid to factory proprietors and non-manufacturing exporters on exports of non-creamery butter.

*Subhead B.—Subsidies on Exports of Potatoes.*

76. Subsidy at the following rates was paid on seed potatoes exported to countries other than the United Kingdom :—

From 19th May, 1938, to 31st March, 1940	17s. 6d. per ton.
From 1st April, 1940	... .. 15s. 0d. per ton.

*Subhead C.—Minor Disbursements under Subsidy Schemes of Prior Years.*

77. The payments under this subhead totalled £418 6s. 10d., viz. :—

	£	s.	d.
Horses ... ..	32	0	0
Dead Rabbits ... ..	2	12	6
Pig Products ... ..	12	13	3
Eggs ... ..	27	12	9
Lobsters ... ..	24	1	9
Other Shell Fish ... ..	319	6	7
	<hr/>		
	£418	6	10
	<hr/>		

VOTE 71.—DUBLIN INSTITUTE FOR ADVANCED STUDIES.

78. The grants paid from the vote during the year were duly authorised in accordance with sections 16 (5) and 25 (1) of the Institute for Advanced Studies Act, 1940. The form of the accounts required to be kept by the Council of the Institute under section 28 of the Act has been approved by the Ministers for Education and Finance, and the accounts for the period ended 31st March, 1941, are at present under examination.

VOTE 72.—REPAYMENTS TO CONTINGENCY FUND.

79. The advance of £4,000 from the Fund made in anticipation of a vote of the Oireachtas, which was outstanding at the end of the year, was paid to an Agricultural Co-operative Society in respect of compensation for damage to its premises caused by the dropping of bombs by foreign aircraft. The amount advanced from the Contingency Fund will be recouped from the vote for

Damage to Property (Neutrality) Compensation in 1941-42. As noted on the face of the relative estimate the expenditure out of the vote will be offset to the extent of any compensation which may be recovered from external governments or authorities. Other payments in respect of injuries to property caused by bombings are referred to in paragraphs 14 and 37 of this report.

VOTE 73.—EMERGENCY SCIENTIFIC RESEARCH  
BUREAU.

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

80. The Emergency Scientific Research Bureau was established on 20th February, 1941, and the Grant-in-Aid of £1,250 provided under subhead B. was issued in full to the Bureau towards the end of March, 1941. There was no expenditure out of the Grant-in-Aid before the close of the year.

SEÓIRSE MAG CRAITH,

*Comptroller and Auditor-General*

*(Árd-Reachtairé Cúntas agus Ciste).*

EXCHEQUER AND AUDIT DEPARTMENT,

DUBLIN, 9th February, 1942.

**PUBLIC SERVICES.**  
**APPROPRIATION ACCOUNTS, 1940-41.**

**SUMMARY.**

Page.	No. of Vote.	SERVICE.	Estimated Expenditure (Gross).	Estimated Appropriations in Aid.	Net Supply Grant.	Actual Expenditure (Gross).	Appropriations in Aid Realized.	Net Expenditure.	Expenditure (Gross) compared with Estimate.		Appropriations in Aid compared with Estimate.		Amount to be surrendered.	Exchequer Extra Receipts.		No. of Vote.
									Surplus.	Deficit.	More than Estimated.	Less than Estimated.		Estimated.	Realized.	
			£	£	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£	£ s. d.	
2	1	PRESIDENT'S ESTABLISHMENT .....	3,958	—	3,958	3,727 0 0	—	3,727 0 0	231 0 0	—	—	—	231 0 0	—	—	1
4	2	HOUSES OF THE OIREACHTAS .....	126,368	—	126,368	120,569 12 10	—	120,569 12 10	5,798 7 2	—	—	—	5,798 7 2	—	3 13 10	2
6	3	DEPARTMENT OF THE TAOISEACH .....	14,577	—	14,577	13,350 7 7	—	13,350 7 7	1,226 12 5	—	—	—	1,226 12 5	—	1 17 1	3
7	4	COMPTROLLER AND AUDITOR-GENERAL .....	20,577	—	20,577	18,754 10 5	—	18,754 10 5	1,822 9 7	—	—	—	1,822 9 7	265	282 10 0	4
9	5	OFFICE OF THE MINISTER FOR FINANCE .....	73,580	—	73,580	71,190 12 8	—	71,190 12 8	2,389 7 4	—	—	—	2,389 7 4	1,500	1,077 1 6	5
11	6	OFFICE OF THE REVENUE COMMISSIONERS .....	959,147	34,775	924,372	920,798 19 3	33,094 0 10	887,704 18 5	38,348 0 9	—	—	1,680 19 2	36,667 1 7	—	42 13 1	6
17	7	OLD AGE PENSIONS .....	3,567,250	2,500	3,564,750	3,543,723 0 8	3,144 11 5	3,540,578 9 3	23,526 19 4	—	—	644 11 5	—	—	—	7
19	8	COMPENSATION BOUNTIES .....	64,000	—	64,000	60,079 16 8	—	60,079 16 8	3,920 3 4	—	—	—	3,920 3 4	—	—	8
21	9	OFFICE OF PUBLIC WORKS .....	175,939	29,215	146,724	168,919 18 3	30,499 18 8	138,419 19 7	7,019 1 9	—	1,284 18 8	—	8,304 0 5	21,000	21,714 12 7	9
25	10	PUBLIC WORKS AND BUILDINGS .....	1,273,225	38,450	1,234,775	1,087,619 2 8	41,923 9 11	1,045,695 12 9	185,605 17 4	—	3,473 9 11	—	189,079 7 3	—	10,000 7 0	10
60	11	HAULBOWLINE DOCKYARD .....	4,920	—	4,920	3,976 7 5	—	3,976 7 5	943 12 7	—	—	—	943 12 7	4,360	3,770 7 5	11
62	12	STATE LABORATORY .....	9,544	—	9,544	9,461 10 4	—	9,461 10 4	82 9 8	—	—	—	82 9 8	450	521 11 6	12
63	13	CIVIL SERVICE COMMISSION .....	24,662	—	24,662	23,028 14 0	—	23,028 14 0	1,633 6 0	—	—	—	1,633 6 0	6,490	5,043 19 0	13
65	14	PROPERTY LOSSES COMPENSATION .....	1,200	—	1,200	103 13 4	—	103 13 4	1,096 6 8	—	—	—	1,096 6 8	—	—	14
66	15	COMMISSIONS AND SPECIAL INQUIRIES .....	9,204	—	9,204	7,904 1 9	—	7,904 1 9	1,299 18 3	—	—	—	1,299 18 3	—	—	15
70	16	SUPERANNUATION AND RETIRED ALLOWANCES .....	514,840	2,555	512,285	500,140 7 4	2,779 8 5	497,360 18 11	14,699 12 8	—	—	224 8 5	14,924 1 1	2,776	3,169 10 4	16
73	17	RATES ON GOVERNMENT PROPERTY .....	135,120	740	134,380	130,225 10 4	750 17 9	129,474 12 7	4,894 9 8	—	—	10 17 9	4,905 7 5	—	—	17
74	18	SECRET SERVICE .....	20,000	—	20,000	7,945 16 0	—	7,945 16 0	12,054 4 0	—	—	—	12,054 4 0	—	3 5 2	18
75	19	EXPENSES UNDER THE ELECTORAL ACT AND THE JURIES ACT .....	17,000	—	17,000	16,820 9 8	—	16,820 9 8	179 10 4	—	—	—	179 10 4	—	—	19
76	20	MISCELLANEOUS EXPENSES .....	13,320	—	13,320	8,753 15 0	—	8,753 15 0	4,566 5 0	—	—	—	4,566 5 0	—	—	20
78	21	STATIONERY AND PRINTING .....	188,985	30,830	158,155	183,195 12 1	30,943 17 7	152,251 14 6	5,789 7 11	—	113 17 7	—	5,903 5 6	—	—	21
82	22	VALUATION AND BOUNDARY SURVEY .....	41,239	6,795	34,444	39,873 2 9	6,689 10 7	33,183 12 2	1,365 17 3	—	—	105 9 5	1,260 7 10	—	—	22
84	23	ORDNANCE SURVEY .....	37,349	3,400	33,949	33,488 9 5	2,407 2 3	31,081 7 2	3,860 10 7	—	—	992 17 9	2,867 12 10	—	21 2 8	23
86	24	SUPPLEMENTARY AGRICULTURAL GRANTS .....	1,270,989	—	1,270,989	1,270,989 0 0	—	1,270,989 0 0	—	—	—	—	—	—	—	24
87	25	LAW CHARGES .....	70,885	2,000	68,885	68,779 6 3	2,659 17 10	66,119 8 5	2,105 13 9	—	—	659 17 10	2,765 11 7	2,150	1,884 3 3	25
89	26	UNIVERSITIES AND COLLEGES .....	163,130	—	163,130	162,306 1 9	—	162,306 1 9	823 18 3	—	—	—	823 18 3	—	—	26
90	27	WIDOWS' AND ORPHANS' PENSIONS .....	450,000	—	450,000	450,000 0 0	—	450,000 0 0	—	—	—	—	—	—	—	27
91	28	QUIT RENT OFFICE .....	3,280	—	3,280	3,238 10 10	—	3,238 10 10	41 9 2	—	—	—	41 9 2	—	3 11 4	28
92	29	MANAGEMENT OF GOVERNMENT STOCKS .....	18,740	—	18,740	18,713 4 5	—	18,713 4 5	26 15 7	—	—	—	26 15 7	—	—	29
93	30	AGRICULTURE .....	1,188,027	200,275	987,752	1,191,193 12 8	217,693 6 6	973,500 6 2	—	3,166 12 8	17,418 6 6	—	*14,251 13 10	17,250	11,130 1 6	30
110	31	FISHERIES .....	52,974	20,755	32,219	43,987 7 1	19,573 8 7	24,413 18 6	8,986 12 11	—	—	1,181 11 5	7,805 1 6	—	—	31
114	32	OFFICE OF THE MINISTER FOR JUSTICE .....	43,610	—	43,610	41,300 9 4	—	41,300 9 4	2,309 10 8	—	—	—	2,309 10 8	155	271 14 0	32
116	33	GÁRDA SÍOCHÁNA .....	2,112,151	31,110	2,081,041	2,075,116 6 6	32,868 13 11	2,042,247 12 7	37,034 13 6	—	1,758 13 11	—	38,793 7 5	1,800	1,474 3 11	33
121	34	PRISONS .....	97,086	12,455	84,631	91,607 3 6	9,889 13 5	81,717 10 1	5,478 16 6	—	—	2,565 6 7	2,913 9 11	—	7 0	34
125	35	DISTRICT COURT .....	41,178	—	41,178	39,250 16 6	—	39,250 16 6	1,927 3 6	—	—	—	1,927 3 6	7,000	6,003 16 6	35
127	36	SUPREME COURT AND HIGH COURT OF JUSTICE .....	58,350	1,310	57,040	56,507 0 4	966 17 1	55,540 3 3	1,842 19 8	—	—	343 2 11	1,499 16 9	3,400	3,340 17 2	36
129	37	LAND REGISTRY AND REGISTRY OF DEEDS .....	47,900	—	47,900	45,337 19 1	—	45,337 19 1	2,562 0 11	—	—	—	2,562 0 11	—	33 2 3	37
131	38	CIRCUIT COURT .....	78,928	26,660	52,268	75,378 5 8	34,287 9 4	41,090 16 4	3,549 14 4	—	7,627 9 4	—	11,177 3 8	—	1 6 3	38
133	39	PUBLIC RECORD OFFICE .....	5,127	—	5,127	4,953 10 10	—	4,953 10 10	173 9 2	—	—	—	173 9 2	—	—	39
134	40	CHARITABLE DONATIONS AND BEQUESTS .....	3,200	48	3,152	3,164 0 3	47 14 8	3,116 5 7	35 19 9	—	—	5 4	35 14 5	5	—	40
135	41	LOCAL GOVERNMENT AND PUBLIC HEALTH .....	1,227,657	16,315	1,211,342	1,216,709 9 2	18,707 5 8	1,198,002 3 6	10,947 10 10	—	2,392 5 8	—	13,339 16 6	5,500	5,601 19 6	41
140	42	GENERAL REGISTER OFFICE .....	18,081	4,825	13,256	17,719 11 9	4,939 5 7	12,780 6 2	361 8 3	—	114 5 7	—	475 13 10	—	—	42
142	43	DUNDRUM ASYLUM .....	17,871	964	16,907	17,558 8 1	830 6 5	16,728 1 8	312 11 11	—	—	133 13 7	178 18 4	277	395 9 11	43
144	44	NATIONAL HEALTH INSURANCE .....	346,407	45,015	301,392	343,350 15 1	44,633 16 4	298,716 18 9	3,056 4 11	—	—	381 3 8	2,675 1 3	270	278 14 3	44
147	45	OFFICE OF THE MINISTER FOR EDUCATION .....	194,738	75	194,663	185,240 16 6	467 5 1	184,773 11 5	9,497 3 6	—	392 5 1	—	9,889 8 7	—	27 13 8	45
149	46	PRIMARY EDUCATION .....	3,879,591	88,873	3,790,718	3,826,114 15 7	93,465 7 8	3,732,649 7 11	53,476 4 5	—	4,592 7 8	—	58,068 12 1	—	8 7 10	46
157	47	SECONDARY EDUCATION .....	505,105	37,355	467,750	500,916 6 11	37,965 16 3	462,950 10 8	4,188 13 1	—	610 16 3	—	4,799 9 4	1,000	569 17 5	47
162	48	TECHNICAL INSTRUCTION .....	347,108	32,006	315,102	344,354 17 4	32,485 5 9	311,869 11 7	2,753 2 8	—	479 5 9	—	3,232 8 5	—	—	48
164	49	SCIENCE AND ART .....	52,334	700	51,634	49,192 17 1	1,124 3 8	48,068 13 5	3,141 2 11	—	—	—	3,565 6 7	3,040	2,267 9 6	49
169	50	REFORMATORY AND INDUSTRIAL SCHOOLS .....	124,050	3,750	120,300	123,972 18 3	3,936 19 10	120,035 18 5	77 1 9	—	—	186 19 10	264 1 7	—	—	50
171	51	NATIONAL GALLERY .....	4,422	—	4,422	4,194 11 7	—	4,194 11 7	227 8 5	—	—	—	227 8 5	3	1 3 10	51
172	52	LANDS .....	1,728,057	144,375	1,583,682	1,590,091 5 0	148,213 18 4	1,441,877 6 8	137,965 15 0	—	3,838 18 4	—	141,804 13 4	2,000	9,010 1 2	52
180	53	FORESTRY .....	244,455	15,200	229,255	198,599 18 9	45,100 16 3	153,499 2 6	45,855 1 3	—	29,900 16 3	—	75,755 17 6	—	—	53
184	54	GAELEACHT SERVICES .....	180,202	84,107	96,095	164,034 14 4	83,230 12 10	80,804 1 6	16,167 5 8	—	—	876 7 2	15,290 18 6	—	—	54
189	55	INDUSTRY AND COMMERCE .....	317,245	3,412	313,833	300,670 11 4	4,351 0 0	296,319 11 4	16,574 8 8	—	939 0 0	—	17,513 8 8	8,366	31,641 13 11	55
195	56	TRANSPORT AND METEOROLOGICAL SERVICES .....	93,769	3,952	89,817	74,077 2 7	4,105 1 5	69,972 1 2	19,691 17 5	—	153 1 5	—	19,844 18 10	1,350	8,743 4 0	56
198	57	RAILWAY TRIBUNAL .....	2,950	—	2,950	2,940 0 8	—	2,940 0 8	9 19 4	—	—	—	9 19 4	1,585	1,478 19 11	57
199	58	MARINE SERVICE .....	46,618	6,779	39,839	15,899 18 11	5,803 3 0	10,096 15 11	30,718 1 1	—	—	975 17 0	29,742 4 1	—	—	58
203	59	UNEMPLOYMENT INSURANCE AND UNEMPLOYMENT ASSISTANCE .....	2,012,600	717,500	1,295,100	1,741,544 1 2	730,504 16 6	1,011,039 4 8	271,055 18 10	—	—	13,004 16 6	284,060 15 4			

APPROPRIATION ACCOUNTS—  
PUBLIC SERVICES,  
1940-41.

## PRESIDENT'S ESTABLISHMENT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, 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 ... ..	3,338	3,279 11 4	58 8 8	—
B.—Travelling Expenses ... ..	50	—	50 0 0	—
C.—Incidental Expenses ... ..	50	16 2 5	33 17 7	—
D.—Telegrams and Telephones ... ..	220	131 6 3	88 13 9	—
E.—Motor Cars—Replacement Grant ... ..	300	300 0 0	—	—
<b>TOTAL</b> ...£	<b>3,958</b>	<b>3,727 0 0</b>		<b>—</b>
Surplus to be surrendered ... £			231 0 0	

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

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

## EXTRA REMUNERATION (exceeding £30).

From Vote 64 the Messenger received a Military Service Pension of £33 5s. 8d.

This Account (Subhead A.) includes a sum of approximately £550 in respect of salaries, etc., of officers temporarily lent, without repayment, to another Department.

The Account of another Department includes the sum of approximately £72 in respect of salary, etc., of an officer temporarily lent, without repayment, to this Establishment.

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGEADAIS,  
15 Mí na Samhna, 1941.

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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.

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*

HOUSES OF THE OIREACHTAS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, 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.	£ s. d.	£ s. d.
<b>DÁIL ÉIREANN.</b>						
A.—Salaries and Allowances of Teachtaí ... ..	60,300	59,088 17 6	1,211 2 6	—	—	—
B.—Travelling Expenses of Teachtaí ... ..	8,000	5,655 8 6	2,344 11 6	—	—	—
<b>SEANAD ÉIREANN.</b>						
C.—Salaries and Allowances of Seanadóirí ... ..	22,830	22,574 10 4	255 9 8	—	—	—
D.—Travelling Expenses of Seanadóirí ... ..	1,500	1,437 9 9	62 10 3	—	—	—
<b>HOUSES OF THE OIREACHTAS.</b>						
E.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas ... ..	32,183	30,510 17 7	1,672 2 5	—	—	—
F.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas ... ..	280	227 12 3	52 7 9	—	—	—
G.—Telegrams and Telephones	550	459 0 9	90 19 3	—	—	—
H.—Witnesses' Expenses ...	25	—	25 0 0	—	—	—
I.—Inter-Parliamentary Union (Irish Group) Grant-in-Aid ... ..	200	115 16 2	84 3 10	—	—	—
J.—Restaurant—Contribution in respect of Catering Expenses ...	500	500 0 0	—	—	—	—
<b>TOTAL</b> ...£	<b>126,368</b>	<b>120,569 12 10</b>				
Surplus to be surrendered		...£	5,798 7 2			

	Estimated.	Realized.
Extra Receipts payable to Exchequer ... ..	£	£ s. d.
	—	3 13 10

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

A. and C.—Saving due to vacancies.

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

E.—Saving due to vacancies and staff changes.

I.—The expenditure consists merely of the contribution of the Irish Group to the Union for the year 1940, there being no meeting of the Union in the year.

## EXTRA REMUNERATION (exceeding £30).

From Vote 63 the Editor of Debates received £211 9s. 4d. as Chief Press Censor in the Office of the Minister for the Co-ordination of Defensive Measures (Censorship Service); from Vote 62 a Translator received £82 12s. 0d. for services rendered and from Vote 64 the Superintendent received £213 19s. 10d. on foot of a Military Service Pension.

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This Account includes sums amounting to approximately £2,059 in respect of salaries, etc., of staff temporarily lent, without repayment, to other Departments.

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGEADAIS,  
29 Mí na Samhna, 1941.

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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.

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*

## DEPARTMENT OF THE TAOISEACH.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, 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.	£ s. d.	
A.—Salaries, Wages and Allowances ... ..	13,627	12,536 12 6	1,090 7 6	—	—	
B.—Travelling Expenses ... ..	200	121 9 8	78 10 4	—	—	
C.—Incidental Expenses ... ..	150	97 12 3	52 7 9	—	—	
D.—Telegrams and Telephones	250	244 13 2	5 6 10	—	—	
E.—Allowance to Taoiseach for Motor Car ... ..	350	350 0 0	—	—	—	
<b>TOTAL ...£</b>	<b>14,577</b>	<b>13,350 7 7</b>				
Surplus to be surrendered ... £			1,226 12 5			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ... ..	—	1 17 1

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

- A.—Saving mainly due to the death of an officer who had been on sick leave without pay during part of the year.
- B.—The estimate includes provision for expenditure in connection with International Conferences and official State Visits abroad and is necessarily conjectural.
- C.—Expenditure is variable and uncertain.

This Account includes sums amounting to approximately £623 in respect of the salaries, etc., of staff temporarily lent, without repayment, to other Departments.

The Accounts of other Departments include sums amounting to approximately £1,522 in respect of the salaries, etc., of staff temporarily lent, without repayment, to this Department.

ROINN AIRGEADAIS,  
14 Mí na Samhna, 1941.

J. J. McELLIGOTT,  
*Accounting Officer.*

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

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*

COMPTROLLER AND AUDITOR-GENERAL.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE of the COMPTROLLER AND AUDITOR-GENERAL (No. 1 of 1923), including the NATIONAL INSURANCE AUDIT OFFICE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
EXCHEQUER AND AUDIT.				
A.—Salaries, Wages and Allowances ... ..	17,538	16,541 9 5	996 10 7	—
B.—Travelling and Incidental Expenses ... ..	120	96 17 0	23 3 0	—
NATIONAL INSURANCE AUDIT.				
C.—Salaries ... ..	2,904	2,116 4 0	787 16 0	—
D.—Travelling and Incidental Expenses ... ..	15	—	15 0 0	—
TOTAL ...£	20,577	18,754 10 5		—
Surplus to be surrendered ...£			1,822 9 7	

	Estimated.	Realized.
	£	£ s. d.
EXTRA RECEIPTS PAYABLE TO EXCHEQUER :—		
Audit Fees ... ..	265	282 10 0

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

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

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This Account includes a sum amounting to approximately £969 in respect of the salaries, etc., of staff temporarily lent, without repayment, to other Departments.

J. MAHER,  
*Accounting Officer.*

EXCHEQUER AND AUDIT DEPARTMENT,  
10th November, 1941.

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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.

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*

## OFFICE OF THE MINISTER FOR FINANCE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, 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.	£ s. d.
OFFICE OF THE MINISTER FOR FINANCE.					
A.—Salaries, Wages and Allowances ... ..	65,320	63,222 18 0	2,097 2 0	—	
A.A.—Actuary ... ..	100	—	100 0 0	—	
B.—Travelling Expenses ...	150	46 11 2	103 8 10	—	
C.—Incidental Expenses ...	400	229 12 4	170 7 8	—	
D.—Telegrams and Telephones	700	739 4 0	—	39 4 0	
PAYMASTER-GENERAL'S OFFICE.					
E.—Salaries, Wages and Allowances ... ..	6,825	6,889 15 7	—	64 15 7	
F.—Travelling and Incidental Expenses ... ..	85	62 11 7	22 8 5	—	
TOTAL ... £	73,580	71,190 12 8	2,493 6 11	103 19 7	
Surplus to be surrendered ...			£2,389 7 4		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ... ..	1,500	1,077 1 6

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

A.—Savings due to vacancies and staff changes, and to the provision for additional clerical assistance proving excessive.

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

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

## EXTRA REMUNERATION (exceeding £30).

From the Currency Commission the Secretary of the Department of Finance received £500 remuneration as a member of the Commission and from Monarchana Alcóil na h-Éireann, Teo., two Principal Officers received £100 each as Directors of that Company. From Vote 69 a Principal Officer received £61 4s. 7d. as Assistant Secretary to the Department of Supplies and from Vote 63 a Higher Executive Officer received £105 17s. 1d. as an Assistant Principal in the Office of the Minister for the Co-ordination of Defensive Measures (Censorship Service). From Vote 69 a Clerical Officer received £46 7s. 8d. in respect of overtime. From Vote No. 64 an Unestablished Messenger received £30 11s. 1d. on foot of a Military Service Pension.

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This Account includes sums amounting to approximately £5,218 in respect of salaries, etc., of staff temporarily lent, without repayment, to other Departments.

The Accounts of other Departments include sums amounting to approximately £2,255 in respect of salaries, etc., of staff temporarily lent, without repayment, to this Department.

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGEADAIS,  
24 Mí na Samhna, 1941.

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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.

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*

## OFFICE OF THE REVENUE COMMISSIONERS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, 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, and a GRANT-IN-AID.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
A.—Salaries, Wages and Allowances, etc. ...	857,537	829,235	4	7	28,301	15	5
AA.—Contribution to cost of Common Staff in Income Tax Conjoint Office, London ...	1,240	1,240	0	0	—	—	—
B.—Travelling Expenses ...	26,000	23,488	0	8	2,511	19	4
C.—Removal Expenses ...	1,800	1,096	9	8	703	10	4
D.—Poundage to Distributor of Stamps ...	160	232	2	11	—	72	2 11
E.—Remuneration, etc., to Collectors and Assessors of Taxes, etc. ...	49,245	48,967	18	4	277	1	8
F.—Carriage of Parcels, Advertisements, etc. ...	830	717	2	11	112	17	1
G.—Machinery and Repairs in Stamping Branch; Dies, Plates, etc. ...	3,800	3,040	4	9	759	15	3
H.—Telegrams and Telephones ...	4,375	4,415	12	3	—	40	12 3
I.—Uniform Clothing ...	1,875	567	6	11	1,307	13	1
J.—Boat Hire, Cycles and other Conveyances ...	725	465	2	1	259	17	11
K.—Motor Cars for Frontier Patrols ...	4,400	3,072	3	9	1,327	16	3
L.—Revenue Instruments, etc. ...	500	346	5	11	153	14	1
M.—Law Charges, Expenses of Prosecutions, Fees, Rewards, etc. ...	5,500	3,227	4	1	2,272	15	11
N.—Incidental Expenses ...	500	164	15	7	335	4	5

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
O.—Provision of Rooms for Official Purposes ...	250	241 5 6	8 14 6	—	—	
P.—Compensation... ..	350	159 3 9	190 16 3	—	—	
Q.—Losses by Default, Fraud and Accident ...	5	72 15 7	—	67 15 7	—	
R.—Losses in respect of Destruction of Property ... ..	5	—	5 0 0	—	—	
S.—Textbook on Death Duty Law (Grant-in-Aid) ...	50	50 0 0	—	—	—	
GROSS TOTAL ...£	959,147	920,798 19 3	38,528 11 6	180 10 9	—	
			Surplus of Gross Estimate over Expenditure. £38,348 0 9			
			Deficiency of Appropriations in Aid realized. £1,680 19 2			
			Net Surplus to be surrendered. £36,667 1 7			
	Estimated.	Realized.				
Deduct :—						
T.—Appropriations in Aid ...	34,775	33,094 0 10				
NET TOTAL ...£	924,372	887,704 18 5				

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ....	—	42 13 1

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

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

- G.—Delay, unavoidable in the circumstances obtaining, occurred in the manufacture of Seals, etc., for Government Departments and the Courts of Justice.
- H.—The excess was due to increased expenditure on telegrams necessitated by the international situation.
- I.—Saving was partly due to the delay, owing to the conditions prevailing, in obtaining supplies. A substantial economy was also effected by deferring the renewal of articles of uniform until similar articles already on issue proved to be no longer serviceable.
- J.—Owing to the international situation fewer vessels put into ports and harbours of Éire, with a resultant decrease in the expenditure on motor boat hireage. Also the full provision for cycling allowances was not utilized.
- K.—The saving under this Subhead was mainly due to the fact that no new cars were purchased during the year. The difference between the provision for new cars, viz., £1,605, and the saving is accounted for by the increased cost of the necessary repairs to, and supplies for, the existing cars.
- L.—The saving was due to the expenditure on the repair and replacement of Revenue Instruments being less than was anticipated.
- M.—The expenditure cannot be accurately estimated. Provision made for exceptional legal expenses did not materialize. There was also a substantial decrease in the amount of Customs rewards payable.
- N.—The expenditure includes *ex-gratia* payments of £6 15s. 0d., £12 10s. 0d., and £1 2s. 9d. to three officials in respect of Medical expenses as a result of injuries sustained by them while on duty (Department of Finance letters E.3/6/40, dated 4th July, 1940, P.7/34/37, dated 29th November, 1940, and P.7/7/41, dated 4th March, 1941). The saving was due to the suspension of vacuum cleaning of offices and stringent economies on other items of incidental expenses, e.g., laundering of towels, etc.
- O.—The provision for the hire of rooms for Income Tax Appeals, etc., was not fully utilized.
- P.—Details of the amounts paid in compensation are as follows :—
- (a) £85 18s. 0d. A case in which a pedestrian had been knocked down by an official car was settled out of Court after a Civil Bill had been served on the official who was driving the car when the accident occurred. The terms of the settlement included a payment of £60 by way of compensation to the pedestrian, £19 12s. 0d. in respect of taxed costs, £3 3s. 0d. witness's expenses and £3 3s. 0d. medical expenses. (Department of Finance letters S.48/6/40, dated the 18th and 31st December, 1940).
- (b) £38 2s. 6d. A sum of £33 was paid as compensation to a motorist whose car was involved in a collision with an official car. A further sum of £5 2s. 6d. was paid in respect of taxed costs in the case. (Department of Finance letter S.48/9/40, dated 7th January, 1941.)
- (c) £35 3s. 3d. The amount paid as compensation to a motorist whose car was involved in a collision with an official car. (Department of Finance letter S.48/1/41, dated the 26th March, 1941).
- Q.—Statement of Losses charged to the Subhead :—
- £21 7s. 7d.— To make good moneys advanced to an Investigation Officer, since dismissed, in respect of travelling expenses and subsistence allowances. The loss is nominal to the extent of £1 7s. 1d., balance of salary withheld, and probably nominal also as to the remainder by reason of expenses incurred for which no proper claims were submitted. (Department of Finance letter E.3/16/39, dated 12th August, 1940).

£4 18s. 0d.— To make good the interest accrued on Land Bonds over-transferred in payment of Income Tax. (Department of Finance letters F.56/5/40, dated 28th August, 1940, and F.56/8/40, dated 19th December, 1940).

£40 16s. 0d.— Underpayment of Publican's Licence Duty. The licensed premises were rebuilt after destruction by fire, and the annual valuation was increased from £7 15s. 0d. to £16 15s. 0d. with effect as from the 1st March, 1930. The local Officer of Customs and Excise was not advised of the revision of the valuation and the matter did not come under notice until 1938. Recovery from the trader of the amount of duty lost was not possible. (Department of Finance letter F. 22/26/40, dated 26th September, 1940).

£1 17s. 3d.— (a) To make good the loss of duty amounting to £1 10s. 0d., on 60 rabbit skins lost from a consignment in course of transit from Waterford to the State Warehouse, Dublin. The Carrying Company repudiated liability for the loss. (Department of Finance letter S.47/7/34 dated 23rd April, 1941).

(b) 7s. 3d. underpayment of Customs Duty on a consignment of transfers incorrectly assessed at 15 per cent. as "Printed Matter other than that produced by movable type" instead of at the rate of 25 per cent. *ad valorem* as labels. Recovery of the duty from the importer was not possible. (Department of Finance letter S.47/7/34, dated 23rd April, 1941).

£3 16s. 9d.— Minor cash discrepancies not involving fraud or culpable negligence. (Department of Finance letters S.47/7/34, dated 23rd October, 1940, 21st January, 1941, and 23rd April, 1941).

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

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

SOURCE OF RECEIPT.	Estimated.	Realized.		
	£	£	s.	d.
Charge for manufacture of Health and Pensions Stamps for Department of Local Government and Public Health ... ..	215	215	0	0
Charge for manufacture of Unemployment Insurance Stamps for Department of Industry and Commerce	240	240	0	0
Clerical services and incidental expenses on account of General Lighthouse Fund ... ..	290	290	0	0
Moneys received from Merchants, etc., for special attendance of Officers ... ..	10,000	9,558	11	5 (a)
Fines, Forfeitures, Law Costs recovered, etc. ...	5,000	3,521	19	0 (b)
Registry of Business Names ... ..	240	195	17	6 (c)
Proceeds of Customs Sales (Seizures, etc.) ... ..	600	1,569	15	3 (d)
Charges for collecting Local Dues, etc. ... ..	300	160	15	1 (a)
Charge for manufacture of Motor Vehicle Licences and Drivers' Licences for Road Fund ... ..	170	170	0	0
Charge for production of Widows' and Orphans' Pension Orders ... ..	675	675	0	0
Charge for Administrative Expenses in connection with Widows' and Orphans' Pensions ... ..	15,775	14,380	0	0 (e)
Miscellaneous Items ... ..	1,270	2,117	2	7 (f)
	£34,775	£33,094	0	10

- (a) These receipts vary with the volume of trade.
- (b) Receipts vary with the number and importance of the cases taken into Court.
- (c) Receipts vary with the number of registrations, etc.
- (d) Receipts vary with the number and value of seizures sold.
- (e) Expenditure on services in connection with Widows' and Orphans' Pensions was less than anticipated owing to vacancies in the Investigation Staff.
- (f) The miscellaneous items comprised the following :—

	£	s.	d.
Fees under Merchant Shipping Acts ... ..	25	13	6
Bill of Entry Receipts ... ..	946	7	7
Refund of salary and Bonus of one Officer of Customs and Excise on loan to the Office of Public Works on Employ- ment Schemes ... ..	541	17	4
Minor unclassified items, <i>e.g.</i> , surpluses in cash, rent of goods in State Warehouses, etc. ... ..	603	4	2
	£2,117	2	7

EXTRA RECEIPTS.—Sums totalling £42 13s. 1d. were received in respect of compensation for loss of the services of officials injured in accidents.

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

Four Officers of Customs and Excise, one Chief Preventive Officer, one Preventive Officer and one Preventive Man received amounts varying from £49 18s. 4d. to £99 16s. 2d. while employed on Special Inquiry duty.

Forty-six Officers of Customs and Excise received amounts varying from £30 12s. 7d. to £135 18s. 0d.; thirty-two Preventive Officers received amounts varying from £30 19s. 9d. to £102 0s. 8d.; seventy-nine Preventive Men received amounts varying from £30 7s. 5d. to £91 2s. 1d.; eight Temporary Preventive Men received amounts varying from £33 13s. 10d. to £63 13s. 4d.; twenty Watchers received amounts varying from £30 8s. 3d. to £67 16s. 8d. and one Clerical Officer received an amount of £42 6s. 1d.; in respect of extra attendance, double duty, fees for instruction of pupils, overtime, rewards for detection of smuggling or other Revenue evasions, etc. One Officer of Customs and Excise also received an amount of £100 for special services (Department of Finance letter E.3/28/38, dated 13th March, 1941).

One Preventive Officer received an amount of £42 13s. 4d. comprising £23 15s. 7d. in respect of overtime and £18 17s. 9d. in respect of Military Service Pension; four Preventive Men received respectively the following amounts :—

- (a) £36 14s. 6d. comprising £23 4s. 6d. in respect of overtime and £13 10s. 0d. in respect of Military Service Pension.
- (b) £38 18s. 8d. comprising £15 7s. 8d. in respect of overtime and £23 11s. 0d. in respect of Military Service Pension.
- (c) £47 6s. 11d. comprising £21 10s. 3d. in respect of overtime and £25 16s. 8d. in respect of Military Service Pension.
- (d) £55 2s. 5d. comprising £27 2s. 5d. in respect of overtime and £28 in respect of Military Service Pension.

In addition to above one Higher Executive Officer (Secretariat) received a temporary allowance of £55 14s. 10d. from the Vote for the Army; one Junior Executive Officer (Secretariat) received £147 3s. 0d. from the Vote for Science and Art for teaching in the National College of Art and as fees for designs of Book Wrappers for Irish Texts; and one Printer received £102 19s. 0d. from the Vote for Wireless Broadcasting.

## NOTES.

This Account includes a sum amounting to approximately £17,860 in respect of salaries, etc., of staff temporarily lent, without repayment, to other Departments. It also includes a sum of £541 17s. 4d. salary and Bonus of one Officer of Customs and Excise on loan to Office of Public Works in connection with Employment Schemes, which sum was refunded and brought to account as an Appropriation in Aid.

A Frontier Patrol motor car was maliciously damaged on the night of 27th March, 1940. Repairs to the car cost £20 3s. 11d. A claim under the Malicious Damage to Property Act against the Local Authority was considered to be unsustainable as the time limit during which notice of the claim should have been given had expired. (Department of Finance letter, S.47/1/41 dated 12th March, 1941, refers).

Additional sums of Income Tax moneys amounting to £21 15s. 1d. were found to have been misappropriated by the Senior Tax Officer to whom reference was made in the Notes to the Appropriation Account for 1938-39. Arrangements have been made for recovery of the amount by instalments. (Department of Finance letter, E.3/30/38, dated 7th March, 1941, refers).

A Junior Executive Officer, since dismissed, misappropriated a sum of £17 1s. 8d. received by him in payment of Stamp duty and fees. The amount was made good. (Department of Finance letter E.2/2/41, dated 10th February, 1941, refers).

W. D. CAREY,

*Accounting Officer.*

OIFIG NA gCOIMISINÉIRÍ IONCUIM,  
CÁISLEÁN BHAILE ÁTHA CLIATH,  
27adh Samhain, 1941.

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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.

SEÓIRSE MAG CRAITH,

*Comptroller and Auditor-General.*

## OLD AGE PENSIONS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, compared with the Sum Granted, for OLD AGE PENSIONS (8 Edw. 7, c. 40 ; 1 and 2 Geo. 5, c. 16 ; 9 and 10 Geo. 5, c. 10 2 ; 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 :—						
<i>Original</i> £3,530,000						
<i>Supplementary</i> 30,000						
	3,560,000	3,536,376 5 0	23,623	15 0	—	
B.—Expenses of Pension Committees ...	7,250	7,184 6 8	65	13 4	—	
D.—Sums Irrecoverable ...	—	16 4 0	—		16 4 0	
E.—Extra Statutory Grants	—	146 5 0	—		146 5 0	
<b>GROSS TOTAL :—</b>						
<i>Original</i> £3,537,250						
<i>Supplementary</i> 30,000						
	£ 3,567,250	3,543,723 0 8	23,689	8 4	162 9 0	
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £23,526 19 4			
C.—Appropriations in Aid :—			Surplus of Appropriations in Aid realized. £644 11 5			
<i>Original</i> ... £1,250						
<i>Supplementary</i> 1,250	2,500	3,144 11 5				
<b>NET TOTAL :—</b>			Total Surplus to be surrendered. £24,171 10 9			
<i>Original</i> £3,536,000						
<i>Supplementary</i> 28,750	£ 3,564,750	3,540,578 9 3				

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

A.—Payments towards the end of the year were less than had been anticipated when the Supplementary Estimate was presented.

B.—Casual variation.

D.—To this Subhead are charged payments made in error, or owing to the fact that notice of revocation or reduction of Pension by a Pension Committee or the Central Pension Authority did not reach the Pension Officer in time to permit the stoppage of payment. In some cases the extreme poverty of the recipients rendered recovery impracticable ; in others there was satisfactory evidence to show that

the orders had been cashed in good faith. Where the payments were due to errors on the part of a public servant, suitable disciplinary notice was taken of the occurrence, and in all cases the authority of the Department of Finance was obtained before the amounts were written off as irrecoverable (Department of Finance letters S.88/2/30, dated 27th September, 1940, 18th December, 1940, 15th February, 1941, and 26th June, 1941).

E.—Grants made on grounds of equity amounted to £146 5s. 0d. made up as follows:—£128 5s. 0d. in cases where the provisions of Section 5 (b) of the Old Age Pensions Act, 1911, precluded statutory payment; £12 and £6, respectively, in two cases where grant of pension was delayed owing to the fact that the original claims, which were made in good time, were lost in post (Department of Finance letters S.88/2/30, dated 3rd May, 1940, 27th September, 1940, 18th December, 1940, 15th February, 1941, and 26th June, 1941; S. 88/4/40, dated 31st December, 1940, and S.88/1/41, dated 15th February, 1941).

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 £1,591 13s. 0d. were effected under Section 7 (3) of the Old Age Pensions Act, 1911, by withholding payment of Pension Orders. The figure shown under this head in the Appropriation Account for 1939-40 included an item of £5 4s. 0d. recovered from a debt which had been set up by a decision of the Central Pension Authority reducing the amount of a pension. Further inquiries in the case led to a later decision by the Central Pension Authority which still further reduced the amount of the pension and established that the overpayment was greater than had originally been recorded. In consequence of the later decision, the amount recovered in the case during 1939-40 was only £1 16s. 0d. instead of £5 4s. 0d., and the total amount recovered during that year under Section 7 (3) of the Old Age Pensions Act, 1911, was £1,495 18s. 0d. instead of £1,499 6s. 0d. as noted in the Appropriation Account.

(2) The undermentioned sums, repayable under Section 9 (2) of the Old Age Pensions Act, 1908, were written off as irrecoverable either finally or provisionally (Department of Finance letters S. 88/2/30, dated 27th September, 1940, 18th December, 1940, 15th February, 1941, and 26th June, 1941).

£	s.	d.	
493	7	0	Cases in which, there being no fraud or concealment, recovery was waived.
1,939	0	7	Cases in which there was fraud or concealment, but as complete recovery was impracticable, the amounts were either finally written off owing to the death of the pensioners, or provisionally written off by reason of extreme poverty or by the failure of legal proceedings. Where the amounts have been provisionally written off they have been noted for recovery under Section 7 (3) of the Old Age Pensions Act, 1911, in the event of fresh pensions being subsequently granted to the parties concerned.

W. D. CAREY,

*Accounting Officer.*

OIFIG NA gCOIMISINÉIRÍ IONCUIM,  
CAISLEÁN BHAILE ÁTHA CLIATH,  
27adh Samhain, 1941.

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

SEÓIRSE MAG CRAITH,

*Comptroller and Auditor-General.*

## COMPENSATION BOUNTIES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, compared with the Sum Granted, for Bounties on sugar made from home-grown beet on which drawback is paid, tobacco manufactured from home-grown leaf on which drawback is paid, tobacco grown in Éire after 1st January, 1934, allocated to a manufacturer and subsequently destroyed as unfit for manufacture, and unmanufactured tobacco grown in Éire and exported.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Bounties on Sugar made from home-grown Beet :—				
Original	£50,000			
Supplementary	12,000			
	62,000	57,748 13 7	4,251 6 5	—
B.—Bounties on home-grown Tobacco manufactured on which drawback is paid or found unfit for manufacture and destroyed or unmanufactured and exported ...	2,000	2,331 3 1	—	331 3 1
TOTAL :—				
Original ...	£52,000			
Supplementary	12,000			
	£ 64,000	60,079 16 8	4,251 6 5	331 3 1

Surplus to be surrendered ... .. £3,920 3 4

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

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

- A.—The saving is mainly due to the Government restrictions on the export of sugar composite goods, the effect of which could not be anticipated with any degree of accuracy.
- B.—The quantity of home-grown leaf tobacco used in manufacture was greater than had been anticipated, and the percentage of stalks and offal discarded as waste in the process of manufacture was above the average. No payment fell to be made in respect of tobacco destroyed as unfit for manufacture or in respect of unmanufactured tobacco exported.

W. D. CAREY,  
*Accounting Officer.*

OIFIG NA gCOIMISINÉIRÍ IONCUIM,  
CAISLEÁN BHAILE ÁTHA CLIATH.  
27adh Samhain, 1941.

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

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*

## OFFICE OF PUBLIC WORKS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, 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.
<b>ADMINISTRATION.</b>				
A.—Salaries, Wages and Allowances ... ..	161,659	153,886 1 4	7,772 18 8	—
B.—Travelling Expenses ...	12,300	12,865 14 3	—	565 14 3
C.—Incidental Expenses ...	825	920 19 8	—	95 19 8
D.—Telegrams and Telephones	1,100	1,211 14 8	—	111 14 8
<b>LAND IMPROVEMENT ACTS, AND LAND LAW ACT, 1881, LOANS.</b>				
E.1.—Travelling Expenses ...	40	30 1 4	9 18 8	—
E.2.—Advertisements ...	15	5 7 0	9 13 0	—
<b>GROSS TOTAL ...£</b>	<b>175,939</b>	<b>168,919 18 3</b>	<b>7,792 10 4</b>	<b>773 8 7</b>
			Surplus of Gross Estimate over Expenditure. £7,019 1 9	
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £1,284 18 8	
F.—Appropriations in Aid ...	29,215	30,499 18 8	Total Surplus to be surrendered. £8,304 0 5	
<b>NET TOTAL ...£</b>	<b>146,724</b>	<b>138,419 19 7</b>		

	Estimated.	Realized.		
	£	£	s.	d.
Extra Receipts payable to Exchequer :—				
Local Loans Fund, Expenses of Management, 1939-40	21,000	21,450	0	0
Compensation for loss of services of officers injured in motor accidents ... ..	—	237	3	0
Miscellaneous ... ..	—	27	9	7
	£21,000	£21,714	12	7

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

- A.—Savings due to vacancies unfilled in the establishment, principally in the Special Works Division and the Architectural and Engineering Branches.
- B.—The amount of travelling required was greater than expected.
- C.—Excess due to cost of equipment and supplies required for technical staff.
- D.—Excess due to increased use of the telephone and additions to the installations.
- E.1. and E.2.—No applications for loans under the Land Improvement Acts and the Land Law Act, 1881, were entertained after 1st April, 1940. The expenses were incurred on applications received before that date many of which were withdrawn or rejected.
- F.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
(1) Preliminary Expenses recovered in respect of certain loans ... ..	15	21	0	0
(2) Penal Interest on overdue loan repayments	1,500	2,102	5	6
(3) Repayments in respect of Agency Services, including Services performed for the British Government ... ..	1,600	2,390	7	11
(4) Proportion of salaries and expenses of Staff recovered as part of the cost of works under the Drainage Maintenance Act, 1924, and the Arterial Drainage Act, 1925 ... ..	900	3,244	4	0
(5) Amount recovered as Administrative Expenses in connection with Employment Schemes	25,000	22,468	4	0
(6) Miscellaneous ... ..	200	273	17	3
	£29,215	£30,499	13	8

- (1) A casual variation.
- (2) Surplus due to the increased number of borrowers who became liable, through unpunctuality, for penal interest.
- (3) The receipts represent a percentage charge to cover overhead expenses based on the actual expenditure incurred by the Commissioners as agents for the parties concerned.
- (4) This is a variable item depending on the progress made with drainage works.

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

(6) Salaries of Engineers, etc., recovered from Shannon Navigation Fund and Marine Works Maintenance Fund, £216 13s. 3d.; mapping charges, £19 2s. 0d., and transport charges, etc., £38 2s. 0d.

EXTRA REMUNERATION (exceeding £30).

Two Clerical Officers received £41 6s. 1d. and £38 4s. 6d., respectively, for overtime. A temporary Architectural Assistant received £79 for acting as a temporary Assistant Architect.

NOTES.

(1) The Account includes a sum of £7,401 11s. 5d. for salaries, etc., of officers on loan to other Departments. Subhead A.

(2) The Accounts of the Votes for Lands and for the Office of the Revenue Commissioners include the sums of £3,629 7s. 0d. and £541 17s. 4d., respectively, for salaries, etc., of officers on loan to this Department.

(3) Map copying work was carried out, without repayment, for the Department of Agriculture and the Land Commission. The value of these services in the year was £35 11s. 8d.

(4) During the year a sum of £1,378 10s. 4d. was expended on compensation, etc., in respect of claims arising out of accident risks which had been covered by policies of insurance with the Irish Employers' Mutual Insurance Association, Ltd., now being wound up under an Order made by the Court on the 4th July, 1938. The total amount so paid up to the 31st March, 1941, is £15,371 16s. 10d. which is charged to a Suspense Account with a view to recovery from the Official Liquidator as a result of the liquidation proceedings. Pending the settlement of the Commissioners' claim against the Association a further sum of £6,017 4s. 0d. remains charged to a Suspense Account on foot of portion of the premium paid for the year 1938-39. Meanwhile, sums amounting to £1,908 18s. 0d. which would otherwise have been payable to the Association under the policies are retained by the Commissioners as a set-off against their claim.

J. CONNOLLY,

*Chairman and Accounting Officer.*

D. Ó DONNCHADHA, *Accountant,*

Office of Public Works, Dublin,

28th November, 1941.

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

SEÓIRSE MAG CRAITH,

*Comptroller and Auditor-General,*

## STATEMENT OF RECEIPTS AND PAYMENTS BY THE COMMISSIONERS OF PUBLIC WORKS ON THE UNDERMENTIONED NON-VOTED SERVICES IN THE YEAR ENDED 31ST MARCH, 1941.

SERVICE.	Balances, 1st April, 1940.	Receipts, 1940-41.	Payments, 1940-41.	Balances, 31st March, 1941.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Irish Church Fund, Loans Repayments ...	—	13 7 8	13 7 8	—
Sea Fisheries Act, 1883	588 12 5	—	—	588 12 5
Shannon Navigation ...	4,379 4 10	6,258 6 10	5,592 15 8	5,044 16 0
Linen Hall ...	—	145 14 10	145 14 10	— (a)
Letterkenny Railway ...	Dr. 6 8 1	51 19 3	51 1 8	Dr. 5 10 6(b)
Marine Works Act, 1902, Maintenance Fund ...	514 12 8	854 8 5	500 13 4	868 7 9 (c) (d)

(a) A deficiency of £8 2s. 9d. 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.).

(b) A sum of £40 was received in respect of the sale of surplus lands and applied in reduction of interest due on outstanding loans.

(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; and £2,400 4% Exchequer Bonds, 1950-60.

(d) Claims for tolls at Gortnasate Pier amounting to £21 15s. 5d. were written off as irrecoverable (Department of Finance letter S.31/1/27 of 23rd November, 1940).

J. CONNOLLY,

*Chairman and Accounting Officer.*

D. Ó DONNCHADHA, *Accountant,*  
28th November, 1941.

## PUBLIC WORKS AND BUILDINGS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, 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.1.—Purchase of Sites and Buildings :— <i>Original</i> ... £4,000 <i>Supplementary</i> 26,000	30,000	33,072 8 8	—	3,072 8 8
A.2.—St. Enda's School (Pearse Bequest)—Additional Estate Duty	—	49 8 6	—	49 8 6
B.—New Works, Alterations and Additions :— <i>Original</i> ... £900,000 <i>Supplementary</i> 2,300	902,300	659,652 12 3	242,647 7 9	—
C.—Maintenance and Supplies	175,000	190,195 9 5	—	15,195 9 5
D.1.—Furniture, Fittings, and Utensils ...	25,000	21,829 9 7	3,170 10 5	—
D.2.—Central Furniture Stores	1,000	782 18 7	217 1 5	—
E.—Rents, Rates, etc. ...	85,000	83,412 5 2	1,587 14 10	—
EE.1.—Compensation for premises commandeered by the Army ...	300	—	300 0 0	—
EE.2.—Compensation on Resumption of Leased Premises ...	—	129 6 0	—	129 6 0
EE.3.—Compensation for premises commandeered for the Garda Síochána	—	275 10 0	—	275 10 0
F.—Fuel, Light, Water, Cleaning, etc. ...	65,500	80,666 15 1	—	15,166 15 1
G.—Phoenix Park National School ...	220	217 6 5	2 13 7	—
H.—River Shannon Works ...	140	127 16 1	12 3 11	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
I.—Linen Hall, Dublin ...	25	8 2 9	16 17 3	—
J.1.—Drainage Maintenance	10	—	10 0 0	—
J.2.—Arterial Drainage ...	13,000	14,456 14 6	—	1,456 14 6
J.3.—Barrow Drainage—Main- tenance ...	500	—	500 0 0	—
J.4.—Arterial Drainage—Pur- chase of Machinery ...	10	6 5 0	3 15 0	—
J.5.—Arterial Drainage— Maintenance of Ma- chinery ...	1,300	485 12 4	814 7 8	—
J.6.—Arterial Drainage— Central Repair Work- shop and Stores ...	10	—	10 0 0	—
J.7.—Arterial Drainage— Hydrometric Surveys	1,900	1,894 16 5	5 3 7	—
J.8.—Barrow Drainage ...	—	30 0 0	—	30 0 0
K.—Telegrams and Tele- phones ...	300	326 5 11	—	26 5 11
<i>Deduct :—</i>	1,301,515	1,087,619 2 8	249,297 15 5	35,401 18 1
Anticipated Savings on various Subheads (See Supple- mentary Estimate) ...	28,290	—	28,290 0 0	—
<b>GROSS TOTAL :—</b>				
<i>Original</i> ... £1,273,215				
<i>Supplementary</i> 10				
£ 1,273,225	1,273,225	1,087,619 2 8	221,007 15 5	35,401 18 1
<i>Deduct :—</i>	<i>Estimated.</i>	<i>Realized.</i>	Surplus of Gross Estimate over Expenditure. £185,605 17 4	
L.—Appropriations in Aid ...	38,450	41,923 9 11	Surplus of Appropriations in Aid realized. £3,473 9 11	
<b>NET TOTAL :—</b>			Total Surplus to be surrendered. £189,079 7 3	
<i>Original</i> ... £1,234,765				
<i>Supplementary</i> 10				
£ 1,234,775	1,234,775	1,045,695 12 9		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	10,000 7 0

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

A.1.—Certain properties were purchased for which no provision was included in the Estimate.

The payments made in the year were as follows:—

SERVICE.	AMOUNT.			DEPARTMENT OF
	£	s.	d.	FINANCE AUTHORITY.
DEPARTMENT OF JUSTICE :				
Gárda Síochána.				
Co. Clare : Lisdoonvarna ... ..	250	0	0	S.14/92/24.
Co. Cork : Commons Road ... ..	200	0	0	S.14/9/38.
Goleen ... ..	9	10	0	S.14/33/26.
Co. Dublin : Blackrock ... ..	70	6	6	S.14/18/37.
Dalkey ... ..	315	0	0	S.14/18/39.
Kimmage ... ..	460	0	0	S.14/22/35.
Co. Kerry : Glenbeigh ... ..	10	0	0	S.14/11/32.
Co. Leix : Durrow ... ..	185	0	0	S.14/10/38.
Stradbally ... ..	78	11	2	S.14/10/39.
Co. Sligo : Ballymote ... ..	1,575	0	0	S.14/16/32.
Co. Wicklow : Aughrim ... ..	65	13	0	S.14/8/39.
DEPARTMENT OF EDUCATION :				
Reformatory School, Daingean ... ..	10,500	0	0	S.68/3/39.
DEPARTMENT OF AGRICULTURE :				
Veterinary College, Ballsbridge ... ..	318	0	0	S.2/12/36.
DEPARTMENT OF INDUSTRY AND COMMERCE :				
New Headquarters, Kildare Street, Dublin ...	349	10	0	S.2/3/35.
Meteorological Services, 44 Upper O'Connell Street, Dublin ... ..	7,440	0	0	S.2/19/36.
Employment Exchange, Dungloe (Co. Donegal) ...	70	0	0	S.2/24/37.
DEPARTMENT OF DEFENCE :				
Rathmore Farm, Cork—Residence for Officer Commanding, Southern Command ... ..	2,100	8	0	S.7/30/39.
Volunteer Force—Instructional Hall : Lahinch ...	4	6	0	S.7/18/35.
Athlone Military Barracks—Sports Field ... ..	630	9	0	S.55/71/28.
Templemore Military Barracks ... ..	100	0	0	S.102/4/41.
DEPARTMENT OF EXTERNAL AFFAIRS :				
Iveagh House, St. Stephen's Green, Dublin ...	325	0	0	S.109/6/39.
DEPARTMENT OF SUPPLIES :				
13 and 14 Earlsfort Terrace, Dublin ... ..	8,000	0	0	S.2/4/40.
BUILDINGS, ETC., NOT APPROPRIATED TO PUBLIC DEPARTMENTS :				
National Monument : St. Mary's Abbey (Dublin)	15	15	0	S.200/5/37.
TOTAL	£33,072	8	8	

A.2.—Estate Duty, £38 5s. 2d., Interest thereon, £11 3s. 4d. (Department of Finance letter S.22/19/34 of 2nd November, 1940). *See* Notes.

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

A detailed statement of the expenditure is given on page 34 to 59.

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

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

D.2.—The stocks of standard supplies purchased for store purposes during the year were less than anticipated. The value of stocks held in the Central Furniture Stores at 31st March, 1941, was £5,060 17s. 9d.

E.—Saving due to surrender of certain premises provided for in the estimate.

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

EE.2.—Subhead opened with the sanction of the Minister for Finance in respect of expenditure on resuming possession, for the Coast Watching Service, of the former War Signal Station at Carnsore Point, Co. Wexford, which had been let on lease (Department of Finance letter S.55/67/26 of 16th September, 1940).

EE.3.—Subhead opened with the sanction of the Minister for Finance in respect of compensation payable consequent upon the occupation of the County and City Club, Waterford. (Department of Finance letter S.60/27/40 of 18th January, 1941).

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

G. and H.—Casual variations.

I.—The receipts on the property within the year were £137 12s. 1d. and the expenditure £145 14s. 10d., leaving a deficit of £8 2s. 9d., which was charged to this Subhead.

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

J.2.—The total expenditure on Schemes in the year was £24,255 8s. 2d. of which £9,798 13s. 8d. was charged against Local Contributions or Local Loans Advances.

J.3.—No moneys became payable to the Barrow Drainage Board within the year.

J.4.—A casual variation.

J.5.—The overhauling of certain machines was deferred.

J.6.—The receipts from works, etc., the cost of which was transferred to Subhead J.5. (Arterial Drainage—Maintenance of Machinery) and to Arterial Drainage Schemes, etc., exceeded the expenditure by £122 11s. 1d. which was accounted for as an Appropriation in Aid of the Vote. (*See* Subhead L.(10) below). The value of stocks held at 31st March, 1941, was £4,500.

J.7.—A casual variation.

J.8.—Remanets. The total expenditure on the scheme to 31st March, 1941, was £547,176 5s. 6d., of which £273,759 0s. 10d. was charged to Local Loans Advances, (Department of Finance letter S.60/27/40 of 18th January, 1941).

K.—The requirements were greater than expected.

L.—Appropriations in Aid :—	Estimated.		Realized.	
	£		£	s. d.
1. Rents and Fines	19,500		19,003	0 10
2. Harbour Tolls, Dues, etc.	11,000		9,728	17 10
3. Sale of surplus and obsolete stores, old materials, etc.	750		1,221	0 3
4. Hire of Excavators to Drainage Districts, etc.	700		2,197	5 0
5. Hire of Dredgers and other Plant	800		251	12 5
6. Sales of Farm and Garden Produce	1,400		3,119	13 6
7. Admission Tickets at Parks, Piers, etc.	1,500		1,073	7 4
8. Lettings of Sporting, Fishing Rights, etc.	447		735	5 6
9. Recoveries from other Departments, etc., for services carried out on repayment terms. (See Subheads C., D.I., E. and F.)	1,343		1,391	14 10
10. Recoveries from Drainage Districts, etc., in connection with Central Repair Workshop and Stores. (See Subhead J.6.)	10		122	11 1
11. Miscellaneous	1,000		3,079	1 4
	<u>£38,450</u>		<u>£41,923</u>	<u>9 11</u>

1. The receipts comprised :—Rents, £18,993 0s. 10d., and Fines on leasing of surplus Government properties, £10. The yield from both sources was less than estimated.

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

3. Excess due to unexpected receipts principally for engineering stores.

4. Hirings were effected to a greater extent than anticipated.

5. The anticipated programme for hirings did not fully mature.

6. Bourn-Vincent Memorial Park, £1,921 10s. 7d.; Royal Hospital Gardens, £432 0s. 6d.; Shannon Airport, £682 16s. 6d.; Sundry other sales, £83 5s. 11d.

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

8. The following sums were realized at Bourn-Vincent Memorial Park :—Fishing, £605 5s. 6d.; Rough Shooting, £110; Deerstalking, £20.

9. Widows' and Orphans' Pensions Department, £1,086 3s. 4d.; Post Office Savings Bank, £305 11s. 6d.

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

11. Compensation for Malicious Damage to Property, £1,740; Work done for other parties, £104 9s. 8d.; Medical Practitioners' Scheme for British ex-service men, £89; Sale of water to shipping, £86 8s. 3d.; Sales of surplus Government properties, £69; Contractors' Deposits unclaimed, £65; Licences, Phoenix Park, £78 8s. 0d.; Storage of Yachts, Dún Laoghaire Harbour, £58 10s. 0d.; Bonus on purchases of linoleum, £326 14s. 2d.; Sundry receipts, £461 11s. 3d.

## EXTRA RECEIPTS.

Contribution from Unemployment Relief Act, 1931, Account towards cost of maintenance of War Memorial Park £10,000; Interest paid under an Order of Court 7s. 0d.

## NOTES.

(1) In addition to the expenditure of £221 14s. 9d. in the year 1939–40 for Stamp Duty and Registration Fees in connection with the presentation of Iveagh House and grounds, St. Stephen's Green, Dublin, as a gift to the State by the Earl of Iveagh, a sum of £325 was paid representing one-half of the costs and legal expenses, including stamp duties, etc., which the donor had incurred in the matter. Subhead A. (Department of Finance letters S.109/6/39 of 28th May and 19th July, 1940).

(2) With the authority of the Minister for Finance the following sums were expended on St. Enda's College (Pearse Bequest) viz. :—Additional Estate Duty, £49 8s. 6d., Subhead A.2.; Minor Repairs, £24 9s. 6d., Subhead C.; and arrears of headrent, £43 3s. 0d., Subhead E. (Department of Finance letters S.22/19/34 of 26th October, 2nd and 7th November, and 31st December, 1940, and 10th February, 1941).

(3) As a result of a decision of the Government on 5th July, 1940, regarding the reorganisation and future administration of the Volunteer Force, proposals to erect instructional halls at a number of centres were abandoned. Sites acquired for such halls at Abbeyfeale, Killarney, Newcastlewest, Sligo and Thurles thereupon became surplus to State requirements and available for disposal. Subheads A. and B.

(4) Included under Subhead B. is an expenditure of £98 5s. 0d. upon the erection of a Customs Frontier Hut at Cavan Bridge, Co. Cavan, in substitution for the hut at Clones which was maliciously damaged on 28th July, 1937, and in respect of which compensation amounting to £94 11s. 0d. was received in 1938–39 (Department of Finance letter S.102/20/37 of 31st December, 1940).

(5) A contract for £1,733 3s. 0d. for erection of a new National School at Cloonfad, Co. Roscommon, having been rescinded when payments amounting to £240 had been made to the contractor, a new tender for completing the work was accepted at £1,729. The question of recovering the excess cost from the defaulting contractor is receiving attention. Subhead B.

(6) A contractor for improvements at a National School having died during the progress of the works an additional sum of £100 was necessarily incurred in securing the completion of the unfinished work. Subhead B. (Department of Finance letter S.9/8/40 of 24th April, 1940).

(7) Grants amounting to £252 18s. 6d. were made in respect of fees and expenses claimed by an Architect and a Quantity Surveyor from a Manager of a National School for preparing a scheme of alterations which was subsequently abandoned in favour of the erection of a new school house. Subhead B. (Department of Finance letter S.22/1/40 of 14th March, 1940).

(8) Sums amounting to £102 1s. 0d. were paid as compensation for interference, etc., with occupiers of adjoining premises during the erection of the new Headquarters for the Department of Industry and Commerce at Kildare Street, Dublin. Subhead B. (Department of Finance letter S.9/9/38 of 21st March, 1940).

(9) A sum of £4 14s. 9d. was paid in settlement of a claim of a workman whose tools were lost when a tool box and its contents were destroyed by fire. Subhead B. No. 102 (Department of Finance letter S.102/2/41 of 25th January, 1941).

(10) Sums amounting to £7 10s. 0d. were paid as compensation for damage to personal clothing as a result of works in operation. Subheads B. and C. (Department of Finance letters S.102/14/40 of 14th October, 1940 and E.8/23/40 of 22nd January, 1941).

(11) An *ex gratia* payment of £7 was made towards the cost of works required to a gable of adjoining premises which became exposed to the weather as a result of the removal of old buildings on the site for the new Garda Síochána Barrack at Blacklion, Co. Cavan. Subhead C. (Department of Finance letter S.14/6/30 of 25th September, 1940).

(12) Following the collapse of a boundary wall at O'Curry Street Gárda Síochána Barrack, Limerick, £97 15s. 7d. was expended in making good damage caused to adjoining premises and £2 13s. 0d. paid in settlement of a claim for compensation for damage done to property therein. Subhead C. (Department of Finance letter S.102/7/40 of 6th June, 1940).

(13) Included under Subhead C. are sums amounting to £176 10s. 10d. paid as compensation and costs in settlement of a claim by a member of the public in respect of injuries sustained through the alleged negligence of a contractor employed by the Commissioners (Department of Finance letter S.102/8/40 of 10th September, 1940).

(14) £400 was paid in settlement of a claim for compensation from a member of the staff of an Agricultural Station for losses and injuries sustained as a result of the collapse of a chimney in his official residence. Subhead C. (Department of Finance letter S.90/36/39 of 17th July, 1940).

(15) £91 was paid in settlement of a landlord's claim for works of reinstatement, etc., on surrender of rented premises. Subhead C. (Department of Finance letter S.2/6/39 of 19th August, 1940).

(16) *Ex gratia* payments of 10s. each were made in three cases as rewards for the discovery and rescue of articles of historic interest connected with National Monuments. Subhead C. (Department of Finance letter S.102/5/38 of 9th May, 1938).

(17) 13s. 0d. was paid as employees' share of Insurance contributions in respect of a period during which they were not regarded as insurable. Subhead C. (Department of Finance letter E.104/33/38 of 29th February, 1940).

(18) A sum of £10 was accepted in settlement of a claim of £18 10s. 0d. on a contractor for extra expenditure incurred as a result of his failure to proceed with his contract. Subheads C. and L. (Department of Finance letter S.14/64/25 of 5th July, 1940).

(19) £2,451 19s. 2d. was expended in making good damage maliciously done to buildings, furniture, etc., at Dublin Castle on 25th April, 1940. Subheads C. and D. £1,740 was received in settlement of the Commissioners' claim under the Malicious Injuries Acts. Subhead L. (Department of Finance letter S.102/6/40 of 8th October, 1940).

(20) £99 3s. 6d. was paid in respect of damages and witnesses' expenses awarded as a result of Court proceedings to a member of the public who claimed compensation for injuries sustained through a minor defect in the floor covering at a Government Office. Subhead D. (Department of Finance letter S.102/2/40 of 8th April, 1941).

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

Service.	Amount.	Reference.	Date.
	£ s. d.		
Blackrock Gárda Síochána Barrack (Subhead B. No. 17) ... ..	17 2 0	S.14/18/37	18th December, 1940.
Lahinch Gárda Síochána Barrack (Subhead B. No. 24) ...	200 0 0	S.14/102/35	28th May, 1940.
Laggan National School (Subhead B. No. 75) ...	100 0 0	S.9/16/39	24th February, 1941.
Shannon Airport (Subhead B. No. 102) ... ..	3 4 0	S.9/16/39	10th October, 1940.
Maintenance and Repairs (Subheads C. & D.1.) ...	81 7 4	S.9/16/39	9th August, 1940. 9th November, 1940.

Service.	Amount.			Reference.	Date.
	£	s.	d.		
Fuel, etc. (Subhead F.) ...	1,983	1	6	E.70/3/35 S.9/10/39 S.9/16/39	10th September, 1940. 29th September, 1939. 9th January, 1940. 12th, 16th and 26th February, 1940. 7th, 8th and 31st May, 1940. 7th June, 1940. 1st October, 1940. 6th and 12th November, 1940. 13th March, 1941.

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

	£
Dublin Castle ... ..	9,000
Woodford Garda Síochána Barrack, Co. Galway ... ..	86
Department of Supplies, No. 14 Earlsfort Terrace, Dublin ... ..	56
Six minor outbreaks ... ..	20

(23) Expenditure on restoration of damage by fire was incurred within the year on buildings occupied by (1) Revenue Commissioners, £1,392 9s. 1d.; (2) Department of Education, 2s. 1d.; (3) Department of Lands (Gaeltacht Services), £610 5s. 3d.; (4) Department of Industry and Commerce, £126 18s. 8d.; (5) Department of Defence, £97; (6) Department of Supplies, £40 17s. 10d.

(24) Losses of stores, etc., from stock, valued at £35 14s. 11d. were written off during the year under the authority of the Commissioners.

(25) Stores surplus to requirements at Haulbowline Dockyard and valued at £21 4s. 6d. were transferred to Dún Laoghaire Harbour. See also Vote for Haulbowline Dockyard, No. 11.

(26) A carved poop from a Chinese junk which was surplus to the Commissioners' requirements and was valued at £100 was transferred to the National Museum, Dublin (Department of Finance letter S.43/6/32 of 2nd February, 1940).

(27) A motor boat and accessories surplus to the requirements of the Garda Síochána and valued at £40 and furniture surplus to the Commissioners' requirements and valued at £128 were transferred to the Army (Department of Finance letters S.2/23/39 of 27th June, 1940 and S.8/1/39 of 30th September, 1940). Furniture surplus to requirements of the Army and valued at £12 4s. 0d. was taken over by the Commissioners for use at buildings in their charge. See also Vote for the Army No. 63 (Department of Finance letter S.8/34/38 of 25th May, 1940).

(28) Arrears of rent due in respect of sublet properties were written off as irrecoverable in the following cases:—

	£	s.	d.
No. 11 Prince of Wales Terrace, Bray ... ..	104	5	9
Howth Harbour Offices and Stores ... ..	102	14	4
Ex-Coast Guard Stations ... ..	94	6	7
Lusk Government Farm ... ..	9	0	8

(Department of Finance letters S.55/6/40 of 17th January, 1941, S.55/43/34 of 29th March, 1941, and S.102/2/31 of 8th January, 1942).

(29) The consideration for the woodcock and rough shooting at the Bourn-Vincent Memorial Park for the seasons 1939–40 and 1940–41 was reduced from £140 to £110 per season. Subhead L. (Department of Finance letter S.55/18/35 of 20th August, 1940).

(30) The lessees of part of the Droichead Nua ex-Military Barracks were permitted to apply to the improvement of other portions of the leased property a sum of £250 received on an insurance policy in respect of damage caused to a disused building by a fire on 13th June, 1936 (Department of Finance letter S.55/9/32 of 13th January, 1942).

(31) Properties surplus to requirements were sold to the former owners in the following cases:—Site for proposed new Customs Frontier Post at Clady (Co. Donegal) purchased in 1938 for £26 9s. 9d. plus costs, £17 7s. 6d., and sold for £20; site for proposed New Garda Síochána Barrack at Lagg (Co. Donegal), purchased for £35 plus costs, £3 3s. 0d., and sold for £35 with an allowance of £3 3s. 0d. for purchaser's costs. £34 was received as an instalment of the selling price (£136) for the former Coast Guard Station at Cappa (Kilrush), Co. Clare. Subhead L. (Department of Finance letters S.55/97/28 of 8th August, 1940, S.14/2/36 of 17th January, 1941, and S.2/25/34 of 10th May, 1941).

(32) On surrender of the site of an Egg Inspection Centre at Castleblayney (Co. Monaghan), a hut erected thereon by the Commissioners was transferred to the owners of the site on payment by them of £15 and the release of the lessees' obligations for restoration of the site.

(33) Out of funds provided under the Unemployment Relief Act, 1931, £752 9s. 8d. was expended during the year (making the total expenditure to 31st March, 1941, £39,400 0s. 10d.) 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. 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 of 19th August, 1939).

(34) *Telephone Capital Account.*—The net expenditure during the year on Post Office buildings charged to the Telephone Capital Account amounted to £685 1s. 5d.

J. CONNOLLY,

*Chairman and Accounting Officer.*

D. Ó DONNCHADHA,

*Accountant,*

OFFICE OF PUBLIC WORKS,

29th November, 1941.

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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.

SEÓIRSE MAG CRAITH,

*Comptroller and Auditor-General.*

## STATEMENT OF EXPENDITURE ON NEW WORKS, Etc., 1940-41.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
<b>PRESIDENT OF IRELAND :</b>						
1.—Erection of Official Residence (Revote) ...	10	—	10	0 0	—	—
<b>HOUSES OF THE OIREACHTAS :</b>						
2.—Improvement of Entrance (Revote) ...	10	—	10	0 0	—	—
3.—Improvement of Lighting of Dáil Chamber, etc. (Revote) ...	50	—	50	0 0	—	—
4.—Preparation of Busts of Pádraig Pearse and other National Leaders (Revote)	250	75 13 9	174	6 3	—	—
5.—Central Heating Station : Improvements (Revote £1,200) ...	1,625	328 10 9	1,296	9 3	—	—
<b>DEPARTMENT OF FINANCE :</b>						
6.—Dublin Castle : Additional Accommodation (Revote)	10	134 8 11	—	—	124	8 11
7.—Dublin Custom House : Additional Reconstruction Work (Revote) ...	10,000	9,608 14 10	391	5 2	—	—
8.—Dublin Custom House : Improvement of Electric Lighting ...	2,930	4 3 2	2,925	16 10	—	—
9.—Dublin Custom House : Re-erection of railings (Revote) ...	10	—	10	0 0	—	—

## OBSERVATIONS.

1. Postponed.
2. Postponed.
3. No. 3 of 1939-40. D.F. letter S.102/22/37 of 18 March, 1938. Revised estimate £1,000. Expended £892 5s. 4d. In progress.
4. No. 4 of 1939-40. D.F. letters S.102/18/35 of 26 October, and 23 November, 1935, sanction expenditure of £1,500. Expended £1,008 18s. 7d. In progress.
5. D.F. letter S.2/1/38 of 4 December, 1940, sanctions expenditure of £328 10s. 9d. In progress.
6. No. 6 of 1939-40. D.F. letters S.2/7/33 of 7 December, 1939, 13 and 20 September, 1940, sanction expenditure of £485 19s. 6d. Expended £400 8s. 5d. In progress.
7. No. 7 of 1939-40. D.F. letter S.2/14/34 of 20 January, 1939, sanctions expenditure of £19,140. Expended £9,827 5s. 7d. In progress.
8. Preliminary work.
9. Postponed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF FINANCE —continued.				
10.—Dublin Custom House : Renewal of Statues (Revote) ... ..	10	—	10 0 0	—
11.—Revenue Commissioners, 14 and 15 Upr. O'Connell Street, Dublin: Extension (Revote)... ..	10,000	3,507 14 10	6,492 5 2	—
12.—Galway Custom House : Rebuilding (Revote £7,000) ... ..	10,000	—	10,000 0 0	—
13.—Customs Frontier Posts : Provision of Married Quarters and Office Accommodation (Revote)	10		—	9 8 0
(a) Bridgend ... ..		6 3 6		
(b) Clones ... ..		13 4 6		
14.—Ordnance Survey : Additional Accommodation for Printing Division (Re- vote) ... ..	10	—	10 0 0	—
15.—Ordnance Survey : Im- provement of Electrical Power Installation (Re- vote) ... ..	100	100 0 0	—	—
16.—Ordnance Survey : Im- proved Sewerage System (Revote) ... ..	200	208 11 10	—	8 11 10

## OBSERVATIONS—continued.

10. No. 9 of 1939-40. D.F. letter S.2/11/34 of 10 January, 1939, sanctions expenditure of £420. Expended £3 6s. 1d. In progress.
11. D.F. letter S.1/4/32 of 13 April, 1938, sanctions expenditure of £15,000. In progress.
12. No. 11 of 1938-39. Expended £1 5s. 0d. on preliminary work. Postponed.
13. (a) No. 13 (a) of 1939-40. Bridgend, Co. Donegal. Erection of new Customs Station and residence. D.F. letters S.2/25/34 of 29 April, 1938, and 2 August, 1939, sanction expenditure of £9,382. Expended £9,281 19s. 11d. Completed.
- (b) No. 13 (b) of 1939-40. Clones, Co. Monaghan. Erection of new Customs Station. D.F. letters S.2/25/34 of 29 April, 1938, and 31 October, 1940, sanction expenditure of £3,353 3s. 7d. Expended £3,366 8s. 1d. Completed.
14. No. 14 of 1939-40. Expended £5 4s. 0d. on preliminary work. Postponed.
15. No. 15 of 1939-40. D.F. letters S.2/28/37 of 5 October, 1938, and 29 January, 1941, sanction expenditure of £834 3s. 10d. Expended £834 3s. 10d. of which £29 18s. 1d. was charged to Subhead C. in 1938-39. Completed.
16. No. 16 of 1939-40. D.F. letter S.102/3/37 of 23 October, 1937, sanctions expenditure of £2,800. Expended £2,494 15s. 5d. Completed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE :				
GÁRDA SÍOCHÁNA BARRACKS :				
DUBLIN METROPOLITAN AREA :				
17.—Blackrock : Adaptations	400	1,054 12 8	—	654 12 8
18.—Kimmage : New Barrack (Revote £4,000) ...	7,750	7 2 2	7,742 17 10	—
19.—Harcourt Terrace (Lad Lane) : New Barrack (Revote) ... ..	10	—	10 0 0	—
20.—Stillorgan : New Barrack (Revote) ... ..	10	—	10 0 0	—
Co. CARLOW.				
21.—Leighlinbridge : New Bar- rack ... ..	300	200 0 0	100 0 0	—
Co. CAVAN.				
22.—Arva : New Barrack ...	10	—	10 0 0	—
23.—Blacklion : New Barrack (Revote) ... ..	10	—	10 0 0	—
Co. CLARE.				
24.—Lahinch : New Barrack (Revote) ... ..	1,000	1,950 0 0	—	950 0 0
25.—Quin : New Barrack (Re- vote) ... ..	10	—	10 0 0	—
Co. CORK.				
26.—Commons Road : New Barrack ... ..	10	—	10 0 0	—
27.—Knocknagree : New Bar- rack ... ..	10	—	10 0 0	—
28.—Liscarroll : New Barrack (Revote) ... ..	10	—	10 0 0	—
29.—Whitegate : New Barrack (Revote) ... ..	10	—	10 0 0	—

## OBSERVATIONS—continued.

- 17.—No. 19 of 1939-40. D.F. letters S. 14/18/37 of 14 April, 1939, and 18 December, 1940, sanction expenditure of £5,499 17s. 1d. Expended £5,499 17s. 1d. Completed. See Notes.
- 18.—Preliminary work.
- 19.—No. 21 of 1939-40. Expended £1 5s. 2d. on preliminary work. Postponed.
- 20.—No. 22 of 1939-40. Expended £12 14s. 2d. on preliminary work. Postponed.
- 21.—No. 24 of 1939-40. D.F. letter S.14/10/26 of 30 July, 1937, sanctions expenditure of £1,885. Expended £1,905 1s. 10d. Completed.
- 22.—Postponed.
- 23.—Postponed.
- 24.—No. 27 of 1939-40. D.F. letters S.14/102/25 of 7 February, and 28 May, 1940, sanction expenditure of £2,368 15s. 0d. Expended £1,954 12s. 11d. In progress.
- 25.—Postponed.
- 26.—Postponed.
- 27.—Postponed.
- 28.—Postponed.
- 29.—Postponed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE				
—continued.				
Co. DONEGAL.				
30.—Carrigans : Adaptations (Revote) ... ..	10	—	10 0 0	—
31.—Castlefin : New Barrack (Revote) ... ..	1,000	—	1,000 0 0	—
32.—Clogher : Adaptations (Revote) ... ..	10	—	10 0 0	—
33.—Convoy : New Barrack (Revote) ... ..	10	—	10 0 0	—
34.—Dungloe : Adaptations (Revote) ... ..	10	—	10 0 0	—
35.—Glencolumbkille : Adaptations (Revote) ... ..	10	—	10 0 0	—
36.—Glenties : Adaptations (Revote) ... ..	10	—	10 0 0	—
37.—Killybegs : Adaptations (Revote) ... ..	120	282 4 11	—	162 4 11
38.—Milford : Adaptations (Revote) ... ..	10	—	10 0 0	—
Co. DUBLIN.				
39.—Rathfarnham : New Barrack (Revote £70) ... ..	340	323 1 6	16 18 6	—
Co. GALWAY.				
40.—Carraroe : New Barrack (Revote) ... ..	10	—	10 0 0	—
41.—Creggs : New Barrack (Revote) ... ..	100	184 9 2	—	84 9 2
42.—Lettermore : Adaptations (Revote) ... ..	10	—	10 0 0	—
43.—Salhill : Adaptations (Revote) ... ..	100	360 1 5	—	260 1 5
44.—Spiddal : New Barrack (Revote) ... ..	10	—	10 0 0	—

## OBSERVATIONS—continued.

30. Postponed.
31. Postponed.
32. Postponed.
33. Postponed.
34. Postponed.
35. Postponed.
36. Postponed.
37. No. 40 of 1939-40. D.F. letter S. 14/28/31 of 25 February, 1939, sanctions expenditure of £800. Expended £758 17s. 2d. Completed.
38. Postponed.
39. No. 42 of 1939-40. D.F. letter S.14/9/29 of 15 December, 1938, sanctions expenditure of £6,980. Expended £6,618 15s. 2d. Completed.
40. Postponed.
41. No. 45 of 1939-40. D.F. letter S.14/3/32 of 22 March, 1937, sanctions expenditure of £1,380. Expended £1,442 6s. 10d. Completed.
42. No. 46 of 1939-40. Expended £1 8s. 7d. on preliminary work. Postponed.
43. No. 47 of 1939-40. D.F. letter S.14/9/35 of 10 October, 1938, sanctions expenditure of £900. Expended £950 9s. 8d. Completed.
44. Postponed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE				
—continued.				
Co. KERRY.				
45.—Dingle: New Barrack (Revote £3,000) ...	5,000	3,774 7 5	1,225 12 7	—
Co. KILDARE.				
46.—Ballytore: New Barrack (Revote £10) ...	1,000	976 15 11	23 4 1	—
47.—Kilcock: New Barrack (Revote £900) ...	1,500	1,807 13 5	—	307 13 5
Co. KILKENNY.				
48.—Inistioge: New Barrack (Revote £100) ...	300	570 17 8	—	270 17 8
49.—Kilkenny: New Barrack	1,500	7 1 2	1,492 18 10	—
50.—Mullinavat: New Barrack	10	—	10 0 0	—
Co. LEITRIM.				
51.—Kinlough: New Barrack (Revote £1,200) ...	1,600	8 18 5	1,591 1 7	—
LAOIGHIS.				
52.—Stradbally: New Barrack	10	5 13 2	4 6 10	—
Co. LIMERICK.				
53.—Tournafulla: New Bar- racks (Revote £900) ...	1,000	900 0 0	100 0 0	—
Co. LONGFORD.				
54.—Lanesboro' : New Barrack (Revote) ...	10	—	10 0 0	—
Co. LOUTH.				
55.—Collon: New Barrack ...	10	—	10 0 0	—
56.—Dundalk Prison: Adapta- tion as Garda Síochána Barrack (Revote) ...	10	—	10 0 0	—

## OBSERVATIONS—continued.

45. No. 49 of 1939-40. D.F. letter S.14/87/25 of 17 July, 1940, sanctions expenditure of £5,900. Expended £3,782 1s. 3d. In progress.
46. D.F. letter S.14/11/26 of 1 August, 1940, sanctions expenditure of £1,850. In progress.
47. No. 52 of 1939-40. D.F. letter S.14/3/38 of 24 June, 1939, sanctions expenditure of £1,850. Expended £1,812 16s. 3d. Completed.
48. No. 53 of 1939-40. D.F. letter S.14/11/33 of 21 June, 1939, sanctions expenditure of £1,700. Expended £1,784 11s. 2d. Completed.
49. Preliminary work.
50. Postponed.
51. Preliminary work.
52. Preliminary work.
53. No. 57 of 1939-40. D.F. letter S.14/75/25 of 30 January, 1939, sanctions expenditure of £1,800. Expended £904 13s. 2d. In progress.
54. Postponed.
55. Postponed.
56. Postponed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE —continued.				
Co. MAYO.				
57.—Ballycastle: New Barrack	10	—	10 0 0	—
58.—Carrowkennedy: Adaptations ... ..	400	—	400 0 0	—
59.—Kilkelly: New Barrack (Revote) ... ..	10	—	10 0 0	—
Co. MEATH.				
60.—Crossakiel: Adaptations	240	150 0 0	90 0 0	—
61.—Trim: Adaptations (Revote) ... ..	10	—	10 0 0	—
Co. ROSCOMMON.				
62.—Roscommon: Adaptations (Revote) ... ..	800	—	800 0 0	—
Co. SLIGO.				
63.—Achonry: New Barrack (Revote) ... ..	10	—	10 0 0	—
64.—Enniscrone: New Barrack (Revote) ... ..	10	150 0 0	—	140 0 0
Co. WESTMEATH.				
65.—Rochforthbridge: New Barrack (Revote) ... ..	10	—	10 0 0	—
Co. WEXFORD.				
66.—Coolgreany: Adaptations (Revote) ... ..	10	—	10 0 0	—
67.—Kilmore Quay: New Barrack (Revote) ... ..	150	159 10 0	—	9 10 0
68.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER GÁRDA SÍOCHÁNA BARRACKS ... ..	2,000	1,468 1 4	531 18 8	—
69.—ELECTRIC LIGHTING AT GÁRDA SÍOCHÁNA BARRACKS ... ..	200	172 0 5	27 19 7	—

## OBSERVATIONS—continued.

57. Postponed.

58. Postponed.

59. No. 60 of 1939-40. Expended £3 13s. 10d. on preliminary work. Postponed.

60. D.F. letter S.14/22/25 of 21 June, 1939, sanctions expenditure of £240. In progress.

61. Postponed.

62. No. 63 of 1939-40. Expended 5s. 9d. on preliminary work. Postponed.

63. Postponed.

64. D.F. letter S.14/7/32 of 28 October, 1941, sanctions expenditure of £238 19s. 9d. on alternative scheme of adaptation of leased premises. In progress.

65. No. 67 of 1939-40. Expended 6s. 7d. on preliminary work. Postponed.

66. No. 70 of 1939-40. Expended £6 5s. 9d. on preliminary work. Postponed.

67. No. 72 of 1939-40. D.F. letter S.14/8/36 of 30 September, 1938, sanctions expenditure of £1,850. Expended £1,799 10s. 7d. Completed.

68. See details on page 49.

69. See details on page 49.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE —continued.				
70.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BAR- RACKS ... ..	500	1,420 18 2	—	920 18 2
71.—BOATHOUSES ... ..	10	—	10 0 0	—
DEPARTMENT OF LOCAL GOVERNMENT AND PUBLIC HEALTH :				
72.—Dundrum Asylum, Gate- keeper's Lodge: Addi- tional Accommodation (Revote) ... ..	100	89 14 0	10 6 0	—
DEPARTMENT OF EDUCA- TION :				
73.—National Education Build- ings, 29 Marlboro' Street: Heating Installation (Re- vote) ... ..	10	—	10 0 0	—
74.—Technical Instruction Branch: Heating In- stallation (Revote) ...	10	—	10 0 0	—
75.—National Schools: Grants for Building, Enlarging, Enclosing, etc. ...	175,000	221,248 8 6	—	46,248 8 6
76.—Central Model Schools: Heating Installation (First Section) (Revote)	10	—	10 0 0	—
77.—Central Model Schools: Reconstruction (Revote)	10	282 12 2	—	272 12 2
78.—Model Schools: Altera- tions ... ..	10	—	10 0 0	—

## OBSERVATIONS—continued.

70. See details on pages 49-50.

71. Postponed.

72. No. 78 of 1939-40. D.F. letter S.2/13/38 of 5 July, 1939, sanctions expenditure of £265. Expended £289 14s. 0d. Completed.

73. Postponed.

74. Postponed.

75. D.F. letter S.60/27/40 of 10 May, 1941, sanctions expenditure of £221,446 11s. 5d. See Notes.

76. No. 82 of 1939-40. Expended £5 15s. 6d. on preliminary work. Postponed.

77. D.F. letter S. 22/8/34 of 7 July, 1938, sanctions expenditure of £54,000. Preliminary work.

78. Postponed.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
<b>DEPARTMENT OF EDUCATION—continued.</b>						
PREPARATORY COLLEGES.						
79.—Coláiste na Mumhan, Ballyvourney: Erection and Equipment (Revote £5,000) ... ..	10,000	8,377 17 2	1,622 2 10	—	—	
INSTITUTIONS OF SCIENCE AND ART.						
80. Kilmainham Jail: Adaptation as Historical Museum (Revote) ... ..	10	—	10 0 0	—	—	
81.—National Gallery: Electric Installation (Revote) ... ..	10	—	10 0 0	—	—	
82.—National Gallery: Extension (Revote) ... ..	10	—	10 0 0	—	—	
83.—National Gallery: Laying New Floor in Sculpture Hall (Revote) ... ..	100	457 11 2	—	357 11 2	—	
84.—National Library: Additional Accommodation (Revote) ... ..	10	—	10 0 0	—	—	
85.—National Library and National Museum: Renewal of Defective Stonework (Revote) ... ..	10	—	10 0 0	—	—	
86.—National Museum: Improved Lighting (Revote) ... ..	10	2 6	9 17 6	—	—	
REFORMATORY AND INDUSTRIAL SCHOOLS.						
86A.—Reformatory School, Daingean: Adaptations:— Original ... Nil Supplementary £2,300	2,300	2,700 0 0	—	400 0 0	—	
<b>DEPARTMENT OF AGRICULTURE:</b>						
87.—Ballyhaise Agricultural Station: Water Purification Plant and Fire-fighting Apparatus (Revote £750) ... ..	850	285 14 6	564 5 6	—	—	

## OBSERVATIONS—continued.

79. No. 86 of 1939-40. D.F. letter S.25/1/29 of 24 July, 1929, sanctions expenditure. Revised estimate £115,000. Expended £107,028 13s. 10d. In progress.
80. Postponed.
81. No. 88 of 1939-40. D.F. letter S.2/24/29 of 28 February, 1939, sanctions expenditure of £5,300. Expended £77 10s. 8d. on preliminary work. Postponed.
82. Postponed.
83. No. 90 of 1939-40. D.F. letters S.2/24/29 of 28 February, 1939, and 2 May, 1941, sanction expenditure of £793 10s. 10d. Expended £793 10s. 10d. Completed.
84. Postponed.
85. Expended £4,425 4s. 7d. from Votes for Relief Schemes, 1932-33, 1933-34 and 1934-35. Postponed.
86. No. 93 of 1939-40. Estimated cost £575. Expended £258 12s. 0d. In progress.
- 86A. D.F. letter S.68/3/39 of 10 August, 1940, sanctions expenditure of £3,400. In progress.
87. No. 95 of 1939-40. D.F. letter S.90/39/34 of 19 January, 1939, sanctions expenditure of £850. Expended £290 7s. 6d. In progress.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF AGRICULTURE—continued.				
88.—Veterinary College: Improvements (Revote) ...	10,000	8,789 8 8	1,210 11 4	—
89.—Botanic Gardens: Outdoor Foreman's Lodge (Revote £800) ...	1,000	681 3 0	318 17 0	—
FISHERY HARBOURS.				
90.—Dredging Operations ... Helvick Head ...	800	300 0 0	500 0 0	—
91.—Minor Works of Economic Development ...	1,000	870 12 0	129 8 0	—
DEPARTMENT OF LANDS:				
92.—Land Commission, 23 Upr. Merrion Street: Storage Accommodation for Estate Maps (Revote)	10	—	10 0 0	—
GAELTACHT INDUSTRIES.				
93.—Elly Bay Toy Factory: Rebuilding (Revote) ...	10	610 5 3	—	600 5 3
94.—New Spinning Factory, Kiltcar, Co. Donegal (Revote £10) ...	3,500	—	3,500 0 0	—
DEPARTMENT OF INDUSTRY AND COMMERCE:				
95.—New Headquarters, Kildare Street ...	70,000	56,800 12 10	13,199 7 2	—
96.—Census Branch: Adaptations and Furnishing (Revote) ...	10	—	10 0 0	—

## OBSERVATIONS—continued.

88. No. 96 of 1939-40. D.F. letter S.2/12/36 of 14 December, 1937, sanctions expenditure of £30,000. Expended £9,550 ls. 2d. In progress.
89. D.F. letter S.2/10/34 of 29 October, 1940, sanctions expenditure of £1,150. In progress.
90. D.F. letter S.31/2/38 of 17 May, 1940, sanctions expenditure. Completed.
91. See details on page 50.
92. No. 101 of 1939-40. D.F. letter S.2/5/32 of 2 August, 1933, sanctions expenditure. Revised estimate £1,300. Expended £45 16s. 1d. on preliminary work. Postponed.
93. D.F. letter S.29/1/39 of 3 September, 1940, sanctions expenditure of £830. In progress.
94. Postponed.
95. No. 105 of 1939-40. D.F. letters S.2/3/35 of 27 October, 1937, and S.9/9/38 of 29 December, 1938, sanction expenditure. Revised estimate £218,500. Expended £125,573 14s. 8d. In progress.
96. No. 106 of 1939-40. D.F. letter S.2/35/35 of 29 August, 1938, sanctions expenditure. Revised estimate £8,330. Expended £7,264 6s. 8d. Postponed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF INDUSTRY AND COMMERCE— <i>continued.</i>				
97.—Industrial and Commercial Property Registration Office, 44 and 45 Merrion Square: Central Heating (Revote) ...	52	52 10 0	—	10 0
98.—Clonmel Employment Exchange: Erection ...	3,000	1,721 3 5	1,278 16 7	—
99.—Dungloe Employment Exchange: Erection (Revote £2,880) ...	4,000	15 17 3	3,984 2 9	—
100.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER EMPLOYMENT EXCHANGES ...	1,000	327 1 6	672 18 6	—
101.—Dublin Airport ...	82,500	77,543 13 6	4,956 6 6	—
102.—Shannon Airport (Revote £179,000) ...	313,000	77,105 6 5	235,894 13 7	—
103.—Civil Airport (Revote)	10	—	10 0 0	—

OBSERVATIONS—*continued.*

97. No. 107 of 1939-40. D.F. letter S.2/3/38 of 17 August, 1939, sanctions expenditure of £600. Expended £539 11s. 6d. Completed.
98. D.F. letter S.2/41/39 of 10 August, 1940, sanctions expenditure of £5,500. In progress.
99. No. 109 of 1939-40. D.F. letter S.2/24/37 of 14 February, 1941, sanctions expenditure of £5,300. Expended £25 4s. 9d. In progress.
100. See details on page 51.
101. No. 112 of 1939-40. D.F. letters S.99/59/35 of 4 December, 1937, 21 March, 1938, and 30 August, 1940, sanction expenditure of £381,950. Expended £310,972 19s. 10d. In progress. In addition, services to the value of £1,289 4s. 5d. have been rendered in connection with this work by the loan and transfer of Drainage Excavators and other plant as follows:—*ex* Central Furniture Store £60 2s. 4d.; *ex* St. Stephen's Green Park £5; Drainage Excavators £1,224 2s. 1d.
102. No. 113 of 1939-40. D.F. letter S.102/22/36 of 21 March, 1938, sanctions expenditure. Revised estimate £1,019,000. Expended £317,837 15s. 7d. In progress. In addition, services to the value of £7,049 3s. 3d. have been rendered in connection with this work by the loan and transfer of Drainage Excavators and other plant and stores as follows:—*ex* Phoenix Park £65; *ex* Dublin Castle £2 10s. 0d.; *ex* Central Furniture Store £251 19s. 7d.; *ex* Royal Hospital £32; *ex* Army Stores £32 3s. 4d.; *ex* Dún Laoghaire Harbour £10; Drainage Excavators £6,655 10s. 4d.
- 103.—No. 113A of 1939-40. D.F. letter S.99/33/38 of 3 May, 1939, sanctions expenditure of £92,000 on construction of aerodrome at Cork. Expended £25 3s. 9d. on preliminary work, Postponed,

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
<b>DEPARTMENT OF POSTS AND TELEGRAPHS :</b>				
104.—Dublin, New Post Office, St. Andrew Street (Revote) ...	10	1 9	9 18 3	—
105.—Dublin, New Sorting Office, Pearse Street (Revote)	10	83 16 8	—	73 16 8
106.—Dublin, Post Office Stores and Factory : Additional Accommodation ...	50	627 5 10	—	577 5 10
107.—Cork Post Office : New Sorting Office (Revote)	1,000	1,843 4 3	—	843 4 3
108.—Waterford Post Office : Adaptations (Revote) ...	10	—	10 0 0	—
109.—Athlone Broadcasting Station : Water Cooling Pond (Revote) ...	10	—	10 0 0	—
<b>DEPARTMENT OF DEFENCE :</b>				
110.—Dublin General Headquarters : Erection of Waiting Room (Revote)	40	36 18 6	3 1 6	—
111.—Dublin General Headquarters : Treatment of Grounds (Revote) ...	100	93 10 0	6 10 0	—
112.—Arbour Hill Barracks : Electric Lighting (Revote)	2,500	1,862 15 6	637 4 6	—
113.—Arbour Hill Barracks : New Married Quarters (Revote) ...	10	—	10 0 0	—
114.—Collins Barracks (Dublin) : Electric Lighting (Revote) ...	200	558 2 6	—	358 2 6

## OBSERVATIONS—continued.

104. No. 114 of 1939-40. Expended £416 6s. 10d. on preliminary work.
105. No. 115 of 1939-40. D.F. letters S.38/4/34 of 6 January, 20 July, 11 December, 1936, 17 August, 1937, 18 March, 1938, 30 December, 1939, and 14 October, 1940, sanction expenditure of £6,470 8s. 5d. Expended £6,470 8s. 5d. In progress.
106. No. 116 of 1939-40. D.F. letters S.55/6/32 of 5 and 18 November, 1936, and 7 February, 1941, sanction expenditure of £10,426 15s. 8d. Expended £10,426 15s. 8d. Completed.
107. No. 118 of 1939-40. D.F. letters S.38/26/25 of 19 February, 1934, and S.38/3/34 of 2 February, 1939, sanction expenditure of £14,700. Expended £13,570 18s. 1d. Completed.
108. Postponed.
109. Postponed.
110. No. 122 of 1939-40. D.F. letter S.7/1/38 of 13 June, 1939, sanctions expenditure of £525. Expended £394 16s. 2d. Completed.
111. No. 123 of 1939-40. D.F. letter S.7/2/33 of 28 February, 1939, sanctions expenditure of £2,500. Expended £1,959 6s. 1d. Completed.
112. No. 124 of 1939-40. D.F. letter S.7/42/36 of 10 January, 1940, sanctions expenditure of £3,000. Expended £1,888 17s. 11d. In progress.
113. No. 125 of 1939-40. Expended £10 2s. 0d. on preliminary work. Postponed.
114. No. 126 of 1939-40. D.F. letter S.7/36/36 of 8 November, 1938, sanctions expenditure of £5,000. Expended £4,043 18s. 5d. Completed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF DEFENCE—continued.				
115.—Griffith Barracks (Dublin): Electric Rewiring (Revote) ...	10	—	10 0 0	—
116.—Islandbridge Barracks: Reconstruction of Upper Barracks (Revote £10)	36,000	1,083 6 9	34,916 13 3	—
117.—McKee Barracks: Additional Accommodation	45,000	7 6 10	44,992 13 2	—
118.—Portobello Barracks: Mobilization Store (Revote) ...	430	957 8 6	—	527 8 6
119.—Portobello Barracks: New Married Quarters (Revote) ...	10	—	10 0 0	—
120.—Portobello Barracks: Provision of Camp Equipment Stores for Eastern Command (Revote £10)	11,875	—	11,875 0 0	—
121.—Athlone, Custume Barracks: New Cookhouse and Dining Hall (Revote)	10	—	10 0 0	—
122.—Athlone, Custume Barracks: Ordnance Depot (Revote) ...	320	315 12 0	4 8 0	—
123.—Athlone, Custume Barracks: Sanitary Accommodation in Officers' Mess ...	10	—	10 0 0	—
124.—Baldonnell Aerodrome: New Married Quarters (Revote) ...	1,000	—	1,000 0 0	—
125.—Baldonnell Aerodrome: Accommodation for Air Corps Cadets (Revote)	7,900	8,082 16 7	—	182 16 7
126.—Baldonnell Aerodrome: Reconstruction of Upper Camp (Revote £14,830)	27,300	14,487 5 11	12,812 14 1	—

## OBSERVATIONS—continued.

115. Postponed.
116. No. 129 of 1939-40. D.F. letter S.7/40/36 of 31 May, 1940, sanctions expenditure of £93,800. Expended £1,086 12s. 5d. In progress.
117. No. 164 of 1939-40. Expended £8 14s. 1d. on preliminary work.
118. No. 131 of 1939-40. D.F. letter S.7/38/36 of 8 November, 1938, sanctions expenditure of £13,000. Expended £8,848 16s. 4d. In progress.
119. Postponed.
120. Postponed.
121. Postponed.
122. No. 136 of 1939-40. D.F. letter S.7/31/34 of 3 January, 1938, sanctions expenditure of £9,000. Expended £6,512 19s. 9d. Completed.
123. Postponed.
124. No. 137 of 1939-40. Expended 13s. 8d. on preliminary work. Postponed.
125. No. 138 of 1939-40. D.F. letter S.7/12/32 of 14 December, 1938, sanctions expenditure of £17,500. Expended £14,150 6s. 4d. Completed.
126. No. 139 of 1939-40. D.F. letters S. 7/12/32 of 16 April, 1937, and 18 February, 1939, sanction expenditure of £134,050. Expended £57,662 4s. 10d. In progress.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended..	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF DEFENCE—continued.				
127.—Baldonnell Aerodrome : Technical Stores Extension ... ..	3,000	2,081 2 10	918 17 2	—
128.—Cork, Michael Collins Barracks : Junior Officers' Married Quarters (Revote) ... ..	10	—	10 0 0	—
129.—Cork, Michael Collins Barracks : Ordnance Stores (Revote £6,000) ... ..	8,000	—	8,000 0 0	—
130.—Cork, Michael Collins Barracks : Reconstruction of East Block ... ..	1,200	1,400 5 7	—	200 5 7
131.—Cork, Michael Collins Barracks : Stores and Lecture Room ... ..	10	—	10 0 0	—
132.—Curragh Camp : Dental Surgery in General Military Hospital ... ..	10	—	10 0 0	—
133.—Curragh Camp : Dining Hall and Cookhouse in Connolly Barracks ... ..	10	—	10 0 0	—
134.—Curragh Camp : Introduction of Shannon Electric Power ... ..	100	4,453 7 11	—	4,353 7 11
135.—Curragh Camp : Magazine ... ..	57,000	17,064 6 9	39,935 13 3	—
136.—Curragh Camp : New Gymnasium (Revote) ... ..	10	—	10 0 0	—
137.—Curragh Camp : New Married Quarters (Revote £95) ... ..	585	583 18 0	1 2 0	—
138.—Curragh Camp : Optical Workshops for Ordnance Service ... ..	3,000	6 10 6	2,993 9 6	—

## OBSERVATIONS—continued.

127. D.F. letter S.7/12/32 of 27 April, 1939, sanctions expenditure of £3,000. In progress.
128. Postponed.
129. No. 142 of 1939-40. Expended £5 16s. 4d. on preliminary work. Postponed.
130. No. 143 of 1939-40. D.F. letters S.7/8/33 of 7 May, 1938, and 21 March, 1939, sanction expenditure of £37,780. Expended £35,726 9s. 5d. Completed.
131. Postponed.
132. Postponed.
133. Postponed.
134. No. 145 of 1939-40. D.F. letters S.7/19/31 of 6 August, 1936, and 10 January, 1940, sanction expenditure. Revised estimate £10,300. Expended £9,436 18s. 0d. In progress.
135. No. 160 of 1939-40. D.F. letters S.7/43/35 of 20 July, 1939, and 22 August, 1940, sanction expenditure of £64,000. Expended £17,093 14s. 8d. In progress.
136. Postponed.
137. No. 147 of 1939-40. D.F. letter S. 7/7/33 of 30 April, 1938, sanctions expenditure of £12,082. Expended £11,943 11s. 9d. Completed.
138. Preliminary work.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF DEFENCE—continued.				
139.—Curragh Camp: Swimming Pool (Revote £352)	552	1,273 8 3	—	721 8 3
140.—Kilbride Rifle Range: Barrack Service Store (Revote) ... ..	200	226 2 4	—	26 2 4
141.—Kildare Barracks: Reconstruction of Men's Quarters and Messes (Revote) ... ..	45,000	32,975 9 10	12,024 10 2	—
142.—Kilkenny Military Barracks: New Sewerage System (Revote £2,500)	4,000	4,785 9 8	—	785 9 8
143.—Kilworth Rifle Range: Officers' Mess (Revote)	10	—	10 0 0	—
144.—Limerick, Sarsfield Barracks: Dining Hall and Cookhouse (Revote) ...	220	214 0 0	6 0 0	—
145.—Rockhill House (Co. Donegal): Adaptations (Revote) ... ..	350	1,673 8 6	—	1,323 8 6
146.—Additional Accommodation for Air Corps Reconnaissance and Bombing Squadrons (Revote)	10	—	10 0 0	—
147.—Volunteer Force: Provision of Instructional Halls (Revote) ...	400	1,061 4 2	—	661 4 2
148.—Hangar at Rineanna ...	2,000	3,681 10 6	—	1,681 10 6
149.—Depôt for Marine and Coast Watching Service	17,600	—	17,600 0 0	—
150.—Coast Watching Service Huts ... ..	3,000	2,446 0 5	553 19 7	—

## OBSERVATIONS—continued.

139. No. 149 of 1939-40. D.F. letters S.7/32/34 of 20 August, 1938, and 28 February, 1941, sanction expenditure of £12,263 19s. 1d. Expended £12,272 1s. 7d. Completed.
140. No. 150 of 1939-40. D.F. letter S.7/6/33 of 7 March, 1939, sanctions expenditure of £2,650. Expended £1,838 7s. 7d. Completed.
141. No. 152 of 1939-40. D.F. letters S.7/22/32 of 14 July, 1937, 17 and 28 February, 1939, sanction expenditure of £321,800. Expended £115,164 10s. 5d. In progress.
142. No. 153 of 1939-40. D.F. letter S.7/39/36 of 16 April, 1940, sanctions expenditure of £5,550. Expended £4,791 12s. 10d. Completed.
143. Postponed.
144. No. 155 of 1939-40. D.F. letter S.7/10/31 of 12 March, 1938, sanctions expenditure of £5,600. Expended £4,824 5s. 1d. Completed.
145. No. 157 of 1939-40. D.F. letter S.7/11/35 of 16 January, 1939, sanctions expenditure of £4,000. Expended £3,977 19s. 5d. Completed. Further payment to be made.
146. No. 158 of 1939-40. Expended £47 2s. 8d. on preliminary work.
147. See details on page 51.
148. No. 160A (b) of 1939-40. D.F. letters S.7/24/39 of 31 October and 4 November, 1939, 11 March, 1940, and 25 March, 1941, sanction expenditure. Revised estimate £13,100. Expended £12,849 9s. 11d. In progress.
149. Postponed.
150. No. 164 of 1939-40. D.F. letters S.4/84/38 of 9 and 19 September, 1939, sanction expenditure. Expended £9,890 17s. 5d. In progress.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
<b>DEPARTMENT OF EXTERNAL AFFAIRS:</b>				
151.—Madrid Legation: Adaptations and Furnishing (Revote) ... ..	10	—	10 0 0	—
PHOENIX PARK:				
152.—New Gateway: Parkgate Street (Revote) ...	10	—	10 0 0	—
LEINSTER LAWN:				
153.—Cenotaph ... ..	10	—	10 0 0	—
ROTUNDA GARDENS:				
154.—Garden of Remembrance (Revote) ... ..	10	—	10 0 0	—
HARBOURS:				
155.—Buncrana: Minor Improvements ... ..	10	—	10 0 0	—
156.—MINOR NEW WORKS NOT EXCEEDING £200 EACH	2,500	3,720 17 5	—	1,220 17 5
157.—URGENT AND UNFORESEEN WORKS ... ..	10,000	58,687 13 3	—	48,687 13 3
158.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1ST APRIL, 1940... ..	5,000	5,097 15 11	—	97 15 11
	£ 1,038,829	659,652 12 3	493,280 8 10	114,104 1 1
<i>Deduct for works which may not be carried out during the year</i> ... ..	136,529	—	136,529 0 0	—
<i>Original</i> £900,000 <i>Supplementary</i> 2,300	£ 902,300	659,652 12 3	356,751 8 10	114,104 1 1
Net saving ...			£242,647 7 9	

## OBSERVATIONS—continued.

151. Postponed.

152. Postponed.

153. Postponed.

154. Postponed.

155. Postponed.

156. See details on pages 52-54.

157. See details on pages 54-56.

158. See details on pages 37-59.

No. 68.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER GÁRDA  
SÍOCHÁNA BARRACKS.

	£	s.	d.
Co. GALWAY.			
Athenry.—Adaptations. No. 43 of 1939-40. D.F. letter S.14/6/38 of 10 May, 1938, sanctions expenditure of £350. Expended £389 2s. 5d. Completed	...	...	9 5 6
Co. KERRY.			
Killarney.—Adaptations. No. 73 of 1939-40. D.F. letter S.14/22/26 of 19 January, 1939, sanctions expenditure of £434 16s. 8d. Expended £471 0s. 2d. Completed	...	...	163 14 2
Co. LETTRIM.			
Carrick-on-Shannon.—Adaptations. No. 54 of 1939-40. D.F. letter S.14/7/33 of 7 December, 1938, sanctions expenditure of £800. Expended £832 5s. 1d. Completed	...	...	175 7 9
Co. LIMERICK.			
Ballylanders.—New Barrack. No. 56 of 1939-40. D.F. letter S.14/23/35 of 13 July, 1938, sanctions expenditure of £1,750. Expended £1,854 2s. 8d. Completed	...	...	350 0 0
Co. ROSCOMMON.			
Carrowreagh.—New Barrack. No. 62 of 1939-40. D.F. letter S.14/27/34 of 7 April, 1937, sanctions expenditure of £1,750. Expended £1,470 12s. 6d. Completed	...	...	67 15 0
Co. WATERFORD.			
Waterford.—Adaptations at temporary Barrack, Adelphi Quay. D.F. letters S.14/6/29 of 19 July and 26 September, 1940, and 25 January, 1941, sanction expenditure of £658. In progress	...	...	580 18 2
Co. WEXFORD.			
Hollyfort.—New Barrack. No. 71 of 1939-40. D.F. letter S.14/5/36 of 7 May, 1938, sanctions expenditure of £1,900. Expended £1,856 7s. 1d. Completed	...	...	121 0 9
TOTAL.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER GÁRDA SÍOCHÁNA BARRACKS	...	...	£1,468 1 4

## No. 69.—ELECTRIC LIGHTING AT GÁRDA SÍOCHÁNA BARRACKS.

	£	s.	d.
METROPOLITAN AREA.			
Mountjoy Barrack—Completed	...	...	123 12 6
Co. CORK.			
Castletownroche—Completed	...	...	11 10 0
Co. DUBLIN.			
Stepaside—Completed	...	...	36 17 11
TOTAL.—ELECTRIC LIGHTING AT GÁRDA SÍOCHÁNA BARRACKS	...	...	£172 0 5

## No. 70.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS.

	£	s.	d.
METROPOLITAN AREA.			
Donnybrook—Extension to garage. Completed	...	...	109 0 0
Mountjoy—New garage. Completed	...	...	82 7 6
Co. CARLOW.			
Muinebeag—Adaptations. Completed	...	...	157 3 0

## No. 70.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS—continued.

	£	s.	d.
Co. CAVAN.			
Virginia—Improvement of sanitary accommodation and installation of bath. Completed ... ..	143	10	2
Co. CORK.			
Crosshaven—Adaptations: In progress ... ..	64	2	0
Goleen—New boundary wall. Completed ... ..	109	17	6
Co. DONEGAL.			
Dunfanaghy—Hot water installation, bath, etc. Completed ... ..	103	3	3
Co. DUBLIN.			
Blanchardstown—Concrete paths, drainage, etc. Completed ... ..	60	17	6
Howth—Sanitary improvements. Completed ... ..	82	13	0
Rush—Additional bedroom, fuel stores and ashpit. Expended £113 12s. 6d. Completed ... ..	4	11	0
Co. GALWAY.			
Leenane—Improvements. In progress ... ..	105	0	0
Loughrea—Improvements in Married Quarters. Completed ... ..	90	19	11
Co. KERRY.			
Listowel—Concrete yard and paths. Completed ... ..	130	0	0
Co. SLIGO.			
Ballymote—Adaptations. In progress ... ..	111	16	8
Co. TIPPERARY.			
Templederry—Cycle shed, alterations, etc. Completed ... ..	57	19	8
Co. WATERFORD.			
Tramore—Bathroom, sanitary accommodation and new range in Sergeant's Quarters. Expended £70 17s. 0d. Completed ... ..	7	17	0
TOTAL.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS	£1,420	18	2

## No. 91.—FISHERY HARBOURS—MINOR WORKS OF ECONOMIC DEVELOPMENT.

	£	s.	d.
Co. CORK.			
Sherkin Island (Baltimore and Skibbereen Harbour)—Repair of Lighthouse and lightkeeper's residence. D.F. letter S.30/2/40 of 24 August, 1940, sanctions expenditure of £30. Completed ... ..	29	19	0
Co. DONEGAL.			
Breagh Head—Erection of leading light. D.F. letter S.30/2/36 of 14 May, 1936, sanctions expenditure of £250. Completed ... ..	270	15	5
Glassagh Point—Erection of two leading lights. D.F. letter S.30/1/36 of 22 February, 1936, sanctions expenditure of £55. Completed ... ..	38	1	11
Rosbeg Pier—Erection of lights. D.F. letter S.30/1/38 of 16 November, 1938, sanctions expenditure of £80. Completed ... ..	64	4	11
Co. MAYO.			
Tullaghan Harbour—Erection of perches or navigation marks. D.F. letter S.31/10/27 of 20 December, 1933, sanctions expenditure of £50. In progress ... ..	17	10	9
Co. WEXFORD.			
St. Helen's Harbour—Reconstruction of breakwater. D.F. letter S.30/8/32 of 21 July, 1939, sanctions grant of half cost limited to £450. Completed ... ..	450	0	0
TOTAL.—FISHERY HARBOURS—MINOR WORKS OF ECONOMIC DEVELOPMENT	£870	12	0

## No. 100.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER EMPLOYMENT EXCHANGES.

	£	s.	d.
Co. LONGFORD.			
Longford.—Adaptations at new premises in Church Street, upon evacuation of former Exchange at portion of Connolly Military Barracks for occupation by Army. D.F. letter S.2/19/35 of 4 October, 1939. Expended £83 5s. 6d. Completed ...	10	12	6
Co. LOUTH.			
Dundalk Employment Exchange.—Restoration. No. 108 of 1939-40. D.F. letters S.2/36/35 of 3 March, 1938, and 21 January, 1942, sanction expenditure of £9,746 10s. 6d. Expended £9,746 10s. 6d. Completed ...	125	9	0
Co. SLIGO.			
Sligo Employment Exchange.—Adaptations. No. 110 of 1939-40. D.F. letters S.2/10/35 of 8 January, 1938, and 2 November, 1940, sanction expenditure of £1,479 14s. 1d. Expended £1,487 6s. 1d. Completed ...	17	2	0
Co. WESTMEATH.			
Mullingar.—Adaptations at new premises in Grove Street upon evacuation of former Exchange at portion of Mullingar Military Barrack for occupation by Army. D.F. letters S.2/29/39 of 30 September, 1939, and 14 October, 1940, sanction expenditure of £184 1s. 9d. Expended £184 2s. 10d. Completed ...	1	1	1
Co. WEXFORD.			
Wexford.—Adaptations at premises at Paul Quay occupied upon evacuation of former Exchange at Military Barrack. D.F. letter S.2/3/33 of 31 October, 1940, sanctions expenditure of £173 16s. 11d. Completed ...	173	16	11
<b>TOTAL.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER EMPLOYMENT EXCHANGES</b> ...	<b>£327</b>	<b>1</b>	<b>6</b>

## No. 147.—VOLUNTEER FORCE—PROVISION OF INSTRUCTIONAL HALLS.

	£	s.	d.
Co. CLARE.			
Lahinch.—D.F. letter S.7/18/35 of 15 September, 1938, sanctions expenditure of £4,750. Expended £4,253 1s. 8d. Completed	378	3	0
Co. CORK.			
Midleton.—D.F. letter S.7/18/35 of 7 January, 1938, sanctions expenditure of £4,767. Expended £4,772 3s. 1d. Completed	53	15	0
Co. KERRY.			
Listowel.—D.F. letter S.102/8/35 of 15 September, 1938, sanctions expenditure of £3,414. Expended £3,332 13s. 10d. Completed	567	12	2
Co. LOUTH.			
Drogheda.—D.F. letter S. 7/18/35 of 14 June, 1937, sanctions expenditure of £5,274. Expended £5,385 19s. 2d. Completed	56	14	0
Co. MONAGHAN.			
Castleblayney.—D.F. letter S.7/18/35 of 24 August, 1937, sanctions expenditure of £5,097. Expended £5,104 14s. 11d. Completed	5	0	0
<b>TOTAL.—VOLUNTEER FORCE—PROVISION OF INSTRUCTIONAL HALLS</b> ...	<b>£1,061</b>	<b>4</b>	<b>2</b>

## No. 156.—MINOR NEW WORKS NOT EXCEEDING £200 EACH.

	£	s.	d.
DEPARTMENT OF FINANCE.			
DEPARTMENT OF FINANCE.			
Paymaster-General's Office (Oriel House). Adaptations. D.F. letter S.2/37/39 of 30 August, 1941, sanctions expenditure of £507 15s. 2d. Expended £459 3s. 9d. Completed. Further payment to be made	283	8	0
REVENUE DEPARTMENT.			
Dublin, Customs and Excise Branch (Betting Section), Fowler Hall, Dublin.—Adaptations. Completed	59	14	3
Durdalk Revenue Office.—Alterations to shelving, etc. Expended £80 12s. 0d. Completed	20	12	0
Durdalk Customs and Excise Office.—Adaptations at St. Patrick's Hall. Completed	130	17	11
Swanlinbar Customs Hut and Frontier Post.—Adaptations at former Egg Inspection Hut. Completed	177	15	4
Roadside Customs Patrol Huts:—			
(a) Ballynacarry Bridge (Co. Monaghan). Completed	97	15	0
(b) Cloonfad or Clonboy (Co. Monaghan). Expended £67. Completed	8	9	1
(c) Legakelly. Completed	74	6	0
(d) Letterbridge (Co. Cavan). Expended £38 1s. 11d. Completed	12	0	0
(e) McShane's Cross, Rossam (Co. Louth). Completed	88	7	2
OFFICE OF PUBLIC WORKS.			
(a) Drawing benches and plan presses in Rooms 10 and 66. Completed	53	0	0
(b) Partitions in Accounts Branch. Completed	122	0	11
STATE LABORATORY.—Installation of shower fittings for emergency use. Expended £69 13s. 11d. Completed			
	4	16	5
VALUATION OFFICE.—Additional sanitary accommodation for female staff, 5 Ely Place, Dublin. Expended £168 7s. 2d. Completed			
	3	3	6
DEPARTMENT OF JUSTICE.			
GÁRDA SÍOCHÁNA HEADQUARTERS, KILMAINHAM.			
(a) Additional accommodation at "Deputy Master's Quarters." Adaptations. In progress	38	10	10
(b) Installation of gas-heated hot closet in dining hall. Completed	56	1	9
GÁRDA SÍOCHÁNA DEPÔT (PHOENIX PARK).—Safeguarding. In progress	197	3	0
DEPARTMENT OF EDUCATION.			
OFFICE OF MINISTER.—Installation of Dictograph Telephone Installation. D.F. letter S.53/1/40 of 11 June, 1940, sanctions expenditure of £94 10s. 0d. Completed			
	94	10	0
DEPARTMENT OF AGRICULTURE.			
ATHENRY AGRICULTURAL STATION.—New greenhouse. Expended £82 18s. 1d. Completed			
	3	13	3
CLONAKILTY AGRICULTURAL STATION.—Erection and furnishing of bedroom for additional House and Science Master. Completed			
	76	14	6
THORNDALE VETERINARY RESEARCH LABORATORY.—Erection of porch at caretaker's quarters. Completed			
	189	12	0

No. 156.—MINOR NEW WORKS NOT EXCEEDING £200 EACH—*continued.*DEPARTMENT OF AGRICULTURE—*continued.*

	£	s.	d.
BOTANIC GARDENS.—Provision of six concrete water tanks with water supply thereto. Completed ... ..	54	0	6
BELFAST EGG INSPECTION OFFICE.—Adaptations and additions. Expended £44 13s. 2d. Completed ... ..	42	18	10
SHAEN LODGE, BALLYCROY (Co. Mayo).—Extension to gamekeeper's cottage. D.F. letter S.27/7/34 of 18 August, 1939, sanctions expenditure of £273. Expended £186 10s. 9d. Completed ...	101	10	9

## DEPARTMENT OF LANDS.

## LAND COMMISSION.—

(a) Safeguarding at Nos. 23 and 24 Upper Merrion Street. Completed	75	2	6
(b) Enclosure for Cashier at rere building, No. 23 Upper Merrion Street. Completed ... ..	37	19	9
ANNAGRY KNITTING FACTORY.—Adaptations. In progress. ... ..	85	0	0

## DEPARTMENT OF INDUSTRY AND COMMERCE.

METEOROLOGICAL SERVICES.—Provision of hut for ozone spectrophotometer at Valentia Observatory, Caherciveen, Co. Kerry. Completed ...

155 2 7

## COAST LIFE SAVING SERVICE.—

(a) Alterations and additions at No. 2 Merrion Square, Dublin. Expended £193 1s. 11d. Completed ... ..	13	7	
(b) Adaptations and provision of Rocket Cart at Tory Island Station. Completed ... ..	175	19	0

## DEPARTMENT OF POSTS AND TELEGRAPHS.

DUBLIN GENERAL POST OFFICE.—Formation of office for Superintendent of Accounts. Completed ... ..

47 16 3

PARCELS OFFICE (AMIENS STREET).—Alterations to provide accommodation for Customs staff. Expended £137 10s. 8d. Completed ...

3 18 0

## STORES BRANCH.—

(a) Alterations in Test Room, St. John's Road, Dublin. Expended £127 6s. 7d. Completed ... ..	65	2	7
(b) Roadway to store for reserve supplies of coal, St. John's Road, Dublin. Completed ... ..	59	7	6

BRAY POST OFFICE.—Reconstruction of counter, etc. Expended £83 17s. 9d. Completed ... ..

33 17 9

DÚN LAOGHAIRE POST OFFICE.—Alterations. Completed ... ..

91 8 6

KINSALE POST OFFICE.—External and internal plastering. Expended £92 14s. 0d. Completed ... ..

22 14 0

DÚN LAOGHAIRE TELEPHONE EXCHANGE.—Safeguarding. Completed ...

104 13 6

WIRELESS BROADCASTING.—Improvement of ventilation of Central Studio. D.F. letter S.104/2/37 of 22 August, 1940, sanctions expenditure of £195. Completed ... ..

200 0 5

## No. 156—MINOR NEW WORKS NOT EXCEEDING £200 EACH—continued.

DEPARTMENT OF DEFENCE.		£	s.	d.
GENERAL HEADQUARTERS.—				
(a) Installation of internal telephones.	Expended	£141	17s.	0d.
Completed	...	...	...	...
(b) Provision of racks, etc., in stationery store in Medical Yard.	Completed	128	5	11
(c) Stores for supplies in connection with Air Raid Precautions—				
(i) Royal Dublin Society's premises, Ballsbridge.	In progress	19	17	11
(ii) St. Anne's, Clontarf.	Completed	137	6	7
BUILDINGS, ETC., NOT APPROPRIATED TO GOVERNMENT DEPARTMENTS.				
BALLINCOLLIG EX-MILITARY BARRACKS.—Provision of fencing in connection with sublettings of lands. Completed				
	...	97	14	3
PHOENIX PARK.—				
(a) Installation of electric light at Laundry Gate Lodge.	Completed	75	18	6
(b) Provision of turnstile at entrance opposite military cemetery.	Completed	32	10	0
DÚN LAOGHAIRE HARBOUR.—Installation of electric welding set.	Completed	62	11	4
TOTAL.—MINOR NEW WORKS NOT EXCEEDING £200 EACH		£3,720	17	5

## No. 157.—URGENT AND UNFORESEEN WORKS.

		£	s.	d.
DEPARTMENT OF AN TAOISEACH.—Protective measures at residence of An Taoiseach. D.F. letters S.2/4/35 of 4 and 10 July, and 15 August, 1940, and 24 October, 1941, sanction expenditure of £1,330 1s. 6d. In progress				
	...	1,304	8	3
GOVERNMENT BUILDINGS.—Protective measures. D.F. letters S.2/10/32 of 10 April, 1940, and S.2/20/40 of 25 August, 1941, sanction expenditure of £4,597 7s. 3d. In progress				
	...	4,627	17	2
DEPARTMENT OF FINANCE.				
REVENUE DEPARTMENT.				
Dublin Castle.—Restoration of damage resulting from fire. D.F. letter S.2/11/36 of 22 January, 1942, sanctions expenditure of £1,872 12s. 6d. In progress				
	...	1,371	3	8
Stamping Branch.—Store for machinery at rere of No. 80 St. Stephen's Green, Dublin. D.F. letters S.109/6/39 of 21 November, 1940, and 4 September, 1941, sanction expenditure of £269 3s. 9d. Completed				
	...	269	3	9
STATIONERY OFFICE.—Formation of lock-up garages at Beggar's Bush Barracks for vans and motor cars. D.F. letter S.2/17/26 of 24 May, 1940, sanctions expenditure of £800. In progress				
	...	278	4	9

## DEPARTMENT OF JUSTICE.

GÁRDA SÍOCHÁNA HEADQUARTERS, KILMAINHAM.—				
(a) Automatic telephone installation.	D.F. letter S.53/12/35 of 18 January, 1940, sanctions expenditure of £673 10s. 0d. Completed	673	10	0
(b) Protective measures.	D.F. letter S.14/3/40 of 28 May, 1940, sanctions expenditure of £312. Completed	219	13	1
LOCAL SECURITY FORCE.—Provision of accommodation, adaptations, etc. D.F. letter S.2/12/40 of 23 May, 1941. In progress				
	...	319	2	8

## No. 157.—URGENT AND UNFORESEEN WORKS—continued.

## DEPARTMENT OF EDUCATION.

	£	s.	d.
COLÁISTE MOIBHÍ.—Temporary accommodation at Kildare Place, Dublin. D.F. letters S.22/10/40 of 6 January, 7 July and 17 October, 1941, sanction expenditure of £635 3s. 7d. Completed. Further payment to be made ... .. 393 9 5	393	9	5

## DEPARTMENT OF AGRICULTURE.

ATHENRY AGRICULTURAL STATION.—Electric lighting and power installation. D.F. letter S.90/3/33 of 14 September, 1940, sanctions expenditure of £650. In progress ... .. 10 11 5	10	11	5
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## DEPARTMENT OF LANDS.

## LAND COMMISSION.

- (a) Adaptations, etc., at No. 31 Upper Merrion Street, Dublin. D.F. letters S.1/12/33 of 10 July, 1940, and 28 October, 1941, sanction expenditure of £592 7s. 8d. Completed.... 592 7 8
- (b) Adaptations at No. 19 Eyre Square, Galway. D.F. letter S.2/22/34 of 28 August, 1940, sanctions expenditure of £248 19s. 4d. 265 1 2

## GAELTACHT SERVICES.

- (a) Adaptations, etc., at No. 28 Upper Merrion Street, Dublin. D.F. letter S.2/15/39 of 27 August, 1941, sanctions expenditure of £1,202 9s. 6d. Completed. Further payment to be made 1,147 18 7
- (b) Crolly Toy Factory (Co. Donegal).—Adaptations and furnishing at former Carpet Factory premises. D.F. letters S.29/3/40 of 3 May, 15 and 30 October, 1940, sanction expenditure. In progress ... .. 221 1 7

## DEPARTMENT OF INDUSTRY AND COMMERCE.

EMPLOYMENT BRANCH.—Adaptations, etc., at St. George's Hall, Dublin Castle. D.F. letters S. 2/12/33 of 16 January and 15 July, 1941, sanction expenditure of £352 3s. 11d. Completed ... 352 3 11	352	3	11
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METEOROLOGICAL SERVICES.—Adaptations, etc., at No. 44 Upper O'Connell Street, Dublin. D.F. letter S.2/19/36 of 13 August, 1940, sanctions expenditure of £9,650. In progress ... .. 496 4 3	496	4	3
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## DEPARTMENT OF POSTS AND TELEGRAPHS.

## STORES BRANCH.

- (a) Covered storage accommodation at St. John's Road. D.F. letter S.38/1/38 of 31 October, 1940, sanctions expenditure of £468. Completed ... .. 468 0 0
- (b) Re-surfacing of pole ground at St. John's Road. D.F. letter S.38/1/38 of 14 November, 1939, sanctions expenditure of £343. Completed. ... .. 342 3 8

## TELEPHONE EXCHANGES.—

- (a) Crown Alley, Dublin. Protective measures. D.F. letters S.2/7/40 of 24 June, 1940, and 23 January, 1942, sanction expenditure of £292 7s. 1d. Completed ... .. 292 7 1
- (b) Rathmines. Protective measures. D.F. letter S.2/7/40 of 24 June, 1940, sanctions expenditure of £240. Completed ... 108 8 7

WIRELESS BROADCASTING.—Building work connected with the provision of a new emergency transmitter at Dublin. D.F. letter S.104/4/40 of 12 October, 1940, sanctions expenditure. In progress ... 240 6 0	240	6	0
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## No. 157.—URGENT AND UNFORESEEN WORKS—continued.

## DEPARTMENT OF DEFENCE.

	£	s.	d.
GENERAL HEADQUARTERS.—			
(a) Division of room No. 214 into six compartments with corridor. D.F. letter S.7/2/33 of 12 June, 1940, sanctions expenditure of £221 7s. 11d. Completed ... ..	240	2	3
(b) Protective measures. D.F. letters S.2/5/40 of 30 April and 12 June, 1940, sanction expenditure of £315. Completed ... ..	326	16	11
EVACUATION SCHEME.—Provision of accommodation for Evacuation Officer and staff at Nos. 25 and 26 Westland Row, Dublin. D.F. letter S.2/12/40 of 7 October, 1941, sanctions expenditure of £544 6s. 1d. In progress ... ..			
	213	19	5
KILKENNY BARRACKS.—Electric Lighting. D.F. letter S.4/80/39 of 6 June, 1940, sanctions expenditure. Estimated cost £2,000. In progress			
	1,227	11	8
LONGFORD BARRACKS.—Electric Lighting. D.F. letter S.4/80/39 of 16 August, 1940, sanctions expenditure of £1,750. In progress ... ..			
	686	15	10
MULLINGAR BARRACKS.—Electric Lighting. D.F. letter S.4/80/39 of 6 June, 1940, sanctions expenditure. Estimated cost £2,600. In progress			
	1,642	13	8
TEMPLEMORE BARRACKS.—Electric Lighting. D.F. letter S.4/80/39 of 6 June, 1940, sanctions expenditure. Estimated cost £2,600. In progress ... ..			
	1,595	15	9
LOCAL DEFENCE FORCE.—Provision of accommodation, adaptations, etc. D.F. letters S.2/12/40 of 23 May and 9 August, 1941. In progress			
	62	1	1
AIR RAID SHELTERS FOR GOVERNMENT OFFICES.—D.F. letter S.200/2/39 of 24 September, 1941, sanctions expenditure of £33,647 8s. 0d. In progress ... ..			
	33,654	17	2

## DEPARTMENT OF SUPPLIES.

(a) Adaptations, etc., at Nos. 13 and 14 Earlsfort Terrace, Dublin. D.F. letters S.2/4/40 of 27 June, 1940, and 7 July, 1941, sanction expenditure of £2,439 12s. 4d. Completed. Further payment to be made ... ..	2,439	2	4
(b) Accommodation for Petrol Section at Fowler Hall, Dublin. D.F. letter S.2/4/41 of 2 October, 1941, sanctions expenditure of £276 15s. 3d. In progress ... ..	164	4	2

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

No. 92 MERRION SQUARE, DUBLIN.—Adaptations. D.F. letters S.2/33/39 of 10 May, 1940, and 29 November, 1941, sanction expenditure of £2,039 6s. 9d. Completed ... ..	1,986	6	9
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## HARBOURS.

DÚN LAOGHAIRE HARBOUR.—Accommodation for Irish Red Cross Society on Mail Boat Pier. D.F. letter S.2/8/40 of 27 January, 1941, sanctions expenditure of £500. Completed ... ..	453	19	7
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TOTAL.—URGENT AND UNFORESEEN WORKS ... ..	£58,687	13	3
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No. 158.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1ST APRIL, 1940.

## DEPARTMENT OF FINANCE.

No.		£	s.	d.
162 of 1938-39	CUSTOMS BORDER HUTS.—Reconstruction and replacement of huts maliciously damaged or destroyed on 28 July, 1937.—Cavan Bridge (Clones) Hut, Co. Cavan. D.F. letter S.102/20/37 of 31 December, 1940, sanctions expenditure. Completed. See Notes	98	5	0
11 of 1939-40	ATHLONE NEW PUBLIC OFFICES.—D.F. letters S.55/9/31 of 26 April, 1935, 2 March, 1937, 27 June, 1938, and 4 January, 1940, sanction expenditure of £23,350. Expended £23,384 18s. 7d. Completed	326	3	8
164 of 1939-40	OFFICE OF PUBLIC WORKS.—Adaptations and furnishing, No. 33 Upper Merrion Street, Dublin. D.F. letter S.1/5/34 of 26 August, 1939, sanctions expenditure of £480. Expended £390 10s. 3d. Completed	4	13	3

## DEPARTMENT OF JUSTICE.

162 of 1938-39	GÁRDA SÍOCHÁNA HEADQUARTERS, ROYAL HOSPITAL.—Adaptations at Infirmary Buildings for Technical Branch. D.F. letters S.2/34/34 of 23 April, 1937, and 14 November, 1939, sanction expenditure of £542 10s. 8d. Expended £543 5s. 8d. Completed	15	0	0
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## DEPARTMENT OF EDUCATION.

164 of 1939-40	OFFICE OF MINISTER.—No. 1 Hume Street, Dublin.—Preparation and furnishing. D.F. letter S.1/10/29 of 12 October, 1940, sanctions expenditure of £292 7s. 6d. Expended £292 7s. 6d. Completed	151	13	1
165 of 1939-40	COLÁISTE EINNE, CO. GALWAY.—Erection and equipment. D.F. letters S.22/4/34 of 14 May, 1934, and S.22/2/33 of 22 November, 1939, sanction expenditure of £135,610. Expended £135,807 19s. 7d. Completed	246	2	5

## DEPARTMENT OF AGRICULTURE.

165 of 1939-40	BALLYHAISE AGRICULTURAL STATION.—Reconstruction of students' lavatory. D.F. letters S.90/39/34 of 25 April, 1938, and S.102/17/40 of 5 December, 1940, sanction expenditure of £743 13s. 9d. Expended £759 5s. 5d. Completed	15	11	8
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## DEPARTMENT OF LANDS.

165 of 1939-40	LAND COMMISSION.—Work and furnishing incidental to installation of accounting and tabulating machines in Collection Branch. D.F. letters S.49/16/37 of 25 April and 31 August, 1938, sanction expenditure of £2,025. Expended £2,153 19s. 7d. Completed	723	1	5
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No. 158.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS, ETC.—continued.

DEPARTMENT OF LANDS—continued.

GAELTACHT INDUSTRIES.

No.		£	s.	d.
165 of 1939-40	Kelp and Carrageen Station, Elly Bay (Co. Mayo). Adaptations. D.F. letters S.29/31/35 of 30 July, 1937, and 30 December, 1939, sanction expenditure of £1,809 10s. 6d. Expended £1,803 15s. 6d. Completed ... ..	31	13	6
165 of 1939-40	Provision of temporary accommodation at Elly Bay Toy Factory, consequent upon destruction of factory by accidental fire. D.F. letter S.102/11/41 of 7 January, 1942, sanctions expenditure of £245 11s. 7d. Expended £245 11s. 7d. Completed ... ..	21	6	0

DEPARTMENT OF INDUSTRY AND COMMERCE.

164 of 1939-40	OFFICE OF MINISTER.—Preparation and furnishing of rooms at Dublin Castle. D.F. letters S.2/12/33 of 27 October, 1939, and 4 October, 1940, sanction expenditure of £783 5s. 3d. Expended £783 14s. 9d. Completed ... ..	55	13	5
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DEPARTMENT OF DEFENCE.

164 of 1939-40	MARLBOROUGH HALL, DUBLIN.—Adaptations to provide accommodation for Finance Branch. D.F. letter S.2/23/39 of 13 November, 1939, sanctions expenditure of £480. Expended £554 14s. 7d. Completed ... ..	290	4	7
164 of 1939-40	ROYAL HOSPITAL.—Accommodation for administrative staff engaged in connection with air raids precautions service. D.F. letters S.2/14/31 of 31 August, 1939, and 26 September, 1940, sanction expenditure of £1,506 17s. 9d. Expended £1,529 9s. 8d. Completed ... ..	218	12	8
164 of 1939-40	CONTROLLER OF CENSORSHIP.—Adaptations and furniture at offices at Dublin Castle. D.F. letter S.2/14/40 of 12 October, 1940, sanctions expenditure of £200 12s. 9d. Expended £201 5s. 0d. Completed ... ..	1	1	4
164 of 1939-40	CHIEF POSTAL CENSOR.—Adaptations and furniture at offices in Exchequer Street, Dublin. D.F. letter S.2/14/40 of 12 October, 1940, sanctions expenditure of £1,162 1s. 3d. Expended £1,250 1s. 1d. Completed ... ..	154	10	11
164 of 1939-40	DUBLIN CASTLE.—Accommodation for Air Corps. D.F. letters S.2/24/39 of 13 October and 6 December, 1939, 6 March, 27 May, 28 June, 1940, and 22 January, 1942, sanction expenditure of £956 18s. 9d. Expended £931 5s. 9d. In progress ... ..	356	12	9
140 of 1939-40	COOLMONEY CAMP.—Cookhouse, dining hall and sergeants' mess. D.F. letter S.7/41/35 of 3 January, 1938, sanctions expenditure of £6,800. Expended £6,529 6s. 8d. Completed	15	0	

## No. 158.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS, ETC.—continued.

## DEPARTMENT OF EXTERNAL AFFAIRS.

No.		£	s.	d.
164 of 1939-40	HEADQUARTERS.—Adaptations and furniture at No. 80 St. Stephen's Green, Dublin. D.F. letters S.109/6/39 of 16 November, 1939, 20 January and 5 October, 1940, sanction expenditure of £4,483 3s. 10d. Expended £3,023 4s. 6d. In progress ... ..	2,138	0	2
164 of 1939-40	PARIS LEGATION.—Air raid shelter. D.F. letters S.71/15/39 of 21 November, 1939, and 20 November, 1940, sanction expenditure of £231 16s. 5d. Expended £231 16s. 5d. Completed ... ..		7	14 3

## DEPARTMENT OF SUPPLIES.

164 of 1939-40	DEPARTMENT OF SUPPLIES.—Adaptation and furnishing of offices at Ballsbridge, Dublin. D.F. letters S.2/27/39 of 27 September, 1939, and 20 November, 1940, sanction expenditure of £1,556 1s. 9d. Expended £1,556 10s. 9d. Completed	225	5	10
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165 of 1939-40	BRITISH MILITARY GRAVES.—Erection of headstones. D.F. letter S.200/12/27 of 10 December, 1928. Estimated cost £25,000. Expended £9,838 12s. 10d. Completed ...		30	0 0
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TOTAL.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS, ETC. ...		£5,097	15	11
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## HAULBOWLINE DOCKYARD.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, compared with the Sum Granted, for Expenses in connection with HAULBOWLINE DOCKYARD.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Dockyard Maintenance ...	3,020	2,850 12 11	169 7 1	—
AA.—Renewal of Submarine Water-Main (Revote) ...	500	8 6 8	491 13 4	—
B.—Fuel, Light and Water ...	600	494 16 1	105 3 11	—
C.—Alterations to Plant and Buildings, etc. ...	750	585 12 8	164 7 4	—
D.—Rents and Rates ...	50	36 19 1	13 0 11	—
<b>TOTAL ...</b>	<b>...£ 4,920</b>	<b>3,976 7 5</b>		—
		Surplus to be surrendered	£ 943 12 7	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	4,360	3,770 7 5

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

- A.—Some works for which provision was included in the estimate were not completed within the year.
- AA.—Expended £5,447 10s. 11d. Further work postponed.
- B.—The consumption of water was less than anticipated.
- C.—Certain works provided for were deferred.
- D.—Demands for rates were held up pending the result of legal proceedings taken by local authority.

## EXTRA RECEIPTS.

£2,308 11s. 6d. was received for rents ; £203 17s. 0d. for supplies of water and electric light ; £315 for hire of plant, etc., and £850, together with £92 18s. 11d. interest, on insurances of plant lost. *See Notes.*

## NOTES.

(1) Stores surplus to requirements and valued at £21 4s. 6d. were transferred to Dún Laoghaire Harbour. *See also Vote for Public Works and Buildings, No. 10.*

(2) Included under Subhead B. is an expenditure of £224 17s. 0d. undertaken on behalf of the Army. *See also Vote for the Army, No. 63.*

(3) A claim against former lessees of the dockyard for a sum of £1,121 0s. 4d. recovered in respect of insurance on property lost in S.S. Celtic in 1930 was settled by the allocation of £271 0s. 4d. to the lessees and £850 to the Commissioners of Public Works, with proportionate interest, each party paying their own costs of the proceedings. (Department of Finance letter S.102/4/40 of 18th April, 1940).

(4) A sale price of £50 contracted for certain surplus plant was reduced to £30. Hiring charges of £13 arranged for other plant which was not subsequently used by the hirers were remitted. (Department of Finance letter S.79/1/40 of 31st January, 1940).

J. CONNOLLY,  
*Accounting Officer.*

OFFICE OF PUBLIC WORKS,  
28th November, 1941.

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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.

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*

## STATE LABORATORY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941,  
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 ... ..	8,894	8,840 18 11	53 1 1	—
B.—Travelling and Incidental Expenses ... ..	100	99 8 0	12 0	—
C.—Apparatus and Chemical Equipment ... ..	550	521 3 5	28 16 7	—
TOTAL ... ..£	9,544	9,461 10 4		—
Surplus to be surrendered ... ..		£	82 9 8	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ... ..	450	521 11 6

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

C.—Casual saving.

## EXTRA REMUNERATION (exceeding £30).

From Vote 73 (Emergency Scientific Research Bureau) the State Chemist received an honorarium of £33 6s. 8d. for services rendered to the Bureau.

The Account of another Department includes a sum of approximately £405 in respect of salaries, etc., of staff temporarily lent, without repayment, to the State Laboratory.

J. J. McELLIGOTT,

*Accounting Officer.*

ROINN AIRGEADAIS,

15 Mí na Samhna, 1941.

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

SEÓIRSE MAG CRAITH,

*Comptroller and Auditor-General.*

## CIVIL SERVICE COMMISSION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, compared with the Sum Granted, for the Salaries and Expenses of the CIVIL SERVICE COMMISSION (No. 5 of 1924 and No. 41 of 1926) and of the LOCAL APPOINTMENTS COMMISSION (No. 39 of 1926).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.1.—Salaries, Wages and Allowances	17,702	17,163 5 1	538 14 11	—
A.2.—Examiners, etc. ... ..	3,955	3,661 11 0	293 9 0	—
B.—Travelling Expenses ... ..	500	410 15 7	89 4 5	—
C.—Examinations ... ..	1,975	1,324 0 6	650 19 6	—
D.—Incidental Expenses ... ..	530	469 1 10	60 18 2	—
TOTAL ... ..	£ 24,662	23,028 14 0		—
Surplus to be surrendered ... ..		£ 1,633 6 0		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ... ..	6,490	5,043 19 0

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

A.1.—Saving due to vacancies.

A.2., B. and C.—Savings due to (a) the number of Civil Service Examinations and the number of candidates therefor being somewhat below expectation; (b) no examinations being held under the Local Offices and Employments (Gaeltacht) Orders; and (c) the removal of nursing posts from the scope of the Local Authorities (Officers and Employees) Act, 1926.

D.—Expenditure cannot be closely estimated.

## EXTRA REMUNERATION (exceeding £30).

From this Vote payments of £100 and £34 10s. 0d., respectively, were made on foot of special services to the Chief Medical Officer whose salary is borne on Vote No. 61, and to the Assistant Chief Inspector of Secondary Schools whose salary is borne on Vote No. 45.

From Votes Nos. 64 and 62, respectively, two Unestablished Messengers received amounts of £56 and £49 11s. 6d. on foot, respectively, of a Military Service Pension and of services rendered.

## NOTES.

(1) This Account includes sums of approximately £1,760 in respect of salaries, etc., of staff temporarily lent, without repayment, to other Departments.

(2) The Account of another Department includes a sum of approximately £6 in respect of salary, etc., of an officer temporarily lent, without repayment, to the Civil Service Commission.

(3) The charge to Subhead D. includes a further amount of £10 4s. 5d. refunded to candidates on account of travelling and subsistence expenses incurred by them in attending at the abortive oral Irish test referred to in No. 3 of the Notes to the Appropriation Account of this Vote for the year 1939-40 (E.100/35/39).

J. J. McELLIGOTT,

*Accounting Officer.*

ROINN AIRGEADAIS,

15 Mí na Samhna, 1941.

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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.

SEÓIRSE MAG CRAITH,

*Comptroller and Auditor-General.*

## PROPERTY LOSSES COMPENSATION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, compared with the Sum Granted, for payments in respect of DESTRUCTION OF OR INJURIES TO PROPERTY (No. 15 of 1923; No. 19 of 1926; No. 35 of 1933; No. 18 of 1937, sec. 17; and otherwise).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Compensation for Property Losses ...	1,150	103 13 4	1,046 6 8	—
B.—Expenses in connection with the Investigation, Defence, and Discharge of Claims	50	—	50 0 0	—
<b>TOTAL</b> ...£	<b>1,200</b>	<b>103 13 4</b>		—
Surplus to be surrendered		...£	1,096 6 8	

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

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

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

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGEADAIS,  
31 Iúil, 1941.

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

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*

## COMMISSIONS AND SPECIAL INQUIRIES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, 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>CENTRAL SAVINGS COMMITTEE.</b>				
A.1.—Salaries, etc. ... ..	2,460	2,362 0 10	97 19 2	—
A.2.—Travelling and Incidental Expenses ... ..	1,055	921 14 7	133 5 5	—
A.3.—Advertising and Publicity Expenses ... ..	120	72 3 8	47 16 4	—
A.4.—Expenses of County Committees (including Grants to Secretaries) ... ..	120	98 16 3	21 3 9	—
	£ 3,755	3,454 15 4	300 4 8	—
<b>CIVIL SERVICE (COMPENSATION) BOARD.</b>				
B.1.—Salaries, etc. ... ..	5	—	5 0 0	—
B.2.—Travelling and Incidental Expenses ... ..	10	12 6	9 7 6	—
	£ 15	12 6	14 7 6	—
<b>IRISH MANUSCRIPTS COMMISSION.</b>				
C.1.—Salaries, etc. ... ..	1,161	1,159 14 9	1 5 3	—
C.2.—Fees and Expenses in connection with Inspection of Manuscripts and Editing of Publications ... ..	670	526 4 1	143 15 11	—
C.3.—Travelling and Incidental Expenses ... ..	71	96 7 8	—	25 7 8
	£ 1,902	1,782 6 6	145 1 2	25 7 8

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
<b>COMMISSION ON IRISH IN THE CIVIL SERVICE.</b>				
D.1.—Salaries, etc. ... ..	433	432 11 10	8 2	—
D.2.—Travelling and Incidental Expenses ... ..	25	—	25 0 0	—
	£ 458	432 11 10	25 8 2	—
<b>MERCHANDISE MARKS COMMISSION.</b>				
E.1.—Salaries, etc. ... ..	5	—	5 0 0	—
E.2.—Travelling and Incidental Expenses ... ..	10	—	10 0 0	—
	£ 15	—	15 0 0	—
<b>COMMISSION ON VOCATIONAL ORGANIZATION.</b>				
F.1.—Salaries, etc. ... ..	439	555 13 8	—	116 13 8
F.2.—Travelling and Incidental Expenses ... ..	600	585 17 2	14 2 10	—
	£ 1,039	1,141 10 10	14 2 10	116 13 8
<b>COMMISSION ON AGRICULTURE.</b>				
G.1.—Salaries, etc. ... ..	105	121 13 2	—	16 13 2
G.2.—Travelling and Incidental Expenses ... ..	915	553 13 6	361 6 6	—
	£ 1,020	675 6 8	361 6 6	16 13 2
<b>H.—COMMISSIONS AND INQUIRIES NOT SPECIFICALLY PROVIDED FOR</b>				
	1,000	416 18 1	583 1 11	—
<b>TOTAL</b> ... ..	£ 9,204	7,904 1 9	1,458 12 9	158 14 6

Surplus to be surrendered ... £1,299 18 3

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

General.—It is not possible to estimate with any degree of accuracy expenditure under the several Subheads of this Vote, as such expenditure depends on the scope and duration of the work of the Commissions and Committees, the number of witnesses examined, the travelling expenses incurred by members and officials of Commissions and Committees and by witnesses, and the extra staff (including outside reporters) which may be required in addition to that provided from Public Departments.

A.1. and A.2.—Savings due to an officer on extended sick leave being placed on half-pay during part of the year. A State Savings Officer was assigned for duty in his place, thus reducing the amount of travelling.

A.3.—Saving due to delay in the issue of a leaflet for which provision was made.

A.4.—Expenditure cannot be closely estimated.

B., C.3., D.2., E., F.1. and G.2.—See general explanation above.

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

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

## COMMISSIONS AND SPECIAL INQUIRIES NOT SPECIFICALLY PROVIDED FOR.

## SUBHEAD H.—EXPENDITURE, 1940-41.

COMMISSION OR INQUIRY.	Salaries, Wages, etc., including Reporting and Fees to Experts.			Travelling and Incidental Expenses.			Total.			
	£	s.	d.	£	s.	d.	£	s.	d.	
Coal Imports Committee ... ..	—			16	1	1	16	1	1	
Commission of Inquiry into Land Drainage	171	18	5	118	16	0	290	14	5	
Summer Time Committee ... ..	11	10	0	32	5	10	43	15	10	
Irish Sailors' and Soldiers' Land Trust Committee ... ..	—			12	17	1	12	17	1	
Committee on Clare Phosphates ... ..	—			53	9	8	53	9	8	
	£	183	8	5	233	9	8	416	18	1

## TOTAL EXPENDITURE.

EXPENDITURE from the Vote for Commissions and Special Inquiries on Commissions and Committees appointed before the year 1940-41 on account of which payments were made in the year 1940-41.

Commission or Committee.	Year of Appointment.	Expenditure to 31st March, 1941.	
		£	s. d.
Central Savings Committee ... ..	1923-24	101,581	7 4
Civil Service Committee (Compensation) and Civil Service (Compensation) Board ... ..	1922-23	434	12 1
Irish Manuscripts Commission ... ..	1928-29	16,973	7 5
Commission on Irish in the Civil Service ...	1936-37	2,108	0 8
Commission of Inquiry into Land Drainage ...	1938-39	2,435	8 5
Commission on Agriculture ... ..	1938-39	1,831	0 4
Coal Imports Committee ... ..	1935-36	402	0 10
Commission on Vocational Organization ... ..	1938-39	1,957	9 5
Summer Time Committee ... ..	1939-40	43	15 10
Irish Sailors' and Soldiers' Land Trust Committee ...	1939-40	12	17 1

## EXTRA REMUNERATION (exceeding £30).

From this Vote (Subhead A.2.) a State Savings Officer received, in respect of the period during which he deputised for an officer on sick leave, an amount of £32 5s. 10d., by way of allowance towards the continuing overhead expenses in connection with the maintenance of his private motor car for normal official travelling. From Vote 63 a Junior Executive Officer attached to the Commission on Irish in the Civil Service received £35 on foot of an allowance for special duties.

The Accounts of other Departments include sums amounting to approximately £2,140 in respect of salaries, etc., of staff temporarily lent, without repayment, to Commissions, etc., viz. :—

	£
Commission of Inquiry into Land Drainage ...	536
Commission on Vocational Organization ...	1,584
Central Savings Committee ... ..	20

This Account includes a sum of approximately £433 in respect of salary, etc., of an officer temporarily lent, without repayment, to another Department from the Commission on Irish in the Civil Service.

J. J. McELLIGOTT,

*Accounting Officer.*

ROINN AIRGEADAIS,

29 Mí na Samhna, 1941.

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

SEÓIRSE MAG CRAITH,

*Comptroller and Auditor-General.*

## SUPERANNUATION AND RETIRED ALLOWANCES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, 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 of 1939; etc.); Extra-Statutory Pensions, Allowances, and Gratuities awarded by the Minister for Finance; fees to Medical Referees and occasional fees to Doctors; etc.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Superannuation Allowances and Compensation Allowances ...	108,400	107,868 12 10	531 7 2	—	—	
B.—Additional Allowances and Gratuities in respect of Established Officers:— <i>Original</i> ... £65,800 <i>Supplementary</i> 26,200	92,000	78,445 19 3	13,554 0 9	—	—	
C.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ...	206,000	194,736 8 11	11,263 11 1	—	—	
D.—Agency Payments in respect of Compensation Allowances:— <i>Original</i> ... £2,200 <i>Supplementary</i> 1,900	4,100	3,994 11 1	105 8 11	—	—	
E.—Gratuities in respect of Unestablished Officers	3,500	2,841 19 8	658 0 4	—	—	
F.—Extra-Statutory Grants ...	5	—	5 0 0	—	—	
G.—Injury Grants ...	3,200	3,263 3 3	—	63 3 3	—	
H.—Fees to Medical Referees and Occasional Fees to Doctors ...	95	70 2 4	24 17 8	—	—	
I.—Payments to Local Registrars of Deaths, etc. ...	5	18 1	4 1 11	—	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
J.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows ... ..	53,100	52,008 7 5	1,091 12 7			—
K.—Pensions, Gratuities, etc., to Members of the Garda Síochána (including members of the late Dublin Metropolitan Police Force) and to the Widows, Children, and Dependants of such Members ... ..	56,535	56,910 4 6	—			375 4 6
<i>Deduct :—</i>	526,940	500,140 7 4	27,238 0 5			438 7 9
Anticipated Savings on various Subheads (See Supplementary Estimate) ....	12,100	—	12,100 0 0			—
<b>GROSS TOTAL :—</b> <i>Original</i> ... £498,840 <i>Supplementary</i> 16,000	£ 514,840	500,140 7 4	15,138 0 5			438 7 9
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £14,699 12 8			
L.—Appropriations in Aid ...	2,555	2,779 8 5	Surplus of Appropriations in Aid realized. £224 8 5			
<b>NET TOTAL :—</b> <i>Original</i> ... £496,285 <i>Supplementary</i> 16,000	£ 512,285	497,360 18 11	Total Surplus to be surrendered. £14,924 1 1			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ....	2,776	3,169 10 4

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

## 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	2,200	2,511	5 9
(2) Repayment by the Government of Northern Ireland of its share of the pensions paid to former Officers of the Petty Sessions Clerks' Department who retired prior to 1st January, 1922	350	266	0 8
(3) Miscellaneous	5	2	2 0
	<u>£2,555</u>	<u>£2,779</u>	<u>8 5</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	309	8	4
From the Road Fund to an ex-officer of the Department of Local Government and Public Health	137	1	0
From the Vote for Army Pensions (No. 64), in respect of military service pensions, to two ex-Civil Servants, seven ex-members of the Royal Irish Constabulary and four ex-members of the Garda Síochána	1,090	5	9

As remuneration for services rendered, 34 pensioners received during the year from public funds amounts ranging from £32 to £287 8s. 0d.

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGEADAIS,  
28 Mí na Samhna, 1941.

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

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*

## RATES ON GOVERNMENT PROPERTY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, 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. ...	134,020	129,329 1 2	4,690 18 10	—
B.—Contributions towards Rates on Premises occupied by Representatives of External Governments ...	1,100	896 9 2	203 10 10	—
GROSS TOTAL ...£	135,120	130,225 10 4	4,894 9 8	—
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £4,894 9 8	
Deduct :—			Surplus of Appropriations in Aid realized. £10 17 9	
C.—Appropriations in Aid ...	740	750 17 9	Total Surplus to be surrendered. £4,905 7 5	
NET TOTAL ...£	134,380	129,474 12 7		

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

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

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

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGEADAIS,  
15 Mí na Samhna, 1941.

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

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*

## SECRET SERVICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941,  
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	7,945 16 0	12,054 4 0	—
TOTAL ...£	20,000	7,945 16 0		—
Surplus to be surrendered ... £			12,054 4 0	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ... ..	—	3 5 2

## 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,  
31 Iúil, 1941.

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

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General,*

## EXPENSES UNDER THE ELECTORAL ACT AND THE JURIES ACT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, 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.
Expenses under the Electoral Act, 1923, and the Juries Act, 1927 ... ..	17,000	16,820	9	8	179	10	4
TOTAL ... £	17,000	16,820	9	8			
Surplus to be surrendered					179	10	4

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGEADAIS,  
31 Iúil, 1941.

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

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*

## MISCELLANEOUS EXPENSES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, 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.	£ s. d.	
<b>GRANTS TO SOCIETIES, ETC.</b>						
A.—The Incorporated Law Society of Ireland (Grant-in-Aid) ...	260	260 0 0	—	—	—	
B.—The National Theatre Society, Limited (Grant-in-Aid) ...	1,000	1,000 0 0	—	—	—	
BB.—Contribution towards cost of structural alterations in Abbey Theatre, Dublin (Re-vote) ...	2,800	—	2,800 0 0	—	—	
C.—Scientific Investigation, etc. (Grants-in-Aid) ...	6,500	5,751 1 9	748 18 3	—	—	
D.—The Irish Plate ...	105	105 0 0	—	—	—	
<b>ESTATE DUTY AND ACQUISITION OF LAND (ASSESSMENT OF COMPENSATION) APPEALS, ETC.</b>						
E.—Salaries, Wages and Allowances	1,950	1,283 1 6	666 18 6	—	—	
F.—Travelling and Incidental Expenses ...	350	69 4 9	280 15 3	—	—	
<b>COMPENSATION.</b>						
G.—Compensation for Death or Personal Injuries ...	355	285 7 0	69 13 0	—	—	
<b>TOTAL ...</b>	<b>...£ 13,320</b>	<b>8,753 15 0</b>			<b>—</b>	
<b>Surplus to be surrendered</b>		<b>...£ 4,566 5 0</b>				

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

- BB.—Alterations work was again postponed and no expenditure was incurred.
- C.—Savings were mainly in respect of the Grants-in-Aid of the Royal Irish Academy due to (a) the operation of the Institute for Advanced Studies Act, 1940, and (b) the expenditure on Contributions to Lexicography of Early Irish being less than was anticipated.
- E. and F.—It was not necessary to employ Temporary Arbitrators to the extent anticipated.
- G.—No claim arose against a provision of £68 for the re-issue of uncashed Orders of previous years.

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGEADAIS,  
31 Iúil, 1941.

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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.

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*

## STATIONERY AND PRINTING.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, 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.	£ s. d.	
A.—Salaries, Wages and Allowances ... ..	31,543	31,478 14 5	64 5 7	—	—	
B.—Travelling Expenses ...	32	29 9 5	2 10 7	—	—	
C.—Carriage and Transport ...	1,350	1,393 11 4	—	43 11 4	—	
D.—Incidental Expenses ...	480	450 4 3	29 15 9	—	—	
E.—Telegrams and Telephones ...	265	252 8 8	12 11 4	—	—	
F.1.—Printing, Paper and Binding for the Oireachtas ...	9,500	6,656 17 6	2,843 2 6	—	—	
F.2.—Oireachtas Debates ...	5,350	4,364 8 5	985 11 7	—	—	
F.3.—Printing, Paper and Binding for <i>Iris Oifigiúil</i> ...	2,750	1,806 12 7	943 7 5	—	—	
F.4.—Editing, Printing, Paper and Binding for certain Irish Texts ... ..	130	52 5 8	77 14 4	—	—	
F.5.—Printing, etc. (Nos. 12 of 1923, 7 of 1924, and 23 of 1927) ... ..	18,000	18,260 13 11	—	260 13 11	—	
F.6.—Production of a Volume Illustrating Early Christian Art in Ireland ... ..	185	115 0 0	70 0 0	—	—	
F.7.—Publication of Irish Translation of the New Testament ... ..	300	—	300 0 0	—	—	
F.8.—Preparation and Publication of Oireachtas Handbook ...	220	—	220 0 0	—	—	
G.—Grants to Periodicals Published in Irish and Newspapers Publishing Current News in Irish ....	1,530	1,392 10 6	137 9 6	—	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
FOR PUBLIC DEPARTMENTS.				
H.—Printing ... ..	38,500	38,152 14 8	347 5 4	—
I.—Paper ... ..	48,000	54,818 13 3	—	6,818 13 3
J.—Miscellaneous Office Supplies ... ..	15,450	12,800 2 10	2,649 17 2	—
K.—Binding ... ..	11,500	7,697 3 1	3,802 16 11	—
L.—Books and Maps ... ..	3,900	3,474 1 7	425 18 5	—
GROSS TOTAL ... ..	£ 188,985	183,195 12 1	12,912 6 5	7,122 18 6
			Surplus of Gross Estimate over Expenditure. £5,789 7 11	
<i>Deduct :—</i>	Estimated.	Realized.		
M.—Appropriations in Aid ... ..	30,830	30,943 17 7	Surplus of Appropriations in Aid realized. £113 17 7	
NET TOTAL ... ..	£ 158,155	152,251 14 6	Total Surplus to be surrendered. £5,903 5 6	

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

- A.—The saving is mainly due to changes in personnel of staff modified by the cost of substitution arising from the absence of certain employees on Army service.
- B.—Casual variation.
- C.—The amount expended on the purchase of a new van was greater than that provided in the Estimate.
- D.—Miscellaneous charges were somewhat less than were anticipated.
- E.—Casual variation.
- F.1.—The reprinting of Statutory Rules and Orders for which provision was made did not arise. General expenditure was also less than was anticipated.
- F.2.—The volume of Oireachtas Debates proved to be less than was anticipated.
- F.3.—Estimate was based on expenditure in the years immediately preceding. The expenditure, owing to the decline in publication of certain Land Commission Notices in the period, did not come up to expectations.
- F.4.—Publication of certain texts was delayed. Expenditure did not therefore come up to anticipations.
- F.5.—Casual variation.
- F.6.—Publication of this Volume anticipated in the year was not effected.

- F.7.—The work of revision was not sufficiently advanced in the year to necessitate expenditure on printing.
- F.8.—Owing to certain impending amendments to the Constitution the work of preparation of a new Edition was not undertaken in the year.
- G.—The saving is attributable to a reduction in the number of issues of a Journal in receipt of assistance.
- H.—Casual variation.
- I.—The excess is due to the much increased prices prevailing in respect of all classes of paper and the need for increase in stocks to meet certain heavy emergency services.
- J.—The increase in purchase prices of supplies proved generally to be less than was expected when the Estimate was framed. Considerable Departmental economies also contributed to the saving.
- K.—Departmental requirements in respect of binding proved to be much below the average of the three preceding years.
- L.—The saving is mainly due to the interruption in the supply of many general and foreign publications.

## M.—APPROPRIATIONS IN AID.

	Estimated.		Realized.	
	£		£	s. d.
1. Sale of Ordnance Survey Maps	1,400		927	7 1
2. Sales of Stationery Office Publications and Oireachtas Papers (including Debates)	4,500		3,496	3 6
3. Sales of Reprinted Irish Texts	75		24	11 5
4. Advertisements in Official Publications	3,670		4,715	4 8
5. Sales of Waste	220		840	12 2
6. Sales of Parchments and other Revenue Forms	4,200		3,215	1 6
7. Miscellaneous Sales (Old Typewriters, Duplicators, and other old stores)	170		63	19 4
8. <i>Iris Oifigiúil</i>	1,850		1,853	17 0
9. Supplies to Repaying Departments	2,700		3,212	10 1
10. Supplies to Local Authorities for Registration Purposes	10,545		10,587	8 7
11. Commission on Supplies to Repaying Departments	1,500		2,007	2 3
<b>TOTAL FOR APPROPRIATIONS IN AID</b>	<b>£30,830</b>		<b>£30,943</b>	<b>17 7</b>

1. The demand was much below the average of former years. Restrictions on the issues of Maps also contributed to the decline in the sales.

2. The decline in sales is largely due to interruptions in publication during the period of the emergency.

3. No new texts were published in the year.

4. Outstanding receipts from advertisements in the Irish Industrial Directory were brought to account in this financial year.

5. The much enhanced prices of waste paper account for the increase in proceeds from sales.
6. The deficiency is attributable to a decline in sales of Customs Forms.
7. The number of machines available for sale and "trade out" was less than was anticipated.
9. The extent of the services rendered was greater than could have been anticipated when the Estimate was made.
11. See 9 above. The cost of special services recouped through Suspense Accounts was also greater than was anticipated with a corresponding increase in the total Commission received.

## VALUE OF STOCK IN HAND ON 31ST MARCH, 1941.

	£	s.	d.
Paper	53,404	11	6
Miscellaneous Small Stores (including Books for use of the Public Service, Typewriters and Duplicators)	6,047	14	1
	£59,452	5	7

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

## NOTES.

Issue was made in the year of copies of specified works of general literature in Irish at the expense of Subhead L. of the Vote to members of the panel of paid readers. The cost of the books appropriate to the year was £10 3s. 10d. (Department of Finance minute S.18/11/34 of 11th February, 1936, refers).

The cost of two notices amounting to £5 11s. 1d. requisitioned by the Office of Trade Boards and Apprenticeship Committees which were cancelled after proof was written off as a loss (Department of Finance minute S.46/18/40 of 24th February, 1941).

Arising out of the destruction by fire of stationery, etc., in the offices of the Revenue Commissioners, Dublin Castle, the amount of the loss involved, £169 4s. 7d., was written off (Department of Finance minute S.2/11/36 of 26th November, 1941).

The unused balance of an obsolete edition of Passports costing £159 17s. 8d. was written off as waste (Department of Finance minute S.46/16/38 of 8th July, 1941).

A claim for damages amounting to £15 5s. 0d. arising out of an accident in which a Stationery Office van was involved was discharged from Subhead D. (Department of Finance minute S.48/3/40 of 21st May, 1940).

Arising from the abnormal increases in the cost of raw materials, payments at rates in excess of those originally tendered and accepted were made in certain approved cases (Department of Finance minute S.9/2/40 of 19th July, 1940).

J. B. WHELEHAN,  
*Accounting Officer.*

STATIONERY OFFICE,  
29th November, 1941.

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

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor General.*

## VALUATION AND BOUNDARY SURVEY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, 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; and No. 21 of 1939; 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 ... ..	37,068	35,772 13 8	1,295 6 4	—
B.—Travelling Expenses ...	4,000	3,953 19 6	46 0 6	—
C.—Incidental Expenses ...	51	45 9 11	5 10 1	—
D.—Telegrams and Telephones ...	120	100 19 8	19 0 4	—
<b>GROSS TOTAL</b> ...£	<b>41,239</b>	<b>39,873 2 9</b>	<b>1,365 17 3</b>	<b>—</b>
			Surplus of Gross Estimate over Expenditure. £1,365 17 3	
<i>Deduct :—</i>	<i>Estimated.</i>	<i>Realized.</i>	Deficiency of Appropriations in Aid realized.	
E.—Appropriations in Aid ...	6,795	6,689 10 7	£105 9 5	
<b>NET TOTAL</b> ...£	<b>34,444</b>	<b>33,183 12 2</b>	Net Surplus to be surrendered. £1,260 7 10	

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

- A.—Savings are attributable to two deaths (£768), delayed appointments (£377) and two retirements (£150).
- B.—Casual variation.
- C.—Saving was effected on the provision for carriage of parcels.
- D.—Expenditure on telegrams was lower than anticipated and the balance of the saving was secured by a re-arrangement of telephone instruments.
- E.—Appropriations in Aid. All amounts payable by County Councils during the year were duly received. Other receipts depend upon a fluctuating public demand for extracts and copies of valuation documents and there has been a marked decline in the demand.

	Estimated.	Realized.		
	£	£	s.	d.
Proportion of cost payable by the several County Councils under Act 37 & 38 Vict., c. 70, as amended by the Local Government (Adaptation of Irish Enactments) Ireland Order, 1899 ... ..	6,295	6,295	0	0
Receipts from fees payable under 23 Vict., c. 4, s. 9 and Miscellaneous Receipts ... ..	500	394	10	7
	<u>£6,795</u>	<u>£6,689</u>	<u>10</u>	<u>7</u>

Salaries totalling £482 11s. were paid from this Vote to officers on loan to other Departments as indicated:—

	£	s.	d.
Department of Defence (2 officers) ... ..	363	12	2
Department of Agriculture (5 officers) ... ..	69	5	11
Department of External Affairs (1 officer) ... ..	36	1	10
Department of Supplies (2 officers) ... ..	13	11	1

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

VALUATION OFFICE, DUBLIN,  
 10th November, 1941.

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

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*

## ORDNANCE SURVEY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, compared with the Sum Granted, for the Salaries and Expenses of the ORDNANCE SURVEY and of MINOR SERVICES, including the Facsimile Reproduction of Ancient Manuscripts.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances ...	34,773	31,618 11 3	3,154 8 9	—
B.—Travelling Expenses ...	1,850	989 19 5	860 0 7	—
C.—Stores, etc. ...	550	728 8 10	—	178 8 10
D.—Photographic and Printing Equipment ...	5	18 15 0	—	13 15 0
E.—Materials for Facsimile Reproduction of Ancient Manuscripts ...	25	2 4 0	22 16 0	—
F.—Incidental Expenses ...	146	130 10 11	15 9 1	—
GROSS TOTAL ...	£ 37,349	33,488 9 5	4,052 14 5	192 3 10
			Surplus of Gross Estimate over Expenditure. £3,860 10 7	
<i>Deduct :—</i>	<i>Estimated.</i>	<i>Realized.</i>	<i>Deficiency of Appropriations in Aid realized.</i>	
G.—Appropriations in Aid ...	3,400	2,407 2 3	£992 17 9	
NET TOTAL ...	£ 33,949	31,081 7 2	Net Surplus to be surrendered. £2,867 12 10	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	21 2 8

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

A.—Savings are due to delay in absorbing soldiers on civil staff (£1,405) deductions from salaries of reservists called out on military duties (£662), unfilled vacancies (£433), a death (£199), deductions during sick absences (£194) and a number of minor items (£261).

B.—Field activities were considerably curtailed during the year.

C.—Excess was occasioned by heavy demands for maps for Defence purposes involving extra purchases of paper.

D.—Original provision was a token one and it became necessary to purchase a grinding machine at a cost of £18.

E.—Manuscript reproduction was suspended during almost the entire year.

F.—Savings were effected in carriage of stores and in miscellaneous items.

G.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
Receipts from Sales of Maps ... ..	3,200	2,298 18 5
Repayment by Stationery Office for Facsimile Reproduction of Ancient Manuscripts ... ..	200	108 3 10
	£3,400	£2,407 2 3

Map sales fell below expectations in consequence of the Emergency.

Repayment by Stationery Office. It was not practicable to do all the anticipated work of manuscript reproduction during the year.

Special work done for other Public Departments cost £3,078 16s. 8d., while the face value of maps supplied to various Departments was £6,824 13s. 5d., no repayment being made in either case. Copies of new or revised maps published during the year were supplied *gratis* to the National Library, the University Libraries in Dublin, Cork, Galway, Cambridge and Oxford, the Copyright Receipt Office and Royal Geographical Society, London, and Congress Library in Washington, U.S.A. The face value of these free supplies was £183 3s. 0d.

EXTRA RECEIPTS.—These consisted of proceeds of sale of old metal (£14 0s. 6d.), refund of witness' expenses (£3 17s. 0d.), sale of boxwood scales (£2 19s. 0d.), and repayments by employees in respect of lost stores (6s. 2d.).

C. C. McELLIGOTT,  
*Director,*  
*Accounting Officer.*

VALUATION OFFICE, DUBLIN,  
10th November, 1941.

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

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*

## SUPPLEMENTARY AGRICULTURAL GRANTS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, 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,  
31 Iúil, 1941.

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

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*

## LAW CHARGES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, 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.	£ s. d.	
A.1.—Attorney-General and Staff ... ..	12,207	11,619 19 7	587 0 5	—	—	
A.2.—State Solicitors ... ..	30,018	29,411 12 3	606 7 9	—	—	
B.—Under Sheriffs ... ..	2,150	2,150 0 0	—	—	—	
C.—Witnesses' Expenses, etc. ...	10,500	7,599 4 8	2,900 15 4	—	—	
D.—Fees to Counsel ... ..	10,000	11,432 8 0	—	1,432 8 0	—	
E.—General Law Expenses ... ..	5,000	5,820 6 10	—	820 6 10	—	
EE.—Compensation following mistaken conviction :—						
Original ... .. Nil						
Supplementary ... .. £500	500	500 0 0	—	—	—	
F.—Defence of Public Officials	1,000	245 14 11	754 5 1	—	—	
	71,375	68,779 6 3	4,848 8 7	2,252 14 10	—	
<i>Deduct :—</i>						
Anticipated Savings on various Subheads (See Supplementary Estimate) ... ..	490	—	490 0 0	—	—	
<b>GROSS TOTAL :—</b>						
Original ... .. £70,875						
Supplementary ... .. 10	£ 70,885	68,779 6 3	4,358 8 7	2,252 14 10	—	
			Surplus of Gross Estimate over Expenditure. £2,105 13 9			
<i>Deduct :—</i>						
G.—Appropriations in Aid ... ..	2,000	2,659 17 10	Surplus of Appropriations in Aid realized. £659 17 10			
<b>NET TOTAL :—</b>						
Original ... .. £68,875						
Supplementary ... .. 10	£ 68,885	66,119 8 5	Total Surplus to be surrendered. £2,765 11 7			

	Estimated.	Realized.	
	£	£	s. d.
Extra Receipts payable to Exchequer.....	2,150	1,884	3 3

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

A.1.—Saving due to a vacancy.

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

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

G.—These receipts are variable and uncertain.

## EXTRA RECEIPTS PAYABLE TO EXCHEQUER.

	Estimated.	Realized.	
	£	£	s. d.
Payment by Sailors' and Soldiers' Land Trust on foot of services rendered by Finance Solicitor in 1939-40 ... ..	600	400	0 0
Expenses of loans administration (Finance Solicitor's Office) recovered from Local Loans Fund ... ..	1,550	1,484	3 3
	<u>£2,150</u>	<u>£1,884</u>	<u>3 3</u>

## EXTRA REMUNERATION (exceeding £30).

A Clerical Officer in the Finance Solicitor's Office received from this Vote a sum of £31 5s. 10d. for scrivenery work done out of office hours.

An Assistant Solicitor in the Chief State Solicitor's Office received a gratuity of £60 for special services.

A State Solicitor received payment of a sum of £85 13s. 8d. (including £47 13s. 8d. on account of travelling expenses and other outlay) chargeable to the Shannon Power Fund, in connection with work arising out of transfers of land required for the purposes of the Shannon Scheme.

## NOTE.

The Account of another Department includes a sum of approximately £107 in respect of the salary, etc., of an officer temporarily lent, without repayment, to the Finance Solicitor's Office.

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGEADAIS,  
29 Mí na Samhna, 1941.

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

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General,*

## UNIVERSITIES AND COLLEGES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, 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 Grants under Section 7 (7) of the Irish Universities Act, 1908 ...	1,380	956 1 9	423 18 3	—	—	
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	2,600 0 0	400 0 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 ... ..£	163,130	162,306 1 9			—	
Surplus to be surrendered ... ..£			823 18 3			

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

- B.—Saving is due to the fact that the grant in respect of the Professorship of Gaelic Research in University College, Dublin, ceased to be payable as from the 28th October, 1940.
- D.—Saving mainly due to revision of staffing arrangements in the Department of Modern Irish Language and Literature in University College, Dublin.

J. J. McELLIGOTT,  
*Accounting officer.*

ROINN AIRGEADAIS,  
31 Iúil, 1941.

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

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*

## WIDOWS' AND ORPHANS' PENSIONS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, compared with the Sum Granted, for payment to the Pensions Investment Account (Widows' and Orphans' Pensions Acts, 1935 to 1937 (No. 29 of 1935, sec. 42 (2), and No. 11 of 1937, sec. 21)).

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

J. HURSON,  
*Accounting Officer.*

NATIONAL HEALTH INSURANCE,  
17th November, 1941.

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

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General,*

## QUIT RENT OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941,  
compared with the Sum Granted, for the Salaries and Expenses of  
the QUIT RENT OFFICE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.	More than Granted.	
	£	£ s. d.	£	s. d.	£ s. d.
A.—Salaries, Wages and Allowances ... ..	3,250	3,222 7 11	27	12 1	—
B.—Travelling and Incidental Expenses ... ..	30	16 2 11	13	17 1	—
TOTAL	£ 3,280	3,238 10 10			—
Surplus to be surrendered		... £	41	9 2	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ... ..	—	3 11 4

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

B.—Expenditure is variable and uncertain.

This Account (Subhead A.) includes a sum of approximately £74 in respect of salaries, etc., of officers temporarily lent, without repayment, to another Department.

The Account of another Department includes the sum of approximately £709 in respect of salary, etc., of an officer temporarily lent, without repayment, to this Office.

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGEADAIS,  
15 Mí na Samhna, 1941.

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

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*

## MANAGEMENT OF GOVERNMENT STOCKS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941,  
 compared with the Sum Granted, for REMUNERATION FOR  
 THE MANAGEMENT OF GOVERNMENT STOCKS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Remuneration of Banks for the Management of Government Stocks inscribed in their Books ... ..	18,740	18,713 4 5	26 15 7	—		
TOTAL ... ..£	18,740	18,713 4 5		—		
Surplus to be surrendered ...£			26 15 7			

J. J. McELLAGOTT,  
*Accounting Officer.*

ROINN AIRGEADAIS,  
 31 Iúil, 1941.

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

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General,*

## A G R I C U L T U R E .

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, 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 ... ..	190,942	187,806 17 11	3,135 2 1	—
B.—Travelling Expenses :— Original ... £17,500 Supplementary 3,000	20,500	21,098 15 8	—	598 15 8
C.—Incidental Expenses ...	355	209 16 1	145 3 11	—
D.—Telegrams and Telephones	2,200	2,069 19 9	130 0 3	—
RESEARCH WORK.				
E.1.—Technical and Advisory Work in Agriculture ...	6,349	6,255 18 7	93 1 5	—
E.2.—Veterinary Research ...	3,910	4,316 9 0	—	406 9 0
E.3.—Subscriptions, etc., to International and other Research Organizations	1,816	1,631 5 8	184 14 4	—
E.4.—Miscellaneous Investigations, Inquiries and Reports ... ..	300	153 0 7	146 19 5	—
AGRICULTURAL EDUCATION AND DEVELOPMENT.				
F.1.—Agricultural Schools and Farms ... ..	31,416	33,170 14 7	—	1,754 14 7
F.2.—Grants to Private Agricultural Schools, etc. ...	14,395	13,889 13 10	505 6 2	—
F.3.—Veterinary College ...	15,271	15,149 7 0	121 13 0	—
F.4.—Scholarships in Agriculture, etc. ... ..	1,390	1,264 10 8	125 9 4	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
F.5.—University College, Dublin: Faculty of General Agriculture ... ..	24,984	24,984 0 0	—	—	—	
F.6.—University College, Cork: Faculty of Dairy Science	13,000	13,000 0 0	—	—	—	
F.7.—Educational Tours for Agricultural Instructors	5	—	5 0 0	—	—	
F.8.—Training of Instructors in Horticulture ... ..	302	267 14 1	34 5 11	—	—	
G.1.—Improvement of Milk Production ... ..	25,586	24,187 7 11	1,398 12 1	—	—	
G.2.—Improvement of Live Stock ... ..	10,960	4,809 19 1	6,150 0 11	—	—	
G.3.—Fertilisers Scheme :— Original ..... £80,000 Supplementary ..... 9,000	89,000	94,442 11 3	—	5,442 11 3	—	
G.4.—Improvement of Racing (Grant-in-Aid) ... ..	9,500	9,500 0 0	—	—	—	
H.—Grants to County Committees of Agriculture ... ..	149,540	131,791 7 6	17,748 12 6	—	—	
I.1.—Special Agricultural, etc., Schemes in Congested Districts ... ..	43,088	37,000 19 4	6,087 0 8	—	—	
I.2.—Special Agricultural Schemes in Congested Areas in North-West Cavan ... ..	185	85 18 6	99 1 6	—	—	
I.3.—Land Reclamation, etc., Schemes in Congested Districts and other Special Areas ... ..	6,603	2,820 12 3	3,782 7 9	—	—	
I.4.—Instruction in connection with Special Land Settlement Schemes ... ..	346	317 17 1	28 2 11	—	—	
J.—National Stud ... ..	5	—	5 0 0	—	—	
K.1.—Agricultural Societies and Shows, including Miscellaneous Grants-in-Aid ... ..	2,003	1,945 8 9	57 11 3	—	—	
K.2.—Contribution to Irish Agricultural Organization Society (Grant-in-Aid) ... ..	8,000	7,734 10 6	265 9 6	—	—	
K.3.—Bloodstock Breeders' Association of Ireland (Grant-in-Aid) ... ..	750	500 0 0	250 0 0	—	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
K.4.—Grant in respect of the Development of the Manufacture of Milk Powder	1,470	1,016 1 11	453 18 1	—
L.—Botanic Gardens, Glasnevin	9,809	9,169 14 1	639 5 11	—
M.1.—Miscellaneous Work :— <i>Original</i> .... £12,633 <i>Supplementary</i> 2,500	15,133	16,939 3 9	—	1,806 3 9
M.2.—Fees for Reports on Agricultural Conditions ...	800	781 5 0	18 15 0	—
M.3.—Printing of Special Departmental Publications	1,530	1,391 13 7	138 6 5	—
M.4.—Loans and Grants for Agricultural Purposes, etc. ...	44,650	26,457 2 4	18,192 17 8	—
M.5.—Improvement of the Creamery Industry :— <i>Original</i> .... £10,700 <i>Supplementary</i> 10,000	20,700	20,339 3 11	360 16 1	—
M.6.—Scheme of Loans for the Purchase of Heifers and Agricultural Implements	205	79 1 10	125 18 2	—
M.7.—Expenses in connection with the provision of butter for winter requirements, etc. :— <i>Original</i> .... £5 <i>Supplementary</i> 238,000	238,005	236,499 11 4	1,505 8 8	—
M.8.—Importation of Seed Wheat ...	5	—	5 0 0	—
M.9.—Agricultural Production—Consultative Council	300	119 15 4	180 4 8	—
M.10.—Travelling Expenses of Trade Representatives ...	150	21 6 11	128 13 1	—
M.11.—Temporary Scheme in connection with Farm Improvements :— <i>Original</i> ... Nil <i>Supplementary</i> £9,900	9,900	10,226 18 0	—	326 18 0
M.12.—Butter Exports, 1933-34—Irrecoverable Expenses :— <i>Original</i> ... Nil <i>Supplementary</i> £2,599	2,599	2,598 5 6	14 6	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
ADMINISTRATION OF ACTS AND STATUTORY ORDERS.				
N.1.—Diseases of Animals (Ireland) Acts, 1894 to 1938 :— <i>Original</i> ... £9,227 <i>Supplementary</i> 64,500	73,727	109,217 15 10	—	35,490 15 10
N.2.—Bovine Tuberculosis Order, 1926 ... ..	4,500	4,045 12 5	454 7 7	—
N.3.—Horse Breeding Act, 1934	950	919 12 1	30 7 11	—
N.4.—Live Stock Breeding Act, 1925 ... ..	3,480	2,833 11 5	646 8 7	—
O.1.—Agricultural Produce (Eggs) Act, 1939, etc. ...	16,030	14,101 8 10	1,928 11 2	—
O.2.—Dairy Produce Acts, 1924 to 1937, and Dairy Produce (Price Stabilisation) Acts, 1935 and 1938, etc.	18,303	17,608 4 2	694 15 10	—
O.3.—Advances to Dairy Produce (Price Stabilisation) Fund ... ..	5	—	5 0 0	—
O.4.—Destructive Insects and Pests Acts, Black Scab in Potatoes Orders, etc. ...	13,574	13,951 5 2	—	377 5 2
O.5.—Agricultural Produce (Fresh Meat) Acts, 1930 to 1938, and Pigs and Bacon Acts, 1935 to 1940 :— <i>Original</i> £26,026 <i>Supplementary</i> 650	26,676	27,956 17 4	—	1,280 17 4
O.6.—Agricultural Produce (Cereals) Acts, 1933 to 1939, etc. ... ..	4,697	3,122 13 4	1,574 6 8	—
O.7.—Agricultural Products (Regulation of Export) Acts, 1933 and 1935 :— <i>Original</i> ... £5 <i>Supplementary</i> 60	65	44 3 0	20 17 0	—
O.8.—Acquisition of Land (Allotments) (Amendment) Act, 1934 ... ..	20,092	18,561 12 6	1,530 7 6	—
O.9.—Slaughter of Cattle and Sheep Acts, 1934 to 1936, etc. ... ..	1,565	534 7 2	1,030 12 10	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
O.10.—Flax Act, 1936 ...	2,654	2,703 6 11	—	49 6 11
O.11.—Agricultural Wages Act, 1936 ...	11,081	9,342 1 9	1,738 18 3	—
O.12.—Sundry Statutes ...	70	207 1 8	—	137 1 8
	1,215,426	1,191,193 12 8	71,903 6 6	47,670 19 2
<i>Deduct :—</i> Anticipated Savings on various Subheads (See Supplementary Estimate) ...	27,399	—	27,399 0 0	—
<b>GROSS TOTAL :—</b> <i>Original</i> ... £875,217 <i>Supplementary</i> 312,810	£ 1,188,027	1,191,193 12 8	44,504 6 6	47,670 19 2
<i>Deduct :—</i> P.—Appropriations in Aid :— <i>Original</i> £191,206 <i>Supplementary</i> 9,069	Estimated. 200,275	Realized. 217,693 6 6	Excess of Expenditure over Gross Estimate. £3,166 12 8	
			Surplus of Appropriations in Aid realized. £17,418 6 6	
<b>NET TOTAL :—</b> <i>Original</i> £684,011 <i>Supplementary</i> 303,741	£ 987,752	973,500 6 2	Net Surplus to be surrendered. £14,251 13 10	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	17,250	11,130 1 6

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

- A.—Saving due to changes in staff caused by retirements, death, etc. The saving was modified by the cost of additional administrative staff appointed in connection with the Agricultural Produce (Eggs) Act, 1939, tillage operations, etc.
- B.—The excess expenditure arose out of increased work in connection with tillage operations and foot and mouth disease.
- C.—Saving due to greater economy in the distribution of protective clothing to Messengers and Cleaners, to arrangements for a fortnightly instead of a weekly washing of office towels, etc., and to a reduction in the incidental expenses incurred by Inspectors.
- D.—Expenditure did not increase to the extent anticipated.
- E.2.—Excess mainly due to expenditure on experiments in vaccination against contagious abortion in cattle.

- E.3.—Saving mainly due to war conditions.
- E.4.—Trials and experiments were not as extensive as contemplated and arrangements made with a firm for tests in the storage of onions relieved the Vote of any charge under this head.
- F.1.—The grants for general expenses of management proved to be insufficient mainly because provisions, seeds, manures, feeding stuffs and farm requisites generally were more expensive than was anticipated.
- F.2.—Saving mainly due to vacancies in students' places for part of the year, to the filling of places by scholarship holders instead of fee paying students, to smaller purchases of equipment than anticipated, and to changes of teachers, etc.
- F.4.—Of nineteen scholarships available only seventeen were current as two students failed to pass their first year examination.
- F.8.—The trainees entered the Botanic Gardens a fortnight later than anticipated. Travelling expenses and the cost of books amounted to less than expected.
- G.1.—The principal saving was £1,172 3s. 4d. on the provision for the purchase of dairy bulls, due to the outbreaks of foot and mouth disease.
- G.2.—Purchases of stock bulls, pigs, and rams could not be made owing to the closing down of the London Quarantine Station and the prevalence of foot and mouth disease. The provision for the purchase of thoroughbred stallions was not availed of in view of the small demand and no additional purchases of thoroughbred colts were made.
- G.3.—The supplies of fertilisers made available in February, 1941, were greater than was anticipated when the Supplementary Estimate was framed and the provision was consequently exceeded.
- H.—Deliveries of lime were adversely affected by weather conditions. Some Committees of Agriculture were not in a position to claim payment of lime grants earned until after the close of the year. The failure of farmers to utilise lime vouchers issued by Committees contributed to the saving.
- I.1.—The principal saving was £6,001 9s. 3d. on the provision for the purchase of bulls for sale at reduced prices and this was due to the outbreaks of foot and mouth disease and consequent cancellation or postponement of bull sales.
- I.2.—Saving due to the fact that bulls could not be located until after the close of the financial year.
- I.3.—The Land Reclamation Scheme was merged during the course of the financial year in the Farm Improvements Scheme, for which provision was made under Sub-head M.11. by Supplementary Estimate, and no Land Reclamation Supervisors were employed during the second half of the year.
- K.1.—The provision made for a grant to the Irish Dairy Shorthorn Breeders' Society was not utilised. The prohibition on the importation of goats from Northern Ireland in consequence of foot and mouth disease caused a reduction in the amount of subsidy payable to the Irish Goat Breeding Society.
- K.2.—A closer estimate is not possible.
- K.3.—The amount of the grant was limited to £500 by direction of Department of Finance.
- K.4.—Sales of invalid and baby foods by the Dungarvan Creamery were not as large as the Creamery had estimated.
- L.—The entry of Trainees in Horticulture (*See* Subhead F.8.) caused a reduction in the number of places for Pupil Gardeners. Overtime and Sunday duty cost less than expected. Some garden requirements were unobtainable.
- M.1.—Excess due to the employment during part of the year of five Temporary Supervisors for the Lime Subsidy Scheme and to additional expenditure on advertising and publicity. The expenses of the Pigs and Bacon Export Committee were lower than expected.

- M.3.—Saving mainly due to the fact that accounts due in respect of the bound volume of leaflets did not come in course of payment. Additional expenditure on the Department's Journal modified the saving on this Subhead.
- M.4.—The greater part of the provision for loans for the purchase of bulls could not be utilised owing to shows and sales being abandoned or postponed. The increase in the demand for loans for the purchase of agricultural implements was not as great as anticipated. A reduction in the demand for loans for the purchase of hand sprayers is attributed to the increased cost of these machines.
- M.6.—The claims of the Agricultural Credit Corporation in respect of administrative expenses were smaller than anticipated. The following sums due in respect of principal and interest on loans advanced by the Corporation for the purchase of heifers were recouped to the Corporation in accordance with the agreement made with them and were written off with the approval of Department of Finance :—

Reference.	Date.	Amount.		
		£	s.	d.
S.91/3/35 ...	15th October, 1935	...	2	3
S.91/4/35 ...	26th May, 1936	...	10	2
S.91/3/36 ...	8th August, 1936	...	7	4
S.91/1/39 ...	21st June, 1938	...	9	4
S.91/6/32 ...	21st June, 1938	...	4	13
S.91/2/38 ...	7th July, 1938	...	13	18
S.91/6/32 ...	18th December, 1940	...	3	13
S.91/2/38 ...	7th January, 1941	...	17	7

M.7.—A close estimate.

M.9.—The Agricultural Production Council held fewer meetings than expected.

M.10.—It was not found necessary to call on the services of trade representatives to the extent anticipated.

M.11.—Travelling and incidental expenses amounted to more than expected.

N.1.—The estimate in respect of compensation for animals slaughtered was conjectural and the sum provided for this purpose, viz., £40,005, was £47,262 18s. 6d. less than the amount of compensation paid during the year. This excess was partly offset by savings on the provision for the remuneration of Temporary Lay Assistants and on other items.

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

N.4.—Bull inspections could not be held in some areas owing to outbreaks of foot and mouth disease.

The expenditure under this Subhead includes an *ex-gratia* payment of £50 to a Temporary Inspector, who was injured in the course of his employment, in full and final settlement of any claim arising out of the accident (Department of Finance sanction E.62/7/40 of 30th January, 1941).

O.1.—It was not found necessary to employ the full number of Temporary Junior Marketing Inspectors for which provision was made.

The expenditure under this Subhead includes a payment of £2 9s. 9d. in respect of a package of eggs seized irregularly, being the market value of the eggs on the date of seizure. (Department of Finance sanction S.90/25/40 of 20th November, 1940).

O.2.—Saving mainly due to vacancies on the staff of Junior Inspectors owing to the promotion of two of these officers to a higher grade. A reduction in the amount expended on casual labour at ports contributed to the saving.

O.4.—Additional temporary staff was employed to a greater extent than anticipated.

- O.5.—Vacancies on the staff of Veterinary Examiners and the outbreak of foot and mouth disease made it necessary to avail of the services of part-time Veterinary Examiners to a greater extent than anticipated.
- O.6.—Saving due to the suppression of two posts of Cereal Inspector and to the fact that the seed wheat staining scheme was not in operation.
- O.7.—Saving due to the cessation of live stock exports through the port of Greenore following on the outbreaks of foot and mouth disease.
- O.8.—Expenditure on seeds and other requisites for allotments was less than expected.
- O.9.—The veterinary examination of cattle at the premises of Roscrea Meat Products Limited was provided for under this Subhead but a Fresh Meat Exporter's Licence (Beef) was granted to the Company and all cattle were presented for examination under the Fresh Meat Acts. Payments for beef supplied when the scheme for the distribution of beef to recipients of unemployment assistance, etc., was in operation amounted to less than anticipated.

The expenditure charged against this Subhead includes:—

- (a) A payment of £8 in full and final settlement of a claim, including costs and expenses, in respect of beef supplied which was believed not to be of the prescribed quality. (Department of Finance minute S.90/46/39 of 1st May, 1940).
- (b) Sums totalling 4s. 4d. under the scheme for the distribution of beef, in respect of the difference between the value of monetary vouchers of the Department of Local Government and Public Health which were issued in error for the week ended 5th December, 1936, by some issuing officers of Local Authorities and the value of the beef vouchers which should have been issued in respect of that week under this Department's scheme (Department of Finance minute S.90/18/37 of 26th March, 1938).
- O.10.—The sums provided for Salaries and Travelling Expenses of Flax Inspectors were exceeded as it was found necessary to employ one additional Inspector. The extra expenditure was largely offset by savings on other items.
- O.11.—Expenditure on advertising and publicity was not necessary as no new Wages Order was made during the year. The remainder of the saving was mainly due to the suppression of a post of Writing Assistant and to lower travelling expenses than expected.
- O.12.—The provision made this year for activities under the Sale of Food and Drugs Acts, etc., was not sufficient. Increased provision is now made.

The expenditure charged against this Subhead includes an *ex gratia* payment of £4 4s. 0d. to the solicitors for a Borough Council in respect of expenses incurred in connection with prosecutions instituted by the Council under the Sale of Food and Drugs Acts. (Department of Finance sanction S.90/1/40 of 24th April, 1940).

P.—APPROPRIATIONS IN AID.

	Corre- sponding Debit Subhead.	Estimated.	Realized.	
		£	£	s. d.
Receipts from seed testing fees, sale of pure line seed, etc. ... ..	E.1.	1,935	2,282	4 1
Receipts from sale of vaccines, grazing rents, etc., at Veterinary Research Laboratory	E.2.	850	1,050	7 8

	Corre- sponding Debit Subhead.	Estimated.	Realized.		
		£	£	s.	d.
Receipts from students' fees, sale of live stock and farm produce, rents, etc. :—	F.1.				
Albert Agricultural College .....		746	745	12	2
Athenry Agricultural Station :—					
<i>Original</i> .... £4,520					
<i>Supplementary</i> .... 500					
		5,020	5,928	12	10
Ballyhaise Agricultural Station :—					
<i>Original</i> .... £3,755					
<i>Supplementary</i> .... 200					
		3,955	3,993	16	7
Chantilly Stud Farm .....		300	178	14	0
Clonakilty Agricultural Station :—					
<i>Original</i> .... £3,420					
<i>Supplementary</i> .... 800					
		4,220	4,624	3	6
Munster Institute .....		2,589	2,637	15	6
Receipts from students' and other fees :					
Veterinary College :—	F.3.				
<i>Original</i> .... £6,000					
<i>Supplementary</i> .... 500					
		6,500	7,007	2	1
Receipts from sale of dairy bulls at reduced prices, fees for leasing of such bulls and registration fees .....	G.1.	1,450	761	10	0
Receipts from sale of colts, sale and leasing of bulls, etc. ....	G.2.	1,455	1,162	9	0
Receipts from sale of seeds, manure, livestock, etc. ....	I.1.	5,300	5,217	4	8
Receipts from sale of fencing materials, including fencing loans .....	I.1.	350	390	1	11
Refund of portion of the cost of certain schemes in North-West Cavan .....	I.2.	93	150	4	11
Repayments from the Vote for Employment Schemes in respect of the cost of administration of the Land Reclamation, etc., Schemes :—	I.3. etc.				
<i>Original</i> .... £8,283					
<i>Less Supplementary</i> .... 4,756					
		3,527	3,818	8	10
Receipts from sale of Agricultural Products at Exhibitions and Fairs .....	M.1.	25	—		
Receipts from Licences for the export of Pigs and Bacon :—	M.1.				
<i>Original</i> .... £2,400					
<i>Supplementary</i> .... 2,000					
		4,400	5,303	5	4
Repayments of Agricultural Loans (excluding Fencing Loans) .....	M.4.	32,000	31,483	15	11

	Corre- sponding Debit Subhead.	Estimated.	Realized.		
		£	£	s.	d.
Receipts from the sale of Seed Wheat ....	M.8.	5	—		
Repayments of Loans advanced to Co-operative Creamery Societies :—	—				
<i>Original</i> ....	£550				
<i>Supplementary</i> ....	3,335				
		3,885	5,549	10	0
Salvage of carcasses of animals slaughtered on account of Foot and Mouth Disease ....	N.1.	—	11,447	11	9
Horse Breeding Act, 1934: Receipts from licences, etc. ... ..	N.3.	1,550	1,368	4	6
Live Stock Breeding Act, 1925: Receipts from licences, etc. ... ..	N.4.	3,500	3,486	9	6
Agricultural Produce (Eggs) Act: Receipts from fees, etc. ... ..	O.1.	16,000	21,731	3	6
Dairy Produce Acts, and Dairy Produce (Price Stabilisation) Acts: Fees in respect of butter exported, etc. :—	O.2.				
<i>Original</i> ....	£6,450				
<i>Less Supplementary</i> ....	2,500				
		3,950	734	16	7
Repayments from Dairy Produce (Price Stabilisation) Fund of amounts temporarily advanced to that Fund ... ..	O.3.	5	—		
Receipts from fees for inspection of potatoes, etc. ... ..	O.4.	1,800	1,548	18	6
Agricultural Produce (Fresh Meat) Acts and Pigs and Bacon Acts :—					
Receipts from Licences, etc. :—	O.5.				
Fresh Meat Acts ... ..		2,000	3,207	14	2
Pigs and Bacon Acts ... ..		21,800	20,371	3	6
Agricultural Produce (Cereals) Acts :—	O.6.				
Receipts from Registration Fees, etc. ...		20	30	0	0
Repayments of sums advanced to Seed Merchants ... ..		200	106	2	5
Contribution by Importers in respect of the staining of imported seed wheat :—					
<i>Original</i> ....	£1,800				
<i>Less Supplementary</i> ....	1,700				
		100	126	1	2
Penalties for failure to purchase home-grown wheat in the prescribed quantities ... ..		—	22	8	1
Agricultural Products (Regulation of Export) Acts :—	O.7.				
Sales of butter and eggs ... ..		5	—		

	Corresponding Debit Subhead.	Estimated.	Realized.		
		£	£	s.	d.
Receipts in connection with the administration of the Slaughter of Cattle and Sheep Acts, etc. :—	O.9.				
Levy on the slaughter of cattle and sheep :—					
<i>Original</i> ... ..	£3,600				
<i>Less Supplementary</i> ... ..	650				
		2,950	3,294	13	5
Recoupment of cost of Veterinary Examination :—					
<i>Original</i> ... ..	£800				
<i>Less Supplementary</i> ... ..	750				
		50	28	5	0
Miscellaneous Receipts :—	—				
<i>Original</i> ... ..	£1,000				
<i>Supplementary</i> ... ..	800				
		1,800	1,796	7	0
Local Taxation (Customs and Excise Duties) Grant ... ..	—	40,650	40,650	0	0
Receipts from Church Temporalities Fund ... ..	—	10,000	10,000	0	0
Estate Duty Grant ... ..	—	4,000	4,000	0	0
Repayments from the Vote for Employment Schemes in respect of the cost of administration of the temporary scheme in connection with Farm Improvements ... A. & M.11.		11,290	11,458	8	5
TOTAL :—					
<i>Original</i> ... ..	£191,206				
<i>Supplementary</i> ... ..	9,069				
		£200,275	£217,693	6	6

Seed testing fees and sales of pure line seed, etc., realized more than expected (Subhead E.1.).

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

Receipts from sales of farm produce and live stock from the Department's farms depend on the quantities and numbers available for disposal and the prices obtainable (Subhead F.1.).

The increase in the number of students at the Veterinary College was greater than anticipated and receipts from fees increased (Subhead F.3.).

The estimates of receipts from sales of bulls, etc., (Subheads G.1. and G.2.) were not fully realized mainly because the usual purchases of live stock could not be made during the year.

The additional receipts in respect of schemes in North-West Cavan were mainly repayments made by purchasers of bulls (Subhead I.2.).

Repayments from the Vote for Employment Schemes in respect of the cost of administration of the Land Reclamation, etc., Schemes amounted to somewhat more than expected (Subhead I.3. etc.).

Displays of Irish Agricultural Products could not be held in Great Britain owing to war conditions (Subhead M.1.).

Receipts from licences for the export of live pigs and bacon were more than expected (Subhead M.1.).

The increase in repayments of loans advanced to Co-operative Creamery Societies was due to repayments of loans by one Society being made earlier than expected.

Salvage of carcasses of animals slaughtered on account of foot and mouth disease : these receipts could not be foreseen (Subhead N.1.).

Horse Breeding Act, 1934 : the anticipated increase in the number of applications for licences for stallions did not materialise (Subhead N.3.).

Agricultural Produce (Eggs) Act : additional receipts mainly due to a temporary increase in the rate of acquisition fee during part of the year, to registered wholesalers acquiring a greater quantity of eggs than anticipated, and to an increase in the number of packages of eggs forfeited (Subhead O.1.).

Dairy Produce Acts and Dairy Produce (Price Stabilisation) Acts : no fees were received in respect of creamery butter exported during the year 1940. The Dairy Produce (Amendment) Act, 1941, substituted fees on production of creamery butter for fees on exports of such butter and the production fees in respect of the year 1940 were collected in the financial year 1941-42 (Subhead O.2.).

Receipts from fees for the inspection of potatoes, etc., did not increase to the extent anticipated (Subhead O.4.).

Agricultural Produce (Fresh Meat) Acts and Pigs and Bacon Acts : receipts from licences, etc., (Subhead O.5.) : the number of cattle presented for examination under the Fresh Meat Acts was greater than anticipated. Owing to decline in pig stocks receipts under the Pigs and Bacon Acts were less than estimated.

Extra Receipts payable to Exchequer. These consist of:—

	£	s.	d.
(a) Receipts in connection with the disposal of creamery properties, viz. :—			
For transferred creameries and milk supplies	6,494	4	3
Proceeds of sale of creamery properties	525	0	0
Miscellaneous	49	3	0
(b) Repayment of loans advanced to Agricultural Credit Societies :—			
Advances repaid	1,674	13	2
Interest	371	18	4
(c) Refunds of cold storage and production allowances on dairy produce	1,707	5	8
(d) Miscellaneous	307	17	1

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

Four officers received allowances of £200, £100, £150 and £113 10s. 5d., respectively, for services rendered to the Dairy Disposal Company, Limited, as Directors, Secretary, etc. One of these officers also received £50 from the Condensed Milk Company of Ireland (1928) Limited, as Secretary of that Company.

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

A Higher Executive Officer received £44 15s. 3d. fees for setting and marking examination papers.

A Higher Executive Officer seconded to the Office of the High Commissioner, London, received an allowance of £173 14s. 3d. from Vote 65.

A Junior Executive Officer received £73 1s. 11d. from Vote 64 as Interviewing Officer under the Military Service Pensions Act, 1934.

A Junior Executive Officer received a gratuity of £40 for the performance of higher duties.

Two Clerical Officers received £48 19s. 2d. each for acting as Clerks in Waiting at their residences. They also received £6 12s. 6d. and £5 10s. 8d., respectively, in respect of overtime.

A Clerical Officer on loan to the Dublin and District Milk Board received an allowance of £95 9s. 8d. from the Board for acting as Secretary.

A Clerical Officer and two Messengers received sums varying from £31 6s. 4d. to £35 19s. 2d. in respect of overtime, Sunday duty, etc.

The Keeper at the Botanic Gardens received £50 for delivering evening lectures in Botany at the Gardens.

Three Firemen and a Gardener received sums varying from £42 9s. 4d. to £48 10s. 8d. in respect of overtime, Sunday duty, etc., at the Botanic Gardens.

The Literary Teacher at Clonakilty Agricultural Station received £30 for clerical work and £18 10s. 0d. fees for teaching Irish, and the Housemaster received an allowance of £37 10s. 0d. for acting as Superintendent during part of the year.

## NOTES.

This Account includes £2,914 11s. 7d. in respect of salaries of staff on loan to other Departments. It also includes £4,326 1s. 1d. in respect of salaries, etc., of staff on loan to the Dairy Disposal Company, Limited.

The Accounts of other Departments include £14,809 9s. 8d. in respect of salaries of staff on loan to this Department.

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

Reference.	Date.	Amount.	
		£ s. d.	
S.90/4/40	23rd February, 1940	9 16 3	Amount due in respect of bacon sold from the Irish Stand at the Birmingham Grocers Exhibition held in October, 1938.
S.90/19/33	29th February, 1940 30th November, 1940	46 1 8	Principal £34 12s. 3d. and interest £11 9s. 5d. which the Agricultural Credit Corporation failed to recover in connection with the scheme of loans for the purchase of sheep.
S.90/44/39	11th April, 1940 15th October, 1940 21st October, 1940	10 11 0	Sums of £3, £3 18s. 0d. and £3 13s. 0d. due in respect of the castration of bulls under Section 13 (2) of the Live Stock Breeding Act, 1925.
F.55/2/29	31st May, 1940	147 4 3	Principal £140 and interest £7 4s. 3d. due by a Co-operative Creamery in respect of a loan advanced for the erection of a Chilling Store.

Reference.	Date.	Amount.			
		£	s.	d.	
S.91/3/30	6th July, 1940 13th March, 1941	27	0	0	Balances of £15 and £12 due at the maximum rate in respect of two bulls sold in congested districts on special terms.
S.90/17/40	10th September, 1940	3	8		Fee payable under Section 15 of the Pigs and Bacon Act, 1935, by a pork butcher in respect of pork used for the production of bacon during December, 1938, and January and February, 1939.
S.90/29/40	18th December, 1940	50	0	0	Fee payable under Section 13 of the Agricultural Produce (Fresh Meat) Act, 1930, by a holder of a licence for the export of pork.
S.90/33/40	21st December, 1940	1	0	1	Principal 17s. 6d. and interest 2s. 7d. due in respect of a loan advanced in July, 1937, for the purchase of a hand spraying machine.
S.90/32/40	27th December, 1940	9	0	0	Balance due by a victualler in respect of the sale to him of a bullock purchased for shipment to Germany in December, 1938, and found unfit for shipment.
S.91/3/30	30th April, 1940 14th November, 1940 25th April, 1941	87	13	6	Sums varying from £2 10s. 0d. to £8 due by fifteen persons in respect of bulls sold on special terms in congested districts, and sums of 9s. 4d., £2 6s. 8d., £7 and £8 due by four persons in respect of boars sold.
S.90/8/39	12th April, 1940 24th June, 1940 11th July, 1940 18th December, 1940	4,496	3	5	Levies due under the Slaughter of Cattle and Sheep Acts, 1934 to 1936.

Fines amounting to £62,920 12s. 9d. incurred by holders of milling licences under Section 10 of the Agricultural Produce (Cereals) Act, 1935, for failure to meet the technical requirements of the Act to take into store specified monthly quantities of home-grown wheat were remitted with the consent of the Minister for Finance (Department of Finance minutes S.84/15/36 of 8th July, 1936, S. 90/23/36 of 31st October, 1940, and 18th December, 1940).

Payment of the annual fee required by Section 16 of the Agricultural Produce (Eggs) Act, 1939, was waived in 325 cases of registered dealers who had defaulted, and the sum of £325 involved was written off with the sanction of the Minister for Finance (Department of Finance minute S.90/14/41 of 6th May, 1941, and 24th July, 1941).

D. TWOMEY,

*Accounting Officer.*

29th November, 1941.

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

SEÓIRSE MAG CRAITH,

*Comptroller and Auditor-General.*

STATEMENT OF LOAN SECURITIES and Amounts repayable to the Department under Agreements, etc., on 31st March, 1941 (Capital amounts only).

	£	s.	d.
For the purchase of Agricultural Implements, etc. ... ..	37,510	18	5
For the purchase of Bulls ... ..	16,418	18	7
For the purchase of Stallions ... ..	2,213	14	2
For the purchase of Poultry Equipment... ..	189	19	8
For the purchase of Manures and Fertilisers (Cooley District) ...	3	15	10
For the purchase or erection of Poultry Houses ... ..	618	7	3
For the erection of Farm Silos ... ..	60	0	0
For the erection of Fencing in Congested Districts ... ..	245	11	10
For the erection of Glasshouses for growing tomatoes in the Gaeltacht	2,539	4	5
Loans to Co-operative Creamery Societies ... ..(a)	1,513	13	5
For the erection and equipment of Corn Mills ... ..	276	15	0
For the improvement of Flax Scutch Mills ... ..	255	12	0
Loans to Agricultural Credit Societies ... ..(b)	10,795	8	2
Transferred Milk supplies and sales of Creamery properties ... (b)	26,700	0	0
Loans to Co-operative Creamery Societies for special buildings and equipment, etc. ... ..(c)	5,973	9	10
Advances to the Agricultural Credit Corporation, Ltd., for the issue of loans for the purchase of heifers ... ..(b)	316	11	11
Advances to Seed Merchants in respect of seed supplied to farmers under Scheme of Credit for Seed Wheat ... ..	141	2	8
Sundry purchases of bulls under special Scheme for Congested Districts (maximum sum payable) ... ..(d)	19,489	18	0
Miscellaneous ... ..	31	0	0
	<hr/>		
	£125,294	1	2

(a) Inclusive of £1,000 provided from Unemployment Relief Act, 1931 (Deposit Account).

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

(c) Employment Schemes Vote, £5,089 6s. 6d.; Unemployment Relief Act, 1931 (Deposit Account) £884 3s. 4d.

(d) Reducible, if certain conditions are complied with, to £6,706 18s. 0d.

GENERAL CATTLE DISEASES FUND.

ACCOUNT of Receipts and Payments in respect of the General Cattle Diseases Fund in the Year ended 31st March, 1941.

RECEIPTS.	AMOUNT.	PAYMENTS.	AMOUNT.
	£ s. d.		£ s. d.
Balance on 1st April, 1940 ... ..	9,886 9 4	Recoupments to Local Authorities (57 & 58 Vict., c. 57, s. 72)	29,574 6 11
Assessments on Local Authorities (57 & 58 Vict., c. 57, s. 71)	25,930 9 2	Miscellaneous Expenses ... ..	4 15 1
Proportion of Fines ... ..	50 7 6	Balance on 31st March, 1941	7,648 13 10
Transfer from Oireachtas Vote 30, Subhead N.2, in respect of part compensation for slaughter of tuberculous cattle ... ..	1,360 9 10		
TOTAL ... ..	£37,227 15 10	TOTAL ... ..	£37,227 15 10

29th November, 1941.

D. TWOMEY, Accounting Officer.



## FISHERIES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, 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 ... ..	11,829	10,256 12 7	1,572 7 5	—
B.—Travelling Expenses ... ..	660	629 13 10	30 6 2	—
C.—Incidental Expenses ... ..	175	185 0 0	—	10 0 0
D.—Telegrams and Telephones	105	124 4 3	—	19 4 3
<b>SEA FISHERIES.</b>				
E.1.—Scientific Investigations, etc. ... ..	220	160 8 9	59 11 3	—
E.2.—International Council for the Study of the Sea ...	485	—	485 0 0	—
E.3.—Sea Fisheries Protection...	100	326 4 9	—	226 4 9
E.4.—Whale Fisheries Act, 1937 ... ..	5	—	5 0 0	—
E.5.—Steam Trawlers—Special Insurance ... ..	2,500	—	2,500 0 0	—
E.6.—Miscellaneous ... ..	50	2 14 10	47 5 2	—
<b>INLAND FISHERIES.</b>				
F.1.—Grants to Boards of Conservators and Local Authorities, etc. ...	6,300	6,727 16 9	—	427 16 9
F.2.—Fish Hatcheries ... ..	570	569 6 3	13 9	—
F.3.—State Fisheries ... ..	925	959 7 3	—	34 7 3
F.4.—Scientific Investigations, etc. ... ..	50	45 17 10	4 2 2	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
SEA FISHERIES ASSOCIATION.				
G.1.—Cost of Administration (Grant-in-Aid) ...	10,000	10,000 0 0	—	—
G.2.—General Development (Grant-in-Aid) ...	4,000	2,000 0 0	2,000 0 0	—
G.3.—Advances for Boats and Gear ...	10,000	12,000 0 0	—	2,000 0 0
G.4.—Advances for General Development ...	5,000	—	5,000 0 0	—
GROSS TOTAL ...£	52,974	43,987 7 1	11,704 5 11	2,717 13 0
			Surplus of Gross Estimate over Expenditure. £8,986 12 11	
Deduct :—	Estimated.	Realized.	Deficiency of Appropriations in Aid realized.	
H.—Appropriations in Aid ...	20,755	19,573 8 7	£1,181 11 5	
NET TOTAL ... ..£	32,219	24,413 18 6	Net Surplus to be surrendered. £7,805 1 6	

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

- A.—Saving mainly due to changes in the personnel of the clerical staff, to two vacancies on the technical staff and to the absence of a Writing Assistant on prolonged sick leave without pay.
- B.—Casual saving.
- C.—Excess due to expenditure on advertisements exceeding anticipations. This expenditure depends to a large extent on the number and nature of the fishery inquiries held during the year and is difficult to estimate.
- D.—Telephones cost more than estimated. Increased provision is now made.
- E.1.—Expenditure on scientific, etc., investigations was restricted owing to war conditions. A collector of statistics died during the year and his successor was not appointed for some months.
- E.2.—The contribution to the International Council for the Study of the Sea, which has its headquarters in Copenhagen, was not paid. No meeting of the Council was held during the year.
- E.3.—Excess due to a payment of £218 13s. 10d. to the Department of Defence for a gun supplied to the S.S. "Fort Rannoch" in the year 1939, and to payment of a gratuity of £65 to an officer of the Department of Industry and Commerce for services in connection with the fishery cruisers "Muirchu" and "Fort Rannoch."

- E.5.—The conditions governing payment were not complied with and, consequently, there was no expenditure out of this provision.
- E.6.—A small amount sufficed to meet expenses of a miscellaneous character arising during the year. Reduced provision is now made under this Subhead.
- F.1.—Payments to Local Authorities under Section 13 of the Fisheries Act, 1925, cannot be closely estimated. The excess caused by these payments was modified by savings on other items of the Subhead.
- F.3.—The additional expenditure under this Subhead is made up of several small sums.
- G.2.—Saving due to the difficulty of putting into operation some contemplated schemes of development.
- G.3.—The provision was not sufficient to meet the requirements of the Irish Sea Fisheries Association for the supply of boats and gear, etc., and to enable the Association to purchase in advance stocks of equipment, etc., for fishermen which it will be difficult to procure if war conditions continue.
- G.4.—This provision was intended for the purchase and erection of quick freezing plant, but the materials and skilled labour for the erection of such a plant were not available.

## 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 ... ..	300	269	3 11
(3) Sales of Boats ... ..	5	5	0 0
(4) Lettings of Sporting Rights, Sales of Fish (Sub-head F.3.) ... ..	600	552	11 0
(5) Repayment of Advances by the Sea Fisheries Association (Subheads G.3. and G.4.) ...	7,150	7,182	18 4
(6) Receipts under the Fisheries (Tidal Waters) Acts, 1934 and 1939 ... ..	600	650	10 0
(7) Receipts from licences, etc., under the Whale Fisheries Act, 1937 (No. 4 of 1937) ...	1,200	—	
(8) Miscellaneous Receipts ... ..	250	263	5 4
	<u>£20,755</u>	<u>£19,573</u>	<u>8 7</u>

(7) Receipts from licences, etc., under the Whale Fisheries Act, 1937.—All whaling vessels were withdrawn from registration in Éire after the estimate was framed and the anticipated receipts from licences, etc., did not materialise.

## NOTES.

Sums amounting to £653 5s. 1d. in respect of outstanding loans were written off with the consent of the Minister for Finance under the Fisheries (Revision of Loans) Act, 1931. The total arrears outstanding in respect of Fishery loans on 31st March, 1941, was £20,334 3s. 8d.

This Account includes £1,119 1s. 11d. in respect of the salaries of officers on loan to another Department.

## EXTRA REMUNERATION (exceeding £30).

A Higher Executive Officer received an allowance of £100 from Vote 64 for his services as Interviewing Officer under the Military Service Pensions Act, 1934.

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

D. TWOMEY,  
*Accounting Officer.*

29th November, 1941.

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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.

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*

## OFFICE OF THE MINISTER FOR JUSTICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941,  
compared with the Sum Granted, for the Salaries and Expenses of  
the OFFICE of the MINISTER FOR JUSTICE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
SALARIES, WAGES AND ALLOWANCES :				
A.1.—Headquarters Staff ...	39,287	37,437 0 5	1,849 19 7	—
A.2.—Film Censorship ...	1,788	1,749 4 1	38 15 11	—
A.3.—Censorship of Publications	620	683 16 7	—	63 16 7
A.4.—Legal and Technical Assistance ...	300	100 0 0	200 0 0	—
TOTAL FOR SALARIES, etc....	41,995	39,970 1 1	2,088 15 6	63 16 7
B.—Travelling Expenses ...	875	636 0 8	238 19 4	—
C.—Incidental Expenses ...	300	223 13 8	76 6 4	—
D.—Telegrams and Telephones ...	440	470 13 11	—	30 13 11
TOTAL FOR SUBHEADS B., C. AND D. ...	1,615	1,330 8 3	315 5 8	30 13 11
TOTAL ...	£ 43,610	41,300 9 4	2,404 1 2	94 10 6
Surplus to be surrendered ...			£2,309 10 8	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	155	271 14. 0

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

- A.1.—Savings due to vacancies not being filled on occurrence and staff changes.
- A.2.—The provision for substitute for Film Censor during annual leave was not fully expended.
- A.3.—The excess is due to increase in salary scales.

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

B.—Expenditure was below the average for the preceding three years.

C.—There were savings on the provision for the expenses of deportation orders.

D.—Expenditure increased because of the emergency conditions.

	Estimated.	Realized.		
	£	£	s	d.
Extra Receipts payable to Exchequer :—				
Fees in respect of licences and permits under the Dangerous Drugs Act, 1934 ... ..	155	169	15	0
Fees for Certificates under Irish Nationality and Citizenship Act, 1935 ... ..		38	10	0
Fees for Documents of Identity (Travel Permits) ...	—	25	0	0
Fines, etc., under Offences against the State Act, 1939 ...	—	35	14	2
Miscellaneous ... ..	—	2	14	10
	<u>£155</u>	<u>£271</u>	<u>14</u>	<u>0</u>

The receipts are variable and cannot be closely estimated.

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

A Principal Officer on loan to the Department of Defence received £128 0s. 4d. from the Army Vote and £16 0s. 4d. from this Vote for censorship duties.

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

This Account includes a sum of £1,481 10s. 4d. in respect of staff on loan to other Departments.

The Account of the Department of Finance includes a sum of £315 1s. 10d. in respect of an officer on loan to this Department.

S. A. ROCHE,  
*Accounting Officer.*

4th November, 1941.

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

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*

## GÁRDA SÍOCHÁNA.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, compared with the Sum Granted, for the Salaries and Expenses of the GÁRDA SÍOCHÁNA, including the TACA SÍOCHÁNA (No. 7 of 1925, No. 10 of 1926, No. 5 of 1937 and No. 28 of 1939); 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.	
A.—Salaries, Wages and Pay	1,605,502	1,589,080	16	8	16,421	3	4	—
B.—Allowances :—								
<i>Original</i> £184,970								
<i>Supplementary</i> 4,000								
	188,970	188,893	2	8	76	17	4	—
C.—Subsistence Allowances ....	8,500	6,867	11	5	1,632	8	7	—
D.—Locomotion Expenses :—								
<i>Original</i> £39,000								
<i>Supplementary</i> 2,700								
	41,700	39,656	10	7	2,043	9	5	—
E.—Clothing and Equipment	33,380	27,089	7	9	6,290	12	3	—
F.—Furniture, Barrack Bedding and Bedsteads ....	2,750	3,487	1	11	—			737 1 11
G.—Barrack Maintenance ....	715	700	7	5	14	12	7	—
H.—Transport and Carriage :—								
<i>Original</i> £25,145								
<i>Supplementary</i> 8,000								
	33,145	30,575	6	2	2,569	13	10	—
I.—Fuel, Light and Water :—								
<i>Original</i> £17,800								
<i>Supplementary</i> 5,100								
	22,900	21,869	17	10	1,030	2	2	—
J.—Medical Expenses ....	7,669	7,354	14	4	314	5	8	—
K.—Escort and Conveyance of Children to Industrial Schools and Places of Detention :—								
<i>Original</i> £315								
<i>Supplementary</i> 215								
	530	501	3	9	28	16	3	—
L.—Telegrams and Telephones :—								
<i>Original</i> £21,000								
<i>Supplementary</i> 8,000								
	29,000	26,200	11	1	2,799	8	11	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
M.—Compensation .....	2,000	546 18 1	1,453 1 11		—	
N.—Incidental Expenses :—						
<i>Original</i> £4,318						
<i>Supplementary</i> 10,690						
	15,008	5,593 0 10	9,414 19 2		—	
NN.1.—Local Security Force : Expenses :—						
<i>Original</i> Nil						
<i>Supplementary</i> £93,990						
	93,990	84,509 4 4	9,480 15 8		—	
NN.2.—Local Security Force : Capitation Grants (Grants-in-Aid) :—						
<i>Original</i> Nil						
<i>Supplementary</i> £42,192						
	42,192	42,190 11 8	1 8 4		—	
<i>Deduct :—</i>	2,127,951	2,075,116 6 6	53,571 15 5		737 1 11	
Anticipated Savings on various Subheads ( <i>See Supplementary Estimate</i> ) .....	15,800	—	15,800 0 0		—	
<b>GROSS TOTAL :—</b>						
<i>Original</i> £1,953,064						
<i>Supplementary</i> 159,087						
	£ 2,112,151	2,075,116 6 6	37,771 15 5		737 1 11	
<i>Deduct :—</i>						
O.—Appropriations in Aid :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £37,034 13 6			
<i>Original</i> £28,510			Surplus of Appropriations in Aid realized. £1,758 13 11			
<i>Supplementary</i> 2,600						
	31,110	32,868 13 11				
<b>NET TOTAL :—</b>			Total Surplus to be surrendered. £38,793 7 5			
<i>Original</i> £1,924,554						
<i>Supplementary</i> 156,487						
	£ 2,081,041	2,042,247 12 7				

Estimated.      Realized.

Extra Receipts payable to Exchequer .....

	£	£ s. d.
	1,800	1,474 3 11

Details of receipts are as follows :—

1. Special Fees received under the Weights and Measures Acts ..... 1,467 1 5

2. Fines on members of Taca Síochána ..... 7 2 6

£1,474 3 11

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

- A.—The saving is due to the Force being on 1st April, 1940, below the strength provided for and to the suspension of Garda recruiting.
- C.—The expenditure was below the average of the preceding four years.
- D.—Transfer and locomotion expenses were less than anticipated.
- E.—Certain items for which provision had been made did not become a charge on the Vote until after the close of the financial year.
- F.—Excess due to the belated settlement of some accounts for which provision had been made in the previous year's Vote and to a rise in prices.
- H.—Repayable advances to Officers for the purchase of cars and running and maintenance expenses of Garda transport were less than anticipated.
- I.—The provision made for the advance purchase of fuel for the winter months exceeded requirements.
- J.—Two accounts for medicines provided for in the Estimate did not come in course of payment until after the close of the year.
- K.—Expenditure being dependent upon the number of committals cannot be forecast accurately.
- L.—The estimate of expenditure for the extension of telephone facilities to all Garda stations arising out of the emergency situation was necessarily approximate.
- M.—Expenditure varies considerably and was less than in any preceding year.
- N.—As supplies were not obtainable, the provision, £2,730, for the purchase of safes and £4,150 of the sum provided for wireless apparatus were not expended within the year, and there was a substantial saving on the provision for miscellaneous equipment.
- NN.1.—Anticipated expenditure of £5,000, approximately, on Grants-in-Aid for boots for the A Group did not become a charge on the Vote. The estimate for miscellaneous expenses was rather conjectural, the provision for rations, ammunition and compensation not being utilized.

## O.—Appropriations in Aid:—

	Estimated.	Realized.		
	£	£	s.	d.
1. Repayments of sums advanced to Officers under Subhead H. ....	1,700	1,691	10	0
2. Payments for services rendered by the Garda Síochána ....	2,000	2,613	5	1
3. Repayments in respect of loss of property or damage to stores, etc. ....	100	67	15	6
4. Proceeds of sale of Old Stores and Cast Uniforms ....	2,360	2,564	9	0
5. Hackney Car and Carriage, etc., Licences (Dublin Metropolitan Area) ....	470	807	6	0
6. Fees for Aliens' Certificates, Street Traders' Certificates, Pedlars' Certificates and Chimney Sweepers' Certificates	350	261	7	0
7. Payment from Road Fund in respect of expenses of Garda Síochána in the execution of Roads Act, 1920, and Road Traffic Act, 1933 ....	22,660	22,662	9	4

	Estimated.	Realized.	
	£	£	s. d.
8. Proceeds of sale of Forfeited and Unclaimed Property, etc.	300	182	9 8
9. Fees for Accident Reports	800	888	15 0
10. Miscellaneous Receipts	370	1,129	7 4
	£31,110	£32,868	13 11

(2) It was anticipated that these receipts would fall off owing to the emergency conditions.

(3) Receipts fluctuate.

(4) Receipts are dependent upon the quantity of old stores for disposal and the prices obtaining when the sale is made.

(5) The estimate was framed on the assumption that there would have been a marked reduction in the number of tram cars.

(6) A variable item.

(8) and (9) Estimates are necessarily conjectural.

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

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

(1) Quantity of petrol destroyed by fire, £3 5s. 5d. No disciplinary action could be taken against the member concerned. (Department of Finance authority S.13/23/40).

(2) Quantity of bed-clothing accidentally destroyed by fire in a Garda Barracks, £2 6s. 0d. (Department of Finance authority S.13/24/40).

(3) Uniform damaged in a disturbance, £1 7s. 1d. Negligence was not attributable to the member concerned. (Department of Finance authority S.13/35/40).

(4) Loss of revolver and ammunition, for which it was not possible to fix responsibility, £3 8s. 0d. (Department of Finance authority S.13/59/40).

(5) Handcuffs lost or rendered unfit for further use while on loan to the Army Authorities, £5 5s. 0d. (Department of Finance authority S.13/86/40).

(6) Spare wheel lost, £2 4s. 6d. No negligence on the part of the Garda driver. (Department of Finance authority S.13/11/41).

(7) Damage to Garda car, petrol, etc., caused by fire. A sum of £43 10s. 0d. was recovered, as a result of a claim for malicious injury, against a gross loss of £64 18s. 9d. (Department of Finance authority S.13/24/41).

(8) A sum of £10 was accepted in settlement of a claim for loss of services, etc., of a Garda who was kicked by a horse. The pay and allowances of the Garda for the period of incapacity amounted to £26 4s. 10d. and medical expenses to £12 8s. 0d. (Department of Finance authority S.13/43/40).

(9) 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, nine cases, £82 19s. 10d. (Department of Finance authorities S.16/22/40, S. 16/29/40, S.16/36/40, S.16/52/40, S.16/53/40, S.16/54/40, S.16/57/40, S.16/60/40, S.16/5/41).

(b) Under a halving agreement, one case. Out of a gross loss of £19 2s. 6d. a sum of £2 4s. 9d. was recovered. (Department of Finance authority S.16/26/40).

(10) In twenty-seven cases of damage to Garda vehicles no negligence was attributable to Garda personnel. Sums amounting to £26 4s. 7d. were recovered from the owners of the civilian cars involved, against a gross loss of £147 3s. 5d. (Department of Finance authorities S.13/20/40, S.16/24/40, S.16/28/40, S.16/31/40, S.16/35/40, S.16/39/40, S.16/40/40, S.16/41/40, S.16/42/40, S.16/43/40, S.16/45/40, S.16/46/40, S.16/47/40, S.16/48/40, S.16/49/40, S.16/50/40, S.16/51/40, S.16/55/40, S.16/59/40, S.16/63/40, S.16/64/40, S.16/65/40, S.16/2/41, S.16/3/41, S.16/6/41, S.16/11/41, S.16/14/41).

## EXTRA REMUNERATION (exceeding £30).

From the Vote for Army Pensions one hundred and twenty-three members of the Force received sums varying from £30 8s. 4d. to £222 7s. 4d. and amounting to £6,484 3s. 0d. as pensions under the Military Service Pensions Acts.

## NOTE.

The expenditure under Subhead H. includes £18 10s. 0d. Northern Ireland driving licence fees and insurance premiums covering third party risks in Northern Ireland.

## GÁRDA SÍOCHÁNA REWARD FUND, 1940-41.

The appended Statement shows the total receipts proper to the Fund in the Year 1940-41: the amount of the payments in that period, and the balance to the credit of the Fund at the 31st March, 1941.

	£	s.	d.		£	s.	d.
Balance from previous year	497	15	0	Payments during the year			
				1940-41	6,465	4	6
Total amount credited in the				Balance on 31st March, 1941	*1,689	18	9
year 1st April, 1940, to							
31st March, 1941	7,657	8	3				
	<u>£8,155</u>	<u>3</u>	<u>3</u>		<u>£8,155</u>	<u>3</u>	<u>3</u>

\* In addition there were on the 31st March, 1941, sums held in Suspense Accounts payable to the Reward Fund amounting to £7 13s. 7d.

S. A. ROCHE,

*Accounting Officer.*

26th November, 1941.

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

SEÓIRSE MAG CRAITH,

*Comptroller and Auditor-General.*

## PRISONS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, compared with the Sum Granted, for the Expenses of PRISONS, the BORSTAL INSTITUTION, and the Maintenance of CRIMINAL LUNATICS confined in DISTRICT MENTAL HOSPITALS (17 & 18 Vict., c. 76 ; 34 & 35 Vict., c. 112, sec. 6 ; 40 & 41 Vict., c. 49 ; 47 & 48 Vict., c. 36 ; 61 & 62 Vict., c. 60 ; 1 Edw. 7, c. 17, sec. 3 ; 8 Edw. 7, c. 59 ; and 4 & 5 Geo. 5, c. 58).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Pay and Allowances of Officers, including Uniform... ..	55,792	51,323 11 2	4,468 8 10	—
B.—Victualling ... ..	7,530	7,080 17 10	449 2 2	—
C.—Clothing, Bedding, Furniture, etc. ... ..	1,880	1,299 6 7	580 13 5	—
D.—Medicines, Surgical Instruments, etc. ... ..	290	235 10 10	54 9 2	—
E.—Fuel, Light, Water, Cleaning Articles, etc. ... ..	6,940	8,700 16 1	—	1,760 16 1
F.—Rent, etc. ... ..	204	203 1 10	18 2	—
G.—Escort and Conveyance ...	3,250	4,312 17 5	—	1,062 17 5
H.—Ordinary Repairs of Buildings ... ..	1,525	842 11 11	682 8 1	—
I.—Fine Fund ... ..	10	5 0 0	5 0 0	—
J.—Travelling Expenses ...	380	159 8 8	220 11 4	—
K.—Incidental Expenses ...	340	352 0 7	—	12 0 7
L.—Telegrams and Telephones	235	233 1 10	1 18 2	—
M.—Maintenance of Criminal Lunatics in District Mental Hospitals ...	9,000	8,339 12 10	660 7 2	—
N.—Gratuities to Prisoners ...	325	273 0 0	52 0 0	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
O.—Contributions to Discharged Prisoners' Aid Societies	85	85 0 0	—	—	—	
P.—Manufacturing Department and Farms ... ..	9,300	8,161 5 11	1,138 14 1	—	—	
<b>GROSS TOTAL</b> ... ..	<b>97,086</b>	<b>91,607 3 6</b>	<b>8,314 10 7</b>	<b>2,835 14 1</b>		
			Surplus of Gross Estimate over Expenditure. £5,478 16 6			
<i>Deduct :—</i>	<i>Estimated.</i>	<i>Realized.</i>	<i>Deficiency of Appropriations in Aid realized.</i>			
Q.—Appropriations in Aid ...	12,455	9,889 13 5	£2,565 6 7			
<b>NET TOTAL</b> ... ..	<b>84,631</b>	<b>81,717 10 1</b>	<b>Net Surplus to be surrendered.</b> <b>£2,913 9 11</b>			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Refund of overpayment ... ..	—	7 0

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

- Estimated daily average number of prisoners ... 535  
 Actual daily average number of prisoners ... 502
- A.—Saving due to vacancies remaining unfilled, changes in the personnel of the staff and the closing down of Cork Prison.
- B.—Saving mainly due to the actual number of prisoners being less than the number estimated for.
- C.—Saving due to anticipated rise in prices not being realized, to fewer prisoners than estimated, and the closing down of Cork Prison.
- D.—Saving mainly due to reserve stock made available for current use at other prisons on the closing down of Cork Prison.
- E.—Excess due to the purchase of reserve stocks (Department of Finance authority S.99/17/39, dated 19th July, 1940) and the rise in coal prices.
- G.—The expenditure, being dependent upon the number of prisoners conveyed, distances travelled, and varying hire charges, cannot be forecast accurately.
- H.—Saving due to work estimated for not being carried out, and the closing down of Cork Prison.

J.—The expense was less than the average for the preceding three years.

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

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

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

P.—The provision for the purchase of materials for the manufacture of mail bags was utilized in part only.

Q.—Appropriations in Aid :—

	Estimated.	Realized.	
	£	£	s. d.
(1) Receipts from Manufacturing Department (including value of articles supplied for use in Prisons) ...	11,297	8,847	1 5
(2) Receipts from Farms and Gardens (including value of produce used in Prisons) ...	720	634	11 1
(3) Rents ...	246	223	5 2
(4) Sales of Old Stores and Miscellaneous Receipts ...	192	184	15 9
	<u>£12,455</u>	<u>£9,889</u>	<u>13 5</u>

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

(2) Due to decline in sales.

#### NOTES.

Four ex-gratia payments amounting in all to £5 8s. 3d. were made to certain contractors in respect of increases in their expenses owing to the Emergency conditions (Department of Finance authorities S.9/16/39, dated 6th November, 1940, and S.9/4/40, dated 31st July, 1940, 21st August, 1940, and 6th March, 1941).

The expenditure under Subhead K. includes a payment of £29 5s. 10d. execution expenses; the executioner's services were not required (Department of Finance authority S.61/1/40, dated 31st July, 1940).

S. A. ROCHE,

*Accounting Officer.*

30th October, 1941.

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

SEÓIRSE MAG CRAITH,

*Comptroller and Auditor-General.*

ABSTRACT STATEMENT OF THE MANUFACTURING ACCOUNTS OF THE PRISONS AND BOBSTAL INSTITUTION FOR THE  
Year ended 31st March, 1941.

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, 1940	493	12 8	6,032	13 1	7,126	5 9	640	15 7	9,548	1 8	10,188	17 3
Purchases, 1940-41	273	18 0	7,883	12 4	8,157	10 4	547	16 0	6,535	11 11	7,083	7 11
Profit ...	421	0 11	1,567	8 2	1,988	9 1						
	£	1,188 11 7	16,083	13 7	17,272	5 2	£	1,188 11 7	16,083	13 7	17,272	5 2

\*Viz.—Manufactory Materials, £4,991 11s. 7d.; Manufactured Goods, £951 14s. 7d.; Tools, £1,140 ls. 9d.

RECONCILIATION WITH CASH ACCOUNT.

	£	s. d.	£	s. d.	£	s. d.
To Increase of outstanding Debts due to Manufacturing Department :—						
From	...	1,479 12 8				£
+To	...	2,186 17 5				42 17 10
			707	4 9		
Decrease of outstanding Debts due by Manufacturing Department :—						
From		245 9 8				
*To		241 14 1				
			3	15 7		
Excess of Receipts over Expenditure ...			1,320	6 7		
			£	2,031 6 11		£
						2,031 6 11

+Viz.—Public Departments, £2,082 3s. 5d.; Other Persons, £104 14s. 0d.

\*Viz.—Public Departments, £18 17s. 2d.; Other Persons, £222 16s. 11d.

S. A. ROCHE, Accounting Officer.

## DISTRICT COURT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, compared with the Sum Granted, for such of the Salaries and Expenses of the DISTRICT COURT as are not charged on the Central Fund (No. 10 of 1924, secs. 70 and 76; No. 27 of 1926, secs. 49 and 50; and No. 15 of 1928, sec. 13).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances ... ..	35,683	34,211 10 5	1,471 9 7	—
B.—Travelling Expenses ...	5,400	4,960 0 10	439 19 2	—
C.—Incidental Expenses ...	95	79 5 3	15 14 9	—
TOTAL	£ 41,178	39,250 16 6		—
Surplus to be surrendered ...		£ 1,927 3 6		

Extra Receipts payable to Exchequer :—	Estimated.	Realized.
	£	£ s. d.
District Court Fines ... ..	7,000	6,000 0 0
Refund of overpayment of National Health Insurance Contributions ... ..	—	3 16 6
	£7,000	£6,003 16 6

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

A.—Savings due to vacancies and to posts remaining unfilled for part of the year.

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

## NOTES.

The Account of the Land Registry and Registry of Deeds includes the sum of £320 5s. 0d. in respect of salary, etc., of an officer on loan to the District Court.

The Account of the Department of Lands includes the sum of £159 7s. 4d. in respect of salary, etc., of an officer on loan to the District Court.

S. A. ROCHE,  
*Accounting Officer.*

22nd October, 1941.

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

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*

## SUPREME COURT AND HIGH COURT OF JUSTICE.

## See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, 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), and to make good certain DEFICIENCIES IN ESTATES OF MINORS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances ... ..	52,217	51,083 0 5	1,133 19 7	—
B.— Travelling and Incidental Expenses ... ..	130	101 4 11	28 15 1	—
C.—Telegrams and Telephones	465	463 2 10	1 17 2	—
D.—Compensation to a District Probate Registrar ...	83	39 13 11	43 6 1	—
E.—Stenography (Central Criminal Court) ... ..	305	300 0 0	5 0 0	—
F.—Costs and Expenses of Services under Section 55 of the Court Officers Act, 1926 ... ..	450	210 12 1	239 7 11	—
G.—Expenses of High Court on Circuit ... ..	2,200	2,057 2 2	142 17 10	—
I.—Advances to make good certain Deficiencies in Estates of Minors :—				
Original ... Nil				
Supplementary £2,500	£ 2,500	2,252 4 0	247 16 0	—
GROSS TOTAL :—				
Original £55,850				
Supplementary 2,500	£ 58,350	56,507 0 4	1,842 19 8	—
			Surplus of Gross Estimate over Expenditure. £1,842 19 8	
			Deficiency of Appropriations in Aid realized. £343 2 11	
Deduct :—	Estimated.	Realized.		
H.—Appropriations in Aid ...	1,310	966 17 1		
NET TOTAL :—				
Original £54,540				
Supplementary 2,500	£ 57,040	55,540 3 3		Net Surplus to be surrendered. £1,499 16 9

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Lunacy Percentages           ...    ...    ...    ...	3,400	3,340 17 2

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

- A.—Saving due to changes in staff personnel and vacancies not being filled.
- B.—Variable nature of the service.
- D.—Saving due to death of the District Probate Registrar on 22nd September, 1940.
- F.—Some accounts proper to the year had not been submitted at its close.
- G.—Expenditure is necessarily variable and cannot be forecast accurately.
- I.—It was not possible to estimate in advance the precise amount required to meet the payments under this Subhead.
- H.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
Bankruptcy Percentages           ...    ...    ...    ...	1,300	966 17 1
Duty on Estates                   ...    ...    ...    ...	10	—
	£1,310	£966 17 1

These receipts fluctuate and cannot be estimated accurately.

## EXTRA REMUNERATION (exceeding £30).

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

The amount charged against Subhead A. includes a sum of £14 6s. 10d. in respect of an officer on loan to Land Registry and Registry of Deeds.

22nd October, 1941.

S. A. ROCHE,  
*Accounting Officer.*

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

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*

## LAND REGISTRY AND REGISTRY OF DEEDS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, compared with the Sum Granted, for the Salaries and Expenses of the LAND REGISTRY (40 & 41 Vict., c. 57; 54 & 55 Vict., c. 66; and No. 10 of 1924, sec. 102); and of the REGISTRY OF DEEDS (2 & 3 Will. 4, c. 87; 27 & 28 Vict., c. 76; 38 & 39 Vict., c. 5; and 46 & 47 Vict., c. 20).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
<b>LAND REGISTRY.</b>				
A.—Salaries, Wages and Allowances ... ..	26,662	25,244 19 4	1,417 0 8	—
B.—Travelling and Incidental Expenses ... ..	85	200 7 7	—	115 7 7
<b>REGISTRY OF DEEDS.</b>				
C.—Salaries, Wages and Allowances ... ..	19,994	18,624 0 5	1,369 19 7	—
D.—Incidental Expenses ... ..	82	44 17 4	37 2 8	—
E.—Transcription of Memorials	1,077	1,223 14 5	—	146 14 5
<b>TOTAL ... ..</b>	<b>£ 47,900</b>	<b>45,337 19 1</b>	<b>2,824 2 11</b>	<b>262 2 0</b>
Surplus to be surrendered ...			<u>£2,562 0 11</u>	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—	£	£ s. d.
Sum received in respect of loss of services of an officer	—	33 2 3

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

- A.—Saving due to changes in staff personnel owing to retirements.  
 B.—Excess due to expenses incurred in filming of maps in Land Registry.

- C.—Saving due to changes in staff personnel owing to retirements.
- D.—Saving due to change in telephone system in Registry of Deeds.
- E.—Excess due to variable nature of Subhead and employment of extra Typist.

## NOTES.

This Account includes the sum of £977 3s. 1d. in respect of officers on loan to the Department of Defence; and £320 5s. 0d. in respect of an officer on loan to the Metropolitan District Court.

The Account of the Supreme Court and High Court of Justice includes the sum of £14 6s. 10d. in respect of the salary of an officer on loan to the Land Registry and Registry of Deeds.

The Account of the Department of Lands includes the sum of £375 3s. 7d. in respect of salaries paid to officers on loan to the Land Registry and Registry of Deeds.

S. A. ROCHE,

*Oifigeach Cúntasíochta.*

5th November, 1941.

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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.

SEÓIRSE MAG CRAITH,

*Comptroller and Auditor-General.*

## CIRCUIT COURT.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, 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 ... ..	72,673	70,178 8 0	2,494 12 0	—
B.—Travelling Expenses ... ..	4,195	3,595 16 11	599 3 1	—
C.—Incidental Expenses ... ..	1,610	1,180 1 2	429 18 10	—
D.—Telegrams and Telephones	450	423 19 7	26 0 5	—
<b>GROSS TOTAL</b> ...£	<b>78,928</b>	<b>75,378 5 8</b>	<b>3,549 14 4</b>	<b>—</b>
			Surplus of Gross Estimate over Expenditure. £3,549 14 4	
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Appropriations in Aid realized.	
E.—Appropriations in Aid ...	26,660	34,287 9 4	£7,627 9 4	
<b>NET TOTAL</b> ...£	<b>52,268</b>	<b>41,090 16 4</b>	Total Surplus to be surrendered. £11,177 3 8	

Estimated.	Realized.
£	£ s. d.

Extra Receipts payable to Exchequer :—

Interest on Public Accounts ... ..	—	1 6 3
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## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to the fact that provision for Special Court Messengers and for staff for execution of Land Commission Warrants was not wholly required, and savings on vacant posts.
- B.—Savings due to decreased expenditure on travelling in connection with execution of Court Orders, etc.
- C.—Incidental expenses in connection with execution of Court Orders, etc., were less than anticipated.
- E.—Appropriations in Aid:—

	Estimated.	Realized.	
		£	£ s. d.
Jurors Lists ... ..	2,500	3,027	2 0
Voters Lists ... ..	9,500	9,566	2 3
Bankruptcy Fees ... ..	100	138	7 4
Publicans' Licences—Fees ... ..	1,550	1,520	0 0
Execution of Court Orders and Land Commission Warrants ... ..	13,000	20,035	17 9 (a)
Miscellaneous ... ..	10	—	
	<u>£26,660</u>	<u>£34,287</u>	<u>9 4</u>

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

## EXTRA REMUNERATION (exceeding £30).

From the Vote for the Supreme Court and High Court of Justice a Stenographer received £300 as Stenographer to the Central Criminal Court. The County Registrars of Cavan, Limerick, Waterford and Cork received £50 each in connection with their duties as Probate Registrars.

## NOTES.

A Clerk in the Circuit Court Office, Monaghan, misappropriated sums amounting to £44 9s. 1d. which were made good. He pleaded guilty and was discharged by the Court under the Probation of Offenders Act on entering into recognisances. He was dismissed the Service.

A sum of £240 was embezzled by a Special Court Messenger. He was sentenced by the Court to three years penal servitude and was dismissed the Service.

S. A. ROCHE,

*Oifigeach Cúntasáiríochta.*

22nd October, 1941.

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

SEÓIRSE MAG CRAITH,

*Comptroller and Auditor-General.*

## PUBLIC RECORD OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, 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.	£ s. d.	
A.—Salaries, Wages and Allowances ... ..	4,987	4,878 6 10	108 13 2	—	—	
B.—Incidental Expenses ...	140	75 4 0	64 16 0	—	—	
TOTAL ... ..£	5,127	4,953 10 10			—	
Surplus to be surrendered		...£	173 9 2			

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

- A.—Savings caused by delay in filling vacancy caused by the retirement of an Established Copyist offset by appointment of a Temporary Cleaner in place of Cleaner released for service in Defence Forces.
- B.—Savings on purchase of documents, transfer of records and office expenses offset by increase in expenses on telephone services.

JAMES F. MORRISSEY,  
*Accounting Officer.*

20th October, 1941.

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

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*

## CHARITABLE DONATIONS AND BEQUESTS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, compared with the Sum Granted, for the Salaries and Expenses of the CHARITABLE DONATIONS AND BEQUESTS OFFICE (7 & 8 Vict., c. 97, secs. 7 & 8; 30 & 31 Vict., c. 54, sec. 24; and 34 & 35 Vict., c. 102).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries and Wages ...	3,140	3,121 4 0	18 16 0	—
B.—Law Costs ... ..	25	15 19 5	9 0 7	—
C.—Travelling and Incidental Expenses ... ..	35	26 16 10	8 3 2	—
GROSS TOTAL ...£	3,200	3,164 0 3	35 19 9	—
<i>Deduct :—</i>			Surplus of Gross Estimate over Expenditure. £35 19 9	
	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. 5s. 4d.	
D.—Appropriations in Aid ...	48	47 14 8	Net Surplus to be surrendered. £35 14 5	
NET TOTAL ...£	3,152	3,116 5 7		
			Estimated	Realized.
			£	£
Extra Receipts payable to Exchequer ... ..			5	—

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

A.—Saving is mainly due to the filling of a vacancy by an officer on a lower salary.

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

W. SMYTH,  
*Accounting Officer.*

21st October, 1941.

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

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*

## LOCAL GOVERNMENT AND PUBLIC HEALTH.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF THE MINISTER FOR LOCAL GOVERNMENT AND PUBLIC HEALTH, and of 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 ... ..	135,898	130,097 5 3	5,800	14 9	—	—
B.—Travelling Expenses of Inspectors ... ..	13,000	9,626 5 4	3,373	14 8	—	—
C.—Salaries of Auditors ... ..	14,230	14,227 0 6	2	19 6	—	—
D.—Travelling Expenses of Auditors ... ..	2,000	1,699 4 1	300	15 11	—	—
E.—Expenses in connection with International and other Congresses ... ..	265	—	265	0 0	—	—
F.—Inquiries ... ..	1,200	1,122 18 7	77	1 5	—	—
G.1.—Vaccine Lymph Supply ... ..	1,625	1,624 15 11	4	1	—	—
G.2.—Expenses in connection with the Therapeutic Substances Act, 1932 ... ..	350	—	350	0 0	—	—
G.3.—Expenses in connection with the Milk and Dairies Act, 1935 ... ..	100	87 9 0	12	11 0	—	—
H.1.—Travelling and Incidental Expenses ... ..	1,430	1,175 12 11	254	7 1	—	—
H.2.—Telegrams and Telephones	970	1,011 16 2	—	—	41	16 2
I.—Charge under Irish Land Act, 1909, Section 11 (2) (Grant-in-Aid) ... ..	24,640	24,639 6 0	14	0	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
<b>MISCELLANEOUS GRANTS.</b>						
J.1.—Child Welfare, Schools for Mothers, etc. ...	25,900	25,107 10 8	792 9 4	—	—	
J.2.—Grants for the Supply of Milk to Necessitous Children ...	90,000	88,567 19 7	1,432 0 5	—	—	
J.3.—Provision of Ware Potatoes for Aran Islands :— Original Nil Supplementary £1,100	1,100	948 15 0	151 5 0	—	—	
K.—Medical Treatment, etc., of School Children ...	35,000	33,933 19 10	1,066 0 2	—	—	
L.1.—Grants under the Education (Provision of Meals) Acts, 1914 to 1930 ...	16,840	17,073 9 2	—	233 9 2	—	
L.2.—Grants under the School Meals (Gaeltacht) Acts, 1930 and 1933 ...	10,000	9,402 11 8	597 8 4	—	—	
M.—Welfare of the Blind ...	7,300	7,310 15 2	—	10 15 2	—	
N.—Treatment of Tuberculosis	150,000	154,644 0 3	—	4,644 0 3	—	
O.—Treatment of Venereal Diseases ...	8,800	8,229 8 5	570 11 7	—	—	
P.—Grant-in-Aid of Westmorland Lock Hospital ...	2,600	2,600 0 0	—	—	—	
Q.—Grants in respect of training of native Irish Speakers in Hospital Nursing ...	120	100 14 10	19 5 2	—	—	
R.—Grants to Local Authorities, etc., under Housing (Ireland) Act, 1919 ...	1,740	1,724 8 8	15 11 4	—	—	
S.1.—Contributions towards Loan Charges under the Housing (Financial and Miscellaneous Provisions) Act, 1932 ...	476,000	460,732 13 5	15,267 6 7	—	—	
S.2.—Grants under the Housing (Financial and Miscellaneous Provisions) Acts, 1932 to 1940 :— Original £200,000 Supplementary 30,000	230,000	213,855 10 0	16,144 10 0	—	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
T.—Acquisition of Land (Allotments) (Amendment) Act, 1934 ... ..	7,279	7,125 18 9	153 1 3	—	—	
V.—Losses ... ..	—	40 0 0	—	40 0 0	—	
<i>Deduct :—</i>	1,258,387	1,216,709 9 2	46,647 11 7	4,970 0 9	—	
Anticipated Savings on various Subheads (See Supplementary Estimates) ...	30,730	—	30,730 0 0	—	—	
<b>GROSS TOTAL :—</b>						
Original £1,227,287						
Supplementary 10						
Do. 360						
£ 1,227,657	1,227,657	1,216,709 9 2	15,917 11 7	4,970 0 9	—	
<i>Deduct :—</i>						
U.—Appropriations in Aid :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £10,947 10 10			
Original £15,965	—	—	—			
Supplementary 350	16,315	18,707 5 8	Surplus of Appropriations in Aid realized. £2,392 5 8			
<b>NET TOTAL :—</b>						
Original £1,211,322						
Supplementary 10						
Do. 10						
£ 1,211,342	1,211,342	1,198,002 3 6	Total Surplus to be surrendered. £13,339 16 6			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Receipts from County and County Borough Councils in respect of Combined Purchasing Scheme (No. 20 of 1925, Section 10) ...	5,500	5,531 19 4
Compensation for loss of services of officers injured in motor accidents ... ..	—	67 11 5
Miscellaneous ... ..	—	2 8 9
	£5,500	£5,601 19 6

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

- A.—Saving is due to vacancies in Technical Staff and, to some extent, to absence of staff on Army service and to appointments at initial salary to vacancies in clerical staff consequent on resignations, etc.
- B.—Saving is due to vacancies in Technical Staff.
- D.—Expenditure was less than anticipated. Two Auditors were acting throughout the year as part-time Commissioners in place of Local Bodies.
- E.—Owing to prevailing conditions no expenses were incurred on Congresses.
- F.—Expenditure could not be more closely estimated.
- G.2.—It was not practicable to carry out inspections of the premises of foreign firms from which therapeutic substances are imported.
- G.3.—Expenditure was estimated as closely as practicable.
- H.1.—Saving is mainly in travelling expenses of Headquarters Staff.
- H.2.—Excess is due to increased use of telephone service.
- J.1.—Expenditure was estimated as closely as practicable.
- J.2.—The shares of Local Authorities in the Grant being fixed there is generally a small saving in each area.
- J.3., K. and L.1.—Expenditure was estimated as closely as practicable on the information available.
- L.2.—Expenditure in two counties fell short of the amount which would qualify for the full share allocated to them out of the Grant.
- M.—Casual variation.
- N.—Excess is due to increase in number of persons receiving treatment and in cost of maintenance.
- O.—Saving is mainly due to decrease in number of patients at one of the treatment centres.
- Q., R., S.1., S.2. and T.—Expenditure was estimated as closely as practicable.
- V.—Subhead opened in accordance with Department of Finance minutes S.32/2/40 of 14th August, 1940, and 13th January, 1941, to show an excess payment which had eventually to be written off as irrecoverable. The excess payment was made in 1933 to a private builder in the course of payment of certain grants to which he was entitled under the Housing (Financial and Miscellaneous Provisions) Act, 1932. Legal proceedings were instituted for recovery of the amount. A return of "No goods" was made by the Sheriff.

## U.—Appropriations in Aid :—

	Estimated.	Realized.	
	£	£	s. d.
(1) Auditors' Salaries to be repaid by Local Bodies	4,200	3,491	3 0
(2) Expenses of Inquiries to be repaid by Local Bodies	1,200	1,268	10 9
(3) Fees for renewal of Licences to Private Mental Hospitals	276	276	0 0
(4) Fees under the Therapeutic Substances Act, 1932	40	52	10 0
(5) Fees for Licences under the Milk and Dairies Act, 1935	200	184	0 0

	Estimated.	Realized.	
	£	£	s. d.
(6) Expenses of Roads Section repayable out of Road Fund under Section 10 (1) of the Road Traffic Act, 1933	9,250	7,884	2 7
(7) Salaries of officers acting temporarily as Local Government Commissioners, and proportion of salary of Pharmacist	549	2,651	4 4
(8) Expenses incurred in the administration of the Widows' and Orphans' Pensions Acts, 1935 to 1937, repayable out of the Widows' and Orphans' Pensions Fund	50	49	19 2
(9) Amount recoverable as Administrative Expenses in connection with Employment Schemes	150	143	5 10
(10) Miscellaneous	50	2,406	10 0
(11) Receipts from sale of ware potatoes in Aran Islands	350	300	0 0
	<u>£16,315</u>	<u>£18,707</u>	<u>5 8</u>

(6) The expenses of the Roads Section were less than estimated owing to vacancies in staff.

(7) It was anticipated that the period of service of the temporary Commissioners would cease at 30th June, 1940, but they were continued for the whole year and an additional appointment was made during the year.

(10) A sum of £2,340 was received from the Cork Corporation as a refund of grants paid by this Department to a Public Utility Society in connection with a housing scheme which was subsequently taken over by the Corporation.

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

One Clerical Officer received a sum of £96 16s. 0d. for overtime.

The Accounts of other Departments include sums amounting to approximately £275 in respect of staff on loan to this Department. This Account includes a sum amounting to approximately £10,149 in respect of staff on loan to another Department.

J. HURSON,

*Accounting Officer.*

DEPARTMENT OF LOCAL GOVERNMENT

AND PUBLIC HEALTH,

24th November, 1941.

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

SEÓIRSE MAG CRAITH,

*Comptroller and Auditor-General.*

## GENERAL REGISTER OFFICE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE of the REGISTRAR GENERAL of BIRTHS, &c. (7 & 8 Vict., c. 81, sec. 54; 26 Vict., c. 11, sec. 9, and c. 27; 26 & 27 Vict., c. 52, sec. 11, and c. 90, sec. 20; 42 & 43 Vict., c. 70; and 43 & 44 Vict., c. 13).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances ... ..	13,391	13,250 6 2	140 13 10	—
B.—Travelling Expenses ... ..	350	275 9 6	74 10 6	—
C.—Superintendent and District Registrars ... ..	4,225	4,088 9 1	136 10 11	—
D.—Incidental Expenses ... ..	115	105 7 0	9 13 0	—
<b>GROSS TOTAL</b> ...f	<b>18,081</b>	<b>17,719 11 9</b>	<b>361 8 3</b>	<b>—</b>
			} Surplus of Gross Estimate over Expenditure. £361 8 3	
<i>Deduct :—</i>	<i>Estimated.</i>	<i>Realized.</i>		
E.—Appropriations in Aid ... ..	4,825	4,939 5 7	} Surplus of Appropriations in Aid realized. £114 5 7	
<b>NET TOTAL</b> ...f	<b>13,256</b>	<b>12,780 6 2</b>	} Total Surplus to be surrendered. £475 13 10	

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

- A.—One Clerical Officer was and still is on Army service and one Writing Assistant who retired on marriage was replaced by a new entrant on the minimum of the salary scale attaching to the Grade.
- B.—The Acting Inspector was engaged for a considerable time in the Dublin area with consequent saving of travelling expenses and subsistence allowance.
- C.—The savings are (1) £81 on Superintendent Registrars' fees, etc. (These fees are paid for checking Registrars' entries of births, deaths and marriages and for indexing filled registers. The number of births, deaths and marriages registered during the year was somewhat below average); (2) £34 casual saving on the Estimate for Registrars' travelling expenses and (3) £18 on rent of Marriage Registrars' Offices due to abolition of one office. Fees to Registrars under the Widows' and Orphans' Pensions Acts fell short of the Estimate by £4.
- D.—There were casual savings on a number of the different items of expenditure.
- E.—Appropriations in Aid :—

	Estimated.	Realized.	
	£	£	s. d.
(1) Searches and Certified Copies of Entries of Births, Deaths, and Marriages ... ..	4,630	4,577	17 1
(2) Fees for the Registration of separate Buildings for the Solemnization of Marriages; and Miscellaneous Receipts ... ..	5	—	
(3) Salary of Officer acting temporarily as Commissioner in place of Local Bodies ... ..	175	350	0 0
(4) Refund of Registrars' Fees in connection with the Widows' and Orphans' Pensions Acts, 1935 to 1937 ... ..	15	11	8 6
	<u>£4,825</u>	<u>£4,939</u>	<u>5 7</u>

(1) Search fees received under the arrangement for telegraphic verifications of births of Irish-born residents in Britain were less than anticipated.

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

(3) Owing to postponement of local elections the Inspector continued on secondment during the whole financial year.

J. HURSON,

*Registrar-General, Accounting Officer.*

24th October, 1941.

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

SEÓIRSE MAG CRAITH,

*Comptroller and Auditor-General.*

## DUNDRUM ASYLUM.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, compared with the Sum Granted, for the Expenses of the Maintenance of CRIMINAL LUNATICS in the DUNDRUM ASYLUM (8 and 9 Vict., c. 107).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances ... ..	13,810	13,556 12 1	253 7 11	—
B.—Victualling Patients and Rations for Attendants ...	2,786	2,726 11 6	59 8 6	—
C.—Uniforms, Clothing for Patients, etc. ... ..	482	525 13 8	—	43 13 8
D.—Medicines, Surgical Instruments, etc. ... ..	35	41 15 7	—	6 15 7
E.—Escort and Conveyance of Patients ... ..	8	—	8 0 0	—
F.—Allowances to Patients and Gratuities on Discharge	28	15 6 8	12 13 4	—
G.—Travelling and Incidental Expenses ... ..	245	205 0 4	39 19 8	—
H.—Telegrams and Telephones ...	137	126 14 5	10 5 7	—
I.—Farm and Garden ...	340	360 13 10	—	20 13 10
<b>GROSS TOTAL</b> ... ..£	<b>17,871</b>	<b>17,558 8 1</b>	<b>383 15 0</b>	<b>71 3 1</b>
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £312 11 11	
<i>Deduct :—</i>	—	—	Deficiency of Appropriations in Aid realized. £133 13 7	
J.—Appropriations in Aid ...	964	830 6 5	Net Surplus to be surrendered. £178 18 4	
<b>NET TOTAL</b> ... ..£	<b>16,907</b>	<b>16,728 1 8</b>		

	Estimated.	Realized.		
	£	£	s.	d.
Extra Receipts payable to Exchequer:—				
Sale of old stores ... ..	12	10	15	0
Repayment of cost of <i>locum tenens</i> employed during secondment of Assistant Resident Medical Officer	265	249	6	0
Repayment of Lodging Allowance overpaid to a married Attendant ... ..	—	75	0	0
Recoupment by an officer of the value of deficiencies in stocks under his charge ... ..	—	37	18	3
Unclaimed cash balances (property of deceased, etc., patients) ... ..	—	22	10	8
	£277	£395	9	11
Number of Criminal Lunatics estimated for ...	109			
Daily average number of Criminal Lunatics maintained ... ..	106			

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

- A.—Saving due to vacancies in staff, and to delay in making appointments for which provision was made in the Estimate.
- B.—Saving due to the daily average number of patients maintained being three less than estimated for.
- C. and D.—Excesses due to increase in cost of clothing materials and medicines.
- 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.
- G.—Saving due to curtailment of expenditure on miscellaneous items.
- H.—Estimated as closely as possible.
- I.—Excess due chiefly to increase in prices of feeding stuffs, seeds and manures.
- J.—Receipts under this Subhead cannot be accurately estimated.

## APPROPRIATIONS IN AID.

	Estimated.	Realized.		
	£	£	s.	d.
Receipts from Attendants for rations ... ..	514	432	0	11
Receipts from Farm and Garden (including value of produce used in the Asylum) ... ..	450	398	5	6
	£964	£830	6	5

G. W. SCROOPE,  
Accounting Officer.

13th November, 1941.

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

SEÓIRSE MAG CRAITH,  
Comptroller and Auditor-General.

## NATIONAL HEALTH INSURANCE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, compared with the Sum Granted, for Salaries and Expenses in connection with the Administration of the NATIONAL HEALTH INSURANCE ACTS, 1911 to 1936, and the WIDOWS' AND ORPHANS' PENSIONS ACTS, 1935 to 1937, and for sundry Contributions and Grants, including certain Grants-in-Aid in respect of the cost of Benefits and Expenses of Administration under the National Health Insurance Acts.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
<b>CENTRAL ADMINISTRATION.</b>						
A.—Salaries, Wages and Allowances ... ..	97,208	95,434 5 8	1,773 14 4	—	—	
AA.—Actuary ... ..	1,050	1,000 0 0	50 0 0	—	—	
B.—Travelling Expenses ... ..	6,500	6,366 3 10	133 16 2	—	—	
C.—Insurance and Pension Stamps ... ..	215	215 0 0	—	—	—	
D.—Incidental Expenses ... ..	246	196 19 9	49 0 3	—	—	
E.—Provision of Rooms for Official Purposes ... ..	418	413 12 4	4 7 8	—	—	
F.—Telegrams and Telephones	370	356 5 6	13 14 6	—	—	
<b>CONTRIBUTIONS, BENEFITS, ETC., UNDER THE NATIONAL HEALTH INSURANCE ACTS, 1911 TO 1936.</b>						
<i>I.—Statutory Contributions.</i>						
G.1.—Medical Benefits (Grants-in-Aid) ... ..	42,000	42,000 0 0	—	—	—	
G.2.—Sickness, Disablement, Marriage, Maternity and Additional Benefits (Grants-in-Aid) ...	197,000	195,950 5 0	1,049 15 0	—	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
II. <i>Special Grants.</i>				
H.—District Medical Referee Service ... ..	£ 1,400	£ s. d. 1,418 3 0	—	£ s. d. 18 3 0
GROSS TOTAL ...£	346,407	343,350 15 1	3,074 7 11	18 3 0
Surplus of Gross Estimate over Expenditure. £3,056 4 11				
Deficiency of Appropriations in Aid realized. £381 3 8				
Net Surplus to be surrendered. £2,675 1 3				
<i>Deduct :—</i>				
1.—Appropriations in Aid ...	Estimated. 45,015	Realized. 44,633 16 4		
NET TOTAL ...£	301,392	298,716 18 9		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ... ..	270	278 14 3

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

- A.—Saving due to changes in personnel of staff and vacancies remaining unfilled.
- AA. and B.—Estimated as closely as practicable.
- D.—Saving due mainly to the economy in the provision of uniforms for messengers.
- E. and F.—Estimated as closely as practicable.
- G.2.—Saving due to fact that payments in respect of benefits were less than anticipated.
- H.—Excess due to the increase in cost of travelling of insured persons to centres for examination by the District Medical Referees.
- I.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
(a) Repayment in respect of agency services performed by the Department on behalf of the British Ministry of Pensions ... ..	1,096	1,126 2 4
(b) Repayment out of the Medical Certification Fund of part of the cost of administering the Medical Certification Scheme in pursuance of section 26 (c) of the National Health Insurance Act, 1929 ...	800	800 0 0

	Estimated.	Realized.		
	£	£	s.	d.
(c) Repayment of cost of administration of:—				
(a) Military Forces (International Arrangements) Insurance Fund (Salaries and Travelling Expenses) ... ..	1,365	1,367	10	4
(b) Society's (Officers) Guarantee Fund ... ..	30	30	11	3
(d) Repayment out of the Widows' and Orphans' Pensions Fund of expenses incurred in the administration of the Widows' and Orphans' Pensions Acts, 1935 to 1937 (section 43 (2) of the Widows' and Orphans' Pension Act, 1935) ... ..	41,724	41,309	12	5
	£45,015	£44,633	16	4

## EXTRA RECEIPTS.

	£	s.	d.
Repayment of certain costs of administration of Military Forces (International Arrangements) Insurance Fund ... ..	275	3	9
Refund of overpayment ... ..	1	8	6
Expenses received by an officer attending as a witness in legal proceedings ... ..	2	2	0
	£278	14	3

This Account includes a sum of £1,496 18s. 3d. in respect of staff on loan to other Departments.

J. HURSON,  
*Accounting Officer.*

NATIONAL HEALTH INSURANCE,  
17th November, 1941.

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

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*

## OFFICE OF THE MINISTER FOR EDUCATION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF THE MINISTER FOR EDUCATION.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
ADMINISTRATION.	£	£ s. d.	£ s. d.	£ s. d.
A.1.—Salaries, Wages and Allowances ...	96,500	93,946 16 9	2,553 3 3	—
A.2.—Travelling Expenses ...	100	98 9 5	1 10 7	—
A.3.—Rents ...	166	195 8 6	—	29 8 6
A.4.—Incidental Expenses ...	600	417 11 5	182 8 7	—
A.5.—Telegrams and Telephones ...	660	621 0 4	38 19 8	—
INSPECTION, ORGANIZATION, ETC.				
B.1.—Salaries, etc. ...	76,527	72,511 12 3	4,015 7 9	—
B.2.—Travelling and Incidental Expenses ...	20,160	17,449 17 10	2,710 2 2	—
C.—Preparation of Irish Vocabularies ...	25	—	25 0 0	—
GROSS TOTAL ...£	194,738	185,240 16 6	9,526 12 0	29 8 6
			Surplus of Gross Estimate over Expenditure. £9,497 3 6	
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £392 5 1	
D.—Appropriations in Aid	75	467 5 1	Total Surplus to be surrendered. £9,889 8 7	
NET TOTAL ...£	194,663	184,773 11 5	Estimated.	Realized.
Extra Receipts payable to Exchequer :—			£	£ s. d.
Recovery in respect of loss of services of a Writing Assistant and a Typist injured in accidents ...			—	26 12 8
Fee received by an officer of the Department for making an affidavit ...			—	1 1 0
				£27 13 8

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

- A.1.—Savings due to vacancies in staff, and to delay in making appointments for which provision was made in the Estimate.
- A.3.—One claim (£30) for rent for previous year was not received for payment until after the 31st March, 1940.
- A.4.—Expenditure variable and uncertain.
- A.5.—The expenditure on both telegrams and telephones was less than anticipated.
- B.1. and B.2.—Savings due to vacancies in staff of Inspectors and Organisers, and to delay in making appointments for which provision was made in the Estimate.
- C.—No meeting of the Advisory Committee was held during the year.

## APPROPRIATIONS IN AID.

	Estimated.	Realized.	
	£	£	s. d.
Repayment by the Dublin Institute for Advanced Studies on account of the salaries of officers on loan (Subhead A.1.) ... ..	—	402	5 1
Contribution from Registration Council Account in respect of salary of officer acting as Secretary to the Council ... ..	65	65	0 0
Miscellaneous Receipts ... ..	10	—	
	£75	£467	5 1

## EXTRA REMUNERATION (exceeding £30).

The Assistant Chief Inspector of Secondary Schools received £34 10s. from the Vote for the Civil Service Commission for setting, translating and marking examination papers and £8 from the Vote for Science and Art for services under the scheme for the production of works in Irish.

From the Vote for Science and Art an Assistant Editor received £124 12s. 6d. for services under the scheme for the production of works in Irish and in respect of royalties on sales.

One Junior Executive Officer received £47 10s. from the Vote for Wireless Broadcasting and three Clerical Officers received £33, £32 14s. 6d. and £32 5s. in respect of overtime.

This Account includes the sum of £7,457 6s. 2d. in respect of salaries, etc., of officers on loan to other Departments, and £103 13s. 1d. in respect of officers serving with the Defence Forces.

The Accounts of other Departments include sums amounting to £226 11s. 3d. in respect of salaries, etc., of staff temporarily lent, without repayment, to this Department.

SEÓSAMH Ó NÉILL,  
*Accounting Officer.*

ROINN OIDEACHAIS,  
19 Mí na Sambna, 1941.

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

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*

## PRIMARY EDUCATION.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, compared with the Sum Granted, for PRIMARY EDUCATION, including NATIONAL SCHOOL TEACHERS' SUPER-ANNUATION and a Grant-in-Aid, etc.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
<b>TRAINING OF TEACHERS.</b>				
A.1.—Training Colleges under Private Management ...	39,392	39,008 7 7	383 12 5	—
A.2.—Repayable Advances of Training College Fees to Students ...	5,800	5,397 2 6	402 17 6	—
A.3.—Preparatory Colleges, etc., including Contributions to Pension Fund ...	34,559	32,954 15 4	1,604 4 8	—
A.4.—Grants to Colleges Providing Courses in Irish for Primary Teachers ...	1,800	342 17 5	1,457 2 7	—
A.A.—Repayment of Refund of Cost of Training ...	—	1,327 5 4	—	1,327 5 4
B.—EXAMINATIONS ...	1,630	1,353 19 5	276 0 7	—
<b>NATIONAL SCHOOLS.</b>				
C.1.—Principals, Assistants, etc., in Ordinary and Model Schools and Teachers of Schools paid by Capitation ...	3,303,200	3,272,434 14 0	30,765 6 0	—
C.2.—Model Schools—Miscellaneous Expenses	2,610	2,524 17 11	85 2 1	—
C.3.—Van and Boat Services ...	6,200	6,071 17 5	128 2 7	—
C.4.—Incidental Expenses ...	100	177 15 0	—	77 15 0
C.5.—Free Grants of School Requisites ...	500	268 18 0	231 2 0	—
C.6.—Grants towards the cost of Heating, etc., of Schools and Cleansing of Out-Offices ...	45,000	37,597 16 9	7,402 3 3	—
C.7.—Teachers' Residences ..	1,200	1,067 16 6	132 3 6	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
C.8.—Bonus to Parents or Guardians of certain Pupils in the Gaeltacht and Breac-Ghaeltacht ...	22,500	21,930 0 0	570 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 ...	9,000	5,218 19 1	3,781 0 11	—	—	—
D.—SUPERANNUATION, ETC., OF TEACHERS	405,100	397,437 13 4	7,662 6 8	—	—	—
GROSS TOTAL ...£	3,879,591	3,826,114 15 7	54,881 4 9	1,405 0 4		
			Surplus of Gross Estimate over Expenditure. £53,476 4 5			
			Surplus of Appropriations in Aid realized. £4,592 7 8			
			Total Surplus to be surrendered. £58,068 12 1			
			Estimated. Realized.			
Deduct :—						
E.—Appropriations in Aid ...	88,873	93,465 7 8				
NET TOTAL ...£	3,790,718	3,732,649 7 11				

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Fee for use of Central Model School for examination held on 28th March, 1940, by Great Southern Railways Company ... ..	—	7 10 0
Amount received from sale of old ledgers in Cork Model School ... ..	—	17 10
		<u>£8 7 10</u>

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

A.1.—Casual variation.

A.2.—It is difficult to forecast the number of new students whose financial circumstances will warrant the advance of the Training College fee.

A.3.—Casual variation.

A.4.—The number of National Teachers who attended the Irish Colleges was much less than expected.

- A.A.—Special Subhead opened by authority of Department of Finance minute dated 23rd June, 1939, E. 2/14/38.
- B.—There was a considerable decrease, which had not been anticipated, in the number of candidates attending the Fíor-Ghaeltacht Scholarship examination.
- C.1., C.2. and C.3.—Casual variations.
- C.4.—Excess expenditure was due to an increase in the number of island children living away from home in order to attend school, in respect of whom maintenance grants were payable.
- C.5.—Expenditure variable and uncertain.
- C.6.—In the case of approximately one-sixth of the schools, no application for this grant was received.
- C.7.—The prescribed conditions for the payment of the moiety of the annuity by the Department were not fulfilled in a number of cases.
- C.8.—Casual variation.
- C.10.—The number of schools availing of this grant was much smaller than anticipated.
- D. and E.—Casual variations.

## APPROPRIATIONS IN AID.

	Estimated.	Realized.		
	£	£	s.	d.
TRAINING OF TEACHERS :—				
(1) Training College Entrance Examination Fees ...	30	108	0	0
(2) Refund of Cost of Training ... ..	1,600	1,798	5	6
(3) Recovery of Training College Fees advanced to necessitous students ... ..	3,000	3,591	5	1
PREPARATORY COLLEGES :—				
(4) Fees from students ... ..	2,700	2,573	7	9
(5) Book fees from students ... ..	175	223	18	0
(6) Sale of live stock, farm produce, etc. ...	750	1,014	4	7
(7) Miscellaneous ... ..	20	14	13	9
SUPERANNUATION, ETC., OF TEACHERS :—				
(8) Income from Securities formerly part of the National School Teachers' Pension Fund ...	53,060	56,118	2	11
(9) Receipts from Church Temporalities Fund ...	26,598	26,598	0	0
(10) Refunds under Paragraph 7 of the National School Teachers' Superannuation Scheme, 1934, etc. ... ..	40	256	15	8
MISCELLANEOUS :—				
(11) Miscellaneous receipts, including repayments by County and County Borough Councils of part of the expenses of examinations conducted on their behalf ... ..	900	1,168	14	5
	£88,873	£93,465	7	8

## MODEL SCHOOL FEES.

A proportion of the School Fees received from the pupils of Model Schools was distributed among certain of the teachers of these schools, in accordance with a scheme approved by the Department of Finance.

	£	s.	d.
Surplus of Fees on hands as at 31st December, 1939 ... ..	747	1	2
Amount of Fees received in respect of year ended 31st December, 1940	66	15	8
	<hr/>		
Paid to teachers in respect of the year ended 31st December, 1940 ...	£813	16	10
	<hr/>		
Surplus of Fees on hands as at 31st December, 1940 ... ..	£758	8	11

The collection of fees from Model School pupils ceased on 31st December, 1940, and the balance on hands as at that date has been paid over to the Exchequer.

## RECOVERY OF ADVANCE OF TRAINING COLLEGE FEES.

Statement of cases of non-recovery of fees advanced to Training College Students (*see* Subhead A.2.) under general authority of Department of Finance minute dated 3rd September, 1935, S.25/4/30 :—

- (1) Cases of death, illness, etc., in which no claim has been made :—

No. of Cases.	Total amount.
<hr/>	<hr/>
18	£ 568 18 0

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

Nil.

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

Nil.

## NOTES.

An assistant teacher was appointed in 1935 to a school at which the average attendance of pupils was not sufficient under the regulations to warrant the appointment. The error was not discovered until 1940. The facts were reported to the Department of Finance and covering sanction was obtained for the appointment. The teacher's name was placed on the Diocesan panel and she has since been transferred to another school. The total amount paid to the teacher from the date of appointment to 1st October, 1940, when her name was placed on the panel, was £694 6s. 9d. Department of Finance minute S.20/30/40, dated 16th May, 1941.

This Account includes two sums of £2 5s. 0d. and £1 15s. 0d., respectively, paid to parents of pupils of a Dublin School in respect of two coats stolen from the cloak-room. Department of Finance minute S.20/18/40, dated 29th May, 1940.

A sum of £1 3s. 5½d. collected from the pupils by the teacher of a Dublin School as a local contribution to the cost of the transport of pupils from the Crumlin/Kimmage area has been written-off as irrecoverable. The teacher's desk, in which the money was kept, was broken open during the week-end 31st March to 3rd April, 1939, and the amount in question was stolen. Department of Finance minute S.23/1/37, dated 28th January, 1941.

SEÓSAMH Ó NÉILL,

ROINN OIDEACHAIS,  
19 Samhain, 1941.

*Accounting Officer.*

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

SEÓIRSE MAG CRAITH,

*Comptroller and Auditor-General.*

## CARLISLE AND BLAKE FUND.

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

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

## ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1941.

## CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1940 :—		Balance on 31st March, 1941 :—	
4½ per cent. Third National Loan, 1950/1970 ...	2,580 0 0	4½ per cent. Third National Loan, 1950/1970 ...	2,580 0 0

## INCOME ACCOUNT.

	£ s. d.		£ s. d.
Balance on 1st April, 1940 ...	58 12 8	Payment of Prizes ...	117 12 0
Dividends on 4½ per cent. Third National Loan, 1950/1970 ...	116 2 0	Balance on 31st March, 1941	57 2 8
	£174 14. 8		£174 14 8

## KILLURY OR NELAN FUND.

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

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

## ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1941.

## CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1940 :—		Balance on 31st March, 1941 :—	
4½ per cent. Third National Loan, 1950/1970 ...	760 0 0	4½ per cent. Third National Loan, 1950/1970 ...	760 0 0

## INCOME ACCOUNT.

	£ s. d.		£ s. d.
Balance on 1st April, 1940 ...	456 15 1	Balance on 31st March, 1941	490 19 1
Dividends on 4½ per cent. Third National Loan, 1950/1970 ...	34 4 0		
	£490 19 1		£490 19 1

## LISS ENDOWMENT.

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

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

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1941.

## CAPITAL ACCOUNT.

	<i>Securities.</i>				<i>Securities.</i>		
	£	s.	d.		£	s.	d.
Balance on 1st April, 1940 :—				Balance on 31st March, 1941 :—			
5 per cent. Second National Loan, 1950/1960 ...	151	4	4	5 per cent. Second National Loan, 1950/1960 ...	151	4	4

## INCOME ACCOUNT.

	£ s. d.				£ s. d.		
Balance on 1st April, 1940 ...	7	18	0	Payment to Principal Teacher of Liss National School for year 1940 ...	7	11	2
Dividends on 5 per cent. Second National Loan, 1950/1960 ...	7	11	2	Balance on 31st March, 1941	7	18	0
	£15	9	2		£15	9	2

## REID BEQUEST.

Bequest made in a will dated 22nd September, 1881, by the late Dr. R. T. Reid, Bombay, for the encouragement of education in his native county of Kerry. The bequest is administered by the Department of Education under an Order made by the Master of the Rolls in 1919, as amended by an Order of the High Court of Justice dated 31st July, 1934, No. 277 of 1932. The Order provided that the funds should be divided into three parts, one part to be applied for the purposes of each section of the Scheme.

## REID BEQUEST—SCHEME "A."

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1941.

## CAPITAL ACCOUNT.

	<i>Securities.</i>				<i>Securities.</i>		
	£	s.	d.		£	s.	d.
Balance on 1st April, 1940 :—				Balance on 31st March, 1941 :—			
4½ per cent. Third National Loan, 1950/1970 ...	2,740	0	0	4½ per cent. Third National Loan, 1950/1970 ...	2,740	0	0

## INCOME ACCOUNT.

	£ s. d.				£ s. d.		
Balance on 1st April, 1940 ...	61	13	0	Payments to managers of six National Schools in Co. Kerry ...	123	6	0
Dividends on 4½ per cent. Third National Loan, 1950/1970 ...	123	6	0	Balance on 31st March, 1941	61	13	0
	£184	19	0		£184	19	0

## REID BEQUEST—SCHEME "B."

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1941.

## CAPITAL ACCOUNT.

<i>Securities.</i>		<i>Cash.</i>		<i>Securities.</i>		<i>Cash.</i>	
£		£ s. d.		£		£ s. d.	
Balance on 1st April, 1940 :—				Cash invested in securities viz :—			
4½ per cent. Third National Loan, 1950/70 ...	3,050			4½ per cent. Third National Loan, 1950/70 ...		275	8 6
Cash transferred from Income Account for Investment ...		275	8 6	Balance on 31st March, 1941 :—			
Securities purchased, viz :—				4½ per cent. Third National Loan 1950/70	3,300		
4½ per cent. Third National Loan, 1950/70 ...	250						
	<u>£3,300</u>	<u>£275</u>	<u>8 6</u>		<u>£3,300</u>	<u>£275</u>	<u>8 6</u>

## INCOME ACCOUNT.

		£ s. d.				£ s. d.	
Balance on 1st April, 1940 ...		333	10 0	Transfer to Capital Account for investment in 4½ per cent. Third National Loan, 1950/70... ..		275	8 6
Dividends on 4½ per cent. Third National Loan, 1950/70 ...		137	5 0	Prizes awarded to candidates admitted to Training Colleges		140	0 0
		<u>£470</u>	<u>15 0</u>	Balance on 31st March, 1941		55	6 6
						<u>£470</u>	<u>15 0</u>

## REID BEQUEST—SCHEME "C."

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1941.

## CAPITAL ACCOUNT.

<i>Securities.</i>		<i>Securities.</i>	
£ s. d.		£ s. d.	
Balance on 1st April, 1940 :—		Balance on 31st March, 1941 :—	
4½ per cent. Third National Loan, 1950/1970 ...	4,385 0 0	4½ per cent. Third National Loan, 1950/1970 ...	4,385 0 0

## INCOME ACCOUNT.

		£ s. d.				£ s. d.	
Balance on 1st April, 1940 ...		536	12 9	Payment of Exhibitions to 6 University Students ...		220	0 0
Dividends on 4½ per cent. Third National Loan, 1950/1970 ...		197	6 6	Cost of advertisements in the Press ... ..		15	3 6
		<u>£733</u>	<u>19 3</u>	Balance on 31st March, 1941		498	15 9
						<u>£733</u>	<u>19 3</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, 1941.

## CAPITAL ACCOUNT.

		<i>Securities.</i>		<i>Cash.</i>				<i>Securities.</i>		<i>Cash.</i>	
		£	s. d.	£	s. d.			£	s. d.	£	s. d.
Amount of Bequest as paid over to the Minister for Education ...				336	13	0		Cash invested in Securities, viz. :—			
Securities purchased, viz. :—								4½ per cent. Third National Loan, 1950/70 ...			336 13 0
4½ per cent. Third National Loan, 1950/70 ...		303	14	3				Balance on 31st March, 1941 :—			
								4½ per cent. Third National Loan, 1950/70 ...		303	14 3
		£303	14	3	£336	13	0			£303	14 3
										£336	13 0

## INCOME ACCOUNT.

		£	s. d.			£	s. d.
Dividends on 4½ per cent. Third National Loan, 1950/70			Nil.	Expenditure ...			Nil.

SEÓSAMH Ó NÉILL,  
Accounting Officer.

## SECONDARY EDUCATION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, compared with the Sum Granted, for SECONDARY EDUCATION, including the TEACHERS' SALARIES GRANT, CAPITATION GRANT, INCREMENTAL SALARY TO SECONDARY SCHOOL TEACHERS and GRANT TO THE SECONDARY TEACHERS' PENSION FUND.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.1.—Capitation Grant (including Teachers' Salaries Grant) ...	226,000	227,862 3 0	—		1,862	3 0
A.2.—Laboratory Grants ...	12,300	11,773 6 8	526	13 4	—	
A.3.—Grant for Irish and Bilingual Schools ...	14,250	14,486 16 8	—		236	16 8
A.4.—Bonus for Choirs and Orchestras ...	1,325	1,449 10 0	—		124	10 0
B.—Incremental Salary Grant ...	214,500	211,691 12 3	2,808	7 9	—	
C.—Examinations ...	13,900	14,140 9 0	—		240	9 0
D.—Scholarships and Prizes	13,000	12,560 4 10	439	15 2	—	
E.—Grant towards Publication of Irish Text Books ...	2,250	2,812 0 3	—		562	0 3
F.—Courses in Irish ...	80	131 4 3	—		51	4 3
G.—Payment to the Secondary Teachers' Pension Fund ...	7,500	4,009 0 0	3,491	0 0	—	
<b>GROSS TOTAL ...£</b>	<b>505,105</b>	<b>500,916 6 11</b>	<b>7,265</b>	<b>16 3</b>	<b>3,077</b>	<b>3 2</b>
			Surplus of Gross Estimate over Expenditure. £4,188 13 1			
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £610 16 3			
H.—Appropriations in Aid ...	37,355	37,965 16 3	Total Surplus to be surrendered. £4,799 9 4			
<b>NET TOTAL ...£</b>	<b>467,750</b>	<b>462,950 10 8</b>				
			Estimated.	Realized.		
Extra Receipts payable to Exchequer ...			£	£ s. d.		
			1,000	569 17 5		

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

A.1., A.2. and A.3.—Casual variations.

A.4.—There was an increase in the number of Choirs and Orchestras entering for the examination, and the standard of their work continues to improve.

B., C. and D.—Casual variations.

E.—The contractors found themselves in a position to bring to the publication stage a much larger number of books than was originally anticipated.

F.—There was an unexpected increase in the number of Secondary School teachers attending the Irish Colleges.

G.—The number of new pensions granted during the year was less than anticipated, while the number of pensions ceasing on death was greater than was expected.

H.—The number of candidates who presented themselves for examination, particularly the number of those who had to pay the higher fees, was greater than expected.

Miscellaneous receipts include a sum of £146 8s. 0d. recovered from a teacher who had been overpaid Incremental Salary.

## APPROPRIATIONS IN AID.

	Estimated.	Realized.
	£	£ s. d.
(1) Examination Fees of Students ... ..	1,935	2,409 9 0
(2) Sum payable out of Local Taxation (Customs and Excise) Duties ... ..	35,390	35,390 14 10
(3) Miscellaneous Receipts ... ..	30	165 12 5
	<u>£37,355</u>	<u>£37,965 16 3</u>

EXTRA RECEIPTS.—£569 17s. 5d. received from Stationery Office for sales of Irish Text Books (See Subhead E.).

SEÓSAMH Ó NÉILL,

*Accounting Officer.*

ROINN OIDEACHAIS,

19 Samhain, 1941.

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

SEÓIRSE MAG CRAITH,

*Comptroller and Auditor-General.*

## THE LISMORE ENDOWMENT (EARL OF CORK'S SCHOLARSHIP).

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, 1941.

## CAPITAL ACCOUNT.

<i>Securities.</i>		<i>Securities.</i>	
£ s. d.		£ s. d.	
Balance on 1st April, 1940 :—		Balance on 31st March, 1941 :—	
4½ per cent. Third National Loan, 1950/70 ...	1,160 0 0	4½ per cent. Third National Loan, 1950/70 ...	1,160 0 0

## INCOME ACCOUNT.

£ s. d.		£ s. d.	
Dividends on 4½ per cent. Third National Loan, 1950/70	52 4 0	Payment of Scholarships for the year 1940 ...	52 4 0

## THE CHARLEVILLE ENDOWMENT.

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

## ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1941.

## CAPITAL ACCOUNT.

<i>Securities.</i>		<i>Securities.</i>	
£ s. d.		£ s. d.	
Balance on 1st April, 1940 :—		Balance on 31st March, 1941 :—	
Guaranteed 2½ per cent. Stock ...	1,316 5 4	Guaranteed 2½ per cent. Stock ...	1,316 5 4

## INCOME ACCOUNT.

£ s. d.		£ s. d.	
Balance on 1st April, 1940 ...	18 2 0	Payments to Secondary Schools in Charleville, Co. Cork, for year 1940	36 4 0
Dividends on Guaranteed 2½ per cent. Stock ...	36 4 0	Balance on 31st March, 1941...	18 2 0
	<u>£54 6 0</u>		<u>£54 6 0</u>

## 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, 1941.

## CAPITAL ACCOUNT.

		<i>Securities.</i>			<i>Securities.</i>
		£ s. d.			£ s. d.
Balance on 1st April, 1940 :—			Balance on 31st March, 1941 :—		
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, 1940 ...		5 6 1	Payment of Prizes for year 1940 ... ..		21 4 4
Dividends on 2½ per cent. Consolidated Stock ...		21 4 4	Balance on 31st March, 1941		5 6 1
		£26 10 5			£26 10 5

## ERASMUS SMITH ENDOWMENT.

Under the terms of the Erasmus Smith Schools Act, 1938 (No. 1 (Private) of 1938), portion of the property and funds vested in the Governors of the Schools founded by Erasmus Smith, Esq., were transferred to the Minister for Education or his nominees to be applied by him with the co-operation, if necessary, of the Minister for Agriculture or any other Minister or Department for such public educational purpose of whatsoever nature as the Minister for Education in his absolute discretion may from time to time direct.

## ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1941.

## CAPITAL ACCOUNT.

	Securities.		Cash.		Securities.		Cash.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Balance on 1st April, 1940 :—								
4% Conversion Loan, 1950/70	...	22,087 1 5			33% Financial Agreement Loan, 1953/58	...	4,485 18 9	
4½% Third National Loan, 1950/70	...	25,500 0 0			Balance on 31st March, 1941 :—			
4½% India Stock, 1958/68	...	8,309 12 5			4% Conversion Loan, 1950/70	...	22,087 1 5	
Dublin Corporation 5% Inscribed Stock, 1950/70	...	853 18 6			4½% Third National Loan, 1950/70	...	25,500 0 0	
Cash transferred from Income Account for investment	...	...	4,485 18 9		4½% India Stock, 1958/68	...	8,309 12 5	
Securities purchased, viz. :—					Dublin Corporation 5% Inscribed Stock, 1950/70	...	853 18 6	
33% Financial Agreement Loan, 1953/58	4,450 0 0				33% Financial Agreement Loan, 1953/58	4,450 0 0		
	£61,200 12 4	£4,485 18 9				£61,200 12 4	£4,485 18 9	

## INCOME ACCOUNT.

	Securities.		Cash.		Securities.		Cash.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Balance on 1st April, 1940	...	2,333 11 1			Transfer to Capital Account for investment in 3½% Financial Agreement Loan, 1953/58	...	4,485 18 9	
Dividend on 4% Conversion Loan, 1950/70	...	883 9 8			Wages of Gardener	...	101 17 0	
Dividend on 4½% Third National Loan, 1950/70	...	1,147 10 0			Miscellaneous	...	29 15 8	
Dividend on 4½% India Stock, 1958/68	...	373 18 8			Balance on hands on 31st March, 1941	...	430 16 11	
Dividend on Dublin Corporation 5% Inscribed Stock, 1950/70	...	42 14 0						
Dividend on 3½% Financial Agreement Loan, 1953/58	...	139 13 9						
Letting of grazing land and sale of garden produce	...	127 11 2						
			£5,048 8 4					

SEOSAMH Ó NEÍLL, Accounting Officer.

## REGISTRATION COUNCIL.

STATEMENT OF SECURITIES HELD BY THE MINISTER FOR EDUCATION ON BEHALF OF THE REGISTRATION COUNCIL ON 31st MARCH, 1941.

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

## TECHNICAL INSTRUCTION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, 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 ... ..	160	160 0 0	—	—
B.—Annual Grants to Vocational Education Committees ... ..	308,523	307,671 17 2	851 2 10	—
C.—Training of Teachers ...	8,085	8,302 4 7	—	217 4 7
D.1.—Grants under Section 109 of the Vocational Education Act, 1930 ...	8,130	7,815 13 4	314 6 8	—
D.2.—Miscellaneous Technical Instruction and Vocational Education Services ... ..	2,440	2,417 10 6	22 9 6	—
D.3.—Grants for Professional Courses in Science ...	600	—	600 0 0	—
E.—Grants for Drawing, Manual Instruction and Domestic Economy in Miscellaneous Schools	310	295 0 11	14 19 1	—
F.—Examinations ...	2,000	1,899 8 5	100 11 7	—
G.—Payments under Section 25 (3) of the Vocational Education Act, 1930	3,870	3,738 5 5	131 14 7	—
H.—Payments under Section 51 (6) of the Vocational Education Act, 1930 ...	12,990	12,054 17 0	935 3 0	—
GROSS TOTAL ...£	347,108	344,354 17 4	2,970 7 3	217 4 7
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £2,753 2 8	
<i>Deduct :—</i>	—	—	Surplus of Appropriations in Aid realized. £479 5 9	
I.—Appropriations in Aid ...	32,006	32,485 5 9	Total Surplus to be surrendered. £3,232 8 5	
NET TOTAL ...£	315,102	311,869 11 7		

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

B.—Casual variation.

C.—Excess due to expenditure on a Special Course for Irish Teachers, which was not arranged until after the Estimate was submitted.

D.1. and D.2.—Casual variations.

D.3.—The Grant of £600 to the Dental Hospital was not paid.

E., F. and G.—Casual variations.

H.—Proposals for new buildings were deferred in some cases owing to the Emergency. In other cases, progress was delayed.

I.—Entrance examination fees in connection with the Special Course for Irish Teachers (£103) were not budgetted for (*see* Subhead C.). The balance of the surplus was due to the increase in the number of candidates at the Technical School examinations.

## APPROPRIATIONS IN AID.

	Estimated.	Realized.		
	£	£	s.	d.
(1) Fees of Students at Irish Training School of Domestic Economy (£880), and at Killarney School of Housewifery (£16) ... ..	896	932	0	0
(2) Fees of candidates for examinations :— (Technical School examinations, £1,000; Other examinations, £100) ... ..	1,100	1,546	1	3
(3) Receipts from Church Temporalities Fund ... ..	30,000	30,000	0	0
(4) Miscellaneous Receipts ... ..	10	7	4	6
	£32,006	£32,485	5	9

## NOTE.

A sum of £2 19s. 4d. was paid from this Vote for Employer's contributions under the National Health Insurance and Widows' and Orphans' Pensions Acts for the period from 27th January, 1934 to 30th September, 1936, in respect of an employee who was not compulsorily insurable under the Acts. Of this amount, 8s. 8d. was refunded by the Department of Local Government and Public Health. The balance, £2 10s. 8d., has been written-off as irrecoverable. Department of Finance minute S.18/17/37, dated 18th December, 1940.

SEÓSAMH Ó NÉILL,  
*Accounting Officer.*

ROINN OIDEACHAIS,  
19 Samhain, 1941.

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

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*

## SCIENCE AND ART.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, compared with the Sum Granted, for the Salaries and Expenses of the INSTITUTIONS OF SCIENCE AND ART and for certain Miscellaneous Educational Services and sundry Grants-in-Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
INSTITUTIONS OF SCIENCE AND ART.	£	£ s. d.	£ s. d.	£ s. d.
A.1.—Salaries, Wages and Allowances ...	29,374	25,686 12 1	3,687 7 11	—
A.2.—Travelling Expenses...	100	18 6 3	81 13 9	—
A.3.—Incidental Expenses ...	195	279 15 11	—	84 15 11
A.4.—Telegrams and Telephones ...	180	178 17 6	1 2 6	—
NATIONAL MUSEUM.				
A.5.—Purchase of Specimens (Grant-in-Aid) ...	1,000	1,000 0 0	—	—
A.6.—Fittings, Materials, etc.	220	255 18 7	—	35 18 7
NATIONAL LIBRARY.				
A.7.—Purchase of Books (Grant-in-Aid) ...	1,600	1,600 0 0	—	—
NATIONAL COLLEGE OF ART.				
A.8.—Accessories, Models and Materials ...	475	473 6 6	1 13 6	—
A.9.—Scholarships and Prizes	349	331 13 6	17 6 6	—
B.1.—Publications in Irish ...	9,000	10,217 14 2	—	1,217 14 2
B.2.—Production of Plays in Irish (Grants-in-Aid)...	2,020	2,006 0 0	14 0 0	—
B.3.—Production of Irish County Histories ...	755	737 17 6	17 2 6	—
B.4.—The Irish Folklore Commission (Grant-in-Aid) ...	3,650	3,650 0 0	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
B.5.—Scholarships to Gael-tacht Students ...	2,050	2,011 12 4	38	7 8	—	—
B.6.—Preparation of revised Edition of "Handbuch des alt Irischen" ...	500	—	500	0 0	—	—
B.7.—Irish Committee of Historical Sciences (Grant-in-Aid) ...	100	70 0 0	30	0 0	—	—
B.8.—An t-Oireachtas (Grant in-Aid) ...	500	500 0 0	—	—	—	—
B.9.—Scientific Investigation of Skeletal Material from Castleknock Tamhlacht (Grant-in-Aid) ...	216	125 2 9	90	17 3	—	—
C.—Aids to Arts and Crafts Exhibitions ...	50	50 0 0	—	—	—	—
<b>GROSS TOTAL</b> ...£	<b>52,334</b>	<b>49,192 17 1</b>	<b>4,479 11 7</b>	<b>1,338 8 8</b>		
			Surplus of Gross Estimate over Expenditure. £3,141 2 11			
<i>Deduct:—</i>	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £424 3 8			
D.—Appropriations in Aid ...	700	1,124 3 8	Total Surplus to be surrendered. £3,565 6 7			
<b>NET TOTAL</b> ...£	<b>51,634</b>	<b>48,068 13 5</b>				

	Estimated.	Realized.
Extra Receipts payable to Exchequer:—	£	£ s. d.
Sale of Publications in Irish ...	3,000	2,229 12 6
Sale of Photostat Prints and Fees for use of Ultra Violet Lamp ...	40	37 17 0
	<b>£3,040</b>	<b>£2,267 9 6</b>

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

- A.1.—Saving due to the absence during the full year, on leave without pay, of three officers and to the delay in filling posts for which provision was made in the Estimate.
- A.2.—Expenditure on travelling is variable and uncertain
- A.3.—The provision of packing cases and the packing and removing of National Treasures from the Library and Museum as an Air-raid Precaution was responsible for the excess expenditure.

- A.6.—Excess expenditure due to the increased cost of materials, etc.
- A.9.—In certain sections of the Prize Scheme, the number of competitors did not warrant the award of the full number of Prizes.
- B.1.—The Printing Contractors found themselves able to bring to the stage of final publication a much larger number of books than had been anticipated.
- B.2., B.3. and B.5.—Casual variations.
- B.6.—Owing to delay in the arrangements for the printing of the Handbuch, expenditure for which provision was made in the Estimate under this Subhead was not incurred.
- B.7.—The issues from this Grant-in-Aid were limited to £70 as the Committee did not incur the expense of sending delegates to a meeting of the International Committee of Historical Sciences.
- B.9.—The payment of a fee to the Investigator awaits the completion of the investigation which was still in progress at the end of the financial year.
- D.—The increase in the number of students attending the National College of Art was responsible for the excess receipts of fees over the Estimate.

Sundry receipts include £200 received as instalments of the refund by an Author of the cost of producing a book which was withdrawn from sale owing to infringement of copyright. The total cost of producing the book was £533 5s. 5d. of which £350 has now been refunded.

## APPROPRIATIONS IN AID.

	Estimated.	Realized.	
	£	£	s. d.
Fees for Tuition in National College of Art	680	904	18 6
Sundry Receipts	20	219	5 2
	£700	£1,124	3 8

## EXTRA REMUNERATION (exceeding £30).

The Director of the National Library received £120 from the Vote for Secondary Education for services in connection with the scheme for the publication of Irish text books, £4 11s. 6d. from the Vote for Technical Instruction for acting as Examiner at the Technical School examinations, £15 5s. 6d. from the Vote for Science and Art in respect of royalties on sales and £25 from the Army Vote for special duties performed while on loan to the Department of Defence.

From the Vote for Technical Instruction the Professor of Design in Industry and the Assistant Professor of Painting received £43 9s. 0d. and £37 10s. 0d., respectively, for acting as Examiners at the Technical School examinations.

Four unestablished attendants received £34 4s. 10d., £33 3s. 4d., £31 16s. 6d. and £30 9s. 4d., respectively, in respect of Sunday and night duty, and one of these received in addition £29 14s. 11d. on foot of a Military Service Pension.

## NOTES.

This Account includes the sums of £363 12s. 2d. in respect of the salaries, etc., of officers on loan to other Departments and £103 13s. 1d. in respect of officers serving with the Defence Forces.

The charge to Subhead A.1. includes a sum of £2 7s. 0d., salary, etc., overissued to an officer since dismissed. The amount has been written off as irrecoverable. Department of Finance minute E.54/1/40 of 22nd January, 1941.

SEÓSAMH Ó NÉILL,  
*Accounting Officer.*

ROINN OIDEACHAIS,  
19 Samhain, 1941.

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

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*

### GRANTS-IN-AID.

#### STATEMENT OF EXPENDITURE, &c., out of GRANTS-IN-AID, 1940-41.

	Purchase of Specimens for National Museum.			Purchase of Books for National Library.		
	£	s.	d.	£	s.	d.
Balances on 1st April, 1940	305	16	10	1,030	3	0
Grants-in-Aid, 1940-41	1,000	0	0	1,600	0	0
	1,305	16	10	2,630	3	0
Expenditure, 1940-41	390	9	5	1,151	3	8
Balances on 31st March, 1941	915	7	5	1,478	19	4

## MURPHY BEQUEST.

Under the Will of the late Mr. Patrick Murphy, Newry, which was admitted to Probate on 17th February, 1910, a sum of £5,000 was bequeathed for the benefit of the National Museum.

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1941.

## CAPITAL ACCOUNT.

	<i>Securities.</i>			<i>Securities.</i>	
	£	s. d.		£	s. d.
Balance on 1st April, 1940 :—			Balance on 31st March, 1941 :—		
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, 1940	796	9 6	Field work of an Archaeological Nature ...	28 4 3	
Dividends on 4 per cent. Funding Loan, 1960/90	26	0 0	Purchase of Books for Library of Irish Antiquities Division ...	71 4 8	
Dividends on 4½ per cent. Third National Loan, 1950/70 ...	335	5 0	Archaeologia Hibernica	18 15 7	
			Balance on 31st March, 1941 ...	1,039 10 0	
	£	1,157 14 6		£	1,157 14 6

SEÓSAMH Ó NÉILL,  
Accounting Officer.

## REFORMATORY AND INDUSTRIAL SCHOOLS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, compared with the Sum Granted, for Expenses in connection with REFORMATORY AND INDUSTRIAL SCHOOLS, including PLACES OF DETENTION (8 Edw. 7, c. 67; No. 17 of 1926; and No. 24 of 1929).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
<b>A.—Reformatory Schools :—</b>				
Original ...	£5,884			
Supplementary ...	2,500			
Do. ...	110			
	8,494	8,483 17 1	10 2 11	—
<b>B.—Industrial Schools :—</b>				
Original ...	£113,630			
Supplementary ...	720			
	114,350	114,383 6 8	—	33 6 8
<b>C.—Places of Detention ...</b>	483	475 8 10	7 11 2	—
<b>D.—Conveyance Expenses :—</b>				
Original ...	£200			
Supplementary ...	150			
	350	287 1 4	62 18 8	—
<b>E.—Parental Moneys—Collection Expenses :—</b>				
Original ...	£423			
Less Supplementary ...	50			
	373	343 4 4	29 15 8	—
<b>GROSS TOTAL :—</b>				
Original ...	£120,620			
Supplementary ...	2,500			
Do. ...	930			
	£ 124,050	123,972 18 3	110 8 5	33 6 8
<b>Deduct :—</b>			Surplus of Gross Estimate over Expenditure. £77 1 9	
<b>F.—Appropriations in Aid :—</b>			Surplus of Appropriations in Aid realized. £186 19 10	
Original ...	£3,500	Estimated.		
Supplementary ...	250	Realized.		
	3,750	3,936 19 10		
<b>NET TOTAL :—</b>			Total Surplus to be surrendered. £264 1 7	
Original ...	£117,120			
Supplementary ...	2,500			
Do. ...	680			
	£ 120,300	120,035 18 5		

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

A., B. and C.—Casual variations.

D.—Conveyance expenses are variable and uncertain.

E. and F.—Casual variations.

SEÓSAMH Ó NÉILL,  
*Accounting Officer.*

ROINN OIDEACHAIS,  
19 Mí na Samhna, 1941.

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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.

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor General.*

## NATIONAL GALLERY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, 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.	£ s. d.	£ s. d.
A.—Salaries and Wages ...	3,072	3,021 18 7	50 1 5	—	—	—
B.—Purchase and Repair of Pictures (Grant-in-Aid) ...	1,000	1,000 0 0	—	—	—	—
C.—Travelling Expenses ...	150	49 13 10	100 6 2	—	—	—
D.—Incidental Expenses ...	200	122 19 2	77 0 10	—	—	—
<b>TOTAL</b> ...	<b>...£ 4,422</b>	<b>4,194 11 7</b>				<b>—</b>
Surplus to be surrendered ... £			227 8 5			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	3	1 3 10

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

- A.—Cost of charing and Sunday attendance less than estimated, vacancy on Attendant Staff, and appointment of Attendant and Floorman at lower points of scale.  
 C.—Director's journeys fewer owing to prevailing conditions.  
 D.—Carriage and insurance costs less owing to fewer repairs of pictures undertaken.

GEORGE J. FURLONG,

*Director and Accounting Officer.*

NATIONAL GALLERY;  
 23rd October, 1941.

## GRANT-IN-AID ACCOUNT.

	£	s.	d.
Balance from 1939-40 ...	708	10	0
Grant-in-Aid, 1940-41 ...	1,000	0	0
	1,708	10	0
Expended, 1940-41 ...	1,201	8	4
Balance to 1941-42 ...	£507	1	8

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

SEÓIRSE MAG CRAITH,

*Comptroller and Auditor-General.*

## LANDS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, 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 ..	335,955	324,877 5 11	11,077	14 1	—	—
B.—Travelling Expenses ...	27,000	22,346 2 0	4,653	18 0	—	—
C.—Incidental Expenses ...	2,000	1,495 16 7	504	3 5	—	—
D.—Office of Public Trustee	1,062	1,051 9 8	10	10 4	—	—
E.—Solicitor's Branch—Salaries, Wages and Allowances ... ..	7,715	6,799 11 9	915	8 3	—	—
F.—Solicitor's Branch—Incidental Expenses ...	6,000	3,754 17 6	2,245	2 6	—	—
G.—Telegrams and Telephones ... ..	1,300	1,232 2 6	67	17 6	—	—
H.—Payments under Section 11 (7) of the Land Act, 1923 ... ..	113,500	113,121 6 1	378	13 11	—	—
I.—Improvement of Estates, etc. ... ..	560,550	455,381 8 1	105,168	11 11	—	—
J.—Advance to meet Deficiency of Income from Untenanted Lands purchased under the Land Acts, 1923-39 ...	3,500	—	3,500	0 0	—	—

Service.	Grant.	Expenditure.		Expenditure compared with Grant.				
				Less than Granted.		More than Granted.		
	£	£	s.	d.	£	s.	d.	
K.—Payments under Sections 42 and 46 of the Land Act, 1927, and Section 44 of the Land Act, 1939 ... ..	17,300	17,176	1	9	123	18	3	—
L.—Deficiencies on Realization by Government Departments of Land Bonds ... ..	5	—			5	0	0	—
M.—Loss on Unoccupied Holdings ... ..	5	43	13	6	—			38 13 6
N.—Advances to meet Payments under Sections 13 (3), 15 (2), 18 (2) and 19 (1) of the Land Act, 1931 ... ..	5,000	2,716	0	8	2,283	19	4	—
O.—Advances to Provide Funds for the maintenance of Embankments or other Works	500	—			500	0	0	—
P.—Payments under Section 34 of the Land Act, 1931 ... ..	5	—			5	0	0	—
Q.—Payments under Section 27 (2) of the Land Act, 1933 ... ..	630,000	623,797	4	1	6,202	15	11	—
R.—Amount required to complete Purchase Proceedings pending under Land Acts, 1903-1909	1,000	164	15	6	835	4	6	—
S.I.—Payments under Section 14 (4) of the Land Act, 1933 ... ..	50	—			50	0	0	—
S.2.—Payments under Section 20 of the Land Act, 1923, and Section 15 of the Land Act, 1933 ... ..	100	212	9	3	—			112 9 3
T.—Advance to meet Payments under Section 17 (j) of the Land Act, 1933 ... ..	100	34	11	7	65	8	5	—
U.—Payments under Section 18 (9) of the Land Act, 1933, and Section 28 of the Land Act, 1939	4,800	4,605	10	6	194	9	6	—
V.—Provision to meet Deficiencies in the Land Bond Fund arising under Section 37 of the Land Act, 1933...	100	36	10	0	63	10	0	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
W.—Fees payable in connection with proceedings under Section 28 of the Land Act, 1933 ...	10,000	10,914 9 0	—		914 9 0	
X.—Advances under Section 43 of the Land Act, 1939 ...	500	—	500 0 0		—	
Z.—Losses :— Original ... Nil Supplementary ... £305	305	329 19 1	—		24 19 1	
	1,728,352	1,590,091 5 0	139,351 5 10		1,090 10 10	
<i>Deduct :—</i> Anticipated Savings on various Subheads (see Supplementary Estimate)	295	—	295 0 0		—	
<b>GROSS TOTAL :—</b> Original £1,728,047 Supplementary ... 10	£ 1,728,057	1,590,091 5 0	139,056 5 10		1,090 10 10	
	<i>Estimated.</i>	<i>Realized.</i>	Surplus of Gross Estimate over Expenditure. £137,965 15 0			
<i>Deduct :—</i> Y.—Appropriations in Aid ...	144,375	148,213 18 4	Surplus of Appropriations in Aid realized. £3,838 18 4			
<b>NET TOTAL :—</b> Original £1,583,672 Supplementary ... 10	£ 1,583,682	1,441,877 6 8	Total Surplus to be surrendered. £141,804 13 4			

Estimated. Realized.

	£	£	s.	d.
Extra Receipts payable to Exchequer ...	2,000	9,010	1	2

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

- A.—Saving is due to changes in staff caused by retirements, deaths, etc., and to delay in filling vacancies.
- B.—There was less travelling than anticipated owing largely to the secondment of Inspectors to other Departments.
- C.—The principal cause of saving was that the amount spent on advertising for tenders for contracts to be placed for improvement works was less than anticipated.
- E.—Saving due to delay in filling vacancies, caused by changes and retirements.
- F.—Saving due to a large decrease in the number of Acquisition and Resumption cases the costs of which are usually heavy.

G.—Only three quarterly accounts in respect of telephones came in course of payment during the year, otherwise an excess on the Subhead would have been incurred.

I.—Savings due to the fact that operations on Improvement of Estates were considerably curtailed owing to delay and general difficulty in getting building contracts completed and bad weather conditions in second half of year.

The sum of £6 7s. 10d. was paid to a Temporary Inspector, Grade III, in full settlement of his claim for damage to his car caused as a result of a tree cut by Land Commission labourers falling on it (Department of Finance minute E.33/8/40 of 20th May, 1940).

A payment of £8 was made to a tenant on the Kenmare Estate, Co. Kerry, E.C.6557, towards cost of fencing gravel pits on his holding which had been left in a dangerous condition as a result of works carried out by the Land Commission (Department of Finance minute F.63/25/34 of 27th January, 1940).

An *ex-gratia* payment of £60 was made to a contractor on account of unexpected expense incurred by him in making foundations to houses erected on the Berridge Estate, Co. Galway (Department of Finance minute F.63/17/40 of 8th April, 1940).

J.—The provision is for the excess of Expenditure over Receipts during the year on Estates of Untenanted Land.

Owing to a large increase in Receipts over the amount anticipated there was a surplus on the year, which in accordance with Department of Finance minute F.163/11/26 of 17th December, 1929, was paid over at a later date to the Exchequer.

	£	s.	d.
Receipts ... ..	58,683	4	0
Expenditure ... ..	52,127	5	1
Surplus ... ..	£6,555	18	11

L.—Token Vote.

M.—Subhead was charged for the following amounts in respect of Unoccupied Holdings closed at a loss:—

	£	s.	d.
Department of Finance minutes F.66/5/40 of 20th March, 1940 and F.63/11/40 of 8th August, 1941 ... ..	32	19	9
Department of Finance minutes F.63/143/39 of 23rd November, 1939 and 6th December, 1940 ... ..	10	13	9

N.—It is not possible to forecast this charge accurately.

#### STATEMENT OF ADVANCES AND RECOUPMENTS.

	£	s.	d.	£	s.	d.
Balance due to Vote for Lands at 31st March, 1940 ... ..	—			36,382	15	8
Amount paid from Subhead N. in the year to 31st March, 1941 ... ..	—			2,716	0	8
Amount recovered in the year to 31st March, 1941	7,923	6	2	39,098	16	4
Amount written off in year under sanction of the Department of Finance F.63/26/40 of 20th May, 1940 ... ..	17	6		7,924	3	8
Balance outstanding at 31st March, 1941 ... ..				£31,174	12	8

- O.—No advance was made under this Subhead during the year.
- P.—Token Vote.
- Q.—The amount of new advances in year was less than anticipated.
- R.—The number of cases maturing for payment during the year was less than anticipated.
- S.1.—No payments were made during the year.
- S.2.—The payments during the year were greater than anticipated.
- T.—Estimated as closely as possible. The charge on the Subhead was sanctioned by Department of Finance minute F.56/4/37 of 30th July, 1941.
- U.—Estimated as closely as possible.
- V.—No new cases arose during the year.
- W.—Estimated as closely as possible.
- X.—No advances under this Subhead were made.
- Z.—Losses.—The actual amount expended against the £305 allowed for the three items mentioned in the Supplementary Vote was £286 13s. 4d. The excess in the Subhead over this figure is made up as follows :—

A sum of £18 8s. 6d. was paid as costs awarded against the Minister in proceedings instituted by Trustees appointed by him against a former Secretary to the Trustees of a scheme under Section 20 of the Land Act, 1903, Estate of Maconchy, Co. Longford (Department of Finance minute F.63/6/41 of 10th March, 1941).

A sum of £15 was paid in full discharge of a claim for compensation for the loss of a bullock when improvement works were being carried out by the Land Commission on the former Estate of the Dominican Nuns, Co. Kildare (Department of Finance minutes F.63/77/40 of 26th November, 1940 and 9th April, 1941).

A sum of £2 5s. 3d. was recouped to the Department of Defence for expenses incurred by that Department in the necessary destruction of a quantity of gelignite which had deteriorated in Store. The value of the gelignite estimated at £1 13s. 9d. was written off as irrecoverable (Department of Finance minute F.63/74/40 of 18th November, 1940).

Under the Compulsory Tillage Regulations, a number of prospective migrants to a group of Estates in Co. Roscommon were required to till part of the new lands allotted to them. As many of these migrants came from holdings a considerable distance away it became necessary, pending the completion of housing accommodation on their new holdings, to rent some houses in the vicinity.

In the case of one house which had been rented the migrants did not avail of the accommodation, but it was necessary to hold the house at their disposal for a limited period and the amount paid for rent and insurance, viz., £7 12s. 0d., has been written off as a loss (Department of Finance minute F.63/152/39 of 2nd December, 1941).

Y.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
1. Contribution for Cost of Management of Church Property Branch ... ..	3,550	3,550	0	0
2. Interest on Church Surplus Grant (Section 9 of Land Law (Commission) Act, 1923) ... ..	41,250	41,250	0	0

	Estimated.	Realized.		
	£	£	s.	d.
3. Fees, and costs recovered from Purchase Annuity Defaulters ... ..	1,200	1,266	19	4
4. Surplus Income of Rent and Interest Accounts ...	20,000	22,338	0	6
5. Repayment of (late) Congested Districts Board's Loans ... ..	375	502	14	4
6. Excess Annuities (Section 7 (2) and (3) Land Bond Act, 1925) and Redemptions ... ..	50,000	55,620	12	8
7. Fees collected in connection with proceedings under Section 28 of the Land Act, 1933 ... ..	12,000	10,231	10	5
8. Repayment of Advances made to meet payments under Sections 13 (3), 15 (2), 18 (2) and 19 (1) of Land Act, 1931 ... ..	10,000	7,923	6	2
9. Miscellaneous ... ..	6,000	5,530	14	11
	<u>£144,375</u>	<u>£148,213</u>	<u>18</u>	<u>4</u>

It is difficult to forecast the receipts under items 3—9 accurately and in some items they were greater than, and in some cases less than, anticipated.

## EXTRA RECEIPTS PAYABLE TO EXCHEQUER.

	£	s.	d.
Amount received as compensation for the loss of the services of a Higher Executive Officer, as the result of a motor accident ... ..	14	3	9
Amount received as compensation for the loss of the services of a Writing Assistant, as the result of a motor accident ... ..	28	11	8
Repayment on account of Exchequer Advance of £200,000 to Payment in Lieu of Rent Account, made in March, 1925 ... ..	1,000	0	0
Excess receipts over expenditure in Rent and Interest Account No. 3 in year 1939-40 ... ..	1,251	8	10
Payment on account of surplus cash in the State Claims Accounts Nos. 1, 2 and 3 and Adjustments Account No. 2 ... ..	4,090	0	0
Proceeds of sales of lands in Dillon Estate, Co. Mayo, C.D.B.A. 41 purchased by the (late) Congested Districts Board out of their own funds and paid into the Exchequer under Section 5(1) of the Land Act, 1931 ...	13	15	3
Amount received as compensation for the loss of the services of a Surveyor as the result of a motor accident ... ..	167	19	7
Amount lodged by a tenant in County Galway for the purchase by him of materials from an old out-office situated on his holding ... ..	5	0	0
Deposit Interest earned on Land Purchase No. 3 Account ... ..	439	2	1
The amount of the net cost of management of the Local Loans Fund in the year 1939-40 in respect of this Vote as determined by the Minister for Finance pursuant to Section 18 of Local Loans Fund Act, 1935 (Department of Finance minute F.60/11/35 of 24th July, 1940) ...	2,000	0	0
	<u>£9,010</u>	<u>1</u>	<u>2</u>

## REPAYABLE EXCHEQUER ADVANCE FOR FINANCING PAYMENTS IN LIEU OF RENT.

	£	s.	d.	£	s.	d.
Advance outstanding at 31st March, 1940	...	—		2,409	15	6
Add for amounts previously written off as:—						
Arrears Funded	...	25	16	5		
Arrears Remitted	...	123	8	7		
		<hr/>		£149	5	0
Recovered by Equity proceedings	...	142	16	0		
Holding since excluded	...	6	9	0		
		<hr/>			149	5
		<hr/>		£2,559	0	6
Amount repaid to Exchequer in year to 31st March, 1941	...	1,000	0	0		
Amount of Arrears Funded on Vesting of a Holding in Land Commission and written off as per Department of Finance minute F.56/6/24 of 14th August, 1941	...	1	1	6		
		<hr/>			1,001	1
		<hr/>		£1,557	19	0

## NOTES.

(1) Apportioned annuities amounting to £18 10s. 3d. on parts of two holdings submerged owing to coast erosion were written off as irrecoverable under Section 37 of the Land Act, 1933, in the Estate of Daunt, E.C.3707, County Cork (Department of Finance minute F.63/24/41 of 2nd July, 1941).

(2) Arrears of Annuities and Annual Sums amounting to £401 10s. 2d. were written off under Section 20 of the Land Act, 1939, as irrecoverable:—

	£	s.	d.
Harvey Estate, Co. Dublin—Department of Finance minutes F.63/11/40 of 17th April, 1940 and 8th August, 1941	...	53	0
Hassett Estate, D.H.36, Co. Cork—Department of Finance minutes F.63/143/39 of 23rd November, 1939 and 6th December, 1940	...	34	15
Dowdall Estate, Co. Dublin—Department of Finance minutes F.63/146/39 of 22nd December, 1939 and F.63/11/40 of 8th August, 1941	...	56	1
Manning Estate, Co. Cork—Department of Finance minutes F.66/5/40 of 20th March, 1940 and F.63/11/40 of 8th August, 1941	...	174	0
Mitchell Estate, S.220/29, Co. Meath—Department of Finance minute F.63/150/39 of 19th November, 1940	...	38	19
Fagan Estate, Co. Westmeath—Department of Finance minute F.63/156/39 of 18th April, 1940	...	9	7
King-Harman Estate, S.77, Co. Longford—Department of Finance minute F.63/35/41 of 26th September, 1941	...	35	4
		<hr/>	
		£401	10
		<hr/>	

(3) The Commissioners made an Order declaring a sum of £4 8s. due by an allottee of untenanted land in County Galway to be irrecoverable and sanction of the Minister for Finance was given by minute F.56/3/31 of 3rd December, 1941.

(4) On rearrangement of a holding on the Palmer Estate, Co. Mayo, C.D.B. No. 35, a sum of £98 4s., representing four years' potential arrears of rent on enlargements provided for certain tenants was found to be irrecoverable and written off (Department of Finance minute F.63/12/41 of 18th June, 1941).

(5) A letting of 46 acres of land on the McKeever Estate, Co. Clare, S.8216 I, was made at £2 per acre but as this rent was found to be excessive it was decided to accept payment at £1 10s. per acre, the balance of £23 being written off (Department of Finance minute F.63/36/41 of 17th September, 1941).

(6) In proceedings for the recovery of a parcel of land from a migrant to the Trant Estate, S.410311, Co. Tipperary, a decree for possession with costs (taxed at £180 1s. 6d.) was given in favour of the Land Commission. The migrant was unable to pay more than £90 on account of these costs and the balance, £90 1s. 6d., was written off as irrecoverable (Department of Finance minute F.63/67/39 of 11th December, 1940).

(7) A sum of 7s. due in respect of costs incurred in the issue of warrant to a defaulter of a parcel of land on the Resumed Holding of Margaret Mitchell, Record No. S.220/29, County Meath, was written off as irrecoverable (Department of Finance minute F.63/150/39 of 19th November, 1940).

(8) On reallocation of a parcel on the Resumed Holding of Margaret Mitchell, S.220/29, Co. Meath, a sum of £11 14s. 9d. paid out of Rent and Interest Account No. 3 in respect of arrears of rates was written off as irrecoverable (Department of Finance minute F.63/150/39 of 19th November, 1940).

(9) On the division of lands before the end of the rating year the allottees are charged with the proportionate part of the rates from the date of allotment to the following 31st March. In respect of the period to 31st March, 1939, a sum of £1,049 18s. 5d. in respect of 631 such divisions has been found to be irrecoverable at 31st March, 1941, and has been written off by Department of Finance minute F.63/55/40 of 17th April, 1941.

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

Officers of this Department received Military Service Pensions:—

One Temporary Grade III Inspector, £32 18s. 0d.; one Staff Officer £42; one Minor Staff Officer, £43 13s. 4d.; six Clerical Officers £290 10s. 0d. in sums varying between £36 10s. 0d. and £52 10s. 0d.; one Stationery and Accommodation Clerk £45 10s. 0d.; one Paper-keeper Messenger £35; two temporary Messengers £37 10s. 0d. and £43 13s. 0d.

A Junior Executive Officer seconded to Department of External Affairs received the sum of £34 14s. 1d. for Local Allowance and extra duties out of the Vote for External Affairs.

A Junior Executive Officer seconded to the Department of Defence received the sum of £33 16s. 0d. as a special allowance for extra duties out of the Army Vote.

This Account includes the sum of £46,637 12s. 9d. in respect of salaries, etc., of officers on loan to other Departments. Of this amount the sum of £3,128 12s. 5d. was recouped from the Vote for Employment Schemes.

A Minor Staff Officer on loan from Gaeltacht Services received £384 14s. 4d. in salary and bonus during the period of his secondment for 1940-41 out of the Vote for Gaeltacht Services.

M. DEEGAN,  
*Accounting Officer.*

17th December, 1941.

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

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*

## FORESTRY.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941 compared with the Sum Granted, for Salaries and Expenses in connection with FORESTRY (9 & 10 Geo. 5, c. 58, and No. 34 of 1928), including a Grant-in-Aid for Acquisition of Land.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances ... ..	16,775	15,384 16 11	1,390 3 1	—
B.—Travelling Expenses ... ..	3,450	3,347 6 6	102 13 6	—
C.1.—Acquisition of Land (Grant-in-Aid) ... ..	45,000	45,000 0 0	—	—
C.2.—Cultural operations, Maintenance, etc. ... ..	174,231	130,044 9 3	44,186 10 9	—
C.3.—Timber Conversion ... ..	2,495	2,484 1 2	10 18 10	—
D.—Grants for Afforestation Purposes ... ..	700	476 0 0	224 0 0	—
E.1.—Forestry Education ... ..	1,305	1,149 5 0	155 15 0	—
E.2.—Exhibits at Shows ... ..	75	18 3 11	56 16 1	—
F.1.—Agency, Advisory and Special Services ... ..	5	—	5 0 0	—
F.2.—Membership Contribution to the Imperial Forestry Bureau ... ..	94	93 15 0	5 0	—
G.—Incidental Expenses ... ..	325	577 19 0	—	252 19 0
Losses ... ..	—	24 2 0	—	24 2 0
GROSS TOTAL ... ..	£ 244,455	198,599 18 9	46,132 2 3	277 1 0
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £45,855 1 3	
Deduct :—			Surplus of Appropriations in Aid realized. £29,900 16 3	
H.—Appropriations in Aid ... ..	15,200	45,100 16 3	Total Surplus to be surrendered. £75,755 17 6	
NET TOTAL ... ..	£ 229,255	153,499 2 6		

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

A.—Saving due to delay in filling vacancies.

B.—Estimated as closely as possible.

C.2.—Savings are due to (1) delay in filling vacancies of foresters and foreman ; (2) reduced expenditure on fencing owing to shortage of supplies of wire netting ; (3) postponement of building of foresters' houses ; and (4) reduced planting programme in view of (2) above.

D.—Saving is due to applications for grants being less than anticipated. Much of the expected operations following on increased fellings were not reflected during the year.

E.1.—Saving is due to decision not to hold special course of instruction for foresters and foremen and delay in provision of new range and water supply in Avondale House.

E.2.—Saving is due to a reduction in the size of Forestry exhibit and the use of material purchased in earlier years.

F.1.—Token Vote.

G.—Excess is due to increased cost of advertising additional sales of timber and extensive advertisements drawing attention to the provisions of the Forestry Act in restraint of tree felling.

Losses.—A payment of £22, with £2 2s. 0d. Veterinary Surgeon's fee, was made as compensation for the loss of a heifer sustained by a farmer in the neighbourhood of Rathdrum Forest (Department of Finance minute S.86/6/40 of 9th August, 1940).

## H.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
(1) Saw Mills ... ..	2,400	3,664	0	2
(2) Large sales of Timber ... ..	5,500	30,810	10	8
(3) Small sales of Timber and Thinnings ...	5,000	5,281	1	10
(4) Grazing, Shooting and Cottage Rents ...	1,750	2,992	9	1
(5) Payments by Trainees ... ..	100	142	17	5
(6) Receipts from sales at Shows, etc. ...	10	—		
(7) Miscellaneous, including Compensation for malicious injury to forest properties ...	440	2,209	17	1
	£15,200	£45,100	16	3

The excess at Items 1, 2 and 3 is due mainly to increased amounts and prices of timber sold to meet the demands created by the restriction of imports. There was an increase in the amounts obtained from grazing and turbarry lettings—Item 4. The excess at Item 7 is due to the disposal of the materials of old buildings, scrap iron, etc., at enhanced prices, and an increase in the amount realized by the sale of rabbits.

## NOTES.

A sum of £25 11s. 8d. being the value of losses of material by theft during the year was written off as irrecoverable (Department of Finance minute S.90/72/34 of 24th November, 1941).

The sum of £765 17s. 11d. was written off as the total of losses incurred as a result of forest fires during the year (Department of Finance minute S.86/7/39 of 26th November 1941).

A foreman-in-charge sustained damage to his boots in combating a fire on State Forest Lands at Glenmalure, and an *ex-gratia* payment of 10s. was made to him (Department of Finance minute E. 35/4/40 of 7th January, 1941).

A sum of £1 5s. 0d. was paid to a Forestry labourer as compensation for damage to his clothes sustained in assisting to extinguish a fire at Clonmel Forest (Department of Finance minute E.35/3/40 of 29th June, 1940).

Labourers who assisted after normal working hours in extinguishing a fire which broke out on a private Estate adjoining Curraghmore Forest and which threatened to cause damage on the State lands, were paid gratuities ranging from 6s. to 12s. to a total sum of £10 4s. 0d. (Department of Finance minute E.35/1/41 of 18th February, 1941).

A firm to whom timber was supplied from Killeshandra Forest were unable to meet their liabilities and offered a composition of 2s. in the £. This was accepted in respect of a balance of £70 due to the Department and the sum of £63 was written off as irrecoverable (Department of Finance minute F.63/135/39 of 4th October, 1939).

Shooting rights at Mullingar Forest were leased for five years from 1st August, 1936, at an annual rent of £10. The lessee defaulted, owing £29 to the date of expiry of the lease. It was found possible to obtain £5 by another letting during the last year, but the net sum of £24 was written off as irrecoverable (Department of Finance minute S.86/3/41 of 24th January, 1941).

A sum of £2 was paid to a hotel proprietor to compensate her for loss of fowl caused by a ferret used at Aughrim Forest (Department of Finance minute S.86/5/41 of 6th February, 1941).

A consignment of 450,000 Japanese Larch seedlings ordered from the Forestry Commission (Scotland) at a total cost of £204 5s. 7d. was received in bad condition, and only 52,500 plants survived in the Department's nurseries. The decision of a neutral arbitrator as to the responsibility for loss was accepted and payment of £64 5s. 7d. was made for 100,000 seedlings. A payment of £3 7s. 3d. half the cost of the arbitrator's expenses was also made (Department of Finance minute S.9/12/27 of 15th February, 1941).

This Account includes the following sums paid to officers on loan to other Departments:—To a Junior Executive Officer seconded to the Department of Posts and Telegraphs (Vote 61) £265 0s. 9d.; to one Clerical Officer seconded to the Department of External Affairs (Vote 65) £71 8s. 1d., and to two Clerical Officers, one Writing Assistant and one Typist seconded to the Department of Defence (Vote 63) £355 2s. 11d.

The Account of the Vote for Lands (No. 52) includes a sum of £520 paid to a Temporary Inspector Grade II on loan to this Department.

The practice of the former owners of the Cong Estate, Co. Mayo, of supplying free of charge a quantity of firewood for use in the local National School has been continued. About 3 tons of wood per month are supplied over the period October to March, inclusive, each year: the School Authorities provide their own arrangements for delivery. Department of Finance minute S.86/13/41 of 13th December, 1941.

## EXTRA REMUNERATION (exceeding £30).

A Junior Executive Officer seconded to the Department of Posts and Telegraphs received a temporary and non-pensionable allowance of £100 paid from the Vote for Wireless Broadcasting (No. 62).

M. DEEGAN, \*

Accounting Officer.

2nd December, 1941.

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

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*

FORESTRY—GRANT-IN-AID FUND FOR THE ACQUISITION OF LAND.

ACCOUNT OF RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST MARCH, 1941.

	£	s.	d.
Cash Balance on 1st April, 1940 ... ..	11,831	1	7
Grant-in-Aid 1940-41 ... ..	45,000	0	0
Amounts received from various persons for purchases of land, etc.	438	4	3
	<hr/>		
	57,269	5	10
Expenditure, 1940-41 ... ..	51,232	19	6
	<hr/>		
Cash Balance on 31st March, 1941 ... ..	£6,036	6	4
	<hr/> <hr/>		

## GAELTACHT SERVICES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, compared with the Sum Granted, for Salaries and Expenses in connection with GAELTACHT SERVICES, including HOUSING GRANTS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
<b>HEADQUARTERS.</b>				
A.—Salaries, Wages and Allowances ... ..	16,882	17,073 15 8	—	191 15 8
B.—Travelling Expenses ...	500	311 9 1	188 10 11	—
C.—Incidental Expenses ...	250	202 8 9	47 11 3	—
<b>RURAL INDUSTRIES.</b>				
D.1.—Salaries, Wages and Allowances ... ..	6,847	6,795 6 1	51 13 11	—
D.2.—Assistance to Convent Classes—Salaries, etc. ...	177	173 2 6	3 17 6	—
D.3.—Domestic Instruction—Salaries, etc. ... ..	273	268 7 8	4 12 4	—
D.4.—Travelling Expenses ...	550	651 7 6	—	101 7 6
D.5.—Machines and Plant ...	2,800	1,273 9 1	1,526 10 11	—
D.6.—Materials :—				
<i>Original</i> ... £43,000				
<i>Supplementary</i> 27,000				
	70,000	63,707 19 10	6,292 0 2	—
D.7.—General Expenses :—				
<i>Original</i> ... £2,360				
<i>Supplementary</i> 640				
	3,000	2,806 12 9	193 7 3	—
D.8.—Toy Industry :—				
<i>Original</i> ... £17,000				
<i>Supplementary</i> 7,200				
	24,200	20,952 12 7	3,247 7 5	—
D.9.—Spinning Industry ...	11,800	412 12 3	11,387 7 9	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
<b>MARINE PRODUCTS INDUSTRIES.</b>				
E.1.—Salaries, Wages and Allowances ... ..	463	462 13 0	7 0	—
E.2.—Travelling Expenses ... ..	240	247 11 2	—	7 11 2
E.3.—Kelp, etc. ... ..	6,282	4,437 2 7	1,844 17 5	—
E.4.—Carrageen ... ..	626	340 14 4	285 5 8	—
<b>CENTRAL MARKETING DEPÔT.</b>				
F.1.—Salaries, Wages and Allowances ... ..	5,231	4,482 16 2	748 3 10	—
F.2.—Advertising and Publicity	505	334 17 5	170 2 7	—
F.3.—General Expenses :— Original ... .. £2,650 Supplementary 1,850	4,500	4,471 11 4	28 8 8	—
G.—Miscellaneous Services ... ..	740	5 0 9	734 19 3	—
<b>GAELTACHT HOUSING.</b>				
H.1.—Salaries, Wages and Allowances ... ..	5,346	5,023 14 6	322 5 6	—
H.2.—Travelling and Miscellaneous Expenses ... ..	2,850	2,638 7 4	211 12 8	—
H.3.—Grants under the Housing (Gaeltacht) Acts, 1929 to 1939 ... ..	35,000	26,961 2 0	8,038 18 0	—
H.4.—Extra-Statutory Grants in respect of poultry houses and piggeries in the Gaeltacht ... ..	5	—	5 0 0	—
H.5.—Teachers' Residences in the Fíor-Ghaeltacht ... ..	15	—	15 0 0	—
	199,082	164,034 14 4	35,348 0 0	300 14 4
<i>Deduct :—</i>				
Anticipated Savings on various Subheads (See Supplementary Estimate) ... ..	18,880	—	18,880 0 0	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<b>GROSS TOTAL :—</b>						
Original ... £162,392						
Supplementary 17,810						
£	180,202	164,034 14 4	16,468 0 0		300 14 4	
<b>Deduct :—</b>			Surplus of Gross Estimate over Expenditure. £16,167 5 8			
<b>I.—Appropriations in Aid :—</b>	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £876 7 2			
Original ... £66,307	—	—				
Supplementary 17,800						
£	84,107	83,230 12 10				
<b>NET TOTAL :—</b>			Net Surplus to be surrendered. £15,290 18 6			
Original ... £96,085						
Supplementary 10						
£	96,095	80,804 1 6				

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

- A.—Excess due to grant of marriage gratuity and married scale to an officer and to the appointment of the Assistant Director as Acting Director consequent on the secondment of the Director to the Department of Defence. Sums amounting in all to £8 0s. 6d. were paid to the Director and Assistant Director in respect of special expenses necessarily incurred in the working of the Division. (Department of Finance minutes S.29/1/40 of 16th May, 1940 and 18th July, 1940).
- B.—Saving due to alteration in intended programme of inspection of Industrial Centres by Headquarters' Officers.
- C., D.1., D.2. and D.3.—Casual variations.
- D.4.—Excess due to unforeseen expenditure in connection with the production of Gloves.
- D.5.—Twenty-five machines provided for and ordered were not received during the year.
- D.6.—Materials provided for and ordered were not forthcoming within the financial year.
- D.7.—The saving may be regarded as casual.
- D.8.—Materials provided for and ordered were not forthcoming within the financial year. £21 12s. 6d. is included in respect of materials destroyed by fire in a Railway store (Department of Finance minute S.29/1/41 of 28th June, 1941).
- D.9.—It was not found possible to make progress with the project for a Spinning Mill.
- E.1. and E.2.—Casual variations.
- E.3.—Saving is due to less kelp and seaweed being offered for purchase than was anticipated consequent on a smaller cast of seaweed, partly offset by increased charge for the grinding of kelp due to a change in the proposed method of delivery to the purchaser.
- E.4.—Less carrageen was purchased for sale for food purposes as it was found that the current demand was less than anticipated.
- F.1.—Saving due to vacancies remaining unfilled for the whole or part of the year.

F.2.—Provision was made for an Exhibit at the Horse Show which did not take place that year.

F.3.—Casual variation.

G.—Provisions for the repair of the boat used for the Cape Clear ferry service and for the subsidizing of other ferry services were not utilized.

H.1.—A vacancy arising from the death of an Assistant Housing Surveyor was not filled.

H.2.—Saving due to the vacancy referred to in the previous note.

H.3.—Hesitancy on the part of applicants to proceed with the work, owing to war conditions, resulted in a reduction in the number of housing grants falling due for payment.

H.4., and H.5.—These amounts were token sums.

I.—Appropriations in Aid :—

	Corresponding Debit Subhead.	Estimated.	Realized.
		£	£
(1) Receipts from sales of products of Rural Industries (including Toys) after deducting amounts estimated as follows :—			
(a) Workers' Wages (£28,000),			
(b) Agents' Commission (£8,000)			
and (c) Miscellaneous (£500)	... D.1. to D.8.	80,097	78,091
(2) Receipts from sale of kelp, etc.	... E.3.	3,200	4,149
(3) Receipts from net sales of carrageen	E.4.	540	663
(4) Repayment of Industrial, etc., Loans	G.	100	148
(5) Receipts from rentals	... H.5.	120	120
(6) Miscellaneous receipts, including receipts in respect of sale of old stores	—	50	60
		<u>£84,107</u>	<u>£83,231</u>

(1) The amount shown as realized represents the balance which remained after deduction from the gross receipts of (a) £39,076 in respect of wages and State insurance of the workers, (b) £8,029 in respect of Agents' Commission, (c) £1,180 in respect of Miscellaneous charges. At the time of the Supplementary Estimate it was anticipated that the deductions in respect of payments of wages of the workers would be increased to £37,000. The deduction in respect of Agents' Commission includes an amount of £313 9s. 6d. which represents the balance of advances to a Sales' Agent in the U.S.A. over a period of years, which was found to be irrecoverable (Department of Finance minute S.29/15/32 of 22nd February, 1941).

(2) Owing to a Control of Export Order affecting the export of kelp the disposal of the balance of kelp held was problematic at the time of the Supplementary Estimate.

#### NOTES.

Sundry bad debts of the Central Marketing Depôt amounting in all to £237 3s. 2d. were written off as irrecoverable (Department of Finance minutes S.29/5/34 of 12th March, 17th April, 30th June and 20th September, 1941).

The Accounts of other Departments include sums amounting approximately to £950 in respect of salaries, etc., of officers on loan to this Department.

This Account includes a sum amounting to £3,650, approximately, in respect of salaries, etc., of officers lent without repayment to other Departments.

## EXTRA REMUNERATION (exceeding £30).

The Director who was loaned to the Department of Defence during the year received a temporary, non-pensionable allowance at the rate of £100 a year, inclusive, from Vote 64 (Army Pensions).

The following amounts were received as Military Service Pensions :—

£50 16s. 8d. by a Messenger on the Headquarters Staff, £90 by a Warehouseman in the Central Marketing Depôt and £34 3s. 4d. by a Messenger in the Central Marketing Depôt.

M. DEEGAN,

*Oifigeach Cúntasaíochta.*

ROINN TAILTE,

(SEIRBHÍ Sí NA GAELTACHTA),

29adh Mí na Samhna, 1941.

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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.

SEÓIRSE MAG CRAITH,

*Comptroller and Auditor-General.*

## INDUSTRY AND COMMERCE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF THE MINISTER FOR INDUSTRY AND COMMERCE, including sundry Grants-in-Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
<b>ADMINISTRATION, ETC.</b>				
A.—Salaries, Wages and Allowances ... ..	185,957	178,306 8 1	7,650 11 11	—
B.—Travelling Expenses ...	3,300	2,409 11 7	890 8 5	—
C.1.—Incidental Expenses ...	650	807 6 6	—	157 6 6
C.2.—Census of Population ...	57	31 1 10	25 18 2	—
D.—Telegrams and Telephones ...	1,830	1,794 4 2	35 15 10	—
E.—Fees to Certifying Surgeons, etc. ... ..	5	17 0	4 3 0	—
F.—Fees and Expenses of Medical Referees ... ..	250	204 16 0	45 4 0	—
G.—Fees to Vocational Education Committees under the Apprenticeship Act, 1931 ...	80	18 0 0	62 0 0	—
H.—Subscriptions, etc., to International Organizations, Special Services, Enquiries, etc. ... ..	1,280	96 0 0	1,184 0 0	—
H.H.—New York World Fair, 1939 and 1940 :— Original ... Nil Supplementary £8,080	8,080	6,707 16 2	1,372 3 10	—
<b>INTERNATIONAL LABOUR OFFICE.</b>				
I.—Contribution towards the Expenses of the International Labour Organization (League of Nations)	4,440	4,503 0 8	—	63 0 8
J.—Minerals Exploration :— Original ... £5 Supplementary 1,660	1,665	618 6 0	1,046 14 0	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
<b>PRICES COMMISSION.</b>				
K.—Salaries, Wages and Allowances ... ..	14,238	12,894 3 7	1,343 16 5	—
<b>TURF DEVELOPMENT BOARD, LTD.</b>				
L.1.—Cost of Administration (Grant-in-Aid) ... ..	14,300	10,950 0 0	3,350 0 0	—
L.2.—General Development (Grant-in-Aid):— Original ... £1,000 Supplementary ... 600	1,600	1,600 0 0	—	—
L.3.—Development of Clonsast Bog (Grant-in-Aid):— Original ... £37,000 Supplementary ... 20,000	57,000	57,000 0 0	—	—
L.4.—Development of Lyracrompane Bog (Grant-in-Aid) ...	3,000	3,000 0 0	—	—
L.5.—Development of Lullymore Bog (Grant-in-Aid):— Original ... £10,000 Supplementary ... 3,685	13,685	13,685 0 0	—	—
L.6.—Development of Kilberry Bog (Grant-in-Aid) ...	32,000	2,000 0 0	30,000 0 0	—
L.7.—Acquisition of Derryounce Bog (Grant-in-Aid) ...	1,000	—	1,000 0 0	—
<b>INDUSTRIAL RESEARCH COUNCIL.</b>				
M.1.—Salaries, Wages and Allowances ... ..	1,363	1,360 9 4	2 10 8	—
M.2.—Travelling Expenses ...	150	50 15 8	99 4 4	—
M.3.—Incidental Expenses ...	250	114 1 8	135 18 4	—
M.4.—Special Investigations ...	3,700	1,722 5 4	1,977 14 8	—
M.5.—Aids to Research Workers and Special Research Committees ... ..	150	68 17 9	81 2 3	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
M.6.—Research Grants to Students	1,000	727 10 0	272 10 0	—
	351,030	300,670 11 4	50,579 15 10	220 7 2
<i>Deduct :—</i>				
Anticipated Savings on various Subheads (See Supplementary Estimate) ... ..	33,785	—	33,785 0 0	—
<b>GROSS TOTAL :—</b>				
Original ... .. £317,005				
Supplementary 240				
£ 317,245	300,670 11 4	16,794 15 10	220 7 2	
<i>Deduct :—</i>				
<b>N.—Appropriations in Aid :—</b>				
Original ... .. £3,182	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £16,574 8 8	
Supplementary 230	—	—	Surplus of Appropriations in Aid realized. £939 0 0	
3,412	4,351 0 0			
<b>NET TOTAL :—</b>			<b>Total Surplus to be surrendered. £17,513 8 8</b>	
Original ... .. £313,823				
Supplementary 10				
£ 313,833	296,319 11 4			

	Estimated.	Realized.
	£	£ s. d.
<b>Extra Receipts payable to Exchequer :—</b>		
(1) Fees under Mines and Minerals Act, 1931, and Minerals Development Act, 1940 ... ..	600	564 5 8
(2) Fees under the Road Transport Acts, 1932 and 1933 ... ..	2,010	2,009 12 0
(3) Fees under Cement (Amendment) Act, 1938 ...	5,000	497 19 8
(4) Fees under the Air Navigation (General) Regulations, 1930 ... ..	150	57 3 11
(5) Fees under the Control of Manufactures Act, 1934	1	2 0
(6) Fees under the Sugar (Control of Import) Act, 1936 ... ..	100	—
(7) Fees under the Agricultural Produce (Cereals) Acts, 1933 to 1939 ... ..	500	1,448 4 10
(8) Fees under the Conditions of Employment Act, 1936 ... ..	5	10 0
(9) Fees under the Insurance Act, 1936 ... ..	—	2,850 1 0

	Estimated.	Realized.		
	£	£	s.	d.
(10) Balance of amounts received from the Drumm Battery Company, Limited, under the suspension arrangements ... ..	—	5,085	19	2
(11) Repayment by Peat Fuel Company, Ltd., of unexpended balance of Grant-in-Aid issued from voted monies in 1938-39 ... ..	—	336	19	7
(12) Repayment (with interest) by Turf Development Board, Ltd., of advances made in 1939-40 for the purchase of the debenture of the Peat Fuel Company, Ltd., held by the National Bank, Ltd., and for maintenance of the assets, etc. ...	—	18,747	5	10
(13) Amounts received in respect of State's claim for loss of the services of officers incapacitated for duty through the negligence of other persons ...	—	19	8	3
(14) Receipts from sales of property returned from New York World Fair ... ..	—	4	2	0
(15) Receipts from sales of property returned from Glasgow Exhibition, 1938 ... ..	—	20	0	0
		<u>£8,366</u>	<u>£31,641</u>	<u>13 11</u>

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

A.—Saving due to staff vacancies.

B.—Saving due to curtailment of travelling.

C.1.—Excess due to unanticipated expenditure on advertising.

C.2.—Saving due to telephone calls being fewer than was anticipated and to a telephone account, for which provision was made, not coming in course of payment in the year of this account. In addition, it was not found necessary to utilise the amount provided for the purchase of maps.

D.—Saving mainly due to the expenditure on telegrams being less than was anticipated.

E. and F.—These estimates are necessarily of a conjectural nature.

G.—The number of apprentices who attended the course of instruction was less than was anticipated. In addition, an account for fees due for a course of instruction in the Furnishing Trade did not come in course of payment in this year.

H.—Owing to war conditions ten per cent. only of the normal annual contributions to the Imperial Shipping Committee and the Imperial Economic Committee was required by these Committees and subscriptions to other organizations did not become payable.

H.H.—It was not possible to complete the return to this country of all the exhibits, and freight rates were lower than was anticipated.

The cost of demolishing the Trade Promotion Pavilion was less than was anticipated.

Certain items were still under examination at the close of this account and in consequence were excluded.

I.—Excess due to variation in rate of exchange.

J.—Saving due to less boring than was anticipated being necessary in the area near the Swan, Ballylynan, Laoighis.

K.—Saving due to staff vacancies.

L.1.—The full provision for travelling expenses and contingencies was not required.

L.6.—Beyond preliminary drainage the Board did not proceed with the development of the bog.

L.7.—The arrangements for acquisition were not completed within the year.

M.2.—The meetings of the Council were fewer than was anticipated. No special journeys were made.

M.3.—Purchases of books for the library were restricted and the full provision was not required.

M.4.—Certain anticipated researches were not proceeded with.

M.5. and M.6.—Depend on number of suitable applications received and the amounts approved in each case.

N.—Appropriations in Aid :—	Estimated.	Realized.	
	£	£	s. d.
(1) Contributions and fees payable under Section 7 of the Gas Regulation Act, 1920 (10 and 11 Geo. 5, c. 28), the Gas Regulation Act, 1928 (No. 24 of 1928) and the Weights and Measures Acts, 1878 to 1936 ... ..	2,000	1,807	4 3
(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 ... ..	812	1,615	14 7
(3) Fees (cash) paid to Registrar of Friendly Societies	60	42	7 5
(4) Fees payable under Section 5 of the Trade Loans (Guarantee) Act, 1939 ... ..	300	10	0 0
(5) Miscellaneous Receipts ... ..	10	197	11 7
(6) Receipts in connection with the New York World Fair, including sales of handbooks, etc. ...	230	309	0 0
(7) Repayment by Turf Development Board, Ltd., of part of the capital (with interest) advanced for the purchase of a sod collector ... ..	—	369	2 2
	£3,412	£4,351	0 0

(1) The amounts receivable under the Weights and Measures Acts were less than was anticipated.

(2) Certain officers remained on loan to the Office of the Shannon Power Development Fund for a longer period than was anticipated.

(3) This estimate is necessarily of a conjectural nature.

(4) No loans were granted or guarantees given during the year.

(5) The amount received for the supply of special statistical returns was greater than was anticipated. In addition, a fee of £35 was received under the Piers and Harbours Acts.

(6) The handbooks and folders placed on sale realized the full price. It had been anticipated that some reductions would be necessary.

(7) The receipt of this amount could not have been foreseen when the estimate was prepared.

## EXTRA REMUNERATION (exceeding £30).

The permanent Secretary of this Department received from Aer Rianta Teoranta an allowance at the rate of £300 per annum for acting as a Director of that Company.

An Assistant Secretary received from Aer Lingus Teoranta an allowance at the rate of £200 per annum for acting as a Director of that Company.

A Principal Officer received from Monarchana Alcóil na h-Éireann Teoranta an allowance at the rate of £100 per annum for acting as a Director of that Company.

An acting Principal Officer received from the Turf Development Board, Ltd., an allowance at the rate of £100 per annum for acting as Managing Director of that Company.

A Superintending Officer received a gratuity of £40 and a Higher Executive Officer £35 to cover loss on exchange, extra clothing, etc., in connection with their attendance on duty at the New York World Fair.

A Senior Industrial Inspector received £37 11s. 3d. from the Department of Education for his services as Examiner at the Technical School Examinations, 1940.

A Clerical Officer on loan to the Drumm Battery Company, Limited, received £56 18s. 4d. from that Company and £16 13s. 4d. from Drumm Battery Sales, Limited.

From Vote No. 69 three Clerical Officers received sums of £40 14s. 4d., £40 10s. 4d. and £37 9s. 6d., respectively, for overtime.

## NOTES.

Exhibits of marble, granite and limestone at the New York World Fair, which cost £2,335, were presented to the Archbishop of Los Angeles. Department of Finance S.200/7/37, dated 31st August, 1940. Another exhibit, an electrical map of Ireland, which cost £753, was placed on permanent loan to the Royal Dublin Society. Department of Finance S.200/7/37, dated 4th November, 1941.

Included in Subhead H.H. are charges amounting to £462 18s. 0d. representing unvouched expenditure by the Consul General, New York, in connection with Ireland's participation in the New York World Fair. The relative vouchers in support of this expenditure were lost at sea. Department of Finance S.200/12/40, dated 21st November, 1941.

This Account includes the sum of approximately £39,545 in respect of salaries, etc., of staff on loan to other Departments.

The Accounts of other Departments include the sum of approximately £305 in respect of salaries, etc., of staff on loan to this Department.

R. C. FERGUSON,  
*Accounting Officer.*

DEPARTMENT OF INDUSTRY AND COMMERCE,  
16th December, 1941.

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

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*

## TRANSPORT AND METEOROLOGICAL SERVICES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, compared with the Sum Granted, for TRANSPORT AND METEOROLOGICAL SERVICES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
<b>TRANSPORT SERVICES.</b>				
A.—Payments in respect of Steamer Services	300	300 0 0	—	—
B.—Civil Airports	3,000	5,133 18 2	—	2,133 18 2
C.—Subsidy in respect of Air Services	35,000	34,000 0 0	1,000 0 0	—
D.—Management of Dublin Airport	4,000	3,967 5 8	32 14 4	—
<b>METEOROLOGICAL SERVICES.</b>				
E.1.—Salaries, Wages and Allowances	23,233	18,707 2 8	4,525 17 4	—
E.2.—Travelling Expenses	1,000	603 2 4	396 17 8	—
E.3.—Incidental Expenses	250	120 14 0	129 6 0	—
E.4.—Telegrams and Telephones	14,000	7,852 17 7	6,147 2 5	—
E.5.—Equipment	12,786	3,342 2 4	9,443 17 8	—
E.6.—Expenses in connection with International Organizations	200	49 19 10	150 0 2	—
<b>GROSS TOTAL</b>	<b>£ 93,769</b>	<b>74,077 2 7</b>	<b>21,825 15 7</b>	<b>2,133 18 2</b>
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £19,691 17 5	
<i>Deduct :—</i>			Surplus of Appropriations in Aid realized. £153 1 5	
F.—Appropriations in Aid	3,952	4,105 1 5	Total Surplus to be surrendered. £19,844 18 10	
<b>NET TOTAL</b>	<b>£ 89,817</b>	<b>69,972 1 2</b>		

	Estimated.	Realized.		
	£	£	s.	d.
Extra Receipts payable to Exchequer :—				
(1) Receipts in respect of Landing and Accommodation Fees, etc., at Airports ... ..	1,350	156	19	3
(2) Proceeds from sale of surplus Airport lands and property ... ..	—	32	0	0
(3) Contribution towards the cost of Transatlantic Air Service ... ..	—	6,000	0	0
(4) Repayment of subsidy by Aer Rianta Teoranta	—	2,554	4	9
	<u>£1,350</u>	<u>£8,743</u>	<u>4</u>	<u>0</u>

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

- B.—Excess due to (1) certain items of compensation for land acquired, which it was anticipated would have been paid in a prior year, not coming in course of payment until the year of this account and (2) unforeseen expenditure on rent, rates and redemption of land annuities on certain lands transferred to this Department by the Office of Public Works.
- C.—The losses incurred by Aer Rianta Teoranta and Aer Lingus Teoranta in the operation of the air services were somewhat less than was anticipated.
- D.—The expenses incurred on the management of the Dublin Airport were somewhat less than was anticipated.
- E.1. and E.2.—Saving due to staff vacancies remaining unfilled owing to unforeseen delay in making appointments.
- E.3., E.4. and E.5.—Owing to difficulty in obtaining equipment in war conditions the establishment of new reporting stations was further postponed. This resulted in less expenditure than was anticipated on the purchase of equipment and its transfer to the various stations intended. The expenditure on telegrams was also affected by the postponement.
- E.6.—The expenditure under this Subhead represents the annual contribution to the International Meteorological Organization. No subscription became payable to the International Union for Geodesy and Geophysics and, in addition, owing to war conditions, no meetings of the International Meteorological Organization were held; the expenses of delegations were consequently not incurred.

F.—Appropriations in Aid :—	Estimated.	Realized.		
	£	£	s.	d.
(1) Repayments by the Cork Borough Corporation and the Electricity Supply Board under Section 15 of the Cork Tramways (Employees' Compensation) Act, 1933 (No. 27 of 1933) ...	3,178	3,178	1	0
(2) Receipts in respect of short term lettings of surplus lands at Airports ... ..	750	903	18	9
(3) Income from Rosse Fund ... ..	12	13	13	8
(4) Net annual rental payable by Great Southern Railways under agreement for absorption of certain Colliery Railways ... ..	2	2	1	3
(5) Miscellaneous Receipts ... ..	10	7	6	9
	<u>£3,952</u>	<u>£4,105</u>	<u>1</u>	<u>5</u>

- (2) Surplus due to the increase of land value owing to war conditions.

## NOTE.

The expenditure under Subheads E.3. and E.5. of this Account includes sums of £18 10s. 4d. and £16 13s. 9d., respectively, the vouchers for which have, subsequent to examination, been mislaid in this Department. Department of Finance minute F.5/12/41, dated 28th November, 1941.

R. C. FERGUSON,  
*Accounting Officer.*

DEPARTMENT OF INDUSTRY AND COMMERCE,  
9th December, 1941.

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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.

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*

## RAILWAY TRIBUNAL.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, 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 ... ..	2,925	2,920 14 0	4 6 0	—
B.—Travelling and Incidental Expenses ... ..	25	19 6 8	5 13 4	—
<b>TOTAL</b>	<b>£ 2,950</b>	<b>2,940 0 8</b>		—
Surplus to be surrendered ... ..		£	9 19 4	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Payment by the Amalgamated Company under Section 15 (4) of the Railways Act, 1924 ... ..	1,585	1,478 19 11

## 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,  
5th November, 1941.

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

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*

## MARINE SERVICE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, compared with the Sum Granted, for the Salaries and Expenses of the MARINE SERVICE (Merchant Shipping Acts, 1894 to 1939, and the Foreshore Act, 1933 (No. 12 of 1933)); for certain payments of Compensation, including extra wages of seamen and the cost of medical treatment; and for Grants in respect of the provision of certain protective equipment for ships.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances ... ..	7,442	6,972 13 2	469 6 10	—
B.—Travelling Expenses :— Original ... £100 Supplementary ... 50	150	168 13 0	—	18 13 0
C.—Incidental Expenses ...	50	34 18 1	15 1 11	—
D.—Inquiries into Shipping Casualties ... ..	5	—	5 0 0	—
E.—Telegrams and Telephones	97	94 2 8	2 17 4	—
F.—Services in connection with Wreck and Salvage :— Original ... £100 Supplementary ... 1,900	2,000	1,246 16 2	753 3 10	—
G.—Relief of Distressed Seamen :— Original ... £25 Supplementary ... 175	200	22 0 9	177 19 3	—
G.G.—Losses and Compensation	—	4 6 6	—	4 6 6
H.—Acquisition of Foreshores, etc. ... ..	25	2 2 6	22 17 6	—
COMPENSATION FOR CREWS OF SHIPS REGISTERED IN ÉIRE OR FOR THEIR DEPENDANTS IN RESPECT OF LOSS, INJURY OR DETENTION ARISING OUT OF THE WAR.				
I.I.—Compensation for loss of Effects :— Original ... £10 Supplementary ... 4,990	5,000	2,484 12 8	2,515 7 4	—

Service.	Grant.	Expenditure.	* Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
I.2.—Contributions towards Wages payable after Ships have been lost or wrecked :— <i>Original</i> ... Nil <i>Supplementary</i> £3,000	3,000	394 2 10	2,605 17 2	—	—	—
I.3.—Pensions and Allowances in respect of Disablement or Death :— <i>Original</i> ... Nil <i>Supplementary</i> £3,500	3,500	259 6 6	3,240 13 6	—	—	—
I.4.—Allowances in respect of Detention Abroad :— <i>Original</i> ... Nil <i>Supplementary</i> £250	250	—	250 0 0	—	—	—
I.5.—Medical Expenses including the Cost of Hospital Treatment and other Miscellaneous Items :— <i>Original</i> ... Nil <i>Supplementary</i> £250	250	—	250 0 0	—	—	—
I.I.—Grants in respect of the Equipment of Ships for Protection against Magnetic Mines :— <i>Original</i> ... Nil <i>Supplementary</i> £20,000	20,000	—	20,000 0 0	—	—	—
<b>COAST LIFE SAVING SERVICE.</b>						
J.1.—Salaries, etc. ...	2,924	2,845 16 0	78 4 0	—	—	—
J.2.—Travelling Expenses ...	450	326 15 5	123 4 7	—	—	—
J.3.—Coast Communication Telephone Service ...	1,100	872 0 0	228 0 0	—	—	—
J.4.—Incidental Expenses ...	175	171 12 8	3 7 4	—	—	—
<b>GROSS TOTAL :—</b> <i>Original</i> £12,503 <i>Supplementary</i> 34,115	£ 46,618	15,899 18 11	30,741 0 7	22 19 6	—	—
<i>Deduct :—</i>			Surplus of Gross Estimate over Expenditure. £30,718 1 1			
<b>K.—Appropriations in Aid :—</b> <i>Original</i> £1,509 <i>Supplementary</i> 5,270	Estimated. — 6,779	Realized. — 5,803 3 0	Deficiency of Appropriations in Aid realized. £975 17 0			
<b>NET TOTAL :—</b> <i>Original</i> £10,994 <i>Supplementary</i> 28,845	£ 39,839	10,096 15 11	Net Surplus to be surrendered. £29,742 4 1			

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

- A.—Saving due to the fact that provision made for extra staff was not availed of during the year.
- B.—Excess due to unanticipated expenses incurred on behalf of other Government Departments.
- C.—Savings due to the fact that certain scientific apparatus and medals for which provision was made were not purchased during the year.
- D.—No inquiry was necessary.
- F.—The expenditure on salvage was less than was anticipated. This estimate is necessarily of a conjectural nature.
- G.—The saving arose from the fact that the Shipping Company concerned assumed responsibility for the repatriation of a number of seamen stranded in France and Spain following the sinking of the s.s. Luinneach. This estimate is necessarily of a conjectural nature.
- G.G.—Loss was occasioned by the failure of a Coast Life Saving Service No. 1 man to refund the cost of private telephone calls. Department of Finance minute S.53/9/40, dated 13th June, 1940, sanctioned the write-off of the loss, portion of which was offset by withholding a balance of remuneration amounting to £1 9s. 2d. due to the No. 1 man in question.
- H.—Certain contemplated acquisitions of foreshore did not prove feasible.
- I.1. to I.5.—The number of cases arising for compensation was fewer than was anticipated. These estimates are necessarily of a conjectural nature.
- I.I.—Owing to the complicated nature of the claims received, and the necessity for the examination and disposal of a number of questions of a highly technical nature before payment could be made, it was not found possible to effect any payments within the financial year.
- J.1.—Payments in connection with wreck services, quarterly exercises, etc., were less than was anticipated.
- J.2.—Owing to consideration of the discontinuance of commuted car allowances to certain travelling officers it was not practicable to dispose of certain travelling claims within the year.
- J.3.—Under revised arrangements, whereby certain Coast Communication Telephone lines are utilized in connection with Military Look-out Posts, a proportion of the cost of the telephone rentals concerned was borne by Department of Defence.

## K.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
1. Fees for survey and inspection of ships ...	400	328 0 0
2. Fees for medical inspection of crews, passengers or stores ... ..	11	—
3. Fees for examinations of Masters, Mates and Engineers, etc. ... ..	60	57 4 0
4. Payments by the Commissioners of Irish Lights:—		
(a) In respect of the services of Surveyors (Subhead A.) ... ..	600	600 0 0
(b) In respect of the cost of Lighthouse telephones (Subhead J.3.) ...	173	90 12 10

	Estimated.	Realized.		
	£	£	s.	d.
5. Mercantile Marine Office fees (including over-time charges in respect of Surveyors) ...	25	57	12	9
6. Foreshore rents and Licence fees ...	110	175	10	3
7. Sales of Wreck ... ..	5,000	4,249	17	9
8. Miscellaneous ... ..	400	244	5	5
TOTAL ... ..	£6,779	£5,803	3	0

1. The deficiency is due to fewer ships coming under survey than was expected.
2. Deficiency due to the fact that no emigrant ships came under survey.
4. (b) Deficiency is due to the sharing of the cost of these telephones by the Department of Defence with a consequent reduction in the contribution due by the Commissioners of Irish Lights. See note on J.3. above.
5. Receipts from engagement and discharge of crews, etc., were greater than was anticipated.
6. Receipts from licences for the removal of foreshore material were greater than was anticipated.
7. This estimate is necessarily of a conjectural nature.
8. Receipts from commission on sales of Wreck were less than was anticipated.

## NOTE.

Arrears of rent due in respect of land formerly foreshore at Ballyfouloo, Co. Cork, amounting to £3 15s. 0d., were written off as irrecoverable (Department of Finance minute S.55/47/30, dated 31st January, 1940).

## EXTRA REMUNERATION (exceeding £30).

An Engineer Surveyor received a gratuity of £100 out of Vote No. 63 in respect of special duties performed for Department of Defence.

Another Engineer Surveyor received gratuities of £35 and £65, out of Vote No. 63 and Vote No. 31, respectively, for special duties performed for the Department of Defence and Department of Agriculture.

R. C. FERGUSON,  
*Accounting Officer.*

DEPARTMENT OF INDUSTRY AND COMMERCE,  
16th December, 1941.

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

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General*

## UNEMPLOYMENT INSURANCE AND UNEMPLOYMENT ASSISTANCE.

**See also Report of Comptroller and Auditor-General.**

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, compared with the Sum Granted, for Salaries and Expenses in connection with UNEMPLOYMENT INSURANCE and EMPLOYMENT EXCHANGES (including Contributions to the Unemployment Fund) and UNEMPLOYMENT ASSISTANCE (9 Edw. 7, c. 7; 10 & 11 Geo. 5, c. 30; 11 Geo. 5, c. 1; 11 & 12 Geo. 5, c. 15; 12 Geo. 5, c. 7; No. 17 of 1923; Nos. 26 and 59 of 1924; No. 21 of 1926; No. 33 of 1930; Nos. 44 and 46 of 1933; No. 38 of 1935; No. 2 of 1938; and No. 4 of 1940).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages and Allowances ...	276,890	260,282 8 3	16,607	11 9	—	—
B.—Travelling Expenses ...	2,250	1,701 15 0	548	5 0	—	—
C.—Incidental Expenses ...	950	1,145 15 10	—	—	195	15 10
D.—Telegrams and Tele-phones ...	1,700	1,658 17 2	41	2 10	—	—
E.—Umpire and Courts of Referees—Salaries, etc.	2,750	2,479 4 0	270	16 0	—	—
F.—Umpire and Courts of Referees—Travelling, etc. ...	500	526 18 6	—	—	26	18 6
G.—Contribution to the Unemployment Fund ...	277,000	265,054 8 7	11,945	11 5	—	—
H.—Payments to Associations ...	300	504 1 6	—	—	204	1 6
I.—Advances to Workpeople for Fares ...	100	12 15 1	87	4 11	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
J.—Unemployment Assistance :—				
Original .... £1,450,000				
Supplementary 10				
	1,450,010	1,207,951 9 1	242,058 10 11	—
K.—Poundage on Money and Postal Orders ...	150	78 18 8	71 1 4	—
K.K.—Losses and Compensation ...	—	147 9 6	—	147 9 6
GROSS TOTAL :—				
Original .... £2,012,590				
Supplementary 10				
	£ 2,012,600	1,741,544 1 2	271,630 4 2	574 5 4
			Surplus of Gross Estimate over Expenditure. £271,055 18 10	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £13,004 16 6	
L.—Appropriations in Aid ...	717,500	730,504 16 6		
NET TOTAL :—			Total Surplus to be surrendered. £284,060 15 4	
Original .... £1,295,090				
Supplementary 10				
	£ 1,295,100	1,011,039 4 8		

	Estimated.	Realized.
	£	£ s. d.

Extra Receipts payable to Exchequer :—

Amount received in respect of State's claim for the loss of the services of an officer incapacitated for duty through the negligence of another person ... ..

— 30 18 2

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

- A.—Saving due to (1) the extension of the scope and duration of Unemployment Assistance (Employment Period) Orders which resulted in the employment of less temporary staff at local offices and (2) vacancies on permanent staff remaining unfilled.
- B.—Inspections of local offices were not carried out to the extent contemplated.
- C.—Expenditure on removal of Departmental records was greater than was anticipated.
- D.—Fewer telegrams were necessary than was anticipated.
- E.—The number of sittings of Courts was less than was anticipated.
- F.—Excess due to increase in the number of cases referred to the Courts.
- G.—This figure varies with the contribution income of the Unemployment Fund which cannot be exactly forecast.

H.—Payments of Unemployment Benefit through Associations were more numerous than was anticipated.

I.—The estimate in this case is necessarily of a conjectural nature.

J.—Saving is mainly due to (1) the extension of the scope and duration of the Unemployment Assistance (Employment Period) Orders and (2) fewer persons than was anticipated qualifying for Unemployment Assistance subsequent to the expiration of the Orders.

K.—The number of payments of Unemployment Benefit and Unemployment Assistance made through the post was less than was anticipated.

	£	s.	d.
K.K.—(1) Cash shortages at local offices not exceeding £2 in any one case and not involving suspicion of fraud or culpable negligence on the part of officers of the Department ... ..	6	18	11
(2) Unrecovered balance of moneys misappropriated by a Branch Manager of a Branch Employment Office ... ..	140	10	7

In addition, sums amounting to £6 16s. 10d. charged to the Vote in previous years have been written off. This officer was prosecuted and sentenced to six months imprisonment. The outstanding balance of salary amounting to £41 16s. 7d. has been withheld in respect of these deficiencies.

Department of Finance authority S.70/1/41, dated 24th February, 1941.

£147 9 6

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 ... ..	187,000	178,908	1 10
(2) Repayment of sums advanced to Workpeople ... ..	100	12	0 9
(3) Contribution from the Unemployment Fund under Section 5 of the Unemployment Assistance (Amendment) Act, 1938 ... ..	300,000	300,000	0 0
(4) Receipts from County Borough and Urban Area Councils under Section 26 of the Unemployment Assistance Act, 1933, as amended by the Unemployment Assistance (Amendment) Acts, 1938 and 1940 ... ..	230,000	251,098	10 11
(5) Recoveries of Unemployment Assistance overpaid ... ..	350	366	14 6
(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	119	8 6
	£717,500	£730,504	16 6

(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) Surplus represents arrears received during the year as a result of the operation of the Unemployment Assistance (Amendment) Act, 1940, modified by certain ordinary instalments expected in this year having been actually received in March, 1940.

(5) This item cannot be forecast with any degree of certainty.

(6) Surplus principally due to an officer remaining on loan to the Office of the Shannon Power Development Fund for a longer period than was anticipated.

EXTRA REMUNERATION (exceeding £30).

Four Clerical Officers received sums of £40 19s. 4d., £35 13s. 7d., £34 10s. 3d. and £34 4s. 11d., respectively, for overtime. A Clerical Officer whose salary is borne on Vote No. 60 received £45 8s. 3d. in respect of overtime.

One Employment Staff Officer received £71 17s. 6d. in respect of an allowance at the rate of £50 per annum from 24th October, 1939, while acting as an Exchange Manager.

NOTES.

Payments amounting to £1 14s. 6d. for the year 1939–40 and £3 12s. 0d. for the year 1940–41 made in respect of Unemployment Assistance to a person who had applied for a pension under the Widows' and Orphans' Pensions Acts and who, by subsequently establishing her claim to such a pension, became disqualified for receiving Unemployment Assistance, have been treated as irrecoverable. Department of Finance S.99/25/36, dated 13th November, 1941.

In addition to cash recoveries accounted for under Subhead L., further recoveries totalling £789 10s. 5d. in respect of overpayments included in the Accounts of previous years have, up to the close of this Account, been identified as having been made by deduction from Unemployment Assistance to which applicants subsequently became entitled.

Included in Subhead J. is a charge of £2 6s. 7d. representing certain payments of Unemployment Assistance in respect of which the vouchers were found to be incomplete. Department of Finance S.70/3/35, dated 11th December, 1941.

This Account includes the sum of approximately £7,091 in respect of officers on loan to other Departments.

R. C. FERGUSON,  
*Accounting Officer.*

DEPARTMENT OF INDUSTRY AND COMMERCE,  
23rd December, 1941.

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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.

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*

INDUSTRIAL AND COMMERCIAL PROPERTY  
REGISTRATION OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941,  
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.	£ s. d.	
A.—Salaries, Wages and Allowances ... ..	13,198	12,971 1 5	226 18 7	—	—	
B.—Travelling and Incidental Expenses ... ..	130	130 10 5	—	—	10 5	
C.—Expenses in connection with International Organizations ... ..	260	235 9 11	24 10 1	—	—	
<b>TOTAL ... ..</b>	<b>£ 13,588</b>	<b>13,337 1 9</b>	<b>251 8 8</b>	<b>—</b>	<b>10 5</b>	

Surplus to be surrendered ... £250 18 3

	Estimated.	Realized.
	£	£ s. d.
<b>Extra Receipts payable to Exchequer:—</b>		
Fees { Patents ... ..	9,250	9,957 0 0
Trade Marks and Designs ... ..	2,450	3,010 12 6
Miscellaneous Receipts ... ..	450	234 12 2
Recovery of overpayment of salary made in prior year ... ..	—	1 4 7
	<u>£12,150</u>	<u>£13,203 9 3</u>

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

A.—Saving due to changes in staff.

C.—The subscription to both the International Union for the Protection of Industrial Property and the International Union for the Protection of Artistic and Literary Works was less than was anticipated.

## EXTRA REMUNERATION (exceeding £30).

Two Clerical Officers received £45 8s. 3d. and £39 12s. 8d. from Votes Nos. 59 and 69, respectively, in respect of overtime.

## NOTE.

This Account includes the sum of approximately £1,724 in respect of salary, etc., of officers on loan to other Departments.

R. C. FERGUSON,  
*Accounting Officer.*

DEPARTMENT OF INDUSTRY AND COMMERCE,  
7th November, 1941.

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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.

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*

## POSTS AND TELEGRAPHS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF THE MINISTER FOR POSTS AND TELEGRAPHS (45 & 46 Vict., c. 74; 8 Edw. 7, c. 48; 1 & 2 Geo. 5, c. 26; The Telegraph Acts, 1863 to 1928; etc.), and of certain other Services administered by that Office.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
<b>SALARIES, WAGES AND ALLOWANCES.</b>				
A.1.—Headquarters Offices ...	163,695	163,214 15 6	480 4 6	—
A.2.—Metropolitan Offices ...	387,560	375,680 18 4	11,879 1 8	—
A.3.—Provincial Offices ...	926,720	922,511 1 3	4,208 18 9	—
A.4.—Stores Branch ...	67,790	67,542 13 5	247 6 7	—
AA.—Payment to other Administrations in respect of Services rendered by Agency	4,500	2,537 8 4	1,962 11 8	—
B.—Travelling Expenses ...	9,450	8,941 13 4	508 6 8	—
BB.—International and other Conferences and Conventions	380	502 17 6	—	122 17 6
C.—Rent, Office Fittings, etc. ...	26,265	25,227 14 0	1,037 6 0	—
D.—Purchase of Sites, etc. (Postal and Telegraph Services only) ...	1,350	1,206 11 3	143 8 9	—
<b>CONVEYANCE OF MAILS.</b>				
E.1.—Conveyance of Mails by Rail ...	245,710	247,108 7 11	—	1,398 7 11
E.2.—Conveyance of Mails by Road ...	45,500	47,662 6 6	—	2,162 6 6
E.3.—Packet Services at Home ...	880	918 9 11	—	38 9 11
E.4.—Packet Services—British and Foreign ...	26,400	25,400 0 0	1,000 0 0	—
E.5.—Conveyance of Mails by Air ...	8,655	10,083 17 5	—	1,428 17 5
F.—Railway Companies, etc., for services in connection with Telegrams ...	70	55 5 4	14 14 8	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
STORES OTHER THAN ENGINEERING MATERIALS.						
G.1.—Stores ... ..	44,070	48,278 1 7	—	—	4,208 1 7	
G.2.—Uniform Clothing ...	26,510	17,207 11 3	9,302 8 9	—	—	
G.3.—Manufacture of Stamps, etc.	6,690	6,787 10 6	—	—	97 10 6	
INCIDENTAL EXPENSES, LAW CHARGES, Etc.						
H.1.—Law Charges ... ..	150	165 10 11	—	—	15 10 11	
H.2.—Losses by Default, Accident, etc. ... ..	1,250	1,045 18 5	204 1 7	—	—	
H.3.—Incidental Expenses ...	1,365	1,808 7 11	—	—	443 7 11	
ENGINEERING ESTABLISHMENT.						
I.1.—Salaries, Wages and Allowances ... ..	146,665	139,797 14 2	6,867 5 10	—	—	
I.2.—Travelling Expenses ...	15,555	16,479 19 5	—	—	924 19 5	
K.—Engineering Materials ...	45,540	21,771 16 4	23,768 3 8	—	—	
ENGINEERING WORK, Etc.						
L.1.—Maintenance by Railway Companies, etc. ...	3,000	—	3,000 0 0	—	—	
L.2.—Wayleaves ... ..	150	154 18 4	—	—	4 18 4	
L.3.—Contract Work ... ..	4,105	4,565 17 5	—	—	460 17 5	
L.4.—Rent, Rates on Wires, Water, Light, etc. ...	7,180	7,516 2 10	—	—	336 2 10	
L.5.—Incidental Expenses ...	300	151 15 10	148 4 2	—	—	
M.—Telephone Capital Repayments ... ..	147,839	147,838 2 10	—	17 2	—	
SUPERANNUATION AND OTHER NON-EFFECTIVE CHARGES.						
N.1.—Superannuation Allowances and other Non-effective Charges, exclusive of Allowances granted under the Treaty of 6th December, 1921 ... ..	107,750	104,134 1 9	3,615 18 3	—	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
N.2.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ... ..	70,600	72,491 12 9	—	1,891 12 9
N.3.—Agency Payments in respect of Compensation Allowances ... ..	2,000	5,682 18 11	—	3,682 18 11
POST OFFICE SAVINGS BANK.				
O.1.—Salaries, Wages and Allowances ... ..	17,630	16,244 7 2	1,385 12 10	—
O.2.—Travelling Expenses ... ..	60	30 10 5	29 9 7	—
O.3.—Maintenance of Buildings, Furniture, Light, Heating, etc. ... ..	390	385 4 11	4 15 1	—
O.4.—Stationery, etc. ... ..	860	1,367 15 5	—	507 15 5
O.5.—Law Charges ... ..	10	1 15 0	8 5 0	—
O.6.—Losses by Default, Accident, etc. ... ..	100	11 4 6	88 15 6	—
O.7.—Incidental Expenses ... ..	10	14 9 11	—	4 9 11
O.8.—Rates, etc. ... ..	172	183 15 5	—	11 15 5
CIVIL AVIATION AND METEOROLOGICAL WIRELESS SERVICES.				
Q.1.—Salaries, Wages and Allowances ... ..	19,585	12,746 3 8	6,838 16 4	—
Q.2.—Provision and Installation of Equipment and Operating and Maintenance Charges, Rent, etc. ... ..	18,810	6,832 7 8	11,977 12 4	—
Q.3.—Travelling and Miscellaneous Expenses ... ..	1,150	671 12 2	478 7 10	—
GROSS TOTAL... ..	£ 2,604,421	2,532,961 7 5	89,200 13 2	17,741 0 7
			Surplus of Gross Estimate over Expenditure. £71,459 12 7	
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £3,595 15 9	
T.—Appropriations in Aid ... ..	116,986	120,581 15 9	Total Surplus to be surrendered. £75,055 8 4	
NET TOTAL ... ..	£ 2,487,435	2,412,379 11 8		

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

## A.1.—A casual variation.

The salary of the Chief Medical Officer is charged to this Subhead. This Officer performs certain duties also for other Government Departments, including the Civil Service Commission. The value of these services is estimated to be one-half of his salary (plus Bonus).

A.2.—The saving was due to a reduction in the cost of temporary force and overtime owing to emergency economies, and to a decline in business resulting from the present unsettled conditions (£12,320); deductions from Civil Pay of officers on Military Service (£3,260); and unforeseen retirements (£1,000); offset by the cost of providing for the duties of officers on Military Service and on loan to other Departments (£3,000) and extra Telephone staff to meet emergency requirements (£1,700).

A.3.—The saving was due to a reduction in the cost of temporary force and overtime owing to emergency economies, and to a decline in business resulting from the present unsettled conditions (£9,140) and to deductions from Civil Pay of officers on Military Service (£8,170); offset by the cost of providing for the duties of officers on Military Service and on loan to other Departments (£10,300) and extended Telephone facilities in the Provinces (£2,800).

## A.4.—A casual variation.

AA.—The saving was mainly due to the number of Postal Orders issued for payment in other Administrations being less than anticipated.

B.—The saving was due to curtailment of Headquarters travelling (£270); to reduction in Trip Allowances owing to curtailment of mail services (£150); and to a decrease in the number of Metropolitan and Provincial officers employed on detached duties (£90).

BB.—The excess was due to the subscriptions to the Universal Postal Union (£110) and the International Telecommunications Union (£10) being greater than anticipated.

C.—The saving was due to curtailed lighting and extended Summer Time (£770); to rent and rates payments and expenditure on maintenance being less than anticipated (£390); and to rents normally due in the year not being paid until the following year (£260); offset by increased cost of fuel (£380).

D.—The saving was due to anticipated expenditure on certain sites not having materialized (£1,350); offset by expenditure on other sites not provided for (£1,210).

E.1.—The excess was due to a change in the incidence of parcel traffic between Great Britain and Éire owing to war conditions.

E.2.—The excess was mainly due to increased subsidies paid to Mail Car Contractors to meet additional running costs.

## E.3.—A casual variation.

E.4.—The saving was due to the suspension of certain Steamship Services.

E.5.—The excess was due to increased expenditure on Transatlantic Air Services (£2,790); offset by reduced payments in respect of other Air Services (£1,360).

F.—The saving was due to a general decline in Telegraph traffic transacted by Railway Companies.

G.1.—The excess was due to large purchases of common stores in anticipation of emergency requirements (£12,180); and to expenditure on mail bags for the Cross-Channel Services being greater than anticipated (£790); offset by saving in the cost of motor vans estimated for but not purchased (£1,400); by cost of petrol and oil being less than anticipated (£2,590); by renewal of mail bags by the Post Office Factory instead of by Contractors (£1,240); by replacement and maintenance of handcarts and letter boxes being deferred (£860); by decreased expenditure on cycles due to delay in deliveries by Contractors (£2,570); and by cessation of allowance for hire of motor van (£100). The expenditure under this Subhead includes *ex-gratia* payments amounting to £58 11s. 3d. in respect of increased contract price of goods supplied (Department of Finance letters S.9/3/40 of 23rd April, and 11th May, 1940, refer).

- G.2.—The saving was due to delays in the supply of goods by Contractors. The expenditure under this Subhead includes *ex-gratia* payments amounting to £147 12s. 3d. in respect of increased contract price of goods supplied (Department of Finance letters S.9/3/40 of 24th April, and 13th August, 1940, refer).
- G.3. and H.1.—Casual variations.
- H.2.—A closer estimate was not possible as expenditure under this Subhead is variable. A classified schedule of losses is shewn on page 216. The loss to public funds is reduced by £15 4s. 3d. on account of unpaid wages, etc., due to dismissed, etc., officers.
- H.3.—The excess was due to payments amounting to £544 to two members of the public in respect of personal injuries caused by an official motor cycle (Department of Finance letters S.48/4/40 of 22nd June, 2nd July and 23rd September, 1940, refer).
- I.1.—The saving was due to the unanticipated curtailment of Telegraph Works and Telegraph maintenance charges.
- I.2.—The excess was mainly due to additional expenditure in connection with Telephone maintenance consequent on improvements and extensions to the Telephone system.
- K.—The saving was mainly due to the difficulty in obtaining the delivery of stores owing to the present emergency. The expenditure under this Subhead includes *ex-gratia* payments amounting to £33 0s. 10d. in respect of increased contract price of goods supplied (Department of Finance letters S.9/3/40 of 24th February, 11th May, 27th July, 16th November, 1940, and 18th February, 1941, refer).
- L.1.—This item provides for this Administration's share of the cost of repairs to Anglo-Irish Submarine Cables. No claim accrued during the year.
- L.2.—A casual variation.
- L.3.—The excess was due to unexpected expenditure for replacement of the Waterford Harbour submarine cable (£1,970) (Department of Finance letters S.40/2/40 of 19th April and 25th May, 1940, refer); offset by other contracts not having been completed within the year (£1,510).
- L.4.—The excess was due to the expenditure on storage of poles, and on power and lighting being more than anticipated.
- L.5.—The expenditure under this Subhead is variable and cannot be accurately foreseen.
- N.1.—A closer estimate was not possible.
- N.2.—A closer estimate was not possible.
- N.3.—The excess was due to an unanticipated increase in the Cost-of-Living figure for certain retired officials.
- O.1.—The saving was due to the employment of officers at lower points on the salary scale than estimated for.
- O.2.—This is a variable item and expenditure was less than anticipated.
- O.3.—A casual variation.
- O.4.—The excess was due to a charge for replacement of machines estimated for in the previous year not having matured until this year.
- O.5.—The expenditure anticipated did not materialize.
- O.6.—This is a variable item and the expenditure cannot be accurately foreseen.
- O.7.—This is a fluctuating item and expenditure was greater than anticipated.
- O.8.—A casual variation.

Q.1.—Owing to the restricted Transatlantic flight programme the expenditure anticipated in respect of the Operating Staff did not materialize.

Q.2.—The saving was mainly due to the provision made for Blind Landing equipment at Rineanna, and for radio equipment for the Dublin Meteorological Station not being expended.

Q.3.—The saving was due to an unanticipated reduction in expenditure consequent on the restricted flight programme.

T.—Appropriations in Aid :—

	Estimated.			Realized.		
	£	s.	d.	£	s.	d.
(1) Void Money Orders ... ..	450			446	16	6
(2) Void Postal Orders ... ..	2,000			2,365	16	0
(3) Works for Railway Companies and Others ...	2,300			3,284	7	5
(4) Sale of Engineering Stores ... ..	2,050			838	7	5
(5) Receipts from Savings Bank Funds ... ..	38,717			34,893	18	11
(6) Rent of Post Office premises, sub-let... ..	7,100			7,125	14	4
(7) Repayment of sums advanced to Officers under Subhead G.1. ... ..	10			23	17	6
(8) Receipts from Widows' and Orphans' Pensions Fund for Administrative Expenses ... ..	18,200			17,544	14	7
(9) Receipts for Agency Services performed on behalf of other Administrations ... ..	18,000			16,772	4	0
(10) Receipts from British Administration for excess Parcels Traffic ... ..	9,500			736	0	0
(11) Receipts from British Administration for conveyance of Mails exchanged between Great Britain and Northern Ireland ... ..	2,600			650	0	0
(12) Receipts from British Administration for Staffing of Wireless Stations ... ..	6,700			6,951	9	8
(13) Repayment by the British Government of sums paid on their behalf under the Agreement dated 27th June, 1929, interpreting and supplementing Article 10 of the Treaty of 6th December, 1921 ... ..	2,000			4,197	0	3
(14) Miscellaneous Receipts ... ..	7,359			24,751	9	2
	<u>£116,986</u>			<u>£120,581</u>	<u>15</u>	<u>9</u>

(1).—A casual variation.

(2).—The value of void Postal Orders to be appropriated was higher than anticipated.

(3).—The increase was mainly due to receipts from the Electricity Supply Board (£500), Public Bodies (£250) and Railway Companies (£200), being greater than anticipated.

(4).—The decrease in receipts was mainly due to the restriction on the sale of Stores, owing to war conditions.

(5).—The total expenditure was less than anticipated.

- (6).—A casual variation.
- (7).—The excess was due to the amount of repayable advances being greater than anticipated.
- (8).—The number of transactions was less than anticipated.
- (9).—The deficit was due to an unforeseen falling-off in the number of Postal and Money Orders issued by other Administrations for payment in Éire.
- (10).—The deficit was due to a sharp decline in trade parcels from Great Britain owing to war conditions and a large increase in parcels despatched from this country.
- (11).—The service ceased on 22nd June, 1940 (Department of Finance letter S.39/1/35 of 15th January, 1941, refers).
- (12).—The excess was due to the cost of maintenance of plant being greater than anticipated (£170), and to an improvement in pay of the Wireless Operating Staff (£80).
- (13).—The amount due to be recovered from Great Britain was more than anticipated.
- (14).—The receipts under this heading, which are difficult to foresee, include the following items :—

	£	s.	d.
(a) Sale of Non-Engineering Stores ... ..	11,267	17	4
(b) Value found loose, cash in undelivered packets, proceeds from sale of perishable parcels and undisposable property ...	233	19	8½
(c) Receipts in respect of damage to property, fines, prosecution costs, restitution, etc. ... ..	121	17	3½
(d) Receipts in respect of commission on repurchase of stamps ...	416	10	6
(e) Receipts for services rendered in respect of Meteorological Services, Engineering work, etc., for Broadcasting Service, etc. ... ..	953	0	6
(f) Profits on Exchange—Money Order Services ... ..	150	0	0
(g) Receipts in respect of special leave at cost of substitution, overpayment of wages, etc. ... ..	664	11	5
(h) Receipts in respect of services of Officers loaned ... ..	2,168	0	11
(i) Advertisement receipts ... ..	449	6	1
(j) Partial refundment of an amount charged to H.2. Losses Sub-head in a prior year in respect of a deficiency in the accounts at Clonmel (Department of Finance letter E.82/13/33 of the 20th November, 1935, refers) ...	26	0	0
(k) Receipts in respect of Wireless Examination and Transmitting Permits ... ..	95	10	0
(l) Amount received from the Corporation of Dublin, under the arrangements for the transfer to the Corporation of property at Aldborough House, Dublin (Department of Finance letters S.55/6/32 of 31st October and 18th November, 1936, refer) ... ..	7,950	0	0
(m) Other miscellaneous receipts ... ..	254	15	5

The excess was mainly due to unanticipated receipts in respect of (1) the transfer to the Dublin Corporation of Aldborough House (£7,950); (2) increased manufacture of stores in the Post Office Factory for other Government Departments (£5,990); (3) stores issued to other Government Departments in the previous year (£1,850); (4) officers loaned to the Department of Defence (£1,860); (5) advertisements in Postage Stamp books (£410); (6) commission on repurchase of stamps (£210), and (7) miscellaneous items under (c), (g), (j), (k) and (m) (£750); offset by decreased receipts in respect of (8) overhead charges on Wireless Broadcasting Engineering Works (£980); (9) sale of old stores (£460), and (10) Profits on Exchange—Money Order Services (£190).

## LOSSES BY DEFAULT, ETC. (POSTAL STORES).

Stocktaking deficiencies as follows were written off during the year:—

Under authority of the Secretary £167 2s. 1d. (50 cases). (53 cases of surpluses totalled £225 15s. 5d.).

Apart from ordinary stocktaking discrepancies, the losses of Postal Stores from stock amounted to £6 18s. 1d.

The sale value of all materials of Postcards, Wrappers, Envelopes and Telegraph Books issued to Postmasters in the year was £2,777.

One hundred and fifteen reels of Watermarked Paper, valued at £1,259 3s. 8d., which were not insured against "War Risks," were damaged by belligerent action at a British Port on a date between 26th November, 1940 and 2nd January, 1941, while in transit to London for processing. The loss was offset by an amount of £32 4s. 5d. received as the net salvage-value of the paper after payment of freight and other charges. This amount will be brought to credit in the year 1941-42 (Department of Finance letters F.46/12/40 of 1st November, 1940, and 19th May, 1941, refer).

## LOSSES BY DEFAULT, ETC. (POSTAL SERVICES)—STATEMENT SHOWING PRINCIPAL ITEMS.

	£	s.	d.
Deficiency in Accounts—Due to the theft of a registered letter mail bag at Athlone Railway Station on 23rd December, 1939. The offender was prosecuted and convicted ... ..	1	19	8
" " " Due to theft by an Auxiliary Postman of postal packets at Clogherhead Sub-Office, Drogheda. The offender was prosecuted and dismissed ...	13	16	0
" " " Due to an armed raid on Drumcondra Town Sub-Office, Dublin, on the 12th December, 1939 (Department of Finance letter S.41/6/40 of 18th February, 1941, refers) ... ..	31	16	8½
" " " Due to the fraudulent negotiation of a British Postal Order for £1 1s. 0d. at Ennis Head Office on the 19th March, 1940. An amount of 10s. 6d. was made good by the officer held to be responsible ... ..		10	6
" " " Due to the loss of an official remittance containing Savings Stamps between Lisnagry Sub-Office and Limerick Head Office on the 28th October, 1940 ... ..	1	4	0
" " " Due to the fraudulent negotiation of a misdelivered Postal Draft at Old County Road Town Sub-Office, Dublin ... ..	3	8	7
" " " Due to a shortage of £209 8s. 10½d. discovered in the accounts of the Sub-Postmaster of Rathangan Sub-Office, Curragh Camp, after the destruction of the office by fire on the 16th July, 1938. The loss to public funds was offset by £6 6s. 5d. salary withheld from the Sub-Postmaster who was prosecuted and dismissed. The Assistant was also dismissed. The Sub-Office accounts were also adjusted in respect of (1) the value, £45 2s. 0d. of unissued Postal Orders and (2) the estimated value, £48 14s. 9½d. of various Insurance and Inland Revenue Stamps presumed to have been destroyed (Department of Finance letter S.4/16/40 of 6th September, 1940, refers) ... ..	209	8	10½

	£	s.	d.
Deficiency in Accounts—Due to a shortage of £26 15s. 7½d. in the accounts of the Sub-Postmaster of Rathcabbin Sub-Office, Birr, on the 20th November, 1939. An amount of £12 18s. 3d. was made good by the Sub-Postmaster who was prosecuted and dismissed	13	17	4½
“ “ “ Due to the theft of a Postal Order for £1 from a letter by a Postman at Roscrea Head Office on the 30th June, 1940. Wages amounting to £1 1s. 0d. were withheld from the offender, who was prosecuted and dismissed (Department of Finance letter E.82/30/40 of 8th October, 1940, refers) ... ..	1	0	0
“ “ “ Due to theft of postal packets at Thomastown Sub-Office, Kilkenny. The loss to public funds was reduced by £1 11s. 6d., wages withheld from the officer held to be responsible who was dismissed ... ..	3	0	0
“ “ “ Due to the failure to stamp Health and Unemployment Insurance cards of two temporary officers employed at Tramore Sub-Office, Waterford. The loss to public funds was offset by £6 5s. 4d. salary withheld from the Sub-Postmaster who had been dismissed previously owing to insolvency ... ..	11	9	1
Postage Stamps, postcards and letter cards presented to the Postal Administration of Slovakia on the 11th November, 1940 (Department of Finance letter S.41/18/32 of 1st November, 1940, refers) ...	3	7	6
Miscellaneous losses not exceeding £20 and not involving suspicion of fraud or culpable negligence of Post Office Servants:—			
	£	s.	d.
Counter Losses ... ..	134	18	9
Irrecoverable amounts of Customs Charges uncollected ... ..	7	18	3
Money Orders ... ..	10	0	
Postal Orders ... ..	1	10	0
Miscellaneous ... ..	2	16	11½
	<u>147</u>	<u>13</u>	<u>11½</u>
Compensation for Loss of or Damage to Parcels and Insured Letters:—			
Loss:—Registered and Insured Parcels ....	10	9	
Unregistered and Uninsured Parcels	397	5	0
Total (Parcels) ....	<u>397</u>	<u>15</u>	<u>9</u>
Registered and Insured Letters ....	74	17	9
Total (Loss) ....	<u>£472</u>	<u>13</u>	<u>6</u>
Damage:—Registered and Insured Parcels ....	15	14	7
Unregistered and Uninsured Parcels	108	17	11
Total (Parcels) ....	<u>124</u>	<u>12</u>	<u>6</u>
Registered and Insured Letters ....	6	0	2
Total (Damage) ....	<u>£130</u>	<u>12</u>	<u>8</u>
TOTAL LOSS AND DAMAGE ....	<u>603</u>	<u>6</u>	<u>2</u>
TOTAL	<u>£1,045</u>	<u>18</u>	<u>5</u>

The total number of Money Orders and Postal Orders issued during the year was 6,701,191 amounting to a sum of £6,349,840. The total number of parcels dealt with was approximately 5,420,000. The total cash, etc., remittances dealt with by Postmasters, etc., during the year was £24,189,088.

The following cases of loss involved no charge on public funds as the amounts were made good in each instance :—

A shortage of £23 5s. 7d. was discovered in the accounts of the Sub-Postmistress of Botanic Road Town Sub-Office, Dublin. The Assistant was dismissed.

A shortage of £11 15s. 11d. was discovered in the accounts of the Sub-Postmaster of Cappagh Sub-Office, Waterford. The Sub-Postmaster was also held to be responsible for the loss of a registered letter containing £3 10s. 0d. and was dismissed.

A Postman at Carrick-on-Suir Sub-Office, Waterford, misappropriated moneys amounting to 17s. 6d. The offender was prosecuted and dismissed.

A Postman at Cork Head Office interfered with Postal Packets and misappropriated an amount of £2 5s. 0d. The offender was prosecuted and dismissed.

An Assistant at Crossmolina Sub-Office, Ballina, fraudulently retained Land Commission annuities entrusted to her amounting to £11 6s. 5d. The offender was prosecuted and dismissed.

A shortage of £12 3s. 4d. was discovered in the accounts of the Sub-Postmistress of Dollymount Town Sub-Office, Dublin. The Assistant was also concerned in a fraudulent withdrawal from a Savings Bank Account (*see* page 219) and was dismissed.

A Male Learner at Dublin Head Office misappropriated Telegraph Money Orders amounting to £17 8s. 0d. The offender was prosecuted and dismissed.

A Boy Messenger at the Dublin Central Telegraph Office fraudulently negotiated a Telegraph Money Order for £2. The offender was dismissed.

A Postman at Ennis Head Office interfered with Postal Packets and misappropriated an amount of £32 19s. 6d. The offender was prosecuted and dismissed.

A shortage of £31 11s. 8½d. was discovered in the accounts of the Sub-Postmistress of Gardiner's Row Town Sub-Office, Dublin, subsequent to a burglary. The offender was prosecuted and convicted.

A shortage of £66 17s. 10½d. was discovered in the accounts of the Sub-Postmaster of Harcourt Street Town Sub-Office, Dublin, subsequent to a burglary (Department of Finance letter S.41/14/40 of 20th December, 1940, refers).

An Assistant at Lanesborough Sub-Office, Longford, misappropriated Postal Orders and Stamps valued at £2 1s. 6d. The offender was dismissed.

An Assistant at Lucan Sub-Office, Dublin, interfered with Postal Packets and misappropriated Postal Orders valued at £2 17s. 6d. The offender was prosecuted and dismissed.

A shortage of £63 0s. 5½d. was discovered in the accounts of the Sub-Postmaster of Maynooth Sub-Office, Dublin. The Assistant was dismissed (Department of Finance letter S.41/17/40 of 23rd September, 1940, refers).

A Postman at Cork Head Office stole and fraudulently negotiated a Postal Order for 5s. at North Main Street Town Sub-Office, Cork. The offender was prosecuted and dismissed.

A shortage of £15 2s. 3d. was discovered in the accounts of the Sub-Postmaster of Páirc na Gaelteachta Town Sub-Office, Dublin. The Assistant was prosecuted and dismissed.

A shortage of £36 9s. 1½d. was discovered in the accounts of the Sub-Postmistress of Rathcabbin Sub-Office, Birr. The Sub-Postmistress was dismissed.

## LOSSES BY DEFAULT, ETC. (ENGINEERING STORES).

	£	s.	d.
Losses of Stores written off under authority of the Secretary, Engineer-in-Chief and Controller of Stores (52 cases) ...	78	19	4

Stocktaking deficiencies as follows were written off during the year :—

Under authority of the Engineer-in-Chief 16s. 5d. (11 cases). (12 cases of surpluses totalled £1 19s. 8d.).

The total value of Stores handled during the year was £242,173.

## REPAYMENT SERVICES.

	Expenditure in the year. £	Total outstanding. £
Works executed for Railway Companies and others	4,089	4,639

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 £41 17s. 6d. were abandoned under the Secretary's authority.

## LOSSES BY DEFAULT (SAVINGS BANK).

	£	s.	d.
(a) Not exceeding £1 :—			
Due to a fraudulent withdrawal on demand amounting to 19s. 6d. from Savings Bank Account 824 138 by a person unknown. An amount of 5s. was made good by the Post Office Clerk concerned		14	6
(b) Exceeding £1 :—			
Due to a fraudulent withdrawal on demand amounting to £3 from Savings Bank Account 824 153 by a person unknown. The loss to public funds was reduced by £1 10s. made good by the official held to be responsible ... ..		1	10 0
Due to fraudulent withdrawals on demand amounting to £9, from Savings Bank Account 832 019. The offender was prosecuted and sentenced. There was no suspicion of fraud or culpable negligence on the part of any Post Office Servant ... ..		9	0 0
TOTAL		£11	4 6

The following cases of loss involved no charge on public funds, as the amounts were made good in each instance :—

A Post Office Clerk at Drogheda embezzled Savings Bank Deposits amounting to £98. The defaulter was prosecuted and dismissed (Department of Finance letter E.82/14/40 of 31st May, 1940, refers).

An Assistant at Dollymount Sub-Office, Dublin, fraudulently withdrew £9 from Savings Bank Account No. 552 326. The Assistant was dismissed (*see* page 218).

The total number of Savings Bank Deposits and Withdrawals during the year was 852,110 and the total amount involved was approximately £5,638,124.

## EXTRA REMUNERATION (exceeding £30).

The Chief Medical Officer received a gratuity of £100 inclusive from Vote 13 in respect of additional services rendered to the Civil Service Commission (Department of Finance letter E.124/45/24 of 24th August, 1940, refers) and gratuities amounting to £65 5s. 0d. (inclusive) from Vote 67 for examination of youths for employment on turf development work in the Clonsast Labour Camp (Department of Finance letters E.109/36/40 of 11th, 16th and 31st July, 1940).

One hundred and sixteen Clerical Officers, three Writing Assistants and two Writing Clerks received extra remuneration varying between £30 2s. 6d. and £108 16s. 0d. in respect of extra attendance on weekdays. Two Clerical Officers on loan to the Department of Supplies received extra remuneration amounting to £31 1s. 1d. and £39 11s. 1d., respectively, from that Department.

One Chief Superintendent, one Superintendent, two Assistant Superintendents, fourteen Overseers, three Inspectors, eighty Post Office Clerks Grade A, sixty-three Post Office Clerks Grade B, twelve Postmen Grade A, forty-nine Postmen Grade B, twelve Doorkeepers, ten Male Night Telephonists, one hundred and six Skilled Workmen, two Superintendent Warehousemen, one Assistant Foreman, four Warehousemen, two Skilled Motor Mechanics, nine Temporary Wireless Operators, five Packers and Porters, two Cleaners and two Labourers received extra remuneration varying between £30 0s. 3d. and £158 8s. 0d. in respect of extra attendance on weekdays, duty on Sundays, Christmas Day, Good Friday and Bank Holidays, substitution pay, etc.

## NOTES.

1. This Account includes a sum of approximately £35,194 in respect of salaries, etc., of staff temporarily lent, without repayment, to other Departments.

2. The Accounts of other Departments include a sum of £1,410 5s. 2d. in respect of salary, etc., of officers on loan to this Service.

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

(a) as irrecoverable:—	£	s.	d.
Motor Van ... ..	4	19	11

(b) on a mutual forbearance basis:—

Motor Van ... ..	11	7	4
Motor Van ... ..	3	3	4
Motor Cycle ... ..	11	8	5
Motor Cycle ... ..	6	7	8
Motor Cycle ... ..	4	5	6
Motor Vans, Motor Cycles and Pedal Cycles (15 cases) ... ..	6	17	6

(Department of Finance letters S.41/2/37 of 26th April and 25th October, 1937, refer) ... ..	£43	9	9
--	-----	---	---

(c) on a halving basis:—

Motor Van ... ..	2	14	7
Motor Van ... ..	2	10	2
Motor Cycle and Pedal Cycle (2 cases) ... ..	7	7	

(Department of Finance letters S.41/2/37 of 26th April and 25th October, 1937, refer) ... ..	£5	12	4
--	----	----	---

4. The following claims in respect of damage to immobile property were abandoned :—

	£	s.	d.
(a) no claim made :—			
Letter Boxes (3 cases) ... ..	3	6	9
(b) on a halving basis :—			
Telegraph Plant (1 case) ... ..	14	6	

5. In nine 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 £31 14s. 2d.

P. S. O'HEGARTY,  
*Accounting Officer.*

DEPARTMENT OF POSTS AND TELEGRAPHS,  
DUBLIN, 25th November, 1941.

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

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*



## APPENDIX No. 1A.

## ABSTRACT OF ENGINEERING EXPENDITURE, YEAR ENDED 31ST MARCH, 1941.

	Estimate. £		Expenditure. £
Construction (Telegraphs):—		Construction (Telegraphs):—	
Shore Wireless Stations	6,009	Shore Wireless Stations	469
Sundry Works (including fast Telegraph Apparatus)	2,721	Sundry Works (including fast Telegraph Apparatus)	2,512
<b>TOTAL COST OF TELEGRAPH CONSTRUCTION:—</b>		<b>TOTAL COST OF TELEGRAPH CONSTRUCTION:—</b>	
Cash	£3,030	Cash	£563
Materials	5,700	Materials	2,418
	<u>8,730</u>		<u>2,981 (a)</u>
Construction (Common Services):—		Construction (Common Services):—	
Electric Light, Electric Power, Heating:—		Electric Light, Electric Power, Heating:—	
New Works:—		New Works:—	
Cash	£1,889	Cash	£2,570
Materials	174	Materials	1,308
	<u>2,063</u>		<u>3,878</u>
<b>TOTAL COST OF COMMON SERVICES CONSTRUCTION</b>	<b>£2,063</b>	<b>TOTAL COST OF COMMON SERVICES CONSTRUCTION</b>	<b>£3,878 (b)</b>

(a) The saving was due to Shore Wireless and Sundry Construction Works provided for not being carried out or completed within the financial year.

(b) The excess was due to Electric Light, Power and Heating Works and Emergency Installations for which provision was not made at the Estimate stage.



## APPENDIX No. II.

## STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES, YEAR ENDED 31ST MARCH, 1941.

RECEIPTS.	£	ISSUES.	£
Value of Stores in hand, 1st April, 1940:—			
Stock at Rate Book Prices on 31st March, 1940	178,196*	...	77,077
Stores in transit on 31st March, 1940	1,626	...	1,294
	<u>179,822</u>	...	<u>1,082</u>
Engineering Materials Purchased	76,561	Factory, for use in Manufacture, Plant, etc.	10,577
Add Stores taken into Stock in 1940-41, but not paid for on 31st March, 1941	8,774	Value of Stores in transit on 31st March, 1941	1,648
	<u>85,335</u>	Value of Stores in hand on 31st March, 1941	186,577*
Deduct Stores taken into Stock prior to 1st April, 1940, and paid for in 1940-41	12,878		
	<u>72,457</u>		
Manufactured articles received from the Factory at cost	8,325	(Including stores £24,450 awaiting repair or condemnation; for sale £13,331; held for storm emergency purposes, and poles and scantlings seasoning for creosoting, £10,262).	
Stocktaking adjustment	1		
Profit on Rate Book Prices	17,650		
	<u>£278,255</u>		<u>£278,255</u>

\* Includes stores valued £61,000 charged to Suspense Head of the Telephone Capital Account.

## APPENDIX No. III.

## STATEMENT OF PAYMENTS FOR NON-EFFECTIVE SERVICES, INJURY GRANTS, ETC., FOR THE YEAR 1940-41.

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) ...	...	77,345 17 2
GRATUITIES AND OTHER NON-RECURRENT CHARGES.		
A.—Statutory.		
Additional Allowances granted under the Superannuation Act, 1909 (Sections 1 (2) and 3 (1)) ...	...	15,676 1 5
Death Gratuities under the Superannuation Act of 1909 (Section 2 (1)), and the Act of 1914 (Section 2), and Supplementary Death Gratuities granted under the Act of 1909 (Section 2 (2)) ...	...	4,884 13 8
Gratuities granted to Established Officers under the Superannuation Act of 1859 (Section 6) ...	...	121 4 4
Gratuities granted to Unestablished Officers under the Superannuation Act, 1887 (Section 4) ...	...	222 0 11
Gratuities granted to Dependants of Unestablished Officers under the Superannuation Act of 1887 (Section 4) as amended by the Act of 1914 (Section 3) ...	...	131 15 6
B.—Non-Statutory.		
Marriage Gratuities ...	...	2,096 5 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 ...	...	645 15 4
INJURY GRANTS.		
Grants under the Warrants made under Section 1 of the Superannuation Act, 1887 ...	...	Nil.
Grants under the Workmen's Compensation Acts, 1906, 1917, 1919 and 1934 ...	...	3,010 7 6
Grants under the Injuries in War (Compensation) Act, 1915 ...	...	Nil.
		£104,134 1 9
Subhead N.2.		
£ s. d.		
Compensation Allowances and Gratuities under Article 10 of the Treaty of 6th December, 1921 ...	...	72,491 12 9
Subhead N.3.		
£ s. d.		
Agency Payments made in respect of Compensation Allowances ...	...	5,682 18 11
TOTAL ...	...	£182,308 13 5

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, 1941.		Total for the previously expired period.		Total to 31st March, 1941.		Payments in the Year ended 31st March, 1941.		Total for the previously expired period.		Total to 31st March, 1941.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
To Balance on 31st March, 1940	9,954	11 6	—	—	—	—	—	—	9,954	11 6	—	—
Advances from the Exchequer	175,000	0 0	2,768,858	0 0	2,943,858	0 0	192,224	14 8	2,697,903	8 6	2,890,128	3 2
Balance on 31st March, 1941	7,270	3 2	—	—	7,270	3 2	—	—	61,000	0 0	61,000	0 0
TOTAL	£ 192,224	14 8	2,768,858	0 0	2,951,128	3 2	£ 192,224	14 8	2,768,858	0 0	2,951,128	3 2

DEPARTMENT OF POSTS AND TELEGRAPHS, DUBLIN,  
25adh Samhain, 1941.

P. S. O'HEGARTY,  
Accounting Officer.

I have examined the above Account. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

SEÓIRSE MAG CRAITH,  
Comptroller and Auditor-General.

## WIRELESS BROADCASTING.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, 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 ... ..	25,360	24,553 1 5	806 18 7	—
B.—Cost of Daily Programmes	29,260	27,533 4 10	1,726 15 2	—
C.—Musical Instruments, Music, etc.... ..	350	333 5 7	16 14 5	—
D.—Travelling Expenses ...	500	349 17 4	150 2 8	—
E.—Light, Power, etc. ...	7,300	5,955 14 10	1,344 5 2	—
F.—Plant, Equipment, Renewals, Maintenance, etc., inclusive of Labour	7,310	5,203 16 2	2,106 3 10	—
G.—International and other Conferences and Conventions ... ..	135	75 18 11	59 1 1	—
H.—Telegrams and Telephones	370	526 2 0	—	156 2 0
I.—Incidental Expenses ...	65	52 9 3	12 10 9	—
<b>TOTAL</b> ...£	<b>70,650</b>	<b>64,583 10 4</b>	<b>6,222 11 8</b>	<b>156 2 0</b>

Surplus to be surrendered ... .. £6,066 9 8

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer:—		
Licence Fees ... ..	90,500	110,772 10 0
Advertisements, etc. ... ..	31,000	16,163 9 0
	<u>£121,500</u>	<u>£126,935 19 0</u>

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

- A.—The saving was mainly due to the salary for the Station Director (£1,000) for which provision was made in anticipation of vacancy, being borne on the Vote for External Affairs (Vote 65), only an allowance of £165 being charged to this Subhead.
- B.—The saving was mainly due to Artistes' fees being less than anticipated, consequent on reduction in programme hours (£2,130); offset by excess (£400) in performing right fees due to unanticipated increases in Wireless Licences.
- C.—A casual variation.
- D.—The saving was due to travelling being less than anticipated.
- E.—The saving was due to reduction in programme hours and to the temporary closing of Dublin Station.
- F.—The saving was due to maintenance and renewal costs being less than anticipated, caused mainly by inability to procure certain renewals of apparatus (£2,810); offset by increased expenditure on additional apparatus necessitated by emergency conditions (£700).
- G.—The saving was due to the provision in respect of conference costs not being fully expended.
- H.—The excess was due to an unanticipated payment (£130) in the Telephone expenditure normally proper to the following financial year, and additional Telephone user (£30).
- I.—A casual variation.

## EXTRA REMUNERATION (exceeding £30).

For acting as Music Librarian a member of the orchestra received £78 in respect of an allowance of £1 10s. 0d. a week, and also £5 in respect of extra professional services.

For acting as Leader a member of the orchestra received £69 in respect of an allowance of 5s. a day while so employed, and £9 10s. 0d. in respect of extra professional services.

One Writing Assistant received extra remuneration amounting to £30 10s. 6d. in respect of extra attendance on week-days.

## NOTES.

This Account includes a sum of £1,437 7s. 0d. for salary, etc., of staff lent to other Departments.

The Accounts of other Government Departments include the sum of £3,074 5s. 2d. in respect of salary, etc., of officers on loan to this Service.

P. S. O'HEGARTY,  
*Accounting Officer.*

DEPARTMENT OF POSTS AND TELEGRAPHS,  
25th November, 1941.

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

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*

## ARMY.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, compared with the Sum Granted, for the ARMY and the ARMY RESERVE (including certain Grants-in-Aid) under the Defence Forces (Temporary Provisions) Acts, and for certain administrative EXPENSES in connection therewith; for the EXPENSES of the OFFICE OF THE MINISTER FOR THE CO-ORDINATION OF DEFENSIVE MEASURES; for EXPENSES in connection with the trial and detention of certain persons (No. 28 of 1939, No. 1 of 1940 and No. 16 of 1940); for certain EXPENSES under the Offences against the State Acts, 1939 and 1940 (No. 13 of 1939 and No. 2 of 1940) and the Air-raid Precautions Act, 1939 (No. 21 of 1939); for Reserve Medical Supplies for Civilian Hospitals; and for certain EXPENSES of the LOCAL DEFENCE 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.—Pay of Officers, Cadets, N.C.Os. and Men :—						
<i>Original</i> £1,054,725						
<i>Supplementary</i> 815,832						
	1,870,557	1,835,971 7 3	34,585	12 9	—	—
A.1.—Military Educational Courses Abroad for Specially Selected Officers :—						
<i>Original</i> ...   £100						
<i>Supplementary</i> 350						
	450	289 0 3	160	19 9	—	—
A.2.—Resignation and Retirement Gratuities ...	10	—	10	0 0	—	—
A.3.—Expenses of Equitation Teams at Horse Shows :—						
<i>Original</i> ...   £200						
<i>Supplementary</i> 550						
	750	627 15 5	122	4 7	—	—
B.—Marriage Allowance :—						
<i>Original</i> ... £167,756						
<i>Supplementary</i> 189,747						
	357,503	343,358 14 8	14,144	5 4	—	—
C.—Pay of Civilians attached to Units :—						
<i>Original</i> ... £110,089						
<i>Supplementary</i> 96,848						
<i>Do.</i> ...   35,975						
	242,912	236,675 12 1	6,236	7 11	—	—

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
D.—Pay of Chaplains and Officiating Clergymen :—							
<i>Original</i> ...	£5,087						
<i>Supplementary</i> ...	3,898						
<i>Do.</i> ...	6,862						
	15,847	10,708	4	4	5,138	15	8
E.—Pay of Officers of Medical Service, etc. :—							
<i>Original</i> ...	£29,013						
<i>Supplementary</i> ...	16,867						
	45,880	48,651	2	7	—	2,771	2 7
F.—Medicines and Instruments :—							
<i>Original</i> ...	£6,565						
<i>Supplementary</i> ...	16,401						
	22,966	22,366	15	5	599	4	7
G.—Lodging, Subsistence and Other Allowances :—							
<i>Original</i> ...	£81,002						
<i>Supplementary</i> ...	47,662						
	128,664	109,920	17	9	18,743	2	3
H.—Transport of Troops :—							
<i>Original</i> ...	£22,874						
<i>Supplementary</i> ...	3,612						
	26,486	34,029	10	11	—	7,543	10 11
I.—Conveyance of Stores, etc. :—							
<i>Original</i> ...	£2,430						
<i>Supplementary</i> ...	6,880						
	9,310	14,401	16	4	—	5,091	16 4
J.—Mechanical Transport :—							
<i>Original</i> ...	£16,918						
<i>Supplementary</i> ...	180,897						
	197,815	179,832	1	5	17,982	18	7
K.—Provisions and Allowances in lieu :—							
<i>Original</i> ...	£468,097						
<i>Supplementary</i> ...	415,041						
<i>Do.</i> ...	60,121						
	943,259	935,635	2	2	7,623	17	10
L.—Petrol and Oils :—							
<i>Original</i> ...	£62,195						
<i>Supplementary</i> ...	37,486						
<i>Do.</i> ...	100,000						
	199,681	116,666	3	2	83,014	16	10
M.—Clothing and Equipment :—							
<i>Original</i> ...	£204,718						
<i>Supplementary</i> ...	438,495						
<i>Do.</i> ...	206,920						
	850,133	991,355	2	0	—	141,222	2 0
N.—Animals and Forage ...	8,367	5,583	12	3	2,783	7	9

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
O.—General Stores :—							
<i>Original</i> ...	£72,269						
<i>Supplementary</i> ...	34,542						
	106,811	135,112	13	5	—		28,301 13 5
O.I.—Assistance to Civil Aviation :—							
<i>Original</i> ...	£10						
<i>Supplementary</i> ...	90						
	100	151	5	4	—		51 5 4
P.—Warlike Stores :—							
<i>Original</i> ...	£121,267						
<i>Supplementary</i> ...	290,221						
	411,488	384,791	18	5	26,696	1	7
P.1.—Protection of Civil Population against Air and Gas Attack :—							
<i>Original</i> ...	£116,855						
<i>Supplementary</i> ...	217,388						
	334,243	182,399	9	8	151,843	10	4
P.2.—Marine Coast Watching Service	319,445	177,830	12	9	141,614	7	3
Q.—Engineer Stores :—							
<i>Original</i> ...	£6,985						
<i>Supplementary</i> ...	43,352						
	50,337	53,117	9	4	—		2,780 9 4
R.—Fuel, Light, and Water in kind and Fuel Oils	115,468	111,249	4	10	4,218	15	2
S.—Barrack Maintenance and Minor Works :—							
<i>Original</i> ...	£34,600						
<i>Supplementary</i> ...	190,720						
<i>Do.</i> ...	117,757						
	343,077	315,094	16	4	27,982	3	8
S.1.—Marine Transport Service (Vessels) :—							
<i>Original</i> ...	£12,623						
<i>Supplementary</i> ...	3,201						
	15,824	16,406	12	10	—		582 12 10
S.2.—Construction Corps :—							
<i>Original</i> ...	Nil						
<i>Supplementary</i> ...	£14,725						
	14,725	11,716	1	11	3,008	18	1
T.—Military Lands :—							
<i>Original</i> ...	£3,982						
<i>Supplementary</i> ...	8,339						
	12,321	13,004	17	3	—		683 17 3
U.—Compensation :—							
<i>Original</i> ...	£2,260						
<i>Supplementary</i> ...	3,600						
	5,860	6,234	19	11	—		374 19 11

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
V.—Barrack Services :—							
<i>Original</i> ...	£63,133						
<i>Supplementary</i> ...	63,403						
<i>Do.</i> ...	100,214						
	226,750	234,882	1	2	—	8,132	1 2
V.1.—Contribution to Welfare Funds (Grant-in-Aid) ...	52	2	0	0	50	0	0
W.—Insurance :—							
<i>Original</i> ...	£27,322						
<i>Supplementary</i> ...	26,316						
	53,638	55,528	10	10	—	1,890	10 10
X.—Incidental Expenses :—							
<i>Original</i> ...	£6,195						
<i>Supplementary</i> ...	600						
	6,795	5,731	15	0	1,063	5	0
X.1.—Telegrams and Telephones :—							
<i>Original</i> ...	£8,600						
<i>Supplementary</i> ...	13,600						
<i>Do.</i> ...	12,252						
	34,452	36,156	7	11	—	1,704	7 11
X.2.—Contributions to Hospitals for Treatment of Wives and Families of Soldiers	1,500	838	6	8	661	13	4
Y.—Office of Minister for Defence: Salaries, Wages and Allowances ...	99,128	95,595	18	7	3,532	1	5
Y.1.—Travelling Expenses of Office Staff :—							
<i>Original</i> ...	£1,250						
<i>Supplementary</i> ...	550						
	1,800	1,958	17	5	—	158	17 5
Y.2.—Army Reserve ...	124,669	18,767	15	3	105,901	4	9
Y.3.—Volunteer Force: Enlistment and Training Grants (Grants-in-Aid) ...	910	4	4	0	905	16	0
AA.—Expenses in connection with the Offences against the State Acts, 1939 and 1940, and the Emergency Powers Acts, 1939 and 1940 :—							
<i>Original</i> ...	£15,611						
<i>Supplementary</i> ...	10						
	15,621	24,185	14	2	—	8,564	14 2
BB.—Office of the Minister for the Co-ordination of Defensive Measures: Salaries, Wages, Allowances and other Expenses ...	15,473	16,441	8	9	—	968	8 9

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
CC.—Reserve Medical Supplies for Civilian Hospitals :— <i>Original</i> ... Nil <i>Supplementary</i> £66,000	66,000	9,520 3 8	56,479 16 4	—	—	
DD.1.—Local Defence Force : Capitation Grants (Grants-in-Aid) :— <i>Original</i> ... Nil <i>Supplementary</i> £76,040	76,040	75,067 14 8	972 5 4	—	—	
DD.2.—Local Defence Force : Expenses :— <i>Original</i> ... Nil <i>Supplementary</i> £28,189	28,189	19,047 14 9	9,141 5 3	—	—	
Balances Irrecoverable ...	—	611 2 0	—	611 2 0	—	
	7,401,306	6,887,522 14 10	725,216 17 4	211,433 12 2	—	
<i>Deduct</i> :— Anticipated Savings on Various Subheads (See Supplementary Estimates) ...	438,143	—	438,143 0 0	—	—	
<b>GROSS TOTAL :—</b> <i>Original</i> £3,409,753 <i>Supplementary</i> 3,099,181 <i>Do.</i> 454,229	£ 6,963,163	6,887,522 14 10	287,073 17 4	211,433 12 2	—	
			Surplus of Gross Estimate over Expenditure. £75,640 5 2			
<i>Deduct</i> :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £32,759 19 10			
Z.—Appropriations in Aid ...	54,333	87,092 19 10	Total Surplus to be surrendered. £108,400 5 0			
<b>NET TOTAL :—</b> <i>Original</i> £3,355,420 <i>Supplementary</i> 3,099,181 <i>Do.</i> 454,229	£ 6,908,830	6,800,429 15 0				

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

A.—The average strength maintained was slightly below that provided for.

A.1.—Courses did not materialise to the extent anticipated.

A.3.—Expenditure was less than anticipated.

B.—The average allowance paid was lower than that provided for.

- C.—The services of civilians were not required to the extent anticipated and certain special appointments were not filled.
- D.—The services of Officiating Clergymen and Substitute Clergymen were not required to the extent anticipated.
- E.—Provision for the payment of extra Officers and Nurses was inadequate.
- F.—Provision for the purchase of drugs, dressings and medical equipment was inadequate. The excess was offset by a saving on the amount provided for the purchase of Reserve Stocks.
- G.—Provision for payment of Lodging and Subsistence Allowances was in excess of requirements.
- H.—Provision for duty, discharge, and leave warrants was not sufficient.
- I.—Railway facilities for the conveyance of stores were utilised to a greater extent than anticipated.
- J.—Capital expenditure and maintenance costs were less than anticipated.
- K.—Due to the average strength being slightly below that provided for.
- L.—Saving on the provision for the purchase of reserve stocks of petrol was partly offset by increased expenditure on current supplies.
- M.—Mainly due to the creation of reserve stocks of clothing, and allowances payable to Officers were greater than provided for.
- N.—Due to the sale of a number of Army horses forage was not required to the extent anticipated.
- O.—Delivery of certain stores was greater than anticipated.
- O.1.—Travelling of Officers was greater than anticipated.
- P.—A small quantity of stores provided for was not delivered before the end of the financial year.
- P.1.—Claims provided for did not mature for payment before the end of the financial year.
- P.2.—Stores ordered were not delivered during the financial year.
- Q.—Provision for the renewal and upkeep of Plant, Machinery and Tools was inadequate and was partly offset by a saving on the purchase of Field Engineer Tools and Engineer Equipment.
- R.—Purchases of Fuel were not made to the extent anticipated.
- S.—Minor Works were not carried out to the extent anticipated.
- S.1.—A normal variation.
- S.2.—The average strength of the Corps was less than provided for.
- T.—Premises were acquired for Military purposes to be a greater extent than anticipated.
- U.—It was not possible to estimate accurately the expenditure under this Subhead.
- V.—The delivery of stores was effected more expeditiously than anticipated.
- V.1.—Claims did not accrue to the extent anticipated.
- W.—Excess is attributable to the payment of Insurance for Volunteers in respect of the previous year. The excess was partly offset by a saving on the provision for the Insurance of N.C.Os. and Men, due to the average strength being slightly below that provided for.

- X.—The expenditure on certain services covered by this Subhead was less than anticipated.
- X.1.—Telephone services were utilised to a greater extent than anticipated.
- X.2.—The facilities of Civilian Hospitals for the treatment of wives and families of soldiers were not availed of to the extent anticipated.
- Y.—Due to the filling of posts by officers transferred on loan from other Departments.
- Y.1.—Inspections were carried out to a greater extent than anticipated.
- Y.2 and Y.3.—Most of the Reservists and Volunteers were on Permanent Service, and there were comparatively few on the Reserve.
- AA.—More Military Personnel were required for detention and other services than was anticipated.
- BB.—Provision for Pay, Travelling Expenses, Telephones and Telegrams was inadequate.
- CC.—Medical supplies ordered were not delivered to the extent anticipated.
- DD.1.—Normal variation.
- DD.2.—The expenditure on the various services, especially Clothing, covered by this Subhead, was less than anticipated.
- Balances Irrecoverable.—Special Subhead opened with Department of Finance authority.—See detailed list in Statement of Losses.
- Z.—The receipts vary considerably and cannot be accurately estimated.

## LOSSES STATEMENT.

Particulars of cases with reference to Department of Finance authorities.	Deficiencies of Stores and other Losses not affecting the 1940-41 Vote.	Cash Losses charged to Balances Irrecoverable, 1940-41.
<b>I.—LOSSES CONSEQUENT ON THEFT, FRAUD OR NEGLIGENCE, PROVED OR SUSPECTED.</b>		
	£   s.   d.	£   s.   d.
1. Seven cases of theft. In five cases the losses were attributable to negligence and the personnel concerned were required to make good the value of the missing articles, £23 9s. 3d. In the other two cases, despite exhaustive enquiries, the missing articles could not be traced ... Department of Finance authorities S.8/35/41, S.8/25/41, S.8/1/41, S.8/7/41, S.8/11/41, S.4/19/40 and S.8/21/41.	1 10 0	—
2. Loss of Stores. It was not found possible to fix responsibility for the loss ... Department of Finance authority S.8/25/41.	10 0	—
3. Theft of Stores. A civilian and two members of the Defence Forces were convicted by a Civil Court. The Chief Petty Officer who was convicted was discharged the Service and the Leading Seaman was reduced. The value of the Stores, £82 7s. 6d., was recovered ... Department of Finance authority S.8/44/41.	—	—

## LOSSES STATEMENT—Continued.

Particulars of cases with reference to Department of Finance authorities.	Deficiencies of Stores and other Losses not affecting the 1940-41 Vote.	Cash Losses charged to Balances Irrecoverable 1940-41.
	£ s. d.	£ s. d.
4. Damage to hired vehicles in which negligence was proved. Disciplinary action was taken and £5 was recovered against a gross loss of £52 0s. 3d. Department of Finance authorities S.6/47/41, S.6/84/41.	47 0 3	—
5. Cases of damage to Army vehicles in which negligence on the part of Military Personnel was suspected or proved. Disciplinary action was taken in certain cases and sums amounting to £344 2s. 1d. were recovered against a gross loss of £2,938 18s. 2d. ... ..	2,594 16 1	—
Department of Finance authorities		
S.6/154/31 S.6/135/40 S.6/88/41		
S.6/20/38 S.6/136/40 S.6/90/41		
S.6/29/38 S.6/138/40 S.6/102/41		
S.6/8/39 S.6/143/40 S.6/103/41		
S.6/26/39 S.6/148/40 S.6/104/41		
S.6/24/39 S.6/107/41		
S.6/27/39 S.6/112/41		
S.6/9/40 S.6/1/41 S.6/122/41		
S.6/23/40 S.6/5/41 S.6/123/41		
S.6/25/40 S.6/7/41 S.6/123/41		
S.6/27/40 S.6/11/41 S.6/133/41		
S.6/35/40 S.6/14/41 S.6/135/41		
S.6/38/40 S.6/15/41 S.6/140/41		
S.6/45/40 S.6/18/41 S.6/147/41		
S.6/46/40 S.6/21/41 S.6/153/41		
S.6/56/40 S.6/25/41 S.6/157/41		
S.6/58/40 S.6/29/41 S.6/158/41		
S.6/65/40 S.6/34/41 S.6/160/41		
S.6/68/40		
S.6/82/40 S.6/37/41 S.6/163/41		
S.6/84/40 S.6/38/41 S.6/163/41		
S.6/85/40 S.6/40/41 S.6/178/41		
S.6/90/40 S.6/45/41 S.6/179/41		
S.6/91/40 S.6/46/41 S.6/180/41		
S.6/92/40 S.6/51/41 S.6/181/41		
S.6/110/40 S.6/56/41 S.6/186/41		
S.6/111/40 S.6/62/41 S.6/190/41		
S.6/115/40 S.6/63/41 S.6/193/41		
S.6/118/40 S.6/63/41 S.6/197/41		
S.6/118/40 S.6/70/41 S.6/203/41		
S.6/121/40 S.6/72/41		
S.6/125/40 S.6/76/41 S.4/6/59		
S.6/127/40 S.6/77/41 S.4/169/83		
S.6/128/40 S.6/78/41		
S.6/129/40 S.6/85/41		
S.6/133/40 S.6/86/41		
6. Damage to Aircraft. Damage due to error of judgment or want of care. Against a gross loss of £706 12s. 8d. the sum of £8 was recovered Department of Finance authority S.8/29/39.	698 12 8	—

## LOSSES STATEMENT—Continued.

Particulars of cases with reference to Department of Finance authorities.	Deficiencies of Stores and other Losses not affecting the 1940-41 Vote.	Cash Losses charged to Balances Irrecoverable 1940-41.
	£ s. d.	£ s. d.
7. Damage to Vessel. Damage due to want of care on the part of the Commanding Officer when the Vessel was being berthed ... .. Department of Finance authority S.8/26/40.	67 0 0	—
II.—OTHER LOSSES.		
8. Claims abandoned under mutual forbearance agreements, etc., in respect of damage to Army vehicles in which responsibility was fixed on third parties. The amount involved was £685 11s. 4d., but £28 2s. 0d. was recovered ... Department of Finance authorities	657 9 4	—
S.6/189/41    S.6/117/41    S.6/176/41		
S.6/164/41    S.6/152/41    S.6/145/41		
S.6/142/41    S.6/74/41    S.6/131/41		
S.6/126/41    S.6/119/41    S.6/53/41		
S.6/111/41    S.6/109/41    S.6/63/40		
S.6/99/41    S.6/94/41    S.6/89/41		
S.6/69/41    S.6/38/40    S.6/60/41		
S.6/57/41    S.6/66/41    S.6/61/41		
S.6/59/41    S.6/55/41    S.6/68/41		
S.6/50/41    S.6/41/41    S.6/39/41		
S.6/32/41    S.6/33/41    S.6/30/41		
S.6/153/40    S.6/27/41    S.6/20/41		
S.6/24/41    S.6/23/41    S.6/13/41		
S.6/12/41    S.6/10/41    S.6/120/40		
S.6/146/40    S.6/147/40    S.6/144/40		
S.4/105/40    S.6/81/40    S.6/124/40		
S.6/122/40    S.6/116/40    S.6/96/40		
S.6/58/41    S.6/99/40    S.6/95/40		
S.6/73/40    S.6/71/40    S.6/15/40		
S.6/43/40    S.6/44/40    S.6/40/40		
S.6/29/40    S.6/121/41    S.6/96/41		
S.4/67/37    S.6/210/41    S.6/205/41		
9. Cases of damage to Army Vehicles due to inexperience of Military Drivers ... .. Department of Finance authorities	386 11 11	—
S.6/38/40    S.6/130/41    S.6/98/41		
S.6/102/40    S.6/88/40    S.6/16/41		
S.6/106/40    S.6/126/40    S.6/101/40		
S.6/100/40    S.6/194/41		
10. Beasts on being slaughtered were condemned as unfit for human consumption. The total loss amounted to £102 9s. 2d. but one-fourth was borne by the Contractor ... .. Department of Finance authority S.4/10/34.	—	76 16 10
11. Deficiencies of kits among soldiers (mainly Volunteers) of the Reserve, including clothing accidentally destroyed or lost, etc. .... Authority D.F.R. 14/1934 as amended by D.F.R. 17/1937.	864 16 10	—

## LOSSES STATEMENT—Continued.

Particulars of cases with reference to Department of Finance authorities.	Deficiencies of Stores and other Losses not affecting the 1940-41 Vote.	Cash Losses charged to Balances Irrecoverable 1940-41.
	£ s. d.	£ s. d.
12. Loss or damage to Stores for which negligence could not be attributed to any person ... Department of Finance authorities	112 16 10	64 5 5
S.8/25/41      S.4/57/41      S.8/23/41		
S.6/63/41      S.8/16/41      S.8/15/41		
S.8/10/41      S.4/74/39      S.8/30/39		
S.8/3/41      S.8/18/40      S.8/25/38		
S.8/31/40      S.8/20/39      S.8/51/30		
S.4/21/36      S.8/10/40      S.8/40/41		
S.6/38/40      S.6/1/41      S.6/161/41		
S.6/70/41      S.4/120/40      S.6/45/41		
S.8/3/33		
13. Deficiency of Stores revealed on check. The loss was due to inadequate staff and lack of storage accommodation ... Department of Finance authority S.8/28/40.	9 15 0	—
14. Damage caused by Fires. With the exception of one case where partial responsibility was fixed, negligence could not be attributed to any person in the other cases. The amount involved was £1,652 ls. 7d. but £307 was recovered ... Department of Finance authorities	1,245 1 7	—
S.6/38/40      S.4/67/41      S.4/69/40		
S.7/28/39      S.7/3/40		
15. Damage caused by storms and inclement weather Department of Finance authorities S.8/33/40, S.6/38/40.	7 7 1	—
16. Waiver of claims in respect of the loss of services of Military Personnel due to vehicular accidents and sundry small amounts. The gross loss involved was £284 9s. 10d. but the sum of £156 15s. 3d. was recovered. Recovery of the balance was not practicable ... Department of Finance authorities	125 2 11	2 11 8
S.55/43/28      S.55/1/33      S.9/17/39		
S.4/52/35      S.4/95/39      S.4/66/31		
S.4/56/39      S.7/9/37      S.55/3/33		
S.4/110/36      S.55/25/34      S.4/105/40		
S.55/16/32      S.55/1/30      S.55/8/36		
S.4/41/29      S.4/109/40      S.4/100/40		
S.4/99/40      S.7/19/31      S.4/64/39		
S.4/121/41      S.4/107/41      S.4/44/41		
S.76/5/37      S.4/107/41      S.6/30/40		
17. Damage to Aircraft. Courts of Enquiry found that no person was responsible through negligence ... Department of Finance authority S.8/29/39.	15,580 13 8	—
18. Damage to Vessels. Negligence or want of care could not be attributed to any person ... Department of Finance authorities S.8/20/41, S. 4/22/41.	57 13 9	—

## LOSSES STATEMENT—Continued.

Particulars of cases with reference to Department of Finance authorities.	Deficiencies of Stores and other Losses not affecting the 1940-41 Vote.	Cash Losses charged to Balances Irrecoverable 1940-41.
	£ s. d.	£ s. d.
19. Waiver of claims for the overholding of public quarters by 3 former Members of the Defence Forces. The sum of £7 13s. 0d. was recovered against a loss of £102 14s. 3d. It was not found possible to recover the balance ... .. Department of Finance authority S.4/9/38.	95 1 3	—
20. Loss due to the failure of a Contractor to carry out his contract. The gross loss was £137 15s. 5d. but the sum of £3 6s. 9d. was recovered ... .. Department of Finance authority S.7/9/35.	—	134 8 8
21. Loss due to payment of a claim for wages to a civilian employee for a period of suspension. He was subsequently dismissed ... .. Department of Finance authority S.4/32/40.	—	10 15 11
22. Loss due to payment on account of £200 in April, 1923, for the billeting of troops in 1922, in support of which only an account for £50 7s. 6d. could be offset against the payment, leaving a net overpayment of £149 12s. 6d. Under the Damage to Property (Compensation) Act, 1933, the sum of £96 2s. 4d. was awarded to claimant and of this amount, cash for £46 2s. 4d., together with the sum of £47 11s. 10d., realized on the conversion of Compensation Stock were "set-off" against the overpayment. The loss of £2 8s. 2d. on the realization of Stock was charged to Balances Irrecoverable 1936/1937 Department of Finance authority 383/229/2.	53 10 2	—
23. Due to the failure of an Officer to note the change in address of a Reservist, a "calling-up notice" for Annual Training in 1937, was forwarded to a wrong address and the Reservist did not report for Training. The Reservist claimed payment of the grant of £8 8s. 0d. which was paid on the grounds that the failure to report for Training was not his fault, but was due to the fact that he did not receive a "calling-up notice." The failure to note the change of address was considered an understandable clerical error, and the Officer responsible was not required to make good the loss ... .. Department of Finance authority S.4/53/38.	8 8 0	—
24. Due to facilities granted to Reservists resident in England to enable them to report for permanent service. Owing to the discharge, desertion and non-reporting of the Reservists concerned, recovery could not be effected ... .. Department of Finance authority S.71/19/39.	—	32 5 5

## LOSSES STATEMENT—Continued.

Particulars of cases with reference to Department of Finance authorities.	Deficiencies of Stores and other Losses not affecting the 1940-41 Vote.			Cash Losses charged to Balances Irrecoverable, 1940-41.		
	£	s.	d.	£	s.	d.
25. Due to mis-statements made by Reservists and Volunteers in filling forms of Questionnaires in connection with National Health Contributions, employees' contributions were not deducted during their training. Insurance Cards had to be stamped subsequently, but unsuccessful efforts were made to recover the amounts involved ... .. Department of Finance authority S.4/25/30.		9	8	2	17	0
26. Debtor Balances on non-effective soldiers' accounts Department of Finance authorities S.4/14/42, S. 5/14/30.	128	12	10	287	1	1
27. Value of Articles of Public Clothing found to be deficient on the desertion of Soldiers ... Department of Finance authority S.5/14/30.	801	16	9	—		
TOTAL ... ..£	23,644	16	7	611	2	0

## Z.—APPROPRIATIONS IN AID:—

	Estimated.		Realized.	
	£		£	s. d.
1. Revenue from Lands ... ..	4,400		4,092	19 10
2. Rents from Canteen Lettings ... ..	495		474	8 4
3. Sale of Surplus and Unserviceable Clothing and Stores, etc. ... ..	2,000		1,795	7 9
4. Receipts from Dental Workshops ... ..	350		371	10 6
5. Receipts from Clothing issued on repayment ... ..	2,000		8,235	13 3
6. Sale of Manure, etc. ... ..	100		34	14 4
7. Sale of Cast Horses ... ..	50		386	10 0
8. Sale of Show Horses ... ..	100		—	
9. Sale of Hides and Offal ... ..	2,500		8,434	13 2
10. Sales of Supplies on repayment ... ..	30,240		42,789	1 5
11. Revenue from Bands ... ..	800		861	5 3
12. Receipts from Discharge by Purchase ... ..	150		333	10 0
13. Refund from Army Pensions Vote— Treatment of Civilian Patients in Military Hospitals ... ..	1,500		2,104	16 3
14. Receipts in respect of Barrack Damages ... ..	120		322	13 3
15. Receipts in respect of breakages of Utensils, etc. ... ..	200		2,873	10 3
16. Receipts—Fuel, Light and Water and Barrack Services ... ..	1,800			
17. Shoemakers' Shops ... ..	25		19	12 0
18. Show Prizes ... ..	50		86	15 2
19. Refunds from Gárda Síochána ... ..	100		—	

	Estimated.	Realized.		
	£	£	s.	d.
20. Mechanical Transport on repayment ...	650	956	19	9
21. Refunds in respect of assistance for Civil Aviation	10	—	—	—
22. Receipts in respect of use of horses by Officers	250	218	10	8
23. Refunds for warrants issued on repayment ...	2,250	7,942	11	0
24. Receipts from Stores issued on repayment ...	200	1,239	18	3
25. Engineer Services rendered on repayment ...	200	190	3	2
26. Revenue from occupation of Quarters ...	1,500	115	1	11
27. Accommodation of Civilians ...	175	554	6	6
28. Receipts for X-Ray and Aerial photographs ...	500	883	19	10
29. Receipts for use of gymnasia ...	125	41	10	6
30. Receipts for use of power for private Wireless Sets	150	72	15	0
31. Repayment of advances for motor cars and cycles ...	168	163	15	6
32. Receipts in respect of Landing and Accommodation ...	500	—	—	—
33. Refunds in respect of Telephones ...	175	136	4	5
34. Other Receipts:—				
Receipts for hire of Tentage ...		4	4	1
Receipts for Services rendered by Army Fire Brigades ...		35	18	6
Compensation for loss of Services ...		289	10	0
Sale of Bakery Sweepings... ..		2	5	0
Receipts from Lettings of Volunteer Halls... ..		200	3	0
Donations towards the cost of National Defence ...	500	137	5	0
Petrol and Oil issued on repayment ...		4	13	10
Refund of half pay of Officer and Pay of Civilians on loan to Aer Lingus Teoranta ...		210	0	0
Sundry small receipts ...		21	7	11
Recoveries in respect of charges to Vote Subheads in Prior Accounts ...		454	15	3
	£54,333	£87,092	19	10

## EXTRA REMUNERATION (exceeding £30).

From the Army Pensions Vote three Officers received £60 9s. 0d., £46 15s. 6d. and £45 15s. 4d. respectively; fifty-two Army Officers received £89 7s. 0d., £88 1s. 8d., £77 3s. 1d., £76 16s. 4d., £74 11s. 4d., £73 16s. 9d., £64 18s. 11d., £63 8s. 10d., £60 13s. 6d., £58 15s. 1d., £55 16s. 6d., £55 4s. 9d., £54 2s. 9d., £54, £53 11s. 8d., £51 3s. 6d., £49 18s. 10d., £49 1s. 2d., £48 4s. 9d., £47 9s. 8d., £46 17s. 5d., £46, £43 16s. 1d., £42 14s. 2d., £42, £40 16s. 11d., £40 0s. 7d., £39 19s. 1d., £39 9s. 5d., £39 3s. 10d., £38 17s. 11d., £38, £36 5s. 0d., £36 3s. 4d., £36, £35 15s. 8d., £35 15s. 1d., £35 6s. 7d., £35 0s. 1d., £34 19s. 2d., £34 14s. 8d., £34 8s. 0d., £33 19s. 0d., £33 19s. 0d., £33 10s. 0d., £33, £32 10s. 0d., £32 7s. 4d., £31, £30 9s. 4d., £30 9s. 2d., £30 5s. 6d., respectively; twenty-eight N.C.Os. received £77 11s. 8d., £74 4s. 11d., £72 9s. 0d., £61 12s. 9d., £55, £52, £48 15s. 9d., £48 14s. 11d., £47 18s. 4d., £47 5s. 0d., £47 3s. 9d., £46 10s. 0d., £45 13s. 8d., £45 7s. 3d., £40 7s. 8d., £40, £39, £38 6s. 4d., £38, £37 5s. 7d., £36 4s. 1d., £36 0s. 5d., £35 15s. 6d., £34 13s. 0d., £34 4s. 9d., £34, £33, and £31 10s. 0d., respectively; fifteen Privates received £118 15s. 0d., £78 18s. 11d., £77 15s. 9d., £49 18s. 2d., £48 3s. 10d., £47 19s. 10d., £47 17s. 9d., £47 10s. 0d., £46 17s. 6d., £45 11s. 10d., £44 2s. 3d., £40 10s. 0d., £40 9s. 11d., £40 1s. 1d., and £39 3s. 10d., respectively; the Judge Advocate General received £59 5s. 0d.; twenty-six civilian employees received £128 17s. 6d., £120 15s. 0d., £120, £94 10s. 0d., £87 10s. 0d., £82 4s. 0d., £73 15s. 4d., £73 10s. 0d., £70, £63, £61 15s. 0d., £59 7s. 6d., £58 16s. 11d., £58 0s. 10d., £57 1s. 6d., £56 5s. 0d., £54, £46 10s. 0d., £45 18s. 9d., £44 9s. 11d., £42 4s. 10d., £41 6s. 8d., £40 12s. 6d., £36, £35 5s. 7d., and £34 8s. 5d., respectively; four temporary messengers received £108, £52 19s. 3d., £45, and £31, respectively, and one temporary firelighter received £75 13s. 11d. in respect of Military Service Pensions.

From the Vote for the Office of the Minister for Justice one Army Officer received a gratuity of £100 for technical services rendered in connection with the inspection of Industrial Explosives.

Two officers on loan from the Department of Posts and Telegraphs received allowances of £100 and £50 6s. 0d., respectively.

Two officers of the Department of Industry and Commerce received gratuities of £100 and £35, respectively, for special duties in connection with the survey and overhaul of Department's Vessels.

One Principal Officer received a gratuity of £50 as Officer in charge of Administration Section and one Principal Officer received a gratuity of £50 as Officer in charge of Air-raid Precautions Section.

Two officers received allowances of £35 and £33 10s. 0d., respectively, as Assistant Press Censors.

From the Vote for the President's Establishment two Army Officers received Allowances of £150 each whilst performing the duties of Aide-de-Camp to the President.

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This Account includes the sum of £1,899 8s. 10d. in respect of Pay and Allowances and half pay of Army Officers who were on loan to other Departments.

The pay and allowances, and travelling expenses of an Army Officer who acts as Aide-de-Camp to the Taoiseach when required, are borne on this Vote.

#### NOTES.

The Accounts of other Departments and Offices include a sum amounting to £110,656 17s. 11d. in respect of salaries, etc., of staff temporarily lent, without repayment, to this Department.

Included in Subhead A. is a sum of £209 8s. 0d. being the half pay of an Army Officer on loan to Aer Lingus Teoranta. The amount has been recovered.

Included in Subhead Y.2. are payments totalling £19 11s. 5d. made to Secretaries of Sluaighte in respect of services rendered to the 13th April, 1939.

Department of Finance authority S.4/72/41.

Included in Subhead U. is an *ex-gratia* payment of £200 made to the next-of-kin of a person who was fatally shot by members of the National Army in December, 1922.

Department of Finance authority S.4/174/25.

Included in Subhead K. are *ex-gratia* payments totalling £187 5s. 10d. being adjustment of contract rates.

Department of Finance authorities S.9/17/39, S.4/66/33, S.9/8/30.

Included in Subhead K. is an *ex-gratia* payment of £10 in respect of the termination of a contract at short notice.

Department of Finance authority S.9/5/40.

Included in Subhead M. are *ex-gratia* payments of £812 10s. 0d. and £141 3s. 0d. to contractors whose tenders were based on a misunderstanding of contracts.

Department of Finance authority S.9/13/39.

Included in Subhead M. are *ex-gratia* payments totalling £982 16s. 9d. being increased charges allowed owing to war conditions.

Department of Finance authority S.9/3/40.

Included in Subheads S. and O. are *ex-gratia* payments of £6,000 and £29 5s. 0d. to Contractors being adjustment of Clerical Errors made by the Firms in their tenders.

Department of Finance authority S.9/13/39.

Included in Subhead A. are *ex-gratia* payments of £2 6s. 4d. each to two Officers being Pay for services during period awaiting Commissions.

Department of Finance authority S.4/58/39.

In addition to the expenditure under Subhead P.2. a Motor Launch valued £40 which was surplus to requirements of the Office of Public Works was transferred to the Army.

Department of Finance authority S.8/1/39.

In addition to the expenditure under Subheads O. and V. Stores valued £540 5s. 0d. and £7 10s. 0d. respectively, which were surplus to the requirements of the Office of Public Works, were transferred to Army Stores.

Department of Finance authorities S.2/23/39, S.8/25/40.

In addition to an expenditure of £16 4s. 6d. charged to Subhead X, further expenses to the extent of £16 12s. 7d. were incurred in respect of Transport Charges and Stores issues in connection with services rendered to survivors of torpedoed vessels as the result of naval warfare.

Department of Finance authorities S.4/108/40, S.72/5/39.

Stores to the value of £12 4s. 0d. surplus to requirements of the Army were transferred to the Office of Public Works.

Department of Finance authority S.8/34/38.

In addition to the expenditure shown under Subhead O.1. expenditure of £96 is included in Subhead A. for services rendered to Civil Aviation.

Department of Finance authority S.99/4/36.

In addition to the expenditure shown under Subhead J.—Mechanical Transport, vehicles to the value of £440 which were surplus to the requirements of the Department of Justice were transferred to the Army.

Department of Finance authorities S.8/22/40, S.8/1/31.

In addition to the expenditure under Subhead P.1. above, Stores to the value of £500 5s. 5d. were made available from Army Stores.

Department of Finance authority S.4/112/40.

In addition to the expenditure under Subheads M., O. and Q. above, stores to the value of £766 15s. 1d., £47 8s. 4d. and £9 16s. 0d., respectively, were made available from A.R.P. Stores. Subhead P.1.

Department of Finance authority S.4/112/40.

In addition to the expenditure under Subhead S. above, a siren valued £38 which was surplus to the requirements of the Air-raid Precautions Department was transferred to the Army.

Department of Finance authority S.8/5/40.

In addition to the expenditure under Subhead AA. above, part-worn Clothing to the value of £582 18s. 9d. was issued from Army Stores.

PEADAR MACMATHGHAMHNA,

*Accounting Officer.*

DEPARTMENT OF DEFENCE,  
PARKGATE, DUBLIN,  
29th January, 1942.

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

SEÓIRSE MAG CRAITH,

*Comptroller and Auditor-General.*

## ARMY PENSIONS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, compared with the Sum Granted, for WOUND and DISABILITY PENSIONS, FURTHER PENSIONS and MARRIED PENSIONS, ALLOWANCES and GRATUITIES (No. 26 of 1923, No. 12 of 1927, No. 24 of 1932 and No. 15 of 1937), MILITARY SERVICE PENSIONS, ALLOWANCES and GRATUITIES (No. 48 of 1924, No. 26 of 1932, No. 43 of 1934 and No. 33 of 1938), PENSIONS, ALLOWANCES AND GRATUITIES (No. 37 of 1936), and for sundry Contributions and Expenses in respect thereof, etc.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
ARMY PENSIONS BOARD.				
A.—Salaries, Wages and Allowances ... ..	2,875	2,568 1 4	306 18 8	—
B.—Travelling Expenses ...	100	127 0 11	—	27 0 11
MILITARY SERVICE REGISTRATION BOARD.				
C.—Salaries, Wages and Allowances ... ..	3,641	2,660 9 0	980 11 0	—
D.—Travelling Expenses ...	200	138 9 0	61 11 0	—
REFEREE AND ADVISORY COMMITTEE.				
E.—Salaries, Wages and Allowances ... ..	13,086	12,714 11 6	371 8 6	—
F.—Travelling Expenses ...	10	—	10 0 0	—
G.—Wound and Disability Pensions and Gratuities, etc. ...	102,058	95,100 11 7	6,957 8 5	—
H.—Allowances and Gratuities to Dependants, etc. ...	22,345	23,284 10 4	—	939 10 4
I.—Surgical and Medical Appliances ... ..	300	291 14 4	8 5 8	—
J.—Hospital Treatment ...	1,250	381 5 1	868 14 11	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
K.—Military Service Pensions ...	431,072	351,213 15 11	79,858 4 1	—	—	
L.—Defence Forces (Pensions) Scheme, 1937 ...	2,615	6,009 4 6	—	3,394 4 6	—	
M.—Expenses of Applicants and of Witnesses attending for Examination, etc. ...	2,600	3,332 8 6	—	732 8 6	—	
N.—Incidental Expenses ...	282	212 1 9	69 18 3	—	—	
O.—Connaught Rangers (Pensions) Act, 1936 ...	1,156	1,007 6 2	148 13 10	—	—	
TOTAL ...	£ 583,590	499,041 9 11	89,641 14 4	5,093 4 3	—	
Surplus to be surrendered ...			£84,548 10 1			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	478 16 8

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

- A.—Due to re-arrangement of staff.
- B.—Travelling was in excess of that anticipated.
- C.—Due to re-arrangement of staff.
- D.—Travelling was not necessary to the extent anticipated.
- E.—Due to re-arrangement of staff.
- F.—The Committee did not find it necessary to travel.
- G.—The number of pensions and gratuities, etc., falling for payment within the year was less than anticipated.
- H.—The allowances and gratuities falling for payment within the year were more than anticipated.
- I.—A normal variation.
- J.—The number of persons who were afforded hospital treatment was less than anticipated.
- K.—The number of pensions falling for payment within the year was less than anticipated.
- L.—The number of pensions and gratuities falling for payment within the year was more than anticipated due to an extension of the Scheme and the retirement of higher Military Officers.

M.—The expenses of applicants and of witnesses attending for examination were in excess of those anticipated.

N.—A normal variation.

O.—Due to death in one case and to the non-issue of pensions in three other cases where pensioners were domiciled in the war zone.

NOTE.

An artificial leg forwarded through the post in an unregistered parcel to an ex-member of Oglaiġ na hEireann was damaged to the extent of £3 5s. The sum of £2 compensation was received from the Post Office. Department of Finance letter P.19/31/31, dated the 27th December, 1940, refers.

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The Accounts of other Departments and Offices include a sum amounting to £6,269 19s. 10d. in respect of salaries, etc., of staff temporarily lent, without repayment, to this Department.

PEADAR MACMATHGHAMHNA,  
*Accounting Officer.*

DEPARTMENT OF DEFENCE,  
21st November, 1941.

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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.

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*

## EXTERNAL AFFAIRS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, 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 ...	15,407	16,179 6 5	—	772 6 5
A.2.—Travelling Expenses ...	250	126 11 10	123 8 2	—
A.3.—Incidental Expenses ...	300	284 14 0	15 6 0	—
A.4.—Telegrams and Telephones	1,000	1,581 11 7	—	581 11 7
A.5.—Official Entertainment ...	500	284 4 0	215 16 0	—
A.6.—Contribution towards the Expenses of the Inter-Governmental Committee on the Austro-German Refugee Question ...	200	—	200 0 0	—
A.7.—Expenses of Withdrawal of Volunteers of Irish Nationality from Spain	—	32 0 2	—	32 0 2
<b>REPRESENTATIVES ABROAD.</b>				
B.1.—Salaries, Wages and Allowances :—				
<i>Original</i> ...	£63,306			
<i>Supplementary</i> ...	1,274			
	64,580	53,385 14 4	11,194 5 8	—
B.2.—Travelling Expenses :—				
<i>Original</i> ...	£2,340			
<i>Supplementary</i> ...	25			
	2,365	1,097 6 10	1,267 13 2	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
B.3.—Postage, Stationery, Telegrams and Telephones :—						
<i>Original</i> .... £2,500						
<i>Supplementary</i> 75						
	2,575	5,842 15 3	—		3,267 15 3	
B.4.—Incidental Expenses :—						
<i>Original</i> .... £680						
<i>Supplementary</i> 25						
	705	741 17 10	—		36 17 10	
B.5.—Repatriation of Destitute Irish Persons ...	100	21 1 0	78 19 0		—	
	87,982	79,577 3 3	13,095 8 0		4,690 11 3	
<i>Deduct :—</i>						
Anticipated Savings on various Subheads ( <i>See Supplementary Estimate</i> ) ...	1,389	—	1,389 0 0		—	
<b>TOTAL :—</b>						
<i>Original</i> £86,583						
<i>Supplementary</i> 10						
	£ 86,593	79,577 3 3	11,706 8 0		4,690 11 3	

Surplus to be surrendered ... £7,015 16 9

Extra Receipts payable to Exchequer :—	Estimated.	Realized.
	£	£ s. d.
Fees for issue of Passports ...	3,500	1,541 10 10
Fee from Imperial Communications Advisory Committee ...	500	500 0 0
Miscellaneous ...	850	1,047 16 10
	<u>£4,850</u>	<u>£3,089 7 8</u>

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

A.1.—Casual variation.

A.2.—The travelling expenses of the Headquarters staff were less than anticipated.

A.3.—Casual variation.

A.4.—The excess is due to the use of telegraphic and telephonic services to a far greater extent than usual owing to circumstances arising out of the international situation.

A.5.—The number of distinguished foreigners who visited this country during the year and to whom entertainment was given was less than anticipated.

A.6.—No claim towards the expenses of the Inter-Governmental Committee on the Austro-German Refugee Question was received during the year.

A.7.—This Subhead was re-opened to meet certain expenditure which had been incurred in connection with the withdrawal of Volunteers of Irish Nationality from Spain (Department of Finance minute S.71/19/38 of 19th October, 1940).

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

B.2.—Owing to the international situation the travelling of officers serving abroad was less than anticipated.

B.3.—Owing to the international situation telegraphic and telephonic services had to be used to a greater extent than usual.

B.4.—Casual variation. The expenditure includes an ex-gratia grant of £10 to a Shorthand Typist in respect of loss sustained by reason of personal property stolen in 1938 from the Office of the High Commissioner, London (Department of Finance minute E.86/2/41 of 18th February, 1941).

B.5.—The expenditure under this Subhead cannot be accurately estimated as it depends on the number of applications for repatriation approved during the year.

EXTRA RECEIPTS.—Miscellaneous receipts were as follows:—

	£	s.	d.
Passport, Visa, and Consular Fees—Profit on exchange of proceeds of stamps used	225	16	6
Commission for Consular services rendered in connection with estates of deceased persons abroad	515	16	5
Fees received under Irish Nationality and Citizenship Acts	187	10	2
Recovery of Deposit for rent in Rome (Vatican Legation)	64	0	7
Receipts in respect of Consular services performed in Rome for which stamps were not used	8	7	0
Recovery of expenditure on telephones and telegrams charged in prior years	23	17	9
Repayments on foot of repatriation expenditure	6	0	11
Bank Interest on Sub-Accountants' balances	5	3	2
Profit on Exchange on sundry small transactions	3	5	2
Fees for notarial services	2	2	11
Fees received for visas on foreign passports	1	12	11
Sale of waste paper	1	8	6
Miscellaneous	2	14	10
	£1,047		16 10

EXTRA REMUNERATION (exceeding £30).

A Junior Administrative Officer received a sum of £34 12s. 0d. from the Vote for Wireless Broadcasting in respect of Broadcasting fees.

#### NOTES.

This Account includes a sum of £2,091 1s. 5d. in respect of salaries, etc., of officers on loan to other Departments.

The Accounts of other Departments include the sum of £2,923 1s. 10d. in respect of salaries, etc., of officers on loan to this Department.

During the year four travel permits were issued gratis to persons deported from this country (Department of Finance minute S.71/22/29 of 21st November, 1940).

Subhead A.3. includes the following items of expenditure in respect of publicity abroad :—

	£	s.	d.
Official publications supplied to Library of Congress, Washington (Department of Finance minute S.46/61/25 of 10th June, 1940) ... ..	7	13	4
Printing of extracts from "The Congressional Record" for distribution in the U.S.A. (Department of Finance minute S.71/12/40 of 26th August, 1940) ... ..	6	9	0
Missal presented to Archbishop of Los Angeles (Department of Finance minute S.71/13/40 of 24th September, 1940) ...	6	0	0
Map of Ireland in Irish presented to Leo High School, Chicago (Department of Finance minute S.71/8/38 of 31st July, 1941).	3	17	10
Photographs, Prints, etc., for distribution abroad ...	2	19	3
Books in Irish presented to Rosary College, Chicago ...	2	15	7
15 Copies of annual publication "Éire" to Legations abroad for distribution ... ..	2	3	4
Copy of "The Irish Parliamentary Handbook" and "The Irish Parliamentary Companion" presented to Senor José Luis Santolá, Professor of Constitutional Law at the Central University, Madrid ... ..	10	0	0
(Department of Finance minute S. 71/8/38 of 8th August, 1938).			
	£32	8	4

J. P. WALSHE,  
*Accounting Officer.*

DEPARTMENT OF EXTERNAL AFFAIRS,  
12th December, 1941.

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

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*

## LEAGUE OF NATIONS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, compared with the Sum Granted, for a Contribution towards the Expenses of the LEAGUE OF NATIONS, and for other Expenses in connection therewith.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Contribution towards the Expenses of the League of Nations ... ..	10,670	10,705 3 2	—		35	3 2
B.—Travelling and Incidental Expenses ... ..	1,280	—	1,280	0 0	—	
TOTAL ... ..£	11,950	10,705 3 2	1,280	0 0	35	3 2
Surplus to be surrendered ... ..					£1,244 16 10	

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

A.—Casual variation.

B.—As no meeting of the Assembly of the League of Nations was held during the year, no travelling expenses were incurred.

J. P. WALSHÉ,  
*Accounting Officer.*

DEPARTMENT OF EXTERNAL AFFAIRS,  
29th November, 1941.

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

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*

## EMPLOYMENT SCHEMES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, compared with the Sum Granted, for Schemes for the PROVISION OF EMPLOYMENT and the RELIEF OF DISTRESS, including cost of administration.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
Schemes for the Provision of Employment and the Relief of Distress ... ..	1,400,000	1,203,754 7 2	196,245	12 10	—	—
TOTAL ... ..	£ 1,400,000	1,203,754 7 2			—	—
Surplus to be surrendered ... ..		£	196,245	12 10		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Receipts from Sundry Schemes administered by Department of Agriculture :—		
Sale of seed potatoes and seed corn ... ..	—	24,323 1 9
Repayment on foot of loans ... ..	—	1,856 12 7
Refund of overpayments ... ..	—	433 2 9
Repayments in respect of loans to local authorities ... ..	—	905 0 0
Miscellaneous ... ..	—	358 2 5
		<u>£27,875 19 6</u>

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

Saving due to the fact that various schemes, particularly among those commenced late in the season, were not completed within the financial year.

## EXTRA REMUNERATION (exceeding £30).

From this Vote the Chief Medical Officer whose salary is borne on Vote No. 61 received £65 5s. 0d. on foot of special services.

## NOTES.

(1) The expenditure charged in this account includes a sum of £9 5s. 3d. paid on foot of arrears of Employees' share of contributions for Unemployment Insurance in the case of certain men whose cards, owing to an oversight, were either not stamped or stamped at incorrect rates (F.88/18/37).

(2) Payments in excess of £5 (totalling £16 12s. 6d. in all) were made in two cases in respect of compensation (including legal costs) for damage to land caused during the carrying out of various works.

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGEADAIS,  
18 Mí na Nodlag, 1941.

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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.

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*

## EXPORT SUBSIDIES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941,  
compared with the Sum Granted, for EXPORT SUBSIDIES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Subsidies on Exports of Dairy Produce ...	329,000	90,851 14 0	238,148	6 0	—	—
B.—Subsidies on Exports of Potatoes ...	10,000	5,252 17 1	4,747	2 11	—	—
C.—Minor Disbursements under Subsidy Schemes of Prior Years ...	100	418 6 10	—	—	318	6 10
<b>TOTAL ...</b>	<b>£ 339,100</b>	<b>96,522 17 11</b>	<b>242,895</b>	<b>8 11</b>	<b>318</b>	<b>6 10</b>

Surplus to be surrendered ... £242,577 2 1

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	803 11 10

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

A.—A saving of £238,000 was caused by the supplementary provision made under Subhead M.7. of Vote 30 for the payment of production and other allowances in respect of dairy produce.

B.—The increased shipping difficulties due to war conditions curtailed exports of seed potatoes overseas with consequent reduction in payment of export subsidy.

C.—The receipt of unexpected claims for subsidy on the export of shell fish caused the provision under this head to be exceeded.

Extra Receipts payable to Exchequer.—These consist of:—

	£	s.	d.
(a) Refund of subsidy paid prior to 31st March, 1939, on exports of tinned cream and condensed milk subsequently re-imported ... ..	620	19	10
(b) Refund of subsidy overpaid in 1939-40 on exports of creamery butter ... ..	174	12	0
(c) Refund of subsidy overpaid in 1938-39 on exports of pig products ... ..	8	0	0

D. TWOMEY,

*Accounting Officer.*

29th November, 1941.

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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.

SEÓIRSE MAG CRAITH,

*Comptroller and Auditor-General.*

## OFFICE OF THE MINISTER FOR SUPPLIES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF THE MINISTER FOR SUPPLIES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Salaries, Wages and Allowances	6,968	6,059 13 8	908 6 4	—	—	
B.—Travelling Expenses	1,500	846 15 0	653 5 0	—	—	
C.—Incidental Expenses	450	636 13 5	—	186 13 5	—	
D.—Telegrams and Telephones	965	878 2 7	86 17 5	—	—	
TOTAL ....	£ 9,883	8,421 4 8	1,648 8 9	186 13 5	—	
Surplus to be surrendered ....			£1,461 15 4			

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

- A.—The saving is mainly due to the provision for overtime and extra clerical assistance proving excessive.
- B.—The travelling expenses for inspection and other duties were less than anticipated.
- C.—The excess is due to expenditure on advertisements being greater than anticipated.
- D.—The telephone service was not utilised to the extent provided for.

## EXTRA REMUNERATION (exceeding £30).

Three Clerical Officers whose salaries are borne on Vote No. 55 received £37 9s. 6d., £40 10s. 4d. and £40 14s. 4d., respectively; two Clerical Officers whose salaries are borne on Vote No. 61 received £31 1s. 0d. and £39 11s. 1d., respectively; one Clerical Officer whose salary is borne on Vote No. 60 received £39 12s. 8d., and one Clerical Officer whose salary is borne on Vote No. 5 received £46 7s. 8d., in respect of overtime.

## NOTE.

The Accounts of other Departments include the sum of £48,555 11s. 1d. in respect of the salaries, etc., of officers on loan to this Department.

JOHN LEYDON,  
*Accounting Officer.*

ROINN SOLÁTHAIRTÍ,  
12 Mí na Nodlag, 1941.

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

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*

## IRISH TOURIST BOARD.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, 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	6,139	2,861	—
TOTAL ... ..	9,000	6,139		—
		Surplus to be surrendered ...£	2,861	

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

The administrative and other expenses of the Irish Tourist Board, in respect of which the issues from the Grant-in-Aid were made, proved to be less than had been anticipated.

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGEADAIS,  
31 Iúil, 1941.

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

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*

## DUBLIN INSTITUTE FOR ADVANCED STUDIES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, compared with the Sum Granted, for Grants to the DUBLIN INSTITUTE FOR ADVANCED STUDIES (No. 13 of 1940).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Annual Grants under Section 25 (1) of the Institute for Advanced Studies Act, 1940	5,800	5,300 0 0	500 0 0	—
B.—Grant under Section 16 (5) of the Institute for Advanced Studies Act, 1940	500	971 19 8	—	471 19 8
TOTAL ...£ (Supplementary)	6,300	6,271 19 8	500 0 0	471 19 8
Surplus to be surrendered ... ..			£28 0 4	

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

A.—The full amount of the grant was not required by the Institute.

B.—Expenditure during the year on the adaptation of buildings was greater than anticipated.

SEÓSAMH Ó NÉILL,

*Accounting Officer.*

ROINN OIDEACHAIS,

19 Mí na Samhna, 1941.

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

SEÓIRSE MAG CRAITH,

*Comptroller and Auditor-General.*

REPAYMENTS TO CONTINGENCY FUND.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941,  
compared with the Sum Granted, for the repayment to the  
CONTINGENCY FUND of certain Miscellaneous Advances.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.	More than Granted.		
	£	£	s. d.	£	s. d.	£	s. d.
Repayments to the Contingency Fund (Supplementary) ... ..	924	923	8 6	11	6	—	
TOTAL ... ..£	924	923	8 6			—	
Surplus to be surrendered ... ..			£	11	6		

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGEADAIS,  
31 Iúil, 1941.

I certify that this Account, and the appended Account, have been examined under my directions, and are correct.

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*

## CONTINGENCY FUND DEPOSIT ACCOUNT.

AN ACCOUNT of the Receipts and Payments in the Year ended 31st March, 1941, in connection with the Contingency Fund.

RECEIPTS.		PAYMENTS.	
£	s. d.	£	s. d.
Balance forward from last Account—	—		
Capital	20,000 0 0		
Repayment of Advances :—			4,000 0 0
From Vote for Repayments to Contingency Fund :—			
State Bounty on birth of Triplets	15 0 0	15 0 0	
Stamp Duty remitted on deeds and other instruments for Public Departments	908 8 6	908 8 6	
		923 8 6	
			16,000 0 0
			Balance at 31st March, 1941
		£ 20,923 8 6	£ 20,923 8 6

ROINN AIRGEADAIS,  
31 Iúil, 1941.

J. J. McELLIGOTT,  
Accounting Officer.

## EMERGENCY SCIENTIFIC RESEARCH BUREAU.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1941, 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 ... ..	200	181 3 7	18 16 5	—
B.—Investigation and Research (Grant-in-Aid) ... ..	1,250	1,250 0 0	—	—
<b>TOTAL</b> ...£ <i>(Supplementary)</i>	1,450	1,431 3 7		—
Surplus to be surrendered ... ..		...£	18 16 5	

	Estimated.	Realized.
Extra Receipts payable to Exchequer ... ..	£ —	£ 25

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

## A.—Casual saving.

The Accounts of other Departments include sums amounting to approximately £75 in respect of salaries, etc., of staff temporarily lent, without repayment, to the Bureau.

J. J. McELLIGOTT,

*Accounting Officer.*

ROINN AIRGEADAIS,  
31 Iúl, 1941.

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

SEÓIRSE MAG CRAITH,

*Comptroller and Auditor-General.*

## GENERAL INDEX

TO THE

APPROPRIATION ACCOUNTS OF PUBLIC SERVICES, 1940-1941,  
AND REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL.

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