INTERMEDIATE EDUCATION (IRELAND).

ACCOUNT of RECEIPTS and EXPENDITURE of the Intermediate Education Board for Ireland, for the Year ended the 31st December 1884; together with the Report of the Comptroller and Auditor General thereon.

(Presented pursuant to Act 41 & 42 Vict. c. 66, s. 10.)

Ordered, by The House of Commons, to be Printed, 19 June 1885.

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ACCOUNT of the RECEIPTS and EXPENDITURE of the INTERMEDIATE

CAPITAL ACCOUNT.

	Securities.	Cash.		
2 2	£. s. d.	£. s. d.		
Balance on 1st January 1884	1,002,961			
Surplus Income (from Income Account)		6,854 10 11		
Securities purchased, viz., New 3 per cent. Stock -	6,765 11 6	_		
£.	1,009,726 11 6	6,854 10 11		

INCOME ACCOUNT. -

										-	
Balance on 1st January 188	84 -	_				£. 6,437	s. 2	d.	£.	8.	d.
		-	-	- 5:	- 5	0,407	~	14			
Results Fees, 1883, refunde	d -	-	-	-	-	1	7	6			
								-	6,438	10	14
Interest of Securities -		-	-	-	-	-	-	_	32,708	8	_
T										^	
Interest on Cash on Deposi	t -	-	-	•	•	-	-	-	54	2	2
Examination Fees	_		-	_	-		-	-	792	16	9
Examination (late) Fees									24	15	
		•	-	•	-	-	-	-	04	10	
Income Tax refunded -	-		-	-		-	Ü	-	778	12	11
Sales of Publications -		_	-		3.1	1.2			86	1	11
bales of 1 abilitations		_			•	-	-	_	1	•	••
									2.00		
	36										
								£.	40,893	6	101
								æ.	30,080	U	1.4

Examined, Edmond Hogan. EDUCATION BOARD for IRELAND, for the Year ended 31st December 1884.

CAPITAL ACCOUNT.

	Securities.	Cash.
	£. s. d.	£. s. d.
Cash invested in Government Securities (as per contra)		6,854 10 11
Balance on 31st December 1884	1,009,726 11 6	
£.	1,009,726 11 6	6,854 10 11

- INCOME ACCOUNT.

I. A	Administration:		э				£.	s.	d.	£.	8.	d.
	Permanent Salaries -	-	-	-	-	- 1	2,604	8	31			
	Pay of Writers		_	-	-	-	578		-	1		
	Rent of Offices	_	-		- '	-	64		4			
	Printing and Stationery	_	-	_	-	-	105		5			
	Incidental Expenses -	-	-	-	-	-	209	4	6	0 707	1 ~	01
1I. ¢	Cost of Examinations:							•	-	3,561	19	04
	Examiners		_		_	- 1	3,730	_	_			
	Centre Superintendents	_	_	-	-	-	1,972		_			
	Printing and Stationery	2				-	1,032		13.			
	Hire of Rooms	_	20	12	-		127					
	Locomotive Expenses (Su	nerinte	nde	nts)	-		253		2			
	Petty Expenses	Porme	-	11.07	-	_	471					
								_	_	7,587	1	6
II.	REWARDS:											
	Exhibitions and Money P	rizes		-	-	-	7,906					*
	Meduls and Minor Prizes	-	•	-	•	-)	1,374	1	6	0.000	11	G
						1				9,280	11	6
IV.	RESULTS FEES	-	•	-	-	-	20		- '	8,381	13	6
v.	Miscellaneous:											
	Income Tax (to be refunded	ed)	122	_	2	_	677	1	8	OC E		
	Audit of Accounts, 1883	cu)			-	_	100		_			
	214411 01 21000111115, 1000	167						_	-	777	1	8
	Surplus Income of the ye	ear 188	83,	transf	erred	to						
OC	Capital Account	•	-	-	=	-	-		-	6,854	10	11
	Balance on 31st December 1	1884:							0			
	Cash	-	9940	_	_		4,446	8	-			
	Results Fees, to be refund	ded by	the	Teach	Are	_		. 4				
	recourts rees, to be retune	ica sy	the	1 cach	013					4,450	12	3
									£.	40,893	6	10
	g N							-	£.	40,893		6

Arthur Hill Curtis, Accounting Officer.

. 27 March 1885.

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

Examined, F. c'e M. Leathes.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

REPORT of the COMPTROLLER and AUDITOR GENERAL upon the Account of the Intermediate Education Board, Ireland, for the Year ended the 31st December 1884; prepared and submitted for the Information of Parliament, in pursuance of the 10th Section of the Act 41 & 42 Vict. c. 66.

Capital Account. 1. The capital which, at the end of the year 1883 was 1,002,961 *l.*, has been increased by 6,765 *l.* 11 s. 6 d. New Three per Cent. Stock, purchased out of the surplus income of the year 1883.

Statement of Assets and Liabilities. 2. The following statement of Assets and Liabilities on the 31st December 1884 shows a surplus of 4,852 l. 15 s., of which 4,800 l. has since been invested in Three per Cent. Stock.

Surplus for 1884 compared with Surplus for 1883. This surplus is less than the amount, 6,961 l. 8 s., shown on the Account for the previous year, owing chiefly to the fact that the proportion of Exhibitions and Prizes has been increased by 50 per cent., and the scale of Results Fees to Teachers by 33 per cent.:—

INTERMEDIATE EDUCATION BOARD FOR IRELAND.

LIABILITIES and ASSETS (in respect of Income) on 31st December 1884.

LIABILITI	ES	(as per	Sel	iedu.	10).			ASSETS (as per Schedule).
Administration : Writers	-	28	8. 10	d.	£	8.	. d.	£. s. d. £. s. d. Cash Balances 4,446 8 -
Stationery Incidental Expenses -	•	100		8	170	18	3 -	Results Fees to be returned by Teachers 4 4 3
Examinations:					27			4,450 12
Printing and Stationery	-	18		3				
Hire of Rooms Petty Expenses	-	20 21	16	6				Income Tax to be refunded 677 1
ACAMERICA IN	-			_	GO	-	9	4
Rewards: Book Prizes		•	-	-	7	-	-	Sales of Publications 77 1
Results Fees	-	-	-	-	14	1	8	
Cost of Audit, 1884 -	-	-	-	-	100			*
Surplus	-	-	-	-	4,852	15	-	
15				£.	5,204	15	8	£. 5,204 15

27 March 1885.

Arthur Hill Curtis, Accounting Officer.

Examined, Edmond Hogan.

Treasury approval required by 3rd and 4th sections of the Intermediate Education Act, not obtained. 3. The expenditure for "Pay of Writers" has amounted to 578 l. 1 s. The limit of expenditure approved by the Treasury is 500 l. On application to the Accounting Officer for Treasury approval for the excess, I was replied to to the following effect: "The Board "do not admit the right of the Treasury to limit their expenditure on the employment of "copyists. They consider that temporary copyists are not, in the legal sense, officers of "the Board, and, therefore, that they are not included in the provisions of the 3rd and 4th "sections of the Intermediate Education Act." As to the strictly legal interpretation to be put upon the clause in question, there may be room for difference of opinion; but, at the same time, after a careful consideration of the reasons advanced by the Board in support of their claim, I am unable to concur that the 3rd and 4th sections of the Act are open to the construction advanced. It appears to me that the intention of those sections was to give the Treasury control over the numbers and remuneration of the officers of the Board of Intermediate Education, and that they were not intended to open a way for the unrestricted employment of temporary copyists, while less violence would seem to be done to the spirit of the Act by including under the expression of "officers" persons temporarily employed as copyists, than by including under the head of "other expenses" the remuneration of an unlimited number of officials who are to be independent of Treasury restriction.

Cost of Administration, &c. 4. It will be observed that the Cost of Administration and of Examinations is 11,148 l. 17 s., and the amount expended on Rewards and Results Fees is 17,662 l. 5 s.

Wm. Dunbar,
Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

Exchequer and Audit Department, 28 May 1885.

INTERMEDIATE EDUCATION (IRELAND).

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