

INTERMEDIATE EDUCATION (IRELAND).

ACCOUNT of RECEIPTS and EXPENDITURE of the INTERMEDIATE EDUCATION BOARD for IRELAND, for the Year ended the 31st December 1888; 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,
26 July 1889.*

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ACCOUNT of RECEIPTS and EXPENDITURE of the INTERMEDIATE

CAPITAL ACCOUNT. - - - - -

RECEIPTS:	Securities.	Cash.
	£. s. d.	£. s. d.
Balance on 1st January 1888 - - - -	1,016,870 16 6	—
Surplus Income, 1887, transferred from Income Account - - - - -	—	1,481 15 10
Securities purchased, viz., 2½ per cent. Stock - -	1,490 8 3	—
Cash proceeds of Securities sold (as per contra) -	—	5,283 8 3
£.	1,018,361 4 9	6,765 4 1

INCOME ACCOUNT. - - - - -

RECEIPTS:	£. s. d.
Balance on 1st January 1888 - - - - -	534 6 3
Interest of Securities - - - - -	33,019 17 10
Interest on Cash on Deposit - - - - -	25 3 10
Examination Fees - - - - -	860 6 10
Examination (late) Fees - - - - -	8 12 6
Income Tax Refunded - - - - -	981 15 5
Sales of Publications - - - - -	175 11 10
"Restitution" - - - - -	7 10 -
Sales of Waste Paper - - - - -	- 18 9
	35,079 17 -
Cash transferred from Capital Account - - - - -	5,283 8 3
£.	40,897 11 6

EDUCATION BOARD for IRELAND for the Year ended 31st December 1888.

- - - - - CAPITAL ACCOUNT.

EXPENDITURE:	Securities.	Cash.
	£. s. d.	£. s. d.
Cash invested in Government Securities, as per contra - - - - -	—	1,481 15 10
Securities sold, viz., 2½ per cent. Stock - - -	5,500 - -	—
Cash transferred to Income Account - - -	—	5,283 8 3
Balance on 31st December 1888 - - - -	1,012,861 4 9	—
£.	1,018,361 4 9	6,765 4 1

- - - - - INCOME ACCOUNT.

EXPENDITURE:	£. s. d.	£. s. d.
ADMINISTRATION:		
Permanent Salaries - - - - -	2,758 19 1	
Writers - - - - -	522 10 6	
Rent of Offices - - - - -	64 12 4	
Printing and Stationery - - - - -	32 1 11	
Incidental Expenses - - - - -	220 9 5	3,607 13 3
COST OF EXAMINATIONS:		
Examiners - - - - -	4,080 - -	
Centre Superintendents - - - - -	2,237 - -	
Printing and Stationery - - - - -	1,162 1 8	
Hire of Rooms - - - - -	204 5 8	
Locomotive Expenses - - - - -	350 8 4	
Petty Expenses - - - - -	608 13 3	8,642 8 11
REWARDS:		
Exhibitions and Money Prizes - - - - -	13,038 10 -	
Medals and Minor Prizes - - - - -	1,110 16 8	14,149 6 8
RESULTS FEES - - - - -	- - -	12,041 11 2
MISCELLANEOUS:		
Income Tax to be refunded - - - - -	846 7 1	
Cost of Audit of Accounts, 1887 - - - - -	100 - -	946 7 1
SURPLUS INCOME, 1887, transferred to Capital Account - - - - -	- - -	1,481 15 10
BALANCE ON 31st December 1888 - - - - -	- - -	28 8 7
£.		40,897 11 6

15 May 1889.

T. J. Bellingham Brady,
Accounting Officer.

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

Examined,
A. C. Vesey.C. L. Ryan,
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 1888; prepared and submitted for the information of Parliament, in pursuance of the 10th Section of the Act 41 & 42 Vict. c. 66.

1. THE Capital under the control of the Board of Intermediate Education for Ireland has been further reduced by the sale of 5,500 *l.* Two and Three-quarters per Cent. Stock, which realised 5,283 *l.* 8 *s.* 3 *d.* This amount was transferred to the Income Account.

On the other hand, the Surplus income of the year 1887, viz., 1,481 *l.* 15 *s.* 10 *d.*, was transferred to the Capital Account, and invested in the purchase of 1,490 *l.* 8 *s.* 3 *d.* Two and Three-quarters per Cent. Stock.

The result of these transactions is that the balance of Securities on Capital Account now stands at 1,012,861 *l.* 4 *s.* 9 *d.*, as compared with 1,016,870 *l.* 16 *s.* 6 *d.* on 31st December 1887, showing a net reduction of 4,009 *l.* 11 *s.* 9 *d.*

2. The subjoined statement of Assets and Liabilities prepared by the Accounting Officer shows an Excess of Assets on 31st December 1888, amounting to 718 *l.* 7 *s.* 8 *d.*

To this a further sum of 3 *l.* should be added, the amount paid to a copyist in respect of holidays not taken, thus increasing the actual surplus of the year to 721 *l.* 7 *s.* 8 *d.*

3. The Cost of Administration and of Examinations during the year 1888, according to the Accounting Officer's statement, amounted to 12,250 *l.* 2 *s.* 2 *d.* (audited amount 12,247 *l.* 2 *s.* 2 *d.*), being an increase of 267 *l.* 15 *s.* 3 *d.* upon the expenditure under the same sub-heads of service for the year 1887.

4. The expenditure in respect of Rewards and Results Fees during the year 1888 amounted to 26,190 *l.* 17 *s.* 10 *d.*, as compared with 24,778 *l.* 2 *s.* 9 *d.*, for the preceding year, or an increase of 1,412 *l.* 15 *s.* 1 *d.*

In connection with this expenditure it has been brought to my notice, that payments are frequently made both out of the Intermediate Education Funds, and out of the Vote for Science and Art, in respect of successes gained by students in similar subjects. I append a copy of the correspondence which has taken place with the Department of Science and Art on this subject.

(A.) (B.)

C. L. Ryan,
Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

Exchequer and Audit Department,
30 May 1889.

STATEMENT of ASSETS and LIABILITIES on 31st December 1888.

LIABILITIES (as per Voucher).			ASSETS.		
	£. s. d.	£. s. d.		£. s. d.	£. s. d.
Administration :			Cash balance, as per December		
Incidental Expenses - - -	25 19 9		Quarter's Account - - -	7 6 7	
Stationery - - -	19 11 -				
		45 10 9	Add, as per Queries 19, 22, 23,		
Examinations :			27, and 35 (1888) :—Results		
Printing and Stationery - - -	- - -	10 17 3	Fees, 1 <i>l.</i> 6 <i>s.</i> , Petty Expenses,	21 2 -	
			6 <i>s.</i> , Exhibitions, 19 <i>l.</i> 10 <i>s.</i> -		28 8 7
Cost of Audit, 1888 - - -	- - -	100 - -			
Surplus - - -	- - -	718 7 8	Income Tax to be refunded - - -	- - -	846 7 1
	£.	874 15 8		£.	874 15 8

LETTERS referred to in the foregoing REPORT.

(No. 544.)

(A.)

Exchequer and Audit Department,
16 April 1889.

Sir,

I AM directed by the Comptroller and Auditor General to acquaint you, for the information of the Lords of Committee of Council on Education, that his attention has been drawn to instances where payments have been made without deduction in respect of the successes at examinations of students in subjects, such as Mathematics, Chemistry, and Sound, Light, and Heat by the Science and Art Department; also in Euclid, Algebra, and Arithmetic, and Chemistry and Natural Philosophy, which appear to be similar subjects, by the Intermediate Education Commissioners (Ireland). As the latter body, although they receive no annual grant from Parliament, derive their funds from the Irish Church Temporalities Commissioners (under the provisions of the Intermediate Education, Ireland, Act, 1878), which are thus of the nature of public funds, it would appear that, in accordance with the practice generally observed, a deduction equal to the amount of the "Results fees" previously paid by the Intermediate Education Board, should be made from the sums paid by the Science and Art Department, inasmuch as it can hardly be supposed that Parliament intended that voted money should be applied to payments for purposes for which provision has already been made by a separate fund.

I am therefore to request that the subject may be brought under the consideration of the Lords of Committee of Council on Education, and that the Comptroller and Auditor General may be favoured with their views upon the subject.

Major General Donnelly, C.B.,
Science and Art Department.

I have, &c.
(signed) *N. Harris Nicolas.*

(No. 666.)

(B.)

Department of Science and Art, South Kensington, S.W.,
14 May 1889.

Sir,

I HAVE submitted Mr. Nicolas' letter of the 16th ultimo, on the subject of the payments for successes at examinations in similar or allied subjects which are made by this Department and by the Intermediate Education Commissioners (Ireland) respectively, to the Lords of the Committee of Council on Education, and I am directed to inform you that their Lordships are of opinion that the decision arrived at when this question was considered by their predecessors in office, in 1878, that the rules of the Directory should not be affected by the Intermediate Education Act (Ireland), was correct. The funds are not voted by Parliament, and should, my Lords consider, be treated as endowments.

The Comptroller and Auditor General,
Exchequer and Audit Department,
Somerset House, W.C.

I have, &c.
(signed) *J. F. D. Donnelly.*

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(IRELAND).

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