

ÉIRE.

APPROPRIATION ACCOUNTS,
1937-38.

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED
BY THE OIREACHTAS FOR PUBLIC SERVICES FOR
THE YEAR ENDED 31ST MARCH, 1938, TOGETHER
WITH THE REPORT OF THE COMPTROLLER
AND AUDITOR-GENERAL THEREON, AND HIS
REPORTS ON CERTAIN STORE ACCOUNTS.

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

*Ordered, by Dáil Éireann, to be Printed,
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1937-38

APPROPRIATION ACCOUNTS
1937-38

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ÉIRE.

ACCOUNTS OF THE PUBLIC SERVICES, 1937-38.

REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL.

GENERAL.

Out-turn of the Year.

1. The gross estimates for public services for the financial year 1937-38, as shown by the summary on page xliv, amounted to £32,208,534, and the gross expenditure to £30,599,543 19s. 7d. Appropriations in aid were estimated at £2,465,470, and the amount realized was £2,487,624 16s. 9d., but on some votes the estimated receipts were not realized and the actual amount applied in aid of expenditure was £2,413,077 6s. 2d., the balance falling to be surrendered.

The total of the amounts to be surrendered is £1,631,366 11s. 9d., which is arrived at as follows :—

| Gross Expenditure :— | £ | s. | d. | £ | s. | d. |
|---|------------|-----|----|------------|----|----|
| Estimated | | | | 32,208,534 | 0 | 0 |
| Actual | 30,599,543 | 19 | 7 | | | |
| <i>Less</i> expenditure in excess of vote No. 3, Department of the President of the Executive Council ... | | 221 | 14 | | | 7 |
| | | | | 30,599,322 | 5 | 0 |
| Saving | | | | 1,609,211 | 15 | 0 |
| Appropriations in Aid :— | | | | | | |
| Realized | 2,487,624 | 16 | 9 | | | |
| Estimated | 2,465,470 | 0 | 0 | | | |
| Surplus | | | | 22,154 | 16 | 9 |
| Total amount to be surrendered ... | | | | £1,631,366 | 11 | 9 |

Excess Vote.

2. Excess expenditure amounting to £221 14s. 7d. has been incurred on vote No. 3, Department of the President of the Executive Council, for which an excess vote will be required (*see* also paragraph 6 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 1936-37 Votes.

4. The balances to be surrendered out of votes for the public services for 1936-37 amounted to £2,926,182 14s. 1d. I hereby certify that these balances have been duly surrendered to the Exchequer.

Peat Fuel Development.

5. I mentioned in paragraph 106 of my report on the accounts for 1936-37 that the Grant-in-Aid of £35,000 provided in that year for Peat Fuel Development had been paid over to a deposit account which was opened in the books of the Paymaster-General. This amount was transferred in the year under review to the Peat Fuel Company, Limited.

VOTE 3.—DEPARTMENT OF THE PRESIDENT OF THE EXECUTIVE COUNCIL.*Excess of Expenditure over Grant.*

6. The expenditure on this account exceeded the grant by £221 14s. 7d. The excess is explained by the Accounting Officer as due to unforeseen extra expenditure arising out of the Anglo-Irish discussions which took place in London towards the close of the financial year.

VOTE 6.—OFFICE OF THE REVENUE COMMISSIONERS.*Revenue Account.*

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

Remissions.

8. I have been furnished with a schedule of the several cases involving a loss of £50 and upwards in which claims for duty or interest receivable under the Revenue Acts were remitted during the year ended 31st March, 1938, 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 £7,500 0s. 6d. as compared with £6,335 12s. 11d. in the preceding year. Of the total, £7,229 4s. 4d. has been remitted in respect of Income Tax and Sur-tax. £398 5s. 0d. related to five cases in which the assessed parties died insolvent or were destitute and recovery was impossible; £89 15s. 0d. related to a case in which the assessed party was bankrupt and there were no assets to meet the claim; £3,510 6s. 7d. related to 15 cases in which assessments were raised but subsequent evidence revealed no net liability to tax; £3,230 17s. 9d. related to three cases in which tax was remitted for other reasons. Two of the cases last referred to presented unusual features, and I have asked that the covering sanction of the Department of Finance be sought for the remissions in these instances. The remissions also include sums in respect of Estate, Legacy, and Succession duties and interest on such duties amounting to £270 16s. 2d.

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

VOTE 11.—PUBLIC WORKS AND BUILDINGS.

Subhead B.—New Works, etc.

9. A building which had originally been used as a Coast Guard Station was converted into a Kelp and Carrageen Station at a cost of £1,020 12s. 11d., the alterations being completed during the year ended 31st March, 1936. I observed that further sums amounting to £1,281 0s. 11d. were expended during the year under review in adapting the premises for the purposes of a Toy Factory.

Subhead E.—Rents, etc.

10. As stated in paragraph 7 of my last report the Legation premises in Madrid have not been occupied since August, 1936. The owner of the premises is a prisoner in Barcelona, and payments have not been made for rent since 31st January, 1938. The sums charged to subhead E. during the year ended 31st March, 1938, amounted to £314 6s. 10d. In addition, rental charges for telephones for periods subsequent to the date on which the premises were vacated, amounting to £8 10s. 10d., have been met from subhead B.3. of the vote for External Affairs.

Subhead J.3.—Barrow Drainage.

11. The expenditure within the year on the Barrow Drainage scheme was £24,895 11s. 11d., offset by receipts from disposal of plant and stores amounting to £203 6s. 6d. The works have

been completed and the Final Award was issued on 30th March, 1938. The total expenditure on the scheme (including £2,202 6s. 11d. expended on preliminary investigations) was £546,378 17s. 8d. Claims estimated at £3,341 for legal costs and expenses were outstanding at the end of the year.

The net expenditure chargeable to the cost of the scheme under the Barrow Drainage Acts, 1927 and 1933, was £544,176 10s. 9d. of which £273,759 0s. 10d. was charged to Local Loans Advances, the balance being provided out of voted moneys. The total expenditure sanctioned under the Acts for carrying out the works is limited to £550,000.

Records of Properties.

12. In paragraph 9 of my last report attention was drawn to the non-existence of registers and rentals of property in the Board's charge. I understand that the work of compiling suitable records has since been undertaken.

Stores, etc.

13. As stated in the account the value of stocks held in the Central Furniture Stores at 31st March, 1938, was £3,250 and the value of stores held for drainage and other works at the Central Repair Workshop and Stores, Athy, at that date was £4,300.

The Commissioners, I am informed, propose to extend the inventory system referred to in paragraph 10 of my last report to include all plant, machinery and contents of buildings in the Board's charge.

Contracts.

14. The items charged to subhead N.—Losses, include a sum of £450, being the amount of a Court Award to a contractor whose contract had been determined by the Commissioners some months after his failure to complete the work by the due date.

I observed a case in which owing to a contractor's failure to complete his work satisfactorily another contractor had to be employed. The amount paid to the latter contractor was deducted from the sum payable under the original contract, but additional expense amounting to approximately £27 incurred in having the second contract carried out was not recovered.

In another instance a contract provided for the retention by the Commissioners of 10 per cent. of each instalment payable, one-half of the total retentions to be paid to the contractor on completion of the work, and the balance nine months later. With the approval of the Department of Finance the conditions

of the contract were varied, with the effect that after approximately one-half of the retentions originally estimated had been withheld no further retentions were made, but interest at 5 per cent. per annum was charged to the contractor in respect of the waiver of the further retentions from the dates of the several payments to him to the date of the completion of the work. In the result, a sum of £2,055 was deemed payable to the contractor nine months earlier than if the former conditions of payment had been adhered to.

In another case Department of Finance authority was obtained to waive a claim for £77 4s. 9d. against a firm of contractors, being the amount of the additional cost occasioned by their failure to carry out their contract.

VOTE 16.—SUPERANNUATION AND RETIRED ALLOWANCES.

Subhead A.—Superannuation Allowances.

15. I stated in paragraph 12 of my last report, in connection with an award of pension under section 11 of the Superannuation Act, 1936, that I had some doubt as to whether section 28 of the Act, under which an addition of five years service had been granted, could be regarded as applicable to the case of a person in whose favour a certificate had been issued under section 11, and I understand that the matter has been referred to the Law Officers for advice. During the year other awards were made in similar circumstances, and I have accepted these awards pending receipt of the advice referred to.

A pension of £202 10s. 0d. per annum, together with a supplementary pension subject to an overriding maximum of £46 15s. 6d. per annum, and an additional allowance of £540 with a supplementary additional allowance of £93 11s. 1d. was awarded to an officer in whose favour a certificate had been issued by the Minister for Finance under section 12 of the Superannuation Act, 1936. The provisions of section 12 (4) of the Act were applied in determining the period of the officer's established service and it was observed that the service, as so determined, was reckoned on a continuous basis from the date of his first appointment to the date of his resignation.

Section 12 (3) of the Act provides for the method of reckoning continuous established service and section 12 (4) provides an alternative basis for determining service where such is more favourable to the pensioner. It would appear from the terms of section 12 (4) (a) that under the alternative method of calculation, service must be regarded as having ended on the date of the officer's appointment to an established position, and I have

asked for the observations of the Accounting Officer in view of the fact that, as already stated, service in the present case was reckoned to the date of resignation.

VOTE 26.—LAW CHARGES.

Subhead F.—Defence of Public Officials.

16. It will be observed that the provision of £600 in this subhead was exceeded by £2,813 16s. 2d. The excess was wholly due, as stated in the account, to the decision of the Supreme Court in the action Lynch *v.* Fitzgerald and others. This was an action brought against certain members of the Garda Síochána for damages in respect of the loss of the son of the plaintiff who was killed in August, 1934, during a disturbance which took place on the occasion of a sale of cattle in Cork. Judgment was given in favour of the plaintiff for £300 damages and costs. An appeal was taken to the Supreme Court, and it was dismissed with costs.

VOTE 29.—ELECTRICAL BATTERY DEVELOPMENT.

Advances in respect of Electrical Battery Research and Development.

17. Including £46,000 in 1937-38 the total amount provided for advances for Electrical Battery Research and Development to 31st March, 1938, was £151,300. The total advanced to that date was £145,060 17s. 9d., the balance of £6,239 2s. 3d. not yet issued being retained in a deposit account. In addition a grant of £1,800 was made from the Relief Schemes votes for the years 1932-33 and 1933-34. I have inquired whether the conditions and terms of repayment of these advances have yet been determined.

VOTE 33.—GÁRDA SÍOCHÁNA.

Subhead D.—Locomotion Expenses.

18. Payment at the full rate of 6d. per mile was made to an officer in respect of official journeys made in his own car. As this officer had been provided with official garage accommodation, I have asked that the covering sanction of the Department of Finance be obtained for payment of mileage allowance at the full rate.

Subhead H.—Transport and Carriage.

19. I have asked that the covering sanction of the Department of Finance may be obtained for expenditure incurred in connection with official transport which was allocated for the use of certain Headquarters officers.

During the year claims amounting to £50 5s. 8d. in respect of damage to Gárda Síochána vehicles were abandoned on a mutual forbearance basis.

Subhead I.—Fuel, Light and Water.

20. The charge to this subhead includes payments amounting to £82 10s. 0d. in respect of the heating and lighting of a Station. The sanction of the Department of Finance had been obtained on the basis that only so much of the cost incidental to the central heating plant as related to public quarters should fall on public funds. As it appeared that the total cost was charged against the vote, I have asked that the covering sanction of the Department of Finance may be obtained.

VOTE 34.—PRISONS.

21. I have asked that the covering sanction of the Department of Finance may be obtained for the payment of cash allowances, in lieu of quarters, for periods during which it appeared that accommodation in public quarters was available.

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 35.—DISTRICT COURT.

Extra Receipts payable to Exchequer.

22. Prior to the coming into operation, on the 1st October, 1937, of the District Court (Fees) Order, 1937, Statutory Rules and Orders, 1937, No. 177, certain fees in the Metropolitan District Courts were taken in cash. Under that Order all fees chargeable in the District Courts are now taken by stamps and the cash receipts for the year amounted to only £530 13s. 6d. as compared with an estimated amount of £1,200.

VOTE 36.—SUPREME COURT AND HIGH COURT
OF JUSTICE.*Extra Receipts payable to Exchequer.*

23. I am in communication with the Accounting Officer regarding the collection of amounts outstanding in respect of percentages on the estates of Lunatics.

VOTE 38.—CIRCUIT COURT.

24. As stated in a note to the account, a sum of £1,000, approximately, was misappropriated by an officer of the Under Sheriff's branch of a Circuit Court Office, who absconded. I understand that the moneys in question related mainly to sums collected on behalf of the Irish Land Commission.

VOTE 41.—LOCAL GOVERNMENT AND PUBLIC HEALTH.

Subhead F.3.—Expenses of Tribunal of Inquiry into certain matters connected with an outbreak of fire at 164 Pearse Street, Dublin.

25. This subhead was opened with the authority of the Department of Finance to provide for the payment of gratuities for services rendered in connection with the above Tribunal. A supplementary estimate was subsequently taken in February, 1938, for expenditure under other subheads of the vote but provision was not made in it for these gratuities.

Subhead S.—Expenses under the Housing (Financial and Miscellaneous Provisions) Acts, 1932 to 1936.

26. The expenditure charged to this subhead includes grants to private persons and public utility societies for building, reconstructing, etc., dwelling houses, and contributions to annual loan charges of local authorities in connection with housing schemes.

A test examination was applied to the payments made during the year. As regards the grants to private persons and public utility societies the results were generally satisfactory.

Reference was made in paragraph 23 of last year's report to the basis of calculation of contributions to annual loan charges, which was not uniform in all cases. A revised method of calculation has now been adopted and the Accounting Officer has informed me that it is expected that the work of revising payments will be completed shortly.

Where a loan is obtained by a local authority for the purpose of a slum clearance scheme the maximum contribution to annual loan charges is $66\frac{2}{3}$ per cent. and in other cases it is $33\frac{1}{3}$ per cent. I observed that a local authority was being paid contributions to annual loan charges on the basis of slum clearance, *i.e.*, at $66\frac{2}{3}$ per cent., although it appeared that the houses vacated under the scheme were not demolished but were re-occupied. I am informed that the houses in question formed part of an area which was declared a Clearance Area and the usual notices as to demolition were served; that the houses were re-occupied and demolition was not effected; that in September, 1938, these houses were included in areas declared to be Clearance Areas, and that when the necessary orders become operative demolition will take place.

Subhead U.—Payment of Gratuities to certain former officers of Local Authorities.

27. Under section 6 of the Local Government Act, 1936, gratuities of £150 each were paid during the year to four former officers of local authorities who came within the terms of the section referred to.

Subhead V.—Expenses in connection with the supply in 1936-37 of Beef to Persons in receipt of Home Assistance and Unemployment Assistance.

28. As stated in paragraph 24 of last year's report this scheme ceased to operate at the end of the financial year 1936-37. The payments made to victuallers in 1937-38 were for beef supplied up to March, 1937, and, as shown in the account, amounted to £11,019 17s. 8d.

Motor Tax Account.

29. A test examination has been applied to the Motor Tax Account with generally satisfactory results. The certificates and reports of the Local Government Auditors who examine the Motor Tax transactions of the local authorities were scrutinized in so far as they were available, but in some cases this audit had not been completed at the date of the test examination.

The gross proceeds of the Motor Vehicle, etc., duties in 1937-38, including £11,595 10s. 2d. attributable to fines, amounted to £1,125,232 11s. 2d. 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, which came into operation on 3rd May, 1937.

A statement of the gross and net receipts of the Motor Tax Account, and of the payments thereout to the Exchequer, appears on page 16 of the Finance Accounts, 1937-38.

VOTE 46.—PRIMARY EDUCATION.

Subhead A.1.—Training Colleges under Private Management.

30. Under an arrangement approved by the Department of Finance in 1929, the grants payable to Training Colleges were determined partly by reference to the numbers for which the Colleges were licensed and partly by reference to the numbers in actual residence. In normal circumstances only slight variations occur between the actual and the licensed numbers, but owing to the steps taken in recent years to cope with the problem of unemployment amongst teachers, admissions to certain colleges for males have been curtailed, and disparity between the licensed and actual numbers has resulted.

I have been furnished with particulars of the cases of students who withdrew from training subsequent to 1st September, 1931. The question of the recovery of the cost of training has been pursued in all appropriate cases in accordance with the procedure agreed upon with the Department of Finance.

Subhead A.3.—Preparatory Colleges, etc.

31. The boarding cost per head for the school year 1937-38 ranged from 7s. 2d. to 8s. 11½d. per week, showing a slight increase, in each case, as compared with the previous year.

Accounts have been furnished showing the receipts and expenditure in connection with the farms and gardens for the school year 1937-38, small excesses of expenditure over receipts being disclosed in all cases except one.

The average fee paid by the students for the same school year was £7 11s. 0d.

Subhead C.1.—National Schools, etc.

32. In my last report I referred to the introduction of the panel scheme for safeguarding the position of teachers from whom salary would otherwise fall to be withdrawn owing to reduced average attendance of pupils. The governing regulations provide that where a vacancy for an assistant teacher or junior assistant mistress occurs the vacancy shall be filled from the appropriate panel, if there is an eligible teacher available, unless

by a readjustment of the staffs of schools a resulting vacancy is filled from the panel or unless an eligible redundant teacher is appointed. I observed that in certain cases appointments of non-panel teachers were made, although it appeared that eligible teachers were available from the respective Diocesan panels at the time, and I have asked for explanation.

Owing to a fall in the average attendance at a certain school the salary payable to an assistant teacher fell to be withdrawn, under the then existing rules, as from 1st October, 1929. Through inadvertence salary continued to be paid to the teacher and on the introduction of the revised regulations in 1937 she was retained subject to her name being placed on the Diocesan panel. On the resignation of another member of the teaching staff on the 31st March, 1938, the position of the teacher in question became regular and normal recognition was accordingly restored to her as from 1st April, 1938. The amount paid to this teacher in respect of the period 1st October, 1929, to 31st March, 1938, was £1,633.

In the case of Convent Schools paid on a capitation basis, the regulations require that the number of recognised teachers shall be related to the average attendance of pupils. In view of the average attendance at a certain Convent School an appointment of an additional recognised teacher fell to be made as from the 1st January, 1938, and it was proposed to appoint to the post a Lay Assistant Teacher who had been serving in a supernumerary capacity in the School. As the names of eligible teachers appeared on the Diocesan panel at that date it was not permissible under the regulations to make the proposed appointment and the appointment was accordingly antedated to the 30th September, 1937. I have asked that the covering sanction of the Department of Finance may be obtained for the action taken.

I have asked for an explanation of the appointment of a teacher in January, 1935, in view of the fact that the averages of attendance did not appear to warrant his appointment at that date.

“Normal recognition” is defined in the regulations as recognition during the period from the date of appointment to the end of the fourth consecutive quarter for which the average attendance has fallen below certain points, and Rule 82 (8) provides that further periods of recognition, beyond the periods of normal recognition, may be allowed to teachers who have completed not less than ten years' service. Rule 84 makes special provision for the continued recognition of the teaching staffs of schools which have been amalgamated. I observed that certain teachers, who were being retained under the special

conditions of Rule 84, were granted periods of continued recognition under Rule 82 (8) as from the dates from which recognition under Rule 84 terminated, and I have asked for the observations of the Accounting Officer as to the application of Rule 82 (8) to such teachers.

I have also inquired regarding the continued recognition, under Rule 82 (8), of a teacher who was being retained in special circumstances.

The average attendance of pupils at a certain school fell below the number required to retain a second Assistant Teacher for the four consecutive quarters ended 30th June, 1936, and grants were continued to the teacher in question, in a redundant capacity, to the 30th September, 1937, under the provisions of Rule 82 (8). The teacher's name was placed on the Diocesan panel as from the 1st October, 1937, and salary continued to be paid to the 31st July, 1938, from which date recognition was withdrawn owing to inefficiency. It appeared that the teacher had been rated as non-efficient for a number of years, and that he was not regarded as available for consideration in connection with vacancies which arose whilst his name appeared on the Diocesan panel. I have asked for the observations of the Accounting Officer as to the desirability of continuing, under the panel scheme, the recognition of teachers who are not regarded as eligible for alternative employment.

I observed that a non-panel teacher was appointed as second assistant as from the 30th March, 1938. It appeared that the vacancy in question had been offered to a teacher who was serving in another school in a redundant capacity and that the offer had been declined. I have inquired whether, in these circumstances, the question of withdrawing the recognition of that teacher under the Rules was considered.

The average attendance at a certain school fell below the figure required to warrant the continuance of the normal recognition of the Assistant Teacher for the four consecutive quarters ended 30th September, 1937, and grants were continued to her, in a redundant capacity, for an additional period under the provisions of Rule 82(8). The teacher in question reached the age of 60 years in March, 1937, and formal permission to continue in the service to 31st March, 1939, was issued to her in July, 1938. I inquired whether, in considering the question of granting permission to the teacher to serve after reaching the age of 60 years, regard was had to the position of the average attendance at the school, and I was informed that it had been decided that the regulations under which efficient women teachers were retained after the age of 60 years applied to redundant teachers equally with non-redundant teachers.

I have already referred, at paragraph 30, to the steps taken to deal with the problem of unemployment amongst teachers. In this connection revised regulations, taking effect from 1st April, 1938, have been approved by the Minister for Finance. These regulations provide for certain reductions in the averages of attendance required for the appointment and retention of teachers.

Non-Voted Services.

Reid Bequest Scheme—Section A.

33. The scheme for the distribution of the income of this Fund provides that the Managers of the schools to which moneys are allocated shall submit vouched accounts of the expenditure for audit by the Department's Inspector. I have inquired as to the submission of these accounts for the school year 1936-37.

VOTE 47.—SECONDARY EDUCATION.

Subhead E.—Grant towards Publication of Irish Text Books.

34. I referred in paragraph 35 of my last report to expenditure incurred in connection with the preparation of a glossary of words and phrases in use in a Gaeltacht area. Payments amounting to £313 10s. 0d. in respect of this work have been charged to this subhead, but expenditure in respect of it is borne on the vote for Science and Art as from the 1st April, 1938. I understand that new arrangements are being made for the completion of this work.

VOTE 48.—TECHNICAL INSTRUCTION.

Subhead B.—Annual Grants to Vocational Education Committees.

35. The charge to this subhead includes a sum of £205 9s. 7d., being a special grant paid in March, 1938, to a Vocational Education Committee under section 103 (2) of the Vocational Education Act, 1930. As the Minister's Order under section 103 (1) of the Act had not been made at that date, I have asked for an explanation of the payment. I observed that the payment of the special recurring grant, under section 103 (2), to enable this Committee to meet certain charges was sanctioned by the Minister for Finance on the basis that the Committee was unable to meet any of these charges out of its own resources. In view of the financial position of the Committee in question, I have addressed a communication to the Accounting Officer.

*Subhead D.—Grants to Schools providing Continuation
Education or Technical Instruction.*

36. In my report last year I referred to the payments made from this subhead to schools and classes not established or maintained by Vocational Education Committees, and to the question of framing regulations under section 109 of the Act to provide for such classes. I understand that the approval of the Minister for Finance has been obtained for the basis of the proposed regulations, and that the grants paid to certain classes will be discontinued in future years.

VOTE 49.—SCIENCE AND ART.

Subhead B.1.—Publications in Irish.

37. A scheme for the publication of illustrated booklets for children was sanctioned by the Department of Finance, and the arrangements provided that the rights in the books should revert to the author when the State expenditure had been recovered from sales. It appeared, in connection with one of these booklets, that the sale of the first edition resulted in a loss of £58; that this loss will be increased by the issue of the second edition, and that it will not be possible to recover the costs of production on the basis of the present sale price. I have addressed a communication to the Accounting Officer on the matter.

*Grant-in-Aid Account.—Purchase of Specimens for National
Museum.*

38. The amount charged to this account includes a sum of £15 10s. 0d. for adaptations fitted to certain Bronze Age specimens. In view of the exceptional nature of this expenditure I have asked that the covering sanction of the Department of Finance may be obtained.

VOTE 50.—REFORMATORY AND INDUSTRIAL
SCHOOLS.

39. As stated in a note to the account, a Collector of Parental Moneys was prosecuted for embezzlement and pleaded guilty. The total ascertained amount involved, as reported to the Guaranteeing Insurance Company, was £47 17s. 0d., and this amount was determined by reference to documentary evidence. I understand that it was claimed by certain persons that other

moneys, not brought to credit, had been paid to the Collector, but no evidence was available to establish the accuracy of these claims.

Sums amounting to £2 4s. 9d. due to the Collector at the date of his suspension have been withheld.

VOTE 52.—AGRICULTURE.

Subhead H.—Grants to County Committees of Agriculture.

40. The expenditure charged to this subhead includes normal grants amounting in the aggregate to £85,014, a special temporary grant of £8,000, a special grant to provide lime for agricultural purposes amounting to £6,689 2s. 4d., and a payment of £615 16s. 7d. representing recoupment, with the sanction of the Minister for Finance, to a County Committee, of payments under section 7 of the Local Government Act, 1933, as amended by the Local Government Act, 1936, in respect of the salaries for periods in 1923 and 1924 of two officers of the Committee.

The normal grant of £85,014, in addition to an amount of £72,754, equivalent to the proceeds of the minimum agricultural rate of 2d. in the £ under the Agriculture Act, 1931, includes an extra grant, amounting to £12,260, equivalent to the amount of the income of Committees from rates in excess of the statutory minimum 2d. rate.

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

41. Including the expenditure of £28,433 5s. 0d. in the current year, the total vote expenditure to 31st March, 1938, from moneys provided for the improvement of the Creamery Industry amounts to £1,129,079 5s. 7d. Receipts amount to £199,050 14s. 0d., leaving a net charge on public funds of £930,028 11s. 7d.

Subhead M.8.—Expenses in connection with the provision of Butter for Winter requirements, etc.

42. With a view to the provision of an adequate supply of butter during the winter months, allowances amounting to £32,039 14s. 6d. were made from this subhead to creameries and other concerns in respect of butter placed in and withdrawn from cold store under conditions laid down by the Minister for Agriculture. In addition, allowances amounting to £22,815 4s. 3d. were paid to creameries and other registered concerns in respect of butter produced or acquired during the winter months.

The charge to the subhead also includes £28,714 10s. 7d., representing allowances made to creameries in order to bring the net return for butter produced in April, 1937, to 129s. per cwt.

The balance of the charge to this subhead, £652 5s. 5d., is commented on in paragraph 52 of this report.

Subhead O.9.—Agricultural Products (Regulation of Export) Acts, 1933 and 1935.

43. The amounts charged to this subhead in respect of the purchase, storage and export of butter were £286,792 1s. 3d., and in respect of the purchase and export of eggs £207,961 9s. 1d.

The accounts relating to the purchase and export of eggs for the year ended 31st March, 1937, referred to in paragraph 44 of my last report, have been audited and presented to Dáil Éireann, but the accounts for the year under review have not yet been submitted for audit. No accounts in respect of the export of butter have yet been furnished.

Subhead O.11.—Slaughter of Cattle and Sheep Acts, 1934 and 1935, etc.

44. The expenditure charged to this subhead includes:—

| | £ | s. | d. |
|--|----------|----|----|
| Salaries, Travelling and Incidental Expenses, etc. | 2,815 | 14 | 9 |
| Purchase of cattle for canning | 1 | 1 | 9 |
| Compensation for animals slaughtered | 94,842 | 10 | 0 |
| Purchase of beef for distribution to recipients of unemployment assistance, outdoor relief or home assistance | 5,000 | 2 | 10 |
| Purchase of cattle for export | 359,142 | 12 | 11 |
| Compensation to manufacturers of cattle products | 15,000 | 0 | 0 |
| | <hr/> | | |
| | £476,802 | 2 | 3 |

Purchase of Cattle for canning.

45. The agreement between the Minister for Agriculture and the Society carrying on the canning business referred to in previous reports, was determined by the Minister on 31st July, 1937, and no cattle were purchased under its provisions during the year. The amount charged under this heading relates to cattle purchased during the year ended 31st March, 1937.

On the cessation of the supply of cattle the Society became entitled to compensation of £10,000 under the terms of the agreement, and this amount was paid during the year under review and is included in the figure shown under the heading "Compensation to manufacturers of cattle products."

Compensation for animals slaughtered.

46. The expenditure under this heading, £94,842 10s. 0d., was incurred on the acquisition of cattle under the scheme for the elimination of old and uneconomic cows. 34,572 animals were acquired during the year, of which 34,374 were supplied to a Company under the agreement mentioned in previous reports, and the balance of 198 to other concerns engaged in a similar business. The acquisition of cattle under this scheme ceased on 25th March, 1938, on the determination of the agreements with the Company referred to.

Purchase of Beef for distribution to recipients of Unemployment Assistance, Outdoor Relief or Home Assistance.

47. The expenditure, £5,000 2s. 10d., charged under this heading represents payments to victuallers of outstanding claims for beef supplied under the statutory scheme administered by the Department of Agriculture, which ceased to operate on 6th December, 1936. As noted in the account, the expenditure includes an *ex-gratia* payment of £3 18s. 4d. made, with the sanction of the Minister for Finance, to a victualler for beef supplied of a quality other than that prescribed by the regulations under the Acts and also sums of 2s. 8d. and 12s. 10d. paid to victuallers for beef supplied for which no vouchers are available.

Purchase of Cattle for Export.

48. The accounts for the year 1936-37 referred to in paragraph 51 of my last report have been audited and presented to Dáil Éireann. The accounts for 1937-38 have not yet been transmitted to me.

Compensation to Manufacturers of Cattle Products.

49. The compensation payable to the Company mentioned in paragraph 46 of my last report in respect of expenditure on the extension of its factory, arising from the decision not to undertake delivery of the increased supplies of cattle agreed upon, was fixed

at £15,500. It has been decided to regard as advances against this compensation £5,000 advanced to the Company in the year under review and charged to this subhead and £6,000 advanced in the previous year.

In March, 1938, the Company was notified of the Minister's decision to determine the agreements and as a result of this decision the promoters became entitled under the agreements to compensation, amounting to £16,888, for cessation of cattle supplies, and the Company became liable for the redemption of the Debentures, £16,000, issued to the Minister as security for the original loan advanced to the Company.

A supplementary estimate, making provision for the above payments less the advances of £11,000 and for the receipt of the £16,000 as an appropriation in aid, was taken in July, 1938.

The amount of £15,000 charged under this heading is made up of the £5,000 referred to above and £10,000 paid to another concern and referred to in paragraph 45 of this report.

Subhead P.—Appropriations in Aid.

Repayments of Sums advanced to Seed Merchants.

50. Repayments of advances to seed merchants under the scheme of credit for seed wheat, referred to in previous reports, amounted during the year under review to £826 2s. 5d. and, as noted in the account, sums amounting to £23 12s. 10d. were written off as irrecoverable. The balance outstanding at 31st March, 1938, including a sum of 18s. charged to subhead O.9. in this account, was £683 6s. 1d.

*Levy under the Slaughter of Cattle and Sheep Acts,
1934 and 1935.*

51. As stated in paragraph 52 of my previous report, 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 £7,521 18s. 2d., and the amount of levy outstanding at 31st March, 1938, was £42,099 6s. 1d.

As noted in the account a sum of £29 8s. 0d., being a balance due by a trader in respect of levy under the Slaughter of Cattle and Sheep Act, 1934, on cattle and sheep slaughtered on his premises, was written off as irrecoverable with the sanction of the Minister for Finance.

Purchase and Re-sale of Butter on the Home Market.

52. Butter valued at £24,560 9s. 8d., originally purchased for export from moneys provided in subhead O.9., was diverted for sale on the home market, the cost being transferred to a suspense account which was credited with the receipts from sales. The net loss involved in the transaction, £652 5s. 5d., is included in the charge to subhead M.8. I have inquired regarding the circumstances in which the expenditure was not charged to the vote and the receipts credited to appropriations in aid.

*Dairy Produce (Price Stabilisation) Act, 1935.**Dairy Produce (Price Stabilisation) Fund.*

53. The collection of levy on home sales of bulk cream, cheese, and condensed milk continued throughout the year. On and from 1st May, 1937, the rate of levy on creamery butter sold on the home market was considerably reduced, and levy on non-creamery butter ceased to be payable. As a result, the levies collected during the year amounted to only £114,021 4s. 0d., as compared with £512,309 1s. 6d. in the previous year. The figure of £114,021 4s. 0d. includes sums totalling £25,902 1s. 0d. in respect of levy on 12,949 cwts. of butter imported during the months of February, March and April, 1937.

I am in communication with the Accounting Officer regarding the circumstances in which levy was collected on creamery butter in stock on 30th November, 1937.

Bounty on exports of dairy produce was suspended during the course of the year, and in consequence, the total amount disbursed was £119,226 11s. 8d. as compared with £412,509 18s. 0d. in the year ended 31st March, 1937.

In paragraph 53 of my last report I mentioned that it had been decided, in view of the abolition of levy on non-creamery butter, not to enforce the provisions of Part II of the Dairy Produce (Price Stabilisation) Act, 1935, which relate to the registration of sellers of this class of butter, and that it was the intention to introduce legislation revoking Part II of the Act or enabling this part of the Act to be suspended from time to time. The legislation referred to has recently been enacted and I understand that an Order has been made suspending Part II of the 1935 Act as from 1st January, 1937.

VOTE 53.—FISHERIES.

Subhead E.3.—Sea Fisheries Protection.

54. Provision was made under this subhead, in a supplementary estimate taken during the year under review, for the charter, fitting out, and running cost of an additional fishery patrol

vessel. The Department of Finance sanctioned expenditure of £1,477 13s. 9d. on the alterations and equipment of the vessel. I have asked that the covering sanction of that Department may be sought for expenditure in excess of this sum, amounting to £399 13s. 10d., incurred in fitting out the vessel for service.

Subhead E.5.—Whale Fisheries Act, 1937.

55. Section 20 of the Whale Fisheries Act, 1937, which was passed to enable effect to be given to an International Convention or the Regulation of Whaling signed at Geneva in September, 1931, empowers the Minister for Agriculture, for the purpose of enforcing the provisions of the Act, to appoint a Sea Fisheries Protection Officer to reside on any Whale Factory ship or in any shore factory licensed under this Act. The charge to this subhead relates to the salaries and expenses of officers so appointed during the year under review.

Licence fees under section 11 of the Act, amounting to £2,100, in respect of ships licensed under the Act are accounted for as appropriations in aid.

The extra receipts payable to the Exchequer include a sum of £900 received from the British Government as a contribution towards the expenses incurred by the Department in the administration of the Act.

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

56. Including the advances charged in this account, the total of advances for boats and gear to 31st March, 1938, amounted to £89,000. The half-yearly instalments of the annuities set up to repay these advances falling due to 31st March, 1938, amounted to £24,561 16s. 5d., whilst the sums collected by the Sea Fisheries Association from borrowers and transferred to the Department in payment of the annuity instalments amounted to £18,122 19s. 6d. The annuity instalments were, therefore, in arrear at 31st March, 1938, to the extent of £6,438 16s. 11d.

Subhead G.4.—Advances for General Development.

57. The total of advances made to the Sea Fisheries Association for general development amounted, at 31st March, 1938, to £1,264 14s. 1d. It has been agreed, with the sanction of the Minister for Finance, that the Association shall repay these advances over a period of twenty years by equal half-yearly instalments covering principal and interest. No repayments were made in the year under review in respect of these advances.

Fishery Loans.

58. 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 £3,555 19s. 3d. under section 2 of the Fisheries (Revision of Loans) Act, 1931, and has written off as irrecoverable under section 4 of the Act sums amounting to £1,078 7s. 0d. Repayments during the year, which are accounted for as appropriations in aid, amounted to £998 7s. 8d. and the balance outstanding on these loans at 31st March, 1938, was £23,412 10s. 10d., including arrears of £22,955 9s. 9d.

VOTE 54.—LANDS.

Repayable Exchequer Advance.

59. In my reports on the accounts for 1934-35 and 1935-36 I referred to an advance of £200,000 made to the Land Commission in March, 1925, to enable payments in lieu of rent to be made as required by the Land Act, 1923, of which only £70,000 had been repaid. The balance of £130,000 is still outstanding, no repayment having been effected in 1937-38.

Subhead I.—Improvement of Estates, etc.

60. I observed that a contract for the supply of thorn quicks to the value of £271 17s. 6d. was placed in December, 1936, but that, as the Department was unable to take delivery, the contractor agreed to retain the quicks on payment of an additional sum of £131 11s. 0d. for re-planting, maintaining and re-lifting. I have requested that the covering sanction of the Department of Finance may be sought for the charge to the vote of this additional payment.

I have asked that the covering sanction of the Department of Finance be sought for the charge to this subhead of a payment of £330 to a County Board of Health, being a contribution towards the cost of erecting an engine and pump. I also observed that an Advance of £80 and a Free Grant of £37 were made in respect of a house which had already been erected on freehold land in possession of the applicant, and that these amounts were paid to a Bank in reduction of the applicant's loan. Having regard to the circumstances in which the Free Grant was made, and to the terms of sub-section 3 of section 22 of the Land Act, 1927, I am of the opinion that the prior authority of the Department of Finance should have been obtained. I have accordingly requested the Accounting Officer to seek covering sanction for the expenditure of £37 by way of Free Grant.

I have also requested that the covering sanction of the Department of Finance may be sought for the additional expenditure involved in payments to contractors for supplies of materials required in connection with Improvement Works at rates in excess of the respective contract prices and, in one case, the placing of new contracts in lieu of a cancelled contract which resulted in an increased charge to the State.

In connection with the scheme whereby certain lands in Co. Meath, available for the relief of congestion, were reserved for allottees from the Gaeltacht, expenditure of £25,741 13s. 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, 1938, amounts to £98,752 2s. In addition, expenditure amounting to £2,030 10s. 0d. was incurred in the erection of a school-house. This amount was subsequently recouped to the Land Commission by the Office of Public Works. A charge for the services of an Assistant Agricultural Overseer who was appointed to give the migrants practical instruction in the development of their holdings is borne on subhead I.3., vote 52—Agriculture, and on subhead D.3., vote 56—Gaeltacht Services, a charge is borne for the services of a Domestic Economy Instructress who paid periodical visits for the purpose of advising the migrants on matters of domestic economy.

Subhead N.—Advances to meet Payments under Sections 13 (3), 15 (2), 18 (2) and 19 (1) of the Land Act, 1931.

61. I observed that payments made under the above sections of the Land Act, 1931, have been charged to suspense accounts pending recovery and that at the 31st March, 1938, the balance due in respect of payments out of vote moneys amounted to £38,597 18s. 3d., while in addition, payments were made out of general cash balances and the amount due at 31st March, 1938, in respect thereof was £15,464 12s. 10d. Having regard to the fact that this subhead of the vote is provided for the purpose of making advances to enable payments to be made pending recoupment by the persons liable therefor, and that it would appear that the payments made should have been charged to the subhead and not to suspense, I have asked for the observations of the Accounting Officer.

VOTE 55.—FORESTRY.

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

62. Included in the expenditure from this Fund are payments of £1,065 14s. 2d. (December, 1937), and £130 (March, 1938), in respect of lands, the clear possession of which has not

been obtained by the Department. In view of the time which has elapsed since the payments were made, I have addressed inquiries to the Accounting Officer in the matter. I also observed in one case, where land had been rented by the Department, and in another, where land had been purchased, that owing to local grazing and turbarry claims over the lands in question the Department has been unable to proceed with necessary forestry operations, and I have requested to be informed of the steps it is proposed to take to enable the Department to use the lands.

In another case a contract was entered into for the purchase of 1,331 acres, but the area of land actually assigned to the Department was 10 acres less. As no claim for a proportionate reduction in the purchase price was made, I have asked that the covering sanction of the Department of Finance be sought for the expenditure.

VOTE 56.—GAELTACHT SERVICES.

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

63. In previous reports I referred to the grants and loans which may be made under the Housing (Gaeltacht) Acts, 1929 and 1934 and to the fact that the aggregate amount of such grants and loans is not to exceed the sum of £650,000.

I am informed that at the 31st March, 1938, the position regarding such grants and loans was as follows:—

| | £ | s. | d. |
|--|---------|----|----|
| (i.) Total amount of Grants sanctioned... | 418,553 | 14 | 11 |
| Total amount of actual payments ... | 313,759 | 18 | 7 |
| (ii.) Total amount of Loans sanctioned ... | 157,143 | 10 | 0 |
| Total amount of Loans for which certificates have been issued to the Commissioners of Public Works ... | 137,152 | 10 | 0 |

Subhead I.—Appropriations in Aid.

64. I observed that a number of accounts due in respect of Gaeltarra Eireann knitwear goods and tweeds supplied to persons resident abroad have been outstanding for a considerable time. I am informed that the normal machinery for collecting the amounts due having failed, the collection has been placed in the hands of a firm which specializes in the collection of foreign debts.

As it appeared that it was not intended to pursue the question

of the collection of arrears of rent due in respect of portion of a store which was let for some years and which has since been transferred to the Office of Public Works, I have requested that the covering sanction of the Department of Finance may be sought for the abandonment of the claim.

Included in the receipts is a sum of £67 10s. 0d. from the sale of buttons, which were purchased during the years 1934-35 and 1935-36 at a cost of £1,739 12s. 7d. Arising from changes in fashions and designs of knitwear these buttons proved to be unsuitable and were disposed of. The authority of the Department of Finance has been sought for the write off of the loss amounting to £1,672 2s. 7d.

Suspense Account—Advances to Agent.

65. With the authority of the Department of Finance monthly advances of £25 were made to an agent in anticipation of commission to be earned from the sale of Gaeltarra Eireann goods. At the 31st March, 1938, the balance due by the agent in question amounted to £184 14s. 2d. and is charged to a suspense account. In reply to my inquiry as to whether the Accounting Officer was satisfied that no loss would ultimately fall to be charged against public funds by reason of the advance payments in respect of commission, I was informed that while it was not possible, in the circumstances, to state definitely that no loss to public funds would accrue, the limitation or prevention of such loss was almost completely dependent on the continuation of the advance.

Industrial Loans.

66. I have been furnished with a schedule concerning the Industrial Loans from which it appears that advances made during the year ended 31st March, 1938, amounted to £604 1s. 10d. Of this sum, £496 4s. 10d. relates to cash advances charged to subhead G. while £107 17s. 0d. represents the value of looms, machines, etc., issued to workers on hire purchase agreements. Exclusive of the amounts due under these hire purchase agreements the arrears due at 31st March, 1938, amounted to £9,616 14s. 9d. as compared with £9,547 18s. 5d. on 31st March, 1937.

In my report last year I referred to the sum of £9,383 10s. 6d. due by a company which ceased to exist in 1925, and to the fact that negotiations were in progress for the realization of such security for the debt as the State held. I understand, however, that owing to certain difficulties which have arisen the negotiations have not been completed.

VOTE 57.—INDUSTRY AND COMMERCE.

Subhead I.—Minerals Exploration.

67. The investigation of the coal deposits at Slieveardagh was concluded during the year, and the total expenditure in connection therewith to 31st March, 1938, amounted to £10,924 12s. 7d., of which £1,626 14s. 4d. is included in the present account. Sums amounting to £160 17s. 4d. were received during the period under review from the sale of coal raised during the operations and are accounted for as exchequer extra receipts.

A supplementary estimate was taken to provide for expenditure on the investigation of the gypsum deposits in the Carrickmacross-Kingscourt area, and payments amounting to £397 7s. 8d. were made during the year. The payments included fee for a preliminary report on the deposits, fees and expenses of the Consulting Engineers, salary of the Resident Engineer, etc.

Subhead J.—Production of Industrial Alcohol.

68. The charge to this subhead is £127,135 8s. 3d. The payments were made by the then Managing Director of the undertaking, out of imprests issued to him by the Department of Industry and Commerce. My examination of these payments had not been completed at the date of this report.

Turf Development Board, Ltd.

69. Issues to the above Board out of the Grants-in-Aid provided under subheads L.1. and L.2., amounting to £14,462 5s. 0d. and £3,000, respectively, were made during the year, with the consent of the Minister for Finance.

Repayable advances out of subhead L.3. amounted to £1,281 8s. 8d. and were sanctioned by the Department of Finance on the conditions as to repayment referred to in previous reports. The repayments by the Board during the year, credited to appropriations in aid, totalled £1,113 12s. 0d. and were in respect of the levy referred to in paragraph 69 of my last report. I understand that the position with regard to the collection of this levy is still under discussion with the Department of Finance.

Issues out of the Grants-in-Aid for the development of Clonsast Bog (subhead L.4.) and the development of Lyracrompane Bog (subhead L.5.) amounted to £41,100 and £15,400, respectively. These Grants-in-Aid were provided on the basis that the issues will be repayable at such times and on such terms and conditions as the Minister for Finance, after consultation with the Minister for Industry and Commerce, may determine at the date of issue or subsequently. The arrangements approved for repayment in

the case of Clonsast Bog were referred to in paragraph 69 of last year's report. The Department of Finance has directed that the issues in respect of Lyracrompane Bog should bear interest at the rate of $4\frac{3}{4}$ per cent. per annum and that the arrangements proposed for repayment should be submitted for consideration as soon as production commences.

VOTE 58.—TRANSPORT AND METEOROLOGICAL SERVICES.

Subhead B.—Payment to the Londonderry and Lough Swilly Railway Company in respect of the Letterkenny and Burtonport, Buncrana and Carndonagh, and Letterkenny Railways.

70. The charge of £1,500 to this subhead represents the final payment to the Company under the arrangement referred to in paragraph 57 of my report on the accounts for the year 1934-35.

Subhead C.—Civil Airports.

71. The bulk of the expenditure charged to this subhead relates to payments for the acquisition of land in connection with the construction of Airports at Collinstown, Co. Dublin, and Kilconry, Co. Clare. As noted in the Estimate, expenditure on the actual construction of the Airports will be borne on the vote for Public Works and Buildings (No. 11).

As regards liability for rates on the land acquired, the Minister for Finance decided that, pending a decision as to the operation of the Airports, the liability of the State for rates should not be borne on the vote for Rates on Government Property, but should be defrayed from the vote for Transport and Meteorological Services.

I observed that payments of £275 compensation and £55 costs were made as the result of an action taken by a Coursing Club in respect of the entry by the Minister for Industry and Commerce on part of a holding acquired by him, which had been leased to the Club by the former owner. The amounts paid are to be recovered from the compensation payable to the owner. This compensation has not yet been paid.

In another case the vendor refused to give up possession of his house in accordance with the agreement made between him and the Minister and demanded the provision of alternative living accommodation. As effective legal proceedings could not be taken without considerable delay and as the land was urgently required, the Department of Finance sanctioned the payment of £100 as a contribution not exceeding 50 per cent. of the cost of a bungalow for the vendor's occupation. This payment was in addition to the compensation paid to the vendor for his house and lands acquired by the Minister.

Meteorological Services.

72. The meteorological services administered by the British Air Ministry in Saorstát Éireann, were transferred to the Government of Saorstát Éireann as from 1st April, 1937. It was provided in the agreement made with the British Government that, pending assumption of operational control by the Saorstát Éireann Meteorological Service, the services would be operated by the Meteorological Office, London, on an agency basis.

The agreement also provided that all moneys deriving from the Rosse Fund, London, hitherto payable to the Government of the United Kingdom, in respect of the continuance of certain magnetic observations at Valencia Observatory, would become payable to the Government of Saorstát Éireann with effect from the date of transfer. This Fund is held in trust by the Royal Society, London. A sum of £6 16s. 10d. was received from the Royal Society during the year on account of the income for 1937-38 and is credited to exchequer extra receipts.

**VOTE 61.—UNEMPLOYMENT INSURANCE
AND UNEMPLOYMENT ASSISTANCE.***Subhead J.—Unemployment Assistance.*

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

I stated in paragraph 72 of my last report that the audit of payments by the Claims and Record Office of the Department did not include an examination of the forms of application for unemployment assistance. Arrangements have now been made by the Department whereby a test examination of the forms referred to will be carried out.

Under the Unemployment Assistance (Amendment) Act, 1938, the rates of unemployment assistance were increased. The new rates were brought into operation from 26th January, 1938, by Statutory Rules and Orders, 1938, No. 24, and a supplementary estimate to provide for the extra expenditure was taken.

Subhead L.—Appropriations in Aid.

74. Section 5 of the Unemployment Assistance (Amendment) Act, 1938, provides that in addition to the sum mentioned (£250,000) in section 25 of the Unemployment Assistance Act, 1933, there shall be transferred in the financial year 1937-38 to the Minister for Industry and Commerce out of the Unemployment Fund a sum which bears to £50,000 the same proportion as the number of days in the period commencing on the appointed day and ending on 31st March, 1938, bears to the number of

days in such financial year. The appointed day was fixed as 26th January, 1938 (Statutory Rules and Orders, 1938, No. 25), and provision was made by supplementary estimate for the receipt of the additional sum of £8,904 from the Unemployment Fund.

It was also provided in section 5 that in every financial year commencing after 31st March, 1938, there shall be transferred to the Minister out of the Unemployment Fund the sum of £300,000, in lieu of the sum of £250,000 referred to above.

The position as regards the receipts from certain local authorities under section 26 of the Unemployment Assistance Act, 1933, to which reference was made in paragraph 73 of my last report, has not altered. It is understood that the Department is examining the possibility of solving the difficulties which have arisen by the promotion of legislation amending the Unemployment Assistance Acts.

I referred in paragraph 73 of my previous report to the amounts charged to vote in 1935-36 and 1936-37, respectively, in respect of unemployment assistance, paid in cases where the recipients had been awarded pensions under the Widows' and Orphans' Pensions Act, 1935, but no recovery under section 56 of that Act was effected from arrears of pension payable. As noted in the account the Department of Finance has since given authority for the write-off of the amounts involved, viz., £370 14s. 10d. net, for the year 1935-36, and £76 1s. 0d. net, for the year 1936-37.

VOTE 63.—POSTS AND TELEGRAPHS.

Losses by Default, etc.

75. The losses borne on the vote for the year ended 31st March, 1938, amounted to £1,720 15s. 11d., of which £1,048 18s. 5d. was charged to subhead H.2. and £671 17s. 6d. to subhead O.6. Classified schedules of these losses are set out at pages 202 and 206. At pages 204 and 206 particulars are given of twenty-five cases in which cash shortages or misappropriations amounting to £826 2s. 11d. were discovered; the sums in question were made good and no charge to public funds was necessary.

Subhead P.—Provision to meet deficiencies due to the withholding by the British Government of sums in connection with claims for Superannuation Payments and Telephone Annuities disputed by the Saorstát Government.

76. The amount provided under this subhead exceeded the expenditure by £6,366 15s. 0d., the saving being due, as stated in the relevant explanation, to the Financial Agreement made with

the British Administration in April, 1938. In view of this Agreement, sums which would normally have been withheld by the British Government in March, 1938, from balances due to the Department of Posts and Telegraphs, were not so withheld.

Stores.

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

In addition to the engineering stores shown in Appendix II as valued at £137,826 on 31st March, 1938, engineering stores to the value of £514 were held on behalf of other Government Departments. Stores other than engineering stores held at that date were valued at £61,438, included in this amount being a sum of £23,220 in respect of stores held for other Government Departments.

Revenue.

78. 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 £171 7s. 5d. were written off during the year as irrecoverable. I observed that the liability of a telephone subscriber who had entered into an agreement for a period of five years was determined as if the period had been for three years only. I have asked that the covering authority of the Department of Finance be sought for the course adopted.

Post Office Savings Bank Accounts.

79. The accounts of the Post Office Savings Bank for the year ended 31st December, 1937, were submitted to a test examination with satisfactory results.

Post Office Factory.

80. 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, 1938, amounted to £12,211, expenditure on repair works (other than repairs to mechanical transport) amounted to £16,969, and expenditure on mechanical transport repairs amounted to £2,388.

VOTE 65.—ARMY.

Subhead A.—Pay of Officers, Cadets, N.C.Os. and Men.

81. The Public Accounts Committee, in its report on the accounts for the year 1934-35 had occasion to comment on the unsatisfactory position which existed regarding the additional pay of soldier tradesmen. Apparently it has not so far been feasible to apply the provisions of Defence Force Regulation No. 36 of 1931 in its entirety for the reason that soldiers belonging to certain classes would suffer a reduction in the rates payable to them. A new regulation prescribing consolidated rates of pay and additional pay was authorized in November, 1937, but it has not been promulgated, as it seems that it is open to the same objection, and it was not considered desirable that any soldier should suffer a reduction in his emoluments. Proposals have, I understand, been submitted to the Department of Finance to apply the regulation in a modified form.

A senior officer was due to retire on 17th June, 1937, when the maximum period of sick leave to which he was entitled had expired, as the Army Medical Authorities had certified that there was no reasonable chance of his resuming full military duty. In order to enable him to avail of the advantages of the scheme of retired pay referred to in the next paragraph, he was permitted, with the sanction of the Department of Finance, to postpone his retirement to the 29th October, 1937, the additional amount paid to him in respect of pay and allowances being £230.

Subhead A.2.—Resignation, Retirement and Discharge Gratuities.

82. The payment of gratuities from the amount provided under this subhead was discontinued as from 27th October, 1937, the date from which the Defence Forces (Pensions) Scheme became operative. All payments made after that date in respect of retirement and discharge allowances of members of the Forces fall to be borne on subhead P. of the Army Pensions vote (No. 66).

Subhead B.—Marriage Allowance.

83. In the course of audit of the expenditure under this subhead some cases came under review in which the payments would not appear to be strictly in accordance with the relative regulation. This regulation is somewhat ambiguous regarding certain of its provisions, more particularly those relating to cases in which the home ceases to be maintained, and I understand that it is proposed to clarify them.

Subhead K.—Provisions and Allowances in lieu.

84. Statements have been furnished to me showing the cost of production of bread at the Curragh Bakery and of meat at the Dublin and Curragh Abattoirs. The unit costs are as follows :—

| <i>Bread.</i> | 1937-38. | 1936-37. |
|------------------------|-------------------|-------------------|
| Cost of production ... | 2·1 pence per lb. | 1·8 pence per lb. |
| Cost delivered Dublin | 2·3 „ „ | 2·0 „ „ |

Meat.

| | | |
|-------------|---------|---------|
| Dublin ... | 7·0 „ „ | 5·1 „ „ |
| Curragh ... | 6·8 „ „ | 4·9 „ „ |

The average prices of cattle purchased for the Dublin and Curragh areas were £20 10s. 10d. and £18 8s. 1d. per head, respectively, as compared with £15 9s. 9d. and £13 8s. 6d. in the previous year, while the average production of beef per head was 763 lbs. and 680 lbs., respectively, as compared with 779 lbs. and 708 lbs.

Subhead M.—Clothing and Equipment.

85. £17,000 was provided under this subhead in connection with a scheme whereby soldiers would be credited with a cash allowance in respect of clothing instead of receiving free issues in kind. Owing to some difficulties regarding its operation the scheme was not, however, introduced during the year; but the resulting saving on the subhead was reduced to £15,560, mainly by the payment of special dress uniform allowances in excess of the provision therefor.

In connection with the supply of waist belts for the Forces an additional charge on public funds of approximately £184 arose out of a decision to adopt a different type of belt after orders had been placed for a supply of belts of approved pattern, and after some deliveries had been made. In view of the procedure followed in this case I have asked that the covering sanction of the Minister for Finance be obtained for the extra expense incurred.

Subhead R.—Fuel, Light, and Water in kind, and Fuel Oils.

86. The claims paid during the year in respect of electric current amounted to approximately £14,500, and the examination of the accounts supporting this expenditure showed that the consumption of current at the principal military stations had increased appreciably in recent years, but the means of ascertaining the causes of this increase are not available. It appears, however, that due regard is not paid to economy in the use of current, and instances were observed in which it

was used for power purposes for varying periods and paid for at the rates chargeable for lighting. There is no means of enforcing the observance of the existing regulations at some of the principal stations, and they do not provide for an effective method of controlling consumption or preventing wastage. I am in communication with the Accounting Officer on this matter and on the question of a revision of the rates payable for current.

Subhead U.—Compensation.

87. A sum of £250 is charged to this subhead in respect of compensation paid to a person who was injured by an official car while it was being used on a repayment basis by an Army organization. The rates paid by organizations, which are permitted to use official transport, are estimated to be sufficient only to recoup public funds the running expenses. As the additional expense arising out of accidents to vehicles, while being used by those organizations, does not seem to be a reasonable charge against public funds, I have communicated with the Accounting Officer regarding the question of indemnifying the Department against loss in such circumstances.

Subheads V.—Barrack Services, and Z.—Appropriations in Aid.

88. The relatively high cost of work performed at the Eastern Command Laundry was the subject of comment by the Public Accounts Committee in its report dated 12th November, 1931. From the annual cost statements submitted to me it appears that the work performed during the past three years on a repayment basis cost over £6,000, but less than £3,000 was brought to credit of appropriations in aid in respect of it. Most of this work consisted of the washing of soldiers' personal laundry, and, as explained in a note appended to the Estimate, the soldiers are required to pay for it; but the fixed charge of four pence per bundle is insufficient to defray the cost, and the excess remains a charge on the Army vote. With regard to the laundering of public clothing, the cost appears to be much in excess of the contract prices paid to commercial laundries for similar work.

Subhead X.—Incidental Expenses.

89. With a view to providing for an alternative source of power in times of emergency, experiments have been carried out for some years past in the use of a high speed gas producer plant for mechanical transport. Experiments with this and other kinds of gas producers will, I understand, be continued according as circumstances permit, and a decision on the use of this type of equipment for Army mechanical transport will be taken when the experiments have been completed. Over 15

tons of charcoal which was obtained from a test carbonization of Irish peat in 1936 has not so far been utilized, but it is anticipated that it will be used in those experiments.

Subhead Y.2.—Army Reserve.

90. This subhead includes a provision of £4,667 for the hire of halls and fields for the use of the Volunteer Force, against which the sum of £5,886 was expended. Agreements for the renting of a number of halls were terminated in the course of the year, as it was ascertained, when the question of renewal was being considered, that the use made of them would not justify their retention, and that some of them had not been used for a considerable time previously. The unnecessary expense involved in the retention of halls after they ceased to be required for Volunteer Force purposes would seem to be due to the absence of any general instructions which would secure uniformity of practice throughout the country. In my communication to the Accounting Officer on this matter, I have inquired whether the conditions which have been revealed will affect the proposed expenditure on the construction of new halls.

During the period from December, 1935 to February, 1938, a soldier clerk attached to the headquarters of a Reserve regiment fraudulently obtained possession of, and negotiated, a number of money orders and payable orders issued to reservists. He was convicted in the Civil Court on charges of forgery and obtaining money under false pretences, and was discharged from the Army. The gross amount involved in the forty-six cases brought to light was £265 9s. 5d. Of this sum £185 19s. 3d. has been charged in the accounts of previous years, and the balance, which was issued in the year under review, is charged to a suspense account pending a decision regarding claims for re-imbusement.

A case came under review in the course of audit in which an officer of the Reserve was admitted to hospital on the day on which he reported for annual training and remained in hospital until the day preceding the date of demobilization. He received his pay for this period, together with the gratuity which is payable only on completion of a period of continuous training. As the procedure followed in dealing with this case does not seem to conform with the regulations, I have communicated with the Accounting Officer.

In connection with the payment of an initial grant of £34 to officers of the Reserve to enable them to provide themselves with uniforms and equipment, the resignation of officers a short time after they are commissioned occasions some loss, and I have inquired whether any action is taken with a view to recouping public funds in such cases.

Subhead A.A.—Expenses in connection with the Constitution (Amendment No. 17) Act, 1931.

91. The Constitution (Special Powers) Tribunal ceased on and from the 29th December, 1937, the date of the coming into force of the new Constitution, and payment of the special allowances to the former members was discontinued. Payments amounting to approximately £600 in respect of car allowances and the custody and maintenance of prisoners were continued to the end of the financial year, and are charged to this subhead.

Subhead Z.—Appropriations in Aid.

92. Under a regulation dated 18th May, 1936, volunteers belonging to cyclist squadrons were afforded the opportunity of obtaining fully equipped service cycles at one-half the estimated value of twenty-five shillings, including twelve shillings in respect of fittings, on condition that they provided themselves with serviceable cycles of approved pattern when called out for training or other purposes. Approximately 600 cycles were issued under this scheme, the cost to the State on the basis of the above figures being nearly £400. During the subsequent periods of annual training, however, the volunteers did not provide themselves with cycles and official cycles were supplied to them instead, in order, I am informed, to save the expense of transport from the volunteers' homes to the training centres. No advantages appear to have accrued from this scheme, and it has been discontinued for the present.

Stores.

93. For some years past peat has been used instead of coal for the general heating of military barracks and posts, but owing to the variation in the quality of the peat the accounting for issues and stocks presents considerable difficulty. The stocks held in store have not so far been reconciled with the book records, and no basis on which the quantities might be assessed for this purpose has been decided on. Somewhat similar difficulties have been experienced in accounting for anthracite coal. Under the accounting system at present in operation an independent periodical stocktaking is regarded as essential in order to ensure that the regulations governing issues are observed and that the stocks are adequately safeguarded. I have communicated with the Accounting Officer on this matter; and also regarding certain aspects of the system of accounting for medical stores.

Reference was made in previous reports to the difficulty of controlling articles of clothing and equipment on issue to members of Volunteer Units, and to the losses which have occurred.

Further losses of a similar nature are recorded in the account under review. With regard to the Officers' Training Corps, which was disestablished as from November, 1935, the final clothing account shows the net deficiencies to be £120 (included in Item 12 of the Statement of Losses), and the balance of stock held for this Unit, valued at £161, will, I am informed, be re-issued to recruits. Item 12 of the Statement of Losses also includes over £1,200 in respect of deficiencies in the kits of resigned and discharged volunteers. As the number of kits on issue to members of the Volunteer Force appears to be much in excess of the number of volunteers who periodically take part in training, there seems to be the possibility of further loss arising under this head, and I have asked the Accounting Officer whether any arrangements have been made to enable the responsible officers to deal with this matter.

Statement of Losses.

94. 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 | 88 | 17 | 0 |
| Deficiencies of stores and other losses not affecting the 1937-38 vote | 2,200 | 8 | 7 |

The corresponding figures for the previous year were £116 17s. 9d. and £1,001 1s. 8d.

VOTE 66.—ARMY PENSIONS.

95. The Defence Forces (Pensions) Scheme, 1937, which is authorized by the Defence Forces (Pensions) Act, 1932, became operative as from 27th October, 1937. It provides for the payment of pensions and gratuities to (a) officers on retirement; (b) the widows and children of deceased officers; (c) other ranks, and (d) the Army Nursing Service; all payments made thereunder being chargeable to a new subhead of this vote—subhead P.

The Army Pensions Act, 1937, came into operation as from 2nd June, 1937, its main purpose being to extend the provisions of the Army Pensions Acts of 1923, 1927, and 1932, and to provide for the payment of allowances to the relatives of the Signatories to the Proclamation published on Easter Monday, 1916.

VOTE 69.—EMPLOYMENT SCHEMES.

Exchequer Extra Receipts.

96. As shown in the account, a sum of £100,000 received as contribution from the Road Fund for which no provision had been made in the Estimate has been treated as an exchequer extra receipt. My examination of the payments from this vote is still proceeding.

VOTE 70.—EXPORT BOUNTIES AND SUBSIDIES.

97. During the year under review bounties and subsidies on exports of agricultural and industrial products continued to be administered by the Departments of Agriculture, and Industry and Commerce, respectively.

Details of the expenditure, and my comments thereon, appear in the succeeding paragraphs.

Subhead A.—Bounties and Subsidies on Exports of Industrial Products.

98. These bounties were continued on the same conditions as in previous years. The total amount paid in the year was £44,347 13s. 1d., of which £1,202 7s. 8d. was in respect of the subsidy of 6d. per ton, in addition to bounty, on exports of macadam and gravel.

Subhead B.—Bounties and Subsidies on Exports of Fishery Products.

99. The payments under this heading related to the following :—

| | £ | s. | d. |
|-------------------------|--------|----|----|
| Lobsters | 2,314 | 9 | 5 |
| Other Shell Fish | 2,943 | 16 | 1 |
| Fresh Water Eels | 204 | 4 | 3 |
| Fresh Mackerel | 20 | 13 | 2 |
| | £5,483 | 2 | 11 |

The rates of bounty authorized were as follows :—

| | |
|------------------|---|
| Lobsters | 75 per cent. of the British import duty paid. |
| Other Shell Fish | 100 " " " " |
| Fresh Water Eels | 50 " " " " |
| Fresh Mackerel | 100 " " " " |

Subhead C.—Bounties and Subsidies on Exports of Dairy Produce.

100. The expenditure under this subhead amounted to £594,630 11s. 6d., made up as follows:—

| | £ | s. | d. |
|---------------------|----------|----|----|
| Creamery Butter | 478,393 | 13 | 3 |
| Non-Creamery Butter | 54,873 | 14 | 7 |
| Bulk Cream | 31,420 | 17 | 1 |
| Other Milk Products | 29,942 | 6 | 7 |
| | £594,630 | 11 | 6 |

Subsidies on exports of dairy produce were paid at the varying rates required, with bounty payable from the Dairy Produce (Price Stabilisation) Fund, to bring the net prices received by exporters up to the equivalent of the net return on home sales of creamery butter.

I have inquired regarding the circumstances in which the rates of subsidy on certain exports of dairy produce other than creamery butter were increased by the amounts of bounty formerly payable from the Dairy Produce (Price Stabilisation) Fund.

The purchase of creamery butter for the continental trade was financed from subhead O.9. of the vote for Agriculture, and is referred to in paragraph 43 of this report. No subsidy was paid in respect of the export of this butter.

Subhead D.—Bounties and Subsidies on Exports of Pigs and Pig Products.

101. The payments totalled £550,103 0s. 5d., viz.:—

| | £ | s. | d. |
|--------------|----------|----|----|
| Live Pigs | 44,313 | 11 | 8 |
| Pig Products | 505,789 | 8 | 9 |
| | £550,103 | 0 | 5 |

The rates of bounty payable were:—

Live Pigs.

Live pigs exported over the land frontier into Northern Ireland:—

From 21st May, 1934—10 per cent. *ad valorem*.

Live pigs shipped direct to Great Britain with quota certificates:—

From 15th March, 1937—30 per cent. *ad valorem*.

Live pigs shipped direct to Great Britain without quota certificates, and live pigs exported *via* Northern Ireland to Great Britain with or without quota certificates:—

From 15th March, 1937—25 per cent. *ad valorem*.

*Pig Products.**Bacon, Hams, and other cured pigs' meat.* Per cwt.

| | s. | d. |
|--|----|----|
| From 15th March, 1937, to 15th August, 1937 | 18 | 0 |
| From 16th August, 1937 | 16 | 0 |

Pork.

Per cwt.

| | s. | d. |
|--|----|----|
| From 15th March, 1937, to 15th August, 1937 | 14 | 0 |
| From 16th August, 1937, to 24th October, 1937 | 12 | 0 |
| From 25th October, 1937 | 15 | 0 |

Plucks.

| | | |
|----------------------------------|---|---|
| From 26th September, 1932 | 5 | 0 |
|----------------------------------|---|---|

Subhead E.—Bounties and Subsidies on Exports of Calfskins.

102. The expenditure from this subhead amounted to £60,980 10s. 0d., and related to the payment of bounty at 10s. per skin in respect of exports during the period 22nd March to 26th June, 1937.

Subhead F.—Bounties and Subsidies on Exports of Eggs and Poultry.

103. The payments amounted to £575,333 12s. 0d., viz. :—

| | £ | s. | d. |
|---------------------|----------|----|----|
| Eggs | 351,155 | 9 | 2 |
| Dead Poultry | 185,222 | 5 | 4 |
| Live Poultry | 38,955 | 17 | 6 |
| | <hr/> | | |
| | £575,333 | 12 | 0 |
| | <hr/> | | |

The maximum rates of bounty payable were as follows :—

Eggs (in shell).

| | From 1st April, 1936, to 11th April, 1937. | From 12th April, 1937, to 24th October, 1937. | From 25th October, 1937. |
|----------------|--|---|--------------------------------|
| | <i>Per Great Hundred.</i> | <i>Per Great Hundred.</i> | <i>Per Great Hundred.</i> |
| | s. d. | s. d. | s. d. |
| Extra Selected | 2 9 | 3 2 | 4 6 |
| Selected ... | 2 9 | 3 2 | 4 6 |
| Medium ... | 2 0 | 2 6 | 3 10 |
| Duck ... | 2 0 | 2 6 | 3 10 |
| Pullet ... | — | — | 2 6 |

Eggs (not in shell).

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

From 1st April, 1936 ... 17s. 6d. per cwt.

Dead Poultry.

| | From 1st April, 1936, to 2nd December, 1937. | From 3rd December, 1937. |
|-------------------|--|--------------------------------|
| | <i>Per lb.</i> | <i>Per lb.</i> |
| Turkeys ... | 3d. | 4d. |
| Other Poultry ... | 4d. | 4d. |

Live Poultry.

Turkeys.

From 7th December, 1936 :—

Equivalent of the British import duty or 3d. per lb.,
whichever was the less.

Other Poultry.

From 1st April, 1936 :—

Equivalent of the British import duty.

Bounty at lower rates was payable on eggs (in shell) and dead poultry exported under bond, and eggs (in shell) exported to the Isle of Man.

Payments amounting to £208 8s. 6d. were made, with Department of Finance sanction, in respect of certain consignments of eggs which were lost at sea.

Subhead G.—Bounties and Subsidies on Exports of Potatoes and other Agricultural Products, and Expenditure on Trial Consignments to External Markets.

104. The expenditure under this subhead amounted to £106,463 11s. 3d., and comprised the following items:—

| | £ | s. | d. |
|----------------------------------|----------|----|----|
| Potatoes | 43,360 | 1 | 0 |
| Dead Rabbits | 53,411 | 0 | 9 |
| Cattle | 19 | 0 | 0 |
| Horses | 4,907 | 3 | 10 |
| Mutton and Lamb | 81 | 17 | 8 |
| Beef and Veal | 50 | 8 | 11 |
| Offals of Sheep and Lambs | 4,633 | 19 | 1 |
| | £106,463 | 11 | 3 |

The payments made to exporters of cattle, horses, and mutton and lamb relate to the discharge of claims in respect of exports during previous years. Apart from the bounty on fat cattle referred to in the succeeding paragraph, bounty was not payable on exports during the year of the agricultural products mentioned.

The rates of bounty payable on exports of potatoes, dead rabbits, beef and veal, and offals of sheep and lambs were as follows:—

Potatoes (Main Crop).

Exports from Scheduled Districts.

Per Ton.

To all countries:—

s. d.

From 1st September, 1936, to 13th April, 1937 22 6

Exports from other Districts.

From 1st September, 1936, to 13th April, 1937:—

To the United Kingdom 17 6

To France 20 0

To other countries:—

From 22nd February, 1934, to 13th April, 1937 20 0

Exports from all Districts to all countries.

From 14th April, 1937 to 30th June, 1937 ... 15 0

From 1st September, 1937 17 6

New and Early Potatoes exported to the United Kingdom.

Per Ton.

New potatoes exported from all Districts:— s. d.

From 24th May, 1937, to 30th June, 1937 ... 80 0

New and early potatoes exported from all Districts during July and August, 1937 37 6

Dead Rabbits.

From 10th June, 1935 ... 3d. per head.

Beef and Veal.

From 20th September, 1935 ... 5s. per cwt.

Offals of Sheep and Lambs.

From 1st May, 1937, to 31st October, 1937 20s. per cwt.

The expenditure in respect of horses includes a payment of £4,132 13s. 0d. made to an exporter consequent upon a reassessment of import duty by the British Customs authorities.

Subhead H.—Bounties and Subsidies on Exports of Fat Cattle.

105. The expenditure charged to this subhead, amounting to £19,395, related to the payment of bounty at the rate of 30s. per head on fat bullocks and fat maiden heifers exported on and after 1st January, 1938.

VOTE 74.—AIR TRANSPORT.

Exchequer Extra Receipts.

106. The sum of £3,300 10s. 0d. shown in the account comprises repayment of an advance of £1,300 10s. 0d. made during the year ended 31st March, 1937, for the expenses of formation of an Air Transport Company together with a sum of £2,000 advanced during 1937-38 for the same purpose. There are no advances outstanding.

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

(Árd-Reachtair Cúntas agus Ciste).

EXCHEQUER AND AUDIT DEPARTMENT,

DUBLIN, 14th January, 1939.

From 10th June 1935 ... 3d per head.
 From 20th September 1935 ... 6s per cwt.

From 1st May, 1937, to 31st October, 1937, 20s per cwt.
 The expenditure in respect of horses includes a payment of £4,132,13s. 0d made to an exporter consequent upon a reassessment of import duty by the British Customs authorities.

Subhead H.—Bounties and Subsidies on Exports of Fat Cattle.

The expenditure charged to this subhead, amounting to £19,385 related to the payment of bounty at the rate of 30s per head on fat bullocks and fat maiden heifers exported on and after 1st January, 1937. The expenditure is shown in the following table:

VOTE 74—AIR TRANSPORT.

Exchequer Vote Receipts (1937-38)

The sum of £2,300 10s. 0d. shown in the account comprises payment of an advance of £1,800 10s. 0d. made during the year ended 31st March, 1937, for the expenses of formation of an Air Transport Company together with a sum of £2,000 advanced during 1937-38 for the same purpose. There are no advances outstanding.

SECRETARY OF STATE

EXCHIEFER AND AUDIT DEPARTMENT
 DUNDEE, 14th January 1938

PUBLIC SERVICES.

APPROPRIATION ACCOUNTS, 1937-38.

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 | 2 | OIREACHTAS ... | 85,053 | — | 85,053 | 77,072 17 4 | — | 77,072 17 4 | 7,980 2 8 | — | — | — | 7,980 2 8 | — | 141 1 1 | 2 | |
| 4 | 3 | DEPARTMENT OF THE PRESIDENT OF THE EXECUTIVE COUNCIL ... | 13,130 | — | 13,130 | 13,351 14 7 | — | 13,351 14 7 | — | 221 14 7 | — | — | — | — | — | 3 | |
| 6 | 4 | COMPTROLLER AND AUDITOR-GENERAL ... | 18,315 | — | 18,315 | 17,697 19 9 | — | 17,697 19 9 | 617 0 3 | — | — | — | 617 0 3 | 140 | 340 0 0 | 4 | |
| 8 | 5 | OFFICE OF THE MINISTER FOR FINANCE ... | 68,691 | — | 68,691 | 66,723 11 9 | — | 66,723 11 9 | 1,967 8 3 | — | — | — | 1,967 8 3 | 1,500 | 2,558 17 4 | 5 | |
| 10 | 6 | OFFICE OF THE REVENUE COMMISSIONERS ... | 856,278 | 36,195 | 820,083 | 850,289 3 8 | 37,956 1 5 | 812,333 2 3 | 5,988 16 4 | — | 1,761 1 5 | — | 7,749 17 9 | — | — | 6 | |
| 15 | 7 | OLD AGE PENSIONS ... | 3,467,250 | 600 | 3,466,650 | 3,421,092 14 7 | 1,416 7 0 | 3,419,676 7 7 | 46,157 5 5 | — | 816 7 0 | — | 46,973 12 5 | — | — | 7 | |
| 17 | 8 | COMPENSATION BOUNTIES ... | 10,100 | — | 10,100 | 6,172 1 6 | — | 6,172 1 6 | 3,927 18 6 | — | — | — | 3,927 18 6 | 10 | 2 0 2 | 8 | |
| 18 | 9 | COMMISSIONS AND SPECIAL INQUIRIES ... | 10,672 | — | 10,672 | 9,156 1 6 | — | 9,156 1 6 | 1,515 18 6 | — | — | — | 1,515 18 6 | — | — | 9 | |
| 22 | 10 | OFFICE OF PUBLIC WORKS ... | 148,006 | 30,600 | 117,406 | 135,991 10 6 | 27,121 18 3 | 108,869 12 3 | 12,014 9 6 | — | — | 3,478 1 9 | 8,536 7 9 | 17,000 | 18,382 10 2 | 10 | |
| 25 | 11 | PUBLIC WORKS AND BUILDINGS ... | 1,045,989 | 68,443 | 977,546 | 911,111 17 0 | 66,902 0 9 | 844,209 16 3 | 134,877 3 0 | — | — | 1,540 19 3 | 133,336 3 9 | — | 41 0 0 | 11 | |
| 57 | 12 | STATE LABORATORY ... | 7,700 | — | 7,700 | 6,866 5 4 | — | 6,866 5 4 | 833 14 8 | — | — | — | 833 14 8 | 323 | 459 19 5 | 12 | |
| 58 | 13 | CIVIL SERVICE COMMISSION ... | 23,870 | — | 23,870 | 23,478 15 1 | — | 23,478 15 1 | 391 4 11 | — | — | — | 391 4 11 | 4,800 | 5,558 9 11 | 13 | |
| 60 | 14 | PROPERTY LOSSES COMPENSATION ... | 49,270 | — | 49,270 | 41,674 10 8 | — | 41,674 10 8 | 7,595 9 4 | — | — | — | 7,595 9 4 | — | 74 2 8 | 14 | |
| 61 | 15 | PERSONAL INJURIES COMPENSATION ... | 830 | — | 830 | 716 7 11 | — | 716 7 11 | 113 12 1 | — | — | — | 113 12 1 | — | — | 15 | |
| 62 | 16 | SUPERANNUATION AND RETIRED ALLOWANCES ... | 469,165 | 690 | 468,475 | 452,365 12 5 | 568 19 5 | 451,796 13 0 | 16,799 7 7 | — | — | 121 0 7 | 16,678 7 0 | 2,324 | 2,608 8 3 | 16 | |
| 65 | 17 | RATES ON GOVERNMENT PROPERTY ... | 106,150 | 3,300 | 102,850 | 105,397 10 8 | 3,316 6 11 | 102,081 3 9 | 752 9 4 | — | 16 6 11 | — | 768 16 3 | — | — | 17 | |
| 66 | 18 | SECRET SERVICE ... | 20,000 | — | 20,000 | 5,087 12 4 | — | 5,087 12 4 | 14,912 7 8 | — | — | — | 14,912 7 8 | — | — | 18 | |
| 67 | 19 | TARIFF COMMISSION ... | 5,332 | — | 5,332 | 4,743 8 2 | — | 4,743 8 2 | 588 11 10 | — | — | — | 588 11 10 | 747 | 748 15 0 | 19 | |
| 68 | 20 | EXPENSES UNDER THE ELECTORAL ACT AND THE JURIES ACT ... | 17,500 | — | 17,500 | 16,760 19 5 | — | 16,760 19 5 | 739 0 7 | — | — | — | 739 0 7 | — | — | 20 | |
| 69 | 21 | MISCELLANEOUS EXPENSES ... | 12,655 | — | 12,655 | 8,543 16 0 | — | 8,543 16 0 | 4,111 4 0 | — | — | — | 4,111 4 0 | — | — | 21 | |
| 71 | 22 | STATIONERY AND PRINTING ... | 175,185 | 33,500 | 141,685 | 172,804 2 11 | 34,961 2 7 | 137,843 0 4 | 2,380 17 1 | — | 1,461 2 7 | — | 3,841 19 8 | — | — | 22 | |
| 75 | 23 | VALUATION AND BOUNDARY SURVEY ... | 38,869 | 6,845 | 32,024 | 38,644 0 10 | 6,816 1 0 | 31,827 19 10 | 224 19 2 | — | — | 28 19 0 | 196 0 2 | — | — | 23 | |
| 77 | 24 | ORDNANCE SURVEY ... | 36,492 | 4,587 | 31,905 | 34,125 17 0 | 3,241 2 7 | 30,884 14 5 | 2,366 3 0 | — | — | 1,345 17 5 | 1,020 5 7 | — | 1 5 11 | 24 | |
| 79 | 25 | SUPPLEMENTARY AGRICULTURAL GRANTS ... | 1,270,989 | — | 1,270,989 | 1,270,989 0 0 | — | 1,270,989 0 0 | — | — | — | — | — | — | — | 25 | |
| 80 | 26 | LAW CHARGES ... | 69,280 | 2,000 | 67,280 | 67,995 15 8 | 5,984 7 2 | 62,011 8 6 | 1,284 4 4 | — | 3,984 7 2 | — | 5,268 11 6 | 2,690 | 2,337 10 0 | 26 | |
| 82 | 27 | HAULBOWLINE DOCKYARD ... | 9,617 | — | 9,617 | 3,852 1 8 | — | 3,852 1 8 | 5,764 18 4 | — | — | — | 5,764 18 4 | 2,600 | 3,452 0 9 | 27 | |
| 84 | 28 | UNIVERSITIES AND COLLEGES ... | 162,310 | — | 162,310 | 161,192 3 7 | — | 161,192 3 7 | 1,117 16 5 | — | — | — | 1,117 16 5 | — | — | 28 | |
| 86 | 29 | ELECTRICAL BATTERY DEVELOPMENT ... | 46,000 | — | 46,000 | 46,000 0 0 | — | 46,000 0 0 | — | — | — | — | — | — | — | 29 | |
| 87 | 30 | QUIT RENT OFFICE ... | 3,617 | — | 3,617 | 3,482 1 6 | — | 3,482 1 6 | 134 18 6 | — | — | — | 134 18 6 | — | — | 30 | |
| 88 | 31 | MANAGEMENT OF GOVERNMENT STOCKS ... | 15,520 | — | 15,520 | 15,473 4 11 | — | 15,473 4 11 | 46 15 1 | — | — | — | 46 15 1 | — | — | 31 | |
| 89 | 32 | OFFICE OF THE MINISTER FOR JUSTICE ... | 38,209 | — | 38,209 | 37,696 12 10 | — | 37,696 12 10 | 512 7 2 | — | — | — | 512 7 2 | — | 632 9 1 | 32 | |
| 91 | 33 | GÁRDA SÍOCHÁNA ... | 1,902,805 | 19,080 | 1,883,725 | 1,841,703 0 10 | 21,100 19 2 | 1,820,602 1 8 | 61,101 19 2 | — | 2,020 19 2 | — | 63,122 18 4 | 5,410 | 4,794 12 7 | 33 | |
| 95 | 34 | PRISONS ... | 88,609 | 8,900 | 79,709 | 87,969 8 9 | 9,119 19 3 | 78,849 9 6 | 639 11 3 | — | 219 19 3 | — | 859 10 6 | — | — | 34 | |
| 99 | 35 | DISTRICT COURT ... | 38,853 | — | 38,853 | 37,472 6 1 | — | 37,472 6 1 | 1,380 13 11 | — | — | — | 1,380 13 11 | 7,200 | 6,530 13 6 | 35 | |
| 100 | 36 | SUPREME COURT AND HIGH COURT OF JUSTICE ... | 51,466 | 1,310 | 50,156 | 48,673 0 0 | 1,992 10 1 | 46,680 9 11 | 2,793 0 0 | — | 682 10 1 | — | 3,475 10 1 | 3,000 | 3,110 13 6 | 36 | |
| 102 | 37 | LAND REGISTRY AND REGISTRY OF DEEDS ... | 48,374 | — | 48,374 | 45,944 8 1 | — | 45,944 8 1 | 2,429 11 11 | — | — | — | 2,429 11 11 | — | 20 3 9 | 37 | |
| 104 | 38 | CIRCUIT COURT ... | 81,204 | 29,660 | 51,544 | 77,339 1 10 | 34,407 3 0 | 42,931 18 10 | 3,864 18 2 | — | 4,747 3 0 | — | 8,612 1 2 | — | — | 38 | |
| 106 | 39 | PUBLIC RECORD OFFICE ... | 4,946 | — | 4,946 | 4,926 15 7 | — | 4,926 15 7 | 19 4 5 | — | — | — | 19 4 5 | — | — | 39 | |
| 107 | 40 | CHARITABLE DONATIONS AND BEQUESTS ... | 2,594 | 48 | 2,546 | 2,580 4 7 | 47 14 8 | 2,532 9 11 | 13 15 5 | — | — | 5 4 | 13 10 1 | 5 | — | 40 | |
| 108 | 41 | LOCAL GOVERNMENT AND PUBLIC HEALTH ... | 1,273,311 | 14,223 | 1,259,088 | 1,244,534 10 2 | 16,891 1 1 | 1,227,643 9 1 | 28,776 9 10 | — | 2,668 1 1 | — | 31,444 10 11 | 4,550 | 5,563 7 0 | 41 | |
| 113 | 42 | GENERAL REGISTER OFFICE ... | 16,595 | 4,050 | 12,545 | 16,511 15 3 | 4,954 18 6 | 11,556 16 9 | 83 4 9 | — | 904 18 6 | — | 988 3 3 | — | — | 42 | |
| 115 | 43 | DUNDRUM ASYLUM ... | 14,892 | 691 | 14,201 | 14,831 4 3 | 750 7 5 | 14,080 16 10 | 60 15 9 | — | 59 7 5 | — | 120 3 2 | 8 | 195 14 9 | 43 | |
| 118 | 44 | NATIONAL HEALTH INSURANCE ... | 333,563 | 39,479 | 294,084 | 329,860 1 3 | 41,306 0 8 | 288,554 0 7 | 3,702 18 9 | — | 1,827 0 8 | — | 5,529 19 5 | 288 | 290 18 5 | 44 | |
| 121 | 45 | OFFICE OF THE MINISTER FOR EDUCATION ... | 178,263 | 75 | 178,188 | 174,143 10 3 | 65 16 10 | 174,077 13 5 | 4,119 9 9 | — | — | 9 3 2 | 4,110 6 7 | — | 5 0 0 | 45 | |
| 123 | 46 | PRIMARY EDUCATION ... | 3,687,350 | 87,986 | 3,599,364 | 3,639,087 17 1 | 85,525 2 1 | 3,553,562 15 0 | 48,262 2 11 | — | 2,460 17 11 | — | 45,801 5 0 | — | 20 10 0 | 46 | |
| 130 | 47 | SECONDARY EDUCATION ... | 470,670 | 37,500 | 433,170 | 469,602 11 6 | 37,460 11 11 | 432,141 19 7 | 1,067 8 6 | — | — | 39 8 1 | 1,028 0 5 | 1,000 | 659 10 6 | 47 | |
| 134 | 48 | TECHNICAL INSTRUCTION ... | 295,851 | 31,972 | 263,879 | 289,509 10 3 | 32,154 7 3 | 257,355 3 0 | 6,341 9 9 | — | 182 7 3 | — | 6,523 17 0 | — | — | 48 | |
| 136 | 49 | SCIENCE AND ART ... | 61,775 | 520 | 61,255 | 59,551 13 5 | 665 6 6 | 58,886 6 11 | 2,223 6 7 | — | 145 6 6 | — | 2,368 13 1 | 2,785 | 1,920 16 11 | 49 | |
| 141 | 50 | REFORMATORY AND INDUSTRIAL SCHOOLS ... | 110,852 | 1,700 | 109,152 | 110,304 8 8 | 2,016 15 7 | 108,287 13 1 | 547 11 4 | — | 316 15 7 | — | 864 6 11 | — | — | 50 | |
| 143 | 51 | NATIONAL GALLERY ... | 5,277 | — | 5,277 | 5,273 19 0 | — | 5,273 19 0 | 3 1 0 | — | — | — | 3 1 0 | 3 | 2 3 5 | 51 | |
| 144 | 52 | AGRICULTURE ... | 1,774,693 | 997,639 | 777,054 | 1,720,454 8 1 | 963,812 8 11 | 756,641 19 2 | 54,238 11 11 | — | 33,826 11 1 | — | 20,412 0 10 | 16,400 | 21,484 3 6 | 52 | |
| 160 | 53 | FISHERIES ... | 63,314 | 21,555 | 41,759 | 56,197 3 9 | 21,597 4 8 | 34,599 19 1 | 7,116 16 3 | — | 42 4 8 | — | 7,159 0 11 | — | 994 12 5 | 53 | |
| 164 | 54 | LANDS ... | 1,876,896 | 133,750 | 1,743,146 | 1,751,368 6 1 | 152,901 7 10 | 1,598,466 18 3 | 125,527 13 11 | — | 19,151 7 10 | — | 144,679 1 9 | 2,000 | 28,540 1 6 | 54 | |
| 170 | 55 | FORESTRY ... | 161,948 | 9,150 | 152,798 | 153,670 18 3 | 11,359 1 0 | 142,311 17 3 | 8,277 1 9 | — | — | — | 10,486 2 9 | — | — | 55 | |
| 173 | 56 | GAEI TACHT SERVICES ... | 122,709 | 33,570 | 89,139 | 109,981 8 2 | 24,028 9 9 | 85,952 18 5 | 12,727 11 10 | — | — | 9,541 10 3 | 3,186 1 7 | — | 162 1 10 | 56 | |
| 178 | 57 | INDUSTRY AND COMMERCE ... | 495,906 | 5,440 | 490,466 | 396,385 8 10 | 7,284 3 5 | 389,101 5 5 | 99,520 11 2 | — | 1,844 3 5 | — | 101,364 14 7 | 250,031 | 96,350 18 8 | 57 | |
| 184 | 58 | TRANSPORT AND METEOROLOGICAL SERVICES ... | 74,322 | — | 74,322 | 45,486 2 11 | — | 45,486 2 11 | 28,835 17 1 | — | — | — | 28,835 17 1 | 3,180 | 3,187 4 4 | 58 | |
| 186 | 59 | RAILWAY TRIBUNAL ... | 2,845 | — | 2,845 | 2,838 8 9 | — | 2,838 8 9 | 6 11 3 | — | — | — | 6 11 3 | 1,430 | 1,425 19 1 | 59 | |
| 187 | 60 | MARINE SERVICE ... | 11,600 | 1,978 | 9,622 | 11,532 11 5 | 2,847 13 1 | 8,684 18 4 | 67 8 7 | — | 869 13 1 | — | 937 1 8 | — | — | 60 | |
| 189 | 61 | UNEMPLOYMENT INSURANCE AND UNEMPLOYMENT ASSISTANCE ... | 1,692,764 | 640,474 | 1,052,290 | 1,615, | | | | | | | | | | | |



APPROPRIATION ACCOUNTS— PUBLIC SERVICES, 1937-38.

| | Grant | Expenditure |
|--------------|---------|-------------|
| Total | \$2,000 | \$2,000 |
| Original | 1,500 | 1,500 |
| Appropriated | 500 | 500 |
| Total | \$2,000 | \$2,000 |

OIREACHTAS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1938, compared with the Sum Granted, for the Salaries and Expenses 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. |
| A.—Salaries and Allowances of Teachtaí :— | | | | | | | | |
| <i>Original</i> ... £49,020 | | | | | | | | |
| <i>Less Supplementary</i> 90 | | | | | | | | |
| | 48,930 | 42,485 14 6 | 6,444 | 5 | 6 | — | | |
| B.—Travelling Expenses of Teachtaí ... | 7,750 | 6,328 1 10 | 1,421 | 18 | 2 | — | | |
| C.—Salaries, Wages and Allowances of Officers and Staff of the Oireachtas ... | 27,173 | 27,250 8 4 | — | | | 77 | 8 | 4 |
| D.—Travelling and Incidental Expenses of Officers and Staff of the Oireachtas | 275 | 256 18 1 | 18 | 1 | 11 | — | | |
| E.—Telegrams and Telephones | 525 | 409 3 7 | 115 | 16 | 5 | — | | |
| F.—Witnesses' Expenses ... | 25 | — | 25 | 0 | 0 | — | | |
| G.—Inter-Parliamentary Union (Saorstát Éireann Group) Grant-in-Aid :— | | | | | | | | |
| <i>Original</i> ... £125 | | | | | | | | |
| <i>Supplementary</i> 100 | | | | | | | | |
| | 225 | 192 11 0 | 32 | 9 | 0 | — | | |
| H.—Oireachtas Restaurant—Contribution in respect of Catering Expenses ... | 150 | 150 0 0 | — | | | — | | |
| TOTAL :— | | | | | | | | |
| <i>Original</i> ... £85,043 | | | | | | | | |
| <i>Supplementary</i> 10 | | | | | | | | |
| | £ 85,053 | 77,072 17 4 | 8,057 | 11 | 0 | 77 | 8 | 4 |
| Surplus to be surrendered ... | | | £7,980 | 2 | 8 | | | |

| | Estimated. | Realized. |
|---|------------|-----------|
| | £ | £ s. d. |
| Extra Receipts payable to Exchequer ... | — | 141 1 1 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving mainly due to the dissolution of the Dáil and the assembly of the new Dáil, reduced in numbers pursuant to the Electoral (Revision of Constituencies) Act, 1935, taking place several months earlier than was anticipated.
- B.—Expenditure is rather uncertain. A material part of the saving arose from the cause stated against Subhead A.
- NOTE.—The expenditure under this Subhead includes a sum of £7 2s. 0d. travelling expenses of a Senator.
- C.—Excess due to increased cost of living Bonus payments.
- D., E. and F.—Expenditure cannot be accurately estimated.
- G.—The requisite contribution of the Group to the Central Body of the Union was less than anticipated.

EXTRA RECEIPTS.—The amount shown includes an unexpected receipt of £140 for fees forfeited under Section 20 (2) (b) of Seanad Electoral (Panel Members) Act, 1937.

EXTRA REMUNERATION (exceeding £30).

From Vote 49 two translators received for special services sums of £38 17s. 4d. and £33, respectively. The recipient in the latter case was in addition paid from Votes 3 and 13, respectively, sums of £5 and £10 for similar services.

The amount charged against Subhead C. includes the sum of £136 3s. 1d. in respect of officers on loan to another Department.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
24 Mí na Samhna, 1938.

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

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1938, compared with the Sum Granted, for the Salaries and Expenses of the DEPARTMENT OF THE PRESIDENT OF THE EXECUTIVE COUNCIL (No. 16 of 1924).

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | | | |
|---|---------------|--------------------|----------------------------------|-----------------|--------------------|----------|
| | | | Less than Granted. | | More than Granted. | |
| | £ | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. |
| A.--Salaries, Wages and Allowances | 11,990 | 11,835 18 3 | 154 1 9 | — | — | — |
| B.--Travelling Expenses ... | 400 | 766 7 6 | — | 366 7 6 | — | — |
| C.--Incidental Expenses ... | 160 | 144 5 3 | 15 14 9 | — | — | — |
| D.--Telegrams and Telephones | 230 | 255 3 7 | — | 25 3 7 | — | — |
| E.--Allowance to President for Motor Car | 350 | 350 0 0 | — | — | — | — |
| TOTAL ...£ | 13,130 | 13,351 14 7 | 169 16 6 | 391 11 1 | — | — |

Excess of Expenditure over Estimate ... £221 14 7

(Note: Pursuant to Section 3 of the Constitution (Consequential Provisions) Act, 1937, the Department of the President of the Executive Council became styled and known as the Department of the Taoiseach from and after the coming into operation of the Constitution).

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving mainly due to Ministerial salaries being paid at the rate provided for part of the year only, offset by increase in cost of living Bonus and payment of gratuities for which no provision was made.
- B. and D.—Excesses due to the unforeseen extra expenditure in the year arising out of the Anglo-Irish discussions in London during the months of January-April, 1938.
- C.—Expenditure cannot be closely estimated.

EXTRA REMUNERATION (exceeding £30).

From this Vote (Subhead A.) an Editor of Publications and the Assistant to Chairman of the Terminology Committee, Department of Education, received £40 and £50, respectively, as gratuities for special services.

The Accounts of other Departments include the sum of £293 0s. 8d. in respect of salary, etc., of officers on loan to this Department.

J. J. McELLAGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
4 Mí na Samhna, 1938.

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

COMPTROLLER AND AUDITOR-GENERAL.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1938,
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 | 14,880 | 14,915 10 0 | — | | 35 10 0 | |
| B.—Travelling Expenses ... | 50 | 26 4 11 | 23 15 1 | | — | |
| C.—Incidental Expenses ... | 90 | 76 17 8 | 13 2 4 | | — | |
| NATIONAL INSURANCE AUDIT. | | | | | | |
| D.—Salaries | 3,240 | 2,679 5 6 | 560 14 6 | | — | |
| E.—Travelling Expenses ... | 50 | — | 50 0 0 | | — | |
| F.—Incidental Expenses ... | 5 | 1 8 | 4 18 4 | | — | |
| TOTAL ...£ | 18,315 | 17,697 19 9 | 652 10 3 | | 35 10 0 | |
| Surplus to be surrendered | | | ... | | <u>£617 0 3</u> | |

| | Estimated. | Realized. |
|--|------------|-----------|
| | £ | £ s. d. |
| EXTRA RECEIPTS PAYABLE TO EXCHEQUER :— | | |
| Audit Fees | 140 | 340 0 0 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Excess due to the amount payable in respect of cost of living Bonus being greater than was anticipated, modified by savings arising from changes in personnel.
- B.—Audits involving travelling expenses were not carried out to the extent anticipated.
- C.—The expenditure on carriage and uniform was less than anticipated.
- D.—Saving due to vacancies remaining unfilled.
- E.—Following the unification of Approved Societies under the National Health Insurance Act, 1933, no expenditure became necessary.
- F.—The expenditure on petty expenses was less than anticipated.

EXTRA RECEIPTS.—Excess due to receipt of £200 in respect of audit of the accounts of the Road Fund.

J. MAHER,

Accounting Officer.

EXCHEQUER AND AUDIT DEPARTMENT,
26th October, 1938.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1938, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF THE MINISTER FOR FINANCE, including the PAYMASTER-GENERAL'S OFFICE.

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|--|--------|--------------|----------------------------------|--------------------|
| | | | Less than Granted. | More than Granted. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| OFFICE OF THE MINISTER FOR FINANCE. | | | | |
| A.—Salaries, Wages and Allowances | 60,345 | 58,141 15 11 | 2,203 4 1 | — |
| A.A.—Actuary | 350 | 457 10 0 | — | 107 10 0 |
| B.—Travelling Expenses ... | 200 | 180 17 5 | 19 2 7 | — |
| C.—Incidental Expenses ... | 350 | 291 12 3 | 58 7 9 | — |
| D.—Telegrams and Telephones | 530 | 538 5 7 | — | 8 5 7 |
| PAYMASTER-GENERAL'S OFFICE. | | | | |
| E.—Salaries, Wages and Allowances | 6,831 | 7,024 19 3 | — | 193 19 3 |
| F.—Travelling and Incidental Expenses | 85 | 88 11 4 | — | 3 11 4 |
| TOTAL ... £ | 68,691 | 66,723 11 9 | 2,280 14 5 | 313 6 2 |
| Surplus to be surrendered ... | | | £1,967 8 3 | |

| | Estimated. | Realized. |
|--|------------|------------|
| | £ | £ s. d. |
| Extra Receipts payable to Exchequer .. | 1,500 | 2,558 17 4 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings mainly due to Ministerial salaries being paid at rate provided for only portion of the year, to vacancies and staff changes, and to the provision for temporary clerical assistance proving excessive.
- A.A.—The cost of this service could not be closely estimated.
- B. and C.—Expenditure is variable and cannot be accurately estimated.
- D. and F.—Casual variations.
- E.—Payments in respect of temporary clerical assistance and cost of living Bonus were greater than anticipated.

EXTRA RECEIPTS.—The amount of these receipts is uncertain.

EXTRA REMUNERATION (exceeding £30).

From the Currency Commission the Secretary of the Department of Finance received £500 remuneration as a member of the Commission; from Cómhlucht Síúicere Éireann, Teo., an Assistant Principal received £253 4s. 9d. as part-time Director, surrendering to the Exchequer in respect of official time given to the business of the Company the sum of £69 3s. 11d.; from the Vote for Commissions and Special Inquiries an Assistant Principal and a Junior Administrative Officer respectively received £100 and £40 as Secretary and Assistant Secretary to the Commission of Inquiry into Banking, Currency and Credit, and an Assistant Principal received £75 as Secretary to the Committee of Inquiry into Ministerial and other Salaries, etc.; from the Vote for Science and Art an Assistant Principal received £56 10s. 1d. for literary work.

From this Vote (Subhead A.) a Superintending Officer of the Department of Industry and Commerce received a gratuity of £100 for special services.

The amount charged against Subhead A. includes the sum of £1,271 12s. 4d. in respect of salaries, etc., of officers on loan to other Departments and Commissions and Committees of Inquiry.

The Accounts of other Departments include the sum of £783 16s. 7d. in respect of salaries, etc., of officers on loan to this Department.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
4 Mí na Samhna, 1938.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1938, compared with the Sum Granted, for the Salaries and Expenses of the Office of the REVENUE COMMISSIONERS, including certain other Services administered by that Office.

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|---|---------|--------------|----------------------------------|--------------------|
| | | | Less than Granted. | More than Granted. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| A.—Salaries, Wages and Allowances, etc. :— <i>Original</i> ... £751,138 <i>Supplementary</i> ... 11,200 | 762,338 | 756,126 17 8 | 6,211 2 4 | — |
| B.—Travelling Expenses ... | 25,000 | 24,666 17 11 | 333 2 1 | — |
| C.—Removal Expenses ... | 3,500 | 2,126 11 9 | 1,373 8 3 | — |
| D.—Poundage to Distributor of Stamps ... | 415 | 294 2 6 | 120 17 6 | — |
| E.—Remuneration, etc., to Collectors and Assessors of Taxes, etc. ... | 46,755 | 46,908 3 9 | — | 153 3 9 |
| F.—Carriage of Parcels, Advertisements, etc. ... | 700 | 844 9 10 | — | 144 9 10 |
| G.—Machinery and Repairs in Stamping Branch; Dies, Plates, etc. ... | 1,925 | 2,139 19 7 | — | 214 19 7 |
| H.—Telegrams and Telephones ... | 3,610 | 4,284 13 7 | — | 674 13 7 |
| I.—Uniform Clothing ... | 1,350 | 1,306 13 1 | 43 6 11 | — |
| J.—Boat Hire, Cycles and other Conveyances ... | 500 | 608 15 4 | — | 108 15 4 |
| JJ.—Motor Cars for Frontier Patrols :— <i>Original</i> ... £2,150 <i>Supplementary</i> ... 1,200 | 3,350 | 3,912 14 11 | — | 562 14 11 |
| K.—Revenue Instruments, etc. ... | 930 | 1,155 7 0 | — | 225 7 0 |
| L.—Law Charges, Expenses of Prosecutions, Fees, Rewards, etc. ... | 5,500 | 4,785 0 0 | 715 0 0 | — |
| M.—Incidental Expenses ... | 265 | 529 5 5 | — | 264 5 5 |

| Service. | Grant. | Expenditure. | | Expenditure compared with Grant. | | | |
|--|----------------------|---------------------|-------|--|-------|--------------------|-------|
| | | | | Less than Granted. | | More than Granted. | |
| | £ | £ | s. d. | £ | s. d. | £ | s. d. |
| N.—Provision of Rooms for Official Purposes ... | 440 | 222 | 5 3 | 217 | 14 9 | — | — |
| O.—Losses by Default, Fraud and Accident ... | 100 | 280 | 15 7 | — | — | 180 | 15 7 |
| OO.—Losses in respect of Destruction of Revenue Property ... | — | 5 | 10 0 | — | — | 5 | 10 0 |
| Q.—Compensation for Damage in case of accidents where Revenue Vehicles are involved ... | — | 91 | 0 6 | — | — | 91 | 0 6 |
| | 856,678 | 850,289 | 3 8 | 9,014 | 11 10 | 2,625 | 15 6 |
| <i>Deduct :—</i> Anticipated Savings on various Subheads (<i>See Supplementary Estimate</i>) ... | 400 | — | — | 400 | 0 0 | — | — |
| <i>GROSS TOTAL :—</i> <i>Original</i> ... £844,278 <i>Supplementary</i> 12,000 | £ 856,278 | 850,289 | 3 8 | 8,614 | 11 10 | 2,625 | 15 6 |
| <i>Deduct :—</i> P.—Appropriations in Aid :— <i>Original</i> ... £34,695 <i>Supplementary</i> 1,500 | Estimated. 36,195 | Realized. 37,956 | 1 5 | Surplus of Gross Estimate over Expenditure. £5,988 16 4 | | | |
| | | | | Surplus of Appropriations in Aid realized. £1,761 1 5 | | | |
| <i>NET TOTAL :—</i> <i>Original</i> £809,583 <i>Supplementary</i> 10,500 | £ 820,083 | 812,333 | 2 3 | Total Surplus to be surrendered. £7,749 17 9 | | | |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The saving arose mainly from (1) posts unfilled for the whole or part of the year and vacancies through deaths, resignations, dismissals, etc., and (2) the fact that the expenditure on special remuneration for work in connection with Unemployment Assistance, Widows' and Orphans' Pensions, etc., was less than anticipated.

B.—A casual variation.

C.—The removal expenses arising out of the transfer of the work of investigating Old Age Pension claims and claims under the Unemployment Assistance and Widows' and Orphans' Pensions Acts to the new grade of Investigation Officer, and the consequent re-scheming of Customs and Excise General Stations were considerably less than anticipated.

D.—The actual sales of stamps at the Dublin Stock Exchange showed a considerable decrease as compared with the figure on which the estimate was framed.

E.—The excess is attributable to the increase in cost of living Bonus.

- F.—The expenditure on (1) advertisements relating to sales of goods seized for smuggling offences, and (2) carriage of stores, etc., to alcohol factories was greater than anticipated.
- G.—The excess is due to the issue of a special Postage Stamp to commemorate the inauguration of the New Constitution and to the preparation of the new State Seals (Department of Finance letter S.41/17/37 of 19th October, 1937).
- H.—The excess is due to the increased cost of rentals, calls, etc., consequent on new telephone installations.
- I.—A casual variation.
- J.—The excess is due to the increased cost of boat hire, repairs to cycles and abnormal replacements of worn-out machines.
- JJ.—Replacements of motor cars were more numerous than had been anticipated.
- K.—The provision in the estimate for the supply of revenue instruments, locks, etc., at the new Power Alcohol Distilleries was not sufficient to meet requirements.
- L.—The expenditure under this Subhead cannot be accurately estimated.
- M.—The excess is mainly due to (1) increased cost of destruction of tobacco stalks deposited in State Warehouses for which no market was available, (2) extra vacuum cleaning, and (3) cost of reporting a special inquiry (Department of Finance letters E.3/18/36 of 20th February, 1937, and 9th March, 1937).
- N.—During the year certain allowances were discontinued and others, for which provision had been made, did not become payable.
- O.—Statement of losses charged to the Subhead:—
 £132 0s. 0d.—to make good estimated Customs Duty on certain smuggled goods (Department of Finance letter S.47/7/34 of 4th March, 1938); £139 4s. 5d.—to make good interest accrued on Land Bonds overtransferred in payment of Death Duties (Department of Finance letter F.56/14/37 of 10th January, 1938); £2 4s. 2d.—balance required to make up the difference between the nominal value and the market value of £150 3½% Compensation Stock issued to the Revenue Commissioners for arrears of Income Tax and taken over by the Minister for Finance on 3rd May, 1938, and £3 0s. 0d.—balance of £200 3½% Compensation Stock taken over on 1st November, 1937 (Department of Finance letter F.18/10/35 of 9th October, 1935); £1 10s. 0d.—compensation for detention of lorry on suspicion of smuggling (Department of Finance letter S.47/2/37 of 2nd June, 1937); £1 6s. 0d.—refund by Revenue Commissioners of costs of proceedings in Legacy Duty case (Department of Finance letter F.200/10/37 of 27th April, 1938); £1 11s. 0d.—minor cash discrepancies, etc., not involving fraud or culpable negligence (Department of Finance letter S.47/7/34 of 4th March, 1938).
- OO.—A special Subhead to provide for losses arising out of the malicious burning of Frontier Huts on 28th July, 1937 (Department of Finance letter S.47/7/34 of 3rd May, 1938).
- Q.—Payments amounting to £91 0s. 6d. were charged against this new Subhead in respect of compensation for damage or injury in cases of accident in which Revenue vehicles are involved (Department of Finance letters S.48/5/36 of 10th December, 1937, and 28th January, 1938).
- P.—The variations between the estimated and actual receipts are indicated below with the reasons therefor:—

| SOURCE OF RECEIPT. | Estimated. | | Realized. | |
|--|------------|--|-----------|-------|
| | £ | | £ | s. d. |
| Charge for manufacture of Health and Pensions Stamps for Department of Local Government and Public Health | 165 | | 165 | 0 0 |
| Charge for manufacture of Unemployment Insurance Stamps for Department of Industry and Commerce | 190 | | 190 | 0 0 |

| SOURCE OF RECEIPT. | Estimated. | Realized. | | |
|--|----------------|----------------|----------|----------|
| | £ | £ | s. | d. |
| 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 | 13,000 | 12,484 | 17 | 1 (a) |
| Fines, Forfeitures, Law Costs recovered, etc. | 8,000 | 8,622 | 11 | 8 (b) |
| Registry of Business Names | 300 | 277 | 14 | 0 |
| Proceeds of Customs Sales (Seizures, etc.) | 850 | 869 | 9 | 3 (c) |
| Charges for collecting Local Dues, etc. | 300 | 325 | 17 | 5 |
| Charge for manufacture of Motor Vehicle Licences for the Road Fund | 135 | 135 | 0 | 0 |
| Charge for production of Widows' and Orphans' Pension Orders | 540 | 540 | 0 | 0 |
| Charge for Administrative Expenses in connection with Widows' and Orphans' Pensions | 11,900 | 12,620 | 0 | 0 (d) |
| Miscellaneous Items | 525 | 1,435 | 12 | 0 (e) |
| | £36,195 | £37,956 | 1 | 5 |

(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 and value of the seizures sold each year.

(d) The increase is due to recoupment from the Pensions Fund of additional expenditure mainly arising out of the Widows' and Orphans' Pensions Act, 1937, and Widows' and Orphans' Contributory Pensions.

(e) The miscellaneous items comprised the following:—

| | £ | s. | d. |
|--|---------------|-----------|----------|
| Fees under Merchant Shipping Acts | 93 | 2 | 0 |
| Bill of Entry Receipts | 564 | 0 | 0 |
| Refund of salary and Bonus of one Officer of Customs and Excise on loan to the Office of Public Works on Unemployment Relief Schemes | 472 | 0 | 9 |
| Minor unclassified items, e.g., surplus cash, rent of goods in State Warehouses, refund of sundry Vote payments made in prior years, etc. | 306 | 9 | 3 |
| | £1,435 | 12 | 0 |

EXTRA REMUNERATION (exceeding £30).

One Surveyor of Customs and Excise, four Officers of Customs and Excise, one Chief Preventive Officer, one Preventive Officer and one Preventive Man received amounts varying from £30 16s. 4d. to £99 19s. 10d. while employed on Special Inquiry duty.

Nine Investigation Surveyors received amounts varying from £31 5s. 11d. to £185 19s. 6d.; one hundred and fifty Officers of Customs and Excise received amounts varying from £30 6s. 9d. to £223 19s. 5d.; one Investigation Officer received £80 7s. 3d.; thirty-three Preventive Officers received amounts varying from £31 7s. 8d. to £125 15s. 3d.; sixty Preventive Men received amounts varying from £30 0s. 7d. to £115 12s. 4d.; forty-eight Temporary Preventive Men received amounts varying from £31 2s. 4d. to £85 9s. 9d.; twenty Watchers received amounts varying from £30 4s. 7d. to £53 14s. 5d.; one Tax Officer (Higher Grade) received £31 3s. 5d.; twenty-two Clerks (Departmental Class) received amounts varying from £33 7s. 0d. to £52 8s. 1d.; fifteen Clerical Officers received amounts varying from £30 6s. 8d. to £71 3s. 10d. in respect of extra attendance, double duty, fees for instruction of pupils, overtime, special investigation in connection with Unemployment Assistance, etc., rewards for detection of smuggling or other Revenue evasions, etc.

In addition to above, one Junior Executive Officer (Secretariat) received from the Vote for the Department of Education £156 for teaching in the Metropolitan School of Art and £35 14s. 0d. for designing Book Wrappers for Irish Texts, and £5 for a design for a stamp from the Vote for the Department of Posts and Telegraphs; one Investigation Officer received £174 for literary work from the Vote for the Department of Education; one Inspector of Taxes received £45 3s. 0d. from the Vote for Wireless Broadcasting; one Senior Inspector of Taxes received from the Vote for the Department of Industry and Commerce £39 3s. 4d. by way of allowance (£300 per annum inclusive) as Chairman of the Prices Commission.

NOTES.

This Account includes amounts of £597 17s. 6d. in respect of salary and Bonus of one Officer of Customs and Excise on loan to the Office of the High Commissioner in London ; £412 14s. 4d. salary and Bonus of four Officers of Customs and Excise on loan to the State Laboratory ; £272 12s. 9d. salary and Bonus of one Officer of Customs and Excise on loan to the Department of Local Government and Public Health ; £472 0s. 9d. salary and Bonus of one Officer of Customs and Excise on loan to Office of Public Works (which amount was refunded and brought to account as an Appropriation in Aid) ; £164 5s. 8d. salary and Bonus of one Senior Inspector of Taxes on loan to Department of Industry and Commerce ; and £138 18s. 5d. salary and Bonus of Shorthand-Typist on loan to Department of Finance.

In an accidental fire at a Customs Frontier Post official property to an estimated value of £2 18s. 4d. was destroyed (Department of Finance letter S.47/3/37 of 13th August, 1937).

A sum of £10 was accepted in settlement of a claim amounting to £15 10s. 2d. for damage to a Frontier Patrol Car (Department of Finance letter S.48/4/37 of 28th May, 1937).

W. O'BRIEN,
Accounting Officer.

OIFIG NA gCOIMISINÉIRÍ IONCUIM,
CAISLEÁN BHAILE ÁTHA CLIATH,
22 Samhain, 1938.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

OLD AGE PENSIONS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1938, compared with the Sum Granted, for OLD AGE PENSIONS (8 Edw. 7, c. 40 ; 1 and 2 Geo. 5, c. 16 ; 9 and 10 Geo. 5, c. 102 ; No. 19 of 1924 ; No. 1 of 1928, and No. 18 of 1932) ; for PENSIONS to blind persons (No. 18 of 1932) ; 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. |
| A.—Pensions | 3,460,000 | 3,413,759 | 11 | 0 | 46,240 | 9 | 0 |
| B.—Expenses of Pension Committees | 7,250 | 7,179 | 16 | 7 | 70 | 3 | 5 |
| D.—Sums Irrecoverable | — | 10 | 2 | 0 | — | 10 | 2 |
| E.—Extra Statutory Grants | — | 143 | 5 | 0 | — | 143 | 5 |
| Gross TOTAL | £ 3,467,250 | 3,421,092 | 14 | 7 | 46,310 | 12 | 5 |
| | | | | | Surplus of Gross Estimate over Expenditure. £46,157 5 5 | | |
| <i>Deduct :—</i> | <i>Estimated.</i> | <i>Realized.</i> | | | Surplus of Appropriations in Aid realized. £816 7 0 | | |
| C.—Appropriations in Aid | 600 | 1,416 | 7 | 0 | | | |
| NET TOTAL | £ 3,466,650 | 3,419,676 | 7 | 7 | Total Surplus to be surrendered. £46,973 12 5 | | |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving, which is 1.34 per cent. of the estimate, is due to the fact that the number of pensioners was less than anticipated.
- B.—A 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 22nd December, 1937, 31st March, 1938, 27th June, 1938, and 15th September, 1938).

E.—Grants made on grounds of equity amounting to £143 5s. 0d., in cases where the provisions of Section 5 (b) of the Old Age Pensions Act, 1911, precluded statutory payment (Department of Finance letters S.88/2/30 dated 22nd December, 1937, 31st March, 1938, 27th June, 1938, 15th September, 1938, and 3rd November, 1938).

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 £1,022 12s. 0d. were effected under Section 7 (3) of the Old Age Pensions Act, 1911, by withholding payment of Pension Orders.

(2) The undermentioned sums, repayable under Section 9 (2) of the Old Age Pensions Act, 1908, were written off as irrecoverable, either finally or provisionally (Department of Finance letters S.88/2/30 dated 22nd December, 1937, 31st March, 1938, 27th June, 1938, and 15th September, 1938):—

| £ | s. | d. | |
|-------|----|----|--|
| 1,120 | 9 | 0 | Cases in which, there being no fraud or concealment, recovery was waived. |
| 1,383 | 12 | 0 | Cases in which there was fraud or concealment, but as complete recovery was impracticable, the amounts were either finally written off owing to the death of the pensioners, or provisionally written off by reason of extreme poverty or by the failure of legal proceedings. Where the amounts have been provisionally written off, they have been noted for recovery under Section 7 (3) of the Old Age Pensions Act, 1911, in the event of fresh pensions being subsequently granted to the parties concerned. |

W. O'BRIEN,

Accounting Officer.

OIFIG NA GCOIMISINÉIRÍ IONCUIM,
CAISLEÁN BHAILE ÁTHA CLIATH,
22adh Samhain, 1938.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1938, compared with the Sum Granted, for Bounties on Sugar made from home-grown beet, on tobacco manufactured from home-grown leaf, and on home-made mineral hydrocarbon light oils, on which drawback is paid.

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | | | |
|--|--------|--------------|----------------------------------|-----------|--------------------|--|
| | | | Less than Granted. | | More than Granted. | |
| | £ | £ s. d. | £ s. d. | £ s. d. | £ s. d. | |
| A.—Bounties on Sugar made from home-grown Beet ... | 6,500 | 4,089 5 2 | 2,410 14 10 | | — | |
| B.—Bounties on Tobacco manufactured from home-grown leaf ... | 3,000 | 2,065 18 8 | 934 1 4 | | — | |
| C.—Bounties on home-made Mineral Hydrocarbon Light Oils ... | 600 | 16 17 8 | 583 2 4 | | — | |
| TOTAL ... | 10,100 | 6,172 1 6 | | | — | |
| Surplus to be surrendered ... | | £ | 3,927 18 6 | | | |
| | | | Estimated. | Realized. | | |
| | | | £ | £ s. d. | | |
| Extra Receipts payable to Exchequer ... | | | 10 | 2 0 2 | | |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The estimate was framed on the assumption that bounty would fall to be paid at the rate of 16s. 4d. per cwt., but from the 1st June, 1937, the rate of bounty was only 15s. 2d. per cwt.; moreover, the total quantity of sugar on which bounty was payable was less than anticipated.
- B.—The saving is due to the fact that the quantity of tobacco on which bounty was payable was less than anticipated.
- C.—The provision for payment of bounty on home-made mineral hydrocarbon light oils was withdrawn as from 15th April, 1937 (Sec. 11 of Finance Act, 1937 (No. 18 of 1937), and Part VII of the Fourth Schedule thereto).

W. O'BRIEN,

Accounting Officer.

OIFIG NA gCOIMISINÉIRÍ IONCUIM,
 OÁISLEÁN BHAILE ÁTHA CLIATH.
 22adh Samhain, 1938.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1938, 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. |
| CENTRAL SAVINGS COMMITTEE. | £ | £ s. d. | £ s. d. | £ s. d. |
| A.1.—Salaries, etc. | 2,900 | 2,797 17 9 | 102 2 3 | — |
| 2.—Travelling and Incidental Expenses | 1,300 | 1,134 16 1 | 165 3 11 | — |
| 3.—Advertising and Publicity Expenses | 800 | 643 15 11 | 156 4 1 | — |
| 4.—Expenses of County Committees (including Grants to Secretaries) | 150 | 78 8 5 | 71 11 7 | — |
| | £ 5,150 | 4,654 18 2 | 495 1 10 | — |
| CIVIL SERVICE (COMPENSATION) BOARD. | | | | |
| B.1.—Salaries, etc. | 5 | — | 5 0 0 | — |
| 2.—Travelling and Incidental Expenses | 10 | — | 10 0 0 | — |
| | £ 15 | — | 15 0 0 | — |
| IRISH MANUSCRIPTS COMMISSION. | | | | |
| C.1.—Salaries, etc. | 1,022 | 1,193 1 8 | — | 171 1 8 |
| 2.—Preparation of Manuscripts, etc., for Publication | 800 | 180 6 10 | 619 13 2 | — |
| 3.—Travelling and Incidental Expenses | 90 | 54 1 5 | 35 18 7 | — |
| | £ 1,912 | 1,427 9 11 | 655 11 9 | 171 1 8 |
| COMMISSION ON IRISH IN THE CIVIL SERVICE. | | | | |
| D.1.—Salaries, etc. | 450 | 464 4 0 | — | 14 4 0 |
| 2.—Travelling and Incidental Expenses | 40 | 15 19 5 | 24 0 7 | — |
| | £ 490 | 480 3 5 | 24 0 7 | 14 4 0 |

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|--|-----------------|------------------|----------------------------------|--------------------|
| | | | Less than Granted. | More than Granted. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| COMMISSION OF INQUIRY INTO BANKING, CURRENCY AND CREDIT. | | | | |
| E.1.—Salaries, etc. | 705 | 845 16 3 | — | 140 16 3 |
| 2.—Travelling and Incidental Expenses | 135 | 1,264 7 1 | — | 1,129 7 1 |
| | £ 840 | 2,110 3 4 | — | 1,270 3 4 |
| TRIBUNAL OF INQUIRY INTO THE MARKETING OF FRUIT AND VEGETABLES. | | | | |
| F.1.—Salaries, etc. | 60 | — | 60 0 0 | — |
| 2.—Travelling and Incidental Expenses | 105 | 4 | 104 19 8 | — |
| | £ 165 | 4 | 164 19 8 | — |
| COMMITTEE OF INQUIRY INTO PATENT, DESIGN AND TRADE MARK LAW. | | | | |
| G.1.—Salaries, etc. | 40 | 21 2 11 | 18 17 1 | — |
| 2.—Travelling and Incidental Expenses | 60 | — | 60 0 0 | — |
| | £ 100 | 21 2 11 | 78 17 1 | — |
| H.—COMMISSIONS AND INQUIRIES NOT SPECIFICALLY PROVIDED FOR | | | | |
| | 2,000 | 462 3 5 | 1,537 16 7 | — |
| TOTAL | £ 10,672 | 9,156 1 6 | 2,971 7 6 | 1,455 9 0 |

Surplus to be surrendered ... £1,515 18 6

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. In many cases salary payments are subject to fluctuations in cost of living figure.

- A.1. and A.2.—Saving mainly due to a vacancy in the post of State Savings Officer, which caused a reduction in the charge for travelling expenses.
- A.3.—Saving due to curtailment of advertising programme during part of the year, and to a charge for which provision was made not coming in course of payment.
- A.4.—Expenditure depends largely on the incidence of claims and can only be roughly estimated. The full amount of Grants was not claimed in some cases.
- B., C.3., D., F. and G.—See general explanation above.
- C.1.—Excess mainly due to the payment of an allowance and gratuity for which provision was not made in estimate.
- C.2.—The progress of examination and editorial work was below expectation.
- E.1.—Excess mainly due to the payment of gratuities to officers of the Commission.
- E.2.—Excess due to the labours of the Commission continuing longer than was expected.
- 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, 1937-38.

| COMMISSION OR INQUIRY. | Salaries, Wages, etc., including Reporting. | | | Travelling and Incidental Expenses. | | | Total. | | | |
|--|--|-----|----|--|-----|----|--------|-----|----|---|
| | £ | s. | d. | £ | s. | d. | £ | s. | d. | |
| Coal Imports Committee | — | | | 117 | 1 | 2 | 117 | 1 | 2 | |
| Town Tenants (Occupation Tenancies) Tribunal | — | | | 2 | 7 | 3 | 2 | 7 | 3 | |
| Committee on Physical Education in Schools | — | | | 7 | 5 | 2 | 7 | 5 | 2 | |
| Second House of the Oireachtas Commission | 25 | 0 | 0 | — | | | 25 | 0 | 0 | |
| Committee on Simplification of the spelling of Irish in Draft Constitution ... | — | | | 6 | 17 | 9 | 6 | 17 | 9 | |
| Committee of Inquiry into Ministerial and other Salaries, etc. | 75 | 0 | 0 | 104 | 4 | 3 | 179 | 4 | 3 | |
| Inter-Departmental Committee on Seasonal Migration to Great Britain | 52 | 2 | 4 | 57 | 5 | 6 | 109 | 7 | 10 | |
| Aonach Tailteann Inter-Departmental Committee | 15 | 0 | 0 | — | | | 15 | 0 | 0 | |
| | £ | 167 | 2 | 4 | 295 | 1 | 1 | 462 | 3 | 5 |

TOTAL EXPENDITURE.

EXPENDITURE from the Vote for Commissions and Special Inquiries on Commissions and Committees appointed before the year 1937-38 on account of which payments were made in the year 1937-38.

| COMMISSION OR COMMITTEE. | Year of Appointment. | Expenditure to 31st March, 1938. |
|---|----------------------|----------------------------------|
| | | £ s. d. |
| Central Savings Committee | 1923-24 | 89,183 13 11 |
| Irish Manuscripts Commission | 1928-29 | 12,099 16 10 |
| Commission of Inquiry into Banking, Currency and Credit | 1934-35 | 6,008 7 5 |
| Tribunal of Inquiry into the Marketing of Fruit and Vegetables | 1934-35 | 643 7 11 |
| Committee of Inquiry into Patent, Design and Trade Mark Law | 1935-36 | 140 9 2 |
| Town Tenants (Occupation Tenancies) Tribunal | 1935-36 | 72 8 2 |
| Coal Imports Committee | 1935-36 | 220 11 11 |
| Commission on Irish in the Civil Service | 1936-37 | 545 13 6 |
| Committee on Physical Education in Schools | 1936-37 | 7 5 2 |
| Second House of the Oireachtas Commission | 1936-37 | 140 0 9 |
| Aonach Tailteann Inter-Departmental Committee | 1936-37 | 15 0 0 |

EXTRA REMUNERATION (exceeding £30).

From this Vote an Assistant Principal and a Junior Administrative Officer of the Department of Finance received respectively £100 and £40 as Secretary and Assistant Secretary to the Commission of Inquiry into Banking, Currency and Credit, and another Assistant Principal of the said Department received £75 as Secretary to the Committee of Inquiry into Ministerial and other Salaries, etc. A Clerical Officer was paid from the Vote a gratuity of £100 and an allowance (with Bonus) at the rate of £50 per annum for special services in connection with the Irish Manuscripts Commission.

The Accounts of other Departments include the sum of £1,236, approximately, in respect of salary, etc., of staff lent to Commissions, etc., viz. :—

| | |
|---|-----|
| | £ |
| Commission of Inquiry into Banking, Currency and Credit ... | 349 |
| Commission on Irish in the Civil Service | 887 |

During a material portion of the year the members of the Tariff Commission, whose salaries are charged to Votes 19 and 22, were occupied with the subject of their report on the Marketing of Fruit and Vegetables.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
30 Mí na Samhna, 1938.

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

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1938, 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. | £ s. d. | |
| ADMINISTRATION. | | | | | | |
| A.—Salaries, Wages, and Allowances ... | 133,830 | 123,304 14 3 | 10,525 5 9 | — | — | |
| B.—Travelling Expenses ... | 12,000 | 10,451 5 7 | 1,548 14 5 | — | — | |
| C.—Incidental Expenses ... | 850 | 757 5 7 | 92 14 5 | — | — | |
| D.—Telegrams and Telephones | 1,000 | 1,274 5 0 | — | 274 5 0 | — | |
| LAND IMPROVEMENT ACTS, AND LAND ACT, 1881, LOANS. | | | | | | |
| E.1.—Salaries, Wages, and Allowances ... | 86 | 86 0 0 | — | — | — | |
| E.2.—Travelling Expenses ... | 200 | 95 8 7 | 104 11 5 | — | — | |
| E.3.—Advertisements ... | 40 | 22 11 6 | 17 8 6 | — | — | |
| GROSS TOTAL ...£ | 148,006 | 135,991 10 6 | 12,288 14 6 | 274 5 0 | — | |
| | | | Surplus of Gross Estimate over Expenditure. £12,014 9 6 | | | |
| <i>Deduct :—</i> | | | Deficiency of Appropriations in Aid realized. £3,478 1 9 | | | |
| F.—Appropriations in Aid ... | Estimated. 30,600 | Realized. 27,121 18 3 | | | | |
| NET TOTAL ...£ | 117,406 | 108,869 12 3 | Net Surplus to be surrendered. £8,536 7 9 | | | |

Estimated. Realized.

| | | |
|---|--------|-------------|
| | £ | £ s. d. |
| Extra Receipts payable to Exchequer ... | 17,000 | 18,382 10 2 |

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. Certain posts provided for in the Special Works Division were filled by officers seconded from other Departments.

B.—The travelling expenses of the Architectural and Engineering Branches were less than anticipated.

C.—The expenditure on equipment and supplies for technical staff was less than anticipated.

D.—Excess due to the general pressure of work and the consequent increased use of the telephone, and also to the fact that a telephone account for previous year became payable in the year.

E.2. and E.3.—The loans applied for during the year were less than anticipated.

F.—Appropriations in Aid:—

| | Estimated. | Realized. | |
|---|------------|-----------|-------|
| | £ | £ | s. d. |
| (1) Preliminary Expenses recovered in respect of certain loans | 50 | 45 | 10 0 |
| (2) Penal Interest on overdue loans repayments | 1,650 | 1,613 | 6 7 |
| (3) Repayments in respect of Agency Services, including Services performed for the British Government | 2,000 | 2,061 | 11 6 |
| (4) Proportion of salaries and expenses of Staff recovered as part of the cost of works under the Drainage Maintenance Act, 1924, the Arterial Drainage Act, 1925, and the Barrow Drainage Acts, 1927 and 1933 | 8,000 | 5,971 | 2 9 |
| (5) Amount recovered as Administrative Expenses in connection with Employment Schemes | 18,880 | 17,192 | 0 10 |
| (6) Miscellaneous | 20 | 238 | 6 7 |
| | £30,600 | £27,121 | 18 3 |

(1) and (2) Casual variations.

(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. The amounts recovered for expenses of Engineers, etc., comprise the following:—Arterial Drainage, £5,208 17s. 6d.; Barrow Drainage, £762 5s. 3d.

(5) Deficit due to vacancies unfilled in establishment and to certain posts being filled by officers seconded from other Departments.

(6) Sundry receipts include principally salaries of Engineers, etc., recovered from Shannon Navigation Fund and Marine Works Maintenance Fund, £176 10s. 11d.; mapping charges, £32 16s. 0d.; and transport charges, £22 11s. 0d.

EXTRA RECEIPTS.—The amount realized is the net cost of management of the Local Loans Fund in the year 1936-37, as determined by the Minister for Finance pursuant to Section 18 of the Local Loans Fund Act, 1935.

EXTRA REMUNERATION (exceeding £30).

Five Clerical Officers received extra remuneration of £36 17s. 10d., £35 12s. 5d., £35, £31 13s. 6d., and £31 1s. 0d., respectively, while acting on special duties and for extra attendance on week-days. A temporary Architectural Assistant received £52 while acting as a temporary Assistant Architect. An acting Assistant Engineer received a gratuity of £50 for special duties.

NOTES.

(1) The Account includes a sum of £709 6s. 8d. for salaries, etc., of officers on loan to other Departments. Subhead A.

(2) The Accounts of the Votes for the Office of the Minister for Finance, the Office of the Revenue Commissioners, and Lands, include the sums of £43 5s. 4d., £472 0s. 9d., and £2,437 13s. 1d., respectively, for salaries, etc., of officers on loan to this Department.

(3) Map copying work was carried out for the Land Commission without repayment. The value of these services in the year was £12 14s. 6d.

J. CONNOLLY,

Chairman and Accounting Officer.

D. Ó DONNCHADHA, *Accountant*,
Office of Public Works, Dublin,
30th November, 1938.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

STATEMENT OF RECEIPTS AND PAYMENTS BY THE COMMISSIONERS OF PUBLIC WORKS ON THE UNDERMENTIONED NON-VOTED SERVICES IN THE YEAR ENDED 31ST MARCH, 1938.

| SERVICE. | Balances, 1st April, 1937. | | | Receipts, 1937-38. | | | Payments, 1937-38. | | | Balances, 31st March, 1938. | | |
|--|-------------------------------|----|----|-----------------------|----|-----|-----------------------|----|----|-----------------------------------|----|-----|
| | £ | s. | d. | £ | s. | d. | £ | s. | d. | £ | s. | d. |
| Irish Church Fund, Loans Repayments ... | — | | | 18 | 4 | 6 | 18 | 4 | 6 | — | | |
| Sea Fisheries Act, 1883 | 588 | 12 | 5 | — | | | — | | | 588 | 12 | 5 |
| Shannon Navigation ... | 1,121 | 5 | 3 | 5,870 | 17 | 0 | 5,172 | 12 | 5 | 1,819 | 9 | 10 |
| Linen Hall ... | — | | | 145 | 14 | 10 | 145 | 14 | 10 | — | | (a) |
| Letterkenny Railway ... | — | | | 8 | 10 | 8 | 16 | 1 | 3 | Dr. 7 | 10 | 7 |
| Marine Works Act, 1902, Maintenance Fund | 1,351 | 0 | 7 | 755 | 17 | 5 | 340 | 14 | 10 | 1,766 | 3 | 2 |
| | | | | | | (b) | | | | | | (c) |

(a) A deficiency of £21 15s. 10d. in this Account during the year was met by transfer of that amount, which was charged to the Public Works and Buildings Vote, No. 11 (Subhead I.).

(b) A claim for £3 19s. 0d. for arrears of rent due to the Marine Works Maintenance Fund in respect of a site for a hut at Gortnasate Pier was waived under the authority of the Minister for Finance (Department of Finance letter S.55/16/37 of 4th June, 1937).

(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; and £1,550 Irish Free State 3½% Fourth National Loan, 1950-70.

J. CONNOLLY,

Chairman and Accounting Officer.

D. Ó DONNCHADHA, *Accountant*,
30th November, 1938.

PUBLIC WORKS AND BUILDINGS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1938, compared with the Sum Granted, for Expenditure in respect of PUBLIC BUILDINGS; for the Maintenance of certain PARKS and PUBLIC WORKS; for the Execution and Maintenance of DRAINAGE WORKS; and for sundry GRANTS-IN-AID.

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | | | | | |
|--|---------|--------------|----------------------------------|----|--------------------|----|----|------------|
| | | | Less than Granted. | | More than Granted. | | | |
| | £ | £ | s. | d. | £ | s. | d. | |
| A.—Purchase of Sites and Buildings | 24,770 | 18,819 | 0 | 3 | 5,950 | 19 | 9 | — |
| B.1.—New Works, Alterations and Additions ... | 652,832 | 517,216 | 11 | 11 | 135,615 | 8 | 1 | — |
| B.2.—Restoration of St. Enda's School (Pearse Bequest):— | | | | | | | | |
| <i>Original</i> Nil | | | | | | | | |
| <i>Supplementary</i> £2,000 | 2,000 | — | | | 2,000 | 0 | 0 | — |
| C.—Maintenance and Supplies | 180,431 | 171,674 | 15 | 1 | 8,756 | 4 | 11 | — |
| D.1.—Furniture, Fittings, and Utensils ... | 21,341 | 23,914 | 11 | 4 | — | | | 2,573 11 4 |
| D.2.—Central Furniture Stores | 500 | 807 | 3 | 7 | — | | | 307 3 7 |
| E.—Rents, Rates, etc. ... | 73,885 | 75,810 | 8 | 9 | — | | | 1,925 8 9 |
| EE.—Compensation for premises commandeered by the Army ... | 500 | 340 | 9 | 4 | 159 | 10 | 8 | — |
| F.—Fuel, Light, Water and Cleaning, etc. ... | 54,450 | 62,821 | 8 | 10 | — | | | 8,371 8 10 |
| G.—Phoenix Park National School | 108 | 99 | 3 | 1 | 8 | 16 | 11 | — |
| H.1.—River Shannon Works | 145 | 146 | 6 | 10 | — | | | 1 6 10 |
| H.2.—River Shannon Navigation—Grant-in-Aid ... | 500 | — | | | 500 | 0 | 0 | — |
| I.—Linen Hall, Dublin ... | 10 | 21 | 15 | 10 | — | | | 11 15 10 |
| J.1.—Drainage Maintenance | 10 | — | | | 10 | 0 | 0 | — |
| J.2.—Arterial Drainage ... | 30,077 | 22,754 | 11 | 5 | 7,322 | 8 | 7 | — |

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|---|-------------|--------------|---|--------------------|
| | | | Less than Granted. | More than Granted. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| J.3.—Barrow Drainage ... | 10 | 10,533 4 7 | — | 10,523 4 7 |
| J.4.—Barrow Drainage—Maintenance ... | 3,250 | — | 3,250 0 0 | — |
| J.5.—Arterial Drainage—Purchase of Machinery ... | 10 | 114 13 0 | — | 104 13 0 |
| J.6.—Arterial Drainage—Maintenance of Machinery ... | 2,500 | 4,424 0 2 | — | 1,924 0 2 |
| J.7.—Arterial Drainage—Central Repair Workshop and Stores ... | 300 | 181 13 11 | 118 6 1 | — |
| K.—Telegrams and Telephones ... | 350 | 345 0 6 | 4 19 6 | — |
| M.—St. Enda's School (Pearse Bequest) — Grant-in-Aid :— Original ... Nil Supplementary £600 | 600 | 600 0 0 | — | — |
| N.—Losses ... | — | 486 18 7 | — | 486 18 7 |
| <i>Deduct :—</i> Anticipated Savings on various Subheads (See Supplementary Estimate) ... | 1,048,579 | 911,111 17 0 | 163,696 14 6 | 26,229 11 6 |
| | 2,590 | — | 2,590 0 0 | — |
| GROSS TOTAL :— Original ...£1,045,979 Supplementary ————10 | £ 1,045,989 | 911,111 17 0 | 161,106 14 6 | 26,229 11 6 |
| | | | Surplus of Gross Estimate over Expenditure. £134,877 3 0 | |
| <i>Deduct :—</i> | Estimated. | Realized. | Deficiency of Appropriations in Aid realized. | |
| L.—Appropriations in Aid ... | 68,443 | 66,902 0 9 | £1,540 19 3 | |
| NET TOTAL :— Original ... £977,536 Supplementary ————10 | £ 977,546 | 844,209 16 3 | Net Surplus to be surrendered. £133,336 3 9 | |

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

| | |
|---|---|
| £ | £ |
|---|---|

| | | |
|---|---|----|
| Extra Receipts payable to Exchequer ... | — | 41 |
|---|---|----|

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

The payments made in the year were as follows:—

| SERVICE. | AMOUNT. | DEPARTMENT OF FINANCE | |
|---|-------------|-----------------------|--|
| | | AUTHORITY. | |
| | £ s. d. | | |
| DEPARTMENT OF FINANCE : | | | |
| Dublin : Custom House | 18,254 5 6 | S.1/4/35. | |
| Bridgend, Co. Donegal : Customs Hut ... | 53 19 4 | S.2/25/34. | |
| Moybridge, Co. Monaghan : Customs Hut ... | 47 12 2 | S.2/25/34. | |
| Tullynagrow, Co. Monaghan : Customs Hut ... | 25 19 3 | S.2/25/34. | |
| DEPARTMENT OF JUSTICE : | | | |
| Gárda Síochána. | | | |
| Co. Cork : Carrigaline | 1 9 8 | S.14/13/35. | |
| Rathcormack | 100 0 0 | S.14/52/26. | |
| Co. Donegal : Lagg | 38 3 0 | S.14/2/36. | |
| Co. Mayo : Louisburgh | 3 13 8 | S.14/21/34. | |
| Co. Wexford : Baldwinstown | 45 0 0 | S.14/17/35. | |
| Ballycullane | 48 18 0 | S.14/9/36. | |
| Carrickbyrne | 20 0 0 | S.14/2/31. | |
| Hollyfort | 50 19 8 | S.14/5/36. | |
| Kilmore Quay | 30 0 0 | S.14/8/36. | |
| DEPARTMENT OF DEFENCE : | | | |
| Volunteer Force—Instructional Halls. | | | |
| Co. Donegal : Rockhill House | 84 0 0 | S.7/11/35. | |
| DEPARTMENT OF LANDS : | | | |
| Geesala Knitting Industry | 15 0 0 | S.29/2/33. | |
| TOTAL | £18,819 0 3 | | |

B.1.—The saving was mainly due to the fact that progress on the various works provided for was, generally, less than anticipated, being to a great extent dependent on factors which cannot be controlled by the Commissioners.

A detailed statement of the expenditure is given on pages 33 to 47.

B.2.—Work postponed.

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

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

D.2.—Owing to more extensive demands from Government Departments larger stocks of standard supplies were necessary for store purposes during the year. The value of stocks held in the Central Furniture Stores at 31st March, 1938, was £3,250.

E.—Excess due to new tenancies which were not anticipated when the Estimate was framed.

EE.—Certain claims did not mature for payment within the year.

F.—Excess due mainly to higher prices of coal than anticipated and to the purchase of reserve stocks for which provision had not been made.

G.—A casual variation.

H.1.—A casual variation.

H.2.—The balance in the Shannon Navigation Fund remained in credit throughout the year and issues from the Grant-in-Aid were not required.

I.—The receipts on the property during the year were £123 19s. 0d. and the expenditure £145 14s. 10d. leaving a deficit of £21 15s. 10d. which was charged to this Subhead.

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

J.2.—The preliminary arrangements in connection with certain proposed schemes were not sufficiently advanced to enable works to be commenced within the year and progress on other schemes was less than anticipated.

J.3.—When the Estimate was prepared it was expected that the Final Award would have been issued by the 31st March, 1937. The Award was not issued until the 30th March, 1938. The actual expenditure within the year was £24,895 11s. 11d. offset by receipts from the disposal of plant and stores amounting to £203 6s. 6d. The total expenditure on the scheme to 31st March, 1938, was £544,176 10s. 9d. of which £273,759 0s. 10d. was charged to Local Loans Advances.

J.4.—Not required as the Final Award on Barrow Drainage Scheme was not issued prior to 31st March, 1937.

J.5.—The expenditure within the year represents portion of the cost of additional machinery. Department of Finance letters S.59/11/34 of 20th July, 1937, and 12th April, 1938, sanction expenditure.

J.6.—The overhaul of more machines than anticipated was undertaken during the year.

J.7.—The expenditure remaining on charge represents the excess of expenditure on wages and purchases of stores, etc., over the charges for work done and stores, etc., issued for Drainage Schemes, etc., and depends on varying circumstances which it is difficult to forecast. The value of stocks held at 31st March, 1938, was £4,300.

K.—A casual variation.

N.—The items included are :—Amount of Court Award to Contractor at Baldonnel Aerodrome, £450 (*See* also Subhead B. No. 130, Department of Finance letter S.7/12/32 of 25th March, 1937); Payments for employees' share of Insurance contributions and losses of benefits £36 8s. 7d. (Department of Finance letters E.8/15/35 of 13th October, 1936, and E.8/7/36 of 30th December, 1936); compensation for damaged clothing 10s. 0d. (Department of Finance letter S.102/10/37 of 6th January, 1938). *See* also Notes.

L.—Appropriations in Aid :—

| | Estimated. | | Realized. | |
|---|------------|-------|-----------|-------|
| | £ | s. d. | £ | s. d. |
| 1. Rents and Fines | 22,500 | | 22,291 | 16 0 |
| 2. Harbour Tolls, Dues, etc. | 20,000 | | 21,008 | 0 5 |
| 3. Sale of surplus and obsolete stores, old materials, etc. | 1,000 | | 1,407 | 6 7 |
| 4. Hire of Excavators to Drainage Districts, etc. | 4,000 | | 4,237 | 8 6 |
| 5. Hire of Dredgers and other Plant | 1,000 | | 840 | 0 8 |
| 6. Sales of Farm and Garden Produce | 1,500 | | 2,146 | 4 8 |
| 7. Admission Tickets at Parks, Piers, etc. | 2,500 | | 3,042 | 5 4 |

| | Estimated. | Realized. | | |
|--|------------|-----------|----|----|
| | £ | £ | s. | d. |
| 8. Lettings of Sporting, Fishing Rights, etc. ... | 250 | 559 | 17 | 4 |
| 9. Recoveries from other Departments, etc., for services carried out on repayment terms. (See Subheads C., D.I., E. and F.) ... | 1,173 | 1,589 | 5 | 8 |
| 10. Recoveries from Drainage Districts, etc., in connection with Central Repair Workshops and Stores. (See Subhead J.7.) ... | 10 | — | | |
| 11. Contribution from the Vote for Property Losses Compensation in respect of expenditure out of Subhead B. New Works, on the restoration of damaged or destroyed Government buildings ... | 13,510 | 8,940 | 5 | 10 |
| 12. Miscellaneous ... | 1,000 | 839 | 9 | 9 |
| | £68,443 | £66,902 | 0 | 9 |

1. A casual variation.

2. Surplus due to increased Harbour receipts, etc.

3. The receipts include :—Sale of furniture from Central Furniture Stores, £366 12s. 3d. ; Sale of plant from Central Repair Workshops, £150 ; Sale of Motor Launch, £111 ; Auction at Munster Institute, £94 11s. 0d. ; Sundry sales of miscellaneous stores, etc., £685 3s. 4d.

4. Surplus due to unanticipated hirings to outside bodies. The receipts include (a) Drainage Districts, £3,842 8s. 6d. ; (b) other hirings, £395.

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

6. The receipts, which were higher than anticipated, included :—Bourn-Vincent Memorial Park, £852 18s. 8d. ; former Chief Secretary's Lodge, Phoenix Park, £503 4s. 6d. ; Royal Hospital Gardens, £447 14s. 6d. ; ex-Military properties, £213 8s. 0d.

7. Surplus due to increased receipts at Bourn-Vincent Memorial Park (£1,548 2s. 9d.) and Dún Laoghaire Harbour (£1,193 14s. 9d.).

8. The following sums were realized at Bourn-Vincent Memorial Park :—Fishing, £219 17s. 4d. ; Deerstalking, £200 ; Woodcock Rough Shooting, £140.

9. The receipts were :—Widows' and Orphans' Pensions Department, £1,243 7s. 8d. ; Post Office Savings Bank, £270 18s. 0d. ; National University, £75.

10. The expenditure on the Workshop and Stores exceeded the receipts during the year. (See Subhead J. 7 above).

11. Expenditure on the reconstruction of damaged property was less than anticipated.

12. The principal items are :—Medical Practitioners' Scheme for British ex-service men, £89 ; Sale of water to shipping, £87 3s. 0d. ; Balance of local contributions to cost of National Schools, £147 8s. 5d. ; Licences, Phoenix Park, £60 4s. 0d. ; Contractors' Deposits unclaimed, £47.

EXTRA RECEIPTS.—Sale of surplus property, Dún Laoghaire Harbour, £41.

NOTES.

Furniture and stores surplus to Army requirements and valued at £52 3s. 4d. were taken over by the Commissioners from the Army and used at Coláiste Einne, Co. Galway (£20), and Shannon Airport (£32 3s. 4d.). Subhead B. Nos. 71 and 100, (Department of Finance letters S.8/13/37 of 13th May, 1937, and S.8/33/37 of 23rd October, 24th November, 1937, and 12th May, 1938).

In connection with the adaptation of the premises in Kildare Place, Dublin, for the Census Branch of the Department of Industry and Commerce an expenditure of £44 18s. 3d. was incurred on special works of segregating of adjoining premises with a view to the protection of the Central Government Buildings. Subhead B. No. 93. (Department of Finance letter S.2/35/35 of 20th August, 1937).

An *ex gratia* payment of £2 was made to the owner of sheep accidentally drowned in a tank at Dublin Airport Works. Subhead B. No. 99. (Department of Finance letter S.102/1/38 of 11th January, 1938).

An allowance of £11 9s. 5d. over his contract price was made to a contractor for supplies to the Shannon Airport as the delivery of supplies was interrupted owing to labour troubles and prices had risen in the meantime. Subhead B. (Department of Finance letter S.9/13/37 of 18th August, 1937).

On the 28th July, 1937, Customs Frontier Posts were maliciously damaged or destroyed at Annavackey, Carrickarnon, Clones, Culloville, Drumbilla, Swanlinbar, Tullynagrow and Tyholland and during the year the following expenditure was incurred in making good the damage or providing suitable alternative accommodation, viz. :— Subhead B. £1,243 7s. 11d. ; Subhead C. £8 16s. 6d. ; Subhead D. £2 18s. 6d. In addition redundant stores, etc., to the value of £42 2s. 6d., were utilized in replacement of destroyed articles. Claims for compensation under the Malicious Injuries Acts were lodged in respect of the Government property so damaged or destroyed and the following Awards were made by the Courts and will when received so far as they cover the Commissioners' property be brought to credit of the Vote for Public Works and Buildings as Appropriations in Aid, viz. :—

| | | | £ | s. | d. |
|-------------|-----|-----|-----|----|----|
| Annavackey | ... | ... | 68 | 15 | 9 |
| Clones | ... | ... | 81 | 19 | 1 |
| Culloville | ... | ... | 64 | 11 | 3 |
| Drumbilla | ... | ... | 83 | 15 | 9 |
| Swanlinbar | ... | ... | 245 | 0 | 0 |
| Tullynagrow | ... | ... | 10 | 13 | 4 |
| Tyholland | ... | ... | 124 | 13 | 3 |

A claim, lodged against the Louth County Council in respect of the damage at Carrickarnon, which was estimated at £318, was dismissed by the Court as it transpired that the Post was situated not in County Louth but in County Armagh and in accordance with the directions of the Minister for Finance a claim was not made against the Armagh County Council (Department of Finance letters S.102/20/37 of 30th July, 1937, and 3rd March, 1938). See also Subhead B.—New Works Nos. 9 and 161.

Expenditure on restoration of damage by fire was incurred within the year at buildings occupied by (1) the Department of Education, £450 ; (2) the Revenue Department, £38 3s. 1d. ; and (3) the Land Commission, £26 11s. 5d. Subhead C.

£283 17s. 3d. was expended within the year on restoration of premises maliciously damaged in November, 1937, at Exchange Court, Dublin, in respect of which a claim for compensation was presented under the Malicious Injuries Acts, and was under consideration at the close of the year.

An equestrian statue in St. Stephen's Green was maliciously damaged in May, 1937, and a claim for compensation under the Malicious Injuries Acts was duly lodged and was awaiting hearing in the Court at the close of the year.

£150 was paid to a window cleaning contractor in the Dublin District for extra work executed during the periods 10th October, 1929, to 9th October, 1932, and 1st December, 1932, to 30th November, 1935. Subhead C. (Department of Finance letter S.9/10/37 of 20th May, 1937).

Included under Subhead C. are the following payments, made in settlement of claims for reinstatements, dilapidations, etc., on the surrender of premises formerly used as Gárda Síochána Barracks:—Dromore West, £40 (Department of Finance letter S.14/25/30 of 20th August, 1937); Ravensdale, £52 (Department of Finance letter S.14/4/38 of 4th March, 1938).

An *ex gratia* payment of £6 7s. 6d. to cover increased cost of materials was made to a contractor for works at Coláiste Brighde. Subhead C. (Department of Finance letter S.22/1/33 of 5th February, 1938).

In consideration of advances in the cost of materials between the dates of submission and acceptance of his tender a contractor for work at Roscommon Post Office was granted an allowance of £2 10s. 0d. as an increase on his contract price. Subhead C. (Department of Finance letter S.9/14/37 of 19th August, 1937).

An *ex gratia* payment of £6 19s. 0d. was made to the owner of premises adjoining Ballinasloe Post Office for damage done to his property owing to defects in roof of Post Office building (Department of Finance letter S.102/11/37 of 5th May, 1937).

On the surrender of premises formerly used as a telephone exchange at Drumcondra, Dublin, a sum of £90 was paid in settlement of claims for reinstatement, etc., and the landlord was also allowed to retain property valued at £10. Subhead C. (Department of Finance letter S.38/8/34 of 8th April, 1938).

A claim for £122 9s. 10d. against the hirer of a Dredger for damage sustained to the vessel while on hire in September, 1932, was settled with the approval of the Minister for Finance on payment of a sum of £50, the balance of £72 9s. 10d. being charged to Subhead C. Maintenance. (Department of Finance letter S.102/12/37 of 27th April, 1937).

Articles valued at £15 and surplus to requirements at the ex-Viceregal Lodge were handed over by the Commissioners to the Department of Defence.

Stores valued at £11 7s. 6d. and surplus to requirements at Haulbowline Dockyard were transferred to Dún Laoghaire Harbour. See also Vote for Haulbowline Dockyard, No. 27.

Losses of stores, etc., from stock, valued at £12 2s. 10d. were written off during the year under the authority of the Commissioners.

A claim for £13 17s. 6d. against a former officer of the Army for use and occupation of official quarters at the Royal Hospital after the period for which he was officially entitled to retain the quarters was waived with the approval of the Minister for Finance. Subhead L. (Department of Finance letter S.55/45/27 of 30th June, 1937).

Following legal proceedings by a contractor for work at Baldonnell Aerodrome for extra payment in consequence of the determination of his contract, a sum of £450 awarded by the Court was duly paid to him and charged to Subhead N. (Department of Finance letter S.7/12/32 of 25th March, 1937). See also Subhead B. No. 130.

In respect of employees who had not previously been regarded as insurable a sum of £31 8s. 7d. was paid as the employees' share of Insurance Contributions and £5 for loss of benefits. Subhead N. (Department of Finance letters E.8/15/35 of 13th October, 1936, and E.8/7/36 of 30th December, 1936).

Telephone Capital Account.—The net expenditure during the year on Post Office buildings charged to the Telephone Capital Account amounted to £2,185 16s. 10d.

The following sums were expended out of the Employment Schemes Vote, 1937-38, for the benefit of properties in the Commissioners' charge:—

| | £ | s. | d. |
|----------------------------------|-----|----|----|
| Coláiste Moibhí | 86 | 9 | 4 |
| Griffith Barracks roadway | 125 | 0 | 0 |

The following sums allocated out of the funds provided under the Unemployment Relief Act, 1931, were expended in the year 1937-38 for the benefit of similar properties :—

| — | Expenditure, 1937-38. | Expenditure in previous years. | Total Expenditure to 31st March, 1938. |
|--|--------------------------|--------------------------------------|---|
| | £ s. d. | £ s. d. | £ s. d. |
| Inchicore and Longmeadows Estate— Conversion into Park | 204 10 3 | 37,631 19 9 | 37,836 10 0 |

J. CONNOLLY,

Chairman and Accounting Officer.

D. Ó DONNCHADHA,
Accountant,

OFFICE OF PUBLIC WORKS,
30th November, 1938.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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., 1937-38.

| Service. | Vote. | Expenditure. | Balance. | |
|---|--------|--------------|-------------|---------|
| | | | Unexpended. | Excess. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| OIREACHTAS : | | | | |
| 1.—Improvement of Entrance (Revote) | 10 | — | 10 0 0 | — |
| 2.—Improvement of Lighting of Dáil Chamber, etc. ... | 750 | 17 2 10 | 732 17 2 | — |
| 3.—Preparation of Busts of Pádraig Pearse and other National Leaders (Revote) | 600 | 150 1 6 | 449 18 6 | — |
| DEPARTMENT OF FINANCE : | | | | |
| 4.—Dublin Custom House : Additional Reconstruction Work (Revote £10) | 10,000 | — | 10,000 0 0 | — |
| 5.—Dublin Custom House : Renewal of Statues (Revote) | 10 | — | 10 0 0 | — |
| 6.—Athlone : New Public Offices (Revote £1,500) | 9,000 | 3,525 18 5 | 5,474 1 7 | — |
| 7.—Castlebar Public Offices : Adaptations | 350 | 310 15 1 | 39 4 11 | — |
| 8.—Galway Custom House : Extension (Revote £3,000) | 5,000 | — | 5,000 0 0 | — |
| 9.—Customs Frontier Posts : Provision of Married Quarters and Office Accommodation (Revote) | 5,000 | | 4,866 14 2 | — |
| (a) Bridgend | | 127 11 9 | | |
| (b) Clones | | 5 14 1 | | |

OBSERVATIONS.

1. Postponed.
2. Preliminary work. D.F. letter S.102/22/37 of 18th March, 1938, sanctions expenditure of £750.
3. No. 2 of 1936-37. D.F. letters S.102/18/35 of 26th October, and 23rd November, 1935, sanction expenditure of £1,500. Expended £781 19s. 10d. In progress.
4. Postponed.
5. No. 4 of 1936-37. Postponed. £3 6s. 1d. expended in 1931-32 on preliminary work.
6. No. 5 of 1936-37. D.F. letters S.55/9/31 of 26th April, 1935, 2nd March, 1937, and 27th June, 1938, sanction expenditure of £19,631. Expended £10,290 8s. 5d. In progress.
7. D.F. letter S.14/21/31 of 28th July, 1937, sanctions expenditure of £418. In progress.
8. No. 6 of 1936-37. Postponed. £1 5s. 0d. expended in 1935-36 on preliminary work.
9. (a) Bridgend, Co. Donegal. Erection of new Customs Station. D.F. letter S.2/25/34 of 29th April, 1938, sanctions expenditure of £8,899 4s. 10d. In progress.
(b) Clones, Co. Monaghan. Erection of new Customs Station. D.F. letter S.2/25/34 of 29th April, 1938, sanctions expenditure of £3,043 0s. 2d. In progress.
See also Notes.

| Service. | Vote. | Expenditure. | Balance. | |
|---|-------|--------------|-------------|------------|
| | | | Unexpended. | Excess. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| DEPARTMENT OF FINANCE —continued. | | | | |
| 10.—Office of Public Works : Further extension ... | 700 | 1,755 19 8 | — | 1,055 19 8 |
| 11.—Office of Public Works : New Furniture Store ... | 7,500 | 6,578 1 0 | 921 19 0 | — |
| 12.—Civil Service Commission : 45 Upper O'Connell St. : Extension (Revote £3,500) | 9,000 | 5,499 1 2 | 3,500 18 10 | — |
| 13.—Ordnance Survey : Im- proved Sewerage System | 10 | — | 10 0 0 | — |
| DEPARTMENT OF JUSTICE : | | | | |
| 14.—Gárda Síochána Head- quarters, Kilmainham : Heating Installation ... | 750 | — | 750 0 0 | — |
| GÁRDA SÍOCHÁNA BARRACKS : DUBLIN METROPOLITAN AREA : | | | | |
| 15.—Kilmainham : New Bar- rack (Revote £3,600) ... | 7,000 | 5,814 7 0 | 1,185 13 0 | — |
| 16.—Kimmage : New Barrack | 10 | — | 10 0 0 | — |
| 17.—Stillorgan : New Barrack | 10 | 4 8 6 | 5 11 6 | — |
| Co. CARLOW. | | | | |
| 18.—Leighlinbridge : New Bar- rack ... | 500 | — | 500 0 0 | — |
| Co. CLARE. | | | | |
| 19.—Scarriff : New Barrack (Revote £700) ... | 1,250 | 1,042 13 3 | 207 6 9 | — |

OBSERVATIONS—continued.

10. No. 9 of 1936-37. D.F. letters S.1/2/33 of 20th August, 1936, and 24th December, 1938, sanction expenditure of £11,839 15s. 4d. Expended £9,759 17s. 0d. Completed. Further payment to be made.
11. No. 145 of 1936-37. D.F. letter S.2/49/35 of 18th August, 1936, sanctions expenditure of £6,800. Expended £6,660 3s. 11d. Completed. Further payment to be made.
12. No. 10 of 1936-37. D.F. letter S.2/20/34 of 28th October, 1936, sanctions expenditure of £12,000. Expended £6,879 7s. 4d. In progress.
13. Postponed.
14. Postponed.
15. No. 16 of 1936-37. D.F. letter S.14/2/33 of 17th February, 1937, sanctions expenditure of £8,000. Expended £5,824 12s. 11d. In progress.
16. Postponed.
17. Preliminary work.
18. Postponed.
19. D.F. letter S.14/19/32 of 13th May, 1937, sanctions expenditure of £1,900. In progress.

| Service. | Vote. | Expenditure. | Balance. | |
|---|-------|--------------|-------------|----------|
| | | | Unexpended. | Excess. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| DEPARTMENT OF JUSTICE | | | | |
| <i>—continued.</i> | | | | |
| Co. CORK. | | | | |
| 20.—Carrigaline: New Barrack (Revote £600) ... | 800 | 1,745 14 1 | — | 945 14 1 |
| 21.—Cobh: Adaptation (Re- vote) ... | 350 | 472 13 5 | — | 122 13 5 |
| 22.—Timoleague: New Barrack (Revote £500) ... | 1,350 | 1,513 14 0 | — | 163 14 0 |
| 23.—Whitegate: New Barrack (Revote) ... | 10 | — | 10 0 0 | — |
| Co. DONEGAL. | | | | |
| 24.—Dungloe: Adaptation (Revote) ... | 500 | — | 500 0 0 | — |
| 25.—Dunkineely, Ex-R.I.C. Barrack: Restoration (Revote) ... | 900 | 1,149 0 0 | — | 249 0 0 |
| 26.—Lagg (Malin): New Bar- rack ... | 500 | — | 500 0 0 | — |
| Co. DUBLIN. | | | | |
| 27.—Rathcoole: New Barrack (Revote £200) ... | 820 | 965 2 3 | — | 145 2 3 |
| 28.—Rathfarnham: New Bar- rack ... | 2,000 | — | 2,000 0 0 | — |
| Co. GALWAY. | | | | |
| 29.—Ballinasloe: New Barrack (Revote £300) ... | 4,000 | 4,995 7 4 | — | 995 7 4 |
| 30.—Croggs: New Barrack (Revote £1,300) ... | 1,350 | 361 18 4 | 988 1 8 | — |
| 31.—Kiltormer: New Barrack | 200 | 244 11 4 | — | 44 11 4 |
| 32.—Lettermore: Adaptation | 10 | — | 10 0 0 | — |

OBSERVATIONS—continued.

20. D.F. letter S.14/13/35 of 4th May, 1937, sanctions expenditure of £1,800. Completed.
21. D.F. letter S.14/18/35 of 21st April, 1937, sanctions expenditure of £463. Completed.
22. No. 21 of 1936-37. D.F. letter S.14/12/35 of 14th November, 1935, sanctions expenditure of £1,850. Expended £1,526 2s. 1d. In progress.
23. Postponed.
24. Postponed.
25. No. 24 of 1936-37. D.F. letter S.14/7/27 of 13th July, 1936, sanctions expenditure of £1,500. Expended £1,154 16s. 5d. In progress.
26. Postponed.
27. No. 26 of 1936-37. D.F. letter S.14/25/33 of 9th September, 1936, sanctions expenditure of £1,575. Expended £1,478 10s. 2d. Completed.
28. Postponed.
29. No. 27 of 1936-37. D.F. letter S.14/24/30 of 15th April, 1937, sanctions expenditure of £5,900. Expended £4,996 13s. 11d. In progress.
30. No. 28 of 1936-37. D.F. letter S.14/3/32 of 22nd March, 1937, sanctions expenditure of £1,380. Expended £374 3s. 8d. In progress.
31. No. 29 of 1936-37. D.F. letter S.14/16/31 of 29th October, 1935, sanctions expenditure of £1,450. Expended £1,331 16s. 11d. Completed.
32. Postponed.

| Service. | Vote. | Expenditure. | Balance. | |
|---|-------|--------------|-------------|----------|
| | | | Unexpended. | Excess. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| DEPARTMENT OF JUSTICE | | | | |
| —continued. | | | | |
| Co. GALWAY—continued. | | | | |
| 33.—Salthill: Adaptation (Revote) | 500 | 20 7 11 | 479 12 1 | — |
| 34.—Shanaglish: New Barrack (Revote £300) | 1,350 | 1,500 10 8 | — | 150 10 8 |
| 35.—Woodford: Adaptation (Revote) | 200 | 351 3 4 | — | 151 3 4 |
| Co. KERRY. | | | | |
| 36.—Rathmore: New Barrack (Revote £10) | 1,450 | 1,115 0 0 | 335 0 0 | — |
| 37.—Waterville: Adaptation | 10 | — | 10 0 0 | — |
| Co. KILDARE. | | | | |
| 38.—Kilcullen: New Barrack | 500 | 835 7 11 | — | 335 7 11 |
| Co. KILKENNY. | | | | |
| 39.—Inistioge: New Barrack (Revote) | 1,000 | 6 6 9 | 993 13 3 | — |
| 40.—Johnstown: New Barrack (Revote) | 650 | 1,328 8 8 | — | 678 8 8 |
| Co. LETTRIM. | | | | |
| 41.—Carrick-on-Shannon: Adaptation (Revote £300) | 600 | — | 600 0 0 | — |
| Co. LIMERICK. | | | | |
| 42.—Ballylanders: New Barrack | 10 | — | 10 0 0 | — |
| Co. LOUTH. | | | | |
| 43.—Dundalk Prison: Adaptation as Garda Síochána Barrack | 10 | — | 10 0 0 | — |

OBSERVATIONS—continued.

33. No. 30 of 1936–37. £20 19s. 3d. expended on preliminary work.
34. No. 31 of 1936–37. D.F. letter S.14/9/34 of 25th February, 1937, sanctions expenditure of £1,700. Expended £1,503 19s. 2d. In progress.
35. No. 32 of 1936–37. D.F. letter S.14/5/33 of 27th September, 1935, sanctions expenditure of £600. Expended £633 2s. 11d. Completed.
36. No. 33 of 1936–37. D.F. letter S.14/18/32 of 31st July, 1936, sanctions expenditure of £1,650. Expended £1,118 12s. 1d. In progress.
37. Postponed.
38. D.F. letter S.14/4/36 of 30th September, 1937, sanctions expenditure of £1,900. In progress.
39. No. 34 of 1936–37. £6 7s. 7d. expended on preliminary work.
40. D.F. letter S.14/13/31 of 7th May, 1937, sanctions expenditure of £1,600. In progress.
41. Postponed.
42. Postponed.
43. Postponed.

| Service. | Vote. | Expenditure. | Balance. | |
|--|-------|--------------|-------------|------------|
| | | | Unexpended. | Excess. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| DEPARTMENT OF JUSTICE | | | | |
| <i>—continued.</i> | | | | |
| Co. MAYO. | | | | |
| 44.—Foxford: New Barrack (Revote) | 1,400 | 1,425 6 4 | — | 25 6 4 |
| 45.—Louisburgh: New Barrack (Revote £1,100) | 1,400 | 931 15 4 | 468 4 8 | — |
| Co. OFFALY. | | | | |
| 46.—Tullamore: New Barrack | 1,500 | 1,809 16 4 | — | 309 16 4 |
| Co. ROSCOMMON. | | | | |
| 47.—Ballintubber: New Barrack (Revote £950) | 1,300 | 1,148 2 3 | 151 17 9 | — |
| 48.—Carrowreagh: New Barrack (Revote £1,000) | 1,500 | 6 2 0 | 1,493 18 0 | — |
| 49.—Roscommon: Adaptation | 500 | — | 500 0 0 | — |
| Co. SLIGO. | | | | |
| 50.—Achonry: New Barrack | 10 | — | 10 0 0 | — |
| Co. WESTMEATH. | | | | |
| 51.—Rochfortbridge: New Barrack | 10 | — | 10 0 0 | — |
| Co. WEXFORD. | | | | |
| 52.—Baldwinstown (Duncormick): New Barrack (Revote £10) | 400 | 5 15 9 | 394 4 3 | — |
| 53.—Ballycullane: New Barrack | 200 | — | 200 0 0 | — |
| 54.—Coolgreany: Adaptation (Revote) | 10 | — | 10 0 0 | — |
| 55.—Hollyfort: New Barrack | 200 | — | 200 0 0 | — |
| 56.—Kilmore Quay: New Barrack | 100 | — | 100 0 0 | — |
| 57.—Wexford: New Barrack (Revote £3,800) | 7,500 | 11,250 11 4 | — | 3,750 11 4 |

OBSERVATIONS—continued.

44. No. 40 of 1936-37. D.F. letter S.14/8/34 of 13th September, 1935, sanctions expenditure of £1,500. Expended £1,429 16s. 9d. In progress.
45. No. 41 of 1936-37. D.F. letter S.14/21/34 of 24th December, 1934, sanctions expenditure of £1,550. Expended £932 1s. 11d. In progress.
46. No. 43 of 1936-37. D.F. letters S.14/50/26 of 15th September, 1934, and 22nd April, 1936, sanction expenditure of £4,700. Expended £4,768 11s. 1d. Completed.
47. No. 44 of 1936-37. D.F. letter S.14/2/34 of 18th January, 1937, sanctions expenditure of £1,500. Expended £1,154 9s. 5d. In progress.
48. No. 45 of 1936-37. £12 16s. 3d. expended on preliminary work.
49. Postponed.
50. Postponed.
51. Postponed.
52. Preliminary work.
53. Postponed.
54. No. 50 of 1936-37. Postponed. £6 5s. 9d. expended on preliminary work in 1934-35.
55. Postponed.
56. Postponed.
57. No. 51 of 1936-37. D.F. letter S.14/14/33 of 22nd March, 1937, sanctions expenditure of £12,000. Expended £11,594 14s. 7d. In progress.

| Service. | Vote. | Expenditure. | Balance. | |
|--|---------|--------------|-------------|----------|
| | | | Unexpended. | Excess. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| DEPARTMENT OF JUSTICE | | | | |
| —continued. | | | | |
| 58.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER GÁRDA SÍOCHÁNA BARRACKS Kilkenny (Parliament Street) : Renovations | 5,000 | 229 15 8 | 4,770 4 4 | — |
| 59.—ELECTRIC LIGHTING AT GÁRDA SÍOCHÁNA BARRACKS | 1,000 | 914 9 8 | 85 10 4 | — |
| 60.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS | 3,000 | 1,558 0 3 | 1,441 19 9 | — |
| 61.—BOATHOUSES | 10 | — | 10 0 0 | — |
| DEPARTMENT OF LOCAL GOVERNMENT AND PUBLIC HEALTH : | | | | |
| 62.—Dundrum Asylum : Electric Installation ... | 1,300 | 24 1 9 | 1,275 18 3 | — |
| DEPARTMENT OF EDUCATION : | | | | |
| 63.—National Education Buildings, 29 Marlboro' Street : Heating Installation ... | 450 | — | 450 0 0 | — |
| 64.—Technical Instruction Branch : Heating Installation (Revote £1,400) ... | 1,550 | — | 1,550 0 0 | — |
| NATIONAL SCHOOLS. | | | | |
| 65.—Grants for Building, Enlarging, Enclosing, etc. | 200,000 | 159,284 14 3 | 40,715 5 9 | — |
| 66.—Kilkenny New National School and Teacher's Residence (Revote) ... | 1,000 | 1,245 18 2 | — | 245 18 2 |

OBSERVATIONS—continued.

58. D.F. letters S.14/3/36 of 10th March, 1936, and 19th July, 1938, sanction expenditure of £282 4s. 2d. Completed. Further payment to be made.
59. See details on page 48.
60. See details on pages 48–49.
61. Postponed.
62. Preliminary work.
63. Postponed.
64. Postponed.
65. Sufficient grants did not mature for payment to require the expenditure of the entire provision.
66. No. 61 of 1936–37. D.F. letter S.55/33/32 of 27th June, 1936, sanctions expenditure of £3,000. Expended £2,768 10s. 7d. In progress. In connection with the provision of these premises the Co. Kilkenny Vocational Education Committee paid a fine of £3,000 which was accounted for as Appropriations in Aid of the Vote (£1,500 in 1936–37 and £1,500 in 1937–38).

| Service. | Vote. | Expenditure. | Balance. | |
|--|--------|--------------|-------------|---------|
| | | | Unexpended. | Excess. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| DEPARTMENT OF EDUCATION—continued. | | | | |
| MODEL SCHOOLS. | | | | |
| 67.—Central Model Schools: Heating Installation (First Section) (Revote £1,100) | 1,200 | — | 1,200 0 0 | — |
| 68.—Alterations | 500 | | 115 2 11 | — |
| (a) Cork | | 109 4 0 | | |
| (b) Sligo | | 275 13 1 | | |
| PREPARATORY COLLEGES. | | | | |
| 69.—Coláiste Brighde, Ballyconnell: Fire Escape Staircases (Revote) | 500 | 12 19 9 | 487 0 3 | — |
| 70.—Coláiste Brighde, Ballyconnell: Improvement of Cattleman's Residence (Revote) | 300 | 245 0 0 | 55 0 0 | — |
| 71.—Coláiste Einne, Co. Galway: Erection and Equipment (Revote £3,000) | 30,000 | 22,862 5 8 | 7,137 14 4 | — |
| 72.—Coláiste Íde, Dingle: Water Treatment Plant (Revote) | 300 | — | 300 0 0 | — |
| 73.—Coláiste na Mumhan, Ballyvourney: Erection and Equipment (Revote £10,000) | 40,000 | 24,250 9 3 | 15,749 10 9 | — |
| 74.—Secondary School, 25 and 26 Parnell Square: Grant for Adaptation (Revote) | 1,000 | — | 1,000 0 0 | — |
| INSTITUTIONS OF SCIENCE AND ART. | | | | |
| 75.—Kilmainham Jail: Adaptation as Historical Museum | 1,000 | — | 1,000 0 0 | — |
| 76.—National Gallery: Electric Installation | 10 | — | 10 0 0 | — |

OBSERVATIONS—continued.

67. Postponed.
68. (a) Provision and installation of gas radiators in Boys' School. Completed.
 (b) Resurfacing playgrounds, etc. D.F. letter S.9/17/37 of 13th July, 1938, sanctions expenditure of £275 13s. 1d. Completed.
69. Preliminary work.
70. No. 65 of 1936-37. Expended £245 16s. 1d. In progress.
71. No. 66 of 1936-37. D.F. letter S.22/4/34 of 14th May, 1934, sanctions expenditure. Revised estimate £130,000. Expended £124,874 12s. 4d. In progress. See also Notes.
72. Postponed.
73. No. 68 of 1936-37. D.F. letter S.25/1/29 of 24th July, 1929, sanctions expenditure. Revised estimate £85,200. Expended £63,857 11s. 4d. In progress.
74. Completed in 1936-37. (No. 69 of 1936-37),
75. Postponed.
76. Postponed.

| Service. | Vote. | Expenditure. | Balance. | |
|---|--------|--------------|-------------|---------|
| | | | Unexpended. | Excess. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| DEPARTMENT OF EDUCATION—continued. | | | | |
| INSTITUTIONS OF SCIENCE AND ART—continued. | | | | |
| 77.—National Gallery: Extension (Revote) ... | 10 | — | 10 0 0 | — |
| 78.—National Library and National Museum: Renewal of Defective Stonework (Revote) ... | 5,000 | — | 5,000 0 0 | — |
| 79.—National Museum: Additional Accommodation, Ex-Viceregal Lodge (Revote) ... | 10,000 | 10 4 3 | 9,989 15 9 | — |
| 80.—National Museum: Improved Lighting (Revote £10) ... | 500 | — | 500 0 0 | — |
| DEPARTMENT OF AGRICULTURE: | | | | |
| 81.—Ballyhaise Agricultural Station: Water Supply | 250 | — | 250 0 0 | — |
| 82.—Munster Institute: Heating Installation (Revote) | 2,000 | 1,604 17 0 | 395 3 0 | — |
| 83.—Veterinary College: Improvements ... | 5,000 | — | 5,000 0 0 | — |
| 84.—Botanic Gardens: Further Improvements ... | 295 | — | 295 0 0 | — |
| 85.—Botanic Gardens: Outdoor Foreman's Lodge | 10 | — | 10 0 0 | — |
| FISHERY HARBOURS. | | | | |
| 86.—Dredging Operations ... | 400 | | 13 0 6 | — |
| (a) Arklow ... | | 300 0 0 | | |
| (b) Balbriggan ... | | 86 19 6 | | |
| 87.—Minor Works of Economic Development ... | 900 | | 781 16 4 | — |
| Cleanagh Harbour, Co. Cork ... | | 118 3 8 | | |

OBSERVATIONS—continued.

77. Postponed.
78. Postponed. £4,425 4s. 7d. expended from Votes for Relief Schemes, 1932–33, 1933–34, and 1934–35.
79. No. 74 of 1936–37. Postponed. £55 3s. 4d. expended on preliminary work.
80. No. 75 of 1936–37. Postponed. 3s. 0d. expended on preliminary work in 1936–37.
81. Postponed.
82. No. 78 of 1936–37. D.F. letters S.2/8/35 of 28th January, and 17th September, 1937, sanction expenditure of £1,767 4s. 6d. Expended £1,609 11s. 4d. In progress.
83. Postponed.
84. Postponed.
85. Postponed.
86. (a) D.F. letters S. 31/1/35 of 30th April, 20th July, and 16th September, 1937, sanction grants of one-half cost with limit of £300. Completed.
- (b) D.F. letter S.31/2/34 of 30th June, 1937, sanctions grant of half the cost with limit of £100. Completed.
87. Cleanagh, Co. Cork. Widening harbour by removal of dangerous rocks. D.F. letter S.30/3/33 of 15th February, 1934, sanctions expenditure of £120. Completed.

| Service. | Vote. | Expenditure. | Balance. | |
|--|--------|--------------|-------------|----------|
| | | | Unexpended. | Excess. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| DEPARTMENT OF LANDS: | | | | |
| 88.—Land Commission: Storage Accommodation for Estate Maps, 23 Upper Merrion Street (Revote) ... | 1,200 | 5 9 6 | 1,194 10 6 | — |
| 89.—Land Commission, 93 Merrion Square: Heating Installation (Revote) ... | 40 | 39 10 0 | 10 0 | — |
| 90.—Gaeltacht Industries Depôt, Oriel House: Adaptation ... | 725 | 35 3 11 | 689 16 1 | — |
| 91.—Gaeltacht Industries: New Spinning Factory (Co. Donegal) ... | 10 | — | 10 0 0 | — |
| 91A.—Gaeltacht Industries: Kelp and Carrageen Station, Elly Bay (Co. Mayo): Adaptation ... | 1,000 | 1,281 0 11 | — | 281 0 11 |
| DEPARTMENT OF INDUSTRY AND COMMERCE: | | | | |
| 92.—New Headquarters, Kildare St. (Revote £22,000) | 50,000 | 326 4 5 | 49,673 15 7 | — |
| 93.—Census Branch: Adaptation and Furnishing ... | 3,900 | 2,494 9 3 | 1,405 10 9 | — |
| 94.—Liscannor (Doolin Head) Coast Life Saving Service: New Station (Revote) ... | 120 | 145 7 0 | — | 25 7 0 |
| 95.—Dundalk Employment Exchange: Restoration (Revote £3,400) ... | 7,000 | 13 4 1 | 6,986 15 11 | — |
| 96.—Sligo Employment Exchange: Adaptation ... | 1,000 | 9 10 8 | 990 9 4 | — |

OBSERVATIONS—continued.

88. No. 82 of 1936-37. D.F. letter S.2/5/32 of 2nd August, 1933, sanctions expenditure. Revised estimate £1,300. Expended £45 16s. 1d. on preliminary work.
89. No. 83 of 1936-37. D.F. letter S.2/6/35 of 1st April, 1936, sanctions expenditure of £395. Expended £395. Completed.
90. D.F. letter S.2/49/35 of 18th August, 1936, sanctions expenditure. In progress.
91. Postponed.
- 91A. D.F. letter S.29/31/35 of 30th July, 1937, sanctions expenditure of £1,500. In progress.
92. No. 84 of 1936-37. D.F. letter S.2/3/35 of 27th October, 1937, sanctions expenditure. Expended £2,085 6s. 3d. Revised estimate £140,000. In progress.
93. No. 85 of 1936-37. D.F. letter S.2/35/35 of 29th August, 1938, sanctions expenditure of £7,187. Expended £6,382 4s. 10d. Completed. Further payment to be made. The second floor of this building has been allocated to the Accounts Branches of the Department of Justice and the Garda Síochána. See also Notes.
94. No. 86 of 1936-37. D.F. letter S.93/1/35 of 21st November, 1935, sanctions expenditure of £500. Expended £389 15s. 9d. Completed.
95. Preliminary work.
96. Preliminary work.

| Service. | Vote. | Expenditure. | Balance. | |
|---|---------|--------------|-------------|------------|
| | | | Unexpended. | Excess. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| DEPARTMENT OF INDUSTRY AND COMMERCE —continued. | | | | |
| 97.—Wexford Employment Exchange: Adaptation (Revote) | 1,500 | 1,987 1 9 | — | 487 1 9 |
| 98.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER EMPLOYMENT EXCHANGES | 5,000 | 277 13 9 | 4,722 6 3 | — |
| 99.—Dublin Airport | 70,000 | 72,449 3 9 | — | 2,449 3 9 |
| 100.—Shannon Airport | 150,000 | 97,212 15 8 | 52,787 4 4 | — |
| DEPARTMENT OF POSTS AND TELEGRAPHS: | | | | |
| 101.—Dublin General Post Office: Reconstruction (Revote) | 640 | 362 17 8 | 277 2 4 | — |
| 102.—Dublin, New Post Office, St. Andrew Street (Revote £12,000) | 20,000 | 409 10 5 | 19,590 9 7 | — |
| 103.—Dublin, New Sorting Office, Pearse Street (Revote) | 2,000 | 403 16 0 | 1,596 4 0 | — |
| 104.—Dublin, Central Garage | 1,000 | 2,266 18 6 | — | 1,266 18 6 |

OBSERVATIONS—continued.

97. D.F. letter S.2/3/33 of 17th September, 1937, sanctions expenditure of £2,377 5s. 4d. In progress.
98. See details on page 49.
99. No. 91 (b) of 1936–37. D.F. letters S.99/59/35 of 4th December, 1937, and 21st March, 1938, sanction expenditure of £296,000. Expended £75,833 13s. 7d. In addition services to the value of £975 14s. 4d. 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 £19 19s. 9d.; *ex* St. Stephen's Green Park £5; Drainage Excavators £950 14s. 7d.
100. No. 91A of 1936–37. D.F. letter S.102/22/36 of 7th December, 1937, sanctions expenditure of £157,805 3s. 1d. Expended £105,017 18s. 9d. In addition services to the value of £2,064 19s. 10d. 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* Central Furniture Store £174 18s. 2d.; *ex* Royal Hospital £32; *ex* Army Stores £32 3s. 4d.; *ex* Dún Laoghaire £3 6s. 8d.; Drainage Excavators £1,757 11s. 8d. See Notes.
101. No. 92 of 1936–37. D.F. letter S.38/17/24 of 6th March, 1930, sanctions estimate of £300,000. Expended £277,502 18s. 5d. Completed.
102. Preliminary work. D.F. letter S.1/2/32 of 15th June, 1935, sanctions expenditure of £40,000.
103. No. 94 of 1936–37. D.F. letters S.38/4/34 of 6th January, 20th July, and 11th December, 1936, sanction expenditure of £1,731 7s. 6d. Expended £1,843 13s. 6d. In progress.
104. No. 96 of 1936–37. D.F. letters S.38/2/24 of 6th April, and 7th July, 1934, sanction expenditure of £12,900. Expended £11,812 15s. 5d. In progress.

| Service. | Vote. | Expenditure. | Balance. | |
|--|-------|--------------|-------------|------------|
| | | | Unexpended. | Excess. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| DEPARTMENT OF POSTS AND TELEGRAPHS <i>—continued.</i> | | | | |
| 105.—Dublin, Post Office Stores and Factory : Additional Accommodation ... | 8,150 | 6,977 7 7 | 1,172 12 5 | — |
| 106.—Bray Post Office : Adaptation ... | 250 | 288 12 8 | — | 38 12 8 |
| 107.—Cork Post Office : New Sorting Office (Revote) | 1,000 | — | 1,000 0 0 | — |
| 108.—Ennis Post Office : Improvements (Revote) ... | 250 | 232 1 8 | 17 18 4 | — |
| 109.—Thurles Post Office : Adaptation (Revote) ... | 1,000 | — | 1,000 0 0 | — |
| 110.—Radio and Meteorological Stations ... | 7,000 | — | 7,000 0 0 | — |
| DEPARTMENT OF DEFENCE : | | | | |
| 111.—Dublin General Headquarters : Additional Accommodation ... | 6,000 | 3,238 12 7 | 2,761 7 5 | — |
| 112.—Dublin General Headquarters, Finance Section : Improved Sanitary Accommodation (Revote) | 80 | 1,113 11 8 | — | 1,003 11 8 |
| 113.—Dublin General Headquarters : Improvements in Annexe (Revote) ... | 30 | | | |
| 114.—Residence of Chief of Staff : Electric Lighting ... | 410 | 391 16 3 | 18 3 9 | — |
| 115.—Arbour Hill Barracks : Electric Lighting ... | 10 | — | 10 0 0 | — |

OBSERVATIONS—continued.

105. No. 97 of 1936-37. D.F. letters S.55/6/32 of 5th and 18th November, 1936, sanction expenditure of £9,950. Expended £7,536 12s. 6d. In progress.
106. D.F. letters S.38/2/37 of 30th January, 1937, and 29th August, 1938, sanction expenditure of £288 12s. 8d. Completed.
107. No. 99 of 1936-37. D.F. letter S.38/26/25 of 19th February, 1934, sanctions expenditure of £10,000. Expended £4,303 5s. 8d. Further work postponed.
108. D.F. letter S.38/17/28 of 11th August, 1936, sanctions expenditure of £250. Completed.
109. No. 101 of 1936-37. Postponed. 4s. 0d. expended on preliminary work in 1933-34.
110. Postponed.
111. No. 102 of 1936-37. D.F. letters S.7/2/33 of 3rd June, 1935, 21st October, 1936, 12th May, 1937, and 31st August, 1938, sanction expenditure of £19,839 11s. 7d. Expended £19,839 11s. 7d. Completed.
112. } Nos. 103 and 104 of 1936-37. D.F. letters S.7/33/35 of 5th March, and 12th
113. } August, 1937, sanction expenditure of £1,425. Expended £1,119 1s. 8d. In progress.
114. D.F. letters S.2/4/25 of 8th June, 1937, and 30th September, 1938, sanction expenditure of £490 14s. 1d. Completed. Further payment to be made.
115. Postponed.

| Service. | Vote. | Expenditure. | Balance. | |
|---|--------|--------------|-------------|------------|
| | | | Unexpended. | Excess. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| DEPARTMENT OF DEFENCE | | | | |
| —continued. | | | | |
| 116.—Arbour Hill Barracks : New Married Quarters ... | 10 | 10 2 0 | — | 2 0 |
| 117.—Collins Barracks (Dublin) : Electric Lighting ... | 10 | 17 19 8 | — | 7 19 8 |
| 118.—Islandbridge Barracks : New Motor Transport Garage ... | 10 | — | 10 0 0 | — |
| 119.—McKee Barracks: Sanitary Accommodation and Baths ... | 10 | — | 10 0 0 | — |
| 120.—Portobello Barracks : Mobilisation Store ... | 10 | — | 10 0 0 | — |
| 121.—Portobello Barracks : New Married Quarters ... | 10 | — | 10 0 0 | — |
| 122.—St. Bricin's Hospital : New Church (Revote £10) ... | 2,300 | 13 1 8 | 2,286 18 4 | — |
| 123.—St. Bricin's Hospital : Nurses' Quarters (Revote £10) ... | 2,800 | 19 17 6 | 2,780 2 6 | — |
| 124.—Athlone, Custume Bar- racks : Electric Lighting (Revote £295) ... | 455 | 507 11 1 | — | 52 11 1 |
| 125.—Athlone, Custume Bar- racks : Ordnance Dépôt (Revote £4,000) ... | 7,225 | 3 3 0 | 7,221 17 0 | — |
| 126.—Athlone, Custume Bar- racks : Riding School (Revote £2,975) ... | 3,600 | 4,661 11 8 | — | 1,061 11 8 |
| 127.—Baldonnell Aerodrome : Improvements at Landing Ground ... | 2,800 | 681 2 10 | 2,118 17 2 | — |
| 128.—Baldonnell Aerodrome : New Married Quarters ... | 10 | 13 8 | 9 6 4 | — |
| 129.—Baldonnell Aerodrome : Reconstruction of Upper Camp (Revote £16,000) | 20,000 | 9,599 16 6 | 10,400 3 6 | — |

OBSERVATIONS—continued.

116. Preliminary work.
117. Preliminary work.
118. Postponed.
119. Postponed.
120. Postponed.
121. Postponed.
122. Preliminary work.
123. Preliminary work.
124. No. 110 of 1936-37. D.F. letter S.7/4/35 of 27th April, 1936, sanctions expenditure of £3,660. Expended £3,638 9s. 0d. Completed.
125. Preliminary work.
126. No. 112 of 1936-37. D.F. letter S.4/137/34 of 4th November, 1936, sanctions expenditure of £4,800. Expended £4,788 8s. 8d. Completed.
127. D.F. letter S.7/12/32 of 30th November, 1937, sanctions expenditure of £4,255. In progress.
128. Preliminary work.
129. No. 113 of 1936-37. D.F. letter S.7/12/32 of 16th April, 1937, sanctions expenditure of £26,500. Expended £9,607 3s. 6d. In progress.

| Service. | Vote | Expenditure. | Balance. | |
|---|--------|--------------|-------------|------------|
| | | | Unexpended. | Excess. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| DEPARTMENT OF DEFENCE— <i>continued.</i> | | | | |
| 130.—Baldonnell Aerodrome : Re-roofing of Hangars (Revote) | 2,400 | 2,689 6 6 | — | 289 6 6 |
| 131.—Coolmoney Camp : Cook- house, Dining Hall and Sergeants' Mess (Revote £10) | 5,000 | 137 2 5 | 4,862 17 7 | — |
| 132.—Cork, Michael Collins Bar- racks : Junior Officers' Married Quarters (Revote £1,000) | 4,000 | — | 4,000 0 0 | — |
| 133.—Cork, Michael Collins Bar- racks : Ordnance Stores (Revote) | 2,000 | — | 2,000 0 0 | — |
| 134.—Cork, Michael Collins Bar- racks : Reconstruction of East Block (Revote £10,000) | 12,000 | 1 15 10 | 11,998 4 2 | — |
| 135.—Cork, Michael Collins Bar- racks : Riding School (Revote) | 4,175 | — | 4,175 0 0 | — |
| 136.—Curragh Camp : Dining Hall for MacDermott and Clarke Barracks (Revote £10) | 5,000 | 25 0 4 | 4,974 19 8 | — |
| 137.—Curragh Camp : Introduc- tion of Shannon Electric Power (Revote £550) ... | 1,500 | 4,471 16 5 | — | 2,971 16 5 |
| 138.—Curragh Camp : New Gymnasium (Revote) ... | 10 | — | 10 0 0 | — |
| 139.—Curragh Camp : New Married Quarters (Re- vote £9,000) | 9,500 | — | 9,500 0 0 | — |

OBSERVATIONS—continued.

130. No. 114 of 1936-37. D.F. letters S.7/12/32 of 3rd February, 1933, 26th May, 1934, 2nd May, 1935, 2nd October, 1936, and 27th April, 1937, sanction expenditure of £25,800. Expended £25,602 18s. 7d. Completed. See also Subhead N. and Notes.
131. D.F. letter S.7/41/35 of 3rd January, 1938, sanctions expenditure of £6,800. In progress.
132. Postponed.
133. No. 117 of 1936-37. Postponed. £5 16s. 4d. expended on preliminary work in 1935-36.
134. Preliminary work.
135. No. 120 of 1936-37. Postponed. £65 10s. 0d. expended on preliminary work in 1936-37.
136. Preliminary work.
137. D.F. letter S.7/19/31 of 6th August, 1936, sanctions expenditure of £4,973 18s. 7d. In progress.
138. Postponed.
139. No. 125 of 1936-37. Postponed. £148 13s. 7d. expended on preliminary work.

| Service. | Vote. | Expenditure. | Balance. | |
|--|--------|--------------|-------------|----------|
| | | | Unexpended. | Excess. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| DEPARTMENT OF DEFENCE— <i>continued.</i> | | | | |
| 140.—Curragh Camp: Swimming Pool (Revote £10) ... | 5,000 | 1 14 2 | 4,998 5 10 | — |
| 141.—Kilbride Rifle Range: Barrack Service Store ... | 10 | — | 10 0 0 | — |
| 142.—Kilbride Rifle Range: Drill Hall (Revote) ... | 120 | 117 10 6 | 2 9 6 | — |
| 143. Kilbride Rifle Range: Officers' Mess (Revote £10) | 1,000 | 13 2 2 | 986 17 10 | — |
| 144.—Kildare Barracks: Reconstruction of Men's Quarters and Messes (Revote £5,000) ... | 41,000 | 20 4 7 | 40,979 15 5 | — |
| 145.—Kilkenny Military Barracks: New Sewerage System ... | 1,000 | — | 1,000 0 0 | — |
| 146.—Kilworth Rifle Range: Canteen and Store Block (Revote) ... | 222 | 222 0 0 | — | — |
| 147.—Kilworth Rifle Range: Drill Hall (Revote) ... | 2,400 | 2,249 9 8 | 150 10 4 | — |
| 148.—Kilworth Rifle Range: Officers' Mess (Revote £10) | 2,000 | — | 2,000 0 0 | — |
| 149.—Limerick, Sarsfield Barracks: Dining Hall and Cookhouse (Revote £1,000) ... | 2,000 | — | 2,000 0 0 | — |
| 150.—Limerick, Sarsfield Barracks: Ordnance Depot (Revote £4,000) ... | 5,500 | 919 7 3 | 4,580 12 9 | — |
| 151.—Renmore Barracks: Electric Lighting (Revote £800) ... | 2,000 | 2,127 11 1 | — | 127 11 1 |
| 152.—Renmore Barracks: Reconstruction of Officers' Block (Revote £6,500) ... | 7,000 | 7,008 18 1 | — | 8 18 1 |

OBSERVATIONS—*continued.*

140. Preliminary work.
141. Postponed.
142. No. 128 of 1936–37. D.F. letter S.7/6/33 of 9th April, 1936, sanctions expenditure of £2,500. Expended £2,386 10s. 1d. Completed.
143. Preliminary work.
144. Preliminary work.
145. Postponed.
146. No. 131 of 1936–37. D.F. letter S.7/6/33 of 15th April, 1935, sanctions expenditure of £4,900. Expended £4,740 17s. 11d. Completed.
147. No. 132 of 1936–37. D.F. letter S.7/6/33 of 7th January, 1937, sanctions expenditure of £2,400. Expended £2,250 17s. 10d. Completed. Further payment to be made.
148. Postponed.
149. Postponed.
150. D.F. letter S.7/31/34 of 8th November, 1937, sanctions expenditure of £6,300. In progress.
151. No. 136 of 1936–37. D.F. letter S.7/34/34 of 11th February, 1937, sanctions expenditure of £2,410. Expended £2,167 4s. 7d. In progress.
152. No. 137 of 1936–37. D.F. letter S.7/24/34 of 14th May, 1936, sanctions expenditure of £11,000. Expended £11,030 9s. 4d. In progress.

| Service. | Vote. | Expenditure. | Balance. | |
|--|-----------|---------------|--------------|-------------|
| | | | Unexpended. | Excess. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| DEPARTMENT OF DEFENCE— <i>continued.</i> | | | | |
| 153.—Rockhill House (Co. Donegal): Adaptation ... | 3,000 | — | 3,000 0 0 | — |
| 154.—Volunteer Force: Provision of Instructional Halls (Revote) ... | 50,000 | 6,972 0 6 | 43,027 19 6 | — |
| 155.—Magazines (Revote) ... | 2,000 | — | 2,000 0 0 | — |
| DEPARTMENT OF EXTERNAL AFFAIRS: | | | | |
| 156.—Madrid Legation: Adaptation and Furnishing (Revote) ... | 10 | — | 10 0 0 | — |
| PHOENIX PARK: | | | | |
| 157.—New Gateway: Parkgate Street (Revote) ... | 3,600 | — | 3,600 0 0 | — |
| 158.—U.S.A. Legation: Heating Installation (Revote) ... | 85 | 82 16 0 | 2 4 0 | — |
| BRITISH MILITARY GRAVES: | | | | |
| 159.—Erection of Headstones (Revote) ... | 200 | 31 10 5 | 168 9 7 | — |
| 160.—MINOR NEW WORKS NOT EXCEEDING £200 EACH | 3,500 | 3,033 1 3 | 466 18 9 | — |
| 161.—URGENT AND UNFORESEEN WORKS ... | 7,000 | 4,304 11 5 | 2,695 8 7 | — |
| 162.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1ST APRIL, 1937 ... | 5,000 | 4,163 8 7 | 836 11 5 | — |
| | £ 972,832 | 517,216 11 11 | 475,056 5 8 | 19,440 17 7 |
| <i>Deduct</i> for works which may not be carried out during the year ... | 320,000 | — | 320,000 0 0 | — |
| | £ 652,832 | 517,216 11 11 | 155,056 5 8 | 19,440 17 7 |
| Net saving ... | | | £135,615 8 1 | |

OBSERVATIONS—continued.

153. Postponed.
 154. See details on page 50.
 155. Postponed.
 156. Postponed.
 157. Postponed.
 158. No. 142 of 1936-37. D.F. letters S.2/43/35 of 3rd July, and 28th October, 1936, sanction expenditure of £833. Expended £840 13s. 0d. Completed.
 159. No. 143 of 1936-37. D.F. letter S.200/12/27 of 10th December, 1928. Estimated cost £25,000. Expended £9,655 10s. 4d. In progress.
 160. See details on pages 51-52.
 161. See details on pages 52-53.
 162. See details on pages 53-56.

No. 59.—GÁRDA SÍOCHÁNA BARRACKS—ELECTRIC LIGHTING.

| METROPOLITAN AREA. | | | | | | | £ | s. | d. |
|--|--|--|--|--|--|--|------|----|----|
| Bridewell—D.F. letter S.14/7/36 of 2nd April, 1936, sanctions expenditure of £280. Expended £295 8s. 3d. Completed ... | | | | | | | 23 | 19 | 2 |
| Co. CAVAN. | | | | | | | | | |
| Cavan—Completed | | | | | | | 76 | 15 | 5 |
| Co. CORK. | | | | | | | | | |
| Drinagh—Completed | | | | | | | 19 | 15 | 6 |
| Dunmanway—Completed | | | | | | | 19 | 19 | 0 |
| Glanworth—Completed | | | | | | | 16 | 0 | 0 |
| Innishannon—Completed | | | | | | | 43 | 1 | 6 |
| Co. DONEGAL. | | | | | | | | | |
| Bundoran—In progress | | | | | | | 35 | 0 | 0 |
| Co. DUBLIN. | | | | | | | | | |
| Skerries—Completed | | | | | | | 37 | 3 | 7 |
| Co. GALWAY. | | | | | | | | | |
| Tuam—Completed | | | | | | | 73 | 10 | 0 |
| Co. KILKENNY. | | | | | | | | | |
| Ballyhale—Completed | | | | | | | 19 | 12 | 0 |
| Kilkenny—Completed | | | | | | | 11 | 18 | 6 |
| Urlingford—Completed | | | | | | | 31 | 18 | 6 |
| Co. LIMERICK. | | | | | | | | | |
| Glin—Completed | | | | | | | 43 | 0 | 0 |
| Co. MAYO. | | | | | | | | | |
| Ballina—Completed. Further payment to be made | | | | | | | 170 | 0 | 0 |
| Ballyhaunis—Completed | | | | | | | 72 | 0 | 0 |
| Co. ROSCOMMON. | | | | | | | | | |
| Ballyfarnon—Completed | | | | | | | 15 | 0 | 0 |
| Frenchpark—Completed | | | | | | | 31 | 6 | 0 |
| Co. TIPPERRARY. | | | | | | | | | |
| Borrisokane—Half cost of installation carried out by landlord.—Completed | | | | | | | 3 | 12 | 0 |
| Lorrha—Completed | | | | | | | 7 | 4 | 0 |
| Co. WATERFORD. | | | | | | | | | |
| Waterford, Barrack Street—Completed | | | | | | | 60 | 6 | 6 |
| Co. WEXFORD. | | | | | | | | | |
| Rosslare Harbour—Completed | | | | | | | 40 | 9 | 0 |
| Co. WICKLOW. | | | | | | | | | |
| Blessington—Completed | | | | | | | 37 | 0 | 0 |
| Carnew—Half cost of installation carried out by landlord.—Completed | | | | | | | 4 | 5 | 0 |
| Newtownmountkenedy—Completed | | | | | | | 21 | 14 | 0 |
| TOTAL.—ELECTRIC LIGHTING AT GÁRDA SÍOCHÁNA BARRACKS | | | | | | | £914 | 9 | 8 |

No. 60.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS.

| Co. CARLOW. | | | | | | | £ | s. | d. |
|--|--|--|--|--|--|--|-----|----|----|
| Carlow—Provision of Married Quarters. Completed | | | | | | | 160 | 0 | 0 |
| Co. CLARE. | | | | | | | | | |
| Miltown Malbay—Erection of boundary wall and covering in drain. Completed | | | | | | | 84 | 15 | 0 |

No. 60.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS—continued.

| | £ | s. | d. |
|--|---------------|----------|----------|
| Co. CORK. | | | |
| Ballingeary—Installation of water supply and sanitary additions. | | | |
| Completed | 131 | 0 | 0 |
| Co. DONEGAL. | | | |
| Carndonagh—Adaptations. Completed | 69 | 8 | 3 |
| Co. GALWAY. | | | |
| Craughwell—Provision of new out-offices. Completed | 80 | 0 | 0 |
| Co. KILDARE. | | | |
| Monasterevan—Provision of baths, etc. Completed. Further pay- | | | |
| ment to be made | 170 | 0 | 0 |
| LAOIGHIS. | | | |
| Portlaoighise—Erection of walls, etc. Completed | 146 | 0 | 0 |
| Co. LIMERICK. | | | |
| Ardagh—Erection of new cycle-shed, wash house, etc. Completed ... | 65 | 0 | 0 |
| Askeaton—Provision of new drains, water supply, etc. Expended | | | |
| £84 14s. 0d. of which £25 was recovered from the landlord. | | | |
| Completed | 59 | 14 | 0 |
| Co. LOUTH. | | | |
| Clogher Head—Adaptations and improvements. Completed | 154 | 3 | 0 |
| Co. WATERFORD. | | | |
| Ring—Erection of concrete walls and laying of concrete paths, etc. | | | |
| Completed | 95 | 0 | 0 |
| Waterford (Barrack Street)—Improvements. Completed | 73 | 10 | 0 |
| Co. WEXFORD. | | | |
| Rosslare Strand—Adaptations and provision of drainage, etc. In | | | |
| progress | 86 | 5 | 0 |
| Co. WICKLOW. | | | |
| Arklow—Provision of new bathroom, range and hot water supply. | | | |
| Completed | 83 | 5 | 0 |
| Newtownmountkenedy—Provision of baths. In progress | 100 | 0 | 0 |
| TOTAL.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS ... | £1,558 | 0 | 3 |

No. 98.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER EMPLOYMENT EXCHANGES.

| | £ | s. | d. |
|---|-------------|-----------|----------|
| DUBLIN. | | | |
| Northumberland House.—Adaptations. D.F. letters S.99/38/33 of | | | |
| 1st June, 1934, and S.2/16/35 of 18th April, 1935, sanction | | | |
| expenditure of £3,944. Expended £3,744 12s. 7d. In progress ... | 53 | 0 | 0 |
| Trinity House.—Additional accommodation and adaptations. D.F. | | | |
| letter S.2/32/35 of 11th November, 1936, sanctions expenditure | | | |
| of £2,526 13s. 10d. Expended £2,720 18s. 10d. Completed ... | 66 | 12 | 0 |
| LIMERICK. | | | |
| Provision of bicycle shed at Cecil Street Exchange. Completed ... | 71 | 13 | 0 |
| LONGFORD. | | | |
| Adaptations of ex-Military Barracks. D.F. letters S.2/19/35 of | | | |
| 21st December, 1935, and 28th September, 1938, sanction | | | |
| expenditure of £441 9s. 3d. Expended £428 0s. 8d. Completed. | | | |
| Further payment to be made | 86 | 8 | 9 |
| TOTAL.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER | | | |
| EMPLOYMENT EXCHANGES | £277 | 13 | 9 |

| No. 154.—VOLUNTEER FORCE—PROVISION OF INSTRUCTIONAL HALLS. | | | | | |
|--|---------------|----------|----------|-----|---------|
| Co. CLARE. | | | | | £ s. d. |
| Lahinch.—Preliminary Work | ... | ... | ... | ... | 13 2 2 |
| Co. CORK. | | | | | |
| Midleton—D.F. letter S.7/18/35 of 7th January, 1938, sanctions expenditure of £4,767. Expended £2,329 13s. 1d. In progress ... | 2,328 | 17 | 11 | | |
| Co. DUBLIN. | | | | | |
| Swords—D.F. letter S.7/18/35 of 7th January, 1938, sanctions expenditure of £5,224. Expended £847 12s. 3d. In progress ... | 846 | 17 | 3 | | |
| Co. KERRY. | | | | | |
| Listowel—Preliminary work | 22 | 14 | 10 | | |
| Co. LIMERICK. | | | | | |
| Newcastlewest—Preliminary work | 13 | 5 | 1 | | |
| Co. LOUTH. | | | | | |
| Drogheda—D.F. letter S.7/18/35 of 14th June, 1937, sanctions expenditure of £5,274. In progress | 2,419 | 9 | 9 | | |
| Co. MONAGHAN. | | | | | |
| Castleblayney—D.F. letter S.7/18/35 of 24th August, 1937, sanctions expenditure of £5,097. In progress | 1,313 | 2 | 6 | | |
| Co. WATERFORD. | | | | | |
| Ballinamult—Preliminary work | 14 | 11 | 0 | | |
| TOTAL.—VOLUNTEER FORCE—PROVISION OF INSTRUCTIONAL HALLS... | £6,972 | 0 | 6 | | |

No. 160.—MINOR NEW WORKS NOT EXCEEDING £200 EACH.

| | £ | s. | d. |
|---|-----|----|----|
| OIREACHTAS.—Extension of waiting room. Completed | 123 | 5 | 1 |

DEPARTMENT OF FINANCE.

| | | | |
|--|-----|----|----|
| DEPARTMENT OF FINANCE.—Government Buildings, North Block. Provision of partitions. D.F. letter S.1/1/36 of 16th November, 1938, sanctions expenditure of £342 8s. 1d. In progress | 246 | 1 | 7 |
| REVENUE DEPARTMENT.—Provision of destructor at Dublin Castle. Completed | 115 | 9 | 8 |
| Dublin Custom House (a) Provision of incinerator for disposal of tobacco offal. In progress | 19 | 5 | 0 |
| (b) Installation of domestic hot water boiler. Completed | 64 | 12 | 0 |
| Thurles Revenue Office.—Provision of new shelving, etc. Completed | 73 | 0 | 0 |
| Wexford Inland Revenue Office.—Removing wall and partitions. Completed | 53 | 15 | 0 |
| Kinlough, Co. Leitrim.—Erection of Customs Hut. Completed ... | 157 | 18 | 0 |
| Lifford, Co. Donegal.—Customs Hut, sanitary improvements. Completed | 64 | 5 | 4 |
| Omeath, Co. Louth.—Erection of Customs Hut. Completed | 106 | 0 | 0 |
| Letterbridge, Co. Donegal.—Erection of Roadside Customs Patrol hut. In progress | 34 | 5 | 10 |
| OFFICE OF PUBLIC WORKS. | | | |
| (a) Provision of drawing benches and lockers in Engineers' Airport Section. In progress | 100 | 6 | 8 |
| (b) Lift in Registry. In progress | 10 | 17 | 4 |

No. 160.—MINOR NEW WORKS NOT EXCEEDING £200 EACH—continued.

DEPARTMENT OF LOCAL GOVERNMENT AND PUBLIC HEALTH.

HEADQUARTERS OFFICES.

| | £ | s. | d. |
|---|----|----|----|
| (a) Erection of shelving in Custom House, Dublin. Completed ... | 57 | 0 | 0 |
| (b) Supply of gas radiators at 1 Beresford Place, Dublin. Completed | 55 | 15 | 9 |

DEPARTMENT OF EDUCATION.

| | | | |
|---|-----|---|----|
| COLÁISTE BRIGHDE.—Provision and laying of water-main. D.F. letters S.22/1/33 of 26th September, 1936, and 5th February, 1938, sanction expenditure of £217 plus 21s. per cubic yard for rock cutting. Completed. See also Notes | 251 | 3 | 11 |
|---|-----|---|----|

COLÁISTE MÓIBHÍ.

| | | | |
|--|-----|----|----|
| (a) Provision of hot water supply. Completed | 114 | 0 | 0 |
| (b) Resurfacing of laundry yard. Completed | 161 | 10 | 10 |

DEPARTMENT OF AGRICULTURE.

| | | | |
|--|-----|---|---|
| SHAEN LODGE.—Laying water on to pantry, erection of turf shed and provision of fireplaces. D.F. letters S.27/7/34 of 31st May, 1937, and 21st July, 1938, sanction expenditure of £158 8s. 3d. Completed | 158 | 8 | 3 |
|--|-----|---|---|

DEPARTMENT OF LANDS.

LAND COMMISSION.

| | | | |
|---|----|----|----|
| (a) Provision of rest room and improvements to female lavatory accommodation at 23-24 Upper Merrion Street. Completed | 54 | 19 | 3 |
| (b) Provision of shelving at 24 Upper Merrion Street. Completed | 60 | 0 | 0 |
| (c) Additional sanitary accommodation at 83 Merrion Square. Completed | 82 | 9 | 10 |

| | | | |
|---|----|----|---|
| BANGOR ERRIS KNITTING INDUSTRY.—Improvements and additional sanitary accommodation. Completed | 53 | 18 | 0 |
|---|----|----|---|

| | | | |
|---|----|---|---|
| GEESALA KNITTING INDUSTRY.—Forming new porch, pantry and out offices. In progress | 38 | 0 | 0 |
|---|----|---|---|

DEPARTMENT OF POSTS AND TELEGRAPHS.

| | | | |
|--|-----|---|---|
| BELCLARE, Co. GALWAY, POST OFFICE.—Erection of new garage. Completed | 123 | 0 | 0 |
|--|-----|---|---|

| | | | |
|---|-----|----|----|
| CAVAN POST OFFICE.—Re-arrangement of partitions, provision of new stairs and porch. Completed | 139 | 18 | 10 |
|---|-----|----|----|

| | | | |
|---|----|---|---|
| WATERFORD POST OFFICE.—Erection of new partition. Completed | 84 | 9 | 0 |
|---|----|---|---|

DEPARTMENT OF DEFENCE.

GENERAL HEADQUARTERS.

| | | | |
|---|-----|----|---|
| Accommodation in Annexe for new wireless equipment. D.F. letter S.7/2/33 of 12th June, 1937, sanctions expenditure of £142. Completed | 141 | 19 | 0 |
|---|-----|----|---|

No. 160.—MINOR NEW WORKS NOT EXCEEDING £200 EACH—continued.

| DEPARTMENT OF EXTERNAL AFFAIRS. | | | | £ | s. | d. |
|--|--|--|--|--------|----|----|
| HEADQUARTERS OFFICE.—Partitions and shelving to provide additional filing accommodation. Completed | | | | | | |
| | | | | 67 | 16 | 7 |
| PARKS. | | | | | | |
| BOURN-VINCENT MEMORIAL PARK.—Provision of sanitary accommodation at Dinis Cottage and Gearhameen Toll gate. Completed ... | | | | | | |
| | | | | 140 | 8 | 0 |
| BUILDINGS NOT APPROPRIATED TO PUBLIC DEPARTMENTS. | | | | | | |
| NAAS EX-MILITARY BARRACKS. | | | | | | |
| Erection of concrete wall. The work was completed at a total cost of £94 2s. 6d. of which £15 was paid by the tenants of adjoining property | | | | | | |
| | | | | 79 | 2 | 6 |
| TOTAL.—MINOR NEW WORKS NOT EXCEEDING £200 EACH ... | | | | £3,033 | 1 | 3 |

No. 161.—URGENT AND UNFORESEEN WORKS.

| | | | | £ | s. | d. |
|---|--|--|--|-----|----|----|
| PRESIDENTIAL (TEMPORARY) COMMISSION (established under Article 57 (2) of the Constitution).—Provision of accommodation, Dublin Castle. D.F. letters S.2/29/37 of 21st December, 1937, and 15th October, 1938, sanction expenditure of £601 4s. 5d. Completed. Further payment to be made | | | | | | |
| | | | | 528 | 9 | 1 |

DEPARTMENT OF FINANCE.

| | | | | | | |
|--|-----|-----|-----|-----|----|----|
| CUSTOMS BORDER HUTS.—Reconstruction and replacement of huts maliciously damaged or destroyed on the 28th July, 1937. D.F. letters S.102/20/37 of 30th July, 1937, and 16th December, 1938, sanction expenditure of £1,338 2s. 4d. In progress. See also Notes. | | | | | | |
| Expenditure in 1937–38 :— | | | | | | |
| (a) Annavackey | ... | ... | ... | 142 | 13 | 8 |
| (b) Carrickarnon | ... | ... | ... | 605 | 13 | 11 |
| (c) Culloville | ... | ... | ... | 133 | 10 | 5 |
| (d) Drumbilla | ... | ... | ... | 171 | 18 | 5 |
| (e) Swanlinbar | ... | ... | ... | 42 | 6 | 6 |
| (f) Tyholland | ... | ... | ... | 147 | 5 | 0 |

| | | | | | | |
|--|--|--|--|-----|----|----|
| STATIONERY OFFICE, 3 and 4 COLLEGE STREET.—Adaptations for Government Publications Sale Office and provision of fittings. D.F. letter S.2/6/37 of 23rd October, 1937, and 6th October, 1938, sanction expenditure of £563 ls. 0d. In progress | | | | | | |
| | | | | 430 | 14 | 10 |

DEPARTMENT OF JUSTICE.

| | | | | | | |
|---|--|--|--|-----|---|---|
| GÁRDA SÍOCHÁNA HEADQUARTERS, ROYAL HOSPITAL.—Adaptations at Infirmary Buildings for Technical Branch. D.F. letter S.2/34/34 of 23rd April, 1937, sanctions expenditure of £460. In progress | | | | | | |
| | | | | 318 | 3 | 2 |

DEPARTMENT OF AGRICULTURE.

| | | | | | | |
|---|--|--|--|-----|---|---|
| BOTANIC GARDENS.—Provision of bathrooms in gatekeepers' lodges. D.F. letter S.2/10/34 of 8th April, 1937, sanctions expenditure of £250. In progress | | | | | | |
| | | | | 180 | 0 | 0 |

No. 161.—URGENT AND UNFORESEEN WORKS—continued.

DEPARTMENT OF LANDS.

| | £ | s. | d. |
|---|-----|----|----|
| LAND COMMISSION.—Work and furnishing incidental to installation of accounting and tabulating machines in Collection Branch. D.F. letters S.49/16/37 of 25th April, and 31st August, 1938, sanction expenditure of £2,025. In progress | 98 | 16 | 5 |
| LAND COMMISSION.—Re-arrangement and improvement of Court Room, 23 Upper Merrion Street. D.F. letter S.2/11/37 of 7th August, 1937, sanctions expenditure of £321. In progress | 68 | 5 | 11 |
| LAND COMMISSION, 8 CLARE STREET.—Adaptations and provision of drawing benches, etc. D.F. letters S.2/10/37 of 22nd May, and 4th November, 1937, sanction expenditure of £485. In progress | 374 | 18 | 9 |
| KILCAR WEAVING FACTORY.—Improvements. Repair of roof, new sanitary accommodation and other works. D.F. letter S.29/29/35 of 28th February, 1938, sanctions expenditure of £469. In progress | 13 | 11 | 0 |

DEPARTMENT OF POSTS AND TELEGRAPHS.

| | | | |
|---|---------------|-----------|----------|
| POST OFFICE STORES, INFIRMARY ROAD.—Provision of storage accommodation for handcars, etc. D.F. letters S. 38/1/37 of 3rd March, and 22nd November, 1937, sanction expenditure of £468 1s. 0d. Completed. Further payment to be made | 444 | 12 | 5 |
| POST OFFICE ENGINEERS, LEITRIM HOUSE.—Provision of fire escape stairs. D.F. letter S.2/8/31 of 25th March, 1937, sanctions expenditure of £291. Completed | 303 | 11 | 11 |
| LISTOWEL POST OFFICE.—Adaptations. D.F. letter S.38/3/36 of 10th August, 1936, sanctions expenditure of £300. Completed. Further payment to be made | 300 | 0 | 0 |
| TOTAL.—URGENT AND UNFORESEEN WORKS | £4,304 | 11 | 5 |

No. 162.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1st APRIL, 1937.

DEPARTMENT OF FINANCE.

| No. | REVENUE DEPARTMENT. | £ | s. | d. |
|----------------|--|-----|----|----|
| 146 of 1936-37 | Stamping Department, Dublin Castle. Alterations in connection with installation of additional machine. D.F. letters S. 2/40/35 of 14th May, 1936, and 18th October, 1938, sanction expenditure of £316 10s. 8d. Expended £297 7s. 10d. Further payment to be made | 225 | 19 | 7 |
| 144 of 1936-37 | Stamping Department, Dublin Castle. Gear improvements. Expended £123 15s. 9d. Completed | 22 | 2 | 8 |
| 144 of 1936-37 | Hammam Buildings. Adaptations of offices. D.F. letter S. 1/4/32 of 22nd November, 1935, sanctions expenditure of £110. Expended £129 9s. 4d. Completed | 112 | 7 | 4 |
| 8 of 1936-37 | OFFICE OF PUBLIC WORKS.—Extension. D.F. letters S.1/2/33 of 7th June, 1934, 16th February, 1935, and 27th June, 1938, sanction expenditure of £5,276 18s. 6d. and £750 from the Relief Schemes Vote. Expended £6,035 5s. 2d. of which £757 7s. 8d. was borne on Votes for Relief Schemes, 1933-34 and 1934-35 on removal of buildings at rear of 50 St. Stephen's Green. Completed | 458 | 7 | 10 |

No. 162.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS, ETC.—continued.

DEPARTMENT OF FINANCE—continued.

| No. | | £ | s. | d. |
|-------------------|--|----|----|----|
| 144 of 1936-37 | STATIONERY OFFICE.—New hoist for paper to first floor at Beggar's Bush. Expended £42 16s. 1d. Completed | 10 | 14 | 8 |
| 144 of 1936-37 | ORDNANCE SURVEY.—Site for new printing machine. D.F. letter S.58/5/31 of 21st December, 1938, sanctions expenditure of £205 5s. 10d. Expended £205 5s. 10d. Completed | 25 | 0 | 10 |

DEPARTMENT OF JUSTICE.

| FOUR COURTS. | | | | |
|-------------------|--|-----|---|---|
| 12 of 1936-37 | Improvements of catering accommodation. D.F. letter S.1/8/31 of 20th October, 1937, sanctions expenditure of £262 19s. 11d. Expended £262 19s. 11d. Completed | 8 | 9 | |
| 13 of 1936-37 | Improvement of entrance door. D.F. letter S.2/27/35 of 13th August, 1936, sanctions expenditure of £300. Expended £330 2s. 6d. Completed | 325 | 5 | 0 |
| 120 of 1935-36 | GÁRDA SÍOCHÁNA HEADQUARTERS, ROYAL HOSPITAL.—Electric light installation in premises to be used as Crime School. D.F. letters S. 2/34/34 of 28th May, 1935, and 10th August, 1936, sanction expenditure of £335. Expended £315 16s. 7d. Completed | 123 | 1 | 6 |

GÁRDA SÍOCHÁNA BARRACKS.

| DUBLIN METROPOLITAN AREA. | | | | |
|---------------------------|--|-----|----|---|
| 14 of 1936-37 | Detective Headquarters, Dublin Castle.—Improvements. D.F. letters S.2/2/36 of 16th January, 29th July, and 29th October, 1936, sanction expenditure of £769. Expended £571 19s. 4d. Completed | 320 | 13 | 6 |
| 55 of 1936-37 | Detective Headquarters, Dublin Castle.—Provision of special record office. Expended £80 19s. 7d. Completed | 9 | 4 | |
| Co. CORK. | | | | |
| 55 of 1936-37 | Killeagh.—Improvements and renovations. D.F. letter S.14/10/34 of 30th November, 1934, sanctions expenditure of £154. Expended £144 7s. 10d. Completed | 6 | 2 | |
| Co. DUBLIN. | | | | |
| 25 of 1936-37 | Lusk.—New Barrack. D.F. letter S.14/9/33 of 8th February, 1935, sanctions expenditure of £1,475. Expended £1,560 19s. 11d. Completed | 168 | 9 | 6 |
| Co. KERRY. | | | | |
| 53 of 1936-37 | Ballyduff.—Extension and improvement of married quarters. D.F. letter S.14/78/24 of 23rd March, 1936, sanctions expenditure of £300. Expended £284 5s. 0d. Completed | 194 | 5 | 0 |
| Co. MAYO. | | | | |
| 37 of 1936-37 | Ballyhaunis.—Adaptation. D.F. letters S.14/12/32 of 23rd November, 1935, and 14th July, 1937, sanction expenditure of £749 9s. 5d. Expended £793 10s. 2d. | 150 | 13 | 4 |
| 39 of 1936-37 | Crossmolina.—New Barrack. D.F. letters S.14/13/33 of 26th June, 1935, and 18th June, 1938, sanction expenditure of £1,119 4s. 8d. Expended £1,119 4s. 8d. Completed | 83 | 16 | 5 |
| Co. MEATH. | | | | |
| 55 of 1936-37 | Duleek.—Improvement to sanitary accommodation. Expended £130. Completed | 40 | 0 | 0 |

No. 162.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS, ETC.—*continued.*GÁRDA SÍOCHÁNA BARRACKS—*continued.*

| No. | OFFALY. | £ | s. | d. |
|---------|--|-----|----|----|
| 42 of | Daingean.—New Barrack. D.F. letter S.14/6/27 of 31st December, 1932, sanctions expenditure of £1,550. Expended £1,339 4s. 3d. Completed | 151 | 0 | 0 |
| 1936-37 | | | | |
| | Co. SLIGO. | | | |
| 47 of | Rosses Point.—New Barrack. D.F. letter S.14/22/28 of 23rd August, 1934, sanctions expenditure of £2,000. Expended £1,668 5s. 6d. Completed. | 212 | 10 | 0 |
| 1936-37 | | | | |
| | Co. WICKLOW. | | | |
| 52 of | Dunlavin.—Adaptation. D.F. letter S.14/11/35 of 12th June, 1935, sanctions expenditure of £400. Expended £386 10s. 0d. Completed | 146 | 10 | 0 |
| 1936-37 | | | | |

DEPARTMENT OF LOCAL GOVERNMENT AND PUBLIC HEALTH.

| | | | | |
|---------|---|-----|----|----|
| 144 of | CUSTOM HOUSE, DUBLIN.—Alterations and partitions, etc. Rooms 44-50. Expended £196 8s. 8d. Completed | 41 | 4 | 6 |
| 1936-37 | | | | |
| 57 of | COMBINED PURCHASING BRANCH, 73 MERRION SQUARE.—Adaptation. D.F. letters S. 2/38/35 of 18th April, 27th May, 2nd November, 1936, and 20th October, 1938, sanction expenditure of £648 19s. 2d. Expended £648 19s. 2d. Completed | 187 | 19 | 11 |
| 1936-37 | | | | |

DEPARTMENT OF EDUCATION.

| | | | | |
|---------|--|-----|----|----|
| 58 of | NATIONAL EDUCATION BUILDINGS.—Heating installation. D.F. letter S.2/1/32 of 18th November, 1936, sanctions expenditure of £3,500. Expended £3,432 4s. 11d. Completed | 11 | 12 | 3 |
| 1936-37 | | | | |
| 144 of | COLÁISTE BRIGHDE.—Provision of hot water supply and w.c. at Steward's Residence. D.F. letter S.22/1/33 of 10th October, 1936, sanctions expenditure of £73 14s. 0d. Expended £78 17s. 9d. Completed | 13 | 17 | 9 |
| 1936-37 | | | | |
| 71 of | NATIONAL GALLERY.—Improved storage accommodation. D.F. letter S.2/11/33 of 14th May, 1935, sanctions expenditure of £925. Expended £914 13s. 3d. Completed | 149 | 2 | 0 |
| 1936-37 | | | | |
| 72 of | NATIONAL LIBRARY.—Vacuum cleaning installation. D.F. letter S.22/1/35 of 9th October, 1937, sanctions expenditure of £246 18s. 6d. Expended £246 18s. 6d. Completed | 24 | 13 | 10 |
| 1936-37 | | | | |

DEPARTMENT OF AGRICULTURE.

| | | | | |
|---------|---|-----|----|---|
| 146 of | No. 24 UPPER O'CONNELL STREET.—Adaptation and furnishing. D.F. letters S.2/33/34 of 24th October, 1934, 17th May, 1935, 28th January, and 2nd November, 1936, and 14th September, 1938, sanction expenditure of £2,405 18s. 1d. Expended £2,590 16s. 1d. Completed. Further payment to be made | 119 | 10 | 0 |
| 1936-37 | | | | |
| 76 of | CLONAKILTY AGRICULTURAL STATION.—Heating installation. D.F. letter S.90/2/33 of 30th December, 1935, sanctions expenditure of £650. Expended £667 18s. 4d. Completed | 12 | 0 | 0 |
| 1936-37 | | | | |
| 144 of | BALLSBRIDGE VETERINARY COLLEGE.—Temporary benches for Pathology Section. Expended £60 5s. 4d. Completed | 21 | 10 | 0 |
| 1936-37 | | | | |

No. 162.—MINOR BALANCES OF EXPENDITURE ON WORKS OF
PRIOR YEARS, ETC.—continued.

DEPARTMENT OF LANDS.

| No. | | £ | s. | d. |
|-------------------|---|----|----|----|
| 144 of 1936-37 | LAND COMMISSION.—Alterations to Post Room, new entrance to Cash Office and provision of glazed screens at 24 Upper Merrion Street. Expended £69 4s. 1d. Completed ... | 68 | 11 | 0 |
| 146 of 1936-37 | GAELTACHT SERVICES, 64 AND 65 MERRION SQUARE.—Improvements. D.F. letter S.1/1/34 of 8th November, 1935, sanctions expenditure of £915. Expended £754 2s. 2d. ... | | 4 | 10 |
| 144 of 1936-37 | CARRATIGUE KNITTING INDUSTRY.—Latrines, fireplace, windows, etc. Expended £109 15s. 0d. Completed ... | 19 | 15 | 0 |

DEPARTMENT OF INDUSTRY AND COMMERCE.

| | | | | |
|------------------|---|-----|----|---|
| 91 of 1936-37 | BALDONNEL AERODROME.—Civil Air Services, erection of building and construction of road. D.F. letters S.99/4/36 of 29th January, 8th and 21st February, 22nd July, 7th and 31st December, 1936, and 23rd June, 1937, sanction expenditure of £1,353 chargeable to the Public Works and Buildings Vote. Expended £1,425 6s. 2d. of which £170 was borne on the Vote for the Army. In progress ... | 165 | 10 | 8 |
|------------------|---|-----|----|---|

DEPARTMENT OF POSTS AND TELEGRAPHS.

WIRELESS BROADCASTING.

| | | | | |
|-------------------|---|-----|---|---|
| 146 of 1936-37 | ATHLONE HIGH POWER STATION.—D.F. letters S.41/12/26 of 27th August, 1930, 11th November, 1931, and 12th April, 1932, sanction expenditure. Estimated cost £17,100. Expended £17,011 1s. 5d. Completed ... | 360 | 0 | 6 |
|-------------------|---|-----|---|---|

DEPARTMENT OF DEFENCE.

| | | | | |
|-------------------|--|-----|---|---|
| 107 of 1936-37 | PORTOBELLO BARRACKS.—New Dining Hall, etc. D.F. letter S.7/21/32 of 21st September, 1934, sanctions expenditure of £4,750. Expended £4,755 5s. 0d. Completed ... | 195 | 0 | 0 |
|-------------------|--|-----|---|---|

BUILDINGS NOT APPROPRIATED TO PUBLIC DEPARTMENTS.

| | | | | |
|-------------------|---|----|----|--|
| 144 of 1936-37 | STATE APARTMENTS, DUBLIN CASTLE.—Electric lighting at St. George's Hall. Expended £71 6s. 1d. Completed ... | 14 | 11 | |
|-------------------|---|----|----|--|

| | | | |
|---|--------|---|---|
| TOTAL.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS, ETC. ... | £4,163 | 8 | 7 |
|---|--------|---|---|

STATE LABORATORY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1938, 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 | 7,100 | 6,393 19 10 | 706 0 2 | — |
| B.—Travelling and Incidental Expenses | 100 | 89 11 0 | 10 9 0 | — |
| C.—Apparatus and Chemical Equipment | 500 | 382 14 6 | 117 5 6 | — |
| TOTAL | 7,700 | 6,866 5 4 | | — |
| Surplus to be surrendered ... | | | £ 833 14 8 | |

| | Estimated. | Realized. |
|--|------------|-----------|
| | £ | £ s. d. |
| Extra Receipts payable to Exchequer | 323 | 459 19 5 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving mainly due to the post of State Chemist being vacant.
- B.—Expenditure is uncertain.
- C.—Expenditure cannot be closely estimated. The cost of new apparatus was less than was anticipated.

The Account of the Vote (No. 6) for the Revenue Department includes the sum of £412 14s. 4d. in respect of the salaries, etc., of officers seconded to the State Laboratory.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
4 Mí na Samhna, 1938.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1938, compared with the Sum Granted, for the Salaries and Expenses of the CIVIL SERVICE COMMISSION (Nos. 5 of 1924, and 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. | £ s. d. | £ s. d. |
| A.1.—Salaries, Wages and Allowances | 16,470 | 16,406 13 6 | 63 6 6 | — | — | — |
| A.2.—Examiners, etc. | 4,500 | 4,082 14 5 | 417 5 7 | — | — | — |
| B.—Travelling Expenses | 500 | 575 1 6 | — | — | 75 1 6 | — |
| C.—Examinations | 1,850 | 1,924 2 8 | — | — | 74 2 8 | — |
| D.—Incidental Expenses | 550 | 490 3 0 | 59 17 0 | — | — | — |
| TOTAL | £ 23,870 | 23,478 15 1 | 540 9 1 | — | 149 4 2 | — |
| Surplus to be surrendered | | | £391 4 11 | | | |

| | Estimated. | Realized. |
|---|------------|------------|
| | £ | £ s. d. |
| Extra Receipts payable to Exchequer ... | 4,800 | 5,558 9 11 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—The provision made for temporary clerical assistance proved excessive. Further savings arose from vacancies and staff changes, the total being offset by the gratuity payment noted below.

A.2.—A Civil Service Examination for which provision was made was not held until after the close of the year.

B. and C.—The number of local appointments falling to be dealt with was greater than anticipated.

EXTRA REMUNERATION (exceeding £30).

From this Vote a gratuity of £100 on foot of special services was paid to the Chief Medical Officer, whose salary is borne on Vote No. 63.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
12 Mí na Samhna, 1938.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1938, 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 :— <i>Original</i> ... £49,010 <i>Supplementary</i> 10 | 49,020 | 41,448 12 11 | 7,571 7 1 | — |
| B.—Expenses in connection with the Investigation, Defence, and Discharge of Claims | 250 | 225 17 9 | 24 2 3 | — |
| TOTAL :— <i>Original</i> ... £49,260 <i>Supplementary</i> 10 | 49,270 | 41,674 10 8 | | — |
| Surplus to be surrendered | | ...£ | 7,595 9 4 | |

| | Estimated. | Realized. |
|---|------------|-------------------|
| Extra Receipts payable to Exchequer ... | £ — | £ s. d. 74 2 8 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving mainly due to the facts that the successful claims under the Act of 1933 determined during the year were less than was expected, and that restoration of Government property did not proceed as rapidly as anticipated.
- B.—Expenditure cannot be closely estimated.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
19 Deire Fomhair, 1938.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

PERSONAL INJURIES COMPENSATION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1938, compared with the Sum Granted, for certain payments of Compensation in respect of PERSONAL INJURIES or DEATH.

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | | | |
|--|--------|--------------|----------------------------------|---------|--------------------|--|
| | | | Less than Granted. | | More than Granted. | |
| | £ | £ s. d. | £ s. d. | £ s. d. | £ s. d. | |
| A.—Compensation in respect of Death or Injury sustained within the period 21st January, 1919, to 12th May, 1923 ... | 733 | 629 19 3 | 103 0 9 | — | | |
| B.— <i>Ex Gratia</i> allowances formerly sanctioned by the British Government in respect of Death or Injury sustained in Easter Week, 1916 ... | 97 | 86 8 8 | 10 11 4 | — | | |
| TOTAL ... £ | 830 | 716 7 11 | | — | | |
| Surplus to be surrendered ... £ | | | 113 12 1 | | | |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Only one claim for the re-issue of uncashed Orders of previous years materialized and further savings arose from a death.

B.—Expenditure cannot be accurately estimated.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
3 Meán Fomhair

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

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1938, compared with the Sum Granted, for Pensions, Superannuation, Compensation, and Additional and other Allowances and Gratuities under sundry Statutes (4 & 5 Will. 4, c. 24; 22 Vict., c. 26; 50 & 51 Vict., c. 67; 55 & 56 Vict., c. 40; 6 Edw. 7, c. 58; 9 Edw. 7, c. 10; 4 & 5 Geo. 5, c. 86; 9 & 10 Geo. 5, c. 67 and c. 68; 10 & 11 Geo. 5, c. 36; No. 1 of 1922; No. 34 of 1923; No. 7 of 1925; No. 27 of 1926; No. 11 and No. 36 of 1929; No. 9 of 1934; No. 39 of 1936; etc.); Extra-Statutory Pensions, Allowances, and Gratuities awarded by the Minister for Finance; the Salary of the Medical Referee and occasional fees to Doctors, etc.

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | | | |
|--|---------|--------------|----------------------------------|---------|--------------------|---------|
| | | | Less than Granted. | | More than Granted. | |
| | £ | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. |
| A.—Superannuation Allowances | 80,600 | 80,076 5 0 | 523 15 0 | — | — | — |
| B.—Additional Allowances and Gratuities in respect of Established Officers:— Original ... £38,000 Supplementary ... 24,500 | 62,500 | 50,348 6 10 | 12,151 13 2 | — | — | — |
| C.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 | 212,800 | 210,213 5 5 | 2,586 14 7 | — | — | — |
| D.—Agency Payments in respect of Compensation Allowances | 340 | 192 0 2 | 147 19 10 | — | — | — |
| E.—Gratuities in respect of Unestablished Officers | 2,650 | 2,651 7 9 | — | — | 1 7 9 | — |
| F.—Extra-Statutory Grants ... | 10 | — | 10 0 0 | — | — | — |
| G.—Injury Grants | 1,150 | 2,086 13 10 | — | — | 936 13 10 | — |
| H.—Salary of Medical Referee and Occasional Fees to Doctors | 110 | 42 14 8 | 67 5 4 | — | — | — |
| I.—Payments to Local Registrars of Deaths, etc. ... | 5 | 12 11 | 4 7 1 | — | — | — |

| Service. | Grant. | Expenditure. | | Expenditure compared with Grant. | | | |
|---|----------|--------------|-----------|--|-------|--------------------|-------|
| | | | | Less than Granted. | | More than Granted. | |
| | £ | £ | s. d. | £ | s. d. | £ | s. d. |
| J.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows ... | 54,500 | 54,087 | 4 4 | 412 | 15 8 | — | — |
| K.—Pensions, Gratuities, etc., to Members of the <i>Gárda Síochána</i> (including Members of the late Dublin Metropolitan Police Force) and to the Widows, Children, and Dependants of such Members ... | 54,500 | 52,667 | 1 6 | 1,832 | 18 6 | — | — |
| GROSS TOTAL :— | | | | | | | |
| <i>Original</i> ... | £444,665 | | | | | | |
| <i>Supplementary</i> ... | 24,500 | | | | | | |
| | £469,165 | 452,365 | 12 5 | 17,737 | 9 2 | 938 | 1 7 |
| | | | | Surplus of Gross Estimate over Expenditure. £16,799 7 7 | | | |
| <i>Deduct :—</i> | | Estimated. | Realized. | Deficiency of Appropriations in Aid realized. £121 0 7 | | | |
| L.—Appropriations in Aid ... | 690 | | 568 19 5 | | | | |
| NET TOTAL :— | | | | Net Surplus to be surrendered. £16,678 7 0 | | | |
| <i>Original</i> ... | £443,975 | | | | | | |
| <i>Supplementary</i> ... | 24,500 | | | | | | |
| | £468,475 | 451,796 | 13 0 | | | | |

| | Estimated. | Realized. |
|---|------------|-----------|
| | £ | £ s. d. |
| Extra Receipts payable to Exchequer ... | 2,324 | 2,608 8 3 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A., E., G., J. and K.—Expenditure cannot be more closely estimated. The estimate for each Subhead was based on expenditure in previous years.
- B.—The rate of expenditure in the first nine months, on which the Supplementary Estimate was based, was not maintained during the remainder of the year.
- C. and D.—The number of retirements involving payments under Article 10 of the Treaty was less than anticipated.

NOTE.

The charge against Subhead J. has been abated by the sum of £24, being the amount of the instalments deducted in the year in repayment of issues of a pension awarded under a misapprehension in 1924 and referred to in the notes to the Accounts of this Vote for the years 1924-25 and 1925-26.

L.—Appropriations in Aid :—

| | Estimated. | Realized. | |
|--|-------------|-------------|-------------|
| | £ | £ | s. d |
| (1) Repayment by the British Government of sums paid on its behalf under the Agreement dated 27th June, 1929, interpreting and supplementing Article 10 of the Treaty of 6th December, 1921 | 340 | 218 | 13 5 |
| (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 | 345 | 349 | 5 0 |
| (3) Miscellaneous | 5 | 1 | 1 0 |
| | <u>£690</u> | <u>£568</u> | <u>19 5</u> |

- (1) See explanation regarding Subhead D. The amount recovered represents payments made in the year ended 31st December, 1937.

EXTRA REMUNERATION (exceeding £30).

From the Central Fund an ex-Officer of Customs received £500 in respect of pension as Judge of the Dáil Supreme Court (Act No. 13 of 1925), in addition to a pension chargeable against this Vote.

From the Church Temporalities Fund an ex-officer of the Irish Land Commission received a pension of £304 16s. 4d. in addition to his pension chargeable against this Vote.

From the Road Fund a retired officer of the Department of Local Government and Public Health received a pension of £137 1s. 0d. in addition to his pension from this Vote.

From the Vote for Army Pensions (No. 66) four ex-members of the Royal Irish Constabulary received, respectively, £114, £53 16s. 8d., £49 1s. 8d. and £32 13s. 0d., and a retired Higher Executive Officer received £324 6s. 5d. in respect of pensions under the Military Service Pensions Acts, in addition to pensions chargeable against this Vote.

During the year 17 pensioners received from Public Funds amounts varying from £55 to £300 as remuneration for services rendered.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
8 Mí na Nodlag, 1938.

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

RATES ON GOVERNMENT PROPERTY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1938, compared with the Sum Granted, for RATES and CONTRIBUTIONS in lieu of RATES, etc., 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. :— | | | | | | | | |
| <i>Original</i> ... £100,000 | | | | | | | | |
| <i>Supplementary</i> 5,750 | | | | | | | | |
| | 105,750 | 105,143 10 11 | 606 | 9 | 1 | — | | |
| B.—Contributions towards Rates on Premises occupied by Representatives of External Governments :— | | | | | | | | |
| <i>Original</i> ... £200 | | | | | | | | |
| <i>Supplementary</i> 200 | | | | | | | | |
| | 400 | 253 19 9 | 146 | 0 | 3 | — | | |
| GROSS TOTAL :— | | | | | | | | |
| <i>Original</i> ... £100,200 | | | | | | | | |
| <i>Supplementary</i> 5,950 | | | | | | | | |
| | £ 106,150 | 105,397 10 8 | 752 | 9 | 4 | — | | |
| | | | Surplus of Gross Estimate over Expenditure. £752 9 4 | | | | | |
| <i>Deduct</i> :— | Estimated. | Realized. | Surplus of Appropriations in Aid realized. £16 6 11 | | | | | |
| C.—Appropriations in Aid ... | 3,300 | 3,316 6 11 | | | | | | |
| NET TOTAL :— | | | Total Surplus to be surrendered. £768 16 3 | | | | | |
| <i>Original</i> ... £96,900 | | | | | | | | |
| <i>Supplementary</i> 5,950 | | | | | | | | |
| | £ 102,850 | 102,081 3 9 | | | | | | |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Claims in respect of certain lands acquired for forestry purposes were not received.
 B.—Claims in respect of premises for which provision was made were not received.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
 19 Deire Fomhair, 1938.

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, 1938,
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 | 5,087 12 4 | 14,912 | 7 8 | — | — |
| TOTAL ...£ | 20,000 | 5,087 12 4 | | | | |
| Surplus to be surrendered ... £ | | | 14,912 | 7 8 | | |

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,
25 Bealtaine, 1938.

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.

TARIFF COMMISSION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1938, compared with the Sum Granted, for the Salaries and Expenses of the TARIFF COMMISSION (No. 40 of 1926 and No. 31 of 1930) and of the MERCHANDISE MARKS COMMISSION (No. 48 of 1931).

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|-----------------------------------|------------|--------------|----------------------------------|--------------------|
| | | | Less than Granted. | More than Granted. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| A.—Salaries, Wages and Allowances | 4,682 | 4,694 10 0 | — | 12 10 0 |
| B.—Travelling Expenses | 400 | — | 400 0 0 | -- |
| C.—Incidental Expenses | 250 | 48 18 2 | 201 1 10 | -- |
| TOTAL | ...£ 5,332 | 4,743 8 2 | 601 1 10 | 12 10 0 |
| Surplus to be surrendered | | | £588 11 10 | |

| | Estimated. | Realized. |
|--|------------|-----------|
| | £ | £ s. d. |
| EXTRA RECEIPTS PAYABLE TO EXCHEQUER :— | | |
| Portion of salary, etc., of Chairman of Commission acting as Chairman of the Dairy Disposal Co., Ltd., recovered from Vote for Agriculture ... | 747 | 748 15 0 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

B. and C.—During the year the Commission was occupied with its duties under the Merchandise Marks Act and with the subject of its report into the Marketing of Fruit and Vegetables, and excepting the standing charges for telephones, newspapers, etc., no expenditure chargeable to these Subheads was incurred.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
4 Mí na Samhna, 1938.

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

EXPENSES UNDER THE ELECTORAL ACT AND THE
JURIES ACT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1938,
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 | 17,500 | 16,760 | 19 | 5 | 739 | 0 | 7 |
| TOTAL | £ 17,500 | 16,760 | 19 | 5 | — | | |
| Surplus to be surrendered | | | | | 739 | 0 | 7 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

It is not possible to estimate closely the extent to which expenditure may be affected by fluctuations in the electorate and changes in Local Authorities' staffs involving reduced payments for remuneration.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGEADAIS,
25 Bealtaine, 1938.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1938, compared with the Sum Granted, for certain MISCELLANEOUS EXPENSES, including certain GRANTS-IN-AID.

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|--|--------|--------------|----------------------------------|--------------------|
| | | | Less than Granted. | More than Granted. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| A.—The Incorporated Law Society of Ireland (Grant-in-Aid) ... | 150 | 150 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:— Original ... Nil Supplementary ... £2,800 | 2,800 | — | 2,800 0 0 | — |
| C.—Scientific Investigation, etc. (Grants-in-Aid) ... | 6,000 | 5,850 0 0 | 150 0 0 | — |
| D.—The Saorstát Plate ... | 105 | 105 0 0 | — | — |
| ESTATE DUTY AND ACQUISITION OF LAND (ASSESSMENT OF COMPENSATION) APPEALS. | | | | |
| E.—Salaries, Wages and Allowances ... | 2,050 | 1,250 0 0 | 800 0 0 | — |
| F.—Travelling and Incidental Expenses ... | 550 | 188 16 0 | 361 4 0 | — |
| TOTAL:— Original ... £9,855 Supplementary ... 2,800 —£ | 12,655 | 8,543 16 0 | | — |
| Surplus to be surrendered ...£ | | | 4,111 4 0 | |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

BB.—The work was postponed and no expenditure was incurred within the year.

C.—The expenditure to be met out of the Grant-in-Aid of the publication of Contributions to Lexicography of Early Irish (£1,200) proved less by £150 than anticipated.

E. and F.—Expenditure cannot be estimated with any great degree of accuracy. The necessity for the employment of part-time Arbitrators did not arise.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
3 Lúnasa, 1938.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1938, compared with the Sum Granted, for the Salaries and Expenses of the STATIONERY OFFICE; for STATIONERY, PRINTING, PAPER, BINDING and PRINTED BOOKS for the Public Service; and for sundry Miscellaneous Services, including REPORTS of OIREACHTAS DEBATES.

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|---|--------|--------------|----------------------------------|--------------------|
| | | | Less than Granted. | More than Granted. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| A.—Salaries, Wages and Allowances | 27,078 | 27,465 17 7 | — | 387 17 7 |
| B.—Travelling Expenses ... | 40 | 35 5 2 | 4 14 10 | — |
| C.—Carriage and Transit ... | 950 | 935 12 8 | 14 7 4 | — |
| D.—Incidental Expenses :— <i>Original</i> ... £350 <i>Supplementary</i> 250 | 600 | 626 13 5 | — | 26 13 5 |
| E.—Telegrams and Telephones ... | 250 | 235 11 1 | 14 8 11 | — |
| F.1.—Printing, Paper, and Binding for the Oireachtas ... | 8,500 | 8,471 15 3 | 28 4 9 | — |
| F.2.—Oireachtas Debates ... | 6,000 | 4,804 9 5 | 1,195 10 7 | — |
| F.3.—Printing, Paper and Binding for <i>Iris Oifigiúil</i> :— <i>Original</i> ... £3,000 <i>Supplementary</i> 500 | 3,500 | 3,503 6 10 | — | 3 6 10 |
| F.4.—Editing, Printing, Paper, and Binding for certain Irish Texts | 150 | 82 16 11 | 67 3 1 | — |
| F.5.—Printing, etc. (Nos. 12 of 1923, 7 of 1924, and 23 of 1927) | 18,350 | 18,131 8 9 | 218 11 3 | — |
| F.6.—Production of a Volume Illustrating Early Christian Art in Ireland | 125 | — | 125 0 0 | — |
| F.7.—Publication of Irish Translation of the New Testament | 700 | — | 700 0 0 | — |
| F.8.—Preparation and Publication of Oireachtas Handbook :— <i>Original</i> ... Nil <i>Supplementary</i> £200 | 200 | 200 0 0 | — | — |

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | | | |
|--|------------|--------------|---|------------|--------------------|--|
| | | | Less than Granted. | | More than Granted. | |
| | £ | £ s. d. | £ s. d. | £ s. d. | £ s. d. | |
| G.—Grants to Newspapers and Periodicals Published in Irish or Publishing Current News in Irish ... | 900 | 639 7 6 | 260 12 6 | — | — | |
| FOR PUBLIC DEPARTMENTS. | | | | | | |
| H.—Printing :— | | | | | | |
| <i>Original</i> ... | £37,000 | | | | | |
| <i>Supplementary</i> ... | 1,000 | | | | | |
| | 38,000 | 36,647 18 3 | 1,352 1 9 | — | — | |
| I.—Paper :— | | | | | | |
| <i>Original</i> ... | £40,000 | | | | | |
| <i>Supplementary</i> ... | 1,000 | | | | | |
| | 41,000 | 42,077 8 11 | — | 1,077 8 11 | — | |
| J.—Miscellaneous Office Supplies :— | | | | | | |
| <i>Original</i> ... | £10,250 | | | | | |
| <i>Supplementary</i> ... | 4,250 | | | | | |
| | 14,500 | 13,851 1 2 | 648 18 10 | — | — | |
| K.—Binding :— | | | | | | |
| <i>Original</i> ... | £9,750 | | | | | |
| <i>Supplementary</i> ... | 1,250 | | | | | |
| | 11,000 | 11,512 8 7 | — | 512 8 7 | — | |
| L.—Books and Maps ... | 4,100 | 3,583 1 5 | 516 18 7 | — | — | |
| | 175,943 | 172,804 2 11 | 5,146 12 5 | 2,007 15 4 | — | |
| Deduct :— | | | | | | |
| Anticipated Savings on various Subheads (<i>See Supplementary Estimate</i>) ... | 758 | — | 758 0 0 | — | — | |
| GROSS TOTAL :— | | | | | | |
| <i>Original</i> ... | £167,493 | | | | | |
| <i>Supplementary</i> ... | 7,692 | | | | | |
| | £ 175,185 | 172,804 2 11 | 4,388 12 5 | 2,007 15 4 | — | |
| Deduct :— | | | | | | |
| M.—Appropriations in Aid :— | Estimated. | Realized. | Surplus of Gross Estimate over Expenditure. £2,380 17 1 | | | |
| <i>Original</i> ... | £31,065 | — | Surplus of Appropriations in Aid realized. £1,461 2 7 | | | |
| <i>Supplementary</i> ... | 2,435 | — | | | | |
| | 33,500 | 34,961 2 7 | Total Surplus to be surrendered. £3,841 19 8 | | | |
| NET TOTAL :— | | | | | | |
| <i>Original</i> ... | £136,423 | | | | | |
| <i>Supplementary</i> ... | 5,257 | | | | | |
| | £ 141,685 | 137,843 0 4 | | | | |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Staff additions together with increased Bonus payments are chiefly responsible for the excess on the Subhead.
- B.—Provincial journeys were less frequent than had been anticipated,

C., D. and E.—Casual variations.

F.2.—The volume of Debates in the second half of the year proved to be less than was anticipated.

F.4.—Two texts, for the publication of which provision had been made, had not been brought to publication by the close of the year.

F.5.—Casual variation.

F.6.—It had been the intention to publish this volume in 1937-38. Though the work of preparation was well advanced it was not found practicable to release the copy for printing by the close of the year.

F.7.—Although no expenditure was incurred the Editor had devoted such time as was available to him to the revision and preparation of final copy. It was not possible, however, to release the work for publication in the year.

G.—The number of monthly and other periodical Journals published wholly in Irish and requiring assistance was less than was anticipated. Claims from a newspaper publishing current news in Irish did not fully materialize within the year.

H.—Accounts, the balances on which amounted to approximately £500, proper to the year 1937-38 were under examination at the close of the year. The services rendered to certain Departments in January and February were also below the average for the year.

I.—The market prices of paper had been substantially increased in the year owing to the greatly increased cost of raw materials.

J.—Certain expenditure on machinery for which provision was made did not materialize in the year. On the other hand expenditure generally was somewhat greater than had been anticipated. Many items of purchase within the year were considerably increased in price.

K.—The volume of binding proved to be greater than had been anticipated.

L.—The surrender is partly attributable to delays in submission and clearance of accounts proper to the year. The variation is otherwise casual.

M.—APPROPRIATIONS IN AID.

| | Estimated. | Realized. | | |
|--|------------|-----------|----|-------|
| | | £ | £ | s. d. |
| (a) Sale of Ordnance Survey Maps | 1,250 | 1,197 | 15 | 2 |
| (b) Sales of Stationery Office Publications and Oireachtas Papers (including Debates) | 5,000 | 4,677 | 2 | 3 |
| (c) Sales of Reprinted Irish Texts | 50 | 41 | 3 | 11 |
| (d) Advertisements in Official Publications | 3,600 | 4,080 | 6 | 4 |
| (e) Sales of Waste | 225 | 268 | 8 | 7 |
| (f) Sales of Parchments and other Revenue Forms | 4,600 | 4,568 | 7 | 5 |
| (g) Miscellaneous Sales (Sales of old Typewriters, Duplicators, and other old stores) | 250 | 303 | 19 | 5 |
| (h) <i>Iris Oifigiúil</i> | 1,950 | 2,187 | 8 | 11 |
| (i) Supplies to Repaying Departments | 4,320 | 4,620 | 6 | 0 |
| (j) Supplies to Local Authorities for Registration purposes | 9,925 | 10,088 | 8 | 2 |
| (k) Commission on Supplies to Repaying Departments | 2,330 | 2,780 | 3 | 11 |
| (l) Miscellaneous | — | 147 | 12 | 6 |
| TOTAL FOR APPROPRIATIONS IN AID | £33,500 | £34,961 | 2 | 7 |

- (a) Casual variation.
- (b) The estimate was based on the receipts for the previous year. Anticipations were not realized.
- (c) Two Texts under preparation had not been published by the close of the year.
- (d) The excess is due to an improved return from advertisements in certain publications.
- (e) The volume of Waste Paper sold exceeded anticipations.
- (f) Casual variation.
- (g) The number of purchases of new typewriters in replacement of worn out machines was greater than had been expected. The sales here represent the value of traded out machines.
- (h) The receipts are mainly derived from Statutory advertisements in the Journal.
- (i) and (j) Casual variations.
- (k) Receipts include not only the commission on supplies from Stationery Office stock but also that on Printing, Binding and other supplies specially provided.
- (l) This item represents adjustments of advance payments on printing accounts made in 1936-37.

NOTES.

Payments amounting to £69 7s. 5d. in respect of the English-Irish Dictionary (for which separate provision was made in earlier years) have been charged in the year under Subheads H. and K.

Deteriorated stocks, the original value of which amounted to £5 6s. 0d. were written off (Department of Finance minute S. 49/11/28 of 26th April, 1938).

The balance of stock of a Revenue Sale Form G.1. which had become obsolete was written off (Department of Finance minute S. 46/16/38 of 8th June, 1938).

Presentation of a copy of the *Book of Lecan* (Sale Price £12 12s. 0d.) was made to Professor Rudolf Thurneysen of Bonn on the recommendation of the Irish Manuscripts Commission (Department of Finance minute S. 105/5/37 of 24th May, 1938).

The cost (£144) of type setting Draft Bye-Laws made by the *Gárda Síochána* under Section 118 Road Traffic Act, 1933, which were cancelled after proof, was written off (Department of Finance minute S. 13/35/38 of 30th September, 1938).

EXTRA REMUNERATION (exceeding £30).

Payments for overtime amounting to £74 5s. 6d., £42 9s. 0d. and £51 16s. 8d., respectively, were made to three Clerical Officers in connection with the performance of miscellaneous accounting duties.

S. B. Ó FAOILLEACHÁIN,
Accounting Officer.

STATIONERY OFFICE,
30th November, 1938.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1938, 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; and No. 19 of 1932; 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. | £ s. d. | £ s. d. |
| A.—Salaries, Wages and Allowances :— | | | | | | |
| <i>Original</i> ... | £34,003 | | | | | |
| <i>Supplementary</i> ... | 550 | | | | | |
| | 34,553 | 34,463 2 2 | 89 17 10 | | | — |
| B.—Travelling Expenses :— | | | | | | |
| <i>Original</i> ... | £4,000 | | | | | |
| <i>Supplementary</i> ... | 150 | | | | | |
| | 4,150 | 4,033 10 4 | 116 9 8 | | | — |
| C.—Incidental Expenses ... | 46 | 42 5 5 | 3 14 7 | | | — |
| D.—Telegrams and Telephones ... | 120 | 105 2 11 | 14 17 1 | | | — |
| GROSS TOTAL :— | | | | | | |
| <i>Original</i> ... | £38,169 | | | | | |
| <i>Supplementary</i> ... | 700 | | | | | |
| | £ 38,869 | 38,644 0 10 | 224 19 2 | | | — |
| | | | Surplus of Gross Estimate over Expenditure. £224 19 2 | | | |
| Deduct :— | | | | | | |
| E.—Appropriations in Aid ... | 6,845 | 6,816 1 0 | | | | |
| | | | Deficiency of Appropriations in Aid realized. £28 19 0 | | | |
| NET TOTAL :— | | | | | | |
| <i>Original</i> ... | £31,324 | | | | | |
| <i>Supplementary</i> ... | 700 | | | | | |
| | £ 32,024 | 31,827 19 10 | | | | |
| | | | Net Surplus to be surrendered. £196 0 2 | | | |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings were effected in the provision for overtime and in a delayed appointment.
- B.—Expenditure under this Subhead is difficult to forecast with any degree of accuracy.
- C.—Casual variation.
- D.—Savings were effected in call fees and on telegrams.
- E.—Appropriations in Aid. All amounts payable by County Councils during the year were duly received. Other receipts depend upon a fluctuating public demand for extracts and copies of valuation documents.

| | Estimated. | Realized. | |
|--|------------|-----------|-------|
| | £ | £ | s. d. |
| Proportion of cost payable by the several County Councils under Act 37 & 38 Viet., 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 Viet., c. 4, s. 9 and Miscellaneous Receipts | 550 | 521 | 1 0 |
| | £6,845 | £6,816 | 1 0 |

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

VALUATION OFFICE, DUBLIN,
7th November, 1938.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1938, 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 | 32,284 | 30,793 3 11 | 1,490 | 16 1 | — | — |
| B.—Travelling Expenses | 2,330 | 2,001 8 8 | 328 | 11 4 | — | — |
| C.—Stores, etc. | 1,100 | 1,038 5 1 | 61 | 14 11 | — | — |
| D.—Photographic and Printing Equipment | 450 | 147 13 10 | 302 | 6 2 | — | — |
| E.—Materials for Facsimile Reproduction of Ancient Manuscripts | 190 | 14 2 1 | 175 | 17 11 | — | — |
| F.—Incidental Expenses | 138 | 131 3 5 | 6 | 16 7 | — | — |
| GROSS TOTAL | £ 36,492 | 34,125 17 0 | 2,366 3 0 | | — | |
| | | | Surplus of Gross Estimate over Expenditure. £2,366 3 0 | | | |
| <i>Deduct :—</i> | <i>Estimated.</i> | <i>Realized.</i> | <i>Deficiency of Appropriations in Aid realized.</i> | | | |
| G.—Appropriations in Aid | 4,587 | 3,241 2 7 | £1,345 17 5 | | | |
| NET TOTAL | £ 31,905 | 30,884 14 5 | Net Surplus to be surrendered. £1,020 5 7 | | | |

| Estimated. | Realized. |
|------------|-----------|
| £ | £ s. d. |

Extra Receipts payable to Exchequer — 1 5 11

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings arose from unfilled vacancies (£737), retirements (£507), a death (£169) and miscellaneous smaller items.
- B.—The savings are due to the fact that the field staff was below estimated strength during the year.
- C.—Casual variation.
- D.—Purchase of certain items included in the estimate was deferred, while supplies of workshops equipment could not be obtained in time for payment within the period covered by the Vote.
- E.—Postponement of work in certain manuscripts included in the estimate occasioned the greater part of the saving.
- F.—Casual variation.
- G.—Appropriations in Aid :—

| | Estimated. | Realized. | |
|---|------------|-----------|-------|
| | £ | £ | s. d. |
| Receipts from Sales of Maps | 3,300 | 3,118 | 19 9 |
| Repayment by Stationery Office for Facsimile Reproduction of Ancient Manuscripts ... | 1,287 | 122 | 2 10 |
| | £4,587 | £3,241 | 2 7 |

Receipts from Map Sales. The estimate was based on the average of preceding years but demands showed a downward trend.

Repayment by Stationery Office. Delay in securing negatives was mainly responsible for the diminished output during the year, and allowance had also to be made to the Stationery Office for certain payments made in March, 1937, for work intended to be done towards the end of 1936-37 but actually not then done.

Special work done for other Public Departments during the year cost £1,896 12s. 10d., while the value of maps supplied to various Departments was £5,961 16s. 7d., no repayment being made in either case. Copies of new or revised maps published in 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 £508 14s. 8d.

EXTRA RECEIPTS.—These consisted of 14s. 2d. paid by employees in respect of lost or damaged instruments and 11s. 9d. proceeds of sale of instruments.

J. HERLIHY,
Director,
Accounting Officer.

VALUATION OFFICE, DUBLIN,
16th November, 1938.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1938, 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. 25 of 1936).

| 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, 1936 ... | 370,000 | 370,000 | — | — |
| TOTAL£ | 1,270,989 | 1,270,989 | — | — |

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
3 Meán Fomhair, 1938.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

LAW CHARGES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1938, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF THE ATTORNEY-GENERAL, etc., and for the Expenses of CRIMINAL PROSECUTIONS and other LAW CHARGES, including a Grant in Relief of certain Expenses payable by Statute out of LOCAL RATES.

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|--|------------|--------------|---|--------------------|
| | | | Less than Granted. | More than Granted. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| A.1.—Attorney-General and Staff | 10,961 | 11,216 9 11 | — | 255 9 11 |
| A.2.—State Solicitors | 27,269 | 27,958 17 11 | — | 689 17 11 |
| B.—Under Sheriffs | 2,350 | 2,285 18 4 | 64 1 8 | — |
| C.—Witnesses' Expenses, etc. | 10,300 | 9,678 5 1 | 621 14 11 | — |
| D.—Fees to Counsel | 12,000 | 8,438 17 0 | 3,561 3 0 | — |
| E.—General Law Expenses | 5,800 | 5,003 11 3 | 796 8 9 | — |
| F.—Defence of Public Officials | 600 | 3,413 16 2 | — | 2,813 16 2 |
| GROSS TOTAL | £ 69,280 | 67,995 15 8 | 5,043 8 4 | 3,759 4 0 |
| | | | Surplus of Gross Estimate over Expenditure. £1,284 4 4 | |
| | Estimated. | Realized. | Surplus of Appropriations in Aid realized. £3,984 7 2 | |
| Deduct :— | | | Total Surplus to be surrendered. £5,268 11 6 | |
| G.—Appropriations in Aid | 2,000 | 5,984 7 2 | | |
| NET TOTAL | £ 67,280 | 62,011 8 6 | | |
| | | | Estimated. | Realized. |
| | | | £ | £ s. d. |
| Extra Receipts payable to Exchequer | | | 2,690 | 2,337 10 0 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—Excess due to increase in cost of staff of the Attorney-General's Office and higher cost of living Bonus payments, offset by the payment of salary of Attorney-General at the former rate (£1,500 inclusive, tax free) for part of the year.

A.2.—Excess mainly due to (1) increase in cost of staff of the Chief State Solicitor's Office, (2) increased Bonus payments and (3) payment of the gratuities and allowance noted below.

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

C., D., E. and F.—Expenditure cannot be closely estimated. The whole of the excess in Subhead F. is due to the decision of the Supreme Court in the action *Lynch v. Fitzgerald and Others*.

G.—These receipts are variable and uncertain. The amount shown includes a sum of £3,590 7s. 3d. in respect of fees and scrivenerly charges payable to the Finance Solicitor for a considerable number of years.

EXTRA RECEIPTS PAYABLE TO EXCHEQUER.

| | Estimated. | Realized. | |
|--|---------------|---------------|-------------|
| | £ | £ | s. d. |
| Payments by Sailors' and Soldiers' Land Trust on foot of services rendered by Finance Solicitor in 1936-37 | 500 | 650 | 0 0 |
| Expenses of loans administration (Finance Solicitor's Office) recovered from Local Loans Fund | 2,190 | 1,687 | 10 0 |
| | <u>£2,690</u> | <u>£2,337</u> | <u>10 0</u> |

EXTRA REMUNERATION (exceeding £30).

A Clerical Officer (£70—£200) in the Finance Solicitor's Office received from this Vote a sum of £48 17s. 6d. for scrivenerly work done out of office hours and from the Vote for Army Pensions a sum of £48 11s. 7d. in respect of a Military Service Pension.

In addition to a temporary and non-pensionable allowance of £100 per annum the Assistant to the Chief State Solicitor received a gratuity of £100 for special services.

The State Solicitor for County Cork E.R. (£480) received a gratuity of £75 for special services.

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

| | £ | s. | d. |
|------------------|-----|----|----|
| County Donegal | 158 | 8 | 0 |
| County Leix | 129 | 5 | 0 |
| County Mayo | 180 | 17 | 0 |
| County Meath | 144 | 10 | 0 |
| County Tipperary | 233 | 2 | 0 |

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
30th November, 1938.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

HAULBOWLINE DOCKYARD.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1938, 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. | £ s. d. | |
| A.—Dockyard Maintenance ... | 3,435 | 3,141 11 10 | 293 8 2 | — | — | |
| AA.—Renewal of Submarine Water-Main (Revote £1,970) | 5,400 | 20 0 4 | 5,379 19 8 | — | — | |
| B.—Fuel, Light and Water ... | 557 | 573 10 1 | — | 16 10 1 | — | |
| C.—Alterations to Plant and Buildings, etc. ... | 175 | 94 17 4 | 80 2 8 | — | — | |
| D.—Rents and Rates ... | 50 | 22 2 1 | 27 17 11 | — | — | |
| TOTAL ... | ...£ 9,617 | 3,852 1 8 | 5,781 8 5 | 16 10 1 | — | |

Surplus to be surrendered ... £5,764 18 4

| | Estimated. | Realized. |
|---|------------|-----------|
| | £ | £ s. d. |
| Extra Receipts payable to Exchequer ... | 2,600 | 3,452 0 9 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The expenditure on materials, etc., was less than anticipated.
- AA.—Work deferred awaiting suitable tender. Expended £196 3s. 1d. on preliminary work.
- B.—The consumption of water was greater than anticipated.
- C.—Expenditure was limited to works necessary for the purpose of effecting lettings.
- D.—Provision was made for certain contingencies which did not arise within the year.

EXTRA RECEIPTS.

£2,397 13s. 0d. was received for rents of properties sublet ; £166 2s. 6d. for supplies of water and electric light ; and £888 5s. 3d. for hire of plant and sales of surplus plant, stores, etc.

NOTE.

Stores valued at £11 7s. 6d. and surplus to requirements at the Dockyard were transferred to Dún Laoghaire Harbour. See also Vote for Public Works and Buildings, No. 11.

J. CONNOLLY,
Accounting Officer.

OFFICE OF PUBLIC WORKS,
30th November, 1938.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- B.—Works of reconstruction at University College, Galway, towards the cost of which provision was made for a grant of £3,500, were only partially completed within the year.
- D.—Saving mainly due to a vacancy on the staff of the Department of Modern Irish Language and Literature in University College, Dublin.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
25 Bealtaine, 1938.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

ELECTRICAL BATTERY DEVELOPMENT.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1938, compared with the Sum Granted, for a Grant-in-Aid for ELECTRICAL BATTERY RESEARCH AND DEVELOPMENT.

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|---|--------|--------------|----------------------------------|--------------------|
| | | | Less than Granted. | More than Granted. |
| | £ | £ | £ | £ |
| Electrical Battery Research and Development (Grant-in-Aid) | 46,000 | 46,000 | — | — |
| TOTAL ...£ | 46,000 | 46,000 | — | — |

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGEADAIS,
17 Bealtaine, 1938.

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, 1938,
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 | 3,587 | 3,466 16 4 | 120 | 3 8 | — | |
| B.—Travelling and Incidental Expenses | 30 | 15 5 2 | 14 | 14 10 | — | |
| TOTAL | £ 3,617 | 3,482 1 6 | | | — | |
| Surplus to be surrendered ...£ | | | 134 | 18 6 | | |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving mainly due to a staff change.
B.—Expenditure is variable and uncertain.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
19 Deire Fomhair, 1938.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1938,
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 | 15,520 | 15,473 4 11 | 46 15 1 | | — | |
| TOTAL ...£ | 15,520 | 15,473 4 11 | | | — | |
| Surplus to be surrendered ... | | ... £ | 46 15 1 | | | |

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The saving arose on the provision for the Second National Loan (External) which cannot be estimated with accuracy.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
17 Bealtaine, 1938.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

OFFICE OF THE MINISTER FOR JUSTICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1938,
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 ... | 34,421 | 34,033 19 4 | 387 0 8 | — |
| A.2.—Film Censorship ... | 1,749 | 1,697 15 7 | 51 4 5 | — |
| A.3.—Censorship of Publications | 549 | 557 6 5 | — | 8 6 5 |
| A.4.—Drafting of Rules of Court | 100 | 145 0 0 | — | 45 0 0 |
| TOTAL FOR SALARIES, etc.... | 36,819 | 36,434 1 4 | 438 5 1 | 53 6 5 |
| B.—Travelling Expenses ... | 750 | 670 2 0 | 79 18 0 | — |
| C.—Incidental Expenses ... | 145 | 160 9 10 | — | 15 9 10 |
| D.—Telegrams and Telephones ... | 495 | 431 19 8 | 63 0 4 | — |
| TOTAL FOR SUBHEADS B., C. AND D. ... | 1,390 | 1,262 11 6 | 142 18 4 | 15 9 10 |
| TOTAL£ | 38,209 | 37,696 12 10 | 581 3 5 | 68 16 3 |

Surplus to be surrendered ... £512 7 2

| | Estimated. | Realized. |
|--|------------|-----------------|
| | £ | £ s. d. |
| EXTRA RECEIPTS PAYABLE TO EXCHEQUER :— | | |
| Fees, Licences for Importation of Dangerous Drugs | — | 187 0 0 |
| Fees, Irish Nationality and Citizenship Certificates | — | 442 2 6 |
| Miscellaneous | — | 3 6 7 |
| | | <u>£632 9 1</u> |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Savings due to changes in personnel and delay in filling vacancies, offset in part by increased cost of living Bonus.
- A.2.—The provision for the substitution of the Film Censor was not fully required.
- A.3.—Excess due to increased cost of living Bonus.
- A.4.—The estimate was conjectural.
- B.—There was less travelling than anticipated.
- C.—Expenditure cannot be closely estimated.
- D.—Expenditure is variable.

EXTRA REMUNERATION (exceeding £30).

From the Vote for Army Pensions an Assistant Examiner received a Military Service Pension of £81 and a Clerical Officer one of £35.

This Account includes a sum of £133 in respect of an officer on loan to the Circuit Court.

S. A. ROCHE,
Accounting Officer.

1st November, 1938.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

GÁRDA SÍOCHÁNA.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1938, compared with the Sum Granted, for the Salaries and Expenses of the GÁRDA SÍOCHÁNA (No. 7 of 1925 and No. 10 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 Pay | 1,604,969 | 1,554,558 16 2 | 50,410 3 10 | — |
| B.—Allowances | 139,328 | 140,222 4 0 | — | 894 4 0 |
| C.—Subsistence Allowances ... | 10,400 | 7,923 4 9 | 2,476 15 3 | — |
| D.—Locomotion Expenses ... | 43,850 | 39,677 12 11 | 4,172 7 1 | — |
| E.—Clothing and Equipment | 26,425 | 26,927 10 9 | — | 502 10 9 |
| F.—Furniture, Barrack Bedding and Bedsteads ... | 3,386 | 2,653 17 11 | 732 2 1 | — |
| G.—Barrack Maintenance ... | 635 | 712 19 9 | — | 77 19 9 |
| H.—Transport and Carriage ... | 21,007 | 19,173 18 0 | 1,833 2 0 | — |
| I.—Fuel, Light and Water ... | 17,627 | 17,650 18 11 | — | 23 18 11 |
| J.—Medical Expenses ... | 7,550 | 7,260 11 1 | 289 8 11 | — |
| K.—Escort and Conveyance of Children to Industrial Schools and Places of Detention | 260 | 311 2 7 | — | 51 2 7 |
| L.—Telegrams and Telephones | 19,000 | 18,997 5 10 | 2 14 2 | — |
| M.—Compensation | 1,010 | 1,413 5 11 | — | 403 5 11 |

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | | | |
|------------------------------|-------------------|------------------|---|------------|--------------------|--|
| | | | Less than Granted. | | More than Granted. | |
| | £ | £ s. d. | £ s. d. | £ s. d. | | |
| N.—Incidental Expenses ... | 7,358 | 4,219 12 3 | 3,138 7 9 | — | | |
| GROSS TOTAL ...£ | 1,902,805 | 1,841,703 0 10 | 63,055 1 1 | 1,953 1 11 | | |
| | | | Surplus of Gross Estimate over Expenditure. £61,101 19 2 | | | |
| <i>Deduct :—</i> | <i>Estimated.</i> | <i>Realized.</i> | Surplus of Appropriations in Aid realized. | | | |
| O.—Appropriations in Aid ... | 19,080 | 21,100 19 2 | £2,020 19 2 | | | |
| NET TOTAL ... | £ 1,883,725 | 1,820,602 1 8 | Total Surplus to be surrendered. £63,122 18 4 | | | |

| | Estimated. | Realized. |
|--|------------|------------|
| | £ | £ s. d. |
| Extra Receipts payable to Exchequer | 5,410 | 4,794 12 7 |

Details of receipts are as follows :—

| | |
|--|-------------|
| 1. Fees for Street Traders' Certificates | 127 5 0 |
| 2. Pension deductions repaid in case of Officers and Men rejoining Force | 44 5 5 |
| 3. Receipts from sale of stray dogs | 66 8 0 |
| 4. Sums received for services of Gardaí under Electoral and Juries Acts | 640 18 9 |
| 5. Fees for Pedlars' and Chimney Sweepers' Certificates | 224 7 0 |
| 6. Fees received for accident reports | 1,076 15 0 |
| 7. Fees for Motor Park Attendants' Licences | 2 7 0 |
| 8. Sale of unclaimed property | 19 19 11 |
| 9. Unclaimed Moneys in possession of Gardaí | 16 14 10 |
| 10. Refund of overpayments, etc. | 53 0 10 |
| 11. Compensation for damage to Garda transport | 338 5 3 |
| 12. Compensation to Gardaí injured in road accidents | 163 12 6 |
| 13. Special Fees received under the Weights and Measures Acts | 1,728 12 2 |
| 14. Sale of old cars | 256 16 0 |
| 15. Miscellaneous | 35 4 11 |
| | £4,794 12 7 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The strength of the Force was throughout the year below that provided for and only one recruit was attested.
- B.—The excess is due to Rent Allowances for Sergeants and Guards which cannot be forecast accurately being variable and dependent upon the number of marriages.
- C.—Expenditure is variable and uncertain.
- D.—Expenditure fluctuates and was less than that for the financial years 1935-36 and 1936-37.
- E.—The excess is due to the early settlement of accounts for supplies of cloth for uniforms.
- F.—The provision for presses for Sergeants' offices in country stations was not utilized.
- G.—The excess is due to the purchase of disinfecting fluid for barracks.
- H.—Repayable advances for the purchase of motor cars for Officers and the running expenses of transport were less than anticipated. The expenditure under this Subhead includes £360 12s. 0d. in respect of the petrol pump referred to in the previous year.
- I.—The excess is due to extra expenditure on fuel and light at certain stations.
- J.—The Force was below the strength for which the cost of medical attendance had been provided.
- K.—The expenditure is dependent upon the number of committals which vary from year to year.
- M.—It is impossible to foresee the expenditure which will be incurred under this Subhead.
- N.—The provision for miscellaneous equipment, equipment for the enforcement of the Bread (Regulation of Prices) Act, 1936, and police manuals was not utilized.

| O.—Appropriations in Aid :— | Estimated. | Realized. | |
|---|----------------|----------------|-------------|
| | £ | £ | s. d. |
| (1) Repayments of sums advanced to Officers under Sub-head H. | 2,500 | 2,953 | 6 1 |
| (2) Payments for services rendered by the Gárda Síochána | 2,300 | 2,770 | 10 2 |
| (3) Repayments in respect of loss of property or damage to stores, etc. | 60 | 59 | 13 1 |
| (4) Proceeds of sale of Forfeited Property and Cast Uniforms | 2,020 | 3,016 | 16 0 |
| (5) Hackney Car and Carriage, etc., Licences (Dublin Metropolitan Area) | 1,800 | 1,579 | 11 0 |
| (6) Publicans' Fees (Dublin Metropolitan Area) and Fees for Aliens' Certificates | 400 | 27 | 5 0 |
| (7) Payment from Road Fund in respect of expenses of Gárda Síochána in the execution of the Roads Act, 1920, and Road Traffic Act, 1933 ... | 10,000 | 10,693 | 17 10 |
| | <u>£19,080</u> | <u>£21,100</u> | <u>19 2</u> |

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

(2) Liable to fluctuation.

(3) Cannot be accurately forecast.

(4) The material for sale was greater than in the preceding year and much higher prices were realized.

(5) A variable item.

(6) Publicans' Fees for 1937-38 were not collected until the financial year 1938-39.

(7) The receipts are based on 1 per cent. of the amount paid from the Exchequer to the Road Fund.

PRISONS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1938, 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. | £ s. d. | |
| A.—Pay and Allowances of Officers, including Uniform... .. | 53,176 | 52,169 16 0 | 1,006 4 0 | — | — | |
| B.—Victualling :— Original ... £6,150 Supplementary ... 500 | 6,650 | 6,639 3 2 | 10 16 10 | — | — | |
| C.—Clothing, Bedding, Furniture, etc. | 1,185 | 1,356 8 7 | — | 171 8 7 | — | |
| D.—Medicines, Surgical Instruments, etc. | 290 | 283 16 11 | 6 3 1 | — | — | |
| E.—Fuel, Light, Water, Cleaning Articles, etc. | 6,180 | 6,586 8 10 | — | 406 8 10 | — | |
| F.—Rent, etc. | 204 | 203 1 10 | 18 2 | — | — | |
| G.—Escort and Conveyance ... | 4,250 | 3,674 1 2 | 575 18 10 | — | — | |
| H.—Ordinary Repairs of Buildings | 1,000 | 1,034 8 5 | — | 34 8 5 | — | |
| H.1.—Electric Light Installation :— Original ... Nil Supplementary ... £24 | 24 | 23 10 9 | 9 3 | — | — | |
| I.—Fine Fund | 10 | 10 0 0 | — | — | — | |
| J.—Travelling Expenses ... | 250 | 311 10 7 | — | 61 10 7 | — | |
| K.—Incidental Expenses ... | 240 | 366 19 11 | — | 126 19 11 | — | |
| L.—Telegrams and Telephones | 280 | 249 14 8 | 30 5 4 | — | — | |
| M.—Maintenance of Children of Female Prisoners ... | 5 | — | 5 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. |
| N.—Maintenance of Criminal Lunatics in District Mental Hospitals ... | 7,300 | 7,262 6 4 | 37 13 8 | — | — | — |
| O.—Gratuities to Prisoners ... | 300 | 312 10 7 | — | — | 12 10 7 | — |
| P.—Contributions to Discharged Prisoners' Aid Societies | 85 | 85 0 0 | — | — | — | — |
| Q.—Manufacturing Department and Farms :— Original ... £5,900 Supplementary 1,600 | 7,500 | 7,400 11 0 | 99 9 0 | — | — | — |
| | 88,929 | 87,969 8 9 | 1,772 18 2 | — | 813 6 11 | — |
| Deduct :— Anticipated Savings on various Subheads (See Supplementary Estimate) ... | 320 | — | 320 0 0 | — | — | — |
| GROSS TOTAL :— Original ... £86,805 Supplementary 1,804 | £ 88,609 | 87,969 8 9 | 1,452 18 2 | — | 813 6 11 | — |
| Deduct :— | | | Surplus of Gross Estimate over Expenditure. £639 11 3 | | | |
| R.—Appropriations in Aid :— Original ... £8,600 Supplementary 300 | Estimated. 8,900 | Realized. 9,119 19 3 | Surplus of Appropriations in Aid realized. £219 19 3 | | | |
| NET TOTAL :— Original ... £78,205 Supplementary 1,504 | £ 79,709 | 78,849 9 6 | Total Surplus to be surrendered. £859 10 6 | | | |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

| | |
|---|-----|
| Estimated daily average number of prisoners ... | 615 |
| Actual daily average number of prisoners ... | 577 |

- A.—Saving due to vacancies and changes in the personnel of staff, offset in part by a rise in cost of living Bonus.
- C.—Excess due to a rise in the cost of materials and to the provision of overcoats for prisoners on outdoor work.
- E.—Excess due to an increase in the cost of coal not anticipated when Estimate was framed.
- G.—Expenditure under this Subhead is necessarily variable, and was less than the preceding year.

H.—Excess due to renewals and repairs not anticipated when Estimate was framed.

H.1.—The expense was provided for in the Vote for the year 1936-37, but the account was not ripe for payment in that year.

J.—Excess due to transfers resulting from retirements.

K.—Excess due to provision of books for the Borstal Institution and medical treatment of prisoners in extern hospitals. The expenditure includes a payment of £20 14s. 6d. execution expenses; the executioner's services were not required owing to a reprieve (Department of Finance authority S. 63/1/37, dated 15th May, 1937).

O.—Expenditure is necessarily variable.

R.—Receipts under this Subhead are of a variable nature and cannot be estimated with any degree of accuracy.

R.—Appropriations in Aid :—

| | Estimated. | Realized. | |
|--|------------|-----------|-------|
| | £ | £ | s. d. |
| Receipts from Manufacturing Department (including value of articles supplied for use in the Prisons) ... | 8,075 | 8,176 | 1 2 |
| Receipts from Farms and Gardens (including value of produce used in the Prisons) | 500 | 613 | 6 0 |
| Rents | 125 | 120 | 6 8 |
| Sales of Old Stores and Miscellaneous Receipts ... | 200 | 210 | 5 5 |
| | £8,900 | £9,119 | 19 3 |

S. A. ROCHE,

Oifigeach Cuntasáíochta.

14th November, 1938.

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

ABSTRACT STATEMENT OF THE MANUFACTURING ACCOUNTS OF THE PRISONS AND BORSTAL INSTITUTION FOR THE
Year ended 31st March, 1938.

Dr.

Cr.

| | Agriculture. | | Other Industries. | | TOTAL. | | Agriculture. | Other Industries. | | TOTAL. | | |
|--------------------------------|--------------|-------|-------------------|--------|--------|--------|--------------|-------------------|-------|--------|--------|------|
| | £ | s. d. | £ | s. d. | £ | s. d. | | £ | s. d. | £ | s. d. | |
| Stock in hand, 1st April, 1937 | 547 | 5 7 | 4,003 | 10 5 | 4,550 | 16 0 | 620 | 12 8 | 9,021 | 4 10 | 9,641 | 17 6 |
| Purchases, 1937-38 | 176 | 16 2 | 7,265 | 14 0 | 7,442 | 10 2 | 478 | 6 4 | 4,077 | 14 11 | 4,556 | 1 3 |
| Profit ... | 374 | 17 3 | 1,829 | 15 4 | 2,204 | 12 7 | | | | | | |
| | £ | 1,098 | 19 0 | 13,098 | 19 9 | 14,197 | 18 9 | £ | 1,098 | 19 0 | 13,098 | 19 9 |

*Viz.—Manufacture Materials, £2,371 13s. 2d.; Manufactured Goods, £1,051 8s. 4d.; *Tools, £1,132 19s. 9d.

RECONCILIATION WITH CASH ACCOUNT.

| | £ | s. d. | £ | s. d. | £ | s. d. | £ | s. d. | |
|--|-------|-------|--------|-------|---|-------|-----|--------|------|
| To Increase of outstanding Debts due to Manufacturing Department:— | | | | | | | | | |
| From ... | 1,180 | 17 11 | | | | | 442 | 16 0 | |
| *To ... | 2,033 | 8 6 | | | | | 484 | 15 5 | |
| | | | 852 | 10 7 | | | | | |
| Increase of Stock ... | | | | | 5 | 5 3 | | | |
| Excess of Receipts over Expenditure | | | 1,388 | 16 2 | | | | 2,204 | 12 7 |
| | | | | | | | | | |
| | | | £2,246 | 12 0 | | | | £2,246 | 12 0 |

By Increase of outstanding Debts due by Manufacturing Department:—

From ... 442 16 0
†To ... 484 15 5

Profit ...

Profit ...

*Viz.—Public Departments, £1,957 19s. 5d.; Other Persons, £75 9s. 1d.

†Viz.—Public Departments, £26 0s. 11d.; Other Persons, £458 14s. 6d.

S. A. ROCHE, *Oifigeach Cuntasaitochta.*

DISTRICT COURT.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1938, 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 | 33,248 | 32,430 7 2 | 817 12 10 | — |
| B.—Travelling Expenses | 5,520 | 4,967 12 3 | 552 7 9 | — |
| C.—Incidental Expenses | 85 | 74 6 8 | 10 13 4 | — |
| TOTAL £ | 38,853 | 37,472 6 1 | | |
| Surplus to be surrendered | | ...£ | 1,380 13 11 | |

| | Estimated. | Realized. |
|---|------------|-------------|
| | £ | £ s. d. |
| Extra Receipts payable to Exchequer :— | | |
| Fees received in the Metropolitan District Courts | 1,200 | 530 13 6 |
| District Court Fines | 6,000 | 6,000 0 0 |
| | £7,200 | £6,530 13 6 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to vacancies and to posts remaining unfilled for part of the year.
 B.—Saving due to the variable nature of the Subhead.
 C.—This Subhead includes variable items.

EXTRA REMUNERATION (exceeding £30).

From the Vote for Army Pensions six District Court Clerks received sums varying from £31 14s. 0d. to £81, in respect of Military Service Pensions. From the Vote for Unemployment Insurance and Unemployment Assistance two District Court Clerks received £260 and £250, respectively. One District Court Clerk received £100 from the Vote for the Office of the Minister for Justice, as Assistant Immigration Officer.

NOTE.

The expenditure under Subhead A. includes a sum of £122 10s. 0d. for duties as Probation Officer paid to the Agent for Discharged Prisoners whose salary is borne on the Vote for the Office of the Minister for Justice.

S. A. ROCHE,

10th November, 1938.

Oifigeach Cuntasaiochta.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1938, compared with the Sum Granted, for such of the Salaries and Expenses of the SUPREME COURT AND HIGH COURT OF JUSTICE as are not charged on the Central Fund (No. 27 of 1926 and No. 48 of 1936).

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | | | |
|--|------------|--------------|---|---------|--------------------|--|
| | | | Less than Granted. | | More than Granted. | |
| | £ | £ s. d. | £ s. d. | £ s. d. | £ s. d. | |
| A.—Salaries, Wages and Allowances | 47,593 | 46,658 18 11 | 934 1 1 | — | — | |
| B.—Travelling and Incidental Expenses | 125 | 129 9 11 | — | 4 9 11 | — | |
| C.—Telegrams and Telephones | 465 | 458 9 10 | 6 10 2 | — | — | |
| D.—Compensation to a District Probate Registrar | 83 | 83 0 0 | — | — | — | |
| E.—Stenography (Central Criminal Court) | 300 | 308 0 0 | — | 8 0 0 | — | |
| F.—Cost and Expenses of Services under Section 55 of the Court Officers Act, 1926 | 400 | 366 17 2 | 33 2 10 | — | — | |
| G.—Expenses of High Court on Circuit | 2,500 | 668 4 2 | 1,831 15 10 | — | — | |
| GROSS TOTAL ...£ | 51,466 | 48,673 0 0 | 2,805 9 11 | 12 9 11 | — | |
| | | | Surplus of Gross Estimate over Expenditure. £2,793 0 0 | | | |
| | Estimated. | Realized. | Surplus of Appropriations in Aid realized. £682 10 1 | | | |
| H.—Appropriations in Aid ... | 1,310 | 1,992 10 1 | Total Surplus to be surrendered. £3,475 10 1 | | | |
| NET TOTAL ...£ | 50,156 | 46,680 9 11 | | | | |

| | Estimated. | | Realized. | |
|--|------------|--|-----------|-------|
| | £ | | £ s. d. | |
| Extra Receipts payable to Exchequer :— | | | | |
| Lunacy Percentages | 3,000 | | 3,109 | 11 10 |
| Miscellaneous | — | | 1 | 1 8 |
| | £3,000 | | £3,110 | 13 6 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to changes in personnel and to vacancies not being filled on occurrence, offset in part by increase in cost of living Bonus.
- B.—Excess due to variable nature of the Subhead.
- E.—Excess due to the employment of an outside Stenographer for High Court business.
- F.—Expenditure fluctuates from year to year.
- G.—The provision was necessarily conjectural, and to meet expenses of two Circuits. Only one Circuit was held.
- H.—Appropriations in Aid :—

| | Estimated. | | Realized. | |
|-------------------------------|------------|--|-----------|------|
| | £ | | £ s. d. | |
| Bankruptcy Percentages | 1,300 | | 1,992 | 10 1 |
| Duty on Estates | 10 | | — | |
| | £1,310 | | £1,992 | 10 1 |

These receipts fluctuate from year to year and cannot be forecast accurately.

EXTRA REMUNERATION (exceeding £30).

From the Vote for Army Pensions a Messenger received £111 17s. 2d. in respect of Military Service Pension. The Stenographer to the Central Criminal Court received £100 6s. 6d. from the Vote for the Circuit Court. A gratuity of £40 was paid to a Minor Staff Officer in respect of higher duties which he performed.

S. A. ROCHE,

Accounting Officer.

19th November, 1938.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1938, compared with the Sum Granted, for the Salaries and Expenses of the LAND REGISTRY (40 & 41 Vict., c. 57; 54 & 55 Vict., c. 66; and No. 10 of 1924, sec. 102); and of the REGISTRY OF DEEDS (2 & 3 Will. 4, c. 87; 27 & 28 Vict., c. 76; 38 & 39 Vict., c. 5; and 46 & 47 Vict., c. 20).

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|---|--------|--------------|----------------------------------|--------------------|
| | | | Less than Granted. | More than Granted. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| LAND REGISTRY. | | | | |
| A.—Salaries, Wages and Allowances ... | 26,574 | 25,500 6 11 | 1,073 13 1 | — |
| B.—Replacement of Maps ... | 10 | — | 10 0 0 | — |
| C.—Travelling and Incidental Expenses ... | 825 | 456 17 8 | 368 2 4 | — |
| REGISTRY OF DEEDS. | | | | |
| D.—Salaries, Wages and Allowances ... | 19,486 | 18,837 15 2 | 648 4 10 | — |
| E.—Incidental Expenses ... | 95 | 68 9 0 | 26 11 0 | — |
| F.—Transcription of Memorials | 1,384 | 1,080 19 4 | 303 0 8 | — |
| TOTAL | 48,374 | 45,944 8 1 | | — |
| Surplus to be surrendered ... | | £ | 2,429 11 11 | |

| | Estimated. | Realized. |
|--|------------|-----------|
| | £ | £ s. d. |
| Extra Receipts payable to Exchequer:— | | |
| Fees received from the Land Purchase Commission and other Government Departments in Northern Ireland in respect of searches in Land Registry and Registry of Deeds ... | — | 20 2 6 |
| Miscellaneous | — | 1 3 |
| | | £20 3 9 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to changes in personnel and to vacancies not being filled on occurrence.
- B.—Token provision.
- C.—The provision for postage expenses was not required.
- D.—Saving due to staff changes.
- E.—Expenditure is variable.
- F.—Saving due to unfilled vacancies.

EXTRA REMUNERATION (exceeding £30).

From the Vote for Army Pensions a temporary messenger received £47 18s. 2d. under the Connaught Rangers (Pensions) Act, 1936.

S. A. ROCHE,

Accounting Officer.

4th November, 1938.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1938, compared with the Sum Granted, for the Salaries, Allowances and Expenses of CIRCUIT COURT OFFICERS, DEPUTY CIRCUIT JUDGES, and certain LOCAL REGISTERING AUTHORITIES; the Travelling Expenses of Circuit Judges; and the Expenses of Revision of Voters and Jurors Lists (No. 27 of 1926, etc.).

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|--|-------------------|------------------|--|--------------------|
| | | | Less than Granted. | More than Granted. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| A.—Salaries, Wages and Allowances | 73,959 | 71,202 19 6 | 2,756 0 6 | — |
| B.—Travelling Expenses | 4,575 | 4,051 9 0 | 523 11 0 | — |
| C.—Incidental Expenses | 2,200 | 1,662 15 1 | 537 4 11 | — |
| D.—Telegrams and Telephones | 470 | 421 18 3 | 48 1 9 | — |
| GROSS TOTAL ...£ | 81,204 | 77,339 1 10 | 3,864 18 2 | — |
| | | | Surplus of Gross Estimate over Expenditure. £3,864 18 2 | |
| <i>Deduct :—</i> | <i>Estimated.</i> | <i>Realized.</i> | Surplus of Appropriations in Aid realized. | |
| E.—Appropriations in Aid ... | 29,660 | 34,407 3 0 | £4,747 3 0 | |
| NET TOTAL ...£ | 51,544 | 42,931 18 10 | Total Surplus to be surrendered. £8,612 1 2 | |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to the fact that the provision for the employment of Special Court Messengers for execution of Land Commission Warrants and for Deputies for Circuit Judges and County Registrars was not wholly required; and to savings on vacant posts, offset to some extent by the increase in cost of living Bonus.
- B.—Travelling Expenses of County Registrars were less than anticipated.
- C.—Savings due to decreased incidental expenditure in connection with execution of Court Orders and Land Commission Warrants.

E.—Appropriations in Aid:—

| | Estimated. | Realized. | | |
|--|----------------|----------------|------------|-------|
| | | £ | £ | s. d. |
| Jurors Lists | 2,500 | 2,669 | 8 0 | (a) |
| Voters Lists | 9,450 | 9,574 | 6 0 | (a) |
| Bankruptcy Fees | 100 | 131 | 9 5 | |
| Publicans' Licences—Fees | 1,600 | 1,550 | 0 0 | |
| Execution of Court Orders and Land Commis- sion Warrants | 16,000 | 20,481 | 19 7 | (a) |
| Miscellaneous | 10 | Nil | | |
| | <u>£29,660</u> | <u>£34,407</u> | <u>3 0</u> | |

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

EXTRA REMUNERATION (exceeding £30).

From the Vote for the Supreme Court and High Court of Justice a Stenographer received £300 as Stenographer to the Central Criminal Court. The County Registrars of Cork and Limerick received £50 each and the County Registrar of Cavan received £96 3s. 1d. in connection with their duties as District Probate Registrars. Four Circuit Court Officers received Military Service pensions varying from £38 17s. 10d. to £125. Eight Circuit Court Officers received amounts varying from £35 to £58 16s. 6d. out of the Central Fund for work in connection with elections.

A Typist was paid £133 from the Vote for the Office of the Minister for Justice for the period she was on loan to the Circuit Court.

NOTE.

One Temporary Clerk, who was employed in the Under Sheriff's branch of the Circuit Court Office, Limerick, absconded, having misappropriated a sum of £1,000, approximately. He is a fugitive from justice and has been dismissed the Service.

S. A. ROCHE,

Oifigeach Cuntasáíochta.

22nd November, 1938.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1938, compared with the Sum Granted, for the Salaries and Expenses of the PUBLIC RECORD OFFICE and of the KEEPER OF STATE PAPERS, Dublin (30 & 31 Vict., c. 70; 38 & 39 Vict., c. 59; and 39 & 40 Vict., c. 58), and for the purchase of Historical Documents, etc.

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|--------------------------------------|---------|--------------|----------------------------------|--------------------|
| | | | Less than Granted. | More than Granted. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| A.—Salaries, Wages and Allowances :— | | | | |
| <i>Original</i> ... | £4,743 | | | |
| <i>Supplementary</i> ... | 63 | | | |
| | 4,806 | 4,810 4 4 | — | 4 4 4 |
| B.—Incidental Expenses ... | 140 | 116 11 3 | 23 8 9 | — |
| TOTAL :— | | | | |
| <i>Original</i> ... | £4,883 | | | |
| <i>Supplementary</i> ... | 63 | | | |
| | £ 4,946 | 4,926 15 7 | 23 8 9 | 4 4 4 |
| Surplus to be surrendered | | | ... £19 4 5 | |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Casual variation.

B.—Savings on purchase of documents (£42) and casual savings offset by increase in expenditure on transfer of records and telephone services.

JAMES F. MORRISSEY,
Accounting Officer.

24th October, 1938.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1938, compared with the Sum Granted, for the Salaries and Expenses of the CHARITABLE DONATIONS AND BEQUESTS OFFICE (7 & 8 Vict., c. 97, secs. 7 and 8; 30 & 31 Vict., c. 54, sec. 24; and 34 & 35 Vict., c. 102).

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|--|--------|--------------|--|--|
| | | | Less than Granted. | More than Granted. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| A.—Salaries and Wages ... | 2,534 | 2,553 6 9 | — | 19 6 9 |
| B.—Law Costs | 25 | — | 25 0 0 | — |
| C.—Travelling and Incidental Expenses | 35 | 26 17 10 | 8 2 2 | — |
| GROSS TOTAL ...£ | 2,594 | 2,580 4 7 | 33 2 2 | 19 6 9 |
| | | | Surplus of Gross Estimate over Expenditure. £13 15 5 | |
| <i>Deduct :—</i> | | | Deficiency of Appropriations in Aid realized. 5s. 4d. | |
| D.—Appropriations in Aid ... | 48 | 47 14 8 | | |
| NET TOTAL ...£ | 2,546 | 2,532 9 11 | | Net Surplus to be surrendered. £13 10 1 |
| | | | Estimated. | Realized. |
| Extra Receipts payable to the Exchequer ... | | | £ | £ |
| | | | 5 | — |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Excess due to the cost of living Bonus payable being more than was provided for in the Estimate.
- B.—Solicitor's Bill of Costs was not received in time for inclusion in this Account.
- C.—There was a saving in the provision for travelling.

W. SMYTH,
Accounting Officer.

6th October, 1938.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1938, 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. | £ s. d. | |
| A.—Salaries, Wages, and Allowances ... | 116,673 | 115,601 8 5 | 1,071 11 7 | — | — | |
| B.—Travelling Expenses of Inspectors ... | 13,800 | 11,329 17 5 | 2,470 2 7 | — | — | |
| C.—Salaries of Auditors ... | 13,035 | 12,891 3 2 | 143 16 10 | — | — | |
| D.—Travelling Expenses of Auditors ... | 2,200 | 1,953 10 5 | 246 9 7 | — | — | |
| E.—Expenses in connection with International and other Congresses ... | 156 | 386 3 11 | — | 230 3 11 | — | |
| F.1.—Inquiries ... | 1,700 | 1,672 8 9 | 27 11 3 | — | — | |
| F.2.—Expenses in connection with the Local Government (Dublin) Tribunal ... | 5 | — | 5 0 0 | — | — | |
| F.3.—Expenses of Tribunal of Inquiry into certain matters connected with an outbreak of fire at 164 Pearse Street, Dublin ... | — | 32 0 0 | — | 32 0 0 | — | |
| G.1.—Vaccine Lymph Supply ... | 1,520 | 1,783 11 8 | — | 263 11 8 | — | |
| G.2.—Expenses in connection with the Therapeutic Substances Act, 1932 ... | 350 | 13 10 11 | 336 9 1 | — | — | |
| H.1.—Travelling and Incidental Expenses ... | 1,145 | 1,281 3 5 | — | 136 3 5 | — | |
| H.2.—Telegrams and Telephones | 880 | 905 16 7 | — | 25 16 7 | — | |
| 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. |
| MISCELLANEOUS GRANTS. | | | | | | | |
| J.1.—Child Welfare, Schools for Mothers, etc. ... | 25,800 | 26,193 | 19 | 2 | — | 393 | 19 2 |
| J.2.—Grants for the Supply of Milk to Necessitous Children ... | 90,000 | 88,484 | 8 | 2 | 1,515 | 11 | 10 |
| K.—Medical Treatment, etc., of School Children ... | 30,000 | 29,968 | 10 | 7 | 31 | 9 | 5 |
| L.1.—Grants under the Education (Provision of Meals) Acts, 1914 to 1930 ... | 9,900 | 11,224 | 3 | 6 | — | 1,324 | 3 6 |
| L.2.—Grants under the School Meals (Gaeltacht) Acts, 1930 and 1933 ... | 10,000 | 9,213 | 0 | 11 | 786 | 19 | 1 |
| M.—Welfare of the Blind ... | 7,880 | 7,525 | 3 | 1 | 354 | 16 | 11 |
| N.—Treatment of Tuberculosis | 132,750 | 132,219 | 17 | 11 | 530 | 2 | 1 |
| O.—Treatment of Venereal Diseases ... | 8,900 | 7,958 | 10 | 5 | 941 | 9 | 7 |
| P.1.—Board of Superintendence, Dublin Hospitals ... | 150 | 75 | 0 | 0 | 75 | 0 | 0 |
| P.2.—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 ... | 175 | 24 | 1 | 6 | 150 | 18 | 6 |
| R.—Grants to Local Authorities, etc., under Housing (Ireland) Act, 1919 ... | 1,612 | 1,606 | 17 | 6 | 5 | 2 | 6 |
| S.—Expenses under the Housing (Financial and Miscellaneous Provisions) Acts, 1932 to 1936 :— | | | | | | | |
| Original ... | £767,820 | | | | | | |
| Supplementary ... | 10 | | | | | | |
| | 767,830 | 739,787 | 7 | 2 | 28,042 | 12 | 10 |
| T.—Acquisition of Land (Allotments) (Amendment) Act, 1934 ... | 4,000 | 3,543 | 11 | 11 | 456 | 8 | 1 |
| U.—Payment of Gratuities to certain former officers of Local Authorities ... | 600 | 600 | 0 | 0 | — | — | — |

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|--|----------------|----------------|---|--------------------|
| | | | Less than Granted. | More than Granted. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| V.—Expenses in connection with the supply in 1936–37 of Beef to Persons in receipt of Home Assistance and Unemployment Assistance :— | | | | |
| Original ... | £5,000 | | | |
| Supplementary | 6,060 | | | |
| | 11,060 | 11,019 17 8 | 40 2 4 | — |
| <i>Deduct :—</i> | | | | |
| 1,279,361 | 1,244,534 10 2 | 37,232 8 1 | 2,405 18 3 | |
| Anticipated Savings on various Subheads (See Supplementary Estimate) ... | 6,050 | — | 6,050 0 0 | — |
| GROSS TOTAL :— | | | | |
| Original ... | £1,273,291 | | | |
| Supplementary | 20 | | | |
| | £ 1,273,311 | 1,244,534 10 2 | 31,182 8 1 | 2,405 18 3 |
| <i>Deduct :—</i> | | | | |
| Estimated. | — | Realized. | — | — |
| W.—Appropriations in Aid ... | 14,223 | 16,891 1 1 | | |
| NET TOTAL :— | | | | |
| Original ... | £1,259,068 | | | |
| Supplementary | 20 | | | |
| | £ 1,259,088 | 1,227,643 9 1 | | |
| | | | Surplus of Gross Estimate over Expenditure. | £28,776 9 10 |
| | | | Surplus of Appropriations in Aid realized. | £2,668 1 1 |
| | | | Total Surplus to be surrendered. | £31,444 10 11 |

| | 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) ... | 4,550 | 5,310 9 5 |
| Miscellaneous ... | — | 252 17 7 |
| | £4,550 | £5,563 7 0 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—There was a saving due to vacancies on Technical Staff, but this was modified to the extent shown by increase in cost of living Bonus, additions to clerical staff and an increase in payable overtime.

B.—See explanation as to Inspectorate under Subhead A.

C.—There is a saving in the amount provided for temporary Auditors, modified by an increase in cost of living Bonus.

- D.—Some Auditors were engaged for long periods at centres and subsistence allowance was payable at reduced rates.
- E.—Excess is due to the cost of sending delegations to the International Housing and Town Planning Congress, Paris; the World Dairy Congress, Berlin, and the Public Works, Roads and Transport Congress, London. Also, the subscription to the International Office of Public Health was paid at the same figure in sterling as in the previous year, although a smaller sum had been estimated on the basis of the reduced value of the French franc.
- F.1.—Casual variation.
- F.2.—A token vote, which it was not found necessary to utilize.
- F.3.—This is a special Subhead opened in accordance with Department of Finance minute S.101/14/36 of 10th April, 1937, and in continuation of the same Subhead of the previous year to show expenditure which was unforeseen when the Estimate was framed.
- G.1.—Excess is due to an increase in the amount payable for the supply of vaccine lymph, modified by a saving in incidental expenses. Owing to the operation of the Therapeutic Substances (Saorstát Éireann) Regulations, 1934, the cost of production of the lymph was increased, and an *ex-gratia* payment at the rate of £100 a year, amounting to a sum of £283 6s. 8d. was made to the contractor to cover the extra cost from 1st June, 1935 (Department of Finance minute S.72/2/30 of 21st October, 1937).
- G.2.—It was not found practicable within the year to undertake inspections of the premises of British and Continental firms from which therapeutic substances are imported. The expenditure incurred was in respect of material for tests.
- H.1.—Expenditure on travelling and advertisements was greater than anticipated.
- H.2.—Excess is due to increased use of telephone service.
- J.1.—Excess is mainly due to increase in grant in respect of additional assistance to voluntary agencies for welfare of expectant and nursing mothers.
- J.2.—The shares of Local Authorities in the Grant are fixed and there is generally a small saving in each area.
- K.—Casual variation.
- L.1.—Excess is due to increased expenditure over the amount estimated for the cost of school meals in Dublin City.
- L.2.—Saving is mainly due to a partial disturbance of the school meals arrangements in the Achill area of County Mayo.
- M.—There was a decrease in the average attendances of blind persons in institutions as compared with the previous year.
- N.—Casual variation.
- O.—Saving is mainly due to a decrease in the cost of the scheme in Dublin City.
- P.1.—The Board ceased as from 1st July, 1937, in pursuance of the Dublin Hospitals Act, 1937.
- Q.—Difficulty was experienced in obtaining suitable candidates for training.
- R.—Casual variation.
- S.—The saving is mainly in respect of contributions towards annual loan charges of Local Authorities. Work on a number of their schemes was delayed by a prolonged dispute in the building trade and the amount of contributions payable was less than anticipated.
- T.—The number of plots taken up by unemployed persons was less than anticipated.

V.—Casual variation.

W.—Appropriations in Aid:—

| | Estimated. | Realized. | | |
|---|----------------|----------------|----------|----------|
| | £ | £ | s. | d. |
| (1) Auditors' Salaries to be repaid by Local Bodies | 4,500 | 5,233 | 5 | 6 |
| (2) Expenses of Inquiries to be repaid by Local Bodies | 1,500 | 1,695 | 12 | 4 |
| (3) Fees for renewal of Licences to Private Mental Hospitals | 274 | 276 | 0 | 0 |
| (4) Fees under the Therapeutic Substances Act, 1932 | 120 | 150 | 15 | 0 |
| (5) Expenses of Roads Department repayable out of Road Fund under Section 10 (1) of the Road Traffic Act, 1933 | 6,320 | 7,905 | 12 | 4 |
| (6) Salaries of officers acting temporarily as Local Government Commissioners, and proportion of salary of Pharmacist ... | 1,509 | 1,509 | 2 | 0 |
| (7) Miscellaneous | — | 120 | 13 | 11 |
| | <u>£14,223</u> | <u>£16,891</u> | <u>1</u> | <u>1</u> |

(1) Surplus is due to reduction in arrears of audits.

(2) Repayments within the year were higher than anticipated.

(5) Engineering staff was engaged on road duties to a greater extent than was estimated.

(7) This item represents cost of overtime recovered from the Employment Schemes Vote.

The Miscellaneous Extra Receipts payable to the Exchequer are made up of recoveries of housing grants £189 5s. 0d., subsistence allowances £49 18s. 6d., court witness's expenses £5 5s. 0d. and certain expenses in connection with sale of a workhouse £8 1s. 7d. There was also an anonymous receipt of 7s. 6d.

EXTRA REMUNERATION (exceeding £30).

Two Clerical Officers received sums of £86 11s. 9d. and £34 2s. 2d., respectively, for overtime. The established Messenger received a sum of £30 16s. 5d. by way of temporary allowance in lieu of free unfurnished quarters, fuel and light.

The Accounts of other Departments include sums amounting to approximately £477 in respect of staff on loan to this Department.

J. HURSON,

Accounting Officer.

DEPARTMENT OF LOCAL GOVERNMENT

AND PUBLIC HEALTH,

30th November, 1938.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

GENERAL REGISTER OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1938, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE of the REGISTRAR GENERAL of BIRTHS, etc., (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 | 11,630 | 11,709 6 1 | — | 79 6 1 |
| B.—Travelling Expenses | 340 | 328 5 1 | 11 14 11 | — |
| C.—Superintendent and District Registrars | 4,500 | 4,362 11 9 | 137 8 3 | — |
| D.—Incidental Expenses | 125 | 111 12 4 | 13 7 8 | — |
| GROSS TOTAL ...£ | 16,595 | 16,511 15 3 | 162 10 10 | 79 6 1 |
| | | | Surplus of Gross Estimate over Expenditure. £83 4 9 | |
| <i>Deduct :—</i> | <i>Estimated.</i> | <i>Realized.</i> | Surplus of Appropriations in Aid realized. £904 18 6 | |
| E.—Appropriations in Aid | 4,050 | 4,954 18 6 | | |
| NET TOTAL ...£ | 12,545 | 11,556 16 9 | Total Surplus to be surrendered. £988 3 3 | |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—An excess due to the increase in the rate of cost of living Bonus over that provided for and to an increase in Clerical Officer and Writing Assistant staff was partly offset by savings arising from the filling of vacancies in the staff by officers on salaries lower than those enjoyed by the officers replaced.
- B.—The acting Inspector was off duty, owing to illness, for 15 days.
- C.—Saving is due partly to the abolition of certain Marriage Registrars' Districts and partly to the fact that Registrars' travelling expenses were less than were expected.
- D.—Saving is due mainly to reduction in cost of telephone service.
- E.—Appropriations in Aid :—

| | Estimated. | | Realized. | |
|---|---------------|--|---------------|-------------|
| | £ | | £ | s. d. |
| (1) Searches and Certified Copies of Entries of Births, Deaths, and Marriages | 3,675 | | 4,590 | 3 0 |
| (2) Fees for the Registration of separate Buildings for the Solemnization of Marriages; and Miscellaneous Receipts | 5 | | 3 | 11 6 |
| (3) Salary of Officer acting temporarily as Commissioner in place of Local Bodies | 350 | | 350 | 0 0 |
| (4) Refund of Registrars' Fees in connection with the Widows' and Orphans' Pensions Act, 1935 (No. 29 of 1935) | 20 | | 11 | 4 0 |
| | <u>£4,050</u> | | <u>£4,954</u> | <u>18 6</u> |

(1) The increase was unexpected and spread generally over the whole year and amongst all classes of applicants.

(2) No separate Buildings were registered. The £3 11s. 6d. is a recovery from local funds in respect of expenses of an officer attending as witness at the Circuit Court, Ennis.

(4) Fees payable to Registrars under this heading were less than anticipated.

J. HURSON,

Registrar-General, Accounting Officer.

21st October, 1938.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor General.

DUNDRUM ASYLUM.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1938, compared with the Sum Granted, for the Expenses of the Maintenance of CRIMINAL LUNATICS in the DUNDRUM ASYLUM (8 & 9 Vict., c. 107).

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|--|--------|--------------|----------------------------------|--------------------|
| | | | Less than Granted. | More than Granted. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| A.—Salaries, Wages and Allowances :— | | | | |
| Original ... £11,246 | | | | |
| Supplementary 302 | | | | |
| | 11,548 | 11,446 11 9 | 101 8 3 | — |
| B.—Victualling Patients and Rations for Attendants :— | | | | |
| Original ... £2,163 | | | | |
| Supplementary 26 | | | | |
| | 2,189 | 2,328 15 1 | — | 139 15 1 |
| C.—Uniforms, Clothing for Patients, etc. :— | | | | |
| Original ... £422 | | | | |
| Supplementary 36 | | | | |
| | 458 | 500 4 8 | — | 42 4 8 |
| D.—Medicines, Surgical Instruments, etc. ... | 30 | 17 18 4 | 12 1 8 | — |
| E.—Escort and Conveyance of Patients ... | 12 | 6 5 7 | 5 14 5 | — |
| F.—Allowances to Patients and Gratuities on Discharge | 28 | 21 3 10 | 6 16 2 | — |
| G.—Travelling and Incidental Expenses ... | 224 | 196 8 1 | 27 11 11 | — |
| H.—Telegrams and Telephones ... | 150 | 146 8 5 | 3 11 7 | — |
| I.—Farm and Garden ... | 320 | 167 8 6 | 152 11 6 | — |
| | 14,959 | 14,831 4 3 | 309 15 6 | 181 19 9 |

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|--|------------|--------------|--|--------------------|
| | | | Less than Granted. | More than Granted. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| <i>Deduct :—</i> | | | | |
| Anticipated Savings on various Subheads (See Supplementary Estimate) ... | 67 | — | 67 0 0 | — |
| GROSS TOTAL :— | | | | |
| Original ... £14,595 | | | | |
| Supplementary 297 | £ 14,892 | 14,831 4 3 | 242 15 6 | 181 19 9 |
| | | | Surplus of Gross Estimate over Expenditure. £60 15 9 | |
| <i>Deduct :—</i> | | | | |
| J.—Appropriations in Aid :— | Estimated. | Realized. | | |
| Original ... £777 | — | — | | |
| Less Supplementary 86 | 691 | 750 7 5 | | |
| | | | Surplus of Appropriations in Aid realized. £59 7 5 | |
| NET TOTAL :— | | | | |
| Original ... £13,818 | | | | |
| Supplementary 383 | £ 14,201 | 14,080 16 10 | | |
| | | | Total Surplus to be surrendered. £120 3 2 | |

| | Estimated. | Realized. |
|---|------------|-----------|
| | £ | £ s. d. |
| Extra Receipts payable to Exchequer :— | | |
| Sale of old stores | 8 | 6 7 3 |
| Recovery in respect of loss of services of a Female Attendant injured in omnibus accident ... | — | 23 15 6 |
| Repayment of cost of <i>locum tenens</i> employed during secondment of Assistant Resident Medical Officer | — | 165 12 0 |
| | £8 | £195 14 9 |
| Number of Criminal Lunatics estimated for ... | 112 | |
| Daily average number of Criminal Lunatics maintained | 113 | |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to lodging allowance of five married Attendants being withheld over the whole year, and to only one of the seven new posts for Unestablished Male Attendants having been filled before the end of the year.
- B.—Excess due to under-estimation of the cost of victualling the patients, and to the daily average number of patients being one more than estimated for.
- C.—Excess due to under-estimation of the cost of clothing materials.
- D.—Saving due to there being no cases under special medical treatment during the year.
- E.—Saving due to there being no transfers of patients to District Mental Hospitals during the year.
- F., G. and H.—Estimated as closely as possible.
- I.—Saving due to expenditure on seeds, manures and farm implements being less than anticipated.
- J.—Receipts under this Subhead cannot be accurately estimated.

APPROPRIATIONS IN AID.

| | Estimated. | Realized. | | |
|---|------------|------------|---------|---------|
| | £ | £ | s. | d. |
| Receipts from Attendants for rations | 385 | 356 | 11 | 0 |
| Receipts from Farm and Garden (including value of produce used in the Asylum) | 306 | 393 | 16 | 5 |
| | <hr/> £691 | <hr/> £750 | <hr/> 7 | <hr/> 5 |

G. W. SCROOPE,
Accounting Officer.

24th October, 1938.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1938, compared with the Sum Granted, for Salaries and Expenses in connection with the Administration of the NATIONAL HEALTH INSURANCE ACTS, 1911 to 1934, and of the WIDOWS' AND ORPHANS' PENSIONS ACTS, 1935 and 1936, and for sundry Contributions and Grants, including certain Grants-in-Aid in respect of the cost of Benefits and Expenses of Administration under the National Health Insurance Acts.

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|--|---------|--------------|----------------------------------|--------------------|
| | | | Less than Granted. | More than Granted. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| CENTRAL ADMINISTRATION. | | | | |
| A.—Salaries, Wages, and Allowances | 88,861 | 89,199 12 10 | — | 338 12 10 |
| AA.—Actuary | 100 | 15 0 0 | 85 0 0 | — |
| B.—Travelling Expenses | 6,320 | 6,446 5 0 | — | 126 5 0 |
| C.—Insurance and Pension Stamps | 165 | 165 0 0 | — | — |
| D.—Incidental Expenses | 247 | 716 18 10 | — | 469 18 10 |
| E.—Telegrams and Telephones | 420 | 356 12 8 | 63 7 4 | — |
| | | | | |
| CONTRIBUTIONS, BENEFITS, ETC., UNDER THE NATIONAL HEALTH INSURANCE ACTS, 1911 TO 1934. | | | | |
| <i>I. Statutory Contributions.</i> | | | | |
| F.1.—Medical Benefits (Grants-in-Aid) | 41,000 | 41,000 0 0 | — | — |
| F.2.—Sickness, Disablement, Marriage, Maternity and Additional Benefits (Grants-in-Aid) | 195,000 | 190,426 13 1 | 4,573 6 11 | — |

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|--|---------|--------------|--|--------------------|
| | | | Less than Granted. | More than Granted. |
| II. <i>Special Grants.</i> | | | | |
| G.—District Medical Referee Service | 1,450 | 1,533 18 10 | — | 83 18 10 |
| GROSS TOTAL ...£ | 333,563 | 329,860 1 3 | 4,721 14 3 | 1,018 15 6 |
| | | | Surplus of Gross Estimate over Expenditure. £3,702 18 9 | |
| <i>Deduct :—</i> | | | Surplus of Appropriations in Aid realized. £1,827 0 8 | |
| H.—Appropriations in Aid ... | 39,479 | 41,306 0 8 | Total Surplus to be surrendered. £5,529 19 5 | |
| NET TOTAL ...£ | 294,084 | 288,554 0 7 | | |

| | Estimated. | Realized. |
|--|------------|-----------|
| Extra Receipts payable to Exchequer | 288 | 290 18 5 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Excess due to the cost of living Bonus payable being greater than anticipated, the employment of extra temporary staff and overtime, offset in part by savings due to changes in personnel, etc.

AA.—Expenditure not so great as anticipated.

B.—Estimated as closely as practicable.

D.—Excess due to payment to Cumann an Árachais Náisiúnta ar Shláinte for furnishing returns under Section 73 of the Widows' and Orphans' Pensions Act, 1935 (Department of Finance authority S.72/1/38 dated 25th January, 1938).

E.—Expenditure not so great as anticipated.

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

G.—Estimated as closely as practicable.

H.—Appropriations in Aid :—

| | Estimated. | Realized. |
|--|------------|------------|
| (a) Repayment in respect of agency services performed by the Department on behalf of the British Ministry of Pensions | 1,071 | 1,046 16 2 |

| | Estimated. | Realized. | | |
|---|------------|-----------|----|----|
| | £ | £ | s. | d. |
| (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 |
| (c) Repayment of cost of administration of:— | | | | |
| (a) Military Forces (International Arrangements) Insurance Fund (Salaries and Travelling Expenses) ... | 1,393 | 1,394 | 7 | 7 |
| (b) Approved Societies (Officers) Guarantee Fund ... | 27 | 28 | 16 | 11 |
| (d) Repayment out of the Widows' and Orphans' Pensions Fund of expenses incurred in the administration of the Widows' and Orphans' Pensions Act, 1935 (Section 43 (2)) ... | 36,188 | 38,036 | 0 | 0 |
| | £39,479 | £41,306 | 0 | 8 |

(d) The increase in the repayment under this head was due to the fact that payments in respect of cost of living Bonus, overtime, and incidental expenses were greater than anticipated.

EXTRA RECEIPTS.

| | £ | s. | d. |
|---|------|----|----|
| Repayment of certain costs of administration of Military Forces (International Arrangements) Insurance Fund ... | 287 | 0 | 2 |
| Refund of overpayments ... | 3 | 18 | 3 |
| | £290 | 18 | 5 |

EXTRA REMUNERATION (exceeding £30).

A Clerical Officer received a sum of £31 10s. 10d. for overtime.

This Account includes a sum of £140 9s. 2d. in respect of staff on loan to other Departments.

J. HURSON,
Accounting Officer.

NATIONAL HEALTH INSURANCE,
11th October, 1938.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1938, 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. | |
| | £ | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. |
| ADMINISTRATION. | | | | | | |
| A.1.—Salaries, Wages and Allowances | 87,382 | 87,043 7 4 | 338 12 8 | — | — | — |
| A.2.—Travelling Expenses ... | 120 | 84 18 8 | 35 1 4 | — | — | — |
| A.3.—Rents | 166 | 165 8 6 | 11 6 | — | — | — |
| A.4.—Incidental Expenses ... | 530 | 581 3 9 | — | — | 51 3 9 | — |
| A.5.—Telegrams and Tele-phones | 700 | 589 15 4 | 110 4 8 | — | — | — |
| INSPECTION, ORGANIZATION, ETC. | | | | | | |
| B.1.—Salaries | 69,405 | 67,117 18 0 | 2,287 2 0 | — | — | — |
| B.2.—Travelling and Incidental Expenses ... | 19,810 | 18,391 19 3 | 1,418 0 9 | — | — | — |
| C.—PREPARATION OF IRISH VOCABULARIES | 150 | 168 19 5 | — | — | 18 19 5 | — |
| GROSS TOTAL ...£ | 178,263 | 174,143 10 3 | 4,189 12 11 | 70 3 2 | | |
| | | | Surplus of Gross Estimate over Expenditure. £4,119 9 9 | | | |
| | | | Deficiency of Appropriations in Aid realized. £9 3 2 | | | |
| <i>Deduct :—</i> | Estimated. | Realized. | | | | |
| D.—Appropriations in Aid | 75 | 65 16 10 | | | | |
| NET TOTAL ...£ | 178,188 | 174,077 13 5 | Net Surplus to be surrendered. £4,110 6 7 | | | |

| | Estimated. | Realized. |
|---|------------|-----------|
| | £ | £ s. d. |
| Extra Receipts payable to Exchequer ... | — | 5 0 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Casual variation.
 A.2.—Expenditure variable and uncertain.
 A.4.—The expenditure on advertisements was greater than anticipated.
 A.5.—The expenditure on both telegrams and telephones was less than anticipated.
 B.1. and B.2.—Savings due to vacancies in staff, and to delay in making the additional appointments for which provision was made in the Estimate.
 C.—The advisory Committee met more frequently than was at first expected, and the extension of the scope of the work made it necessary to secure temporarily the service of an additional member.
 D.—Miscellaneous receipts are variable and cannot be closely forecast.

| | APPROPRIATIONS IN AID. | | | | Estimated. | Realized. | | |
|---|------------------------|-----|-----|-----|------------|------------|-----------|-----------|
| | | | | | £ | £ | s. | d. |
| Contribution from Registration Council Account in respect of Salary of Officer acting as Secretary to the Council | ... | ... | ... | ... | 65 | 65 | 0 | 0 |
| Miscellaneous Receipts | ... | ... | ... | ... | 10 | | 16 | 10 |
| | | | | | £75 | £65 | 16 | 10 |

EXTRA RECEIPTS.—The sum of 5s. was received by an officer of the Department who acted as witness in a Court case.

EXTRA REMUNERATION (exceeding £30).

The Secretary to the Department and the Assistant Secretary for Primary Education each received an allowance of £150 from the Vote for the Civil Service Commission for acting as Commissioners.

From the Vote for Secondary Education the General Inspector and Chief Inspector of Secondary Schools received £90, the Assistant Chief Inspector of Secondary Schools £2 for services under the scheme for publication of works in Irish. The Assistant Chief Inspector of Secondary Schools also received £14 from the Science and Art Vote for services under the scheme for publication of works in Irish, and a further £33 10s. 0d. from the Civil Service Commission Vote for setting and translating examination papers.

An Inspector received £22 8s. 0d. from the Vote for Secondary Education in respect of royalties on sales of Irish Text Books, and £17 16s. 0d. from the Vote for Wireless Broadcasting for broadcasting services.

An Assistant Editor received £103 from the Vote for Science and Art for services under the scheme for publication of works in Irish and also £14 6s. 8d. for royalties on sales of Irish publications.

A Junior Executive Officer received £26 5s. 0d. Army Reserve Pay from the Army Vote and £20 18s. 2d. Military Service Pension from the Vote for Army Pensions.

Two Clerical Officers received £42 and £35, respectively, Military Service Pensions from the Vote for Army Pensions.

This Account includes the sum of £1,596 15s. 2d. in respect of salaries, etc., of officers on loan to other Departments.

The Account of another Department includes the sum of £75 4s. 8d. as salary, etc., to an officer on loan to this Department.

ROINN OIDEACHAIS,
 12 Mí na Nodlag, 1938.

SEÓSAMH Ó NÉILL,
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, and I certify, 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, 1938, compared with the Sum Granted, for PRIMARY EDUCATION, including NATIONAL SCHOOL TEACHERS' SUPER-ANNUATION and a Grant-in-Aid, etc.

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|---|-----------|-----------------|----------------------------------|--------------------|
| | | | Less than Granted. | More than Granted. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| TRAINING OF TEACHERS. | | | | |
| A.1.—Training Colleges under Private Management ... | 52,732 | 52,440 8 4 | 291 11 8 | — |
| A.2.—Repayable Advances of Training College Fees to Students ... | 4,900 | 4,910 13 9 | — | 10 13 9 |
| A.3.—Preparatory Colleges, including Contributions to Pension Fund ... | 42,214 | 41,867 2 0 | 346 18 0 | — |
| A.4.—Pupil Teachers ... | 650 | 487 0 0 | 163 0 0 | — |
| B.—EXAMINATIONS ... | 1,800 | 1,545 18 0 | 254 2 0 | — |
| NATIONAL SCHOOLS. | | | | |
| C.1.—Principals, Assistants, etc., in Ordinary and Model Schools and Teachers of Schools paid by Capitation ... | 3,145,472 | 3,113,090 15 10 | 32,381 4 2 | — |
| C.2.—Model Schools—(Miscellaneous Expenses) | 2,592 | 3,527 1 0 | — | 935 1 0 |
| C.3.—Van and Boat Services ... | 7,100 | 9,639 1 6 | — | 2,539 1 6 |
| C.4.—Incidental Expenses ... | 240 | 74 7 4 | 165 12 8 | — |
| C.5.—Free Grants of School Requisites ... | 400 | 143 9 3 | 256 10 9 | — |
| C.6.—Grants towards the cost of Heating, etc., of Schools and Cleansing of Out-Offices ... | 14,400 | 13,244 11 10 | 1,155 8 2 | — |
| C.7.—Teachers' Residences .. | 1,350 | 1,363 16 8 | — | 13 16 8 |
| C.8.—Bonus to Parents or Guardians of certain Pupils in the Gaeltacht and Breac-Ghaeltacht ... | 24,000 | 21,656 0 0 | 2,344 0 0 | — |

| Service. | Grant. | Expenditure. | | Expenditure compared with Grant. | | | |
|---|-------------------|------------------|-----------|----------------------------------|--|--------------------|-----------|
| | | | | Less than Granted. | | More than Granted. | |
| | £ | £ | s. | d. | £ | s. | d. |
| C.9.—Holiday Scholarships in Gaeltacht (Grant-in-Aid) | 1,000 | 1,000 | 0 | 0 | — | — | — |
| D.—SUPERANNUATION, ETC., OF TEACHERS | 388,500 | 374,097 | 11 | 7 | 14,402 | 8 | 5 |
| GROSS TOTAL ...£ | 3,687,350 | 3,639,087 | 17 | 1 | 51,760 | 15 | 10 |
| | | | | | Surplus of Gross Estimate over Expenditure. £48,262 2 11 | | |
| <i>Deduct :—</i> | <i>Estimated.</i> | <i>Realized.</i> | | | Deficiency of Appropriations in Aid realized. £2,460 17 11 | | |
| E.—Appropriations in Aid ... | 87,986 | 85,525 | 2 | 1 | Net Surplus to be surrendered. £45,801 5 0 | | |
| NET TOTAL ...£ | 3,599,364 | 3,553,562 | 15 | 0 | | | |

| | Estimated. | Realized. |
|---|------------|-----------|
| | £ | £ s. d. |
| Extra Receipts payable to Exchequer ... | — | 20 10 0 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Casual variation.
- A.2.—The number of students who established claims to the advance of Training College fees was slightly in excess of the number anticipated.
- A.3.—Casual variation.
- A.4.—Owing to resignations among pupil teachers appointed in 1935 and 1936 the expenditure was less than provided for.
- B.—The number of candidates attending the Preparatory College and Secondary Scholarship examinations was less than anticipated.
- C.1.—Casual variation.
- C.2.—Excess due to payment of renewal fines, legal costs, etc., on the West Dublin Model School property, and to the cost of purchase of the fee simple of Enniscorthy Model School.
- C.3.—Excess expenditure of £1,566 was incurred on the bus service for the conveyance of children from the Crumlin-Kimmage area. A payment of £741 16s. 1d. in respect of the transport of Protestant children to school during the period to 30th June, 1936, which would normally have been made in the financial year 1936-37, was unavoidably delayed until after 31st March, 1937.
- C.4.—Expenditure on the maintenance of island children on the mainland, and in connection with medical reports on teachers was less than estimated.

- C.5.—Provision for free grants of school requisites was overestimated.
- C.6.—Claims for the grant towards the cost of heating and cleaning were not received from a large number of schools.
- C.7.—Excess due to payment of arrears of moieties of the rent charge.
- C.8.—The number of pupils qualifying for the grant was less than anticipated.
- D.—The number of new pensions granted was considerably less than the estimated figure, and the sum of £2,110 was saved on gratuities.
- E.—Refunds of cost of training, of Training College fees and the fees received from students in Preparatory Colleges are difficult to estimate.

The proceeds from sale of live stock, etc., exceeded anticipations.

There was a reduction of almost £2,500 in the income from securities which were formerly part of the School Teachers' Pension Fund. This was caused by the transfer of stock in the 4th National Loan to Local Loans Fund involving a change in dividend dates.

Miscellaneous receipts include the sum of £699 13s. 11d. being local contributions towards the cost of the transport service for school children in the Crumlin-Kimmage area.

APPROPRIATIONS IN AID.

| | Estimated. | | Realized. | |
|---|----------------|--|----------------|------------|
| | £ | | £ | s. d. |
| TRAINING OF TEACHERS :— | | | | |
| (1) Training College Entrance Examination Fees ... | 55 | | 16 | 10 0 |
| (2) Refund of Cost of Training | 1,800 | | 1,592 | 1 7 |
| (3) Recovery of Training College Fees advanced to necessitous students | 2,500 | | 2,416 | 17 11 |
| PREPARATORY COLLEGES :— | | | | |
| (4) Fees from students | 4,700 | | 4,415 | 10 0 |
| (5) Book fees from students | 360 | | 318 | 17 6 |
| (6) Sale of live stock, farm produce, etc. ... | 450 | | 616 | 12 8 |
| (7) Miscellaneous | 20 | | 7 | 0 8 |
| SUPERANNUATION, ETC., OF TEACHERS :— | | | | |
| (8) Income from Securities formerly part of the National School Teachers' Pension Fund ... | 50,053 | | 47,558 | 6 6 |
| (9) Receipts from Church Temporalities Fund ... | 26,598 | | 26,598 | 0 0 |
| (10) Refunds under Paragraph 7 of the National School Teachers' Superannuation Scheme, 1934, etc. | 250 | | 514 | 12 5 |
| MISCELLANEOUS :— | | | | |
| (11) Miscellaneous receipts, including repayments by County and County Borough Councils of part of the expenses of examinations conducted on their behalf | 1,200 | | 1,470 | 12 10 |
| | <u>£87,986</u> | | <u>£85,525</u> | <u>2 1</u> |

Extra Receipts.—Refund of stamp duty on obsolete Training College Agreement Forms (£13) and fee received for use of Central Model Schools for examinations (£7 10s. 0d.).

MODEL SCHOOL FEES.

A proportion of the School Fees received from the pupils of Model Schools is distributed among certain of the teachers of these schools, in accordance with a scheme approved by the Department of Finance.

| | £ | s. | d. |
|---|-------|-------|-------|
| Surplus of Fees on hands as at 31st December, 1936 | 687 | 5 | 2 |
| Amount of Fees received in respect of year ended 31st December, 1937 | 153 | 0 | 11 |
| | <hr/> | <hr/> | <hr/> |
| | £840 | 6 | 1 |
| Paid to teachers in respect of the year ended 31st December, 1937 ... | 136 | 14 | 1 |
| Surplus of Fees on hands as at 31st December, 1937 | £703 | 12 | 0 |

RECOVERY OF ADVANCE OF TRAINING COLLEGE FEES.

Statement of cases of non-recovery of fees advanced to Training College Students (*see* Subhead A.2.) under general authority of Department of Finance minute dated 3rd October, 1935, S.25/4/30 :—

(1) Cases of death, illness, etc., in which no claim has been made :—

| No. of Cases. | Total amount. |
|---------------|--------------------|
| 5 | £ s. d. 170 0 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.

NOTE.

The sum of £99 11s. 0d. was spent on the instruction of a pupil in a Preparatory College in the period September, 1935, to June, 1937. She was not permitted to complete her course and the Department of Finance waived the question of repayment of the amount expended on her education. (Department of Finance minute S.25/1/38 of 2nd February, 1938).

SEÓSAMH Ó NÉILL,

Accounting Officer.

ROINN OIDEACHAIS,
12 Mí na Nodlag, 1938.

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, 1938.

CAPITAL ACCOUNT.

| | | <i>Securities.</i> £ s. d. | | | <i>Securities.</i> £ s. d. |
|---|--|-------------------------------|---|--|-------------------------------|
| Balance on 1st April, 1937 :— | | | Balance on 31st March, 1938 :— | | |
| 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, 1937 ... | | 180 14 8 | Payment of Prizes ... | | 117 12 0 |
| Dividends on 4½ per cent. Third National Loan, 1950/1970 ... | | 116 2 0 | Balance on 31st March, 1938 | | 179 4 8 |
| | | £296 16 8 | | | £296 16 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, 1938.

CAPITAL ACCOUNT.

| | | <i>Securities.</i> £ s. d. | | | <i>Securities.</i> £ s. d. |
|---|--|-------------------------------|---|--|-------------------------------|
| Balance on 1st April, 1937 :— | | | Balance on 31st March, 1938 :— | | |
| 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, 1937 ... | | 354 3 1 | Balance on 31st March, 1938 | | 388 7 1 |
| Dividends on 4½ per cent. Third National Loan, 1950/1970 ... | | 34 4 0 | | | |
| | | £388 7 1 | | | £388 7 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, 1938.

CAPITAL ACCOUNT.

| | | <i>Securities.</i> | | | | <i>Securities.</i> | |
|---|-----|--------------------|-------|---|-----|--------------------|-------|
| | | £ | s. d. | | | £ | s. d. |
| Balance on 1st April, 1937 :— | | | | Balance on 31st March, 1938 :— | | | |
| 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, 1937 ... | | 7 | 18 0 | Payment to Principal Teacher of Liss National School for year 1937 ... | | 7 | 11 2 |
| Dividends on 5 per cent. Second National Loan, 1950/1960 | ... .. | 7 | 11 2 | Balance on 31st March, 1938 | | 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, 1938.

CAPITAL ACCOUNT.

| | | <i>Securities.</i> | | | | <i>Securities.</i> | |
|---|-----|--------------------|-------|---|-----|--------------------|-------|
| | | £ | s. d. | | | £ | s. d. |
| Balance on 1st April, 1937 :— | | | | Balance on 31st March, 1938 :— | | | |
| 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, 1937 ... | | 200 | 6 1 | Payments to managers of six National Schools in Co. Kerry ... | | 138 | 13 1 |
| Dividends on 4½ per cent. Third National Loan, 1950/1970 | ... .. | 123 | 6 0 | Balance on 31st March, 1938 | | 184 | 19 0 |
| | | £323 | 12 1 | | | £323 | 12 1 |

REID BEQUEST—SCHEME "B."

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1938.

CAPITAL ACCOUNT.

| | | <i>Securities.</i> £ s. d. | | | <i>Securities.</i> £ s. d. |
|---|-----|-------------------------------|---|-----|-------------------------------|
| Balance on 1st April, 1937 :— | | | Balance on 31st March, 1938 :— | | |
| 4½ per cent. Third National Loan, 1950/1970 | ... | 3,050 0 0 | 4½ per cent. Third National Loan, 1950/1970 | ... | 3,050 0 0 |

INCOME ACCOUNT.

| | | £ s. d. | | | £ s. d. |
|--|--------|----------|--|--|----------|
| Balance on 1st April, 1937 | | 221 15 0 | Prizes awarded to candidates admitted to Training Colleges | | 100 0 0 |
| Dividends on 4½ per cent. Third National Loan, 1950/1970 | ... .. | 137 5 0 | Balance on 31st March, 1938 | | 259 0 0 |
| | | £359 0 0 | | | £359 0 0 |

REID BEQUEST—SCHEME "C."

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1938.

CAPITAL ACCOUNT.

| | | <i>Securities.</i> £ s. d. | | | <i>Securities.</i> £ s. d. |
|---|-----|-------------------------------|---|-----|-------------------------------|
| Balance on 1st April, 1937 :— | | | Balance on 31st March, 1938 :— | | |
| 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, 1937 ... | | 307 1 10 | Payment of exhibitions to 3 University students ... | | 60 0 0 |
| Dividends on 4½ per cent. Third National Loan, 1950/1970 | ... .. | 197 6 6 | Cost of advertisements in the Press | | 13 5 8 |
| | | £504 8 4 | Balance on 31st March, 1938 | | 431 2 8 |
| | | | | | £504 8 4 |

SEÓSAMH Ó NÉILL,
Accounting Officer.

SECONDARY EDUCATION.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1938, compared with the Sum Granted, for SECONDARY EDUCATION, including the TEACHERS' SALARIES GRANT, CAPITATION GRANT and INCREMENTAL SALARY TO SECONDARY SCHOOL TEACHERS.

| 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) ... | 212,800 | 212,735 7 4 | 64 12 8 | — |
| A.2.—Laboratory Grants ... | 16,000 | 15,716 3 10 | 283 16 2 | — |
| A.3.—Grant for Irish and Bilingual Schools ... | 21,000 | 20,313 3 7 | 686 16 5 | — |
| A.4.—Bonus for Choirs and Orchestras ... | 1,160 | 1,216 10 0 | — | 56 10 0 |
| B.—Incremental Salary Grant ... | 191,300 | 192,423 17 3 | — | 1,123 17 3 |
| C.—Examinations ... | 12,500 | 12,244 4 3 | 255 15 9 | — |
| D.—Scholarships and Prizes for Irish ... | 11,720 | 11,186 15 5 | 533 4 7 | — |
| E.—Grant towards Publication of Irish Text Books ... | 4,000 | 3,596 14 7 | 403 5 5 | — |
| F.—Summer Courses in Irish | 190 | 169 15 3 | 20 4 9 | — |
| GROSS TOTAL ...£ | 470,670 | 469,602 11 6 | 2,247 15 9 | 1,180 7 3 |
| | Estimated. | Realized. | Surplus of Gross Estimate over Expenditure. £1,067 8 6 | |
| <i>Deduct :—</i> | — | — | Deficiency of Appropriations in Aid realized. £39 8 1 | |
| G.—Appropriations in Aid ... | 37,500 | 37,460 11 11 | Net Surplus to be surrendered. £1,028 0 5 | |
| NET TOTAL ...£ | 433,170 | 432,141 19 7 | | |

| | Estimated. | Realized. |
|---|------------|-----------|
| | £ | £ s. d. |
| Extra Receipts payable to Exchequer ... | 1,000 | 659 10 6 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Casual variation.
- A.2.—The number of pupils who qualified for this grant was less than anticipated.
- A.3.—The number of pupils qualifying for grant in Irish and Bilingual schools was less than anticipated.
- A.4.—The number of choirs and orchestras presented for examination was greater than anticipated, and there was an improvement in the standard of performance.
- B.—The factors governing the payment of this grant are such as to render difficult an accurate forecast of expenditure.
- C.—The number of candidates at the Certificate Examinations was less than anticipated.
- D.—The saving was mainly due to the fact that a number of scholarships for which provision was made in the Estimate were not renewed.
- E.—Progress with the Scheme was not quite so rapid as anticipated.
- F.—The anticipated expenditure in respect of hire of lecture rooms and cleaning of rooms was not incurred.
- G.—Casual variation.

APPROPRIATIONS IN AID.

| | Estimated. | Realized. |
|--|----------------|----------------------|
| | £ | £ s. d. |
| Examination Fees of Students, etc. | 1,910 | 1,844 17 1 |
| Sum payable out of Local Taxation (Customs and Excise) Duties | 35,390 | 35,390 14 10 |
| Fees payable by Teachers attending Summer Courses in Irish | 200 | 225 0 0 |
| | <u>£37,500</u> | <u>£37,460 11 11</u> |

EXTRA RECEIPTS.—£624 10s. 6d. received from Stationery Office for sales of Irish Text Books (*See* Subhead E).

£35 received from the author of an Irish Text Book for the reversion of the right of publication of his book (Department of Finance minute of 8th November, 1937, S.18/11/37).

SEÓSAMH Ó NÉILL,
Accounting Officer.

ROINN OIDEACHAIS,
12 Mí na Nodlag, 1938.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

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

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

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1938.

CAPITAL ACCOUNT.

| <i>Securities.</i> | | | <i>Securities.</i> | | |
|---|-------|-----|---|-------|-----|
| £ s. d. | | | £ s. d. | | |
| Balance on 1st April, 1937 :— | | | Balance on 31st March, 1938 :— | | |
| 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 1937 ... | 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 and 49 Vic., c. 78).

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1938.

CAPITAL ACCOUNT.

| <i>Securities.</i> | | | <i>Securities.</i> | | |
|-----------------------------------|-------|-----|-----------------------------------|-------|-----|
| £ s. d. | | | £ s. d. | | |
| Balance on 1st April, 1937 :— | | | Balance on 31st March, 1938 :— | | |
| 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, 1937 ... | 18 | 2 0 | Payments to Secondary Schools in Charleville, Co. Cork, for year 1937 | 36 | 4 0 |
| Dividends on Guaranteed 2½ per cent. Stock ... | 36 | 4 0 | Balance on 31st March, 1938... | 18 | 2 0 |
| | <u>£54</u> | <u>6 0</u> | | <u>£54</u> | <u>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, 1938.

CAPITAL ACCOUNT.

| | | <i>Securities.</i> | | | <i>Securities.</i> |
|---------------------------------|--------|--------------------|---------------------------------|--------|--------------------|
| | | £ s. d. | | | £ s. d. |
| Balance on 1st April, 1937 :— | | | Balance on 31st March, 1938 :— | | |
| 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, 1937 ... | | 5 6 1 | Payment of Prizes for year 1937 | ... .. | 21 4 4 |
| Dividends on 2½ per cent. Consolidated Stock ... | | 21 4 4 | Balance on 31st March, 1938 | | 5 6 1 |
| | | £26 10 5 | | | £26 10 5 |

SEÓSAMH Ó NÉILL,
Accounting Officer.

REGISTRATION COUNCIL.

STATEMENT OF SECURITIES HELD BY THE MINISTER FOR EDUCATION ON BEHALF OF THE REGISTRATION COUNCIL ON 31st MARCH, 1938.

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

TECHNICAL INSTRUCTION.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1938, 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. | £ s. d. | £ s. d. |
| A.—Scholarships | 1,931 | 1,381 14 10 | 549 5 2 | — | — | — |
| B.—Annual Grants to Vocational Education Committees | 252,678 | 251,580 10 8 | 1,097 9 4 | — | — | — |
| C.—Miscellaneous Technical Instruction and Vocational Education Services | 10,377 | 9,999 0 7 | 377 19 5 | — | — | — |
| D.—Grants to Schools providing Continuation Education or Technical Instruction ... | 16,925 | 15,049 13 10 | 1,875 6 2 | — | — | — |
| E.—Grants for Drawing and Manual Instruction in Miscellaneous Schools | 325 | 306 12 10 | 18 7 2 | — | — | — |
| F.—Examinations | 1,950 | 1,833 15 4 | 116 4 8 | — | — | — |
| G.—Payments under Section 25 (3) of the Vocational Education Act, 1930... | 2,800 | 2,557 3 6 | 242 16 6 | — | — | — |
| H.—Payments under Section 51 (6) of the Vocational Education Act, 1930 | 8,865 | 6,800 18 8 | 2,064 1 4 | — | — | — |
| GROSS TOTAL ...£ | 295,851 | 289,509 10 3 | 6,341 9 9 | — | | |
| | Estimated. | Realized. | Surplus of Gross Estimate over Expenditure, £6,341 9 9 | | | |
| <i>Deduct :—</i> | | | Surplus of Appropriations in Aid realized, £182 7 3 | | | |
| I.—Appropriations in Aid ... | 31,972 | 32,154 7 3 | Total Surplus to be surrendered, £6,523 17 0 | | | |
| NET TOTAL ...£ | 263,879 | 257,355 3 0 | | | | |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—(1) One Trade Scholarship Course estimated for in the portion of the academic year 1936-37 comprised in the financial year 1937-38 was not held, and in the academic year 1937-38 the two Courses held commenced later than was provided for in the Estimate.
- (2) Savings in allowances to Gaeltacht Scholarship holders.
- B.—Casual variation.
- C.—Savings effected in Special Courses for the training of teachers, principally in Maintenance allowances due to fewer being trained than provided for in the Estimate, and also due to commencement of 1937-39 Rural Science Course later than was originally proposed.
- D.—The saving is due to the fall in the attendance of teacher students at Irish Colleges and, to a less extent, a fall in the enrolment at certain Residential Schools of Domestic Economy.
- E.—Casual variation.
- F.—Certain prizes and medals estimated for were not awarded and certain incidental expenses anticipated were not incurred.
- G.—Saving mainly due to the fact that one Vocational Education Committee had no funds from which to pay two marriage gratuities.
- H.—Unavoidable delays in connection with the building programmes of certain Vocational Education Committees resulted in fewer claims for loan repayments than were anticipated.
- I.—Surplus amount realized due to increased receipts of examination fees from larger number of candidates than was anticipated.

APPROPRIATIONS IN AID.

| | Estimated. | Realized. | | |
|---|----------------|----------------|----------|----------|
| | £ | £ | s. | d. |
| (1) Fees of Students at Irish Training School of Domestic Economy (£880), and Killarney School of Housewifery (£132) | 1,012 | 1,052 | 8 | 0 |
| (2) Fees of candidates for examinations :— (Technical School examinations, £800; Other examinations, £150) | 950 | 1,090 | 12 | 6 |
| (3) Receipts from Church Temporalities Fund | 30,000 | 30,000 | 0 | 0 |
| (4) Miscellaneous Receipts | 10 | 11 | 6 | 9 |
| | <u>£31,972</u> | <u>£32,154</u> | <u>7</u> | <u>3</u> |

SEÓSAMH Ó NÉILL,
Accounting Officer.

ROINN OIDEACHAIS,
12 Mí na Nodlag, 1938.

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

SCIENCE AND ART.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1938, compared with the Sum Granted, for the Salaries and Expenses of the INSTITUTIONS OF SCIENCE AND ART and for certain Miscellaneous Educational Services and sundry Grants-in-Aid.

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | | | |
|---|---------------|--------------------|----------------------------------|-------------|--------------------|------------|
| | | | Less than Granted. | | More than Granted. | |
| | £ | £ s. d. | £ | s. d. | £ | s. d. |
| INSTITUTIONS OF SCIENCE AND ART. | | | | | | |
| A.1.—Salaries, Wages and Allowances ... | 27,296 | 25,205 19 10 | 2,090 | 0 2 | — | — |
| A.2.—Travelling Expenses ... | 100 | 97 18 2 | 2 | 1 10 | — | — |
| A.3.—Incidental Expenses ... | 175 | 200 4 8 | — | — | 25 | 4 8 |
| A.4.—Telegrams and Tele-phones ... | 190 | 164 10 11 | 25 | 9 1 | — | — |
| NATIONAL MUSEUM. | | | | | | |
| A.5.—Purchase of Specimens (Grant-in-Aid) ... | 1,500 | 1,500 0 0 | — | — | — | — |
| A.6.—Fittings, Materials, etc. | 220 | 286 19 10 | — | — | 66 | 19 10 |
| NATIONAL LIBRARY. | | | | | | |
| A.7.—Purchase of Books (Grant-in-Aid) ... | 2,600 | 2,600 0 0 | — | — | — | — |
| NATIONAL COLLEGE OF ART. | | | | | | |
| A.8.—Accessories, Models, and Materials ... | 470 | 436 1 8 | 33 | 18 4 | — | — |
| A.9.—Scholarships and Prizes | 354 | 318 19 3 | 35 | 0 9 | — | — |
| TOTAL FOR INSTITUTIONS OF SCIENCE AND ART ...£ | 32,905 | 30,810 14 4 | 2,186 | 10 2 | 92 | 4 6 |
| B.1.—Publications in Irish :— | | | | | | |
| <i>Original</i> ... | £11,000 | | | | | |
| <i>Supplementary</i> ... | 11,500 | | | | | |
| | 22,500 | 20,773 17 9 | 1,726 | 2 3 | — | — |
| B.2.—Production of Plays in Irish (Grant-in-Aid) ... | 1,800 | 1,791 0 0 | 9 | 0 0 | — | — |

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|---|-------------------|------------------|---|--------------------|
| | | | Less than Granted. | More than Granted. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| B.3.—Production of Irish County Histories ... | 755 | 690 13 9 | 64 6 3 | — |
| B.4.—The Irish Folklore Commission (Grant-in-Aid) ... | 3,250 | 3,250 0 0 | — | — |
| B.5.—Scholarships to Gael-tacht Students ... | 1,990 | 1,740 5 8 | 249 14 4 | — |
| B.6.—Preparation of revised Edition of "Handbuch des alt Irischen" ... | 500 | 383 15 4 | 116 4 8 | — |
| C.—Aids to Arts and Crafts Exhibitions ... | 75 | 111 6 7 | — | 36 6 7 |
| <i>Deduct :—</i> | 63,775 | 59,551 13 5 | 4,351 17 8 | 128 11 1 |
| Anticipated Savings on various Subheads (<i>See Supplementary Estimate</i>) ... | 2,000 | — | 2,000 0 0 | — |
| GROSS TOTAL :— | | | | |
| <i>Original</i> ... £52,275 | | | | |
| <i>Supplementary</i> 9,500 | | | | |
| £ | 61,775 | 59,551 13 5 | 2,351 17 8 | 128 11 1 |
| | | | Surplus of Gross Estimate over Expenditure. £2,223 6 7 | |
| <i>Deduct :—</i> | <i>Estimated.</i> | <i>Realized.</i> | Surplus of Appropriations in Aid realized. £145 6 6 | |
| D.—Appropriations in Aid ... | 520 | 665 6 6 | | |
| NET TOTAL :— | | | Total Surplus to be surrendered. £2,368 13 1 | |
| <i>Original</i> ... £51,755 | | | | |
| <i>Supplementary</i> 9,500 | | | | |
| £ | 61,255 | 58,886 6 11 | | |

| | <i>Estimated.</i> | <i>Realized.</i> |
|---|-------------------|------------------|
| | £ | £ s. d. |
| Extra Receipts payable to Exchequer ... | 2,785 | 1,920 16 11 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

A.3.—Excess due to the increased cost of uniforms, and the provision of uniforms for new attendants in the National Library.

A.4.—The expenditure on telegrams and telephones was less than anticipated.

- A.6.—Excess arose out of a reorganization of the Art and Industrial Division of the National Museum and the increased cost of materials.
- A.8.—As the reorganization of the National College of Art was not completed within the financial year the expenditure was less than anticipated.
- A.9.—Prizes were not awarded in certain classes.
- B.1.—Up to and including 1936–37, provision for Publications in Irish was made by Grant-in-Aid. Owing to the change-over to an ordinary Subhead, printing costs for five quarters fell to be charged in 1937–38. Notwithstanding this fact, there was a considerable saving, as the printing done during the period was much below what was anticipated.
- B.3.—Expenditure on salaries was less than anticipated.
- B.5.—Two scholarships were not awarded in the Academic year 1937–38, and one Scholarship holder died.
- B.6.—The work was not completed until after the close of the financial year. The payment of an honorarium to Professor Thurneysen and the expenses of printing did not fall on the year's Vote.
- C.—Excess expenditure due to the holding of an exhibition of school plans at the National College of Art.
- D.—There was an increase in the amount of fees received. The reorganization of the National College of Art, and the formation of new classes resulted in an increase in the number of students.

APPROPRIATIONS IN AID.

| | Estimated. | Realized. |
|---|------------|-----------|
| | £ | £ s. d. |
| Fees for Tuition in National College of Art ... | 500 | 646 12 0 |
| Sundry Receipts | 20 | 18 14 6 |
| | £520 | £665 6 6 |

EXTRA RECEIPTS PAYABLE TO EXCHEQUER.

| | Estimated. | Realized. |
|--------------------------------------|------------|--------------|
| | £ | £ s. d. |
| Sale of Publications in Irish | 2,750 | 1,853 13 11 |
| Sale of Photostat Prints | 35 | 67 3 0 |
| | £2,785 | £1,920 16 11 |

EXTRA REMUNERATION (exceeding £30).

The Senior Assistant Librarian received £144 from this Vote for services under the scheme for assisting in the publication of works in Irish, and a further sum of £18 14s. 6d. from the Vote for Technical Instruction for acting as Examiner at Technical School examinations.

From the Vote for Army Pensions the following payments as Military Service Pensions were made to officials in the National Library :—

| | | | £ | s. | d. |
|-------------------------|-----|-----|----|----|----|
| Second Class Assistant | ... | ... | 30 | 4 | 11 |
| Established Attendant | ... | ... | 70 | 0 | 0 |
| Established Attendant | ... | ... | 96 | 0 | 0 |
| Unestablished Attendant | ... | ... | 94 | 10 | 0 |

An Unestablished Attendant received £160 10s. 8d. from the Army Pensions Vote as a Connaught Rangers Pension.

SEÓSAMH Ó NÉILL,
Accounting Officer.

ROINN OIDEACHAIS,
19 Mí na Nodlag, 1938.

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.

GRANTS-IN-AID.

STATEMENT OF EXPENDITURE, &c., out of GRANTS-IN-AID, 1937-38.

| | | Purchase of Specimens for National Museum. | | Purchase of Books for National Library. | | Publications in Irish. | |
|------------------------------|--------|--|-------|---|-------|------------------------|-------|
| | | £ | s. d. | £ | s. d. | £ | s. d. |
| Balances on 1st April, 1937 | ... | 129 | 9 7 | 178 | 18 4 | 29 | 13 4 |
| Grants-in-Aid, 1937-38 | ... .. | 1,500 | 0 0 | 2,600 | 0 0 | — | |
| | | 1,629 | 9 7 | 2,778 | 18 4 | 29 | 13 4 |
| Expenditure, 1937-38 | ... .. | 1,616 | 4 5 | 2,722 | 14 11 | 29 | 13 4 |
| Balances on 31st March, 1938 | ...£ | 13 | 5 2 | 56 | 3 5 | — | |

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, 1938.

CAPITAL ACCOUNT.

| | <i>Securities.</i> | | | <i>Securities.</i> | |
|---|--------------------|-----------|---|--------------------|-----------|
| | £ | s. d. | | £ | s. d. |
| Balance on 1st April, 1937 :— | | | Balance on 31st March, 1938 :— | | |
| 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.

| <i>Receipts.</i> | <i>Amount.</i> | | <i>Payments.</i> | <i>Amount.</i> | |
|--|----------------|----------|--|----------------|----------|
| | £ | s. d. | | £ | s. d. |
| Balance on 1st April, 1937 | 467 | 10 9 | Field work of an Archaeological Nature ... | 16 | 0 0 |
| Dividends on 4 per cent. Funding Stock, 1960/90 | 26 | 0 0 | Purchase of Books for Library of Irish Antiquities Division ... | 87 | 2 11 |
| Dividends on 4½ per cent. Third National Loan, 1950/70 ... | 335 | 5 0 | Archaeologia Hibernica | 59 | 1 0 |
| | | | Payment for graphs, maps, etc., for proposed exhibition, illustrative of "Ten years of Archaeological work in Ireland" ... | 38 | 10 0 |
| | | | Balance on 31st March, 1938 ... | 628 | 1 10 |
| | £ | 828 15 9 | | £ | 828 15 9 |

SEÓSAMH Ó NÉILL,
Accounting Officer.

REFORMATORY AND INDUSTRIAL SCHOOLS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1938, compared with the Sum Granted, for Expenses in connection with REFORMATORY AND INDUSTRIAL SCHOOLS, including PLACES OF DETENTION (8 Edw. 7, c. 67; No. 17 of 1926; and No. 24 of 1929).

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|--|-------------------|---------------------|--|--------------------|
| | | | Less than Granted. | More than Granted. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| A.—Reformatory Schools ... | 2,426 | 3,537 13 11 | — | 1,111 13 11 |
| B.—Industrial Schools ... | 107,081 | 105,747 3 1 | 1,333 16 11 | — |
| C.—Places of Detention ... | 810 | 484 5 0 | 325 15 0 | — |
| D.—Conveyance Expenses ... | 122 | 134 14 8 | — | 12 14 8 |
| E.—Parental Moneys—Collection Expenses ... | 413 | 400 12 0 | 12 8 0 | — |
| GROSS TOTAL ... | £ 110,852 | 110,304 8 8 | 1,671 19 11 | 1,124 8 7 |
| | | | Surplus of Gross Estimate over Expenditure. £547 11 4 | |
| <i>Deduct :—</i> | <i>Estimated.</i> | <i>Realized.</i> | Surplus of Appropriations in Aid realized. | |
| F.—Appropriations in Aid ... | 1,700 | 2,016 15 7 | £316 15 7 | |
| NET TOTAL ... | £ 109,152 | 108,287 13 1 | Total Surplus to be surrendered. £864 6 11 | |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Excess due to a slight increase in the numbers under detention, and to the payment of a special grant of £1,000 to Glencree Reformatory as additional financial assistance (Department of Finance minute S.68/1/38 of 21st March, 1938). A further special grant of £50 was made towards the expenses of a holiday camp for the boys in detention in Glencree Reformatory (Department of Finance minute S.68/1/37 of 12th August, 1937).
- B.—The average number chargeable to the Capitation Grant was less than that estimated.
- C.—Savings are due to decrease in the number of children committed to Places of Detention. The posts of night attendant and female servant, Place of Detention, Summerhill, were discontinued and part-time cleaner appointed (Department of Finance minute E.50/2/34 of 13th October, 1937). The employment of leave substitutes in Summerhill during the year was dispensed with.
- D.—Excess due to increase in committals—see Subhead A.
- E.—Casual variation.
- F.—The increase in receipts is due principally to payments from the Widows' and Orphans' Pensions Branch, Department of Local Government and Public Health.

NOTE.

A Collector of Parental Moneys was prosecuted for embezzlement of Parental Moneys. He pleaded guilty and was dealt with under the Probation of Offenders Act. The total ascertained amount involved in the embezzlement is £47 17s. 0d., of which £15 17s. 0d. relates to the year 1937-38. The Department holds a Fidelity Guarantee Bond in respect of the officer concerned, and application has been made to the Insurance Company for payment of the amount due under this Bond.

SEÓSAMH Ó NÉILL,
Accounting Officer.

ROINN OIDEACHAIS,
12 Mí na Nodlag, 1938.

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

NATIONAL GALLERY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1938, 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:— | | | | | | |
| <i>Original</i> ... | £2,870 | | | | | |
| <i>Supplementary</i> ... | 57 | | | | | |
| | 2,927 | 2,926 1 6 | 18 6 | | | |
| B.—Purchase and Repair of Pictures (Grant-in-Aid) ... | 2,000 | 2,000 0 0 | | | | |
| C.—Travelling Expenses ... | 150 | 150 0 0 | | | | |
| D.—Incidental Expenses ... | 200 | 197 17 6 | 2 2 6 | | | |
| TOTAL:— | | | | | | |
| <i>Original</i> ... | £5,220 | | | | | |
| <i>Supplementary</i> ... | 57 | | | | | |
| | £ 5,277 | 5,273 19 0 | | | | |
| Surplus to be surrendered ... | | £ | 3 1 0 | | | |
| | | | Estimated. | Realized. | | |
| Extra Receipts payable to Exchequer ... | | | £ 3 | £ s. d. 2 3 5 | | |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A. and D.—Casual variations.

GEORGE J. FURLONG,
Director and Accounting Officer.

NATIONAL GALLERY,
20th October, 1938.

GRANT-IN-AID ACCOUNT.

| | £ | s. | d. |
|---------------------------|-----|-------|------|
| Balance from 1936-37 ... | ... | 86 | 18 5 |
| Grant-in-Aid, 1937-38 ... | ... | 2,000 | 0 0 |
| | | 2,086 | 18 5 |
| Expended, 1937-38 ... | ... | 1,143 | 6 0 |
| Balance to 1938-39 ... | ... | £943 | 12 5 |

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.

AGRICULTURE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1938, 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. | £ s. d. | £ s. d. |
| A.—Salaries, Wages and Allowances | 172,777 | 172,087 14 9 | 689 5 3 | — | — | — |
| B.—Travelling Expenses ... | 11,500 | 12,067 17 7 | — | — | 567 17 7 | — |
| C.—Incidental Expenses ... | 354 | 339 2 11 | 14 17 1 | — | — | — |
| D.—Telegrams and Telephones | 2,500 | 2,175 8 2 | 324 11 10 | — | — | — |
| RESEARCH WORK. | | | | | | |
| E.1.—Technical and Advisory Work in Agriculture ... | 5,284 | 5,374 0 7 | — | — | 90 0 7 | — |
| E.2.—Veterinary Research ... | 3,796 | 3,388 14 10 | 407 5 2 | — | — | — |
| E.3.—Subscriptions, etc., to International and other Research Organizations :— <i>Original</i> ... £2,107 <i>Supplementary</i> ... 500 | 2,607 | 2,562 16 6 | 44 3 6 | — | — | — |
| E.4.—Miscellaneous Investigations, Inquiries and Reports | 160 | 51 1 5 | 108 18 7 | — | — | — |
| AGRICULTURAL EDUCATION AND DEVELOPMENT. | | | | | | |
| F.1.—Agricultural Schools and Farms :— <i>Original</i> ... £26,082 <i>Supplementary</i> ... 1,000 | 27,082 | 29,344 3 6 | — | — | 2,262 3 6 | — |
| F.2.—Grants to Private Agricultural Schools, etc. ... | 13,725 | 12,901 9 0 | 823 11 0 | — | — | — |
| F.3.—Veterinary College ... | 10,045 | 10,516 14 6 | — | — | 471 14 6 | — |
| F.4.—Scholarships in Agriculture, etc. | 1,329 | 1,286 7 3 | 42 12 9 | — | — | — |

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | | | |
|--|---------|---------------|----------------------------------|-------|--------------------|-------|
| | | | Less than Granted. | | More than Granted. | |
| | £ | £ s. d. | £ | s. d. | £ | s. d. |
| F.5.—University College, Dublin: Faculty of General Agriculture | 24,984 | 24,984 0 0 | — | — | — | — |
| F.6.—University College, Cork: Faculty of Dairy Science | 13,000 | 13,000 0 0 | — | — | — | — |
| F.7.—Research Grant to University College, Dublin ... | 400 | 400 0 0 | — | — | — | — |
| F.8.—Educational Tours for Agricultural Instructors | 10 | — | 10 | 0 0 | — | — |
| G.1.—Improvement of Milk Production :— Original ... £24,058 Supplementary 1,100 | 25,158 | 24,931 6 2 | 226 | 13 10 | — | — |
| G.2.—Improvement of Live Stock | 47,005 | 9,528 15 2 | 37,476 | 4 10 | — | — |
| H.—Grants to County Committees of Agriculture ... | 100,855 | 100,318 18 11 | 536 | 1 1 | — | — |
| I.1.—Special Agricultural, etc., Schemes in Congested Districts | 38,139 | 38,788 3 4 | — | — | 649 | 3 4 |
| I.2.—Special Agricultural Schemes in Congested Areas in North-West Cavan | 185 | 70 10 10 | 114 | 9 2 | — | — |
| I.3.—Instruction in connection with Special Land Settlement Schemes ... | 277 | 132 10 1 | 144 | 9 11 | — | — |
| I.4.—Land Reclamation, etc., Schemes in Congested Districts and other Special areas :— Original ... £3,860 Supplementary 2,000 | 5,860 | 5,889 7 9 | — | — | 29 | 7 9 |
| J.—National Stud | 5 | — | 5 | 0 0 | — | — |
| K.1.—Agricultural Societies and Shows including Miscellaneous Grants-in-Aid ... | 1,683 | 1,390 6 6 | 292 | 13 6 | — | — |
| K.2.—Contribution to Irish Agricultural Organization Society (Grant-in-Aid) ... | 7,260 | 7,260 0 0 | — | — | — | — |
| K.3.—Grant to Bloodstock Breeders' Association of Ireland | 800 | 800 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 in Saorstát Éireann ... | 2,520 | — | 2,520 0 0 | — |
| L.—Botanic Gardens, Glasnevin | 9,454 | 9,373 1 3 | 80 18 9 | — |
| M.1.—Miscellaneous Work ... | 13,920 | 13,306 4 10 | 613 15 2 | — |
| M.2.—Fees for Reports on Agricultural Conditions ... | 720 | 728 10 0 | — | 8 10 0 |
| M.3.—Printing of Special Departmental Publications | 1,410 | 1,131 18 6 | 278 1 6 | — |
| M.4.—Loans and Grants for Agricultural Purposes, etc. | 32,700 | 28,751 10 8 | 3,948 9 4 | — |
| M.5.—Improvement of the Creamery Industry :— <i>Original</i> ... £10,500 <i>Supplementary</i> 17,000 | 27,500 | 28,433 5 0 | — | 933 5 0 |
| M.6.—Scheme of Loans for the Purchase of Heifers ... | 755 | 248 11 10 | 506 8 2 | — |
| M.7.—Butter Purchase Scheme | 5 | — | 5 0 0 | — |
| M.8.—Expenses in connection with the provision of butter for Winter requirements, etc. :— <i>Original</i> ... Nil <i>Supplementary</i> £111,000 | 111,000 | 84,221 14 9 | 26,778 5 3 | — |
| ADMINISTRATION OF ACTS AND STATUTORY ORDERS. | | | | |
| N.1.—Diseases of Animals (Ireland) Acts, 1894 to 1935 ... | 9,153 | 8,259 5 7 | 893 14 5 | — |
| N.2.—Bovine Tuberculosis Order, 1926 ... | 5,500 | 4,135 19 3 | 1,364 0 9 | — |
| N.3.—Horse Breeding Act, 1934 | 871 | 947 14 7 | — | 76 14 7 |
| N.4.—Live Stock Breeding Act, 1925 ... | 3,940 | 3,788 5 4 | 151 14 8 | — |
| O.1.—Agricultural Produce (Eggs) Acts, 1924 and 1930, etc. ... | 6,773 | 6,791 2 2 | — | 18 2 2 |

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | | | |
|--|---------|--------------|----------------------------------|---------|--------------------|--|
| | | | Less than Granted. | | More than Granted. | |
| | £ | £ s. d. | £ s. d. | £ s. d. | £ s. d. | |
| O.2.—Dairy Produce Acts, 1924 to 1934, and Dairy Produce (Price Stabilisation) Acts, 1932 to 1935, etc. | 22,772 | 16,908 7 9 | 5,863 12 3 | — | — | |
| O.O.2.—Advances to Dairy Produce (Price Stabilisation) Fund | 5 | — | 5 0 0 | — | — | |
| O.3.—Destructive Insects and Pests Acts, Black Scab in Potatoes Orders, etc. ... | 11,019 | 11,628 2 6 | — | 609 2 6 | — | |
| O.4.—Sale of Food and Drugs Acts, etc. | 588 | 580 4 0 | 7 16 0 | — | — | |
| O.5.—Fertilisers and Feeding Stuffs Act | 10 | 2 12 5 | 7 7 7 | — | — | |
| O.6.—Agricultural Produce (Fresh Meat) Acts, 1930 to 1935 | 14,668 | 12,299 1 6 | 2,368 18 6 | — | — | |
| O.7.—Pigs and Bacon Act, 1935 | 11,726 | 11,316 13 7 | 409 6 5 | — | — | |
| O.8.—Agricultural Produce (Cereals) Acts, 1933 to 1935 | 4,082 | 4,082 16 6 | — | 16 6 | — | |
| O.9.—Agricultural Products (Regulation of Export) Acts, 1933 and 1935 ... | 550,015 | 494,753 10 4 | 55,261 9 8 | — | — | |
| O.10.—Acquisition of Land (Allotments) (Amendment) Act, 1934 | 8,317 | 7,541 9 8 | 775 10 4 | — | — | |
| O.11.—Slaughter of Cattle and Sheep Acts, 1934 and 1935, etc. :— <i>Original</i> ... £667,535 <i>Supplementary</i> ... 5 | 667,540 | 476,802 2 3 | 190,737 17 9 | — | — | |
| O.O.11.—Distribution of Cattle Export Licences, etc. :— <i>Original</i> ... £15,779 <i>Supplementary</i> ... 5 | 15,784 | 8,300 11 4 | 7,483 8 8 | — | — | |
| O.12.—Tobacco Act, 1934 ... | 40 | 6 18 2 | 33 1 10 | — | — | |
| O.13.—Flax Act, 1936 :— <i>Original</i> ... £2,007 <i>Supplementary</i> ... 200 | 2,207 | 2,371 9 6 | — | 164 9 6 | — | |

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | | | |
|---|-------------------|------------------|--|-----------|--------------------|---------|
| | | | Less than Granted. | | More than Granted. | |
| | £ | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. |
| O.14.—Agricultural Wages Act, 1936 | 5,000 | 4,153 1 1 | 846 18 11 | — | — | — |
| O.15.—Noxious Weeds Act, 1936 | 250 | 14 0 | 249 6 0 | — | — | — |
| <i>Deduct :—</i> | 2,057,024 | 1,720,454 8 1 | 342,450 19 5 | 5,881 7 6 | | |
| Anticipated Savings on various Subheads (<i>See Supplementary Estimate</i>) ... | 282,331 | — | 282,331 0 0 | — | | |
| GROSS TOTAL :— | | | | | | |
| <i>Original</i> £1,924,214 | | | | | | |
| <i>Less Supplementary</i> 149,521 | £ 1,774,693 | 1,720,454 8 1 | 60,119 19 5 | 5,881 7 6 | | |
| <i>Deduct :—</i> | | | | | | |
| P.—Appropriations in Aid :— | <i>Estimated.</i> | <i>Realized.</i> | Surplus of Gross Estimate over Expenditure. | | | |
| <i>Original</i> £1,286,864 | — | — | £54,238 11 11 | | | |
| <i>Less Supplementary</i> 289,225 | 997,639 | 963,812 8 11 | Deficiency of Appropriations in Aid realized. | | | |
| | | | £33,826 11 1 | | | |
| NET TOTAL :— | | | Net Surplus to be surrendered. | | | |
| <i>Original</i> ... £637,350 | | | £20,412 0 10 | | | |
| <i>Supplementary</i> 139,704 | £ 777,054 | 756,641 19 2 | | | | |

| | <i>Estimated.</i> | <i>Realized.</i> |
|---|-------------------|------------------|
| | £ | £ s. d. |
| Extra Receipts payable to Exchequer ... | 16,400 | 21,484 3 6 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- B.—Excess due to increased travelling by the Veterinary Inspectorate and to certain expenditure which could not be foreseen.
- D.—Telegrams and telephones cost less than was anticipated.
- E.1.—Excess arose out of expenditure on a pedigree seed wheat distribution scheme.
- E.2.—Provision was made under this Subhead for the remuneration of the Pathologist for Poultry Diseases. It was decided later to retain the poultry diseases work at the Veterinary College and the remuneration of the Pathologist was accordingly made a charge on Subhead F.3.
- E.4.—The full programme of investigations was not proceeded with and there was less expenditure on the work carried out than was expected.

- F.1.—Excess mainly due to greater expenditure on farm labour, to larger purchases of livestock, to the increased cost of provisions and farm feeding stuffs, etc., and to unforeseen outlay on the renewal of farm equipment, etc. The expenditure under this Subhead includes £1 compensation paid to a farm labourer in respect of damage to his clothing caused by an attack from a farm horse (Department of Finance minute S.90/12/37 of 6th July, 1937).
- F.2.—Saving mainly due to the full number of capitation places provided for not being filled, to places being filled by County Scholarship holders, and to vacancies and changes in teaching staff.
- F.3.—Excess due to the general increase of work at the College, to the greater number of students in attendance, and to the fact that the remuneration of the Pathologist for Poultry Diseases continued to be a charge on this Subhead—See Subhead E.2.
- F.4.—The setting and marking of examination papers cost less than expected, mainly because examination papers were not required in some optional subjects. One scholar discontinued attendance at the course owing to illness.
- G.2.—Suitable thoroughbred stallions of the high class required were not procurable during the year.
- H.—The full amount provided for lime grants was not earned. The saving that resulted was modified by some payments that could not be foreseen.
- I.1.—Excess mainly due to the appointment of seventeen Temporary Spraying Demonstrators for a period of nine weeks; to greater expenditure on travelling; to larger purchases of fencing materials; to payment of grants for the erection of lime kilns, and to expenditure incurred on a scheme for the encouragement of Bee keeping in the Gaeltacht. This additional expenditure was partly offset by savings on other items.
- I.2.—Saving mainly due to bulls not being located until after the close of the year.
- I.3.—The Assistant Agricultural Overseer resigned during the year. It was considered unnecessary to fill the vacancy.
- I.4.—Casual excess.
- K.1.—The principal saving was on the provision for grants to Autumn Fruit Shows as no Show was organized by the Horticultural and Arboricultural Society this year.
- K.4.—The manufacture of milk powder did not commence until after the close of the year and no subsidy was payable.
- M.1.—The small saving on this Subhead is made up of several sums.
- M.2.—Excess due to an increase in the number of Instructors furnishing reports.
- M.3.—Saving due to accounts for work done not coming in course of payment.
- M.4.—The provision for loans for the purchase of agricultural implements was not fully availed of and the demand for Mill Loans was small. Additional advances were made for the purchase of bulls and stallions.
- M.5.—This is a difficult estimate to frame and expenditure was a little more than was anticipated.
- M.6.—The Agricultural Credit Corporation's claim in respect of administrative expenses amounted to less than expected.
- M.8.—Saving partly due to a smaller production of butter during the winter season than was expected and partly to a larger proportion of the allowances falling to be paid after the close of the year than was anticipated.

- N.1.—Saving was mainly on the provision for payment of compensation to owners of cattle that died as a result of treatment under the Warble Fly Orders. Expenditure on salaries, wages and allowances was greater than estimated, mainly owing to the grant of overtime pay to Ship Inspectors and the increase in cost of living Bonus.
- N.2.—The compensation paid by Local Authorities in respect of animals slaughtered amounted to less than expected. Reduced provision is now made under this Subhead.
- N.3.—Excess mainly due to increased travelling.
- N.4.—A closer estimate was not possible.
- O.1.—Casual excess. The expenditure included an *ex-gratia* payment to an Egg Exporter of a sum of 13s. 1d. realized from the sale of a forfeited package of eggs (Department of Finance minute S.90/8/37 of 6th May, 1937).
- O.2.—Saving mainly due to the fact that there was no levy on non-creamery butter under the Dairy Produce (Price Stabilisation) Acts and it was not necessary to employ the staff of Temporary Assistant Supervisors provided for.
- The expenditure charged against this Subhead includes a sum of £24 3s. 8d. in respect of medical and travelling expenses recouped with the approval of Department of Finance to a Junior Dairy Produce Inspector who sustained an accident in the course of his duties (Department of Finance minute E.62/30/37 of 28th March, 1938).
- O.3.—Excess due to the appointment of two additional Potato Inspectors, to the employment of additional temporary assistance to a greater extent than was anticipated and to expenditure arising out of the discovery of eelworm disease in certain potato crops.
- O.5.—A token provision out of which a small sum was expended on equipment.
- O.6.—It was not found necessary to employ part-time Veterinary Examiners for work under the Agricultural Produce (Fresh Meat) Acts to the extent anticipated.
- O.7.—Saving mainly due to a vacancy on the Veterinary Staff of a Local Authority.
- O.8.—Casual excess.
- O.9.—The quantity of butter exported was lower than anticipated. Additional expenditure on the purchase of eggs was found necessary owing to the increase in the egg quota as from 1st January, 1938, and to the increased price paid for eggs.
- O.10.—The increase in the number of allotment holders was not as great as expected.
- O.11.—Shipments of cattle to Continental markets were adversely affected by rising prices on the home market and by a strike of port workers at Dublin. The number of cattle offered for purchase under the scheme for the elimination of old and un-economic cows was lower than anticipated. No cattle were purchased for canning.
- The expenditure under this Subhead includes an *ex-gratia* payment of £3 18s. 4d. made to a Victualler, being the estimated value of beef supplied under the Beef Distribution Scheme which was not of the prescribed quality (Department of Finance minute S.90/3/38 of 5th February, 1938). It also includes sums of 2s. 8d. and 12s. 10d. paid for beef supplied in respect of which no vouchers were available (Department of Finance minutes S.90/9/37 of 20th May, 1937, and S.90/52/36 of 8th December, 1936).
- O.O.11.—Saving due to the decrease in the number of applications for cattle licences.
- O.12.—No meeting of the Tobacco Consultative Council was found necessary.
- O.13.—Excess due to the appointment of an additional Flax Inspector and to more incidental expenditure than was anticipated.

O.14.—Saving due to the fact that the work of the Agricultural Wages Board was not in full operation for the whole year. The act only came into operation 22nd April, 1937, and the work could not fully develop until later.

O.15.—This provision was made for the purpose of employing Temporary Inspectors if their services were found to be necessary but no appointments were made.

P.—APPROPRIATIONS IN AID.

| | Corres- ponding Debit Subhead. | Estimated. | | Realized. | | | | |
|---|---|------------|--------|-----------|----|--------|----|----|
| | | £ | £ | s. | d. | £ | s. | d. |
| Receipts from seed testing fees, sale of pure line seed, etc. ... | E.1. | 1,600 | | | | 1,694 | 3 | 3 |
| Receipts from sale of vaccines, grazing rents, etc., at Veterinary Research Laboratory ... | E.2. | 600 | | | | 750 | 10 | 7 |
| Receipts from students' fees, sale of live-stock, farm produce, rents, etc., viz :— | F.1. | | | | | | | |
| | | £ | | | | | | |
| Albert Agricultural College ... | | 746 | | 745 | 12 | 2 | | |
| Athenry Agricultural Station ... | | 3,700 | | 4,160 | 12 | 6 | | |
| Ballyhaise Agricultural Station ... | | 3,400 | | 3,136 | 4 | 9 | | |
| Chantilly Stud Farm ... | | 100 | | 259 | 0 | 0 | | |
| Clonakilty Agricultural Station ... | | 2,900 | | 3,370 | 10 | 6 | | |
| Munster Institute ... | | 2,550 | | 2,767 | 6 | 11 | | |
| <i>Original</i> ... | | £13,396 | | | | | | |
| <i>Less Supplementary</i> ... | | 400 | | | | | | |
| | | | 12,996 | | | 14,439 | 6 | 10 |
| Receipts from students' and other fees : Veterinary College ... | F.3. | 3,000 | | | | 4,588 | 3 | 1 |
| Receipts from sale of dairy bulls at reduced prices, fees for leasing of such bulls and registration fees ... | G.1. | 1,200 | | | | 1,515 | 19 | 6 |
| Receipts from service fees of stallions, sale of colts, sale and leasing of bulls, etc. :— | | | | | | | | |
| <i>Original</i> ... | | £4,300 | | | | | | |
| <i>Less Supplementary</i> ... | | 3,000 | | | | | | |
| | G.2. | | 1,300 | | | 1,438 | 14 | 7 |
| Receipts from sale of seeds, manure, live-stock, etc. ... | I.1. | 4,500 | | | | 4,961 | 2 | 0 |
| Receipts from sale of fencing materials, including fencing loans ... | I.1. | 400 | | | | 223 | 6 | 9 |
| Refund of portion of the cost of certain schemes in North-West Cavan ... | I.2. | 93 | | | | 110 | 0 | 7 |
| Repayments from the Vote for Employment Schemes in respect of the cost of administration of the Land Reclamation, etc., Schemes ... | I.4., etc. | 5,000 | | | | 7,343 | 3 | 10 |

| | Corres- ponding Debit Subhead. | Estimated. | | Realized. | | | | |
|---|---|------------|---|-----------|----|--------|----|----|
| | | £ | £ | s. | d. | £ | s. | d. |
| Receipts from sale of Saorstát Agricultural Products at Exhibitions and Fairs ... M.1. | | 450 | | | | 564 | 5 | 5 |
| Repayments of Agricultural Loans (excluding Fencing Loans) ... M.4. | | 22,000 | | | | 23,194 | 19 | 2 |
| Repayments of Loans advanced to Co-operative Creamery Societies ... — | | 1,600 | | | | 2,282 | 4 | 11 |
| Horse Breeding Act, 1934: Receipts from licences, etc. ... N.3. | | 1,300 | | | | 1,588 | 16 | 0 |
| Live Stock Breeding Act, 1925: Receipts from licences, etc. ... N.4. | | 4,000 | | | | 3,352 | 17 | 6 |
| Agricultural Produce (Eggs) Acts: Receipts from fees, etc. :— | | | | | | | | |
| <i>Original</i> ... | £4,800 | | | | | | | |
| <i>Less Supplementary</i> ... | 1,000 | | | | | | | |
| | O.1. | 3,800 | | | | 4,092 | 0 | 1 |
| Dairy Produce Acts, and Dairy Produce (Price Stabilisation) Acts:— | O.2. | | | | | | | |
| Fees under the Dairy Produce Acts in respect of butter exported, etc. ... | £ | 8,310 | | | | 6,191 | 5 | 8 |
| Recoupment from Dairy Produce Fund in respect of salaries and expenses of Inspectors employed under the Dairy Produce (Price Stabilisation) Act, 1935 ... | | 6,240 | | | | | | |
| <i>Original</i> ... | £14,550 | | | | | | | |
| <i>Less Supplementary</i> ... | 7,240 | | | | | | | |
| | | 7,310 | | | | 6,191 | 5 | 8 |
| Repayments from Dairy Produce (Price Stabilisation) Fund of amounts temporarily advanced to that Fund ... O.O.2. | | 5 | | | | | | |
| Receipts from fees for inspection of potatoes, etc. ... O.3. | | 1,000 | | | | 2,176 | 17 | 6 |
| Agricultural Produce (Fresh Meat) Acts: Receipts from licences, etc. ... O.6. | | 3,400 | | | | 3,024 | 5 | 10 |
| Pigs and Bacon Act, 1935: Receipts from licences, etc. ... O.7. | | 16,620 | | | | 26,365 | 6 | 8 |
| Agricultural Produce (Cereals) Acts:— | O.8. | | | | | | | |
| Receipts from Registration Fees, etc. ... | £ | 60 | | | | 59 | 0 | 0 |
| Repayments of sums advanced to seed merchants | 1,000 | | | | | 826 | 2 | 5 |
| Contributions by Millers in respect of Wheat sold for seed under the home grown Red Marvel Wheat scheme | — | | | | | 10 | 6 | 3 |
| Penalties for failure to purchase home grown wheat in the prescribed quantities | — | | | | | 54 | 8 | 6 |
| <i>Original</i> ... | £1,060 | | | | | | | |
| <i>Less Supplementary</i> ... | 360 | | | | | | | |
| | | 700 | | | | 949 | 17 | 2 |

| --- | Corres- ponding Debit Subhead. | Estimated. | | | Realized. | | |
|---|---|------------|----------|---------|-----------|----------|------|
| | | £ | £ | s. d. | £ | s. d. | |
| Agricultural Products (Regulation of | | | | | | | |
| Export) Acts :— | £ | O.9. | | | | | |
| Sales of butter ... | 397,000 | | 264,259 | 10 | 1 | | |
| Sales of eggs ... | 144,000 | | 163,955 | 14 | 2 | | |
| <i>Original</i> ... | £541,000 | | | | | | |
| <i>Less Supplementary</i> ... | 90,000 | | | | | | |
| | | | 451,000 | | | 428,215 | 4 3 |
| Receipts in connection with the adminis- tration of the Slaughter of Cattle and Sheep Acts, etc. :— | | O.11. | | | | | |
| Levy on the slaughter of | £ | | | | | | |
| cattle and sheep ... | 15,000 | | | 7,521 | 18 | 2 | |
| Export of cattle ... | 543,000 | | | 349,124 | 19 | 8 | |
| Sales of cattle to Factory | 12,500 | | | | | | |
| Recoupment of part cost of Veterinary Inspection of old and uneconomic cows | 1,440 | | | | 991 | 1 | 0 |
| Interest on loan advanced for the erection of a Factory for the manu- facture of meat meal, etc. | — | | | | 616 | 19 | 9 |
| <i>Original</i> ... | £571,940 | | | | | | |
| <i>Less Supplementary</i> ... | 195,000 | | | | | | |
| | | | 376,940 | | | 358,254 | 18 7 |
| Fees for Cattle Export Licences ... | O.O.11. | 14,100 | | | | 10,940 | 16 6 |
| Miscellaneous Receipts ... | | | 300 | | | 904 | 2 8 |
| 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 |
| <i>Add</i> : Additional receipts under various items (<i>Supplementary</i>) ... | | | 7,775 | | | | |
| TOTAL :— | | | | | | | |
| <i>Original</i> ... | £1,286,864 | | | | | | |
| <i>Less Supplementary</i> ... | 289,225 | | | | | | |
| | | | £997,639 | | | £963,812 | 8 11 |

Increased sales of vaccines at the Veterinary Research Laboratory resulted in additional receipts (Subhead E.2).

Receipts from sales of live stock and farm produce are affected by variations in the numbers and quantities available for disposal, and by fluctuations in prices. A closer estimate not possible (Subhead F.1.).

Students' fees, etc., at Veterinary College were more than estimated mainly owing to a large increase in the number of students (Subhead F.3.).

Sales of dairy bulls realized more than was expected (Subhead G.1.).

Sales of seeds, manure, live stock, etc., amounted to somewhat more than was expected (Subhead I.1.).

There were fewer sales of fencing materials than anticipated (Subhead I.1.).

Certain additional repayments from the Vote for Employment Schemes were not allowed for in the estimate (Subhead I.4.).

The quantity of agricultural products available for disposal at Exhibitions and Fairs fluctuates and a closer estimate was not possible (Subhead M.1.).

The estimate of repayments of agricultural loans was as close as it could be made (Subhead M.4.).

Repayments of loans advanced to Co-operative Creamery Societies realized more than expected.

Receipts from licences, etc., under the Horse Breeding Act, 1934, exceeded the estimate mainly owing to an increased number of applications for licences (Subhead N.3.).

The number of applications for licences for bulls was lower than expected (Subhead N.4.).

The deficiency in receipts from fees under the Agricultural Produce (Eggs) Acts was due to a reduction in the export of eggs (Subhead O.1.).

Receipts from fees under the Dairy Produce Acts were lower than estimated owing to the smaller quantity of butter exported (Subhead O.2.).

The estimate of receipts from fees for inspection of potatoes, etc., was too low (Subhead O.3.).

Agricultural Produce (Fresh Meat) Acts.—Receipts from licences, etc., were a little less than expected (Subhead O.6.).

Pigs and Bacon Act, 1935.—This estimate, which was framed before the Act was in full operation, was too low (Subhead O.7.).

Agricultural Products (Regulation of Export) Acts.—The quantity of butter exported was less than expected. The additional expenditure on the purchase of eggs for export is reflected in the receipts from this source (Subhead O.9.).

Receipts in connection with the administration of the Slaughter of Cattle and Sheep Acts.—The collection of arrears of levy on the slaughter of cattle and sheep was not as good as expected. Fewer cattle were purchased for export to the Continent and no cattle were purchased for canning (Subhead O.11.).

The number of applications for cattle export licences was lower than expected (Subhead O.O.11.).

Miscellaneous receipts were greater than expected mainly owing to recoupments made by the Sea Fisheries Association and the Dublin District Milk Board in respect of the salaries, etc., of officers on loan from the Department.

Extra Receipts payable to the Exchequer. These consist of:—

| | | | | |
|--|--------|--------|----|----|
| (a) Receipts in connection with the disposal of creamery properties, viz. :— | | £ | s. | d. |
| For transferred creameries and milk supplies | ... | 16,178 | 4 | 2 |
| Proceeds of sale of creamery properties | ... | 2,000 | 7 | 8 |
| Miscellaneous | ... .. | 117 | 17 | 3 |
| (b) Repayments of loans advanced to Agricultural Credit Societies :— | | | | |
| Advances repaid | ... .. | 2,216 | 3 | 6 |
| Interest | ... .. | 511 | 10 | 11 |
| (c) Repayments by the Agricultural Credit Corporation on account of sums advanced from the Emergency Fund to finance the 1932-33 Scheme of Loans for the purchase of heifers | | | | |
|  | ... .. | 450 | 0 | 0 |
| (d) Miscellaneous | ... .. | 10 | 0 | 0 |

EXTRA REMUNERATION (exceeding £30).

Three officers of the Department received allowances of £150, £133 10s. 7d. and £100, respectively, for services rendered to the Dairy Disposal Company, Limited, as Director, Secretary, etc. One of these officers also received £50 from the Condensed Milk Company of Ireland (1928), Limited, as Secretary of that Company.

A Minor Staff Officer received a gratuity of £20 for acting, while a Clerical Officer, as Registrar at the Veterinary College from 1930 to 1934, and also an allowance of £40 15s. 0d. from Vote 41 in respect of superior duties performed.

Two Clerical Officers received £50 each for acting as Clerks in Waiting at their residences. Another Clerical Officer received £36 5s. 1d. in respect of overtime.

A Clerical Officer received an allowance of £97 4s. 1d. from the Dublin District Milk Board as Secretary to that Board.

The Keeper at Botanic Gardens received an allowance of £50 in respect of lectures in Botany delivered at the Gardens. Two Foremen, two Assistant Foremen, three Firemen, seven Gardeners, two Carters, and one Labourer received sums varying from £30 0s. 11d. to £52 11s. 8d., in respect of overtime, Sunday duty, etc.

The Literary Teacher at Clonakilty Agricultural Station received £30 for clerical work and £17 15s. 0d. in fees for teaching Irish.

A Junior Marketing Inspector and a Ship Inspector received £96 and £89, respectively, as Army Reserve Pay from Vote 65.

NOTES.

This Account includes £127 7s. 9d. in respect of salary of an officer on loan to another Department. It also includes £3,975 7s. 8d. in respect of salaries and allowances of staff of this Department and of an officer of another Department on loan to the Dairy Disposal Company, Limited.

The Account of another Department includes £120 6s. 0d. in respect of salary of an officer 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.90/7/37 | ... 15th May, 1937 | 23 | 12 | 10 | Sums varying from 15s. to £4 10s. in respect of advances made to ten seed merchants under the scheme of credit for seed wheat. |
| S.90/18/39 | ... 18th May, 1937 | 3 | 9 | 2 | Fee payable by an egg exporter under Section 9 (3) of the Agricultural Produce (Eggs) Act, 1924. |
| S.90/10/37 | ... 16th June, 1937 | 29 | 8 | 0 | Balance due by a butcher in respect of levies on cattle and sheep slaughtered on his premises under the Slaughter of Cattle and Sheep Act, 1934. |
| S.90/30/36 | ... 15th July, 1937 | 2 | 12 | 0 | Amount due in respect of the castration of a bull under Section 13 (2) of the Live Stock Breeding Act, 1925. |
| F.55/7/32 | ... 11th February, 1938 | 13 | 4 | | Sums of 1s. 6d., 10s. 4d. and 1s. 6d. in respect of costs, etc., not recovered by the Agricultural Credit Corporation in connection with loans for the purchase of heifers. |

| Reference. | Date. | Amount. | | | |
|----------------|---|---------|----|----|--|
| | | £ | s. | d. | |
| S.90/19/33 ... | 22nd March, 1938 | 3 | 4 | | Costs not recovered by the Agricultural Credit Corporation in connection with loan advanced for the purchase of sheep. |
| S.91/3/30 ... | 28th July, 1937 13th October, 1937 24th January, 1938 | 34 | 8 | 0 | Balances varying from £3 to £4 due by seven persons in respect of bulls sold on special terms in congested districts, and amounts varying from 12s. to £6 due by three persons in respect of boars sold. |
| S.90/54/36 ... | 21st June, 1938 | 63 | 0 | 0 | Twenty-one special fees of £3 each which should have accompanied late applications for licences under the Horse Breeding Act, 1934. |
| F.55/6/37 ... | 1st December, 1937 | 279 | 12 | 1 | Interest accrued on a loan advanced to a Co-operative Creamery Society. The Society paid £600 on account of Principal and £200 in full discharge of Interest amounting to £479 12s. 1d. accrued to 30th November, 1937. The Society is to repay the balance of the Principal sum outstanding, viz., £462, in three equal annual instalments with 5½% interest. |

Claims of £3 4s. 11d. and £2 15s. 10d. due in respect of carriage on a leased bull were waived with the sanction of the Minister for Finance (Department of Finance minute S.91/5/37 of 18th January, 1938).

Fines amounting to £32,916 1s. 11d. 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.90/55/36 of 22nd December, 1936, S.90/23/36 of 23rd February, 1937, 16th April, 1937, 22nd April, 1937, 30th April, 1937, 18th May, 1937, 21st May, 1937, 26th May, 1937, 30th June, 1937, 17th September, 1937, 7th October, 1937 and 21st October, 1937).

D. TWOMEY,

Accounting Officer.

30th November, 1938.

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, 1938
(Capital amounts only).

| | £ | s. | d. |
|--|----------|----|----|
| For the purchase of Agricultural Implements, etc. | 29,718 | 18 | 8 |
| For the purchase of Bulls | 23,489 | 8 | 1 |
| For the purchase of Stallions | 3,088 | 15 | 5 |
| For the purchase of Manures and Fertilisers (Cooley District) ... | 73 | 3 | 10 |
| For the purchase of Sheep (Co. Wicklow) | 710 | 12 | 9 |
| For the erection of Fencing in Congested Districts | 365 | 11 | 2 |
| For the erection of Glasshouses for growing tomatoes in the Gaeltacht | 2,788 | 4 | 5 |
| Loans to Co-operative Creamery Societies ... ..(a) | 7,316 | 3 | 11 |
| For the erection and equipment of Corn Mills | 281 | 15 | 0 |
| For the improvement of Flax Scutch Mills | 183 | 10 | 0 |
| Loans to Agricultural Credit Societies ... ..(b) | 16,586 | 16 | 11 |
| Transferred Milk supplies and sales of Creamery properties ... (b) | 52,340 | 0 | 0 |
| For the erection of a Factory for the manufacture of meat meal, etc. | 16,000 | 0 | 0 |
| Loans to Co-operative Creamery Societies for special buildings and equipment, etc. ... ..(c) | 12,363 | 15 | 7 |
| Advances to the Agricultural Credit Corporation, Ltd., for the issue of loans for the purchase of heifers ... ..(b) | 604 | 4 | 2 |
| Advances to Seed Merchants in respect of seed supplied to farmers under Scheme of Credit for Seed Wheat | 683 | 6 | 1 |
| Sundry purchases of bulls under special Scheme for Congested Districts (maximum sum payable) ... ..(d) | 18,629 | 10 | 6 |
| Miscellaneous | 85 | 12 | 0 |
| | <hr/> | | |
| | £185,309 | 8 | 6 |
| | <hr/> | | |

(a) Inclusive of £1,600 provided from Unemployment Relief Act, 1931 (Deposit Account).

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

(c) Employment Schemes Vote, £10,164 6s. 6d. : Unemployment Relief Act, 1931 (Deposit Account) £2,199 9s. 1d.

(d) Reducible, if certain conditions are complied with, to £6,156 10s. 6d. (Vote : Agriculture £6,141 10s. 6d. ; Employment Schemes Vote, £15 0s. 0d.).

GENERAL CATTLE DISEASES FUND.

ACCOUNT of Receipts and Payments in respect of the General Cattle Diseases Fund in the Year ended 31st March, 1938.

| | RECEIPTS. | | PAYMENTS. | | AMOUNT. | |
|--|-----------|-------|-----------|-------|--|--------------|
| | £ | s. d. | £ | s. d. | £ | s. d. |
| Balance on 1st April, 1937 ... | ... | ... | 3,132 | 0 8 | ... | ... |
| Assessments on Local Authorities (57 & 58 Vict., c. 57, s. 71) ... | 25,453 | 8 9 | ... | ... | Recoupments to Local Authorities (57 & 58 Vict., c. 57, s. 72) | 23,837 6 3 |
| Proportion of Fines ... | ... | ... | ... | ... | Balance on 31st March, 1938 | 6,212 8 3 |
| Transfer from Oireachtas Vote 52, Subhead N.2, in respect of part compensation for slaughter of tuberculous cattle ... | ... | ... | 1,382 | 11 3 | ... | ... |
| TOTAL ... | ... | ... | £30,049 | 14 6 | TOTAL ... | £30,049 14 6 |

D. TWOMEY, Accounting Officer.

DAIRY PRODUCE (PRICE STABILISATION) FUND.
(DAIRY PRODUCE (PRICE STABILISATION) ACT, 1935).

See also Report of Comptroller and Auditor-General.

ACCOUNT OF RECEIPTS AND PAYMENTS IN RESPECT OF THE DAIRY PRODUCE (PRICE STABILISATION) FUND DURING THE
YEAR ENDED 31ST MARCH, 1938.

| RECEIPTS. | £ | s. | d. | PAYMENTS. | £ | s. | d. |
|--------------------------------|----------|-----|-------------|--|----------|-----|--------------|
| Balance on 1st April, 1937 ... | ... | ... | 86,626 14 6 | Bounties ... | ... | ... | 119,226 11 8 |
| Registration Fees ... | ... | ... | 31 10 0 | Contribution towards approved schemes for the regulation of the sale of butter (Section 41 (6)) ... | ... | ... | 1,527 0 0 |
| Levies ... | ... | ... | 114,021 4 0 | Refunds of Registration Fees ... | ... | ... | 127 15 0 |
| | | | | Balance at 31st March, 1938 ... | ... | ... | 79,798 1 10 |
| TOTAL ... | £200,679 | 8 | 6 | TOTAL ... | £200,679 | 8 | 6 |

D. TWOMEY, *Accounting Officer.*

I have examined the above Account. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct, subject to the observations in my Report.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

FISHERIES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1938, 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. | |
| ADMINISTRATION. | £ | £ s. d. | £ s. d. | £ s. d. | £ s. d. | |
| A.—Salaries, Wages and Allowances | 11,486 | 11,542 12 7 | — | — | 56 12 7 | |
| B.—Travelling Expenses | 550 | 572 7 8 | — | — | 22 7 8 | |
| C.—Incidental Expenses | 123 | 195 12 11 | — | — | 72 12 11 | |
| D.—Telegrams and Telephones | 115 | 93 13 0 | 21 7 0 | — | — | |
| SEA FISHERIES. | | | | | | |
| E.1.—Scientific Investigations, etc. | 240 | 224 16 5 | 15 3 7 | — | — | |
| E.2.—International Council for the Study of the Sea ... | 260 | 251 11 3 | 8 8 9 | — | — | |
| E.3.—Sea Fisheries Protection :— <i>Original</i> ... £7,400 <i>Supplementary</i> 5,050 | 12,450 | 11,349 15 5 | 1,100 4 7 | — | — | |
| E.4.—Miscellaneous | 60 | 34 4 11 | 25 15 1 | — | — | |
| E.5.—Whale Fisheries Act, 1937 :— <i>Original</i> ... Nil <i>Supplementary</i> £705 | 705 | 673 19 0 | 31 1 0 | — | — | |
| INLAND FISHERIES. | | | | | | |
| F.1.—Grants to Boards of Conservators and Local Authorities, etc. ... | 5,500 | 6,085 8 0 | — | — | 585 8 0 | |
| F.2.—Fish Hatcheries | 545 | 442 12 5 | 102 7 7 | — | — | |
| F.3.—State Fisheries :— <i>Original</i> ... £875 <i>Supplementary</i> 108 | 983 | 1,035 9 0 | — | — | 52 9 0 | |
| F.4.—Scientific Investigations, etc. | 50 | 33 19 7 | 16 0 5 | — | — | |

| Service. | Grant. | Expenditure. | | Expenditure compared with Grant. | | | |
|--|----------------------|---------------------|-------|--|-------|--------------------|-------|
| | | | | Less than Granted. | | More than Granted. | |
| | £ | £ | s. d. | £ | s. d. | £ | s. d. |
| SEA FISHERIES ASSOCIATION OF SAORSTAT ÉIREANN. | | | | | | | |
| G.1.—Cost of Administration (Grant-in-Aid) ... | 10,000 | 10,000 | 0 0 | — | — | — | — |
| G.2.—General Development (Grant-in-Aid) ... | 10,000 | 3,500 | 0 0 | 6,500 | 0 0 | — | — |
| G.3.—Advances for Boats and Gear ... | 10,000 | 10,000 | 0 0 | — | — | — | — |
| G.4.—Advances for General Development ... | 4,000 | 161 | 1 7 | 3,838 | 18 5 | — | — |
| | 67,067 | 56,197 | 3 9 | 11,659 | 6 5 | 789 | 10 2 |
| <i>Deduct :—</i> Anticipated Savings on various Subheads (See Supplementary Estimate) ... | 3,753 | — | — | 3,753 | 0 0 | — | — |
| GROSS TOTAL :— <i>Original</i> ... £61,204 <i>Supplementary</i> 2,110 —————£ | 63,314 | 56,197 | 3 9 | 7,906 6 5 | | 789 10 2 | |
| <i>Deduct :—</i> | | | | Surplus of Gross Estimate over Expenditure. £7,116 16 3 | | | |
| H.—Appropriations in Aid :— <i>Original</i> ... £19,455 <i>Supplementary</i> 2,100 ————— | Estimated. 21,555 | Realized. 21,597 | 4 8 | Surplus of Appropriations in Aid realized. £42 4 8 | | | |
| NET TOTAL :— <i>Original</i> ... £41,749 <i>Supplementary</i> 10 —————£ | 41,759 | 34,599 | 19 1 | Total Surplus to be surrendered. £7,159 0 11 | | | |

| | Estimated. | Realized. |
|---|------------|-----------|
| | £ | £ s. d. |
| Extra Receipts payable to Exchequer ... | — | 994 12 5 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The appointment of an acting Assistant Principal Officer who was not provided for caused the provision for salaries, wages and allowances to be exceeded. During the year there was a rise in the cost of living Bonus above the figure estimated. The excess was modified by savings arising out of vacancies on staff remaining unfilled for portion of year, and the death of the Chief Inspector of Fisheries, etc.
- B.—Travelling expenses amounted to a little more than was expected.
- C.—Additional expenditure on advertising in connection with Fishery Inquiries was found to be necessary.
- D.—Telephones cost less than in previous years.

- E.1.—The provision for scientific investigations could not be fully availed of owing to pressure of other work. The *Gárda Síochána* took over the collection of fishery statistics in further areas during the year. Additional expenditure was incurred on the bacteriological examination of shell fish.
- E.2.—Casual saving.
- E.3.—Saving mainly due to the fact that the additional fishery cruiser was not ready to be put into commission as early as was expected and that part of the work of fitting her out was deferred.
- E.4.—No herrings were presented for branding and miscellaneous expenditure was somewhat lower than was expected.
- E.5.—This was a new service and a closer estimate was not possible.
- F.1.—The statutory payments to local authorities under Section 13 of the Fisheries Act, 1925, are difficult to estimate and claims amounted to £841 6s. 8d. more than was expected. The excess expenditure incurred on this item was modified by savings on other items.
- F.2.—The agreement with the Hatchery Company expired during the year and was not renewed in time to enable the full year's subsidy to be paid. Additional expenditure was incurred on the purchase of fish hatching boxes and on brown-trout hatchery experiments.
- F.3.—The excess expenditure was mainly due to a variation in the method of payment of wages of employees on the Shean sporting estate; to the employment of an additional river watcher on the Owenea Fishery, and to the purchase of a small boat for one of the State sporting properties.
- F.4.—It was not found possible to utilize the full amount provided.
- G.2.—The provision was more than was needed to finance the general development Schemes of the Sea Fisheries Association in operation during the year.
- G.4.—The work of erecting a mussel purification plant for which provision was made awaits the clearing of the position regarding the entry into Great Britain of mussels purified in such a tank.

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 | 900 | 998 | 7 | 8 |
| (3) Sales of Boats | 5 | — | | |
| (4) Lettings of Sporting Rights (Subhead F.3.) ... | 900 | 1,059 | 19 | 0 |
| (5) Repayment of Advances by the Sea Fisheries Association (Subheads G.3. and G.4.) ... | 5,000 | 4,753 | 5 | 4 |
| (6) Repayment of Salaries of Officers seconded for service with the Sea Fisheries Association (Subhead A.) | 900 | 918 | 13 | 9 |
| (7) Receipts under Section 13 of Fisheries (Tidal Waters) Act, 1934 (No. 24 of 1934) ... | 900 | 914 | 0 | 0 |
| (8) Miscellaneous Receipts | 200 | 202 | 18 | 11 |
| (9) Receipts from licences under the Whale Fisheries Act, 1937 (No. 4 of 1937) (<i>Supplementary</i>) ... | 2,100 | 2,100 | 0 | 0 |
| Total :— | | | | |
| <i>Original</i> | £19,455 | | | |
| <i>Supplementary</i> | 2,100 | | | |
| ... .. | £21,555 | £21,597 | 4 | 8 |

(4) The lettings of sporting rights realized a little more than was expected (Subhead F. 3.).

(5) Repayments of advances by the Sea Fisheries Association, which are based on the repayments made to the Association by its members, fell slightly below the estimate (Subheads G. 3. and G. 4.).

Extra Receipts payable to Exchequer. These consist of:—

| | £ | s. | d. |
|---|------|----|----|
| Contribution by British Government towards expenses of Irish Government in respect of whale factory ships registered in Eire and their accompanying whale-catching ships of British registration | 900 | 0 | 0 |
| Proceeds of sale of confiscated gear and fish of steam trawlers arrested for illegal trawling | 94 | 12 | 5 |
| | £994 | 12 | 5 |

NOTES.

Sums amounting to £4,634 6s. 3d. in respect of outstanding loans were written off with the consent of the Minister for Finance under the Fisheries (Revision of Loans) Act, 1931. The total arrears outstanding in respect of Fishery and Industrial loans on 31st March, 1938, was £22,955 9s. 9d.

This Account includes £582 7s. 8d. in respect of the salary of an officer on loan to another Department.

EXTRA REMUNERATION (exceeding £30).

One officer received an allowance of £100 from Vote 66 for his services as Interviewing Officer under the Military Service Pensions Act, 1934, and another officer received an allowance of £125 from Vote 57 for acting as Railway Inspecting Officer.

D. TWOMEY,
Accounting Officer.

30th November, 1938.

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

LANDS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1938, 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; 53 & 54 Vict., c. 49, sec. 2; 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; 25 of 1925; 11 of 1926; 19 of 1927; 31 of 1929; 11 of 1931; 33 and 38 of 1933; 11 of 1934; and 41 of 1936).

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | | | |
|--|---------|--------------|----------------------------------|---------|--------------------|---------|
| | | | Less than Granted. | | More than Granted. | |
| | £ | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. |
| A.—Salaries, Wages and Allowances ... | 319,520 | 308,823 17 2 | 10,696 2 10 | — | — | — |
| B.—Travelling Expenses ... | 32,000 | 29,110 3 4 | 2,889 16 8 | — | — | — |
| C.—Incidental Expenses ... | 3,000 | 2,169 17 11 | 830 2 1 | — | — | — |
| D.—Office of Public Trustee | 885 | 899 17 11 | — | — | 14 17 11 | — |
| E.—Solicitor's Branch—Salaries, Wages and Allowances ... | 7,971 | 7,431 11 0 | 539 9 0 | — | — | — |
| F.—Solicitor's Branch—Incidental Expenses ... | 8,700 | 8,214 8 0 | 485 12 0 | — | — | — |
| G.—Telegrams and Telephones ... | 920 | 643 6 0 | 276 14 0 | — | — | — |
| H.—Payments under Section 11 (7) of the Land Act, 1923 ... | 112,000 | 111,734 15 9 | 265 4 3 | — | — | — |
| I.—Improvement of Estates, etc. ... | 708,750 | 659,435 1 4 | 49,314 18 8 | — | — | — |
| J.—Advance to meet Deficiency of Income from Untenanted Lands purchased under the Land Acts, 1923-36 ... | 11,500 | — | 11,500 0 0 | — | — | — |

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | | | |
|---|---------|--------------|----------------------------------|-------|--------------------|-------|
| | | | Less than Granted. | | More than Granted. | |
| | £ | £ s. d. | £ | s. d. | £ | s. d. |
| K.—Payments under Sections 42 and 46 of the Land Act, 1927 | 17,050 | 17,073 3 3 | — | | 23 3 3 | |
| L.—Deficiencies on Realization by Government Departments of Land Bonds | 100 | — | 100 0 0 | | — | |
| M.—Loss on Unoccupied Holdings | 100 | 63 15 5 | 36 4 7 | | — | |
| N.—Advances to meet Payments under Sections 13 (3), 15 (2), 18 (2) and 19 (1) of the Land Act, 1931 | 1,000 | — | 1,000 0 0 | | — | |
| O.—Advances to Provide Funds for the maintenance of Embankments or other Works | 100 | — | 100 0 0 | | — | |
| P.—Payments under Section 34 of the Land Act, 1931 | 100 | — | 100 0 0 | | — | |
| Q.—Payments under Section 27 (2) of the Land Act, 1933 | 600,000 | 592,418 4 1 | 7,581 15 11 | | — | |
| R.—Amount required to complete Purchase Proceedings pending under Land Acts, 1903-1909 | 7,000 | 180 2 6 | 6,819 17 6 | | — | |
| S.I.—Payments under Section 14 (4) of the Land Act, 1933 | 500 | 486 1 11 | 13 18 1 | | — | |
| S.2.—Payments under Section 20 of the Land Act, 1923, and Section 15 of the Land Act, 1933 | 500 | 703 4 6 | — | | 203 4 6 | |
| T.—Advance to meet Payments under Section 17 (j) of the Land Act, 1933 | 500 | 134 17 7 | 365 2 5 | | — | |
| U.—Payments under Section 18 (9) of the Land Act, 1933 | 4,600 | 371 9 5 | 4,228 10 7 | | — | |
| V.—Provision to meet Deficiencies in the Land Bond Fund arising under Section 37 (4) of the Land Act, 1933... | 100 | 35 0 0 | 65 0 0 | | — | |

L.—Token Vote.

M.—Three accounts of Unoccupied Holdings were closed at a loss during the year.
 (Department of Finance minute F.63/68/38 of 3rd May, 1938, £20 9s. 1d.;
 Department of Finance minute F.63/35/38 of 5th March, 1938, £25 19s. 7d.;
 Department of Finance minute F.63/48/37 of 14th June, 1937, £17 6s. 9d.).

N.—No charge during the year.

O. and P.—Token Votes.

Q.—Estimated as closely as possible.

R.—Estimated for cases remaining to be advanced under the 1903 and 1909 Acts, which did not mature for payment during the year.

S.1.—Estimated as closely as possible.

S.2.—The charge on this Subhead was greater than anticipated.

T.—Payments in respect of arrears of rent, etc., due by sub-tenants were less than anticipated. The charge on the Subhead is sanctioned by Department of Finance minutes F.56/4/37 of 6th July, 1937 and 10th January, 1938.

U.—After meeting statutory charges on the Church Temporalities Fund the deficiency on the Fund due to the funding of arrears, etc., was less than anticipated.

V.—No further charge in respect of submerged lands during year.

W.—Expenditure was not as great as anticipated.

Losses.—The charges on this Subhead were sanctioned by Department of Finance:—

| | £ | s. | d. |
|---|----|----|----|
| Payment made to State Solicitor for Co. Mayo in the matter of <i>Gilroy v. Irish Land Commission</i> . F.63/145/37 of 30th November, 1937 ... | 9 | 2 | 6 |
| Payment in respect of claim by the purchaser of Quignashee House and accommodation land, McGuinness Estate S.7566, Co. Mayo. F.63/89/37 of 14th July, 1937, and 13th May, 1938 ... | 35 | 0 | 0 |
| Write-off, as monetary loss, by the Land Commission on the resale and replacement of stock purchased by the Land Commission for tenants of the Gaeltacht Colony No. 2, Co. Meath. E.63/18/36 of 17th August, 1938 ... | 86 | 8 | 0 |

Purchase of Leckenagh Farm.—The charge on this special Subhead is authorized in Department of Finance minute F.63/15/37 of 8th September, 1937.

X.—Appropriations in Aid:—

| | Estimated, | Realized, |
|---|------------|-----------|
| | £ | £ |
| 1. Contribution for Cost of Management of Church Property Branch ... | 3,550 | 3,550 |
| 2. Interest on Church Surplus Grant (Section 9 of Land Law (Commission) Act, 1923) ... | 41,250 | 41,250 |
| 3. Costs recovered from Purchase Annuity Defaulters ... | 1,000 | 1,419 |
| 4. Contribution from receipts of Rent and Interest Accounts ... | 40,000 | 40,000 |
| 5. Repayment of (late) Congested Districts Board's Loans ... | 450 | 630 |
| 6. Excess Annuities (Section 7 (2) and (3) Land Bond Act, 1925) ... | 34,000 | 42,993 |
| 7. Repayment of Advances in respect of Additional Sums (Section 51, Land Act, 1931) ... | 500 | 791 |
| 8. Fees collected in connection with proceedings under Section 28 of the Land Act, 1933 ... | 10,000 | 12,897 |
| 9. Miscellaneous ... | 3,000 | 9,372 |
| | £133,750 | £152,902 |

EXTRA RECEIPTS PAYABLE TO EXCHEQUER:—

| | Estimated. | Realized. | |
|--|---------------|----------------|------------|
| | £ | £ | s. d. |
| The amount realized is the net cost of management of the Local Loans Fund in the year 1936-37 in respect of this Vote as determined by the Minister for Finance pursuant to Section 18 of the Local Loans Fund Act, 1935 (Department of Finance minute F.60/11/35 of 15th September, 1937) ... | 2,000 | 2,000 | 0 0 |
| Surplus receipts to 31st March, 1937, arising from profits on sales of Land Bonds. State Claims Accounts Nos. 1, 2 and 3 ... | — | 25,919 | 18 1 |
| Cost of Ordnance sheets used in preparation of maps for subdivision of holdings for the Electricity Supply Board ... | — | 1 | 0 0 |
| Surplus interest arising on the sale of Land Bonds provided for recoupment of expenditure on Embankments on Kennedy Estate, S.4122 ... | — | 2 | 14 9 |
| Deposit Interest earned on Balances ... | — | 616 | 8 8 |
| | <u>£2,000</u> | <u>£28,540</u> | <u>1 6</u> |

NOTES.

Losses written off:—In respect of Orders made by the Commissioners up to 30th September, 1937, declaring sums due by five allottees of untenanted lands to be irrecoverable, the sum of £89 11s. 6d. has been written off under sanction of the Minister for Finance (Department of Finance minutes F.56/3/31 of 22nd September, 1937, and 11th December, 1937).

A sum of £156 0s. 9d. being the total amount of loss sustained by the Land Commission owing to the defalcations of a former herd, was written off as irrecoverable (Department of Finance minute E.33/12/36 of 3rd June, 1938).

Owing to coast erosion portions of certain holdings in Co. Kerry were submerged and the apportioned annuity on the areas permanently lost was written off as irrecoverable viz.:—

| | s. | d. |
|--|----|----|
| Estate of Knight of Kerry, C.D.B. No. 29 ... | 2 | 10 |
| Estate of Lord Ventry, C.D.B. 9234 E.C. 170R ... | 11 | 6 |
| Estate of Burns Hartrop. R.O. No. 85/3436 ... | 4 | 6 |

(Department of Finance minutes F.63/13/38 of 29th January, 1938, F.63/64/38 of 30th March, 1938, and F.63/156/38 of 22nd July, 1938, respectively).

In connection with proceedings to obtain possession of Kearney Estate, S.6890, Co. Louth, the sum of £3 10s. 0d. paid in respect of the Sheriff's Lodgment Fee was written off as irrecoverable (Department of Finance minute F.63/166/37 of 14th March, 1938).

The sum of £204 3s. 10d., being £194 7s. 10d. interest on the Purchase Money and £9 16s. 0d. costs of Order for Possession and Sheriff's Fees, was written off as irrecoverable. English Estate, S.7419, Co. Tipperary (Department of Finance minute F.63/141/37 of 17th May, 1938).

Arrears of Revised Annual Sums amounting to £669 8s. 3d. were written off as irrecoverable under Section 9 of the Land Act, 1936:—

| | £ | s. | d. |
|---|-------------|----------|----------|
| Brinkley Estate—E.C.6015—Co. Sligo—D.F. minute F.63/68/38 of 3rd May, 1938 ... | 38 | 4 | 11 |
| Palmer ,, —S.3195—Co. Kildare—D.F. minute F.63/35/38 of 5th March, 1938 ... | 137 | 3 | 11 |
| Kane ,, —E.C.8897—Co. Leitrim—D.F. minute F.63/48/37 of 14th June, 1937 ... | 17 | 13 | 4 |
| Knox ,, —S.2821—Co. Mayo—D.F. minute F.63/98/37 of 15th October, 1937 ... | 10 | 8 | 7 |
| Carson ,, —S.178/29—Co. Mayo—D.F. minute F.62/29/37 of 14th June, 1937 ... | 15 | 0 | 0 |
| Mahon ,, —S.1320—Co. Roscommon—D.F. minute F.63/124/37 of 13th November, 1937 ... | 450 | 17 | 6 |
| | <u>£669</u> | <u>8</u> | <u>3</u> |

In 1935 when allotting a parcel of untenanted land on the Connolly Estate, Co. Galway, acquired under the Land Act, 1923, the Commissioners sanctioned a Repayable Advance of £30, and a Free Grant of £130 for the building of a new house in place of the former dwelling-house on the allottee's main holding. It then transpired that in 1926 they had made a repayable advance of £100 and a Free Grant of £30 for the purpose of reconstructing the old dwellinghouse (Estate of A. N. Comyn, Co. Galway) but that not more than £10 had been actually expended by the tenant for the purpose. The tenant is now dead, and allotment is made to his personal representatives. The holding will remain charged with the original £100 advance and the additional £30, but the expenditure of £130 by way of Free Grant must be regarded as a loss (Department of Finance minutes F.63/39/36 of 9th September, 1936, and 20th December, 1937).

An application for proceedings under the Workmen's Compensation Act, 1934, was dismissed by the Circuit Court with costs and expenses. It was impossible to recover these costs from the workman. The actual outlay incurred by the Department was £23 0s. 9d. made up of £15 7s. 7d. costs and £7 13s. 2d. witnesses' expenses and this sum was deemed to be irrecoverable (Department of Finance minute P.7/3/37 of 12th October, 1937). Of the above sum, £22 10s. 9d. was spent in the year 1936-37 (see Notes to the Appropriation Account for that year), and 10s. in the year 1937-38.

EXTRA REMUNERATION (exceeding £30).

Officers of this Department received Military Service Pensions, viz., one Junior Executive Officer, £42; one Staff Officer, £63; one Minor Staff Officer, £43 13s. 4d.; seven Clerical Officers, £443 16s. 5d. in sums varying between £31 and £152 6s. 5d.; one Stationery and Accommodation Clerk, £52 10s. 0d.; two Paper Keepers, £82 10s. 0d. and £35, respectively; three Messengers, £43 15s. 10d., £48 10s. 0d. and £37 10s. 0d., respectively.

An Inspector seconded to the Office of Public Works received an allowance of £91 15s. 2d. out of the Vote for Office of Public Works.

A Surveyor seconded to the Office of the Minister for Lands (Gaeltacht Services) received an allowance of £50 from the Vote for Gaeltacht Services.

Thirty-four Clerical Officers received, in respect of overtime, the amount of £1,381 16s. 3d. in sums varying between £30 11s. 10d. and £58 8s. 1d. and seven Writing Clerks received £230 5s. 1d. in sums varying between £30 14s. 7d. and £41 5s. 6d.

This Account includes the sum of £3,760 8s. 0d. in respect of salaries, etc., of officers on loan to other Departments. Of this amount the sum of £2,353 19s. 2d. was recouped from the Vote for Employment Schemes.

M. DEEGAN,

Accounting Officer.

3rd December, 1938.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1938, 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. | £ s. d. | |
| A.—Salaries, Wages and Allowances ... | 13,115 | 12,365 11 6 | 749 8 6 | — | — | |
| B.—Travelling Expenses ... | 2,000 | 2,521 16 6 | — | 521 16 6 | — | |
| C.1.—Acquisition of Land (Grant-in-Aid) ... | 5,000 | 5,000 0 0 | — | — | — | |
| C.2.—Cultural operations, Maintenance, etc. ... | 136,688 | 130,383 6 3 | 6,304 13 9 | — | — | |
| C.3.—Timber Conversion ... | 2,718 | 1,033 17 4 | 1,684 2 8 | — | — | |
| D.1.—Grants and Advances for Afforestation Purposes... | 600 | 663 10 0 | — | 63 10 0 | — | |
| D.2.—Arbor Day ... | 400 | 332 5 2 | 67 14 10 | — | — | |
| E.1.—Forestry Education ... | 1,117 | 983 5 1 | 133 14 11 | — | — | |
| E.2.—Exhibits at Shows ... | 75 | 66 12 0 | 8 8 0 | — | — | |
| F.1.—Agency and Advisory Services, and Special Services | 10 | — | 10 0 0 | — | — | |
| F.2.—Membership Contribution to the Imperial Forestry Bureau :— | | | | | | |
| Original ... Nil | | | | | | |
| Supplementary £94 | 94 | 93 15 0 | 5 0 | — | — | |
| G.—Incidental Expenses ... | 215 | 226 19 5 | — | 11 19 5 | — | |
| | 162,032 | 153,670 18 3 | 8,958 7 8 | 597 5 11 | — | |

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|--|------------|--------------|--|--------------------|
| | | | Less than Granted. | More than Granted. |
| <i>Deduct :—</i> | £ | £ s. d. | £ s. d. | £ s. d. |
| Anticipated Savings on various Subheads (See Supplementary Estimate) ... | 84 | — | 84 0 0 | — |
| GROSS TOTAL :— | | | | |
| Original ... £161,938 | £ 161,948 | 153,670 18 3 | 8,874 7 8 | 597 5 11 |
| Supplementary 10 | | | | |
| | Estimated. | Realized. | Surplus of Gross Estimate over Expenditure. £8,277 1 9 | |
| <i>Deduct :—</i> | | | Surplus of Appropriations in Aid realized. £2,209 1 0 | |
| H.—Appropriations in Aid ... | 9,150 | 11,359 1 0 | | |
| NET TOTAL :— | | | Total Surplus to be surrendered. £10,486 2 9 | |
| Original ... £152,788 | £ 152,798 | 142,311 17 3 | | |
| Supplementary 10 | | | | |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving is due mainly to the fact that the provision for extra staff was not availed of.
- B.—The excess in this case is due to increased travelling by the Inspectorate Staff consequent on closer supervision of operations at the different centres, and additional duties.
- C.2.—Saving is due to (1) Vacancies in the Forester and Foreman grades, (2) Travelling below anticipation owing to these vacancies; (3) the acquisition of land did not reach the amount anticipated and three large areas acquired could not be fenced owing to claims to grazing and other rights by neighbouring owners, and (4) purchases of plants were not made to the extent anticipated, and cartage to and from the nurseries was reduced owing to the large stocks of plants in hands. An excess in the item for materials is due to the fact that it was found necessary to provide for the purchase and storage of a reserve of fencing materials.
- C.3.—Saving is due to the postponement of the purchase of additional sawing equipment.
- D.1.—The applications for grants for private planting were in excess of the amount anticipated.
- D.2.—Saving is due to the fact that the schools did not avail, to the extent anticipated, of the offer of free trees.
- E.1.—The saving in this case is due to the death of one of the holders of Scholarships, and the confining of the special course to a limited number of foremen.
- F.1.—A token provision.
- G.—The excess on this Subhead is due to the necessity for increased use of telegrams and unforeseen expenditure of a miscellaneous nature.

| H.—Appropriations in Aid :— | | | | Estimated, | Realized, |
|---|-----|-----|-----|------------|-------------|
| | | | | £ | £ s. d. |
| Saw Mills | ... | ... | ... | 1,250 | 1,004 12 7 |
| Large sales of Timber | ... | ... | ... | 3,000 | 5,463 16 2 |
| Small sales of Timber and Thinnings | ... | ... | ... | 3,500 | 2,427 9 6 |
| Grazing, Shooting and Cottage Rents | ... | ... | ... | 1,000 | 1,502 3 11 |
| Payment by Trainees | ... | ... | ... | 80 | 62 9 11 |
| Receipts from sales at Shows, etc. | ... | ... | ... | 20 | 26 8 0 |
| Miscellaneous, including Compensation for malicious injury to forest properties | ... | ... | ... | 300 | 872 0 11 |
| TOTALS | ... | ... | ... | £9,150 | £11,359 1 0 |

There was an increased demand for pitwood and mature timber.

NOTE.

By Department of Finance minute S. 90/72/34 of 5th December, 1938, sanction was given to the writing-off as irrecoverable the sum of £15 5s. 7d. in respect of losses of material by theft which occurred at certain State properties during the year 1937-38.

M. DEEGAN,

Accounting Officer.

DEPARTMENT OF LANDS,
10th December, 1938.

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, 1938.

| | | | | £ | s. | d. |
|--|-----|-----|-----|---------|----|----|
| Cash Balance on 1st April, 1937 | ... | ... | ... | 88,031 | 4 | 11 |
| Grant-in-Aid, 1937-38 | ... | ... | ... | 5,000 | 0 | 0 |
| Amounts received from various persons for purchase of Land, etc. | | | | 64 | 0 | 9 |
| | | | | 93,095 | 5 | 8 |
| Expenditure, 1937-38 | ... | ... | ... | 52,066 | 3 | 6 |
| Cash Balance on 31st March, 1938 | ... | ... | ... | £41,029 | 2 | 2 |

GAELTACHT SERVICES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1938, compared with the Sum Granted, for Salaries and Expenses in connection with GAELTACHT SERVICES, including HOUSING GRANTS.

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|---|--------|--------------|----------------------------------|--------------------|
| | | | Less than Granted. | More than Granted. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| HEADQUARTERS. | | | | |
| A.—Salaries, Wages and Allowances | 16,470 | 15,899 9 6 | 570 10 6 | — |
| B.—Travelling Expenses ... | 300 | 461 11 1 | — | 161 11 1 |
| C.—Incidental Expenses ... | 245 | 205 14 6 | 39 5 6 | — |
| RURAL INDUSTRIES. | | | | |
| D.1.—Salaries, Wages and Allowances | 5,554 | 4,796 9 8 | 757 10 4 | — |
| D.2.—Assistance to Convent Classes—Salaries, etc. ... | 375 | 284 13 2 | 90 6 10 | — |
| D.3.—Domestic Instruction—Salaries, etc. | 230 | 233 8 2 | — | 3 8 2 |
| D.4.—Travelling Expenses ... | 570 | 402 16 7 | 167 3 5 | — |
| D.5.—Machines and Plant ... | 1,050 | 1,775 11 0 | — | 725 11 0 |
| D.6.—Materials | 20,000 | 17,905 8 4 | 2,094 11 8 | — |
| D.7.—General Expenses ... | 1,275 | 1,578 4 3 | — | 303 4 3 |
| D.8.—Toy Industry | 1,000 | 708 18 5 | 291 1 7 | — |
| MARINE PRODUCTS INDUSTRIES. | | | | |
| E.1.—Salaries, Wages and Allowances | 418 | 423 5 0 | — | 5 5 0 |
| E.2.—Travelling Expenses ... | 280 | 223 0 0 | 57 0 0 | — |
| E.3.—Kelp, etc. | 7,540 | 2,608 19 2 | 4,931 0 10 | — |
| E.4.—Carrageen | 900 | 718 3 1 | 181 16 11 | — |

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|---|----------------|--------------------|---|--------------------|
| | | | Less than Granted. | More than Granted. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| CENTRAL MARKETING DEPÔT. | | | | |
| F.1.—Salaries, Wages and Allowances | 4,208 | 4,223 18 4 | — | 15 18 4 |
| F.2.—Advertising and Publicity | 1,100 | 757 10 6 | 342 9 6 | — |
| F.3.—General Expenses ... | 975 | 1,392 10 8 | — | 417 10 8 |
| G.—Loans for Industrial Purposes | 1,250 | 496 4 10 | 753 15 2 | — |
| GAELTACHT HOUSING. | | | | |
| H.1.—Salaries, Wages and Allowances | 5,569 | 5,071 7 6 | 497 12 6 | — |
| H.2.—Travelling and Incidental Expenses | 3,200 | 2,746 11 1 | 453 8 11 | — |
| H.3.—Grants under the Housing (Gaeltacht) Acts, 1929 and 1934 | 49,000 | 46,495 10 2 | 2,504 9 10 | — |
| H.4.—Extra-Statutory Grants in respect of poultry houses and piggeries in the Gaeltacht ... | 1,000 | 488 10 0 | 511 10 0 | — |
| H.5.—Teachers' Residences in the Fíor-Ghaeltacht ... | 200 | 83 13 2 | 116 6 10 | — |
| GROSS TOTAL ...£ | 122,709 | 109,981 8 2 | 14,360 0 4 | 1,632 8 6 |
| <i>Deduct :—</i> | Estimated. | Realized. | Surplus of Gross Estimate over Expenditure. £12,727 11 10 | |
| I.—Appropriations in Aid ... | 33,570 | 24,028 9 9 | Deficiency of Appropriations in Aid realized. £9,541 10 3 | |
| NET TOTAL ...£ | 89,139 | 85,952 18 5 | Net Surplus to be surrendered. £3,186 1 7 | |

Estimated. Realized.

Extra Receipts payable to Exchequer :—

| | £ | £ s. d. |
|---|---|-----------|
| Balance in respect of disposal of a Knitting Centre ... | — | 37 10 0 |
| Sale of old stores (iron bars) | — | 124 11 10 |

£162 1 10

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings mainly due to changes in the personnel of the staff, modified by increase in the cost of living Bonus.
- B.—Proposals in connection with the further development of Rural Industries in the Gaeltacht and also the opening of a Toy Factory necessitated more travelling than was anticipated.
- C.—The provision included for telephone services proved to be greater than was necessary owing to reduction in the charges for telephone calls.
- D.1.—Saving due to vacancies remaining unfilled, modified by increase in the cost of living Bonus.
- D.2.—One of the posts was suppressed early in the year on the occurrence of a vacancy.
- D.3.—Excess due to increase in the cost of living Bonus.
- D.4.—Less travelling was done than anticipated owing to the delay in filling the vacancies referred to in the note to Subhead D.1.
- D.5.—The opening of two additional Rural Industrial Centres and an increase in the number of workers at certain of the existing Centres necessitated the purchase of a larger number of machines than was anticipated.
- D.6.—It is ordinarily difficult to forecast the actual requirements for this service and this difficulty was added to by the restriction of purchases to a minimum during the year owing to the unsettled state of the wool market.
- D.7.—As the result of increased production at the Industrial Centres the expenditure on freight, postage, packing, etc., was greater than anticipated.
- D.8.—The Toy Factory did not start operations as early as intended, and accordingly expenditure was less than anticipated.
- E.1.—Excess was due to increase in the cost of living Bonus.
- E.2.—Less travelling was performed than provided for as the quantity of kelp available did not reach expectations.
- E.3.—The quantity of kelp available for purchase by the Department was considerably less than provided for.
- E.4.—Saving due mainly to smaller quantities of carrageen being required for purchase by the Department than was anticipated.
- F.1.—Excess due to increase in the cost of living Bonus, modified by savings resulting from staff changes.
- F.2.—The provision included for foreign advertising was not availed of as the time was not considered opportune.
- F.3.—Excess due partly to increase in trade, and partly to increased cost of a more suitable type of package despatched to customers.
- G.—The special provision included in this Subhead for the issue of a particular loan was not availed of to the extent anticipated in this financial year.
- H.1.—Saving due to vacancies remaining unfilled for the greater part of the year.
- H.2.—Saving due to causes referred to in the note to Subhead H.1.
- H.3.—The amount required for issue by way of grants could not be more accurately estimated.
- H.4.—It is difficult to estimate for this Subhead. Applicants did not proceed with the work to the degree anticipated.

H.5.—The building of one of the residences provided for was not proceeded with owing to legal difficulties regarding the site.

I.—Appropriations in Aid :—

| | Corresponding Debit Subhead. | Estimated. | Realized. |
|--|---------------------------------|----------------|----------------|
| | | £ | £ |
| (1) Receipts from net sales of products of Rural Industries after deducting payment of production wages estimated to amount to £12,500 | D.1. to D.7. | 24,500 | 20,158 |
| (2) Receipts from net sales of Toys ... | D.8. | 500 | — |
| (3) Receipts from sale of Kelp, etc. ... | E.3. | 6,700 | 2,237 |
| (4) Receipts from net sales of Carrageen | E.4. | 1,300 | 881 |
| (5) Repayment of Industrial Loans ... | G. | 400 | 284 |
| (6) Receipts from Rentals ... | H.5. | 120 | 98 |
| (7) Miscellaneous receipts including receipts in respect of sale of old stores ... | — | 50 | 370 |
| | | <u>£33,570</u> | <u>£24,028</u> |

(1) Deficiency due to an increase in the wages paid to workers and, to a less extent, to an increase in the rate payable by way of commission. The amount shown as realized represents the balance which remained after deduction was made from the gross receipts of (a) £15,073 in respect of wages and State insurance of the workers and (b) £1,976 in respect of Travellers' commission and other charges.

(2) Owing to unavoidable causes the Toy Factory did not commence production until after the close of the financial year.

(3) Deficiency due to the quantity of kelp available for sale by the Department being considerably less than anticipated. (See note to Subhead E.3).

(4) The demand for carrageen was less than anticipated.

(5) A loan for the purchase of machines was not issued as early in the financial year as anticipated and as a result repayments did not mature within the financial year.

(6) One of the residences which was in course of erection at the beginning of the year was not completed as soon as expected, and consequently the appropriate rental did not fall due for payment within the financial year.

(7) It is difficult to estimate accurately the amount likely to come to credit by way of miscellaneous receipts. The amount actually realized in the present instance includes a sum of £99 10s. 0d. received from an Insurance Company in settlement of a claim made for a Ferry Boat which was wrecked, also a sum of £30 in respect of the sale of the hull, engine and gear of the same boat (Department of Finance minutes S.27/4/32 of 7th October, 1937, and 10th January, 1938).

NOTES.

Sundry bad debts of the Central Marketing Depot amounting in all to £100 10s. 2d. were written off as irrecoverable (Department of Finance minutes S.29/5/34 of 22nd April, 1938, 17th May, 1938, and 10th September, 1938). In addition a sum of £50 was accepted from a guarantor in settlement of a debt of £55 12s. 0d. (Department of Finance minute S.29/7/36 of 9th May, 1938). A sum of £5 8s. 3d., the balance outstanding on a loan, was also written off as irrecoverable (Department of Finance minute S.29/22/37 of 28th January, 1938).

A percentage system of deduction from the wages of workers in the Rural Industries Centres in respect of National Health Insurance, Widows' and Orphans' Pensions, and Unemployment Insurance was operated during the period from 1st January, 1936, to 31st December, 1937, inclusive. Under that system sums of £89 7s. 10d. and £65 4s. 5d. were borne on the Vote for 1936-37 and 1937-38, respectively, in respect of portion of the Employees' insurance contributions. Department of Finance minute E.35/13/36 of 30th August, 1938, conveyed sanction for these amounts to remain charged to the Votes referred to.

EXTRA REMUNERATION (exceeding £30).

A Porter-clerk at the Central Marketing Depôt received £81 as a Military Service Pension.

The Accounts of other Departments include sums amounting to approximately £819 in respect of the salaries, etc., of officers on loan to this Department.

M. DEEGAN,
Oifigeach Cúntasaíochta.

ROINN TAILTE,
SEIRBHÍSI NA GAELTACHTA),
22adh Mí na Sambna, 1938.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1938, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF THE MINISTER FOR INDUSTRY AND COMMERCE, including the RATES ADVISORY COMMITTEE, and sundry Grants-in-Aid.

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | | | |
|---|---------|--------------|----------------------------------|-------|--------------------|-------|
| | | | Less than Granted. | | More than Granted. | |
| | £ | £ s. d. | £ | s. d. | £ | s. d. |
| ADMINISTRATION, ETC. | | | | | | |
| A.—Salaries, Wages and Allowances | 165,968 | 166,636 13 4 | — | | 668 13 4 | |
| B.—Travelling Expenses ... | 2,750 | 3,990 16 8 | — | | 1,240 16 8 | |
| C.1.—Incidental Expenses ... | 600 | 477 4 6 | 122 15 6 | | — | |
| C.2.—Census of Population ... | 325 | 350 5 3 | — | | 25 5 3 | |
| D.—Telegrams and Telephones ... | 1,600 | 1,597 18 2 | 2 1 10 | | — | |
| E.—Fees to Certifying Surgeons, etc. | 25 | 1 11 6 | 23 8 6 | | — | |
| F.—Fees and Expenses of Medical Referees | 300 | 262 1 0 | 37 19 0 | | — | |
| G.—Subscriptions, etc., to International Organizations, Special Services, Enquiries, etc. | 1,190 | 1,155 12 11 | 34 7 1 | | — | |
| INTERNATIONAL LABOUR OFFICE. | | | | | | |
| H.1.—Contribution towards the Expenses of the International Labour Organization (League of Nations) | 3,654 | 3,657 12 7 | — | | 3 12 7 | |
| H.2.—Loss on Exchange ... | 914 | 573 12 0 | 340 8 0 | | — | |
| H.3.—Travelling and Incidental Expenses :— | | | | | | |
| <i>Original</i> | £550 | | | | | |
| <i>Supplementary</i> | 505 | | | | | |
| | 1,055 | 1,051 13 1 | 3 6 11 | | — | |

| Service. | Grant. | Expenditure. | | Expenditure compared with Grant. | | | |
|---|---------|--------------|----|----------------------------------|--------|--------------------|------|
| | | | | Less than Granted. | | More than Granted. | |
| | £ | £ | s. | d. | £ | s. | d. |
| I.—Minerals Exploration :— | | | | | | | |
| <i>Original</i> ... | £3,000 | | | | | | |
| <i>Supplementary</i> ... | 2,000 | | | | | | |
| | 5,000 | 2,024 | 2 | 0 | 2,975 | 18 | 0 |
| J.—Production of Industrial Alcohol ... | 197,648 | 127,135 | 8 | 3 | 70,512 | 11 | 9 |
| J.J.—Glasgow Exhibition, 1938 :— | | | | | | | |
| <i>Original</i> ... | Nil | | | | | | |
| <i>Supplementary</i> ... | £6,500 | | | | | | |
| | 6,500 | 2,361 | 14 | 2 | 4,138 | 5 | 10 |
| PRICES COMMISSION. | | | | | | | |
| K.1.—Salaries, Wages and Allowances ... | 4,805 | 5,123 | 15 | 6 | — | 318 | 15 6 |
| K.2.—Travelling Expenses ... | 150 | 84 | 0 | 1 | 65 | 19 | 11 |
| K.3.—Incidental Expenses ... | 250 | 133 | 11 | 11 | 116 | 8 | 1 |
| TURF DEVELOPMENT BOARD, LTD. | | | | | | | |
| L.1.—Cost of Administration (Grant-in-Aid) ... | 23,500 | 14,462 | 5 | 0 | 9,037 | 15 | 0 |
| L.2.—General Development (Grant-in-Aid) ... | 3,000 | 3,000 | 0 | 0 | — | — | — |
| L.3.—Advances for General Development ... | 1,500 | 1,281 | 8 | 8 | 218 | 11 | 4 |
| L.4.—Development of Clonsast Bog (Grant-in-Aid) ... | 53,800 | 41,100 | 0 | 0 | 12,700 | 0 | 0 |
| L.5.—Development of Lyracrompane Bog (Grant-in-Aid) ... | 23,242 | 15,400 | 0 | 0 | 7,842 | 0 | 0 |
| INDUSTRIAL RESEARCH COUNCIL. | | | | | | | |
| M.1.—Salaries, Wages and Allowances ... | 1,175 | 1,156 | 6 | 1 | 18 | 13 | 11 |
| M.2.—Travelling Expenses ... | 200 | 134 | 2 | 0 | 65 | 18 | 0 |
| M.3.—Incidental Expenses ... | 750 | 348 | 2 | 8 | 401 | 17 | 4 |
| M.4.—Special Investigations ... | 3,500 | 1,853 | 3 | 7 | 1,646 | 16 | 5 |
| M.5.—Aids to Research Workers and Special Research Committees ... | 500 | 191 | 13 | 4 | 308 | 6 | 8 |

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|--|------------|--------------|--|--------------------|
| | | | Less than Granted. | More than Granted. |
| M.6.—Research Grants to Students | 1,000 | 837 10 0 | 162 10 0 | — |
| O.—Losses | — | 3 4 7 | — | 3 4 7 |
| | 504,901 | 396,385 8 10 | 110,775 19 1 | 2,260 7 11 |
| <i>Deduct :—</i> Anticipated Savings on various Subheads (See Supplementary Estimate) ... | 8,995 | — | 8,995 0 0 | — |
| GROSS TOTAL :— <i>Original</i> ... £495,896 <i>Supplementary</i> 10 | £ 495,906 | 396,385 8 10 | 101,780 19 1 | 2,260 7 11 |
| | Estimated. | Realized. | Surplus of Gross Estimate over Expenditure. £99,520 11 2 | |
| <i>Deduct :—</i> N.—Appropriations in Aid ... | 5,440 | 7,284 3 5 | Surplus of Appropriations in Aid realized. £1,844 3 5 | |
| NET TOTAL :— <i>Original</i> ... £490,456 <i>Supplementary</i> 10 | £ 490,466 | 389,101 5 5 | Total Surplus to be surrendered. £101,364 14 7 | |

| | Estimated. | Realized. |
|--|------------|--------------|
| Extra Receipts payable to Exchequer:— | £ | £ s. d. |
| (1) Fees under Mines and Minerals Act, 1931 ... | 400 | 703 3 4 |
| (2) Fees under the Road Transport Acts, 1932 and 1933 | 2,160 | 2,107 7 0 |
| (3) Fees under Cement Act, 1933 | 80,000 | 85,563 3 1 |
| (4) Industrial Alcohol, Sales of Alcohol, Wash, etc. ... | 166,840 | 6,972 15 0 |
| (5) Fees under the Air Navigation (General) Regulations, 1930 | 125 | 207 16 0 |
| (6) Fees under the Control of Manufactures Act, 1934 | 1 | 12 0 |
| (7) Fees under the Sugar (Control of Import) Act, 1936 | 500 | — |
| (8) Fees under the Turf (Use and Development) Act, 1936 | 5 | — |
| (9) Receipts under the Agricultural Produce (Cereals) Acts, 1933 to 1937 | — | 576 8 2 |
| (10) Receipts from sales of coal at Slieveardagh ... | — | 160 17 4 |
| (11) Deposits lodged with tenders—Alcohol Factories | — | 52 10 0 |
| (12) Receipts under the Cork Milling Company Railway Act, 1935 (No. 3 (Private) of 1935) ... | — | 6 6 9 |
| | £250,031 | £96,350 18 8 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Excess due to the rise in cost of living Bonus.
- B.—Excess due to expenses incurred in connection with (a) trade delegations to the Continent, (b) visit of officials to the United States of America in connection with civil aviation and (c) visits to London for negotiations with representatives of British Government. These were not contemplated when the Estimate was framed.
- C.1.—Anticipated purchases of weights and measures apparatus did not take place. There was also a saving due to minor economies on other items.
- C.2.—Excess due to provision of additional telephone facilities.
- D.—Closer estimation was impossible.
- E. and F.—The estimates in these cases are necessarily of a conjectural nature.
- G.—Owing to fluctuation in rate of exchange the subscription to the International Commission for Air Navigation was less than was anticipated. The provision for Miscellaneous Services was not availed of.
- H.1.—Casual variation.
- H.2.—Saving due to fluctuation in rate of exchange.
- H.3.—Casual variation.
- I.—Saving due to (a) cost of boring and shaft sinking at Slieveardagh being less than was anticipated and (b) difficulties in the placing of a contract which were not anticipated when the Supplementary Estimate was put forward and which resulted in the commencement of boring work in the Kingscourt-Carriekmacross area being postponed until late in the financial year. Expenditure under this Subhead includes salary, travelling, etc., expenses of a Resident Mining Engineer.
- J.—Saving due to unexpected delays in completion and coming into operation of the factories with consequent reduction in both capital and working expenditure.
- J.J.—Accounts for (a) balance due in respect of the construction of the Pavilion and (b) a very large portion of the cost of the supply, preparation, despatch and insurance of the exhibits, did not come in course of payment within the year. In addition, provision was made for certain expenditure on publicity which it was eventually decided not to incur.
- K.1.—Excess due to (a) rise in cost of living Bonus and (b) the appointment of additional staff in anticipation of new legislation.
- K.2. and K.3.—Pending amending legislation in connection with the Control of Prices Act, 1932, meetings of the Prices Commission were not held to the extent anticipated.
- L.1.—Savings due to a reorganization at Head Office as a result of a change over from the development of hand-won turf to machine produced fuel. This reorganization involved, in addition to a reduction in the organizing staff, a transfer of certain expenditure on staff to Subheads L.4. and L.5.
- L.3.—Provision for advances for the purchase of sacks was not availed of.
- L.4.—The saving shown, which is modified to the extent explained under Subhead L.1., was due to the process of acquisition not being completed and to postponement of the purchase of railway materials.
- L.5.—The saving shown, which is modified to the extent explained under Subhead L.1., was due to expenditure in connection with the acquisition of the bog failing to mature and the provision for working capital not being required during the year.

- M.1.—Saving due to the salary of one officer being less than was provided for, modified by the rise in cost of living Bonus.
- M.2.—Expenditure on travelling, etc., expenses by members of the Council was not as large as was anticipated.
- M.3.—Owing to unforeseen circumstances the full provision for books for the Council's library could not be availed of.
- M.4.—The investigations are such that close estimation is not practicable. In addition, one investigation provided for was, owing to unforeseen circumstances, not commenced within the year.
- M.5. and M.6.—Expenditure depends on the number of suitable cases which arise. This cannot be exactly forecast.
- O.—15s. 7d. Amount stolen from a Sub-Accountant's cash box when an office of the Department was broken into (Department of Finance letter S. 99/14/37, dated 18th May, 1937).

£2 9s. 0d. Customs duty paid under misapprehension in connection with certain exhibits at Chicago World's Fair. It was not possible to effect recovery of this amount from the United States Customs Authorities (Department of Finance letter S. 101/16/32, dated 26th August, 1937).

| N.—Appropriations in Aid :— | Estimated. | Realized. | |
|---|---------------|---------------|------------|
| | £ | £ | s. d. |
| (1) Contributions and fees payable under Section 7 of the Gas Regulation Act, 1920 (10 & 11 Geo. 5, c. 28) and the Weights and Measures Acts, 1878 to 1936 | 1,850 | 2,685 | 6 0 |
| (2) Fees payable under Section 5 of the Trade Loans (Guarantee) Act, 1924 | 200 | 202 | 0 0 |
| (3) Repayment by Cómhlucht Siúicire Éireann, Teo., Turf Development Board, Ltd., Saorstát Alcohol Factories, etc., on account of salaries, etc., of officers on loan (Subhead A.) and recovery under Section 10 (1) of the Road Traffic Act, 1933 ... | 2,280 | 3,092 | 11 9 |
| (4) Fees (cash) paid to Registrar of Friendly Societies | 60 | 73 | 14 11 |
| (5) Repayment of Advances by the Turf Development Board, Ltd. (Subhead L.3.) | 1,000 | 1,113 | 12 0 |
| (6) Miscellaneous Receipts, including Law Costs recovered, Charges for Statistical Information, etc. | 50 | 103 | 5 6 |
| (7) Receipts from hire, etc., of turf sacks | — | 13 | 13 3 |
| | <u>£5,440</u> | <u>£7,284</u> | <u>3 5</u> |

(1) Fees received under the Weights and Measures Acts were greater than was anticipated.

(3) Certain of the officers remained on loan for a longer period than was anticipated.

(4) This estimate is necessarily of a conjectural nature.

(5) Repayment is based on sales of turf and cannot be exactly forecast.

(6) The amount received for special statistical returns was greater than was anticipated.

(7) Receipts in respect of periods prior to the incorporation of the Turf Development Board, Ltd.

EXTRA REMUNERATION (exceeding £30).

The Secretary of this Department received from Aer Rianta Teoranta an allowance at the rate of £300 per annum for acting as a Director of that Company.

One Assistant Secretary received from Aer Lingus Teoranta an allowance at the rate of £200 per annum and the other received from the Peat Fuel Company, Ltd., an allowance at the rate of £200 per annum for acting as Directors of those Companies, respectively.

A Principal Officer on loan to Cómhlucht Siúicire Éireann, Teo., received £1,014 1s. 2d. from that Company.

A Senior Inspector of Taxes on loan to this Department received from this Vote an allowance of £40 16s. 8d. for acting as Chairman of the Prices Commission.

A Principal Officer received from this Vote an allowance of £44 3s. 4d. for acting as Secretary to the Prices Commission and Controller of Prices.

A Superintending Officer received from the Vote for the Office of the Minister for Finance a gratuity of £100 for his services while on loan to that Department.

A Superintending Officer received an allowance at the rate of £150 per annum payable by the Turf Development Board, Ltd.

A Higher Executive Officer received from this Vote a gratuity of £50, and four Clerical Officers received gratuities of £40 each in respect of services in connection with the 1936 Census of Population.

A Minor Staff Officer received from this Vote an allowance of £50 for acting as Senior Staff Officer, and a Clerical Officer received an allowance of £45 for acting as Minor Staff Officer.

A Junior Executive Officer received from this Vote an allowance of £45 0s. 11d. for acting as Private Secretary to the Parliamentary Secretary.

A Clerical Officer on loan to the Drumm Battery Company, Ltd., received an allowance of £263 15s. 7d. payable by the Company.

A Minor Staff Officer received £63 16s. 0d. and a Junior Rates Clerk £65 0s. 6d. from the Vote for Wireless Broadcasting in respect of broadcasting fees.

NOTES.

This Account includes the sum of approximately £415 in respect of salary, etc., of an officer on loan to another Department. The Account of another Department includes the sum of approximately £164 in respect of salary, etc., of an officer on loan to this Department.

Included in Subhead I. is a charge of £1 6s. 10d., of which 2s. 10d. represents employee's portion of insurance contributions which was not deducted from employee's wages at time of payment; and £1 4s. 0d. the cost of eight petrol tins which could not be accounted for. Department of Finance letter S. 99/10/36, dated 13th April, 1938.

Included in Subhead J. is a sum of £40 3s. 6d. paid to the Managing Director of the Irish Alcohol Factories in recoupment of the salary of his private secretary. Owing to the private secretary's death it was not possible to obtain her receipt, and the Managing Director's certificate of payment has been accepted. Department of Finance letter S. 105/41/36, dated 22nd February, 1938.

JOHN LEYDON,

Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,

21st December, 1938.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

TRANSPORT AND METEOROLOGICAL SERVICES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1938,
compared with the Sum Granted, for TRANSPORT AND
METEOROLOGICAL SERVICES.

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | | | |
|---|---------------|--------------------|----------------------------------|-------|--------------------|-------|
| | | | Less than Granted. | | More than Granted. | |
| | £ | £ s. d. | £ | s. d. | £ | s. d. |
| TRANSPORT SERVICES. | | | | | | |
| A.—Payments in respect of Steamer Services ... | 300 | — | 300 | 0 0 | — | |
| B.—Payment to the Londonderry and Lough Swilly Railway Company in respect of the Letterkenny and Burtonport, Buncrana and Carnadonagh, and Letterkenny Railways ... | 1,500 | 1,500 0 0 | — | | — | |
| C.—Civil Airports ... | 58,050 | 38,880 11 8 | 19,169 | 8 4 | — | |
| METEOROLOGICAL SERVICES. | | | | | | |
| D.1.—Salaries, Wages and Allowances ... | 9,602 | 3,606 7 7 | 5,995 | 12 5 | — | |
| D.2.—Travelling Expenses ... | 500 | 381 0 3 | 118 | 19 9 | — | |
| D.3.—Incidental Expenses ... | 120 | 18 19 5 | 101 | 0 7 | — | |
| D.4.—Telegrams and Telephones | 1,000 | 950 16 2 | 49 | 3 10 | — | |
| D.5.—Equipment ... | 3,180 | 108 7 10 | 3,071 | 12 2 | — | |
| D.6.—Subscription to International Meteorological Organisation | 70 | 40 0 0 | 30 | 0 0 | — | |
| TOTAL ... | 74,322 | 45,486 2 11 | | | | |
| Surplus to be surrendered ... | | £ | 28,835 | 17 1 | | |

| | Estimated. | Realized. | |
|--|---------------|---------------|------------|
| | £ | £ | s. d. |
| Extra Receipts payable to Exchequer :— | | | |
| 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 |
| Net annual rental payable by Great Southern Railways under agreement for absorption of certain Colliery Railways | 2 | 2 | 6 6 |
| Income from Rosse Fund | — | 6 | 16 10 |
| | <u>£3,180</u> | <u>£3,187</u> | <u>4 4</u> |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Payment was withheld pending completion of the Agreement under which the sum was payable.
- C.—The saving represents payments in respect of land which owing to certain legal requirements did not fall within the year.
- D.1. and D.2.—Savings due to postponement of the appointment of additional staff.
- D.3. and D.5.—The development of the service did not proceed so rapidly as was anticipated. In addition, certain accounts for equipment supplied did not come in course of payment during the year.
- D.4.—Closer estimation was not practicable.
- D.6.—The estimate was based on the best information available.

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
11th November, 1938.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

RAILWAY TRIBUNAL.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1938, compared with the Sum Granted, for the Salaries and other Expenses of the RAILWAY TRIBUNAL (No. 29 of 1924 and No. 8 and No. 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 | 2,813 | 2,820 12 5 | — | 7 12 5 |
| B.—Travelling and Incidental Expenses | 32 | 17 16 4 | 14 3 8 | — |
| TOTAL | £ 2,845 | 2,838 8 9 | 14 3 8 | 7 12 5 |
| Surplus to be surrendered | | | £6 11 3 | — |

| | Estimated. | Realized. |
|--|------------|------------|
| | £ | £ s. d. |
| Extra Receipts payable to Exchequer:— | | |
| Payment by the Amalgamated Company under Section 15 (4) of the Railways Act, 1924 | 1,430 | 1,425 19 1 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Excess due to increase in cost of living Bonus.
- B.—(1) Telephone calls were fewer than was anticipated. (2) No sitting having been held outside Dublin the provision made for travelling expenses in this connection was not required.

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
31st October, 1938.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

MARINE SERVICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1938, compared with the Sum Granted, for the Salaries and Expenses of the MARINE SERVICE (Merchant Shipping Acts, 1894 to 1933, and the Foreshore Act, 1933 (No. 12 of 1933)).

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|--|------------|--------------|--|--------------------|
| | | | Less than Granted. | More than Granted. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| A.—Salaries, Wages, and Allowances ... | 6,466 | 6,624 7 0 | — | 158 7 0 |
| B.—Travelling Expenses ... | 65 | 164 10 2 | — | 99 10 2 |
| C.—Incidental Expenses ... | 75 | 40 11 10 | 34 8 2 | — |
| D.—Inquiries into Shipping Casualties ... | 10 | — | 10 0 0 | — |
| E.—Telegrams and Telephones ... | 80 | 88 16 4 | — | 8 16 4 |
| F.—Services in connection with Wreck and Salvage ... | 100 | 91 0 6 | 8 19 6 | — |
| G.—Relief of Distressed Seamen ... | 50 | 13 17 3 | 36 2 9 | — |
| COAST LIFE SAVING SERVICE. | | | | |
| H.1.—Salaries, etc. ... | 2,904 | 2,836 3 7 | 67 16 5 | — |
| H.2.—Travelling Expenses ... | 450 | 422 15 11 | 27 4 1 | — |
| H.3.—Coast Communication Telephone Service... | 1,200 | 1,059 7 4 | 140 12 8 | — |
| H.4.—Incidental Expenses ... | 200 | 191 1 6 | 8 18 6 | — |
| GROSS TOTAL ...£ | 11,600 | 11,532 11 5 | 334 2 1 | 266 13 6 |
| | Estimated. | Realized. | Surplus of Gross Estimate over Expenditure. £67 8 7 | |
| <i>Deduct :—</i> | — | — | Surplus of Appropriations in Aid realized. £869 13 1 | |
| J.—Appropriations in Aid ... | 1,978 | 2,847 13 1 | Total Surplus to be surrendered. £937 1 8 | |
| NET TOTAL ...£ | 9,622 | 8,684 18 4 | | |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Excess due to (1) appointment of additional Clerical Officer in the Survey Services as a tonnage clerk and (2) increase in the cost of living Bonus.
- B.—Excess due to expenses in connection with (1) the training of a tonnage clerk at Glasgow and London; (2) surveys made on behalf of another Department, and (3) the attendance of a Surveyor in London at the Radio Telecommunication Conference.

C.—Savings due to (1) certain scientific apparatus provided for not being purchased and (2) no expenditure on medals being incurred.

D.—No inquiries were necessary.

E.—Excess due to the number of telephone calls at Mercantile Marine Offices being greater than was anticipated.

F.—Closer estimation was not practicable.

G.—This estimate is necessarily of a conjectural nature.

H.1.—Expenditure in connection with exercises and wreck services was less than was anticipated.

H.2.—The amount of travelling found necessary was slightly less than was anticipated.

H.3.—It was not necessary to avail of telephone services to the extent anticipated.

H.4.—Closer estimation was not practicable.

J.—(a) Surplus due to (1) an amount of £348 being received in respect of arrears of rentals of telephones at lighthouses and (2) an unexpected increase in the number of surveys called for.

(b) Surplus largely due to special fees in respect of surveys carried out abroad.

The amount realized, £2,847 13s. 1d., is made up as follows:—

| | £ | s. | d. | £ | s. | d. |
|---|-----|----|----|---|----|-------------|
| (a) Fees for Surveys, etc. | 832 | 5 | 7 | | | |
| Fees for Examination of Masters, Mates, Engineers, etc. | 91 | 12 | 6 | | | |
| Fees for Medical Inspection of Emigrant Ships | 118 | 0 | 0 | | | |
| Payments by Commissioners of Irish Lights:— | | | | | | |
| (a) In respect of the services of Surveyors | 600 | 0 | 0 | | | |
| (b) In respect of the cost of lighthouse telephones | 526 | 5 | 2 | | | |
| | | | | | | 2,168 3 3 |
| (b) Miscellaneous Receipts:— | | | | | | |
| Mercantile Marine Office fees (overtime charges included) | 501 | 14 | 2 | | | |
| Wreck and Salvage:— | | | | | | |
| (1) Sale of articles salvaged | 92 | 0 | 1 | | | |
| (2) Deposition Fees and Commission | 4 | 19 | 5 | | | |
| Rents of Foreshores | 79 | 7 | 8 | | | |
| Miscellaneous | 1 | 8 | 6 | | | |
| | | | | | | 679 9 10 |
| | | | | | | £2,847 13 1 |

NOTE.

An *ex-gratia* payment of £10 was made to the widow of a former Outdoor Officer and Resident Caretaker at a Mercantile Marine Office in respect of her services during the illnesses and after the death of her husband (Department of Finance minute E.111/10/37, dated 14th October, 1937).

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
17th November, 1938.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1938, compared with the Sum Granted, for Salaries and Expenses in connection with UNEMPLOYMENT INSURANCE and EMPLOYMENT EXCHANGES (including Contributions to the Unemployment Fund) and UNEMPLOYMENT ASSISTANCE (9 Edw. 7, c. 7; 10 & 11 Geo. 5, c. 30; 11 Geo. 5, c. 1; 11 & 12 Geo. 5, c. 15; 12 Geo. 5, c. 7; No. 17 of 1923; Nos. 26 and 59 of 1924; No. 21 of 1926; No. 33 of 1930; Nos. 44 and 46 of 1933; No. 38 of 1935; and No. 2 of 1938).

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|---|---------|--------------|----------------------------------|--------------------|
| | | | Less than Granted. | More than Granted. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| A.—Salaries, Wages and Allowances ... | 264,980 | 231,968 19 6 | 33,011 0 6 | — |
| B.—Travelling Expenses ... | 3,000 | 2,209 12 3 | 790 7 9 | — |
| C.—Incidental Expenses ... | 800 | 830 8 3 | — | 30 8 3 |
| D.—Telegrams and Tele-phones ... | 2,050 | 1,572 7 11 | 477 12 1 | — |
| E.—Umpire and Courts of Referees—Salaries, etc. | 3,250 | 2,675 18 0 | 574 2 0 | — |
| F.—Umpire and Courts of Referees — Travelling, etc. ... | 550 | 485 15 2 | 64 4 10 | — |
| G.—Contribution to the Unemployment Fund ... | 275,000 | 278,661 4 1 | — | 3,661 4 1 |
| H.—Payments to Associations ... | 170 | 261 16 7 | — | 91 16 7 |
| I.—Advances to Workpeople for Fares ... | 50 | 30 3 8 | 19 16 4 | — |

| Service. | Grant. | Expenditure. | | Expenditure compared with Grant. | | | |
|---|-------------|--------------|----|----------------------------------|---|--------------------|----|
| | | | | Less than Granted. | | More than Granted. | |
| | £ | £ | s. | d. | £ | s. | d. |
| J.—Unemployment Assistance | | | | | | | |
| Original ... | £1,121,000 | | | | | | |
| Supplementary | 8,914 | | | | | | |
| | 1,129,914 | 1,092,637 | 8 | 11 | 37,276 | 11 | 1 |
| K.—Poundage on Money and Postal Orders | 13,000 | 3,879 | 3 | 2 | 9,120 | 16 | 10 |
| K.K.—Losses and Compensation | — | 9 | 3 | 4 | — | 9 | 3 |
| | | | | | | | |
| GROSS TOTAL :— | | | | | | | |
| Original ... | £1,683,850 | | | | | | |
| Supplementary | 8,914 | | | | | | |
| | £ 1,692,764 | 1,615,222 | 0 | 10 | 81,334 | 11 | 5 |
| | | | | | 3,792 | 12 | 3 |
| Deduct :— | | | | | | | |
| L.—Appropriations in Aid :— | Estimated. | Realized. | | | Surplus of Gross Estimate over Expenditure. | | |
| Original ... | £631,570 | | | | £77,541 19 2 | | |
| Supplementary | 8,904 | | | | Surplus of Appropriations in Aid realized. | | |
| | 640,474 | 661,161 | 17 | 11 | £20,687 17 11 | | |
| | | | | | Total Surplus to be surrendered. | | |
| NET TOTAL :— | | | | | £98,229 17 1 | | |
| Original ... | £1,052,280 | | | | | | |
| Supplementary | 10 | | | | | | |
| | £ 1,052,290 | 954,060 | 2 | 11 | | | |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Fewer Temporary Clerks were employed and the remuneration payable to Branch Managers was less than was anticipated owing to the intensification of rotational schemes of employment. The consequent saving was, however, modified by the increase in the cost of living Bonus.
- B.—Saving due to extension of omnibus facilities and a reduction in the number of prosecution cases involving travelling.
- C.—Excess due to the extension of medical examination regulations to certain subordinate grades.
- D.—Telephone and telegraph services were not found necessary to the extent anticipated.
- E. and F.—Fewer cases were referred to the Courts than was anticipated.
- G.—This figure varies with the contribution income of the Unemployment Fund which cannot be exactly forecast.
- H.—Payments of Unemployment Benefit through Associations were more numerous than was anticipated.
- I.—No more exact estimate was possible.
- J.—Saving due to the operation of employment schemes which, however, was offset to some extent by an increase in rates of Assistance under the Unemployment Assistance (Amendment) Act, 1938.

K.—During the course of the financial year an arrangement was made whereby certain payments hitherto made by post would be made at the local Post Offices. This arrangement reduced considerably the number of postal payments which involved the purchase of Postal Orders and consequential poundage.

K.K.—Cash shortages at Local Offices not exceeding £2 in any one case, and not involving suspicion of fraud or culpable negligence of officers of the Department.

L.—Appropriations in Aid :—

| | Estimated. | Realized. | |
|---|------------|-----------|-------|
| | £ | £ | s. d. |
| (1) Amount received from the Unemployment Fund under Section 12 (3) of the Unemployment Insurance Act, 1920, as amended by Section 8 of the Unemployment Insurance Act, 1922, Section 3 of the Unemployment Insurance Act, 1930, and Section 3 of the Unemployment Insurance Act, 1933 | 185,000 | 188,075 | 13 6 |
| (2) Repayment of sums advanced to Workpeople ... | 50 | 31 | 14 9 |
| (3) Contribution from the Unemployment Fund under Section 25 of the Unemployment Assistance Act, 1933, as amended by Section 5 of the Unemployment Assistance (Amendment) Act, 1938 | 258,904 | 258,904 | 0 0 |
| (4) Receipts from County Borough and Urban Area Councils under Section 26 of the Unemployment Assistance Act, 1933 | 196,000 | 213,131 | 18 3 |
| (5) Recoveries of Unemployment Assistance overpaid | 500 | 894 | 1 4 |
| (6) Miscellaneous Receipts, including sums received for services under Section 31 of the Unemployment Insurance Act, 1920; charges for the issue of new Unemployment Books, Law Costs recovered, etc. | 20 | 124 | 10 1 |
| | £640,474 | £661,161 | 17 11 |

(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) The increase in the amount of the valuations on which payments are based was not anticipated.

(5) and (6) These items cannot be forecast with any degree of certainty.

EXTRA REMUNERATION (exceeding £30).

A Head of a Division received £36 15s. 0d. from the Vote for Wireless Broadcasting in respect of broadcasting fees.

A Second Class Officer received an allowance at the rate of £100 per annum from Vote 66 (Army Pensions).

An Employment Clerk received an allowance of £1 a week from Vote 64 (Wireless Broadcasting).

NOTES.

Two sums amounting to 1s. 2d. being balances of advances charged to Subhead I. of the Vote were abandoned as irrecoverable.

In addition to cash recoveries accounted for under Subhead L., further recoveries totalling £1,735 12s. 4d. 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,

Payments amounting to £370 14s. 10d. net, for the year 1935-36 and £76 1s. 0d. net, for the year 1936-37 made in respect of Unemployment Assistance to persons who had applied for pensions under the Widows' and Orphans' Pensions Acts and who, by subsequently establishing their claims to such pensions, became disqualified for receiving Unemployment Assistance, have been treated as irrecoverable. Department of Finance minute S.99/25/36, dated 30th July, 1938.

This Account includes the sum of approximately £589 in respect of officers on loan to other Departments.

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
14th December, 1938.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1938, 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. | £ s. d. | £ s. d. | |
| A.—Salaries, Wages and Allowances | 13,989 | 13,745 14 3 | 243 5 9 | — | — | — | — | |
| B.—Travelling and Incidental Expenses | 140 | 135 17 7 | 4 2 5 | — | — | — | — | |
| C.—Expenses in connection with International Organizations | 310 | 210 1 7 | 99 18 5 | — | — | — | — | |
| TOTAL | £ 14,439 | 14,091 13 5 | — | — | — | — | — | |
| Surplus to be surrendered | ... | £ 347 6 7 | — | — | — | — | — | |

| Extra Receipts payable to Exchequer:— | | Estimated. | Realized. |
|---------------------------------------|----------------------------------|------------|--------------|
| | | £ | £ s. d. |
| Fees | { Patents | 16,205 | 15,812 17 6 |
| | { Trade Marks and Designs | 3,530 | 3,728 4 0 |
| | { Miscellaneous Receipts | 600 | 502 9 0 |
| | | £20,335 | £20,043 10 6 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to vacancies and changes in staff.
- B.—No closer estimate was practicable.
- C.—Saving due to (a) reduction in subscriptions owing to the expenses of the Unions having been less than was anticipated and (b) the postponement of Conference of the International Union for the Protection of Artistic and Literary Works so that the travelling expenses of a delegation were not incurred.

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
22nd October, 1938.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1938, 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. | £ s. d. | |
| SALARIES, WAGES AND ALLOWANCES. | | | | | | |
| A.1.—Headquarters Offices :— | | | | | | |
| <i>Original</i> ... £140,035 | | | | | | |
| <i>Supplementary</i> 7,000 | | | | | | |
| | 147,035 | 146,965 3 4 | 69 16 8 | — | | |
| A.2.—Metropolitan Offices :— | | | | | | |
| <i>Original</i> ... £322,650 | | | | | | |
| <i>Supplementary</i> 14,000 | | | | | | |
| | 336,650 | 338,441 11 4 | — | 1,791 11 4 | | |
| A.3.—Provincial Offices :— | | | | | | |
| <i>Original</i> ... £800,340 | | | | | | |
| <i>Supplementary</i> 35,000 | | | | | | |
| | 835,340 | 833,454 8 6 | 1,885 11 6 | — | | |
| A.4.—Stores Branch :— | | | | | | |
| <i>Original</i> ... £56,045 | | | | | | |
| <i>Supplementary</i> 3,285 | | | | | | |
| | 59,330 | 60,507 11 11 | — | 1,177 11 11 | | |
| AA.—Payment to other Administrations in respect of Services rendered by Agency | 4,500 | 4,473 4 5 | 26 15 7 | — | | |
| B.—Travelling Expenses ... | 9,570 | 9,386 2 2 | 183 17 10 | — | | |
| BB.—International and other Conferences and Conventions | 1,110 | 1,063 0 3 | 46 19 9 | — | | |
| C.—Rent, Office Fittings, etc. :— | | | | | | |
| <i>Original</i> ... £23,230 | | | | | | |
| <i>Supplementary</i> 1,080 | | | | | | |
| | 24,310 | 24,790 8 1 | — | 480 8 1 | | |
| D.—Purchase of Sites, etc. (Postal and Telegraph Services only) :— | | | | | | |
| <i>Original</i> ... £3,450 | | | | | | |
| <i>Supplementary</i> 2,580 | | | | | | |
| | 6,030 | 6,026 0 2 | 3 19 10 | — | | |

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | | | |
|---|---------|--------------|----------------------------------|---------|--------------------|--|
| | | | Less than Granted. | | More than Granted. | |
| | £ | £ s. d. | £ s. d. | £ s. d. | £ s. d. | |
| CONVEYANCE OF MAILS. | | | | | | |
| E.1.—Conveyance of Mails by Rail | 238,420 | 234,943 4 7 | 3,476 15 5 | — | — | |
| E.2.—Conveyance of Mails by Road | 43,300 | 42,550 7 5 | 749 12 7 | — | — | |
| E.3.—Packet Services at Home | 850 | 809 3 7 | 40 16 5 | — | — | |
| E.4.—Packet Services—British, Foreign and Colonial | 26,100 | 26,478 11 9 | — | — | 378 11 9 | |
| E.5.—Conveyance of Mails by Air (Foreign and Colonial) | 7,000 | 8,166 10 3 | — | — | 1,166 10 3 | |
| F.—Railway Companies, etc., for services in connection with Telegrams | 85 | 70 2 11 | 14 17 1 | — | — | |
| STORES OTHER THAN ENGINEERING MATERIALS. | | | | | | |
| G.1.—Stores :— | | | | | | |
| <i>Original</i> ... | £25,610 | | | | | |
| <i>Supplementary</i> ... | 2,100 | | | | | |
| | 27,710 | 30,186 15 4 | — | — | 2,476 15 4 | |
| G.2.—Uniform Clothing :— | | | | | | |
| <i>Original</i> ... | £12,010 | | | | | |
| <i>Supplementary</i> ... | 3,000 | | | | | |
| | 15,010 | 13,380 4 3 | 1,629 15 9 | — | — | |
| G.3.—Manufacture of Stamps, etc. | 3,710 | 3,443 5 8 | 266 14 4 | — | — | |
| INCIDENTAL EXPENSES, LAW CHARGES, Etc. | | | | | | |
| H.1.—Law Charges | 150 | 196 4 8 | — | — | 46 4 8 | |
| H.2.—Losses by Default, Accident, etc. | 930 | 1,048 18 5 | — | — | 118 18 5 | |
| H.3.—Incidental Expenses | 1,325 | 1,155 1 10 | 169 18 2 | — | — | |
| ENGINEERING ESTABLISHMENT. | | | | | | |
| I.1.—Salaries, Wages and Allowances | 110,794 | 119,317 14 4 | — | — | 8,523 14 4 | |
| I.2.—Travelling Expenses | 10,825 | 13,135 4 8 | — | — | 2,310 4 8 | |
| K.—Engineering Materials :— | | | | | | |
| <i>Original</i> ... | £25,570 | | | | | |
| <i>Supplementary</i> ... | 2,515 | | | | | |
| | 28,085 | 31,973 4 4 | — | — | 3,888 4 4 | |

| Service. | Grant. | Expenditure. | | Expenditure compared with Grant. | | | |
|---|---------|--------------|----|----------------------------------|-------|--------------------|------------|
| | | | | Less than Granted. | | More than Granted. | |
| | £ | £ | s. | d. | £ | s. | d. |
| ENGINEERING WORK, Etc. | | | | | | | |
| L.1.—Maintenance by Railway Companies, etc. ... | 7,500 | 5,179 | 18 | 8 | 2,320 | 1 | 4 |
| L.2.—Wayleaves ... | 180 | 159 | 3 | 10 | 20 | 16 | 2 |
| L.3.—Contract Work ... | 11,816 | 6,913 | 13 | 2 | 4,902 | 6 | 10 |
| L.4.—Rent, Rates on Wires, Water, Light, etc. ... | 6,250 | 5,985 | 14 | 4 | 264 | 5 | 8 |
| L.5.—Incidental Expenses ... | 255 | 207 | 11 | 2 | 47 | 8 | 10 |
| M.—Telephone Capital Repayments ... | 111,013 | 111,012 | 19 | 4 | | 8 | |
| 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 :— | | | | | | | |
| Original ... | £83,850 | | | | | | |
| Supplementary ... | 2,500 | | | | | | |
| | 86,350 | 88,229 | 11 | 1 | | | 1,879 11 1 |
| N.2.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 :— | | | | | | | |
| Original ... | £68,900 | | | | | | |
| Supplementary ... | 500 | | | | | | |
| | 69,400 | 69,531 | 4 | 1 | | | 131 4 1 |
| N.3.—Agency Payments in respect of Compensation Allowances | 10 | 23 | 17 | 9 | | | 13 17 9 |
| POST OFFICE SAVINGS BANK. | | | | | | | |
| O.1.—Salaries, Wages and Allowances ... | 14,534 | 14,455 | 8 | 0 | 78 | 12 | 0 |
| O.2.—Travelling Expenses ... | 60 | 69 | 5 | 4 | | | 9 5 4 |
| O.3.—Maintenance of Buildings, Furniture, Light, Heating, etc. ... | 320 | 310 | 3 | 5 | 9 | 16 | 7 |
| O.4.—Stationery, etc. :— | | | | | | | |
| Original ... | £740 | | | | | | |
| Supplementary ... | 445 | | | | | | |
| | 1,185 | 1,184 | 14 | 1 | | 5 | 11 |
| O.5.—Law Charges ... | 10 | | | | 10 | 0 | 0 |

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 excess was due to Christmas traffic having been heavier than anticipated (£1,400) and to unforeseen staff increases at Metropolitan Offices (£390).

A.3.—The saving was due to minor economies in the Provinces.

A.4.—The excess was due to the expenditure on the warehousing and distribution of engineering stores being greater than was anticipated (£710) and to a decrease in the amount chargeable to Telephone Capital for construction work, for which provision has been made (£460).

AA.—A casual variation.

B.—The saving was due to curtailment of travelling.

BB.—The saving was mainly due to the expenses of the International Postal Union (£80) and the Radio Telegraph and Telephone Union (£70) being less than anticipated, offset by expenditure in connection with conferences of the Union Internationale des Telecommunications held at Bucharest and Cairo being more than estimated for (£105) (Department of Finance letters S.75/2/35 of the 5th February, 1938, and S.75/3/32 of the 24th May, 1937, and the 5th January, 1938, refer).

C.—The excess was due to the introduction of an improved standard of illumination (£280) and the replacement of coal by turf (£200).

D.—A casual variation.

E.1.—The saving was due to the reduction in Inland Parcel Post rates and to a revision of the method of assessing payment made to the Railway Clearing House for the conveyance of parcel mails by rail.

E.2.—The saving was due to provision being made for increased contract prices which did not fully materialize (£930) offset by Christmas traffic having been heavier than anticipated (£110) and the increased frequency of postal deliveries in the Provinces (£70).

E.3.—The saving was due to economies effected in subsidies paid to mail car contractors.

E.4.—The excess was due to traffic being greater than had been anticipated.

E.5.—The excess was mainly due to amounts normally falling due for payment in the financial year 1936-37 not being paid until the following year owing to the non-receipt of accounts.

F.—The saving was due to the general decline in telegraph traffic transacted by Railway Companies.

G.1.—The excess was mainly due to increases in prices of petrol, motor parts and cycles and to increased expenditure due to the introduction of a new type of motor van.

G.2.—The saving was due to delays in delivery by contractors, in consequence of which the full payments provided for did not fall due for payment within the financial year.

G.3.—The saving was mainly due to prices charged for the manufacture of registered envelopes being lower than anticipated.

H.1.—The excess was due to expenditure in respect of fees to Counsel being greater than anticipated.

H.2.—The expenditure under this heading is variable. A classified schedule of losses is shown on page 202. The loss to public funds is reduced by £35 17s. 4d. on account of unpaid wages, etc., due to dismissed, etc., officers.

- H.3.—The saving was mainly due to payments of compensation in respect of accidents to persons or property being less than anticipated.
- I.1. and I.2.—The excess was mainly due to the decrease in the amount chargeable to Telephone Capital Account owing to the unexpected reduction in the amount required for labour employed on construction works.
- K.—The excess was due to the cost of stores and freight chargeable to the Telephone Capital Account in respect of stores issued to construction works being less than was anticipated.
- L.1.—This item provides for this Administration's share of the cost of repairs to Anglo-Irish submarine cables, the precise extent of which cannot be accurately foreseen.
- L.2.—Additional expenditure anticipated in connection with telephone development did not materialize.
- L.3.—The saving was due to the postponement of electric lighting, heating, etc., works at various offices.
- L.4.—The saving was mainly due to a reduction in rates on property levied by local authorities and to the expenditure on storage of poles being less than anticipated.
- L.5.—A casual variation. Expenditure under this Subhead cannot be accurately foreseen.
- N.1.—The excess was due to the amount of death gratuities (£3,550) and gratuities granted to dependants of Unestablished Officers (£100) being more than estimated for, offset by the amount of payments in respect of recurrent charges (£350), additional allowances (£1,230) and grants from the Special Fund of the Minister for Posts and Telegraphs (£190) being less than anticipated.
- N.2.—The excess was due to a higher cost of living Bonus figure operating during portion of the financial year (£1,500) offset by a saving due to the number of deaths of pensioners being greater than anticipated (£1,370).
- N.3.—The excess was due to an unanticipated increase in the cost of living Bonus figure.
- O.1., O.2., O.3. and O.4.—Casual variations.
- O.5.—The expenditure anticipated did not materialize.
- O.6.—This is a variable item and the expenditure was less than anticipated.
- O.7.—A casual variation.
- O.8.—Claims for rates in respect of the two years 1936-37 and 1937-38 were charged to this Subhead owing to incidence of payment.
- P.—The saving was due to the Financial Agreement made with the British Administration in April, 1938.
- Q1., Q.2. and Q.3.—In view of the limited information available at the time the Estimate was being framed it was impossible to forecast the expenditure more accurately.

T.—Appropriations in Aid:—

| | Estimated. | | | Realized. | | |
|---|------------|----|----|-----------|----|----|
| | £ | s. | d. | £ | s. | d. |
| (1) Void Money Orders | 300 | | | 411 | 5 | 2 |
| (2) Void Postal Orders | 1,700 | | | 1,796 | 10 | 0 |
| (3) Works for Railway Companies and others ... | 2,000 | | | 3,295 | 6 | 6 |
| (4) Sale of Engineering Stores | 1,660 | | | 2,246 | 2 | 1 |
| (5) Receipts from Savings Bank Funds | 33,580 | | | 34,188 | 14 | 8 |
| (6) Rent of Post Office premises, sublet | 6,300 | | | 6,816 | 10 | 0 |

| | Estimated. | Realized. | |
|---|-----------------|-----------------|--------------|
| | £ | £ | s. d. |
| (7) Repayment of sums advanced to Officers under Subhead G.I. | 10 | 5 | 4 0 |
| (8) Receipts from Widows' and Orphans' Pensions Fund for Administrative Expenses ... | 13,500 | 13,972 | 16 6 |
| (9) Receipts for Agency Services performed on behalf of other Administrations | 17,000 | 16,943 | 1 2 |
| (10) Receipts from British Administration for excess Parcels Traffic | 10,000 | 10,224 | 0 0 |
| (11) Receipts from British Administration for conveyance of mails exchanged between Great Britain and Northern Ireland | 2,500 | 2,500 | 0 0 |
| (12) Receipts from British Administration for Staffing of Wireless Stations | 5,950 | 6,352 | 3 6 |
| (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 | 10 | — | |
| (14) Miscellaneous Receipts | 6,345 | 9,991 | 2 4 |
| | <u>£100,855</u> | <u>£108,742</u> | <u>15 11</u> |

- (1).—The amount of renewals of void Money Orders was less than anticipated.
- (2).—The value of the void Orders to be appropriated was greater than anticipated.
- (3).—The excess was mainly due to the receipts from the Electricity Supply Board (£750) and the Wireless Broadcasting Service (£450) being greater than was anticipated.
- (4).—The increased receipts were due to sales being greater than anticipated and to enhanced prices received for scrap stores.
- (5).—The excess was due to direct expenditure being greater than was anticipated, and to the indirect receipts proving slightly less than was estimated for.
- (6).—The excess was due to the amount of rent of premises sublet being greater than was anticipated.
- (7).—A casual variation.
- (8).—A closer estimate was not possible.
- (9).—A casual variation.
- (10).—A closer estimate was not possible.
- (12).—The excess was due to expenditure on maintenance and renewals having been greater than was anticipated.
- (13).—The payments made from Subhead N.3. during the last quarter of the financial year could not be recovered during that year.
- (14).—The receipts under this heading, which are difficult to foresee, include the following items :—
- | | £ | s. | d. |
|--|-------|----|----|
| (a) Sale of Non-Engineering Stores | 3,839 | 12 | 2 |
| (b) Value found loose, cash in undelivered packets, proceeds from sale of perishable parcels and undisposable property ... | 190 | 6 | 8 |
| (c) Receipts in respect of damage to property ; fines, prosecution costs, etc. | 550 | 11 | 7 |
| (d) Receipts for examination fees, repurchase of stamps, etc. ... | 452 | 0 | 4½ |

| | | | |
|---|-------|----|----|
| (e) Receipts for services rendered in respect of Meteorological Services, engineering work, etc., for Broadcasting Service, heating of Post Office premises sublet, etc. | £ | s. | d. |
| | 691 | 0 | 7 |
| (f) Profits on Exchange—Money Order Services | 420 | 0 | 0 |
| (g) Receipts in respect of special leave at cost of substitution, overpayments of wages, etc. | 528 | 17 | 7½ |
| (h) Receipts in respect of services of officers loaned | 430 | 5 | 6 |
| (i) Advertisement receipts, transport of waste paper, etc. | 210 | 13 | 6 |
| (j) Partial refundment of an amount charged to the H.2. Losses Subhead in respect of a deficiency in the accounts of Myshall Sub-Office, Carlow (Department of Finance letter S.41/15/33 of 3rd October, 1933, refers) | 6 | 7 | 6 |
| (k) Partial refundment of an amount charged to the H.2. Losses Subhead 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 |
| (l) Partial refundment of an advance to an Auxiliary Postman, Cork (Department of Finance letter P.7/36/35 of 2nd April, 1936, refers). | 7 | 2 | 0 |
| (m) Refund of Customs Duty on apparatus for Transatlantic Air Radio and Meteorological Services | 2,542 | 2 | 2 |
| (n) Other miscellaneous receipts | 96 | 2 | 8 |

The excess was mainly due to unanticipated receipts from (i) the sale of stores (£70), (ii) the manufacture of stores in the Post Office Factory for other Government Departments (£680), (iii) the Turf Development Board for handling of sacks (£190), (iv) the Electricity Supply Board for the loan of a Pole Inspector (£170) and (v) the refund of duty on apparatus imported for the Transatlantic Air Radio and Meteorological Services (£2,540).

LOSSES BY DEFAULT, ETC. (POSTAL STORES).

Stocktaking deficiencies as follows were written off during the year :—

- (a) Under authority of the Secretary £531 19s. 8d. (322 cases). (267 cases of surpluses totalled £386 14s. 5d.).
- (b) Under authority of the Controller of Stores £24 0s. 1d. (299 cases). (175 cases of surpluses totalled £10 8s. 11d.).

Apart from ordinary stocktaking discrepancies, the losses of Postal Stores from stock amounted to £3 6s. 9d.

A loss of £4 10s. 0d. was incurred in connection with the replacement of dies for the manufacture of buttons, which were engraved to an out-of-date pattern.

The sale value of all materials of Postcards, Wrappers, Envelopes and Telegraph Books issued to Postmasters in the year was £2,845.

LOSSES BY DEFAULT, ETC. (POSTAL SERVICES)—STATEMENT SHOWING PRINCIPAL ITEMS.

| | £ | s. | d. |
|--|---|----|----|
| Deficiency in Accounts—Due to embezzlement by a temporary Post Office Clerk at Cashel Sub-Office, Tipperary, of a sum of £5 9s. 4d. An amount of £1 15s. 9d. was recovered and the balance £3 13s. 7d. was charged to the Default Subhead. The loss to public funds was offset by £1 14s. 1d. balance of wages unpaid. The officer was prosecuted and dismissed | 3 | 13 | 7 |

| | £ | s. | d. |
|---|-----|-------|---------------------------|
| Deficiency in Accounts—Due to burglary at Streets Sub-Office, Longford, on 25th April, 1937 | 11 | 6 | 11 |
| " " " Due to theft of stamps at Halfwayhouse Sub-Office, Waterford, on the 29th December, 1937 | | 10 | 0 |
| " " " Due to shortage of £1 in remittance of £5 from Gowna Sub-Office to Cavan Head Office on the 28th August, 1937. The Post Office Clerk who opened the remittance at the Head Office was prosecuted and dismissed | | 1 | 0 0 |
| " " " Due to shortages in counter credit stocks at Tuam in July and November, 1936. The offender was prosecuted and dismissed ... | | 1 | 4 6 |
| " " " Due to embezzlement by a Postman at Dublin of Postal Orders which were subsequently irregularly negotiated. The offender was prosecuted and dismissed | | 4 | 1 5 |
| " " " Due to the disappearance of repurchased Health and Pension and Unemployment Insurance Stamps in the Accountant's Office on 3rd November, 1936 (Department of Finance letter S.41/11/37 of 30th October, 1937) | | 15 | 10 6 |
| Postage Stamps presented to His Holiness the Pope; His Majesty King George VI; The Director, National Museum; The Director-General, Indian Postal Service; The Director-General of Posts, Tokio; The International Bureau, Berne, and the Administration of Nicaragua. (Department of Finance letters S.41/1/24 of 4th June, 1924, S.41/9/31 of 18th July, 1931, S.41/18/32 of 26th February, 1936, S.41/18/32 of 28th June, 1937, and S.41/18/32 of the 8th September, 1937, refer) | | 370 | 10 6 |
| Miscellaneous losses not exceeding £20 and not involving suspicion of fraud or culpable negligence of Post Office Servants:— | | | |
| | | £ | s. d. |
| Counter losses | | 133 | 16 5½ |
| Irrecoverable amounts of Customs Charges uncollected | | 3 | 3 0 |
| Money Orders | | 1 | 15 0 |
| Miscellaneous | | 9 | 16 3 |
| | | <hr/> | <hr/> |
| | | 148 | 10 8½ |
| Compensation for Loss of or Damage to Parcels and Insured Letters:— | | | |
| Loss:—Registered and Insured Parcels ... | | 9 | 3 0 |
| Unregistered and Uninsured Parcels | 337 | 9 | 11 |
| Total (Parcels) | | 346 | 12 11 |
| Registered and Insured Letters ... | | 39 | 18 0 |
| Total (Loss) | | £386 | 10 11 |
| Damage:—Registered and Insured Parcels ... | | 12 | 9 2½ |
| Unregistered and Uninsured Parcels | | 84 | 2 2½ |
| Total (Parcels) | | 96 | 11 5 |
| Registered and Insured Letters ... | | 9 | 8 0 |
| Total (Damage) | | £105 | 19 5 |
| TOTAL LOSS AND DAMAGE | | | 492 10 4 |
| TOTAL | | | <hr/> <u>£1,048 18 5½</u> |

The total number of Money Orders and Postal Orders issued during the year was over 7,830,000, amounting to a sum of £6,246,300. The total number of parcels dealt with was approximately 6,070,100. The total cash, etc., remittances dealt with by Postmasters, etc., during the year was £21,426,825.

The following cases of loss involved no charge on public funds, as the amounts were made good in each instance :—

A shortage of £23 3s. 9½d. was discovered in the accounts of the Sub-Postmaster of Ahascragh Sub-Office, Ballinasloe. The Assistant was prosecuted and dismissed, and the Sub-Postmaster was allowed to resign.

A shortage of £10 0s. 10d. was discovered in the accounts of the Sub-Postmaster of Aghavoe Sub-Office, Port Laoighise. The Sub-Postmaster and Assistant were dismissed.

A shortage of £39 0s. 5½d. was discovered in the accounts of the Sub-Postmistress of Ballytore Sub-Office, Carlow. Subsequently, it came to light that the Sub-Postmistress had misappropriated withdrawals from British Savings Bank accounts amounting to £42 3s. 3d. The Sub-Postmistress was prosecuted and dismissed.

A Temporary Boy Messenger at Cahirciveen Sub-Office, Killarney, misappropriated Postal Orders value 16s. 9d. The offender was prosecuted and dismissed.

A Postman at Castlebar interfered with registered letters and embezzled a sum of £19. The offender was prosecuted and dismissed.

A Post Office Clerk at Cavan irregularly extracted Postal Orders, etc., value £2 5s. 4d., from letters in the post. The offender was prosecuted and dismissed.

A Postman at Cobh interfered with Postal Packets and embezzled a Postal Order value 10s. The offender was prosecuted and dismissed.

A shortage of £62 7s. 4½d. was discovered in the accounts of the Sub-Postmistress of Dowra Sub-Office, Carrick-on-Shannon. The Sub-Postmistress and Assistant were dismissed. (Department of Finance letter S.41/5/33 of 23rd November, 1937).

A Post Office Clerk at Dublin Head Office interfered with registered letters and embezzled a sum of £29. The offender was prosecuted and dismissed.

A Postman at Dundalk misappropriated Postal Orders value £1 10s. 0d. The offender was prosecuted and dismissed.

A shortage of £4 15s. 7d. was discovered in the accounts of the Sub-Postmistress of Dunkerrin Sub-Office, Roscrea, and she was dismissed.

A shortage of £59 7s. 5d. was discovered in the accounts of the Sub-Postmaster of Glanworth Sub-Office, Mallow. The Assistant was prosecuted and dismissed, and the Sub-Postmaster also was dismissed.

A shortage of £35 2s. 4½d. was discovered in the accounts of the Sub-Postmaster of Gurtinahoe Sub-Office, Thurles. The Sub-Postmaster was allowed to resign.

A shortage of £24 13s. 5½d. was discovered in the accounts of the Sub-Postmistress of Haulbowline Sub-Office, Cobh. The Sub-Postmistress was prosecuted and dismissed.

A shortage of £91 9s. 2½d. was discovered in the accounts of the Sub-Postmistress of Kilcolgan Sub-Office, Galway. The Assistant was dismissed and the Sub-Postmistress was allowed to resign.

A shortage of £2 0s. 11d. was discovered in the accounts of the Sub-Postmaster of Knockananna Sub-Office, Gorey. The Assistant was prosecuted and dismissed, and the Sub-Postmaster was allowed to resign.

A shortage of £42 17s. 6d. was discovered in the accounts of the Sub-Postmistress of Marino Sub-Office, Dublin. The Assistant was prohibited from further employment in the office.

A Postman and a Mail Car Contractor at Muine Bheag Sub-Office, Carlow, interfered with registered items and misappropriated £9 13s. 6d. together with other articles of value. Most of the stolen property was recovered and remuneration due to the Postman and Mail Car Contractor was impounded. The offenders were prosecuted and dismissed.

A Postman at Mullingar who embezzled Postal Orders value £1 5s. 0d. was prosecuted and dismissed.

The Sub-Postmaster of O'Callaghan's Mills Sub-Office, Limerick, misappropriated Money Orders amounting to £21. The Sub-Postmaster was prosecuted and dismissed.

A shortage of £22 10s. 11½d. was discovered in the accounts of the Sub-Postmaster of Smithborough Sub-Office, Monaghan. The Sub-Postmaster was dismissed.

A shortage of £29 2s. 3¼d. was discovered in the accounts of the Sub-Postmaster of Strokestown Sub-Office, Longford. The Sub-Postmaster was prosecuted and dismissed.

LOSSES BY DEFAULT, ETC. (ENGINEERING STORES).

| | £ | s. | d. |
|---|----|----|----|
| Losses of Stores written off under authority of the Secretary, Engineer-in-Chief, and Controller of Stores (46 cases) ... | 50 | 9 | 8 |

Stocktaking deficiencies as follows were written off during the year:—

(a) Under authority of the Secretary £1,254 11s. 2d. (745 cases). (597 cases of surpluses totalled £1,051 15s. 7d.).

(b) Under authority of the Engineer-in-Chief and the Controller of Stores £29 0s. 7d. (363 cases). (272 cases of surpluses totalled £26 6s. 0d.).

Two cases of surpluses amounting to £376 19s. 11d. were adjusted under authority of Department of Finance. (Department of Finance letter S.41/24/38 of 24th December, 1938).

A loss of £6 15s. 8d. occurred through the accidental destruction by fire of a quantity of tallow tar and pitch composition during manufacture.

Stores valued at approximately £4 were used during the financial year in the repair of plant consequent upon malicious damage.

The total value of Stores handled during the year was £266,779.

REPAYMENT SERVICES.

| | Expenditure in the year. | Total outstanding. |
|---|-----------------------------|-----------------------|
| | £ | £ |
| Works executed for Railway Companies and others | 4,816 | 1,993 |

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 £33 12s. 1d. were abandoned under the Secretary's authority.

LOSSES BY DEFAULT (SAVINGS BANK).

| | £ | s. | d. |
|--|---|------|------|
| Loss due to a deposit under-reported in Savings Bank Account No. 463942 and not involving suspicion of fraud or culpable negligence on the part of Post Office servants | | | 6 0 |
| Refundment to depositor in Savings Bank Account No. 173741 of an amount formerly appropriated to relief of losses at Donabate Sub-Office and not involving suspicion of fraud or culpable negligence on the part of Post Office servants | | 1 | 1 0 |
| The Sub-Postmaster, O'Callaghan's Mills Sub-Office, Limerick, fraudulently manipulated various Savings Bank Accounts. The total amount involved was £1,106 3s. 0d. including £430 7s. 4d. in British Savings Bank Accounts for which the British Administration accepted liability. The defaulter was prosecuted and dismissed (Department of Finance letter E.82/22/36 of 26th October, 1937, refers). The total loss to public funds is offset by £3 11s. 0d. salary withheld and reduced by the appropriation of £5 5s. 2d. from Savings Bank account 613566 which was opened in a fictitious name | | 670 | 10 6 |
| TOTAL | | £671 | 17 6 |

The following cases of loss involved no charge on public funds, as the amounts were made good in each instance:—

An Assistant at Ahascragh Sub-Office, Ballinasloe, fraudulently manipulated various Savings Bank Accounts. The amount involved was £28 17s. 11d. The Assistant was prosecuted and dismissed.

The Sub-Postmistress of Cloughjordan Sub-Office, Roscrea, embezzled sums amounting to £264 12s. 3d. tendered for deposit. The Sub-Postmistress was prosecuted and dismissed.

Fraudulent withdrawal of £1 from Savings Bank Account No. 673045 at St. Luke's T.S.O., Cork, by a person whose identity could not be established.

The total number of Savings Bank deposits and withdrawals during the year was 953,372 and the total amount involved was approximately £4,248,800.

EXTRA REMUNERATION (exceeding £30).

For acting as Private Secretary to the Minister for part of the year a Minor Staff Officer (£200–£300) subsequently promoted Junior Executive Officer (£90–£350) of the Secretary's Office received a temporary and non-pensionable allowance of £33 7s. 1d. inclusive of Bonus.

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 13th September, 1937), and £100, inclusive, from Vote 34 for acting as Medical Adviser to the Department of Justice in relation to Prison Services (Department of Finance letter E.24/1/37 of 25th February, 1937).

For acting as Private Secretary to the Minister for part of the year, and for extra attendances on week-days for remainder of the year, a Clerical Officer of the Secretary's Office received sums amounting to £37 18s. 3d.

Sixty-six Clerical Officers and one Writing Assistant received extra remuneration varying between £30 9s. 5d. and £105 8s. 6d. in respect of extra attendance on week-days and one Sorter Tracer received £32 1s. 1d. in respect of extra attendance on week-days and duty on Bank Holidays.

Two Assistant Superintendents, nine Overseers, one hundred and twelve Post Office Clerks Grade A, one hundred and four Post Office Clerks Grade B, twenty-nine Postmen Grade A, fifty-two Postmen Grade B, thirteen Doorkeepers, three Draughtsmen, sixty-two

Skilled Workmen, one Temporary Telephone Lineman, four Labourers, one Superintendent Warehouseman, one Assistant Foreman, four Packers and Porters, one Woodworking Machinist, one Plater and four male Night Telephonists received extra remuneration varying between £30 1s. 6d. and £160 10s. 6d., and thirty-eight Clerical Officers, three Writing Assistants, and three Writing Clerks received extra remuneration varying between £30 1s. 4d. and £95 11s. 3d. in respect of extra attendance on week-days, duty on Sundays, Christmas Day and Bank Holidays, substitution pay, etc.

For part-time services rendered to the Department of Defence during the year ended 17th November, 1937, an Inspector of Uniforms received a gratuity of £48 19s. 6d. inclusive of Bonus.

NOTES.

1. This Account includes a sum of approximately £1,846 for salaries, etc., of staff lent to other Departments.

2. The following claims in respect of damage to Departmental vehicles were abandoned :—

(a) as irrecoverable :—

| | £ | s. | d. |
|-------------------------------|---|----|----|
| Pedal Cycles (2 cases) | 2 | 10 | 4 |

(b) on a mutual forbearance basis :—

| | | | |
|------------------|----|---|----|
| Motor Van | 45 | 4 | 10 |
|------------------|----|---|----|

| | | | |
|------------------|----|---|---|
| Motor Van | 11 | 0 | 8 |
|------------------|----|---|---|

| | | | |
|------------------|---|----|---|
| Motor Van | 7 | 18 | 0 |
|------------------|---|----|---|

| | | | |
|--------------------|----|---|---|
| Motor Cycle | 14 | 7 | 0 |
|--------------------|----|---|---|

| | | | |
|--------------------|---|---|---|
| Motor Cycle | 9 | 5 | 2 |
|--------------------|---|---|---|

| | | | |
|--------------------------------|---|---|---|
| Motor Cycle Combination | 4 | 3 | 5 |
|--------------------------------|---|---|---|

| | | | |
|--------------------|---|---|---|
| Pedal Cycle | 3 | 2 | 4 |
|--------------------|---|---|---|

| | | | |
|--|----|---|---|
| Motor Vans, Motor Cycles, etc. (19 cases) | 12 | 7 | 7 |
|--|----|---|---|

| | | | |
|---|------|---|---|
| (Department of Finance letters S.41/2/27 of 7th January, 1937, and S.41/2/37 of 26th April, 1937, and 25th October, 1937, refer) | £107 | 9 | 0 |
|---|------|---|---|

(c) on a halving basis :—

| | | | |
|------------------|----|----|---|
| Motor Van | 16 | 16 | 6 |
|------------------|----|----|---|

| | | | |
|------------------|---|----|---|
| Motor Van | 8 | 19 | 1 |
|------------------|---|----|---|

| | | | |
|--------------------|---|---|----|
| Motor Truck | 2 | 4 | 10 |
|--------------------|---|---|----|

| | | | |
|--------------------------------|---|----|---|
| Motor Cycle Combination | 4 | 17 | 3 |
|--------------------------------|---|----|---|

| | | | |
|---|---|----|---|
| Motor Vans, Motor Cycles, etc. (8 cases) | 3 | 10 | 7 |
|---|---|----|---|

| | | | |
|--|-----|---|---|
| (Department of Finance letters S.41/2/37 of 26th April, 1937, and 25th October, 1937, refer) | £36 | 8 | 3 |
|--|-----|---|---|

3. A member of the public was erroneously prosecuted under the Wireless Telegraphy Act and an amount of 10s. was paid in respect of costs allowed for attendance at Court.

4. An amount of £2 10s. 8d. overpaid in respect of allowance for delivery of telegrams was abandoned as irrecoverable as the officer in fault had left the Service.

5. A claim of £16, approximately, in respect of legal costs awarded against a member of the public who was involved in a collision with a Departmental Motor Cycle on 11th March, 1936, was abandoned (Department of Finance letter S.48/6/36 of 24th July, 1937).

P. S. O'HEGARTY,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
DUBLIN, 23rd November, 1938.

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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

APPENDIX No. IA.
ABSTRACT OF ENGINEERING EXPENDITURE, YEAR ENDED 31ST MARCH, 1938.

| | Estimate. £ | Expenditure. £ |
|---|----------------|-------------------|
| Construction (Telegraphs) :— | | |
| Shore Wireless Stations | 4,475 | 102 |
| Sundry Works (including fast Telegraph Apparatus) | 8,445 | 2,645 |
| TOTAL COST OF TELEGRAPH CONSTRUCTION :— | | |
| Cash | £8,473 | £2,667 |
| Materials | 4,447 | 80 |
| | 12,920 | 2,747 (a) |
| Construction (Common Services) :— | | |
| Electric Light, Electric Power, Heating— | | |
| New Works :— | | |
| Cash | £7,658 | £2,732 |
| Materials | 411 | 809 |
| | 8,069 | 3,541 |
| TOTAL COST OF COMMON SERVICES CONSTRUCTION | | |
| | £8,069 | £3,541 (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 and to credits to Construction in connection with the recovery of a spare line of Poles and wire on the Railway between Killorglin and Valentia.

(b) The saving was due to the postponement of Electric Light, Power and Heating works for which provision had been made.

APPENDIX No. II.

STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES, YEAR ENDED 31ST MARCH, 1938.

| RECEIPTS. | | ISSUES. | |
|--|-----------------|--|-----------------|
| | £ | | £ |
| Value of Stores in hand, 1st April, 1937 :— | | Works and Maintenance | ... |
| Stock at Rate Book Prices on 31st March, 1937 | 96,933* | Repayment Services | ... |
| Stores in transit on 31st March, 1937 | 1,821 | Sales | ... |
| | <u>98,754</u> | Factory for use in Manufacture, Plant, etc. | ... |
| Engineering Materials Purchased | ... | Value of Stores in transit on 31st March, 1938 | ... |
| Add Stores taken into Stock in 1937-38, but not paid for on 31st March, 1938 | 112,038 | Value of Stores in hand on 31st March, 1938 | 1,493 |
| | 12,818 | Value of Stores in hand on 31st March, 1938 | 137,826† |
| | <u>124,856</u> | (Including stores £29,297 awaiting repair or condemnation; for sale £2,317; held for storm emergency purposes, and poles and scantlings seasoning for creosoting, £2,935). | 139,319 |
| Deduct Stores taken into Stock prior to 1st April, 1937, and paid for in 1937-38 | 3,574 | | |
| | <u>121,282</u> | | |
| Manufactured Articles received from the Factory at cost | ... | | |
| | 8,573 | | |
| Stocktaking adjustment | ... | | |
| | 171 | | |
| Profit on Rate Book Prices | ... | | |
| | 5,465 | | |
| | <u>£234,245</u> | | <u>£234,245</u> |

* Includes stores valued £34,000 charged to Suspense Head of the Telephone Capital Account.

† Includes stores valued £54,000 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 1937-38.

| | | Subhead N.1. | | |
|--|--------|--------------|----|-----|
| | | £ | s. | d. |
| RECURRENT CHARGES. | | | | |
| Superannuation Allowances granted under the Superannuation Act, 1859 (Sections 2, 4, 9, 12, etc.), and the Act of 1909 (Section 1) | ... | 59,848 | 13 | 6 |
| GRATUITIES AND OTHER NON-RECURRENT CHARGES. | | | | |
| A.—Statutory. | | | | |
| Additional Allowances granted under the Superannuation Act, 1909 (Sections 1 (2) and 3 (1)) | ... .. | 13,772 | 3 | 10 |
| 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)) | ... .. | 8,458 | 17 | 2 |
| Gratuities granted to Established Officers under the Superannuation Act of 1859 (Section 6) | ... .. | 212 | 16 | 2 |
| Gratuities granted to Unestablished Officers under the Superannuation Act, 1887 (Section 4) | ... .. | 304 | 11 | 9 |
| Gratuities granted to Dependants of Unestablished Officers under the Superannuation Act of 1887 (Section 4) as amended by the Act of 1914 (Section 3) | ... .. | 167 | 3 | 3 |
| B.—Non-Statutory. | | | | |
| Marriage Gratuities | ... .. | 2,496 | 14 | 1 |
| 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 | ... .. | 57 | 16 | 3 |
| 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 | ... .. | 2,910 | 15 | 1 |
| Grants under the Injuries in War (Compensation) Act, 1915 | ... .. |  |  | Nil |
| | | £88,229 | 11 | 1 |
| Subhead N.2. | | | | |
| | | £ | s. | d. |
| Compensation Allowances and Gratuities under Article 10 of the Treaty of 6th December, 1921 | ... .. | 69,531 | 4 | 1 |
| Subhead N.3. | | | | |
| | | £ | s. | d. |
| Agency Payments made in respect of Compensation Allowances | ... .. | 23 | 17 | 9 |
| TOTAL | ... .. | £157,784 | 12 | 11 |

Expenditure due to the withholding by the British Government of sums in connection with claims in respect of pensions awarded prior to the 1st April, 1922, was met from Subhead P.

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, and 1936.

| | Receipts in the Year ended 31st March, 1938. | | | Total for the previously expired Period. | | | Total to 31st March, 1938. | | |
|--------------------------------|--|----|----|--|----|----|----------------------------|----|----|
| | £ | s. | d. | £ | s. | d. | £ | s. | d. |
| To Balance on 31st March, 1937 | 38,192 | 17 | 6 | — | — | — | 38,192 | 17 | 6 |
| Advances from the Exchequer | 230,000 | 0 | 0 | 2,123,858 | 0 | 0 | 2,051,665 | 2 | 6 |
| | | | | | | | 241,461 | 12 | 11 |
| | | | | | | | 20,000 | 0 | 0 |
| | | | | | | | 6,731 | 4 | 7 |
| TOTAL | 268,192 | 17 | 6 | 2,123,858 | 0 | 0 | 2,123,858 | 0 | 0 |

| | Payments in the Year ended 31st March, 1938. | | | Total for the previously expired Period. | | | Total to 31st March, 1938. | | |
|---|--|----|----|--|----|----|----------------------------|----|----|
| | £ | s. | d. | £ | s. | d. | £ | s. | d. |
| By Balance on 31st March, 1937 | — | — | — | — | — | — | 38,192 | 17 | 6 |
| Expenditure on Works | 241,461 | 12 | 11 | 2,051,665 | 2 | 6 | 2,293,126 | 15 | 5 |
| Expenditure on Stores not yet allocated (Suspense Head) | 20,000 | 0 | 0 | — | — | — | 34,000 | 0 | 0 |
| Balance on 31st March, 1938 | 6,731 | 4 | 7 | — | — | — | 6,731 | 4 | 7 |
| TOTAL | 268,192 | 17 | 6 | 2,123,858 | 0 | 0 | 2,353,858 | 0 | 0 |

DEPARTMENT OF POSTS AND TELEGRAPHS, DUBLIN,
23rd November, 1938.

R. 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, 1938, 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, Allowances, etc. ... | 19,834 | 20,462 12 1 | — | 628 12 1 |
| B.—Cost of Daily Programmes | 21,300 | 23,383 16 6 | — | 2,083 16 6 |
| C.—Musical Instruments, Music, etc.... | 260 | 584 15 10 | — | 324 15 10 |
| D.—Travelling Expenses ... | 400 | 555 3 7 | — | 155 3 7 |
| E.—Light, Power, etc. ... | 7,395 | 6,282 15 5 | 1,112 4 7 | — |
| F.—Plant, Equipment, Renewals, Maintenance, etc., inclusive of labour | 11,600 | 7,000 5 2 | 4,599 14 10 | — |
| G.—International and other Conferences and Conventions ... | 140 | 121 3 5 | 18 16 7 | — |
| H.—Telegrams and Telephones | 370 | 353 9 6 | 16 10 6 | — |
| I.—Incidental Expenses ... | 75 | 60 7 1 | 14 12 11 | — |
| TOTAL ...£ | 61,374 | 58,804 8 7 | 5,761 19 5 | 3,192 8 0 |
| Surplus to be surrendered ... | | | £2,569 11 5 | |

| Extra Receipts payable to Exchequer :— | Estimated. | Realized. |
|--|------------|---------------|
| | £ | £ s. d. |
| Licence Fees ... | 60,000 | 70,243 10 0 |
| Advertisements, etc. ... | 32,000 | 44,484 9 1 |
| | £92,000 | £114,727 19 1 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The excess was due to a higher cost of living Bonus figure operating during portion of the year than that estimated for (£100) and to increased personnel (£528) (Department of Finance letters E.78/3/32 of 27th May, 1936, and subsequent dates, E.78/4/36 of 6th August, 1937, E.81/5/36 of 8th September, 1937, and E.87/3/36 of 13th May, 1937).
- B.—The excess was due to payments in respect of Artistes' fees and Performing Right fees being greater than anticipated (£940) and to increase in the number of outside broadcasts (£1,144).
- C.—The excess was due to purchase of a piano not estimated for (£240) (Department of Finance letter S.41/11/26 of 2nd September, 1937) and to cost of music, hireage, etc., being greater than anticipated (£84).
- D.—The excess was mainly due to unforeseen travelling and subsistence costs incurred in connection with the selection of officers to fill vacancies at Athlone Station and to increase in the number of outside broadcasts.
- E.—The saving was due to the adjustment of transmitting equipment whereby the running costs for power were lower than anticipated.
- F.—The saving was due to the amount provided for studio control equipment at Dublin not being expended (£3,375) and to maintenance costs being less than anticipated (£1,225).
- G.—The saving was due to the subscription to the Union Internationale de Radiodiffusion being less than anticipated.
- H.—The saving was due to telephone charges being less than anticipated.
- I.—The expenditure under this Subhead cannot be accurately forecast.

EXTRA REMUNERATION (exceeding £30).

For acting as music librarian a member of the orchestra received £78 0s. 0d. in respect of an allowance of £1 10s. 0d. a week.

For acting as leader, a member of the orchestra received £71 5s. 0d. in respect of an allowance of 5s. a day when so employed.

The Accounts of other Departments include the sum of £1,621 18s. 0d. in respect of salary, etc., of officers on loan to this service.

P. S. O'HEGARTY,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
23adh Samhain, 1938.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1938, compared with the Sum Granted, for the ARMY and the ARMY RESERVE (including certain Grants-in-Aid) under the Defence Forces (Temporary Provisions) Acts; certain administrative Expenses in connection therewith; and Expenses under the Constitution (Amendment No. 17) Act, 1931.

| 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 ... | 550,596 | 523,943 | 17 10 | 26,652 | 2 2 | — | — |
| A.1.—Military Educational Courses Abroad for Specially Selected Officers | 2,063 | 2,070 | 7 7 | — | — | 7 | 7 7 |
| A.2.—Resignation, Retirement and Discharge Gratuities ... | 5,800 | 1,928 | 1 0 | 3,871 | 19 0 | — | — |
| A.3.—Expenses of Equitation Teams at Horse Shows | 3,000 | 2,151 | 0 11 | 848 | 19 1 | — | — |
| B.—Marriage Allowance ... | 71,614 | 66,710 | 15 9 | 4,903 | 4 3 | — | — |
| C.—Pay of Civilians attached to Units ... | 76,322 | 75,594 | 6 9 | 727 | 13 3 | — | — |
| D.—Pay of Chaplains and Officiating Clergymen | 4,683 | 4,145 | 7 11 | 537 | 12 1 | — | — |
| E.—Pay of Officers of Medical Service, etc. ... | 22,884 | 22,692 | 16 10 | 191 | 3 2 | — | — |
| F.—Medicines and Instruments | 3,076 | 3,575 | 10 10 | — | — | 499 | 10 10 |
| G.—Lodging, Subsistence, and Other Allowances ... | 54,227 | 52,359 | 18 6 | 1,867 | 1 6 | — | — |
| H.—Transport of Troops ... | 13,045 | 12,700 | 18 9 | 344 | 1 3 | — | — |
| I.—Conveyance of Stores, etc. | 1,460 | 1,434 | 19 0 | 25 | 1 0 | — | — |
| J.—Mechanical Transport ... | 8,381 | 7,435 | 17 8 | 945 | 2 4 | — | — |
| K.—Provisions and Allowances in lieu ... | 165,533 | 157,398 | 4 4 | 8,134 | 15 8 | — | — |

| Service. | Grant. | Expenditure. | | Expenditure compared with Grant. | | | |
|---|----------|--------------|-------|----------------------------------|-------|--------------------|-------|
| | | | | Less than Granted. | | More than Granted. | |
| L.—Petrol and Oils ... | £ 12,180 | £ | s. d. | £ | s. d. | £ | s. d. |
| M.—Clothing and Equipment | 82,644 | 10,296 | 11 1 | 1,883 | 8 11 | — | — |
| N.—Animals and Forage ... | 13,893 | 9,011 | 8 3 | 4,881 | 11 9 | — | — |
| O.—General Stores ... | 69,130 | 75,957 | 10 1 | — | — | 6,827 | 10 1 |
| O.1.—Assistance to Civil Aviation ... | 10 | — | — | 10 | 0 0 | — | — |
| P.—Warlike Stores ... | 137,125 | 142,168 | 10 1 | — | — | 5,041 | 10 1 |
| P.1.—Protection of Civil Population against Air and Gas Attack ... | 1,000 | 85 | 17 4 | 914 | 2 8 | — | — |
| Q.—Engineer Stores ... | 4,450 | 4,962 | 5 10 | — | — | 511 | 5 10 |
| R.—Fuel, Light, and Water in Kind and Fuel Oils ... | 42,171 | 51,674 | 8 5 | — | — | 9,503 | 8 5 |
| S.—Barrack Maintenance and Minor Works ... | 24,405 | 29,106 | 2 9 | — | — | 4,701 | 2 9 |
| T.—Military Lands ... | 1,727 | 2,011 | 19 2 | — | — | 284 | 19 2 |
| U.—Compensation ... | 1,500 | 1,019 | 11 6 | 480 | 8 6 | — | — |
| V.—Barrack Services ... | 28,497 | 23,480 | 17 11 | 5,016 | 2 1 | — | — |
| V.1.—Contribution to Welfare Funds (Grant-in-Aid) ... | 572 | 344 | 19 2 | 227 | 0 10 | — | — |
| W.—Insurance ... | 12,065 | 11,724 | 11 4 | 340 | 8 8 | — | — |
| X.—Incidental Expenses ... | 2,570 | 2,620 | 3 7 | — | — | 50 | 3 7 |
| X.1.—Telegrams and Telephones ... | 4,280 | 3,862 | 15 9 | 417 | 4 3 | — | — |
| X.2.—Contributions to Hospitals for Treatment of Wives and Families of Soldiers ... | 650 | 1,032 | 17 11 | — | — | 382 | 17 11 |
| Y.—Office of Minister for Defence: Salaries, Wages and Allowances ... | 67,233 | 66,727 | 9 3 | 505 | 10 9 | — | — |
| Y.1.—Travelling Expenses of Office Staff ... | 500 | 822 | 17 10 | — | — | 322 | 17 10 |
| Y.2.—Army Reserve ... | 155,184 | 124,103 | 13 2 | 31,080 | 6 10 | — | — |
| Y.3.—Volunteer Force: Enlistment and Training Grants (Grants-in-Aid) | 1,133 | 625 | 12 0 | 507 | 8 0 | — | — |
| Y.4.—Payments to Secretaries of Staff ... | 1,850 | 1,838 | 13 9 | 11 | 6 3 | — | — |

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | | | |
|--|-------------------|-----------------------|--|---------|--------------------|--|
| | | | Less than Granted. | | More than Granted. | |
| | £ | £ s. d. | £ s. d. | £ s. d. | £ s. d. | |
| A.A.—Expenses in connection with the Constitution (Amendment No. 17) Act, 1931 ... | 5,462 | 3,853 16 1 | 1,608 3 11 | | — | |
| Balances Irrecoverable ... | — | 88 17 0 | — | | 88 17 0 | |
| GROSS TOTAL ...£ | 1,652,915 | 1,568,647 10 9 | 112,492 0 4 | | 28,224 11 1 | |
| <i>Deduct :—</i> | <i>Estimated.</i> | <i>Realized.</i> | Surplus of Gross Estimate over Expenditure. £84,267 9 3 | | | |
| Z.—Appropriations in Aid ... | 57,105 | 57,146 13 2 | Surplus of Appropriations in Aid realized. £41 13 2 | | | |
| NET TOTAL ...£ | 1,595,810 | 1,511,500 17 7 | Total Surplus to be surrendered. £84,309 2 5 | | | |

| | Estimated. | Realized. |
|---|------------|-----------|
| | £ | £ s. d. |
| Extra Receipts payable to Exchequer ... | — | 14 18 3 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The average strength maintained was below that provided for.
- A.1.—A normal variation.
- A.2.—Due to the operation of the Defence Forces (Pensions) Scheme, 1937.
- A.3.—Expenditure on some of the Shows was less than anticipated.
- B.—The average allowance paid was lower than that provided for.
- C.—A normal variation.
- D.—The services of Officiating and Substitute Clergymen were not required to the extent anticipated.
- E.—A normal variation.
- F.—Provision for drugs, dressings and equipment was inadequate.
- G.—Subsistence Allowance was less than anticipated.
- H. and I.—A normal variation.
- J.—Maintenance costs were not as great as anticipated.
- K.—Due to the average strength being below that provided for.

- L.—Purchases of petrol for vehicles were not made to the extent anticipated.
- M.—The proposed scheme for the payment of cash allowance was not put into operation but additional expenditure was incurred on the Special Dress Uniform Allowances.
- N.—The scheme for the hire of horses was not proceeded with. Purchase of horses not as great as anticipated.
- O.—The provision for the purchase of aircraft was inadequate.
- P.—Due to payment for stores ordered but not delivered in the previous year which was partly offset by savings on other items.
- P.1.—This estimate was necessarily of a conjectural nature.
- Q.—Cost of Fire Fighting equipment was greater than anticipated.
- R.—The cost of requirements was under-estimated.
- S.—Maintenance charges and necessary Minor New Works were greater than anticipated.
- T.—Rent of camping ground for Reinforced Brigade not provided for.
- U.—Claims in respect of compensation for property or injury were less than provided for.
- V.—Requirements were not as great as anticipated.
- V.1.—Grants were not claimed to the extent provided.
- W.—The average strength maintained was below that provided for.
- X.—Due mainly to increases in cost of Advertisements (£1,000) and miscellaneous items (£400) which were offset by savings on the provision for Experimental Purposes (£900), Assistance to Athletics (£250) and Demonstration Fees (£100).
- X.1.—Services provided for were not required for the greater part of the year.
- X.2.—Hospital treatment in excess of that provided for was required.
- Y.—A normal variation.
- Y.1.—A fuller programme of inspection was carried out.
- Y.2.—The numbers of Volunteers reporting for training were less than those provided for.
- Y.3.—Numbers enlisted and trained were less than those provided for.
- Y.4.—A normal variation.
- A.A.—Payments to members of the Tribunal ceased as from the coming into operation of the Constitution.
- Balances Irrecoverable.—Special Subhead opened with the Department of Finance authority—*See* detailed list of cases in Statement of Losses.
- Z.—No receipts from sale of personal clothing to other Ranks which was offset by increased receipts from other items.

LOSSES STATEMENT.

| Particulars of cases with reference to Department of Finance authorities. | Deficiencies of Stores and other Losses not affecting the 1937-38 Vote. | Cash Losses charged to Balances Irrecoverable, 1937-38. |
|--|---|---|
| I.—LOSSES CONSEQUENT ON THEFT, FRAUD OR NEGLIGENCE, PROVED OR SUSPECTED. | £ s. d. | £ s. d. |
| 1. Loss due to the fraudulent enlistment of a member of the Volunteer Force. The total loss involved was £13 3s. 10d. of which amount the sum of £5 12s. 8d. was reflected in the 1936-37 Approp- riation Account, Loss No. 1 Department of Finance authority S.4/33/37. | 7 11 2 | — |
| 2. Loss due to the suspected impersonation of a Reservist during annual training: of the gross loss, £12 7s. 10d. the sum of £10 1s. 6d. payable to the Reservist was withheld. Recovery of the balance was not feasible Department of Finance authority S.4/91/37. | 2 6 4 | — |
| 3. Losses due to falsification of Pay Book entries and of documents relating to hours of attendance of civilian employees. The gross loss £6 3s. 4d. was recovered, and the soldiers concerned were punished | — | — |
| 4. Theft of Stores. In two of the cases responsibility could not be attributed to any person, whilst in the third case two civilians were convicted by a Civil Court Department of Finance authorities S.8/2/38, S.8/21/36 and S.8/38/37. | 7 3 8 | — |
| 5. Loss of or damage to Public Property due to negligence suspected or proved. The gross loss was £36 4s. 8d. but sums amounting to £10 12s. 5d. were recovered Department of Finance authorities S.8/16/38, S.8/20/38, S.8/22/38, S.8/19/38, S.8/28/37, S.8/32/38. | 25 12 3 | — |
| 6. Replacement of an article of equipment which was borrowed and lost. Efforts to trace the missing article were not successful. Department of Finance authority S.8/37/37. | — | 6 6 |
| 7. Cases of damage to hired Vehicles in which negligence was suspected Department of Finance authorities S.6/19/38, S.6/16/38. | 4 12 7 | — |
| 8. 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 £50 6s. 2d. were recovered against a gross loss of £225 17s. 10d. Department of Finance authorities S.6/22/37, S.6/24/37, S.6/28/37, S.8/1/38, S.6/4/38, S.6/25/36, S.6/6/37, S.6/8/38, S.6/32/36, S.6/12/38, S.6/13/38, S.6/17/38, S.6/18/38, | 175 11 8 | — |

LOSSES STATEMENT—Continued.

| Particulars of cases with reference to Department of Finance authorities. | Deficiencies of Stores and other Losses not affecting the 1937-38 Vote. | Cash Losses charged to Balances Irrecoverable, 1937-38. |
|--|---|---|
| | £ s. d. | £ s. d. |
| II.—OTHER LOSSES. | | |
| 9. Damage to Vehicles and other Army property for which responsibility was fixed on third parties. The amount involved was £235 7s. 6d., but sums amounting to £3 14s. 1d. were recovered ... Department of Finance authorities S.6/27/37, S.6/29/37, S.6/30/37, S.6/3/38, S.6/5/38, S.6/7/38, S.4/67/37, S.6/10/38. | 231 13 5 | — |
| 10. Waiver of claims in respect of the loss of services of personnel due to vehicular accidents. The gross amount claimed was £157 14s. 7d. of which the sum of £35 was recovered. Recovery of the balance due was not practicable ... Department of Finance authorities S.4/69/38, S.4/67/38. | 122 14 7 | — |
| 11. Beasts on being slaughtered were condemned as unfit for human consumption—the total loss amounted to £83 14s. 10d. but one-fourth was borne by the Contractor ... Department of Finance authority S.4/10/34. | — | 62 16 0 |
| 12. Deficiencies of Kits among soldiers (mainly Volunteers) of the Reserve, including clothing accidentally destroyed or lost, etc. ... Authorities D.F.R. 14/1934, paragraph 76 (ii) as amended by D.F.R. 17/1937, paragraph 78 (ii) (c), D.F.R. 26/1934, paragraphs 70 (v) and 88 (ii) and Department of Finance S.4/1/34, S.8/21/36. | 1,399 15 11 | — |
| 13. Loss of or damage to stores for which negligence could not be attributed to any person ... Department of Finance authorities S.6/25/37, S.8/36/37, S.8/21/36, S.88/21/36, S.8/10/38, S.8/21/38, S.8/61/36, S.8/29/38, S.27/15/31. | 21 15 11 | 2 9 11 |
| 14. Loss of Aircraft equipment for which negligence could not be attributed to any person ... Department of Finance authorities S.8/30/37, S.8/40/37. | 5 5 0 | — |
| 15. Damage caused by Fires. Negligence could not be attributed to any person ... Department of Finance authorities S.8/54/35, S.8/39/37, S.4/98/37, S.4/10/38, S.4/82/38, S.7/10/37, S.7/7/38. | 91 1 2 | — |
| 16. Waiver of sundry small amounts; recovery was not practicable ... Department of Finance authorities S.76/5/37, E.104/8/29, S.55/26/31, S.6/27/37, S.55/40/27, S.4/66/31, S.4/73/38, S.4/77/38, S.4/94/38, S.4/26/30, S.55/1/33. | 33 4 6 | — |

LOSSES STATEMENT—Continued.

| Particulars of cases with reference to Department of Finance authorities. | Deficiencies of Stores and other Losses not affecting the 1937-38 Vote. | Cash Losses charged to Balances Irrecoverable, 1937-38. |
|---|---|---|
| | £ s. d. | £ s. d. |
| 17. Debtor balances on non-effective soldiers' accounts Department of Finance authorities S.4/94/37, S.5/14/30. | 41 14 1 | 23 4 7 |
| 18. Value of articles of Public Clothing found to be deficient on the desertion of Regular Soldiers ... Department of Finance authorities S.4/94/37, S.5/14/30. | 30 6 4 | — |
| TOTAL£ | 2,200 8 7 | 88 17 0 |

Z.—APPROPRIATIONS IN AID :—

| | Estimated. | Realized. |
|--|------------|-------------|
| | £ | £ s. d. |
| 1. Revenue from Lands | 3,500 | 4,049 16 9 |
| 2. Rents from Canteen Lettings | 345 | 378 19 10 |
| 3. Sale of Surplus and Unserviceable Clothing and Stores, etc. | 1,500 | 4,111 14 4 |
| 4. Receipts from Dental Workshops | 300 | 441 16 1 |
| 5. Receipts from Clothing issued on Repayment | 1,500 | 2,369 14 3 |
| 6. Receipts from Personal Clothing purchased by N.C.Os. and Men | 17,000 | — |
| 7. Sale of Manure, etc. | 100 | 145 13 2 |
| 8. Sale of Cast Horses | 150 | 371 10 0 |
| 9. Sale of Show Horses | 300 | 319 7 6 |
| 10. Sale of Hides and Offal | 2,500 | 3,199 18 9 |
| 11. Sales of Supplies on Repayment | 16,800 | 24,607 16 1 |
| 12. Revenue from Bands | 1,000 | 1,182 9 2 |
| 13. Receipts from Discharge by Purchase | 100 | 187 10 0 |
| 14. Refund from Army Pensions Vote— Treatment of Civilian Patients in Military Hospitals | 1,000 | 2,035 17 6 |
| 15. Receipts in respect of Soldiers' Washing, Park-gate Laundry | 1,100 | 900 14 3 |
| 16. Receipts in respect of Barrack Damages | 120 | 140 10 2 |
| 17. Receipts in respect of Breakages of Utensils, etc. | 200 | 1,598 9 6 |
| 18. Receipts, Fuel, Light and Water and Barrack Services | 1,000 | |
| 19. Shoemakers' Shops | 40 | 11 0 6 |
| 20. Show Prizes | 750 | 1,076 10 10 |
| 21. Refunds from Garda Síochána | 3,000 | 2,813 15 5 |
| 22. Mechanical Transport on Repayment | 800 | 795 16 6 |
| 23. Refunds in respect of assistance for civil aviation | 100 | 33 3 3 |
| 24. Receipts in respect of use of horses by Officers | 250 | 247 1 4 |
| 25. Refunds for Warrants issued on Repayment | 1,500 | 1,548 19 3 |
| 26. Receipts from Stores issued on Repayment | 300 | 359 17 3 |
| 27. Engineer Services rendered on Repayment | 100 | 25 9 6 |
| 28. Revenue from occupation of Quarters | 600 | 1,202 8 7 |
| 29. Accommodation of Civilians | 250 | 214 15 8 |
| 30. Receipts for X-Ray and Aerial Photographs | 100 | 628 15 6 |
| 31. Receipts for use of Gymnasia | 100 | 142 0 0 |
| 32. Receipts for use of power for private Wireless Sets | 45 | 139 19 6 |

| | Estimated. | Realized. | |
|--|------------|-----------|-------|
| | £ | £ | s. d. |
| 33. Repayment of Advances for Motor Cars and Cycles | 5 | 150 | 8 0 |
| 34. Receipts in respect of Landing and Accommodation | 150 | 580 | 17 8 |
| 35. Refunds in respect of Telephones | 100 | 185 | 6 5 |
| 36. Receipts for hire of Tentage | | 23 | 1 5 |
| 37. Sale of Bakery Sweepings | | 4 | 10 0 |
| 38. Receipts for Services rendered by Army Fire Brigades | | 79 | 19 6 |
| 39. Petrol and Oil issued on Repayment | | | 17 8 |
| 40. Receipts from lettings of Volunteer Halls | 400 | 3 | 12 6 |
| 41. Receipt as Compensation for loss of Horse | | 59 | 8 0 |
| 42. Loss of Premises by Fire | | 500 | 0 0 |
| 43. Miscellaneous small items | | 19 | 13 3 |
| 44. Recoveries in respect of charges to Vote Sub-heads in* Prior Accounts | | 257 | 8 4 |
| | £57,105 | £57,146 | 13 2 |

EXTRA REMUNERATION (exceeding £30).

From the Vote for Army Pensions, nine Officers received £177 16s. 0d., £72 10s. 9d., £60, £54, £48 2s. 4d., £35 5s. 11d., £32 3s. 3d., £31 12s. 4d., and £30 1s. 0d., respectively; five Army Officers received £59 7s. 6d., £45, £42 3s. 9d., £36 16s. 2d. and £36, respectively; three N.C.Os. received £52, £51 9s. 2d., and £40, respectively; the Judge Advocate General received £97 18s. 1d.; nineteen civilian employees received £124 15s. 10d., £107 12s. 7d., £100, £84, £81 14s. 9d., £81, £77 17s. 4d., £69 0s. 10d., £66 6s. 8d., £61 15s. 0d., £59 7s. 6d., £54, £48, £46 10s. 0d., £40 8s. 9d., £35 5s. 7d., £32 9s. 10d., £31 10s. 0d. and £31 0s. 9d., respectively, and two temporary messengers received £63 and £45, respectively, 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.

One Army Officer received a temporary allowance of £66 13s. 4d. whilst performing the duties of Director of Military Engineering.

One Officer on loan from the Department of Posts and Telegraphs received a gratuity of £48 19s. 6d.

This Account includes the sum of £301 0s. 8d. in respect of salaries of Officers on loan to other Departments.

This Account includes the sum of £1,017 7s. 3d. in respect of Pay and Allowances and half-pay of Army Officers who were on loan to other Departments.

The pay and allowances of an Officer who acts as Aide-de-Camp to the Taoiseach, when required, are borne on this Vote.

NOTES.

Stores to the value of £52 3s. 4d. which were surplus to the requirements of this Department were handed over to the Office of Public Works.

Department of Finance authorities S.8/13/37, S.8/33/37.

Stores to the value of £15 which were surplus to the requirements of the Office of Public Works were handed over to this Department.

To foster interest in the development of aviation two Gliders which cost £81 0s. 7d. were handed free of charge to the Volunteer Force Gliding Club.

Department of Finance authority S.4/21/35.

Consequential to the increase in the Export Bounty on Eggs, *ex-gratia* payments totalling £96 11s. 6d. were made to Contractors.

Department of Finance authority S.4/66/33.

Included in Subhead K. is an *ex-gratia* payment of £40 3s. 4d. to a Contractor whose tender was based on a misunderstanding of the contract period.

Department of Finance authority S.9/12/37.

Included in Subhead J. are sums amounting to £505 10s. 0d. paid to Area Administrative Officers as repayable advances for purchase of motor cars for use in the performance of their duties.

Department of Finance authority S.4/18/34.

Included in Subhead X. is a sum of £50 7s. 11d. in respect of the use of the Office of Public Works Motor Launch in connection with Anti-Aircraft Gun Practice.

Department of Finance authority S.4/65/34.

Included in Subhead U. is a sum of £23 3s. 7d. in respect of an *ex-gratia* payment for damages to property arising out of the activities of Military Forces in 1922.

Department of Finance authority 383/527(4).

The following Subheads include expenditure for services rendered in connection with instruction given in Air Raid Precautions :—

| | £ | s. | d. |
|---|-----------|----------|----------|
| G.—Lodging, Subsistence and other Allowances | 2 | 1 | 6 |
| H.—Transport of Troops | 2 | 4 | 9 |
| | <u>£4</u> | <u>6</u> | <u>3</u> |

Army Transport and Stores were also provided at a cost of 17s. and £3 9s. 10d., respectively. Department of Finance authorities S.4/140/33, S.4/48/37.

The following Subheads include expenditure in connection with services rendered to Civil Aviation :—

| | £ | s. | d. |
|---|-------------|-----------|-----------|
| C.—Pay of Civilians attached to Units | 150 | 2 | 2 |
| G.—Lodging, Subsistence and other Allowances | 8 | 1 | 3 |
| T.—Military Lands | 5 | 0 | 0 |
| X.—Incidental Expenses | 5 | 12 | 5 |
| | <u>£168</u> | <u>15</u> | <u>10</u> |

Department of Finance authorities S.99/4/36, S.99/10/30, S.4/98/36.

PEADAR MACMATHGHAMHNA,

Accounting Officer.

DEPARTMENT OF DEFENCE,

PARKGATE, DUBLIN,

16th December, 1938.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

ARMY PENSIONS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1938, compared with the Sum Granted, for WOUND and DISABILITY PENSIONS, FURTHER PENSIONS and MARRIED PENSIONS, ALLOWANCES and GRATUITIES (No. 26 of 1923; No. 12 of 1927, No. 24 of 1932 and No. 15 of 1937), MILITARY SERVICE PENSIONS, ALLOWANCES and GRATUITIES (No. 48 of 1924, No. 26 of 1932, and No. 43 of 1934), PENSIONS, ALLOWANCES AND GRATUITIES (No. 37 of 1936), and for sundry Contributions and Expenses in respect thereof, etc.

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|--|----------|--------------|----------------------------------|--------------------|
| | | | Less than Granted. | More than Granted. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| ARMY PENSIONS BOARD. | | | | |
| A.—Salaries, Wages and Allowances | 2,817 | 2,851 11 9 | — | 34 11 9 |
| B.—Travelling Expenses ... | 150 | 79 14 6 | 70 5 6 | — |
| MILITARY SERVICE REGISTRATION BOARD. | | | | |
| C.—Salaries, Wages and Allowances | 3,650 | 3,587 3 11 | 62 16 1 | — |
| D.—Travelling Expenses ... | 200 | 161 13 9 | 38 6 3 | — |
| REFEREE AND ADVISORY COMMITTEE. | | | | |
| E.—Salaries, Wages and Allowances | 8,999 | 10,055 15 5 | — | 1,056 15 5 |
| F.—Travelling Expenses ... | 250 | 5 0 | 249 15 0 | — |
| G.—Wound and Disability Pensions and Gratuities, etc.: | | | | |
| Original | £107,252 | | | |
| Supplementary 2,948 | | | | |
| | 110,200 | 93,046 5 9 | 17,153 14 3 | — |
| H.—Allowances and Gratuities to Dependants, etc.: | | | | |
| Original | £23,162 | | | |
| Supplementary 2,094 | | | | |
| | 25,256 | 23,429 0 11 | 1,826 19 1 | — |

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | | | |
|--|-----------|--------------|----------------------------------|-----------|--------------------|--|
| | | | Less than Granted. | | More than Granted. | |
| | £ | £ s. d. | £ s. d. | £ s. d. | £ s. d. | |
| I.—Surgical and Medical Appliances ... | 300 | 241 11 1 | 58 8 11 | — | — | |
| J.—Hospital Treatment ... | 2,250 | 1,287 18 11 | 962 1 1 | — | — | |
| K.—Military Service Pensions ... | 449,417 | 409,003 2 8 | 40,413 17 4 | — | — | |
| L.—Extra Statutory Grants ... | 300 | 124 11 7 | 175 8 5 | — | — | |
| M.—Expenses of Applicants and of Witnesses attending for Examination, etc. ... | 2,000 | 2,074 15 5 | — | 74 15 5 | — | |
| N.—Incidental Expenses ... | 572 | 194 16 6 | 377 3 6 | — | — | |
| O.—Connaught Rangers (Pensions) Act, 1936 :— Original ... £1,265 Supplementary 2,684 | 3,949 | 4,034 6 5 | — | 85 6 5 | — | |
| P.—Defence Forces (Pensions) Scheme, 1937 :— Original ... Nil Supplementary £1,626 | 1,626 | 1,392 1 7 | 233 18 5 | — | — | |
| <i>Deduct :—</i> Anticipated Savings on various Subheads (See Supplementary Estimate) ... | 1,616 | — | 1,616 0 0 | — | — | |
| TOTAL :— Original £602,584 Supplementary 7,726 Do. 10 | £ 610,320 | 551,564 15 2 | 61,622 13 10 | 1,251 9 0 | — | |
| Surplus to be surrendered | | | £58,755 | 4 10 | — | |

| | Estimated. | Realized. |
|---|------------|-----------|
| | £ | £ s. d. |
| Extra Receipts payable to Exchequer ... | — | 338 16 4 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Due to increase in cost of living Bonus.
- B.—Travelling was not necessary to the extent anticipated.
- C.—One Clerical Officer post was unfilled for portion of the year.
- D.—Travelling was not necessary to the extent anticipated.
- E.—Due to rearrangement of staff; increase in the cost of living Bonus; the salary of the fourth member was borne on this Vote for portion of the year and the Secretary's allowance was increased.

- 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 number of allowances and gratuities, etc., falling for payment within the year was less than anticipated.
- I.—Surgical and medical appliances were not required to the extent anticipated.
- J.—The number of persons who were afforded hospital treatment was less than anticipated.
- K.—The number of pensions falling for payment within the year was less than anticipated.
- L.—The service was only in operation for portion of the year after which it was discontinued.
- M.—The expenses of applicants and of witnesses attending for examination were slightly in excess of those anticipated.
- N.—Mainly due to the fact that office accommodation provided for was not required and that postal expenses were not charged to this Vote.
- O.—The number of pensions falling for payment during the year was greater than anticipated.
- P.—The number of pensions and gratuities falling for payment within the year was less than anticipated.

EXTRA STATUTORY GRANTS.

| | £ | s. | d. |
|--|-----|----|----|
| Grants in exceptional circumstances to :— | | | |
| (a) a person who, being the son of a Signatory to the Proclamation published on Easter Monday, 1916, has passed the statutory age limit for the receipt of allowances under the Army Pensions Acts | 109 | 4 | 10 |
| (b) a person who, being the daughter of the said Signatory, has passed the statutory age limit for the receipt of allowances under the Army Pensions Acts | 15 | 6 | 9 |
| | £12 | 11 | 7 |

NOTES.

In connection with Wound Pensions, etc., certain persons had already received grants from the Personal Injuries Vote. In discharging awards the moneys already paid were taken into consideration so that only the net amounts are charged to the Army Pensions Vote. The cases are as follows :—

- (a) The widow of a former member of Óglaigh na hÉireann was awarded a sum of £350 by the Personal Injuries Committee. An allowance of £67 10s. 0d. per annum, during widowhood, was subsequently awarded under Section 12 of the Army Pensions Act, 1932. The sum of £350 was recovered from the award (Department of Finance authority P.19/108/36).
- (b) The father of a former member of Óglaigh na hÉireann was awarded a sum of £50 by the Personal Injuries Committee. A gratuity of £80 was subsequently awarded under Section 12 of the Army Pensions Act, 1932. The sum of £50 was recovered from the gratuity (Department of Finance authority P.19/67/35).

EXTRA REMUNERATION (exceeding £30).

One officer received an allowance of £95 14s. 3d. for acting as Secretary to the Referee and Advisory Committee.

One Military Officer whose pay was borne on the Army Vote was loaned for whole-time service as a member of the Army Pensions Board during the financial year.

The salary of the fourth member of the Advisory Committee set up under Section 6 of the Military Service Pensions Act, 1934, was borne on the Army Vote for part of the year and on this Vote for the remainder of the year.

PEADAR MACMATHGHAMHNA,

Accounting Officer.

DEPARTMENT OF DEFENCE,
PARKGATE, DUBLIN,
16th December, 1938.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1938, 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. | £ s. d. |
| HEADQUARTERS. | | | | | |
| A.1.—Salaries, Wages and Allowances ... | 15,657 | 15,514 0 10 | 142 19 2 | — | — |
| A.2.—Travelling Expenses ... | 400 | 478 4 10 | — | 78 4 10 | — |
| A.3.—Incidental Expenses ... | 270 | 281 19 8 | — | 11 19 8 | — |
| A.4.—Telegrams and Telephones | 850 | 560 12 6 | 289 7 6 | — | — |
| A.5.—Official Entertainment ... | 650 | 1,082 17 2 | — | 432 17 2 | — |
| A.6.—Contribution towards the Expenses of the International Committee for the Application of the Agreement regarding Non-Intervention in Spain :— <i>Original</i> ... Nil <i>Supplementary</i> £8,000 | 8,000 | 8,381 6 8 | — | 381 6 8 | — |
| REPRESENTATIVES ABROAD. | | | | | |
| B.1.—Salaries, Wages and Allowances :— <i>Original</i> ... £52,906 <i>Supplementary</i> 600 £53,506 <i>Less Do.</i> ... 887 | 52,619 | 46,073 8 11 | 6,545 11 1 | — | — |
| B.2.—Travelling Expenses :— <i>Original</i> ... £2,085 <i>Supplementary</i> 250 | 2,335 | 1,278 6 6 | 1,056 13 6 | — | — |
| B.3.—Postage, Stationery, Telegrams and Telephones :— <i>Original</i> ... £2,672 <i>Supplementary</i> 40 | 2,712 | 2,248 10 8 | 463 9 4 | — | — |

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | | | |
|---|----------|--------------|----------------------------------|---------|--------------------|--|
| | | | Less than Granted. | | More than Granted. | |
| | £ | £ s. d. | £ s. d. | £ s. d. | £ s. d. | |
| B.4.—Incidental Expenses :— | | | | | | |
| <i>Original</i> ... | £912 | | | | | |
| <i>Supplementary</i> ... | 7 | | | | | |
| | 919 | 584 16 10 | 334 3 2 | — | | |
| B.5.—Repatriation of Destitute Subjects of Saorstát Éireann ... | 100 | 82 2 10 | 17 17 2 | — | | |
| TOTAL :— | | | | | | |
| <i>Original</i> ... | £76,502 | | | | | |
| <i>Supplementary</i> ... | 8,000 | | | | | |
| <i>Do.</i> ... | 10 | | | | | |
| | £ 84,512 | 76,566 7 5 | 8,850 0 11 | 904 8 4 | | |
| Surplus to be surrendered ... | | | £7,945 12 7 | | | |

| Extra Receipts payable to Exchequer :— | Estimated. | Realized. |
|---|------------|------------|
| | £ | £ s. d. |
| Fees for issue of Passports ... | 2,700 | 4,364 6 6 |
| Fee from Imperial Communications Advisory Committee ... | 500 | 500 0 0 |
| Miscellaneous ... | 1,000 | 815 15 8 |
| | £4,200 | £5,680 2 2 |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—Casual variation.

A.2.—The excess is due to expenditure in connection with the negotiations on outstanding questions with the British Government.

A.3.—Casual variation. The expenditure under this Subhead includes a sum of £18 18s. 0d. for the special binding of the Collotype Facsimile of the Commentary on the Psalms, with Glosses in Old Irish presented by the Saorstát Government to His Holiness the Pope (Department of Finance minute S.71/6/37 of 10th July, 1937).

A.4.—Expenditure on telegrams in connection with urgent business abroad was less than anticipated.

A.5.—The number of distinguished foreigners who visited this country during the year and to whom entertainment was given was greater than anticipated when the Estimate was framed.

A.6.—The excess is due to the fact that the proportion of the contribution due in respect of the previous year was not paid until 1937-38.

B.1.—Savings due to vacancies in staff and to more favourable rates of exchange than were anticipated when the Estimate was framed.

- B.2.—Savings due to vacancies in staff, to more favourable rates of exchange, and to the postponement of certain transfers in the staff abroad for which provision was made in the Estimate.
- B.3.—The cost of telephones was less than anticipated when the Estimate was prepared. This Subhead includes a sum of £8 10s. 10d. for telephone charges at Madrid Legation in respect of a period subsequent to the date on which the premises were vacated (Department of Finance minute S.71/13/38 of 14th October, 1938).
- B.4.—Savings mainly due to the more favourable rates of exchange prevailing in certain countries and to the curtailment of certain services for a period.
- B.5.—Expenditure under this Subhead depends on the number of applications for repatriation approved during the year and it is not possible to determine beforehand the amount necessary for any year.

EXTRA RECEIPTS.—Miscellaneous receipts were as follows:—

| | £ | s. | d. |
|--|------|----|------|
| Passport, Visa, and Consular Fees—Profit on exchange of proceeds of stamps used | 206 | 16 | 10 |
| Percentage charges made for Consular services rendered in connection with estates of deceased persons abroad ... | 469 | 3 | 6 |
| Repayments on foot of repatriation expenditure | 33 | 4 | 4 |
| Recovery of overpayment of salary made in previous years ... | 31 | 1 | 0 |
| Fees received by Consul-General, New York, and Consul at San Francisco, in Court cases | 29 | 8 | 0 |
| Profit on Exchange—A profit of £20 12s. 6d. was made in Paris in connection with the repayment in June, 1937, of a deposit lodged in the Legation in 1935, and the balance 3s. 2d. on sundry receipts | 20 | 15 | 8 |
| Fees received under Irish Nationality and Citizenship Acts ... | 5 | 18 | 6 |
| Recovery of travelling, etc., expenses | 8 | 16 | 5 |
| Fees for notarial services | 3 | 6 | 0 |
| Bank Interest on Sub-Accountants' balances | 2 | 3 | 9 |
| Sale of waste paper | 2 | 10 | 7 |
| Miscellaneous | 2 | 11 | 1 |
| | £815 | | 15 8 |

EXTRA REMUNERATION (exceeding £30).

From this Vote a Clerical Officer was paid £11 8s. 0d. for extra attendance. He also received £31 17s. 8d. from the Vote for Agriculture for similar services.

NOTES.

This Account includes a sum of £1,180 4s. 11d. in respect of salaries of staff on loan to other Departments.

The Account for the Office of the Revenue Commissioners includes a sum of £597 17s. 6d. in respect of salary and Bonus of a Customs and Excise Officer on loan to this Department.

Subhead A.3. includes the following items of expenditure in respect of publicity abroad :—

| | £ | s. | d. |
|--|---|----|------|
| National Flag presented to Catholic Pavilion, Paris Exhibition | | 5 | 0 |
| Books presented to American Minister | | 18 | 0 |
| National Flag presented to the Government of New South Wales | | 1 | 15 0 |
| Song Album presented to Australian Government ... | | 2 | 0 |
| Three Tara Brooches for model national costume presented to the Australian Prime Minister | | 1 | 7 0 |
| (Department of Finance minute S.71/8/38 of 8th August, 1938). | | | |

£4 7 0

J. P. WALSHE,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
10th November, 1938.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1938, 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. | £ s. d. | £ s. d. |
| A.—Contribution towards the Expenses of the League of Nations | 9,389 | 9,399 6 7 | — | — | 10 6 7 | — |
| B.—Travelling and Incidental Expenses | 995 | 562 0 9 | 432 19 3 | — | — | — |
| C.—Loss on Exchange | 2,528 | 1,534 17 10 | 993 2 2 | — | — | — |
| TOTAL | £ 12,912 | 11,496 5 2 | 1,426 1 5 | — | 10 6 7 | — |
| Surplus to be surrendered | | | <u>£1,415 14 10</u> | | | |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Casual variation.

B. and C.—Savings due to the fact that provision was made in the Estimate for certain conferences which were not held in the year, and to more favourable rates of exchange than were anticipated when the Estimate was framed.

J. P. WALSHÉ,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
26th October, 1938.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1938, 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 :— | | | | |
| Original ... £1,500,000 | | | | |
| Supplementary | 10 | | | |
| | 1,500,010 | 1,200,088 8 7 | 299,921 11 5 | — |
| TOTAL£ | 1,500,010 | 1,200,088 8 7 | | — |
| Surplus to be surrendered£ | | | 299,921 11 5 | |

| | Estimated. | Realized. |
|---|------------|---------------|
| | £ | £ s. d. |
| Extra Receipts payable to Exchequer :— | | |
| Contribution from Road Fund | — | 100,000 0 0 |
| Receipts from Sundry Schemes administered by Department of Agriculture :— | | |
| Sale of seed for potato and cereal crops ... | — | 16,289 17 2 |
| Repayment on foot of loans | — | 1,358 2 4 |
| Refund of overpayments | — | 88 6 2 |
| Repayments in respect of loans to local authorities | — | 1,264 10 6 |
| Miscellaneous | — | 12 3 1 |
| | | £119,012 19 3 |

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Saving due to the fact that various Schemes, particularly where commenced late in the season, were not completed within the financial year.

NOTES.

(1) The expenditure charged in this account includes a sum of £40 18s. 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 on the part of County Surveyors in charge of Schemes, were either not stamped, or stamped at incorrect rates (F.88/18/37).

(2) Payments in excess of £5 (totalling £106 11s. 0d. in all) were made in four cases, in respect of damage caused to land or property during the carrying out of various works.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
21 Mí na Nodlag, 1938.

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

EXPORT BOUNTIES AND SUBSIDIES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1938, compared with the Sum Granted, for EXPORT BOUNTIES AND SUBSIDIES.

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | | | |
|--|---------|--------------|----------------------------------|-------|--------------------|-------|
| | | | Less than Granted. | | More than Granted. | |
| | £ | £ s. d. | £ | s. d. | £ | s. d. |
| A.—Bounties and Subsidies on Exports of Industrial Products | 63,000 | 44,347 13 1 | 18,652 | 6 11 | — | |
| B.—Bounties and Subsidies on Exports of Fishery Products | 5,000 | 5,483 2 11 | — | | 483 | 2 11 |
| C.—Bounties and Subsidies on Exports of Dairy Produce | 685,000 | 594,630 11 6 | 90,369 | 8 6 | — | |
| D.—Bounties and Subsidies on Exports of Pigs and Pig Products | 660,000 | 550,103 0 5 | 109,896 | 19 7 | — | |
| E.—Bounties and Subsidies on Exports of Calfskins | 80,000 | 60,980 10 0 | 19,019 | 10 0 | — | |
| F.—Bounties and Subsidies on Exports of Eggs and Poultry | 700,000 | 575,333 12 0 | 124,666 | 8 0 | — | |
| G.—Bounties and Subsidies on Exports of Potatoes and Other Agricultural Products, and Expenditure on Trial Consignments to External Markets :- | | | | | | |
| Original | £49,000 | | | | | |
| Supplementary | 68,800 | | | | | |
| | 117,800 | 106,463 11 3 | 11,336 | 8 9 | — | |

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|--|-----------|---------------|----------------------------------|--------------------|
| | | | Less than Granted. | More than Granted. |
| | £ | £ s. d. | £ s. d. | £ s. d. |
| H.—Bounties and Subsidies on Exports of Fat Cattle :— | | | | |
| Original Nil | | | | |
| Supplementary £37,000 | 37,000 | 19,395 0 0 | 17,605 0 0 | — |
| <i>Deduct :—</i> | | | | |
| Anticipated Savings on various Subheads (See Supplementary Estimate) ... | 2,347,800 | 1,956,737 1 2 | 391,546 1 9 | 483 2 11 |
| TOTAL :— | | | | |
| Original £2,242,000 | | | | |
| Supplementary 10 | 2,242,010 | 1,956,737 1 2 | 285,756 1 9 | 483 2 11 |

Surplus to be surrendered ... £285,272 18 10

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

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The provision required under the several Subheads could not be more accurately estimated.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
16 Mí na Samhna, 1938.

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

REPAYMENT OF DÁIL ÉIREANN EXTERNAL LOANS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1938, compared with the Sum Granted, for Expenditure on or in connection with the REPAYMENT OF THE DÁIL ÉIREANN EXTERNAL LOANS.

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | | | |
|--|----------|--------------|----------------------------------|---------|--------------------|---------|
| | | | Less than Granted. | | More than Granted. | |
| | £ | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. |
| A.—Expenses in connection with the Repayment of the Dáil Éireann External Loans :— | | | | | | |
| Original ... | £3,000 | | | | | |
| Supplementary | 8,300 | | | | | |
| | 11,300 | 10,326 2 0 | 973 18 0 | | | — |
| B.—Repayment of Dáil Éireann External Loan Bonds issued in the Argentine :— | | | | | | |
| Original ... | Nil | | | | | |
| Supplementary | £700 | | | | | |
| | 700 | 669 2 2 | 30 17 10 | | | — |
| TOTAL :— | | | | | | |
| Original ... | £3,000 | | | | | |
| Supplementary | 9,000 | | | | | |
| | £ 12,000 | 10,995 4 2 | | | | — |
| Surplus to be surrendered | | ... | £ 1,004 15 10 | | | |

| | Estimated. | Realized. |
|--|------------|-----------|
| | £ | £ s. d. |
| Extra Receipts payable to Exchequer :— | | |
| Notary fees ... | — | 1 5 2 |
| Sale of Furniture ... | — | 43 18 7 |
| | | £45 3 9 |

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Expenditure could not be more closely estimated.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
30 Mí na Samhna, 1938.

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

WIDOWS' AND ORPHANS' PENSIONS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1938, compared with the Sum Granted, for payment to the Pensions Investment Account (Widows' and Orphans' Pensions Acts, 1935 to 1937 (No. 29 of 1935, sec. 42 (2), and No. 11 of 1937, sec. 21)).

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|---|----------------|----------------|----------------------------------|--------------------|
| | | | Less than Granted. | More than Granted. |
| | £ | £ | £ | £ |
| WIDOWS' AND ORPHANS' PENSIONS : | | | | |
| Payment to Pensions Investment Account :— | | | | |
| <i>Original</i> ... £250,000 | | | | |
| <i>Supplementary</i> ... 200,000 | | | | |
| | 450,000 | 450,000 | — | — |
| TOTAL£ | 450,000 | 450,000 | — | — |

J. HURSON,
Accounting Officer.

NATIONAL HEALTH INSURANCE,
11th October, 1938.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

GRANT TO EX-GOVERNOR-GENERAL.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1938, compared with the Sum Granted, for the payment to the last holder of the Office of Governor-General provided for in Section 4 (2) (a) of the Executive Powers (Consequential Provisions) Act, 1937 (No. 20 of 1937).

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|--|--------|--------------|----------------------------------|--------------------|
| | | | Less than Granted. | More than Granted. |
| | £ | £ | £ | £ |
| Payment to the last holder of the office of Governor-General, Mr. Donal Buckley, provided for in Section 4 (2) (a) of the Executive Powers (Consequential Provisions) Act, 1937 (No. 20 of 1937) | 2,000 | 2,000 | — | — |
| TOTAL£ | 2,000 | 2,000 | — | — |

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
25 Bealtaine, 1938.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

AIR TRANSPORT.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1938, compared with the Sum Granted, for an advance for the establishment of an AIR TRANSPORT COMPANY (No. 40 of 1936).

| Service. | Grant. | Expenditure. | Expenditure compared with Grant. | |
|---|--------|--------------|----------------------------------|--------------------|
| | | | Less than Granted. | More than Granted. |
| | £ | £ | £ | £ |
| Advance for the purpose of establishing an Air Transport Company (Supplementary) ... | 2,000 | 2,000 | — | — |
| TOTAL£ | 2,000 | 2,000 | — | — |

| | Estimated. | Realized. |
|---|------------|------------|
| | £ | £ s. d. |
| Extra Receipts payable to Exchequer ... | 2,000 | 3,300 10 0 |

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
25 Bealtaine, 1938.

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.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1938, 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. |
| Repayments to the Contingency Fund (Supplementary) | 1,011 | 1,010 | 6 0 | 14 | 0 |
| TOTAL£ | 1,011 | 1,010 | 6 0 | | |
| Surplus to be surrendered | | | £ | 14 | 0 |

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGEADAIS,
25 Bealtaine, 1938.

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, 1938, in connection with the Contingency Fund.

| RECEIPTS. | | PAYMENTS. | |
|--|------------|--|--------------|
| | £ s. d. | | £ s. d. |
| Balance forward from last Account— | | Advances, etc. :— | |
| Capital | 20,000 0 0 | (1) In anticipation of Votes of the | |
| Less Advances outstanding on 1st April, 1937 | 1,439 16 0 | Oireachtas— | |
| | | Vote for Air Transport | 2,000 0 0 |
| | | Vote for Oireachtas | 100 0 0 |
| | | Vote for Rates on Government Pro- | |
| | | perty | 2,750 0 0 |
| | | | 4,850 0 0 |
| Repayment of Advances :— | | (2) Repayable from Vote for Repayments | |
| (1) From Votes of the Oireachtas :— | | to Contingency Fund :— | |
| Vote for External Affairs | 1,436 16 0 | State Bounty on birth of Triplets | 24 0 0 |
| Vote for Air Transport | 2,000 0 0 | Stamp Duty remitted on deeds and | |
| Vote for Rates on Government Property | 2,750 0 0 | other instruments for Public De- | |
| Vote for Oireachtas | 100 0 0 | partments | 965 4 0 |
| | | Payment towards funeral, etc., ex- | |
| (2) From Vote for Repayments to Con- | | penses of a student—the holder of | |
| tingency Fund :— | | a State Scholarship—accidentally | |
| Stamp Duty remitted on deeds and | | drowned during the academic term | 14 17 0 |
| other instruments for Public De- | | Refund of Stamp Duty paid by the | |
| partments | 965 4 0 | Diplomatic Representative in Dublin | |
| State Bounty on birth of Triplets | 27 0 0 | of an external Government | 3 5 0 |
| Payment towards funeral, etc., expenses | | | 1,007 6 0 |
| of a student—the holder of a State | | | |
| Scholarship—accidentally drowned | | | |
| during the academic term | 14 17 0 | | |
| Refund of Stamp Duty paid by the | | | |
| Diplomatic Representative in Dublin | 3 5 0 | | |
| of an external Government | | Balance at 31st March, 1938 | 20,000 0 0 |
| | | | |
| | | | £ 25,857 6 0 |

J. J. McELLIOTT,
Accounting Officer.

ROINN AIRGEADAIS,
24 Deire Fomhair, 1938.

GENERAL INDEX

TO THE

APPROPRIATION ACCOUNTS OF PUBLIC SERVICES, 1937-1938,
AND REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL.

(Titles of Votes are shown in Clarendon Type).

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