

SAORSTÁT EIREANN.

---

COISTE FIOSRÚCHÁIN UM THUARASTAIL, ETC., AIRÍ  
AGUS DAOINE EILE

COMMITTEE OF INQUIRY INTO MINISTERIAL AND  
OTHER SALARIES, ETC.

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# REPORTS

PRESENTED TO

THE MINISTER FOR FINANCE

1937

DUBLIN:  
PUBLISHED BY THE STATIONERY OFFICE.

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## NOTE.

*The expenses incurred in the preparation of this Report are estimated at £190, of which £70 represents the estimated cost of printing and publication.*

## I. WARRANT OF APPOINTMENT.

The Minister for Finance hereby appoints a Committee of Inquiry

1. To consider and make recommendations as to the salaries and as to the allowances (if any), appropriate to the following offices, that is to say—

- (a) President of the Executive Council,
- (b) Minister;
- (c) Parliamentary Secretary,
- (d) Attorney General,
- (e) Ceann Comhairle of Dáil Eireann,
- (f) Leas-Cheann Comhairle of Dáil Eireann.

2. To consider and make recommendations as to the salaries and as to the allowances (if any) appropriate, in the event of the coming into operation of the new Constitution, to the following offices, that is to say :—

- (a) Uachtarán na hEireann,
- (b) Taoiseach,
- (c) Tánaiste or member of the Government other than the Taoiseach or Tánaiste,
- (d) Parliamentary Secretary,
- (e) Attorney General,
- (f) Ceann Comhairle of Dáil Eireann,
- (g) Leas-Cheann Comhairle of Dáil Eireann,
- (h) Cathaoirleach of Seanad Eireann,
- (i) Leas-Chathaoirleach of Seanad Eireann.

3. To consider and make recommendations as to whether in the case of such of the offices mentioned in paragraphs 1 and 2 hereof as are whole-time, pensions or gratuities should be paid to persons who have held one or more thereof and, if so, on what basis, at what rates and subject to what conditions.

4. To consider and make recommendations on any other matter that the Committee may consider associated with the foregoing.

The following persons will form the Committee of Inquiry :—

JOHN SHANLEY, ESQ., M.D. (*Chairman*).

E. H. ALTON, ESQ., M.A., T.D.

RICHARD CORISH, ESQ., T.D.

ARTHUR COX, ESQ., Solicitor.

JOHN C. COUNIHAN, ESQ.,

LUKE J. DUFFY, ESQ.,

CECIL LAVERY, ESQ., S.C., T.D.

JOHN LEONARD, ESQ.

PETER MCCARTHY, ESQ.

A. J. MAGENNIS, ESQ.

SEAMUS MOORE, ESQ., T.D.

T. F. O'HIGGINS, ESQ., L.R.C.P. and S.I., T.D.

MATTHEW O'REILLY, ESQ., T.D.

MALACHI SWEETMAN, ESQ.

G. P. S. Hogan, Esq., of the Department of Finance is appointed to act as Secretary to the Committee.

Given under the Seal of the Minister for Finance  
this fourth day of June, 1937.

L.S.

J. J. McELLIGOTT,

*Secretary,*

Department of Finance.

## COMMITTEE OF INQUIRY INTO MINISTERIAL AND OTHER SALARIES, ETC.

### II. REPORT.

TO THE MINISTER FOR FINANCE.

#### PRELIMINARY.

1. We were appointed as a Committee of Inquiry by the Minister for Finance under Warrant dated 4th June, 1937, of which a copy precedes this Report, and we held our first meeting on the 22nd idem. In all, we held fourteen meetings, at four of which oral evidence was taken.

2. The witnesses who attended in response to our invitation and whose frank and well-informed evidence was of the greatest value to us in examining the questions submitted for consideration were (in the order of their appearance before the Committee):—

MR. J. J. McELLIGOTT, Secretary, Department of Finance.

MR. W. T. COSGRAVE, T.D.

MR. S. MACENTEE, T.D., Minister for Finance.

MR. E. DE VALERA, T.D., President of the Executive Council.

A verbatim report was taken of the oral evidence, with the witnesses' consent, and is submitted to the Minister for Finance herewith.

3. In the consideration of certain aspects of the position of the Attorney-General, we were greatly assisted by confidential information furnished, at our request, by Mr. Patrick Lynch, S.C., the present Attorney-General and by the President of the High Court (Hon. Mr. Justice Maguire), Hon. Mr. Justice Geoghegan and Mr. John Costello, S.C., each of whom had formerly filled that office.

4. We are also indebted to the Department of Finance for placing at our disposal information, in the main of a confidential nature, which enabled us to estimate the incomes earned in this country by persons holding the highest positions in the professions, industry and commerce, the Universities, and in public or semi-public employment.

5. In the course of our investigations we felt it desirable to examine the practice followed in other countries in regard to the remuneration of persons holding offices analogous to those specified in the Terms of Reference. Information was, of course, readily



available in regard to Great Britain and Northern Ireland and, in addition, the position in various countries was examined and, in particular, the following:—Australia, Austria, Belgium, Canada, Czecho-Slovakia, Denmark, Holland, New Zealand, Norway, Portugal, South Africa, Sweden.

### HISTORICAL SURVEY.

6. The salaries which were paid to Ministers of Dáil Eireann during the Anglo-Irish conflict were extremely modest, the President receiving £600 a year, and each Minister in charge of a Department, £500 a year. It must, of course, be recognised that the circumstances of the time did not permit of fixing Ministerial salaries on any carefully-examined basis, and the amounts mentioned may presumably be regarded as in the nature of an allowance to meet essential domestic requirements rather than as remuneration for services rendered.

Pre-Treaty Salaries.

7. On its formation in January, 1922, the Provisional Government decided that the salary payable to each member of the Government, including the Chairman, should be at the rate of £80 a month.

Provisional Government.

8. In September, 1922, the Provisional Parliament appointed a Select Committee to consider, *inter alia*, the remuneration of the President, Ministers, Ceann Comhairle and Leas-Cheann Comhairle. The report of this Committee, which was adopted by resolution of the Provisional Parliament on 20th September, 1922, recommended that the following salaries should be paid, with effect as from the 16th January, 1922:—

President of Dáil Eireann	...	...	£2,500	a year
Chairman of Provisional Government	...	...	£2,500	„ „
Ministers	...	...	£1,700	„ „
Ceann Comhairle	...	...	£1,700	„ „
Leas-Cheann Comhairle	...	...	£1,000	„ „

9. Following the establishment of Saorstát Eireann, a Select Committee of Dáil Eireann was constituted to review the question of Ministerial, etc., remuneration, and on the 24th January, 1923, the Dáil adopted by resolution a recommendation of the Committee for the continued payment of salaries at the rates shown above.

Saorstát Eireann.

10. Subsequently by Section 4 of the Ministers and Secretaries Act, 1924, statutory authority was given for the payment of salaries, viz., to the President of the Executive Council at a rate *not exceeding* £2,500 a year, and to each Minister in charge of a Department of State constituted under the Act, at a rate *not exceeding* £1,700 a year. It is of some interest to record that during the passage of this legislation through Dáil Eireann an amendment designed to reduce the salaries of Ministers from £1,700

President and Ministers.

to £1,500 a year was rejected, after full discussion, by 66 votes to 11 (Dáil Debates of 6th December, 1923, Cols. 1505-1530).

Ceann  
Comhairle,  
Leas-Cheann  
Comhairle.

11. The remuneration of the Ceann Comhairle and Leas-Cheann Comhairle, under the Constitution of Saorstát Eireann (Article 21) was a matter for determination by Dáil Eireann. The resolution of 24th January, 1923, so far as it affects these offices, has never been amended or revoked.

Parliamen-  
tary Secre-  
taries.

12. Under the Ministers and Secretaries Act, 1924, power was taken to appoint Parliamentary Secretaries, and Section 7 (5) of the Act prescribed a rate of remuneration *not exceeding* £1,200 a year. Previous to the passage of that legislation, one Assistant Minister and two Parliamentary Secretaries had held office during the period commencing 6th December, 1922, and had received salary at the rate of £1,500 a year up to 31st March, 1924. During the short period between the latter date and the 21st April, 1924, when the Ministers and Secretaries Act became law, only one Parliamentary Secretary held office and he received salary at the rate of £1,200 a year. It will be observed that under the Act the figure of £1,200 a year was a maximum, and, in fact, until the year 1928-29 some Parliamentary Secretaries received only £1,000 a year, while others were paid the full salary permitted by law. From 1928-29 until 9th March, 1932, all Parliamentary Secretaries were paid on a uniform basis of £1,200 a year.

Attorney-  
General.

13. The salary of the first Law Officer (as he was originally designated) was fixed by the Provisional Government in January, 1922, at £1,000 a year, but on 23rd September, 1922, the Executive Council increased the remuneration of the Attorney-General to £2,500 a year, with effect as from the 16th January, 1922, that rate remaining unchanged until 9th March, 1932. The rate of salary attaching to the post of Attorney-General has never been prescribed by Statute or by resolution of Dáil Eireann, apart from being voted annually in the Estimates.

Cathaoir-  
leach, Leas-  
Cathaoir-  
leach,

14. As in the case of the corresponding posts in Dáil Eireann the question of the remuneration to be paid to the Cathaoirleach and the Leas-Chathaoirleach was, under Article 21 of the Constitution of Saorstát Eireann, a matter for determination by Seanad Eireann. By resolution of 10th January, 1923, the Seanad approved a recommendation of a Select Committee that the salaries of the Cathaoirleach and Leas-Chathaoirleach should be the same as those fixed by Dáil Eireann for the Ceann Comhairle and Leas-Cheann Comhairle, viz., £1,700 a year and £1,000 a year, respectively. A Special Committee of Seanad Eireann which was set up in March, 1929, recommended that "having considered the amounts paid to the Speakers or Chairmen in the Parliaments of Canada, Australia, New Zealand and South Africa, in future the amount payable to the Cathaoirleach be at the rate of

£1,200 per annum and to the Leas-Chathaoirleach at the rate of £750 per annum". This recommendation was adopted by Seanad Eireann with effect as from 1st June, 1929, and the reduced rates remained in force until the abolition of the Seanad in May, 1936.

15. In May, 1929, a Joint Committee of both Houses of the Oireachtas consisting of seven Deputies and seven Senators was set up to consider, *inter alia*, "the general question of the remuneration of Ministers". The published proceedings of the Committee indicate that, on the question of Ministerial salaries, evidence was taken from the then President of the Executive Council. The recommendation presented to both Houses in December, 1929, was that (a) the salaries of Ministers remain unchanged and (b) that a scheme be introduced under which ex-Ministers should receive special allowances, provided that they shall have held office for a minimum period to be specified by the Oireachtas, such allowances to continue for a period not exceeding five years after their retirement from office. It does not appear that the Government of the day took any steps towards implementing the recommendation for a pensions scheme or that either House of the Oireachtas gave any special consideration to the Report.

Joint Com-  
mittee of  
1929.

16. Following the General Election of February, 1932, the incoming Administration effected, as from 9th March, 1932, a reduction in the salaries payable to the President of the Executive Council, Ministers, Parliamentary Secretaries, Attorney-General, Ceann Comhairle and Leas-Cheann Comhairle. This was not done by amending legislation or by resolution of Dáil Eireann, but by the voluntary acceptance of reduced amounts by the persons concerned. The revised figures were inserted in the annual Estimates from 1933-34 to 1936-37 inclusive. The salary of the President and of the Attorney-General was reduced to £1,500, that of Ministers and of the Ceann Comhairle to £1,000, that of Parliamentary Secretaries to £900, and that of the Leas-Cheann Comhairle to £750, in each case the reduced amount being free of all income tax or sur-tax. Provision was made, in each case, in the Vote concerned for the payment to the Revenue Commissioners of income tax on a gross salary which, having regard to the circumstances of the individual, would yield a net salary of the requisite amount after deduction of tax at current rates. (*Vide.* also paragraphs 18 and 19 below.)

Changes in  
March, 1932

17. In the published Estimates for 1937-38 provision was made for the salaries which had been payable prior to 9th March, 1932. In explanation of this change, the President of the Executive Council stated in the Dáil (Debates of 25th February, 1937—Cols. 1113-4): "This does not mean that the Ministers and others affected will, during the period of office still to expire, accept the statutory scales. They will accept the same net sums as heretofore. A general election, however, is due to take place during the

Present  
position.

coming financial year, and I am convinced that it is in the public interest that, before the election, and before the new Constitution is put into operation, the question of the position and remuneration of the whole-time public representatives should be fully examined. At some stage, therefore, when the new Constitution is under discussion I shall propose the setting up of an independent commission to inquire into the matter of the remuneration of Ministers and other such officers as will function under the new Constitution. The Dáil will then, on receipt of the report, be asked to take a decision on the matter."

In his evidence before us, the President indicated that the intention was that immediately the new Government took office after the General Election the rates in operation prior to 9th March, 1932, as provided for in the Estimates, would again be payable.

Exemption  
from Income  
tax.

18. A material circumstance which must be mentioned in regard to the past remuneration of Ministers and of the other officers specified in the Terms of Reference, is the provision made by the legislature for exempting part of such salaries from the normal incidence of taxation, where the recipient is a member of the Oireachtas. Section 2 (2) of the Oireachtas (Payment of Members) Act, 1923, enacted that the salary payable to a member of the Oireachtas by virtue of his holding any of the offices therein described, viz., Chairman or Vice-Chairman of either House, President of the Executive Council, Minister, Parliamentary Secretary, Attorney-General, should be deemed to include the allowance of £30 a month payable under the Act to a member of the Oireachtas. Two years later the Oireachtas (Payment of Members) (Amendment) Act, 1925, was passed for the purpose of exempting from income tax the parliamentary allowances payable to Deputies and Senators under the Principal Act, and section 1 (2) of the amending legislation further provided that so much of the salary for the time being payable to a member of the Oireachtas by virtue of his holding any of the Ministerial or other offices specified above as is equal to the parliamentary allowance should be and should be deemed always to have been exempt from income tax (including super-tax). This exemption has never been modified so that not only the earlier salaries but also those in force since 9th March, 1932, included a sum of £360 which by statute was payable free of tax. This circumstance must not be overlooked in attempting to estimate the value of the exemption from income tax applied by administrative arrangement to the reduced remuneration accepted by the persons concerned in recent years (*vide* Appendix II).

19. For purposes of convenient reference a summary of the salaries in operation, under statute and otherwise, prior to 9th March, 1932, and of those actually paid after that date, is set out in Appendix I to this Report. In making a comparison

between the value of the salaries of the earlier period and those of the later years, the complete exemption from income tax which operated after 9th March, 1932, must be taken into account. The table of figures in Appendix II, furnished at our request by the Department of Finance, illustrates in typical cases the value of the income tax concession, and shows what the gross amount of the salary would have been, if only the parliamentary allowance, *i.e.*, the first £360, had been exempt from taxation as provided by the Act of 1925.

### GENERAL CONSIDERATIONS.

Throughout the Report the terms 'ministerial salary' and 'ministerial pension' are, unless the context indicates otherwise, used in a generic sense to cover such payments in respect of the offices of President or Taoiseach, Tánaiste, Minister, Attorney-General and Ceann Comhairle.

20. At the very outset of our investigations we formed the definite opinion that the salaries payable to the President of the Executive Council and to Ministers of State since 9th March, 1932, *viz.*, £1,500 a year and £1,000 a year (free of tax), respectively, were inadequate, and this view was placed on record at our first meeting. Such a conclusion was easily reached, but that did not in any sense fulfil the obligation imposed on us by our terms of reference to make detailed recommendations in regard to the future. It has lightened our burden to a considerable extent to be informed, as we were, by the President of the Executive Council, that the posts provided for in the new Constitution which are similar to existing posts may be regarded as the counterparts of their predecessors for the purpose of fixing the appropriate salaries; and that, accordingly, we may make a single recommendation to cover both the office of President of the Executive Council and that of Taoiseach under the new Constitution, and so on, in the case of Ministers, Parliamentary Secretaries, Attorney-General, and Ceann Comhairle and Leas-Cheann Comhairle. We shall, of course, have to deal separately with the new position of Uachtarán na h-Eireann; with the Tánaiste who, though analogous to the Vice-President in the old Constitution, is not provided for in the Ministers and Secretaries Act, 1924, and whose functions are defined in the new Constitution; and with the Cathaoirleach and Leas-Chathaoirleach whose appointment will again become necessary with the re-birth of Seanad Éireann.

21. We had hoped that some useful comparisons and guidance might emerge from an examination of the system adopted for remunerating Ministers and other such functionaries throughout the British Commonwealth and in some of the smaller European countries. Investigation along these lines, although suggestive, has not been really fruitful in the absence of reliable information

as to the extent to which each of these countries compares with our own as regards wealth, standard and cost of living, burden of taxation, etc. Nor could we be certain that the figures available for our inspection disclosed the full sources of Ministerial remuneration. In some instances the salaries paid are so modest that they suggest that the material rewards or attractions of a political career must, in these countries, be found otherwise than in the enjoyment of the stipends stated to attach to whole-time Ministerial office. We are aware of conditions in Great Britain and Northern Ireland, and while we cannot claim familiarity with present standards in Australia, Canada, New Zealand and South Africa, we can at least use some common denominator which is not always possible in the case of Continental countries. In Appendix III there will be found a brief statement of the salaries payable to Ministers, etc., in Northern Ireland, Australia, Canada, New Zealand and South Africa. There are obvious reasons which make comparison with Great Britain of little value, and it will suffice to state that under recent legislation in that country the salary of the Prime Minister has been fixed at £10,000 a year and that of Ministers holding Cabinet rank at £5,000 a year.

22. On the whole, therefore, we are of opinion that in assessing the just and proper remuneration for a Minister in this country we should not be influenced to any material extent by the standards adopted in other countries but should attempt to fix reasonable but adequate salaries in relation to our own national resources which will have a fair chance of standing the test of time.

23. In endeavouring to reach some fundamental standards which could be adopted as a base upon which to build our detailed recommendations, we were greatly helped not only by the information furnished, but also by the point of view expressed by the various witnesses who were good enough to appear before us. It was a matter of general agreement that so far as Ministers are concerned, not only were the post-1932 salaries entirely inadequate, but that the rates provided by the Ministers and Secretaries Act, 1924, also required revision. There was also unanimity among the witnesses that the salaries should be sufficient to enable a Minister to accept office without great financial sacrifice, and to maintain, while in office, the standard which his high position in the community inevitably entailed. It was admitted that if the remuneration was patently insufficient to satisfy these conditions, many of the most suitable and talented persons might be deterred from entering politics and devoting themselves to the service of their country, but at the same time it was felt that, even if the State could afford the cost involved, there were other considerations which precluded the fixing of Ministerial salaries on a basis of competition with the highest incomes in the professional and business world.

24. In some other countries many of those who fill high state offices belong to the wealthier elements in the community and are to some degree independent of their official emoluments. We feel that in this country it may be accepted as the general rule that Ministers will be dependent for their livelihood on the salaries voted to them by the Oireachtas. It is desirable, indeed essential, if the service of the State is not to suffer, that those who undertake the responsibility of government should not have to complain of ungenerous treatment. On the other hand, in a country where small incomes prevail, any suggestion that Ministers are adopting standards appropriate to wealthier countries, or that material considerations, rather than the opportunities of public service, should be the incentives to take office, would give rise to undesirable misrepresentations and criticism. We have felt that in framing specific recommendations our efforts should be directed towards the reconciliation of these divergent considerations.

25. It is necessary to elaborate the foregoing observations. We are well aware of the need for attracting to, and retaining in, the service of the nation men of the highest character and honour, as well as of capacity and experience, and to that end it is essential that adequate, though moderate, compensation should be provided for the possible loss, strain, and even risk, entailed in accepting office. Some of the evidence presented to us stressed the point that persons in Ministerial positions, being the leaders in political life, should receive remuneration bearing some relation to the income of those holding the leading positions in the professions, business and other skilled or specialised occupations. It is true that the work of Ministers is, and should be, at least as important, responsible and valuable as that of any other section of the community. They have usually to serve a long apprenticeship before attaining office and, indeed, it is unlikely that, save in a revolutionary epoch, any person would reach Ministerial rank within a shorter period than 15 or 20 years after entering political life.

26. In our opinion the present salaries are not sufficient, when all the various demands on the purse of a Minister have been met, to enable him to maintain his public position with dignity and honour to the country, while little provision can be made for the future or for the normal contingencies of life, such as severe illness or other misfortune. A Minister who had substantial means apart from his salary would, of course, be unaffected by these considerations, but such a case would probably be very exceptional and, in any event, it is obvious that wealth cannot be a criterion on which to base eligibility for Ministerial or kindred positions. We consider that the salaries attaching to Ministerial posts should be such as to offer a reasonable degree of attraction, so as to induce some of the best and most competent minds in the nation to give their services to the State.

27. In addition to the considerations as to the intrinsic worth, importance and responsibility of a Minister's post, the evidence we heard also stressed other aspects relevant to the question of Ministerial remuneration, such as the disabilities and inconveniences from which the holder of such a post must necessarily suffer in comparison with those who follow other careers. The magnitude of these disadvantages is not often realised. A Minister is deprived of his personal liberty, privacy, and leisure, in a very great degree. His work is naturally highly exacting and his hours of duty long and uncertain. A member of the Government must be prepared to live in Dublin and, in many instances, an unwelcome change of residence may be the consequence of taking Ministerial office. Most serious of all, he is called upon, in the public interest, to make a complete break with his former business or profession. We consider it highly desirable that the restrictions imposed by custom upon Ministers in this last respect should be rigidly maintained, and, in making our recommendations on the question of Ministerial salaries, we have assumed that there will be no relaxation of the present practice. The consideration of insecurity is one of paramount importance in this matter, because not only are we required by our terms of reference to consider the question of pensions, but it seemed to us that, if no scheme of superannuation were to be provided, the salary should be sufficiently large to enable the incumbent to provide for the future in the same degree as other citizens of his standing. The salaries recommended for Ministers are based on the assumption that a scheme of pensions on the lines described in a later part of the Report will be adopted.

28. We have given particular consideration to the question whether Ministers were obliged, by reason of their official position, to undertake expenses of a kind, or to a degree, not normally falling on other persons of equal standing in the community, and if that were so, whether special provision to meet such outlay should be included in their remuneration. Some of the evidence tendered to us suggested that Ministers should be put in a financial position which could enable them to entertain in their own homes representative persons who might happen to visit Ireland, and to return on an equal scale the hospitality extended by diplomatic representatives in this country or by representative citizens. It was urged that such intimate contacts would in many instances be of the kind which would prove helpful to a Minister in the administration of his particular Department, and, in addition would give opportunities of discussing freely with persons experienced in such matters domestic and foreign developments and experiments in the domain of politics and government. Foreign travel for the same purpose was advocated as a means of broadening the information and outlook of Ministers, so as to equip them more fully for the duties and responsibilities of their office, both as regards detailed administration and the formation of general policy. It was also urged that, if



salaries are fixed at such a low level that Ministers cannot afford these facilities, they may tend to become mere administrative drudges whose minds will be focussed with short sight and narrow vision upon the minutiae of their Departments, and be quite incapable of exercising their true function, which is to determine the high policy of the State in all that concerns its people, internally and externally.

29. We are of opinion that the salaries of Ministers should be sufficient to enable them to maintain their high position and to incur any expenses necessitated by their official rank, without financial worry or anxiety as to the future. But we take the view that special allowances or perquisites are undesirable, and that, as in the case of persons in other walks of life whose incomes must cover all expenses of the type mentioned in the preceding paragraph, a Ministerial salary should be an inclusive figure, so that the public may judge clearly the standard of remuneration adopted and the comparative value of the emolument. To that condition we make one exception, as regards transport, which is fully discussed in a later paragraph.

30. The factor of private entertainment as a necessary expense cannot be overlooked in computing a fair Ministerial salary; but it may tend to be exaggerated. The habits, standards and tastes of individual Ministers will differ considerably, and it would be objectionable to require Ministers to entertain on a scale much in excess of other persons whose position and incomes are comparable. Ministers can, and should be, relieved of anxiety in this connection by provision from public funds for official entertainment—a subject on which we received considerable evidence and which will be dealt with at a later stage in this Report.

31. In the case of one of the offices specified in our Terms of Reference, that of Uachtarán na h-Eireann, provision is made under the new Constitution for an official residence at or near the City of Dublin. We do not recommend that official residences should be provided for the holders of any of the other offices with which we are concerned. The rent or purchase of a house is a normal charge on the income of any citizen, and we do not think that Ministers need be placed in an exceptional position in this regard. The salary provided by the State should be fixed at a figure sufficient to ensure that a Minister can provide himself with a private residence adequate to his position. Indeed, we conceive that any other arrangement would only add to the burdens of Ministers by aggravating the loss of privacy and the liability for entertainment to which reference has already been made. A further point submitted to us in connection with this matter was that unless uniformity in type of residence, furniture, and equipment, could be secured, the cash value of the

emolument would vary in the case of individual Ministers. The administrative difficulties and expense that would be involved in such a quest for uniformity demonstrate that not only would the provision of official residences be undesirable—but that it would, in many respects, be impracticable.

32. One witness made a suggestion that a suite of furnished rooms and kitchen equipment should be provided at the seat of Government to enable the President of the Executive Council (Taoiseach), and possibly the Minister for External Affairs, to receive and entertain, in an informal manner, important visitors and public or foreign representatives in greater privacy and intimacy than can be secured at more elaborate official functions. We have some doubt as to whether a matter of this kind strictly falls within our Terms of Reference, but, in any event, we have not sufficient acquaintance with the administrative considerations involved to enable us to make a recommendation on the subject.

33. As explained in an earlier part of this Report, the Ministerial salaries subsequent to March, 1932, were payable free of income tax. We recommend that, in future, all salaries should be subject in full to assessment for taxation in accordance with the ordinary law. We can see no grounds on which Ministers should be put in a special position as regards incidence of taxation, the more particularly because, in effect, it is their function to decide what the rates of taxation should be and, consequently, on grounds of public policy, it seems only proper that they should, in common with other citizens, experience the full burden of any increased impositions. It is, moreover, our view that the existing law exempting from taxation that portion of the Ministerial salary which is equivalent to the parliamentary allowance—at present £360 a year—should be repealed. Attention is directed to Appendix VI, which illustrates the effect of deduction of income tax and sur-tax from gross salaries.

34. We have considered in the light of the circumstances touched upon in the preceding paragraphs what should be the appropriate remuneration of persons holding Ministerial office. We have also examined the information submitted to us in regard to the level of incomes in other occupations, and we have compared the present financial position of Ministers with those of other members of the community. In particular, the remuneration of Supreme Court and High Court Judges with the attendant pension rights (Appendix IV) seemed to point not only to the inadequacy of the present financial arrangements in regard to Ministers, but to the assumption that a substantial increase would not be unreasonable. While giving full weight to all these considerations, we were obliged to bear in mind the views held by many people that the service of the State should, in some degree, remain idealised and that conse-

quently the financial rewards of office should be on a very moderate scale, and also the cost to the public purse of any changes that might be recommended in existing rates of remuneration.

### **PRESIDENT OF THE EXECUTIVE COUNCIL: TAOISEACH.**

35. This post is one of the most important coming within our Terms of Reference. All the considerations that can be urged in favour of an improvement in the remuneration of Ministers apply with even greater force in the case of the Premier. We recommend that the salary attaching to this position be at the rate of £3,000 a year, fully subject to taxation.

### **TANAISTE: VICE-PRESIDENT.**

36. Under the new Constitution, the Minister holding the office of Tánaiste will be obliged to act in the place of the Taoiseach when the latter is ill or absent from duty, or when a temporary vacancy arises in the headship of the Government. The Tánaiste will also be a member of the Council of State. We consider that, in view of the additional importance and responsibility of the position, and the likelihood that, on that account, the holder's financial obligations will be all the greater, justification exists for remunerating the Tánaiste at a somewhat higher rate than other Ministers. We recommend that the salary be at the rate of £2,500 a year, fully subject to taxation.

37. We are of opinion that the salary recommended for the Tánaiste should also be payable to the Vice-President of the Executive Council pending the coming into operation of the new Constitution.

### **MINISTERS OF STATE.**

38. In the course of our investigations we were struck by the fact that the administrative work and responsibility of a Minister may differ considerably as between one Department of State and another. To some extent this apparent discrepancy between the burden of purely departmental work falling on different Ministers is offset by the practice under which a Minister may be required to assume charge of a Department other than his own during the temporary absence of another Minister. This practice is legalised by Agency Orders made under Section 11 of the Ministers and Secretaries Act, 1924. Apart from his departmental duties, however, each Minister, as a Member of the Government, has equal responsibility for public policy and the general conduct of affairs. His position and obligations as a Minister, so far as they affect the question of salary, are the same, whether he be in charge of a large or of a comparatively small Department. If, under the present system, one Minister may have a very much lighter load than another, the remedy is to be

found, not in an adjustment of remuneration, but rather in a re-allocation of the public services among the Departments of State. We are of opinion that all Ministers should receive the same salary.

39. In the past it has frequently happened that a Minister is placed in charge of more than one Department of State. Under section 4 of the Ministers and Secretaries Act it is provided that no Minister shall be paid more than one salary. We consider that this prohibition against dual payments of salary is sound and should be continued.

40. We recommend that the salary of a Minister be at the rate of £2,250 a year, fully subject to taxation.

### **MINISTERS WITHOUT PORTFOLIO.**

41. In the course of the evidence submitted to us, reference was made to the point that, under the new Constitution, it is possible for a person to be appointed as a member of the Government without being placed in charge of any Department of State. Similarly, the Tánaiste need hold no portfolio, and unless a Department analogous to the present Department of the President of the Executive Council is to be constituted, the Taoiseach might be in the same position. We have considered the question whether, in such circumstances, a special rate of salary should be recommended for the position of Minister without Portfolio. The volume or relative importance of a Minister's departmental work has not, however, been accepted as the criterion in assessing Ministerial remuneration, but rather those general considerations discussed above, which arise from Governmental responsibility and from the financial obligations which such a position in the national hierarchy entails. These considerations will still continue to apply, even should the Minister's departmental duties be of an occasional or fluctuating nature. We recommend, therefore, that every member of the Government, whether he is vested with the headship of a Department or not, should receive the full salary appropriate to his office, *i.e.*, Taoiseach, Tánaiste or Minister, as the case may be.

### **PARLIAMENTARY SECRETARIES.**

42. While the position of Parliamentary Secretary is one of considerable importance, and fulfils a most useful function, it cannot be regarded as the equal of that of a Minister. A Parliamentary Secretary is obliged to devote his whole time to the duties of his office and he usually relieves his Minister of the detailed administrative work of some large branch of the department. There was, indeed, an occasion in the past when a Parliamentary Secretary administered the Department of Posts and Telegraphs on behalf of his Minister, who was also Minister for Finance. It is clear, however, that the ultimate

responsibility in the Oireachtas and before the public rests with the Minister. Furthermore, a Parliamentary Secretary has no share in, and takes no responsibility for, the formation of general governmental policy, since he is not a member of the Government, and on that account he should not of necessity be subjected to the same financial commitments which were stressed in evidence before us as a material factor in assessing the just remuneration of a Minister.

43. It is expected that vacancies in Ministerial posts may not infrequently be filled from the ranks of the Parliamentary Secretaries. Consequently it is, in our view, desirable that individuals fitted by character, ability and education for public affairs should be attracted to the political career and that, accordingly, the remuneration attaching to the Office of Parliamentary Secretary should be clearly appropriate to the importance of the Office and the public responsibility of the holder, even though, considered as payment for services rendered, the salary when related to ordinary commercial standards, may not be adequate for the exacting and considerable duties discharged by him. We have already pointed out that during the period from 1928-29 until March, 1932, all Parliamentary Secretaries were paid on a uniform basis of £1,200 a year, of which £360 a year was exempt from taxation. There is no reason to believe that the responsibilities and labours attaching to the office of Parliamentary Secretary have in anyway decreased since that time. On the contrary, such evidence as we have heard on this matter would indicate that in some cases the duties of these posts have greatly increased. We recommend, accordingly, that the salary payable to a Parliamentary Secretary be at the rate of £1,400 a year, fully subject to taxation.

44. We observed that under existing arrangements some inequality may exist in the volume of work devolving on the individual Parliamentary Secretaries. As in the case of Ministers (*vide* paragraph 38 above) we consider that the same rate of salary should apply to all Parliamentary Secretaries.

#### **PARLIAMENTARY PRIVATE SECRETARIES.**

45. One of the witnesses who appeared before us described the advantages of a system under which Parliamentary Private Secretaries would be appointed by Ministers, with a view to training promising material among younger politicians in the principles and practice of public administration, so that they might be fitted at a later stage for appointment as Parliamentary Secretaries, and eventually as Ministers. Such a development would flow from the general conception that public life should be made more attractive. As we understand the suggested system, a Parliamentary Private Secretary would have no departmental duties—each Minister continuing to be provided with a Private Secretary from the permanent

staff of his Department—though he might be of assistance to the Minister in secretarial work relating to the political sphere. The considerations involved in this matter are only vaguely connected with our Terms of Reference, but we think it right to state that, while Parliamentary Private Secretaries might prove a useful adjunct to the political institutions of this country, the question that arises as to the source from which the remuneration (if any) of such posts should be defrayed would need careful examination.

### **ATTORNEY-GENERAL.**

46. In considering the question of the salary which should be provided for the Attorney-General, we had at our disposal a considerable amount of information furnished by the witnesses who attended before us and also written statements, of a confidential nature, which, at our request, were submitted to us by the present Attorney-General and the former occupants of that office who are still living. We also gave attention to the opinions expressed by the late Chief Justice Kennedy, when Attorney-General, during the course of discussions in Dáil Éireann on the Ministers and Secretaries Bill, 1923 (Dáil Debates of 6th December, 1923, Cols. 1551-2 and 1556-8). The principles which we have enunciated in regard to the remuneration of Ministers do not quite fit the case of the Attorney-General. While to some extent his rank is equivalent to that of a Minister, he is a specialist who is employed so that the Government, in dealing with the legal aspects of administration, may have the benefit of his knowledge and experience. In considering his remuneration, therefore, regard must be had to the value of the services which he renders to the Government and to the inducements which should reasonably be offered to a man of high standing in the legal profession. However, it must be remembered that the salary attaching to the post is not the only material reward of the Attorney-General because he may reasonably look forward to the possibility of promotion to the Bench and, if he returns to practice on completion of his period of office, the standing and prestige which he has gained as Leader of the Bar may be expected to place him eventually in a more lucrative position than was his before he became Attorney-General.

47. We conceive that three important points fall to be determined in relation to the Attorney-General, viz.: whether he should be permitted to engage in private practice, whether he should be remunerated on the basis of a fixed salary for his advisory services, with additional fees at the ordinary professional rates in respect of appearances in Court on behalf of the State, and what scale of salary should be allowed to him on the assumption that his services to the State must be whole-time and must not be supplemented by professional fees. We take the view that if the Attorney-General is to perform efficiently all the duties of his office, the State should have the first and only demand upon his

services and that accordingly he should be regarded as employed in a full-time capacity and precluded from engaging in private practice. It has been represented that such a position would involve a considerable sacrifice on the lawyer who accepts office as Attorney-General, that his total earnings may be diminished, and that he may be handicapped in his profession if he eventually returns to private practice. These considerations, however, are not, in our opinion, sufficient to outweigh the arguments against private practice by the Attorney-General though they may properly be taken into account in assessing what should be the fair remuneration of the post.

48. It also seems to us very desirable that the Attorney-General should not confine himself merely to the administrative and advisory work of his Department but should appear for the State in important cases, as required. He is presumably the best advocate in Court that the Government has at its disposal, and, moreover, we have been told that appearances in Court by the Attorney-General not only help him to keep in contact with his profession but are welcomed by the Judges. If an Attorney-General is subsequently promoted to the Bench, the fact that he has not made a complete break with his Court practice is of considerable value to him in his new sphere. It may be argued with some force, however, that the interests of the State would not be served by permitting the Attorney-General to receive fees in respect of Government work. There might be a temptation for the holder of the post to appear as often as possible in Court with a view to augmenting his income, and his usefulness to the State as general law adviser would be impaired if the other demands on his time became too great. Taking every factor into consideration, we have formed the opinion that the Attorney-General would not be unfairly remunerated if he were given the same salary as a Minister in respect of his whole-time services. Having regard to the normal standards of incomes earned by leaders of the Bar and to the advantages and opportunities which accrue to a person holding office as Attorney-General, it seems reasonable to assume that that rate of salary would be sufficient to enable the Government at all times to secure a competent law adviser.

49. While it is hardly our province to make specific recommendations on the questions whether the Attorney-General should take private practice, or as to the extent to which he should appear in Court on behalf of the State, we consider that a decision on the amount of his salary can hardly be reached unless the terms of his employment are clearly defined. It is for the Government to determine the essential conditions under which the Attorney-General's services can be used to the best advantage of the State. On the assumption that the Attorney-General will not engage in private practice, and that he will,

when the occasion so demands, appear for the State in important cases without additional remuneration, we recommend that his salary be at the rate of £2,250 a year, fully subject to taxation.

### **CEANN COMHAIRLE.**

50. The position of Ceann Comhairle is one of great responsibility and eminence and many of the considerations to which we have referred in connection with Ministers apply also to this office. Apart from his functions as Chairman at meetings of Dáil Éireann, the Ceann Comhairle acts as the administrative head of the Parliamentary staff. It has, moreover, been the practice to appoint the Ceann Comhairle as Chairman both of the Civil Service Commission and of the Local Appointments Commission without any additional remuneration. Under the new Constitution it is provided that the Ceann Comhairle should be a member of the Commission to act in the absence or incapacity of the Uachtarán or in the event of a temporary vacancy in that Office (Article 14) and that he should also be a member of the Council of State (Article 31). In the past the Ceann Comhairle has received the same rate of remuneration as has been applicable to a Minister from time to time and we consider that that practice has been reasonable. We recommend accordingly that the salary of the Ceann Comhairle be at the rate of £2,250 a year, fully subject to taxation.

### **LEAS-CHEANN COMHAIRLE.**

51. We are satisfied that the duties devolving on the Leas-Cheann Comhairle are of an onerous nature and, for all practical purposes, demand his whole-time attention if the essential requirements of the Office are to be fulfilled. It is clear, of course, that, in volume of work and continuity of responsibility, his functions should be regarded as considerably less important than those of the Ceann Comhairle. The duties of the Leas-Cheann Comhairle are not confined to acting as deputy Chairman at meetings of Dáil Éireann, because under the Standing Orders he assumes certain responsibilities in relation to Private Bills and he must be available to take part in the general administration of the Oireachtas staff and buildings, in the event of the prolonged absence of the Ceann Comhairle. Furthermore, the Leas-Cheann Comhairle is obliged to acquire a complete mastery of procedure and also to familiarise himself with the details of the legislative and other proposals that come before the Dáil from time to time. His position, therefore, is far more onerous and responsible than that of the ordinary Deputy, and he would not be adequately recompensed for his services by the normal Parliamentary Allowance. Prior to March, 1932, the salary of the Leas-Cheann Comhairle was £1,000, of which £360 was exempt from income tax. We have already indicated in paragraph 33 that, in our view, the



existing arrangements under which a Ministerial salary is deemed to include a Parliamentary Allowance may be difficult to justify on a close analysis of the expenses which such an allowance is designed to meet. The same consideration affects the salary of the Leas-Cheann Comhairle. We recommend, accordingly, that the salary for that position be at the rate of £1,100 a year, fully subject to taxation.

### **CATHAOIRLEACH.**

52. We were handicapped in attempting to reach conclusions on the question of the remuneration appropriate to the chief officers of Seanad Eireann by the fact that one can only speculate as to the position that is likely to arise when the new Constitution is in operation, as regards the frequency of Seanad meetings and the volume of business to be transacted. It is reasonably certain that the Chairmanship of the Seanad will not carry with it the same amount of work or responsibility as attaches to the corresponding post in Dáil Eireann. When the former Seanad came into existence the Cathaoirleach was given the same remuneration as the Ceann Comhairle, £1,700 a year, but in 1929 the salary was reduced to £1,200 a year. Apart from presiding at the meetings, it is not expected that the Cathaoirleach will be involved in administrative work to any considerable degree. The new Constitution does indeed provide that the Cathaoirleach shall be a member of the Council of State, and, also, of the Commission that may be set up under Article 14. It cannot be denied that the person who presides over the second House of the Oireachtas fills a position of great dignity and responsibility in the national life, and it would be wrong if the prestige of the Seanad or its constitutional importance were allowed to suffer by the fixation of a parsimonious salary for its chief officer. It is, however, the position and not the salary which confers prestige on the occupant. We do not think that a high rate of remuneration is necessary in the case of the Cathaoirleach or could be defended against criticism. We recommend that the salary for the post be at the rate of £1,200 a year, fully subject to taxation.

### **LEAS-CHATHAOIRLEACH.**

53. The considerations to which we referred above in regard to the office of Leas-Cheann Comhairle apply also in a large degree to the Leas-Chathaoirleach, with the modification that the latter post is likely to be less onerous. On the whole we think that the additional responsibilities and demands on his time which a Senator assumes in accepting the Vice-Chairmanship should be marked by an annual salary of moderate amount, with no parliamentary allowance. We recommend that the salary for the position of Leas-Chathaoirleach be at the rate of £750 a year, fully subject to taxation.

**ENTERTAINMENT.**

54. We gave particular attention to the question of entertainment by or on behalf of Ministers, in order to ascertain whether the provision made for official entertainment in voted moneys could be regarded as in any sense a perquisite of Ministers, by relieving them of obligations which would otherwise have to be defrayed from their private resources. The matter subsequently assumed a new significance in the light of the evidence tendered by witnesses, to the effect that the liability for private entertainment of an unavoidable and extensive character should be looked upon as a material element in the annual budget of a Minister and that his remuneration should be so adjusted as to cover these exceptional expenses.

55. The main provision for official entertainment is included in a separate sub-head of the Vote for External Affairs, the amount of the allocation for the current financial year being £650. Particulars of the aggregate expenditure from the sub-head in recent years are shown in Appendix V. There is also provision in other Votes for specific items of entertainment as follows:—League of Nations Vote—£70-£100 on necessary entertainment by the delegation to the annual Assembly of the League; Vote for Industry and Commerce—normal provision of £50 for entertainment by the delegation to the International Labour Conference, but a provision of £700 was allowed this year when the Minister for Industry and Commerce was elected President of the Conference; Vote for the Army—£60 is provided for entertainment in connection with the annual ceremony of commissioning officers of the Defence Forces.

56. Our concern is with the provision in the Vote for External Affairs, which meets expenditure on any hospitality or entertainment extended by the Government to distinguished visitors or to representatives of other Governments. In theory this provision is available only for the Minister for External Affairs but the actual practice has been somewhat more elastic. The entertainment has sometimes been given under the auspices of a Minister other than the Minister for External Affairs, as, for instance, the Horse Show Dinner to foreign officers by the Minister for Defence, and the hospitality offered to Trade delegations by the Minister for Industry and Commerce; in all cases of course the Minister for External Affairs has to provide the money, and officials of his Department make the necessary arrangements. Generally the evidence submitted to us showed that this provision was availed of only when the State as a whole was clearly involved in the obligation of extending hospitality, and that there have been very definite restrictions against expenditure from public funds on any form of entertainment which might have an unofficial or personal appearance.

57. We are quite satisfied that the expenditure on official enter-

tainment cannot, by any stretch of the imagination, be construed as a Ministerial perquisite. Such expenditure is essential in the interests of the State and Ministers derive no personal benefit from it. There are, however, some grounds for thinking that, in the past, the organisation of this service may have been somewhat haphazard, and that there may have been instances where the State failed to provide adequate hospitality, and that, on other occasions, the offer of hospitality on a small scale by an individual Minister might have discharged any onus of entertainment on the State. We suggest that, in substitution for the fluctuating annual provision in the Vote for External Affairs, a Hospitality Fund should be established which would be fed by annual grants-in-aid. The Fund would be accounted for by the appropriate Minister, who should be required to define in regulations the nature of the charges which might properly be raised against the Fund, the manner in which issues would be made from the Fund, and the extent to which responsibility for expenditure might be delegated to other Ministers. The annual accounts of the Fund should be laid before the Oireachtas. If such a procedure was to be adopted we consider that the annual grant-in-aid of the Hospitality Fund might be £2,000, subject to review in the light of practical experience of the volume and nature of the charges raised against the Fund.

### TRANSPORT.

58. In the course of his evidence the Secretary to the Department of Finance described fully the present arrangements in regard to the transport of Ministers, and the manner in which the service originated and developed. At the outset, in 1923-24, three official motor cars were provided for the whole Executive Council; as these cars became worn out, they were not replaced. From 1924 to 1927 Ministers were obliged to provide their own transport at their own expense, except the President of the Executive Council, who received a motor car allowance from 1925 onwards. It was thought advisable in 1927 to provide escort cars for the protection of Ministers. At a later date the arrangements now in force were introduced, viz., the provision of motor cars for the use of Ministers and others, together with escort cars in some instances. A Minister may use the official car for any purpose.

59. The motor car allowance for the President of the Executive Council was at the rate of £500 a year during the period to June, 1926, when it was reduced to £350 a year and has continued at that figure up to the present time. The allowance is intended to cover all expenses, under whatever heading, incurred by the President in using his private car for official purposes, except the wages and uniforms of chauffeurs. Two drivers are provided for the President from the *Gárda Síochána*, and the expenditure on their wages is borne on the *Gárda Síochána* Vote. The present

cost to public funds of providing transport for the President may be taken as being £884 a year, of which sum part no doubt may be regarded as being expenditure of a protective nature.

60. At present official transport is provided for the conveyance of Ministers, the Ceann Comhairle, the Attorney-General and two Parliamentary Secretaries. This service, which includes some relief cars and drivers, involves expenditure amounting, in the aggregate, to about £8,255 a year, which is defrayed from the Vote for the *Gárda Síochána*.

61. It may be mentioned that originally Army drivers were provided both for the President and for Ministers and that the cost of their service was stated to be considerably less than that of members of the *Gárda Síochána*.

62. At first sight the provision of free transport may seem to represent a valuable emolument enjoyed by Ministers in addition to their salaries. We take the view that, in modern circumstances, if the duties of their office are to be discharged efficiently and expeditiously, Ministers must have motor cars at their constant disposal and that, in fact, facilities of this kind are part of the necessary equipment of the governmental machine. The issue lies between the provision of allowances for transport purposes, additional to normal salary, or a service of cars as at present, fully operated and maintained by the State. Any allowance that might be granted would necessarily have to be substantial because not only the running costs, maintenance and replacement of the car would have to be covered, but a Minister would find the employment of a chauffeur essential. One witness expressed the view that an allowance, with State drivers, as in the case of the President, was the ideal solution, and, furthermore, that it would be objectionable on public grounds for a Minister to drive his own car. From the standpoint of cost it was suggested that an allowance, plus State drivers, might prove more expensive than the present arrangement, as the number of drivers might have to be increased, if all the requirements of individual Ministers in that regard had to be met separately instead of from a common pool.

63. We consider that the existing arrangement whereby cars and drivers are supplied from a common pool is probably the most satisfactory method of providing official transport for Ministers and is clearly to be preferred to the payment of an independent transport allowance to each Minister.

### **PENSIONS: GRATUITIES.**

64. As mentioned in an earlier part of this Report the question of the provision of pensions or retiring allowances for Ministers was

considered by the Joint Committee of both Houses of the Oireachtas which sat in 1929. That Committee recommended that a scheme should be introduced under which ex-Ministers should receive special allowances provided that they had held office for a minimum period to be specified by the Oireachtas, and that such allowances should continue for a period not exceeding five years after their retirement from office. This recommendation appears to have been in the nature of a compromise because the terms of the Committee's Report indicate that, while the general view was in favour of some improvement in the financial provision made for Ministers, some thought that it should be effected directly by an increase in the salary scales so as to enable Ministers to provide for their future; others took the view that the salaries should remain unchanged but that allowances under certain conditions should be available for ex-Ministers, while a third group took the view that the introduction of such a scheme of allowances should be conditional upon a reduction in Ministerial salaries. We were informed in the course of the oral evidence that in 1926 departmental consideration had, at the request of the Executive Council of the day, been given to the question of pensions for ex-Ministers and that tentative heads of a scheme had been prepared, but it does not appear that any further steps were taken in the matter. Our Terms of Reference specifically ask us to investigate the question whether pensions or gratuities should be paid to persons who have held any of the whole-time offices with which we are concerned.

65. The adoption of a scheme of pensions for ex-Ministers would not be without parallel in other countries. Provision of this kind is already made in Denmark and in the Netherlands. Recent legislation in Great Britain has provided for the payment of a pension at the rate of £2,000 a year to any person who has held the office of Prime Minister, and there has been in existence in that country since 1869 a statute authorising the payment of a limited number of pensions to persons who have held political office and who make a declaration that their means are insufficient to provide for their station in life. That Act has, however, fallen into desuetude, and we have been informed that no pension has been paid under it since 1924.

66. Whilst not bound by Statute or even by any clearly defined custom in the matter, it may be assumed in this country that any person who, in the course of his political career, attains Ministerial rank is obliged to cut himself adrift more or less completely from his former occupation or profession. If his tenure of office becomes protracted it may be extremely difficult for him on retirement to take up the threads of his former business. The severance from his former means of livelihood will often be irremediable and he will be left with no assurance whatever as to the future, although his high position, unlike that attained in other walks of life, is due to concentration on matters concerned with the *public* interest and

*public* affairs. Experience has shown that the sacrifices involved in taking office as a Minister have been such that unless some remedy be found many persons who might otherwise have been attracted to a political career and whose services would have been most useful to the nation in that sphere may be deterred from accepting office unless provision is made to ensure that their future position is safeguarded. Another consideration that arises is the desirability of retaining ex-Ministers in political life, as their knowledge of affairs and experience of administration must be of great value to the community in the examination and criticism of legislative proposals in the Dáil. One of our number (Mr. Leonard), while conceding that exceptional treatment might be justified in cases of hardship or loss that have occurred in the past, is of opinion that any permanent arrangement for the payment of pensions to ex-Ministers would be undesirable. In view, however, of the considerations mentioned above and of the weight of evidence on the subject given by witnesses who appeared before us, we are of opinion that ex-Ministers should be eligible for the award of small pensions, subject to the terms and conditions specified in the ensuing paragraphs.

67. There was a difference of opinion as to what should be the minimum period of service to qualify for the award of a Ministerial pension. Some of our number (Messrs. Corish, Duffy, McCarthy, Moore and O'Reilly) strongly held the view that a pension should not in the future be payable to an ex-Minister who had served for less than five years, although they were prepared to accept a reduced qualifying period in the case of those who have held Ministerial office up to the present time. The majority of the Committee were, however, satisfied that a Minister who had held office for three years, whether in the past or in the future, should, on the basis of the arguments advanced in the preceding paragraph, be reasonably entitled to inclusion in the pension scheme.

68. We recommend that the President of the Executive Council or Taoiseach, and any Minister of State (including the Tánaiste) should, on ceasing to hold office, be eligible for the award of a pension at the rates and subject to the conditions specified hereunder:—

After giving not less than 3 years' service,	£300	a year
"    "    "    "    "    4    "    "	£350	"
"    "    "    "    "    5    "    "	£400	"
"    "    "    "    "    6    "    "	£450	"
"    "    seven or more    "    "	£500	"

69. We recommend that, where a person has held office both as a Minister and as a Parliamentary Secretary, one-half of the period of service as Parliamentary Secretary should count for the purpose

of reckoning the qualifying period for the award of a Ministerial pension.

70. We recommend that the qualifying periods of office should be reckonable on a cumulative basis.

71. We recommend that service as a Minister prior to 6th December, 1922, whether under Dáil Eireann or under the Provisional Government, should be reckonable for pension purposes.

72. We recommend that the office of Ceann Comhairle should be pensionable on the terms applicable to Ministers.

73. There was considerable difference of opinion among the members of the Committee on the question whether any provision by way of pension or gratuity should be made for persons who had held office as Parliamentary Secretary. It was recognised that many of the considerations which influenced our recommendation in favour of pensions for ex-Ministers could be applied to the case of Parliamentary Secretaries, although with not quite the same force. On the other hand, we were anxious to ensure that any additions to the pension charges falling on the State, which we might recommend, could be defended as necessary for the improvement of our political institutions. The majority finally took the view that the position in regard to Parliamentary Secretaries could best be met by the award of a gratuity rather than a pension. Some of our number, however, while prepared to admit that exceptional cases in the past were worthy of consideration in the matter of gratuities, did not consider that any provision should be made in the future for payments to Parliamentary Secretaries on termination of office. Two of our number (Messrs. Duffy and McCarthy) are not in favour of the payment of gratuities to Parliamentary Secretaries in any circumstances. Our general conclusion is that Parliamentary Secretaries who have held office for a period of not less than four years should be eligible, on retirement, for the award of a gratuity equivalent to one year's salary. The conditions under which such a gratuity would be payable would have to be closely defined so as to ensure that the gratuity would not be payable if the person, otherwise eligible, were reappointed to any of the offices included in the Terms of Reference or to any other salaried office under the State within a limited period (say, 6 months) after termination of office as Parliamentary Secretary. It would also be necessary to provide that no person could in any circumstances receive more than one gratuity in respect of service as Parliamentary Secretary. It was generally agreed that any decision taken in favour of the payment of gratuities to persons who had held office as Parliamentary Secretary should be applied retrospectively to eligible persons who had held office in the past.

74. The question whether a pension should attach to the office of Attorney-General was one which caused the Committee considerable difficulty. It has been represented that an ex-Attorney-General who, on ceasing to hold office, has not been promoted to the Bench or secured appointment to some other position of profit under the State, and who returns to practice at the Bar, may find himself in difficult financial circumstances. It was also urged that, notwithstanding his high position as Leader of the Bar, an Attorney-General may permanently lose contact with much of the practice he enjoyed before appointment to the office of Attorney-General. If these contentions are to be accepted it would appear that, for all practical purposes, an Attorney-General, who returns to practice, is in very much the same position as an ex-Minister who, on leaving office, is obliged to make a fresh start in his business or profession. On consideration of all the circumstances of the case and, on the assumption that the conditions of appointment attaching to the office of Attorney-General will be those specified in paragraph 49 of this Report, we recommend that the Attorney-General should be eligible for the award of a pension on the same scale and subject to the same conditions as those applicable to a Minister. It should be mentioned, however, that two of our number (Messrs. Duffy and Sweetman) were strongly opposed to making the office of Attorney-General pensionable and that another of our number (Mr. McCarthy) was of the opinion that the minimum qualifying period for the award of a pension should be not less than five years in the case of future appointments to the office.

75. We recommend that the office of Leas-Cheann Comhairle should be non-pensionable. Considerable discussion took place on the question whether some payment by way of gratuity might be made to a Leas-Cheann Comhairle on ceasing to hold office. On full consideration of all the circumstances of the post we have come to the conclusion that we would not be justified in recommending the adoption of such an arrangement.

76. We recommend that the posts of Cathaoirleach and of Leas-Chathaoirleach should be non-pensionable. We do not, from the information at our disposal, envisage any circumstances which would justify special lump sum payments to the holders of these posts on termination of the period of office. Experience of the functions of Seanad Eireann under the new Constitution might, however, conceivably lead to a review of this conclusion in the case of the Cathaoirleach.

77. We recommend that, in every case, written application to the appropriate Department by the person eligible under the scheme proposed above should be a condition precedent to the award of a Ministerial pension.



78. We recommend that where the person eligible for a Ministerial pension is

- (a) in whole time employment remunerated directly from the Central Fund or directly from moneys provided by the Oireachtas or directly from the proceeds of rates imposed by a local authority, or
- (b) is in receipt of a pension or other superannuation allowance payable directly from the Central Fund or directly from moneys provided by the Oireachtas or directly from the proceeds of rates imposed by a local authority, or
- (c) holds a paid position to which he has been nominated by the Government,

the Ministerial pension should be subject to suspension or abatement while the pensioner is in receipt of such remuneration, pension, or payment as aforesaid. We consider, however, that the Ministerial pension should not be suspended or abated in respect of the following special types of payment from public funds, viz. : (1) a Parliamentary allowance as Deputy or Senator, or (2) an allowance as Leader of the Opposition (vide paragraph 92 below), or (3) a pension or allowance payable under the Military Service Pensions Acts, or the Army Pensions Acts in respect of services rendered, or wounds or disabilities suffered, prior to 30th September, 1923.

79. We also recommend that, as dual pensions are objectionable in principle, the same period of service should not be reckonable in the assessment both of a Ministerial pension and of any pension payable under the Military Service Pensions Acts or any other Pensions Act.

80. It seems to us desirable that a Ministerial pension should not be capable of being alienated or of being attached by process of law, and we recommend that the legislation giving effect to the pension scheme should include a specific provision on the point, on the lines of Section 15 of the Military Service Pensions Act, 1934.

81. Arising out of the question of Ministerial pensions, we have considered whether some scheme should be devised to provide pensions or allowances for widows and orphans of former Ministers. Such cases not alone excite sympathy, but also have a special claim for attention by the State. In some instances in the past the Oireachtas has made special provision for the widows and dependants of deceased Ministers. Excluding such cases, we are definitely of opinion that some general scheme should be drawn up to ensure that on the death of a Minister, who had held office for a period sufficiently long to render him eligible for a pension on his retirement, his widow should, on making formal application to the appropriate Department, be entitled to receive a pension, together with allowances for any orphans (including legally adopted

children) under 21 years of age. Similarly, the widow of an ex-Minister, who had been in receipt of a pension, should be entitled to receive a pension, together with allowances in respect of orphans under 21 years of age. A special provision would, of course, have to be made to meet the case of orphans whose parents were both dead. Under such a scheme it should be provided that the widow's pension would be terminable on remarriage. We have found considerable difficulty in attempting to prescribe a detailed scheme which would cover all contingencies and would specify definite amounts for pension and allowances. On the latter point our tentative conclusion was that the widow's pension should not exceed £250 a year and that the allowances for each orphan under 18 years of age should be at the rate of £30 a year. For the purposes of this Report, therefore, we are content to make a general recommendation that a scheme on the lines suggested should be adopted.

82. It should be made clear that the scheme of Ministerial pensions which we have recommended in paragraph 68 above should be applicable to all persons who have held such offices in the past. Similarly, any scheme that may be introduced for pensions or allowances for widows and orphans of deceased Ministers or ex-Ministers should apply to existing cases of the kind. While the absence of such pension schemes up to the present may have involved sacrifice and hardship on the part of individuals, we do not think that it would be consonant with the public interest or with normal superannuation practice that any retrospective payment of pensions should be made. The fact, however, that such pensions are overdue urges us to suggest that the steps necessary to give legislative effect to our recommendations should be taken with all convenient speed.

### **UACHTARAN NA hEIREANN.**

83. The question of the remuneration and allowances that should be provided for the new position of Uachtarán na hEireann has presented exceptional difficulties. None of the witnesses who appeared before us was able to give any considerable guidance as to the financial obligations which might be expected to fall upon the holder of the office. We are aware, however, that the holder will be the first citizen of the land, that high and responsible functions are vested in him under the Constitution, and that he will be debarred from holding any other office of profit or emolument. Consequently, the remuneration for the office should be such as to place him in a position of complete independence financially, and to enable him to maintain with dignity the high position of Head of the State. So much is clear, but the element of speculation enters into the question of the extent to which the Uachtarán will be obliged to keep an expensive establishment or to entertain upon a considerable scale. Under the terms of the Constitution the Uachtarán will have an official residence in or near the City of

Dublin. We have assumed that the expenditure involved in the provision of the residence, of furniture and equipment, and of the maintenance and upkeep of the house and any grounds attached thereto, including wages of labouring and gardening staff will be defrayed directly by the State. Such arrangements, however, though to some extent they may be regarded as part of the emoluments or perquisites attaching to the office of Uachtarán and should, therefore, not be left out of consideration in assessing the total provision that might properly be made for that office, also impose upon the holder an obligation to maintain himself and his private establishment upon a commensurate scale. Due note must be taken of this factor in determining the personal salary of the Uachtarán.

84. The arrangements made in connection with the former office of Governor-General may be thought to offer a standard of comparison. That office was, however, of much less importance in the national life, and, furthermore, it is reasonable to assume that the question of the establishment to be maintained for the Uachtarán will be largely a matter of policy, to be determined by the Government of the day, who in that connection will have to submit to Dáil Eireann the estimates for the proposed expenditure on the Presidential establishment and to defend them against such criticism as may be offered. Moreover, we feel also that this question is one that cannot be adequately investigated until the office itself has been filled for an appreciable period, when it will have manifested its true significance in the life of the community. For the purposes of illustration, however, a statement of the provision made for the personal remuneration of the Governor-General and for the maintenance of his establishment in the financial year 1930-31 is set out in Appendix VII.

85. We have also assumed that the Uachtarán will, from the remuneration or allowances provided for him, be obliged to defray the cost of the domestic staff necessary for his residence, and of all other charges involved in the maintenance of his private establishment on a considerable scale. He will, presumably, also be obliged to employ a personal staff of a secretarial and escort nature, but it is difficult, at this stage, to envisage whether the salaries of such officers will be a charge upon the allowances payable to the Uachtarán or will be paid directly by the State from moneys voted for that purpose.

86. In view of the points of doubt that necessarily arise, we consider that any recommendations we may make in regard to the Uachtarán should be regarded as tentative, and, while it is noted that under Article 12 (11) of the Constitution the emoluments of the Uachtarán cannot be reduced during his period of office, we think that the earliest feasible opportunity should be taken of reviewing the initial arrangements in the light of experience gained as to the actual financial requirements of the post.

87. We are of opinion that the emoluments and allowances of the Uachtarán might properly be divided into three parts: personal remuneration; allowances towards entertainment and towards the cost of his official establishment; and the provision and maintenance of his official residence. It is clear that the amounts to be expended under the second and third of these headings will be determined largely by the views and policy of the Administration of the day in regard to the office, and it is difficult for us to make final recommendations on these points. On the other hand our Terms of Reference specifically ask us to deal with the "Salary and allowances (if any)" of the Uachtarán, and moreover, the amount of the personal salary to be provided for the holder of that office should, in our view, be related to the probable nature of the establishment and the style of living which the holder will be expected to maintain. In our opinion the questions of personal salary and representation or entertainment allowance are part of the same problem. So far as we have had guidance in the matter from the evidence submitted, we assume that the Uachtarán will live in a large residence and will be obliged to keep a domestic establishment of corresponding dimensions and to entertain on a considerable scale. On that basis, and bearing in mind that the expenditure by the State on the office of Uachtarán should neither be altogether disproportionate to the provision which we have recommended might suitably be made for Ministerial salaries, nor be too great a burden on the public purse, we think that it would be proper for us to recommend that the total cost to the State of providing for the residence, establishment, and expenses of the office of Uachtarán na hEireann, should not exceed £15,000 a year, approximately, of which £5,000 a year would be payable to the holder of the post as personal salary, fully subject to taxation. Some of our number, however, were inclined to the view that, on the basis mentioned, the limit of total annual cost might be £20,000 and the salary £7,500.

88. We are asked by our terms of reference to make a recommendation as to whether a pension should be paid to a person who has held the office of Uachtarán na hEireann. Here again the absence of precedent for the office rendered our investigations difficult. We feel, however, that it is imperative on the State to provide against the contingency that a person on relinquishing office as Uachtarán might be obliged to live in circumstances which would be undesirable in the case of one who had previously occupied a position of such distinction in the community. In the consideration of this matter we have assumed that a person who has held the office of Uachtarán will, in the normal course, be precluded from returning to business or professional pursuits, and that it is most unlikely that he will take an active part in politics, with the consequent possibility of Ministerial or other Parliamentary office. It will probably be found that, even in his retirement, the former Uachtarán will be obliged by circumstances over which he has no control to maintain his

domestic establishment on a fairly considerable scale. If these assumptions are correct, it seems clear that there is an obligation on the State to provide a pension of reasonable amount. For the reasons indicated in the course of our remarks on the question of remuneration for the office, our recommendation in regard to pension is tentative and will, no doubt be subject to review in the light of practical experience under the new Constitution. Experience will also determine the conditions which might properly be attached to the award of such a pension.

89. While there was general agreement that the office of Uachtarán na hEireann should be pensionable, there was a difference of opinion on other material aspects of the question. Two of our number (Messrs. Corish and Duffy) held the view that a pension should be payable only after 14 years' service in the office. There was also a conflict of opinion as to the amount of the annual pension. On the one hand an allowance of £1,500 a year was thought reasonable while, on the other, it was considered that the amount should not exceed £1,000 a year. There was a further suggestion, involving a means test, that if the private income of the Uachtarán on retirement was less than £2,000 a year, it should be brought up to that figure by a State pension of the requisite amount. Finally, the majority of the Committee agreed to recommend that, after holding office for seven years, the Uachtarán should be eligible to receive a pension of £1,200 a year.

### LEADER OF THE OPPOSITION.

90. Paragraph 4 of our terms of reference is sufficiently wide to enable us to deal with any matter which we may consider to be associated with the particular points covered in the preceding paragraphs of the Report. Aspects that have been stressed throughout the consideration of the question of Ministerial remuneration have been the desirability of making a political career as free as possible from serious financial stress and hardships, and the importance of retaining in public life persons who had formerly held governmental office. Arising from these considerations our attention was directed to the responsible position in public affairs which is held by the Leader of the Opposition. This question was dealt with by the Joint Committee which sat in 1929, and it may be of interest to quote the remarks made on the subject by that Committee in the course of their Report:—

“ The Committee considered the question of recommending a special allowance to the Leader of the Opposition. It realises that the amount of work which the Leader of the Opposition, or of any large Party continuously in opposition, has to perform to enable him to deal adequately with the

various matters which come before the Legislature is exceedingly heavy, and all the more so by reason of the fact that he has not access to technical advisers, nor the use of an official executive staff, such as are at the service of Ministers. While generally agreed as to the desirability of provision being made by the State for the Deputy holding this onerous and responsible position, the Committee finds itself unable to make a definite recommendation owing to the practical difficulties involved. Chief of these difficulties is that of devising a method, applicable to the various circumstances which might arise, of determining the person who should be regarded as the 'Leader of the Opposition' in a House elected under the system of Proportional Representation. It is thought that the matter might await further experience of our Parliamentary development."

91. We are in agreement with the views expressed above, but we consider that the experience gained in the meantime has proved conclusively that some provision should be made for the Leader of the Opposition. One of the witnesses who appeared before us suggested that members of the Parliamentary staff should be made available to assist the Leader of the Opposition. We consider, however, that such an arrangement would not be feasible as that staff is composed of civil servants and, by reason of their position, it is unlikely that they would be able to afford assistance, in the fullest sense, to the Leader of the Opposition who is, perforce, opposed to the Government of the day. Moreover, such staff might have to be provided for the Leader of more than one Party in Dáil Eireann, and these Parties might be as much in opposition to one another as to the Government.

92. The provision made from public funds for the Leader of a Party in opposition to the Government should not be in the nature of a salary but would be an *allowance* of a sufficient amount to enable such a person to defray secretarial and other expenses. There may be more than one Opposition Party but we consider that generally it will be found that one of the Opposition Parties will have a considerably greater numerical strength than any of the others. The Leader of such a Party will be involved in considerable expense if he is to perform his duties in an adequate manner and we recommend that the allowance payable to him be at the rate of £800 a year. For the Leader of the second largest Party in opposition we consider that an allowance at the rate of £500 a year should be provided, subject to the condition that the numerical strength of that Party be not less than seven. We have considered whether any additional allowances should be provided for the Leaders of other Opposition Parties and we have come to the conclusion that it would be impossible to defend the payment of more than two such allowances. One of our number (Mr. Coughlan) considered, however, that an

allowance should be payable to the Leader of a third Party, if the number of Deputies in that Party was seven or more. The allowances which we have recommended, being in the nature of recoupment of expenses, should be exempt from taxation and would be payable in addition to the ordinary Parliamentary allowance and to any Ministerial pension to which the Leader of the Opposition might be entitled. It is also suggested that arrangements should be made to provide accommodation in the Oireachtas buildings for secretarial staff which the Leaders of Opposition will be enabled to employ if the allowances recommended above are made available. It must be clearly understood that in recommending the payment of allowances to Leaders of Opposition, we do not intend that these allowances should be regarded or utilised as in any sense personal remuneration or solely as a grant towards the personal expenses of the Leaders, but that they should be used by those Leaders for the purpose of providing effective secretarial and other assistance not only for themselves but for the general conduct of the Opposition in Dáil Eireann. Two of our number (Messrs. Moore and Sweetman) have found themselves unable to join in the recommendations contained in this paragraph of our Report.

### COST OF RECOMMENDATIONS.

93. We have calculated that, on the basis of the present number of persons holding Ministerial and kindred posts, our recommendations on the subject of remuneration, if adopted, would involve increased annual expenditure of approximately £15,000 as compared with the salaries adopted after 9th March, 1932, and of approximately £7,000 as compared with the salaries in operation immediately prior to that date, pursuant to the Ministers and Secretaries Act, 1924, and otherwise. Detailed figures explanatory of these estimates of cost are embodied in Appendix VIII. The suggested aggregate provision of £15,000 a year for the post of Uachtarán na hEireann is excluded from these figures, as is also the expenditure of £1,300 a year involved in the allowances recommended to be paid to Leaders of Opposition.

Salaries

94. The ultimate cost of the Ministerial pensions scheme recommended by us cannot be estimated to any degree of precision without actuarial investigation, which we are not in a position to undertake. On the basis that all the ex-Ministers at present eligible under the scheme were awarded pensions and that in each case the full amount of the pension was payable without abatement, we estimate that the immediate increase in expenditure would be at a rate not exceeding £6,500 a year, approximately. As it is reasonable to assume that a certain proportion of ex-Ministers will be in a position to waive their claims to pension and that in other cases

Ministerial pensions.

suspension or abatement of pension will operate, we anticipate that the actual increase in expenditure will be materially less than the tentative estimate quoted.

Widows and  
Orphans.  
Gratuities.

95. It is impossible to estimate what would be the future cost of a scheme of pensions and allowances for widows and orphans of ex-Ministers. Similarly the expenditure likely to arise on the payment of gratuities to persons retiring from office as Parliamentary Secretary is a matter of conjecture. If the holders of these offices in the past who would have been eligible for gratuities, if such a scheme had existed at the date when their periods of office terminated, were now to be paid on the basis recommended, the expenditure involved is estimated to amount to £3,600 approximately.

Pension for  
Uachtarán  
na hEireann.

96. Expenditure on the payment of a pension to an ex-Uachtarán will not arise until, at the earliest, after the first period of office of seven years has been completed; and if the first holder were to be re-elected, no pension would be payable until the expiration of 14 years. It is idle to speculate as to the maximum burden likely to fall on public funds in the future in respect of the payment of pensions to former holders of the office of Uachtarán na hEireann. It seems most unlikely that, in any circumstances, more than four such pensions would be current at any one period. If that be accepted, the maximum future expenditure on these pensions, at the rate we recommend, would be £4,800 a year.

Hospitality  
Fund.

97. Our recommendation for an annual grant of £2,000 to a Hospitality Fund involves increased expenditure of £1,350 as compared with the provision for this service in the Vote for External Affairs for the current financial year.

Transport.

98. Our recommendation in regard to transport for Ministers does not involve any increase in the present rate of expenditure on that service.

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99. Finally, we wish to place on record our high appreciation of the services rendered by our Secretary, Mr. G. P. S. Hogan. We would like it to be understood that this is no mere formal acknowledgment of the assistance he gave this Committee, but a genuine attempt to express the sense of obligation felt by all its members for zeal, efficiency, and ability of an uncommonly high order. When we consider the many and onerous duties imposed on him by our inquiry which necessitated the working of long and irregular hours, in addition to the performance of his normal Departmental work, we realise that an unusually heavy strain must



have been placed upon him, yet he always showed the utmost courtesy and attention to the Committee, and prepared the numerous and varied reports, memoranda, and minutes for our meetings with promptitude and care.

Signed :

JOHN P. SHANLEY (*Chairman*).

E. H. ALTON.

A. COX.

J. J. COUNIHAN.

CECIL LAVERY.

JOHN LEONARD.

PETER McCARTHY.

A. J. MAGENNIS.

SÉAMUS MOORE.

T. F. O'HIGGINS.

M. O'REILLY.

MALACHI SWEETMAN.

G. P. S. HOGAN,

*Secretary,*

24th November, 1937.

### III. RESERVATIONS BY MR. S. MOORE, T.D.

Although I have signed the Report of the Committee I dissent from two of its principal recommendations.

One of these is contained in Paragraph 81, which recommends that in the event of the death of a Minister entitled to a pension or an ex-Minister so entitled, his widow and children should receive pensions, the former for life, the latter until the age of 21. I can see no reason for absolving the Minister, no more than other men, from the duty of providing for his wife and children in the event of his death. One of the reasons, with me at least, for recommending substantial increases in the present salaries of Ministers was to enable them to discharge such duties to an appropriate extent. It looks, therefore, an unnecessarily extravagant addition to the rewards of office if Ministers in the event of serving three (or five) years, are to be relieved of all such responsibilities. I can conceive instances where it would be most desirable for the State to have the power to come to the help of the bereaved family of one who had given such exceptional service to his country. But I consider a proposal to make automatic, irrespective of the means of the family or any other circumstances, the granting of pensions to the widows and families of all who serve for a short minimum period as Ministers, could not be defended and might not be welcomed either by those who have served in such positions or may so serve in the future. The recommendation is all the more difficult to support by the fact that in the event of the death of a Minister who had not served the minimum period, his widow and family would not qualify for any such assistance, even though their circumstances were much more strained than in the other case.

I dissent also from the recommendation in Paragraph 92 of the Report that grants or allowances should be made to the leaders of political parties other than the Government Party. While fully appreciative of the important rôle of the Opposition in an Assembly conducted on democratic lines, I consider this departure would be full of danger and is not really necessary. The work of the statistical and other Departments of the Civil Service is so efficient and the facilities for obtaining information in a complete form so ample, that the provision of a special service for the further preparation of such information to meet the requirements of political leaders, cannot be regarded as an urgent need. If once established it may be expected that the service will grow: there will inevitably be complaints after a year or so that the amount provided is not sufficient. Indeed, it seems certain, that the different groups or parties in the Senate to be elected will agitate for an extension of the service to them, and will have some case at least to justify them if the recommendations of this Committee be accepted.

Even in the immediate future, the political life of the country may show six or seven parties and Government by a coalition of two or more. There may be difficulty, in fact, in determining

what party is the main Opposition. It would be quite unreasonable to have perhaps four of such parties enjoying separate allowances to enable them to provide services which would be almost identical in all cases and could as well be done collectively.

The proposal is open to the further objection that it would be practically impossible to fix responsibility for the correct spending of the money. If it be contemplated that the Dáil is to decide each year by the same method as applies to all other votes of supply whether the vote is to be granted, a situation resembling comic opera can be visualised. The Minister for Finance or the Government as a whole will be in the position of defending the leaders of the other parties from any charges that they have not fulfilled their duties with admirable wisdom and ability. Naturally, such proceedings, so remote from present procedure and practice, will not tend to give reality to the business of the Dáil or create respect for its discussions.

Apart from this, however, I consider that the subsidising of political parties—what the proposal virtually amounts to—is too dangerous an innovation to be adopted without a clear emphatic need for it, and that in a country so young in self-Government, with already a tendency to top-heaviness, the acceptance of the principle should, at least, be postponed. It was argued by members of the Committee that the recent decision in Great Britain to grant a personal salary to the Leader of the Opposition was a proof that in that country the need for such a departure was admitted. There is no analogy, however, between a personal salary and an allowance of the kind this Committee recommends, and, of course, there could be no useful comparison between the duties of such a leader in Great Britain and in this country.

(Signed) SÉAMUS MOORE.

## APPENDIX I.

## IV. SALARIES OF MINISTERS, ETC., IN SAORSTÁT EIREANN.

Office	Salary prior to 9th March, 1932	Salary subsequent to 9th March, 1932
President of the Executive Council.	£ 2,500 subject to taxation <sup>(a)</sup>	£ 1,500 free of income tax.
Minister .. .. .	1,700 ,, ,,	1,000 ,, ,,
Parliamentary Secretary ..	1,200 ,, ,, <sup>(b)</sup>	900 ,, ,,
Attorney-General ..	2,500 ,, ,,	1,500 ,, ,,
Ceann Comhairle ..	1,700 ,, ,,	1,000 ,, ,,
Leas-Cheann Comhairle	1,000 ,, ,,	750 ,, ,,
Cathaoirleach .. .. .	1,200 ,, <sup>(c)</sup>	1,200 subject to taxation
Leas-Chathaoirleach ..	750 ,, ,,	750 ,, ,,

## NOTES.

(a) Where the recipient of any salary shown above, is a member of the Oireachtas the first £360 of the salary is exempt from taxation (Oireachtas (Payment of Members) (Amendment) Act, 1925, Section 1 (2)).

(b) Prior to 1928-'29, some Parliamentary Secretaries received salary at the rate of £1,000 per annum.

(c) Prior to 1st June, 1929, the remuneration of the Cathaoirleach was £1,700 per annum, and of the Leas-Chathaoirleach, £1,000 per annum.

## APPENDIX II

## VALUE OF INCOME TAX CONCESSION IN CASE OF MINISTERIAL SALARIES PAID FREE OF INCOME TAX.

	£	£	£	£
Salary (free of Income Tax) .. .. .	1,500	1,000	900	750
Expenses allowable as Deputy .. .. .	360	360	360	360
Net Salary .. .. .	1,140	640	540	390
	Income Tax	Income Tax	Income Tax	Income Tax
	£	£	£	£
<i>Bachelor</i> no other income .. .. .	232	105	79	42
,, £250 other income (unearned)	281	154	129	91
,, £500 ,, ,, .. .. .	281	154	129	91
<i>Married</i> no other income .. .. .	203	76	51	14
(No children) £250 other income (unearned)	270	143	118	80
,, £500 ,, ,, .. .. .	281	154	129	91
<i>Married</i> no other income .. .. .	187	60	34	5
(One child) £250 other income (unearned)	257	130	105	67
,, £500 ,, ,, .. .. .	281	154	129	91
<i>Married</i> no other income .. .. .	170	43	17	Nil
(Two children) £250 other income (unearned)	240	113	88	50
,, £500 ,, ,, .. .. .	281	154	129	91
<i>Married</i> no other income .. .. .	153	26	6	Nil
(Three children) £250 other income (unearned)	223	96	71	33
,, £500 ,, ,, .. .. .	280	153	128	90
<i>Married</i> no other income .. .. .	136	10	Nil	Nil
(Four children) £250 other income (unearned)	206	79	54	17
,, £500 ,, ,, .. .. .	272	145	119	81

The above figures assume that Sur-tax is not borne on State Income but on "other income" where liability to Sur-tax occurs. Maximum Sur-tax in any case is less than £20.

Variations in each of the three classes arise out of the practice of setting off Income Tax allowances in the first instance against assessments on "other income".

ROINN AIRGID,  
12 Iúl, 1937

## APPENDIX III.

## STATEMENT OF SALARIES, ALLOWANCES, ETC., PAYABLE TO PERSONS HOLDING MINISTERIAL AND KINDRED OFFICES IN NORTHERN IRELAND, AUSTRALIA, CANADA, NEW ZEALAND, AND SOUTH AFRICA.

## NORTHERN IRELAND.

Prime Minister .. .. .	Salary .. .. .	£ 3,200
	Allowance for contingencies of office ..	1,750
		<hr/>
		£4,950
..	Provided with official residence, fuel and light.	
Minister .. .. .	Salary as Head of a Department ..	1,500
	Salary as Cabinet Minister ..	500
		<hr/>
		£2,000
Attorney General .. .. .	Salary .. .. .	£ 2,500
Parliamentary Secretary .. .. .	Salary, 4 at .. .. .	1,000
.. .. .	Salary, 1 at .. .. .	600
Financial Secretary .. .. .	.. .. .	unpaid
Assistant Parliamentary Secretary to Minister for Finance ..	.. .. .	unpaid
Speaker of the House of Commons, Salary .. .. .	.. .. .	£ 2,000
Speaker of the Senate .. .. .	Salary .. .. .	1,000
Chairman of Wages and Means (House of Commons) .. .. .	Salary .. .. .	1,000

## CANADA.

In addition to the Parliamentary Indemnity of 4,000 dollars paid to Members of the House of Commons and of the Senate, the following salaries and allowances are paid. (The figures in brackets (approximate) are based on an average current exchange rate of 4.95):—

Prime Minister .. .. .	Salary, 15,000 dollars .. .. .	£ (3,030)
.. .. .	Car allowance, 2,000 dollars .. .. .	(404)
Ministers .. .. .	Salary, 10,000 dollars .. .. .	(2,020)
.. .. .	Car allowance, 2,000 dollars .. .. .	(404)
Speaker of the House of Commons .. .. .	Salary, 6,000 dollars .. .. .	(1,212)
.. .. .	Allowance in lieu of residence, 3,000 dollars .. .. .	(606)
Speaker of the Senate .. .. .	Salary, 6,000 dollars .. .. .	(1,212)
Deputy Speaker, House of Commons .. .. .	Salary, 4,000 dollars .. .. .	(808)

There are no Parliamentary Secretaries in Canada. The Minister for Justice is also Attorney-General.

## AUSTRALIA.

An annual sum of £15,679, appropriated for ministerial salaries, is pooled by the Ministers, of whom there are at present 10 full Ministers (including the Attorney-General) and 4 Assistant Ministers. Particulars of the allocation of the pool fund are not available.

In addition to the salary from the pool fund each Minister and Assistant Minister receives a reduced Parliamentary allowance of £800 a year.

The Prime Minister is provided with an official residence, and motor transport is placed at the disposal of Ministers for official business.

		£	
President of the Senate	..	Salary, plus furnished apartments	.. 1,300
"	..	Parliamentary allowance	.. 800
Speaker of the House of Representatives	.. ..	Salary, plus furnished apartments	.. 1,300
"	.. ..	Parliamentary allowance	.. 800
Chairmen of Committees in Senate and in the House of Representatives	.. ..	Salary	.. .. 700
"	.. ..	Parliamentary allowance	.. .. 800

The Leaders of the Opposition in the Senate and in the House of Representatives receive annual allowances of £200 and £400, respectively, in addition to the normal Parliamentary allowance of £1,000, and are also provided with Private Secretaries at State expense.

#### NEW ZEALAND.

		£	
Prime Minister	.. ..	Salary	.. .. 1,800
"	.. ..	Official residence or allowance in lieu	.. 200
Ministers	.. ..	Salary	.. .. 1,170
"	.. ..	Official residence or allowance in lieu	.. 200

By statute the total aggregate expenditure on salaries of Ministers, including the Prime Minister, is limited to £13,500 in any year.

Ministers receive special concessions as regards free telephones, telegrams, postage and travelling facilities for themselves, their wives and families, including the use of Government motor cars.

		£	
Parliamentary Under-Secretary:	Salary	.. ..	600
"	Official residence or allowance in lieu	.. ..	200
Attorney-General	Salary and allowance as Minister.	.. ..	
House of Representatives:			
Speaker	Salary	.. ..	900
"	Allowance	.. ..	100
Chairman of Committees	Salary	.. ..	675
Legislative Council:			
Speaker	Salary	.. ..	720
Chairman of Committees	Salary	.. ..	450

#### SOUTH AFRICA.

		£	
Prime Minister	.. ..	Salary	.. .. 3,500
"	.. ..	Entertainment allowance	.. .. 250
"	.. ..	Official residence.	
Ministers	.. ..	Salary	.. .. 2,500

Ministers are provided, if they so desire, with furnished residences at the seat of Government for which they pay rents while in residence varying from £13 to £20 a month according to the size of the house.

Ministers are given free passes on the railways. In addition, Government garages are maintained for the purpose of providing motor transport for Ministers.

		£	
<i>Senate :</i>			
President	.. ..	Salary	.. .. 1,200
Chairman of Committees	.. ..	Salary	.. .. 300
<i>House of Assembly :</i>			
Speaker	.. ..	Salary	.. .. 2,000
Chairman of Committees	.. ..	Salary	.. .. 500

## APPENDIX IV.

## 1. SALARIES OF JUDGES OF THE SUPREME COURT AND HIGH COURT :

	£
Chief Justice .. .. .	4,000 a year
Judge of the Supreme Court .. .. .	3,000 ,,
President of the High Court .. .. .	3,000 ,,
Judge of the High Court .. .. .	2,500 ,,

2. PENSIONS FOR JUDGES OF THE SUPREME COURT AND HIGH COURT.  
Courts of Justice Act, 1924, Section 14 :—

“ There shall be granted to each judge of the High Court and the Supreme Court who retires after 15 years' service or upwards in the said courts or either of them, a pension to be continued during his life of two-thirds of his salary at the time he ceases to act as judge. There shall be granted to each judge of the High Court and the Supreme Court who vacates his office owing to age or permanent infirmity after having completed five or more years' service and less than fifteen years' service a pension calculated at the rate of one-sixth of his salary at the time he vacates his office, with the addition of one-twentieth of his said salary for every completed year of service in excess of five such years, such pension to be continued during his life.”

## Courts of Justice Act, 1936, Section 8 :—

“ Where a person in receipt of a pension under Section 14 of the Principal Act is employed in a situation remunerated out of moneys provided by the Oireachtas, then—

- (a) such pension shall not be payable in respect of any period during which the remuneration of such person in such situation is equal to or greater than his remuneration in the judicial office in respect of which he is entitled to such pension, and
- (b) so much only of such pension shall be payable in respect of any period during which the remuneration of such person in such situation is less than his remuneration in the said judicial office as with his remuneration in such situation will amount to his remuneration in said judicial office.”

## APPENDIX V.

EXPENDITURE ON OFFICIAL ENTERTAINMENT FROM THE VOTE  
FOR EXTERNAL AFFAIRS DURING TEN YEARS BEGINNING  
1927-28.

	Vote Provision	Actual Expenditure
	£	£
1927/'28 .. .. .	1,000	621
1928/'29 .. .. .	1,250	1,695
1929/'30 .. .. .	1,800	1,614
1930/'31 .. .. .	1,250	3,018
1931/'32 .. .. .	1,250	780
1932/'33 .. .. .	4,764	2,598
1933/'34 .. .. .	625	1,368
1934/'35 .. .. .	550	527
1935/'36 .. .. .	550	707
1936/'37 .. .. .	650	316 (subject to audit)
1937/'38 .. .. .	650 (esti- mate)	—

## APPENDIX VI.

## STATEMENT SHOWING THE EFFECT OF DEDUCTION OF INCOME TAX (AND SUR-TAX) AT CURRENT RATES FROM CERTAIN GROSS SALARIES.

IN EACH CASE THE EARNER IS ASSUMED TO BE MARRIED, HAVE TWO CHILDREN, AND BE WITHOUT OTHER INCOME.

Gross Salary	Position when the full salary is subject to taxation			Position when the first £360 i.e. the Dáil Allowance, is free of tax			
	Income Tax	Sur-Tax	Net Salary	Income Tax	Sur-tax	Net Salary	
£	£	£	£	£	£	£	
7,500	1,554	737	5,209	} Not applicable			
7,000	1,441	637	4,922				
6,500	1,329	537	4,634				
6,000	1,216	437	4,347				
5,500	1,104	356	4,040				
5,000	991	275	3,734				
4,500	879	212	3,409				
4,000	766	150	3,084				
3,500	654	106	2,740		573	75	2,852
3,250	597	84	2,569		516	57	2,677
3,000	541	63	2,396	460	45	2,495	
2,750	485	50	2,215	404	32	2,314	
2,500	429	37	2,034	348	19	2,133	
2,250	372	25	1,853	291	10	1,949	
2,000	316	13	1,671	236	4	1,760	
1,700	249	5	1,446	176	Nil	1,524	
1,500	208	Nil	1,292	135	Nil	1,365	
1,200	147	Nil	1,053	74	Nil	1,126	
1,100	127	Nil	973	54	Nil	1,046	
1,000	107	Nil	893	34	Nil	966	
900	87	Nil	813	14	Nil	886	
600	26	Nil	574	Nil	Nil	600	



## APPENDIX VII.

## EXPENDITURE ON GOVERNOR-GENERAL'S ESTABLISHMENT.

PROVISION MADE IN RESPECT OF THE FINANCIAL YEAR  
1930-31.

	£
I. Salary borne on the Central Fund, of which £7,500 was free of tax .. .. .	10,000
II. Estimated cost of Household Staff—defrayed from Subhead A of Vote for Governor-General :	
	£
Comptroller of the Household.. 600 inclusive.	
Chaplain .. .. .	150
Private Secretary .. .. .	350
Clerk to Comptroller .. .. .	157
Typist .. .. .	148
Telephonist .. .. .	111
Allowances of two Aides de Camp (£150 each) .. .. .	300
Insurance : Employer's Contributions .. .. .	9
	—
	1,825
III. Allowance to Governor-General—being provision for the maintenance of his official residence and establishment (Subhead B of the Vote) .. .. .	3,000
IV. Provision for Travelling Expenses—Subhead C of the Vote ..	200
V. Telegrams and Telephones—Subhead D of the Vote .. ..	200
VI. Motor Car Replacement Fund—Annual grant in aid. This Fund was devoted to capital expenditure. All expenses in connection with the maintenance and running of the cars fell on the Governor-General .. .. .	240
VII. Amounts included in other Estimates in connection with the Governor-General's establishment :	
	£
Army—pay of the Aides de Camp (Vote 64) ..	749
Rates (Vote 17) .. .. .	565
Stationery, etc. (Vote 22) .. .. .	120
Post Office .. .. .	65
Maintenance of Premises and Gardens, Furniture, Fuel Light and Cleaning, etc. (Vote 11)	9,350 (a)
	————— 10,849
	—————
TOTAL .. .. .	£26,314
	—————

(a) Included in this figure are the wages of 19 Labourers and Gardeners employed in the Demesne and Gardens, appointed and paid by the Office of Public Works.

## APPENDIX VIII.

STATEMENT OF THE ESTIMATED COST OF THE SCHEME OF MINISTERIAL AND OTHER SALARIES RECOMMENDED IN THE REPORT, IN COMPARISON WITH THE RATES PAYABLE UNDER THE MINISTERS AND SECRETARIES ACT, 1924, AND OTHERWISE, AND WITH THOSE IN OPERATION SUBSEQUENT TO 9TH MARCH, 1932, ON THE ASSUMPTION THAT THE NUMERICAL STRENGTH OF THE GOVERNMENT WILL REMAIN AS AT PRESENT.

Ministers and Secretaries Act, 1924, and otherwise	Subsequent to 9th March, 1932	Now Recommended (fully subject to taxation)
£	£	£
President of the Executive Council. 2,500	1,500 (net)	Taoiseach 3,000 Tánaiste .. 2,500
Nine other Ministers at £1,700 each. 15,300	At £1,000 (net) each 9,000 (net)	Eight Ministers at £2,250 each. 18,000
Attorney General .. 2,500	1,500 (net)	2,250
Five Parliamentary Secretaries at £1,200 each. 6,000	At £900 (net) each 4,500 (net)	At £1,400 each 7,000
Ceann Comhairle .. 1,700	1,000 (net)	2,250
Leas-Cheann Comhairle. 1,000	750 (net)	1,100
Cathaoirleach .. 1,200	1,200	1,200
Leas-Chathaoirleach 750	750	750
	Add estimated Income Tax Liability as provided in Estimates 1936-37 in respect of the above net salaries : 2,780	
TOTAL £30,950	£22,980	£38,050

**COMMITTEE OF INQUIRY INTO MINISTERIAL AND  
OTHER SALARIES, ETC.**

**V. REPORT BY MR. L. J. DUFFY.**

TO THE MINISTER FOR FINANCE.

1. I declined to sign the main report on the following grounds:—

- (a) I regard the salaries proposed as being too high;
- (b) I think life pensions should not be provided for Ministers or for the Attorney-General on ceasing to hold office after three years in the Ministry, and
- (c) I consider that no case has been made for the payment of gratuities to Parliamentary Secretaries.

The view taken originally in regard to Ministerial salaries, when modest sums were fixed by the first Dáil, represents, in my opinion, a truer conception of the relationship which should exist between the political heads of the State in this country and the community than that visualised in the recommendations regarding salaries set out in the Majority Report. The first Dáil fixed the salaries of its Ministers at £500 per annum with a somewhat higher allowance for the President. Later, in January, 1922, the Provisional Government fixed the salaries payable to its members at £960 per annum. In both instances there were fewer portfolios than in any subsequent Government and, moreover, Ministers who held office in those early years incurred very grave risks which could not always be measured in terms of money.

2. I understand the recommendations concerning Salaries of the majority of the Committee are based on the assumption, first, that Ministers break entirely with former contacts when they join the Government, and, secondly, that it is necessary to provide large salaries to enable Ministers "to maintain their public positions with dignity and honour to the country". Both these assumptions are, in my opinion, fallacious.

3. I cannot accept the proposition that on assuming office Ministers break entirely with former contacts, that whether they like it or not, they are launched on a sea of high living, that they must entertain lavishly and incur expense on private hospitality altogether disproportionate to their former mode of life.

4. It may be that Ministers (or some of them) do adopt a more expensive mode of living on attaining Ministerial office, but I refuse to believe it is imposed on them involuntarily. Certain Ministers, having business contacts, especially with non-Nationals, may find it necessary, no doubt, to incur some additional expenditure on hospi-

tality, but the sum involved would not be so considerable as to induce them to cultivate new and expensive associations involving a heavy drain on their financial resources. Personally, I consider that for the most part expenditure on entertainment and hospitality in excess of what is customary in an ordinary household, is wasteful and that it is calculated to cause estrangement between Ministers and the community they serve. It has been found elsewhere, and I believe it will be found here, that the expenditure of considerable sums of money on entertainment by individuals occupying influential positions in the political life of the country creates an atmosphere inimical to the mass of the community.

5. Regarding the plea that in order to maintain their high positions with dignity and honour to the country, Ministers must receive salaries substantially larger than were formerly provided, I recall that this suggestion was rejected several years ago by the present head of the Ministry. Speaking in the Dáil on the considerations which should influence the fixing of salaries of Ministers and others in analogous positions, Mr. de Valera, in 1928, expressed his point of view in the following manner:—

“ To my mind it is not a question as to whether the salaries are or are not earned. It is a question of the standard that is being set for salaries generally. . . . My view is that the dignity of the office will be largely dependent on the person who holds it, and that no amount of externals will increase the dignity of the office unless the person who holds it is in himself a person who wins respect, and, by his actions generally, indicates that he understands what the dignity of the office is. I believe that to try to bolster up an office by any externals of the kind which come from additional salaries, equipment, and so on, is a mistake. . . .”

(Official Reports, Vol. 27, Cols. 335-7.)

I consider this view the correct one. Substantially increased salaries will not add to the dignity of any particular office and in the case of a Minister, the extent to which the office commands respect and honour will depend almost entirely on the manner in which the holder fulfils his public trust.

6. There is a further consideration I would urge in regard to the fixing of Ministerial salaries. The standard of remuneration for a large section of the people in this country is admittedly very low and, in my judgment, it would be the height of folly to set against that background the standard of remuneration for Ministers proposed by the majority of the Committee. In order to arrive at the actual remuneration proposed, of course, account must be taken of the transport facilities provided for Ministers out of State funds. Therefore, to the salaries proposed in the Majority Report, there must be added £635 per annum in each case for transport, making the total expenditure for each Minister £2,885 per annum, 22 per cent. of which would be paid free of tax.

7. The Committee agreed, admittedly, at their first meeting that the remuneration then payable to Ministers was too low and that irrespective of what the result of the then pending general election would be, they would recommend an increase. I acquiesced in that agreement. It will be remembered, however, that the salary of a Minister at the time was £1,000 per annum, free of tax, and the salary of a Parliamentary Secretary £900 per annum. The salaries of the President and of the Attorney-General were each £1,500 per annum. The present recommendations of the Committee involve an increase which, in my opinion, was not contemplated when the Committee first met, and I am not aware that any evidence submitted to the Committee justifies the increases proposed. There was evidence, of course, that the salaries payable prior to 1932 were inadequate but one is bound to ask one's self—"Inadequate for what purpose?" No doubt, had the salaries been twice the figure now proposed, evidence could be given that they were still inadequate but, in my opinion, the test of adequacy in this instance is whether or not, having regard to the circumstances of the country, the salaries are such as to enable the recipient to live in modest comfort and to meet the reasonable obligations which his duties to the people impose on him. I favour the payment of adequate salaries but the scales of remuneration proposed by the Committee seem to me excessive.

8. An enquiry into the adequacy or otherwise of the remuneration payable to Ministers and others under the Ministers and Secretaries Act, conducted by a Joint Committee of both Houses of the Oireachtas in 1929, revealed wide diversity of opinion as to whether or not the salaries then paid were fair and reasonable in the circumstances, or as to whether pensions should be provided for Ministers and others on their ceasing to hold office. An examination of the views advanced by members of the Committee reveals that three proposals were adumbrated, *i.e.* :—

- (a) an increase in the existing salary scales to enable Ministers to provide for the future;
- (b) the provision of a Pension Scheme, the salaries to remain unaltered;
- (c) the provision of a Pension Scheme accompanied by a reduction in the then salaries of Ministers.

It is worthy of note that the Committee, consisting as it did of members of the Oireachtas familiar with the work undertaken by Ministers, did not contemplate increasing their salaries and at the same time providing them with life pensions when they relinquished office. I am not satisfied that the position has altered since 1929 to the extent that the present Committee are justified in recommending a substantial increase in the salaries of Ministers for whom life pensions are proposed when after three years in office they retire from their posts.

9. Having given careful consideration to the evidence submitted to the Committee and to all the relevant considerations surrounding these proposals, I am of the opinion that the salaries authorised by Section 4 of the Ministers and Secretaries Act, as amended by the Act of 1925, should not be increased. I agree, however, with the recommendation of the Committee that Ministers and others concerned be required to pay income tax and other taxes on their total income, subject only to the abatements or claims available to the citizens generally, and I have no objection, therefore, to the fixing of the gross salary at a figure which, after the deduction of taxation, etc., will yield to a Minister an income approximating to his present net salary. Accordingly, I suggest that the Ministers and Secretaries Act be so amended as to provide that the salary of the Taoiseach should not exceed £2,750 per annum, fully subject to taxation, and that the salaries of the Tanaiste, Ministers, Attorney-General and Ceann Comhairle be fixed at a sum not exceeding £2,000 per annum, also fully subject to taxation. In my view, adjustments in the Salaries of Ministers and others should be availed of to alter the system under which transport is provided for them. The expenditure under this head is excessive. It could be reduced to half the present figure and still afford reasonable facilities to those concerned.

10. The above proposal is, however, subject to two considerations. In the first place, I think that Ministers whose duties in connection with their Departments are not particularly onerous, should not receive the maximum salary permitted by Statute and, secondly, I consider that the total sum voted annually to cover the salaries of Ministers, including the Taoiseach, should be definitely limited by Statute; I suggest that the sum should not exceed £20,000 per annum, exclusive of the salaries of the Ceann Comhairle and Attorney-General.

11. Prior to 1928-29, certain Parliamentary Secretaries were in receipt of salaries not exceeding £1,000 per year; others were receiving £1,200. Generally, I think that the salary of a Parliamentary Secretary should not exceed £1,000 per annum, fully subject to taxation, or half the salary provided for a Minister. There may, however, be some instances where special circumstances relating to the work of a Parliamentary Secretary would justify somewhat higher remuneration but, in my opinion, in no case should the salary exceed £1,200 per annum. I consider that in the case of Parliamentary Secretaries also, there should be a Statutory limit on the sum provided to meet salaries and allowances and that the limit should be fixed at £5,500 per annum. I consider that in the case of the Leas-Cheann Comhairle, the salary should be fixed at a sum not exceeding £1,000 per annum, fully subject to taxation.

12. Although I agree that a case has been made out for the payment of pensions to certain Ministers, I dissent from the recom-

mentation that pensions be payable indiscriminately after three years' service. I consider that where a pension is payable the applicant should have held Ministerial office for not less than five to seven years. The question whether these pensions should continue indefinitely ought to be considered further. A proposal made by the Joint Committee appointed in 1929 that the pensions be discontinued after a period of five years has considerable merit, and I believe that as the purpose of the pension is to enable a person who has held Ministerial office to re-establish himself in his former business or profession, the requirements of the case will have been met if he is guaranteed a moderate pension for a period of five to seven years after he has ceased to hold office.

13. I dissent *in toto* from the recommendation that gratuities be paid to Parliamentary Secretaries. There is little merit, in my opinion, in the proposal and although by reference to some past experiences, a case could be adduced for a lump sum payment had it been made available when the persons concerned left office, there is not, in my view, any good ground for making the proposal at this stage or in making it apply to all holders of these offices in the future.

14. I supported the recommendation that the payments to the Uachtarán be limited to £15,000 per annum in the belief that this sum would not be exceeded. I have some doubt, however, as to whether on the correct construction of the Committee's Report the total annual outlay on this office would be so limited. Invariably the cost of maintaining the office of the former Governors-General exceeded £25,000 per annum and I am apprehensive that the phrasing of the recommendations in the Majority Report could be construed to give colourable approval to expenditure of the descriptions mentioned in Appendix VII of the Report in excess of the total sum of £15,000 per annum. My agreement with the recommendation is, therefore, subject to the condition that the sum proposed will not be exceeded in any circumstances.

15. I join in paying tribute to the courtesy and efficiency of our Secretary, Mr. Hogan, who, at much personal inconvenience, procured for the Committee whatever data or information was required and made himself available for meetings at whatever time, day or night, the Committee found it convenient to meet.

(Signed) L. J. DUFFY,  
7th December, 1937.

...that persons be payable indifferently after three years' service. I consider that where a pension is payable the applicant should have been considered on the basis of his own merits. The question whether these pensions should be granted to persons who have been in the service of the Government for a period of three years has been considered by the Government in 1912 and the decision was that the pension should be granted to persons who have been in the service of the Government for a period of three years. I consider that where a pension is payable the applicant should have been considered on the basis of his own merits. The question whether these pensions should be granted to persons who have been in the service of the Government for a period of three years has been considered by the Government in 1912 and the decision was that the pension should be granted to persons who have been in the service of the Government for a period of three years.

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Houses of the Oireachtas



SAORSTÁT EIREANN.

---

COMMITTEE OF INQUIRY INTO MINISTERIAL AND  
OTHER SALARIES, ETC.

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**SUPPLEMENTARY REPORT ON  
PARLIAMENTARY ALLOWANCES, ETC.**

PRESENTED TO

THE MINISTER FOR FINANCE

1937

SAORSTÁT ÉIREANN.

COMMITTEE OF INQUIRY INTO MINISTERIAL AND OTHER SALARIES, ETC.

Houses of the Oireachtas

PARLIAMENTARY ALLOWANCES, ETC. SUPPLEMENTARY REPORT ON

PRESENTED TO

THE MINISTER FOR FINANCE

1937

## COMMITTEE OF INQUIRY INTO MINISTERIAL AND OTHER SALARIES, ETC,

### VI. SUPPLEMENTARY WARRANT OF APPOINTMENT.

The Minister for Finance hereby appoints the following members of the Committee of Inquiry into Ministerial and Other Salaries, etc., viz. :

JOHN SHANLEY, ESQ., M.D. (*Chairman*),

E. H. ALTON, ESQ., M.A.,

JOHN C. COUNIHAN, ESQ.,

ARTHUR COX, ESQ., Solicitor,

LUKE J. DUFFY, ESQ.,

JOHN LEONARD, ESQ.,

PETER MCCARTHY, ESQ.,

A. J. MAGENNIS, ESQ.,

MALACHI SWEETMAN, ESQ.,

to consider and make recommendations as to the allowances which should be paid and as to the facilities (including travelling facilities) which should be afforded, to members of the Oireachtas other than members who hold any of the offices specified in paragraphs 1 or 2 of the original Warrant of Appointment.

Given under the Seal of the Minister for Finance  
this 20th day of October, 1937.

L.S.

(Signed) J. J. McELLIGOTT,

*Secretary,*

Department of Finance.

## COMMITTEE OF INQUIRY INTO MINISTERIAL AND OTHER SALARIES, ETC.

### VII. SUPPLEMENTARY REPORT.

TO THE MINISTER FOR FINANCE.

#### PRELIMINARY.

1. Following correspondence between the Minister for Finance and the Chairman of the Committee (*vide* Appendix A), we were appointed, by Supplementary Warrant dated 20th October, 1937, to consider and make recommendations as to the allowances which should be paid and as to the facilities (including travelling facilities) which should be afforded to members of the Oireachtas, other than those who held Ministerial or kindred positions.

2. We have held eight meetings at four of which we heard oral evidence.

3. It was obviously necessary, for the purposes of our Inquiry, that we should get a clear picture of the arrangements now in force in regard to the payment of allowances and travelling expenses to Deputies, and also that we should obtain the views of Deputies as to the merits or deficiencies in the present system. To assist us in the first stage of our investigations, we heard evidence from Mr. J. J. McElligott, Secretary, Department of Finance, who, as Accounting Officer for the payments in respect of allowances and travelling facilities, was in a position to describe the scope and effect of the existing arrangements. In addition, we invited a number of Deputies, representative of all Parties and of different circumstances, to come before us and give us the benefit of their personal experience in relation to the present system. Naturally, we could not hear evidence on the subject from every Deputy, but we believe that the evidence we did secure in the manner indicated enabled us to form a fair and full appreciation of the expenses necessarily incurred by Deputies, so as to estimate the adequacy or inadequacy of the allowance and facilities which have hitherto been provided. The various witnesses gave their evidence in the fullest and frankest manner possible. We are very grateful to the Deputies who gave us their assistance in this way, namely, Deputies Anthony, Bartley, Brady, Carty, McGilligan, Murphy, Myles, O Braonáin, O'Neill and Pattison.

4. We also examined the methods adopted in a number of other countries in regard to the payment of allowances and the provision of travelling and other facilities for Parliamentary representatives. In particular, we investigated the arrangements in Great Britain, Northern Ireland, Australia, Canada, New Zealand, South Africa, Norway, Sweden, Czecho-Slovakia, Belgium, Austria, Holland, and Portugal. For the purposes of illustration, Appendix B of this Report contains a statement of the arrangements in force in Northern Ireland, Australia, Canada, New Zealand and South Africa.

## ORIGIN AND DEVELOPMENT OF THE PRESENT SYSTEM.

5. A Select Committee of the Provisional Parliament was appointed in September, 1922, to consider and report on salaries and payments suitable for, *inter alios*, Teachtaí of Dáil Eireann. The Report of the Committee, which was adopted by a Resolution of the Provisional Parliament on 20th September, 1922, recommended (a) that Teachtaí, other than Ministers and Officers of the Dáil, be allowed a sum of £30 per month towards expenses; (b) that free first class railway travelling facilities be provided for all Teachtaí between Dublin and the respective constituencies of Teachtaí, and that such travelling facilities be provided by a system of vouchers supplied by the Ministry of Finance, and (c) that all payments towards the expenses of Teachtaí be made as from the 1st July, 1922, provided that no Teachta be paid any such allowance until he should have signed the Roll of the Dáil and taken his seat.

6. Article 23 of the Constitution of Saorstát Eireann enacted that "the Oireachtas shall make provision for the payment of its members and may, in addition, provide them with free travelling facilities in any part of Ireland". On the 24th January, 1923, Dáil Eireann, on the recommendation of a Select Committee, resolved that each of its members should be allowed a sum of £30 per month towards expenses and should be provided with free first class railway facilities between Dublin and his constituency.

7. By the Oireachtas (Payment of Members) Act, 1923, statutory authority was secured for the payment of the allowance to each member of the Oireachtas at the rate of £30 per month, and Section 3 of that Act provided that each member of Dáil Eireann should receive "travelling facilities as defined by this Act between Dublin and any place in the constituency for which he is a member". By Section 6 (1) the expression "travelling facilities" was defined to mean the provision of free first class railway travelling, and the repayment of such other travelling expenses as the Minister for Finance should be satisfied to have been reasonably incurred. The Act also prescribed (Section 3 (2)) that the travelling facilities should be provided and paid in such manner as should from time to time be prescribed by the Minister for Finance after consultation with the Ceann Comhairle of Dáil Eireann, and the Cathaoirleach of Seanad Eireann.

8. The Oireachtas (Payment of Members) (Amendment) Act, 1925, was passed for the purpose of exempting from Income Tax the allowances payable to members of the Oireachtas. It was also provided, by Section 2 of the Act, that any provision made by any other Statute for the suspension or abatement of pensions in respect of the receipt of payments out of moneys provided by the Oireachtas, should not be applicable to the allowances payable to members of the Oireachtas. The provisions of this amending Act had retrospective effect.

9. The Oireachtas (Payment of Members) Act, 1928, was passed for the purpose of expanding the definition of travelling facilities as contained in the Principal Act of 1923. These facilities were, by the amending Act, defined to mean

“(a) whichever one or more of the following is appropriate to the case, that is to say

- (i) the provision of free first class railway travelling, or
- (ii) the repayment of fare paid for travelling in any public tram, omnibus, char-a-banc, or similar public conveyance, or
- (iii) the repayment of expenses of travelling in the traveller's own motor car to such extent as may be sanctioned by the Minister for Finance but, where railway travelling is available for any portion of a journey travelled in such motor car, not exceeding in respect of such portion of such journey the cost of first class railway travelling over such portion, and

(b) the repayment of such other (if any) travelling expenses as the Minister for Finance shall be satisfied were reasonably incurred.”

10. Under Section 4 of the Principal Act of 1923, the right of a member of the Oireachtas to receive the allowance and travelling facilities commenced from the date on which he took the oath after his last election to the Oireachtas. The Oireachtas (Payment of Members) Act, 1933, repealed that provision, and, in lieu thereof, it was enacted that the allowance and travelling facilities should commence to be payable, in the case of a member elected at a general election, as on and from the day, not earlier than that on which the Oireachtas is summoned to meet after such general election, on which the member first becomes, by compliance with the Standing Orders, entitled to sit in Dáil Eireann. In the case of a member elected otherwise than at a general election, the allowance and travelling facilities become payable as on and from the day on which the member, by compliance with the Standing Orders, first becomes entitled to sit in the House. Provision was made for certain special cases in which a member of the Oireachtas might be prevented by illness or by some other involuntary and innocent cause from complying with the Standing Orders on the first day on which the House sits after his last election thereto. The Act of 1933 also provided for the payment of travelling facilities to a member in respect of one journey made to Dublin for the purpose of so complying with the Standing Orders as to enable him to take his seat.

11. The arrangements made for the provision of allowances and travelling facilities for members of the former Seanad Eireann were

governed by the provisions of the Oireachtas (Payment of Members) Acts, as set out above, with the exception that, in the case of Senators, the travelling facilities as defined in the Acts, were provided in respect of journeys between Dublin and the usual place of residence of the member for the time being; and subject to the proviso "that such place of residence be in Saorstát Eireann unless in any case in which the Minister for Finance shall be satisfied that special circumstances existing in Saorstát Eireann reasonably deter such member from residence for the time being in Saorstát Eireann and justify the allowance in whole or in part of travelling expenses to or from such member's actual place of residence", (Section 3 (1) (b) of the Act of 1923).

12. We have included in Appendix C to this Report a copy of the Regulations, at present in force, made by the Minister for Finance under Section 3 (2) of the Oireachtas (Payment of Members) Act, 1923, as to the manner in which travelling facilities shall be provided and paid. Copies of (a) the form of application for a travelling voucher, (b) the voucher, and (c) the form of claim for payment of expenses in respect of the use of a private motor car, are also appended.

13. In the course of our investigations into the history of the present arrangements we observed that, arising out of a Private Members' Bill for the reduction of the Senators' allowance to £200 a year, a Joint Committee of the Dáil and Seanad was set up in May, 1929, to consider, *inter alia*, the general question of the allowance payable to members of the Dáil and Seanad. That Committee, in its Report, stated that it did not feel justified in recommending any reduction in the scale of allowances paid to members of the Oireachtas, although a minority of the Committee contended that the allowance to Senators should be reduced because their parliamentary duties and public activities were not so extensive as in the case of Deputies. The Committee also recommended that the payment of a fixed rate of allowance was the most satisfactory arrangement. On the question of travelling facilities, the Committee considered that the existing arrangements had been unsatisfactory and that the State should take up with the transport companies the question of providing full facilities for travel in all parts of the Saorstát, adding that, if that proposal were not to be approved, Deputies should at least be given facilities for free travel in public conveyances anywhere within their constituencies.

14. The most recent stage in the history of this matter was the enactment in Article 15 of the new Constitution of the following provision:—"The Oireachtas may make provision by law for the payment of allowances to the members of each House thereof in respect of their duties as public representatives, and for the grant to them of free travelling and such other facilities (if any) in connection with those duties as the Oireachtas may determine".

## OBSERVATIONS AND SUGGESTIONS EMERGING FROM THE ORAL EVIDENCE.

15. The general view of the Deputies who appeared before us was that the present arrangements as regards allowances and facilities are unsatisfactory. Some of the witnesses claimed that they had suffered financially during their period of office as public representatives and that the allowance of £30 a month, in conjunction with the existing travelling facilities, did not enable them to meet all their expenses.

16. So far as we could gather, a major consideration advanced by those who advocated an increase in the present rate of allowance was that a Deputy who wishes to discharge his public duties conscientiously must give his whole or almost his whole time to the task, and that, consequently, his earning capacity in a business or profession is impaired by reason of his membership of the Oireachtas. Instances were mentioned where the Deputy had no other occupation and was, in fact, obliged to rely on his parliamentary allowance as a means of livelihood. Another point that was stressed was the growing tendency on the part of constituents to throw more work on Deputies, a development which was stated to be reflected in greater expense by Deputies on secretarial assistance, postage, and travelling within the constituency. Our attention was also directed to the fact that owing to the greater demands on the time of a Deputy he was involved in "consequential loss" for which no provision is made in the present rate of allowance.

17. While generally agreeing as to the disadvantages of the present arrangements, viewed from the angle of its financial effect on the majority of Deputies, the witnesses were not unanimous in their suggestions for improvement. Some of the Deputies who appeared before us advanced the view that if the allowance was to be increased anything less than an additional £100 a year would be of little value. On the other hand, one witness declared that it would be impossible to justify an increase of as much as £100, although he held that some increase was necessary. Other witnesses, while stating the grounds on which an increase would be warranted, did not commit themselves to any view as to what would be an appropriate addition to the existing rate of allowance. Two witnesses stated definitely that they were opposed, on principle, to any proposal for an increase as they did not think it wise to make a Deputy's position attractive financially, but it must be added that one of these witnesses thought that if an increase was desirable an additional £100 could be justified. Another witness summed up the position by stating that, viewed simply as a recoupment for out-of-pocket expenses, the present allowance is clearly sufficient, but that if regarded as a means of livelihood it is quite insufficient.

18. On the question of travelling facilities, the witnesses did not take any strong exception to the present method of meeting



expenses as between the constituency and Dublin although some of them thought that there might be some enlargement of the basis on which refunds are made in respect of journeys by private car. We put to several witnesses the suggestion made by the Joint Committee of 1929 that general rail facilities throughout the country might be provided for Deputies, but we found very little desire for this innovation and it was clear that Deputies would be opposed to any such arrangement if it involved exclusion of the present facilities as regards private cars. Most of the witnesses, however, expressed themselves as being in favour of some provision for travelling facilities within the constituency and there was also some feeling in favour of exceptional facilities being granted to Deputies who wished to travel to different parts of the country for the purpose of inspecting on the spot new works, etc., which might be the subject of discussion in Dáil Eireann.

19. Several witnesses represented that their expenses under the heading of postage were very high, in some cases amounting to as much as £1 a week on an average. One witness suggested as a solution for this problem that a supply of franked envelopes might be provided for each Deputy. Another witness thought that an increase in the existing allowance would be justified by reason of the high cost of postage and the expenses on clerical assistance in dealing with correspondence.

20. In considering the statements made by witnesses as to the expenditure falling on Deputies in connection with their correspondence the Committee observed that under the present arrangements Deputies have at their disposal a supply of official stationery; that the telephones in Leinster House may be used by Deputies free of charge, except for trunk calls; and that correspondence addressed to Government Departments by Deputies has not to be stamped.

21. Other items that were mentioned by witnesses as involving expenses which have to be defrayed from the existing allowance and which, in their view, provided some grounds for an increase were the cost of attendance at various functions, subscriptions, and the purchase of books.

22. So far as we examined the witnesses on the point, the general opinion was in favour of the retention of a flat rate of allowance, although it was conceded that under such an arrangement some Deputies might be situated in a much more favourable financial position than others. One witness suggested that the greater work and responsibility falling on Deputies on the Front Opposition Benches might justify a higher rate of allowance in their case.

23. A novel suggestion was made by another witness, that any increase which might be granted in the rate of allowance should not be issued as a current payment but should be retained in a fund

from which any Deputy who had served for a certain number of years would, on ceasing to be a Member, receive a lump sum payment. This suggestion did not commend itself to the Committee who were of opinion that, apart from other considerations, it would be contrary to the provisions of the Constitution. It may also be added that other witnesses, to whom we mentioned the point, did not favour the suggestion as a suitable means of remedying the defects which they thought existed in the present system.

### RECOMMENDATIONS.

24. We have given careful consideration to the information placed at our disposal by the various witnesses who appeared before us and to the views which they expressed, and we have examined fully the question whether the existing arrangements are satisfactory both as regards principle and detail. Our conclusions in the matter are based on the following main premises:—

- (a) The allowance to members of the Oireachtas as provided in legislation and as specified in our Terms of Reference is for the purpose of recouping expenses and should not be regarded as a salary or means of livelihood.
- (b) The only practical method of deciding what the amount of the allowance should be is to attempt to fix an average sum which would represent the typical expenses of a member who carries out his parliamentary duties fully and conscientiously. It is clear that in the operation of a system based on such an average there may be instances in which individual Deputies find their expenses not fully covered by the allowance, and other instances in which the allowance is more than sufficient to meet the expenses. It does not appear to us that there is any workable arrangement by which this can be avoided.
- (c) The expenses to be taken into consideration in computing the amount of the allowance should be those which arise from the public duties of the member. While holding office, a member may, and usually does, incur expenses in connection with purely Party matters. The line between duties which are of a public nature and those which are not may often be difficult to define, but we see no grounds on which the State should be asked to defray expenses which are unrelated to work necessarily performed by a member in his capacity as a public representative.

25. As indicated above, the present system under which a flat rate of allowance has been adopted for all Deputies undoubtedly involves inequalities because the necessary public expenses of a Deputy will vary in accordance with individual circumstances, size

and nature of constituency, and place of residence, etc. None the less we can see no practicable alternative to the flat rate of allowance. In some countries, such as Sweden, a higher rate of allowance is payable to members of parliament who reside outside a specified radius from the seat of government. Such a division is purely arbitrary and would still involve inequalities. We considered, but rejected, a scheme for the payment of a flat rate of allowance to cover all the expenses of a Deputy, other than subsistence or maintenance incurred by those who were obliged to travel from distances to Dublin in discharge of their duties as public representatives, and for the payment to Deputies of the latter category of an additional subsistence allowance at an appropriate daily rate while necessarily obliged to reside in Dublin during sessions of Dáil Eireann.

26. As to what the amount of the flat rate of allowance should in future be, we were forced to the conclusion, on the basis of the information at our disposal, that the existing allowance of £30 a month is, on an average, not insufficient to meet out-of-pocket expenses incurred by Deputies in the discharge of their public duties, and accordingly, as a Committee, we recommend that the present rate of allowance be not changed. We wish to make it quite clear, however, that, in our view, no element of salary is included in the present allowance and that there is no provision for what is termed "consequential loss". Indeed, we are convinced that individual Deputies may be making a considerable financial sacrifice by accepting the duties and responsibilities of public representatives. It is not, however, within our province to make a recommendation as to whether anything in the way of personal remuneration, as distinct from allowance for expenses, should be payable to Deputies; that is a question of public policy outside our Terms of Reference.

27. We gave particular attention, in view of the remarks of witnesses, to the question whether any increase in the present allowance would be justified on account of the expenses incurred by Deputies on postage and travelling within the constituency. The majority of the Committee considered that the existing allowance provides a sufficient margin to cover the expenses of the average Deputy under these headings. Some of our members, however, thought that if no practicable alternative method could be devised for granting adequate facilities in respect of postage and travelling within the constituency, the cost of which to Deputies has tended to increase in recent years, there should be some increase in the rate of allowance. They also considered that some provision should be made in the allowance to cover the element of consequential loss. While the majority of the Committee were unable to find adequate grounds on which to base any recommendation for an increase in the allowance for expenses, our Chairman and Mr. Coughlin were of the opinion that the allowance might justifiably be increased to £35 a month.

28. We recommend the continuance of the existing statutory exemption from income tax of the allowances payable to members of the Oireachtas.

29. We gave consideration to the arrangement under which the allowance for a member of the Oireachtas is payable, subject to certain exceptions, as from the day on which he takes his seat. It was represented to us that under this system a Deputy may be involved in some hardship because he may have to incur expense during the period between his election and the day on which it first becomes possible for him to take his seat in accordance with Standing Orders. We consider that the situation might be met by providing facilities for a Deputy to comply with the necessary preliminary formalities at any time after he has been elected, and that when he subsequently takes his seat the allowance should be payable with retrospective effect as from the date on which he has complied with these formalities.

30. On the question of travelling facilities we took the view that the existing arrangements as provided by Statute and Regulation are adequate and should be continued. This recommendation is qualified by the opinion of a minority of the Committee that some provision should be made, either by an increase in the rate of allowance, or otherwise, to cover the cost of journeys undertaken by Deputies within their constituencies in connection with their duties as public representatives.

31. The suggestion that general rail facilities throughout the country might be provided for Deputies was fully discussed with the witnesses who appeared before us. One of the reasons urged in favour of the scheme was that by excluding facilities for the use of private cars by Deputies and by introducing in its place facilities for travelling over all the railway systems in the country, the financial position of the railway companies would be improved. Apart from considerations as to the cost to the State we do not believe that any such scheme would be of material advantage to Deputies, so far as their public duties are concerned. We are unable to recommend its adoption.

32. Some of the witnesses who appeared before us made a case for granting travelling facilities to Deputies to enable them to inspect public works or to attend functions to which they might be invited as public representatives. These would be exceptional occasions and, while there is no very clear need for any extension of the existing travelling facilities, we suggest that the Minister for Finance might take any necessary powers to enable him to deal especially with cases of the kind in which the public interest would be served by enabling Deputies to undertake such journeys without additional expense to themselves.

33. As explained in the earlier paragraphs of this Report, members of the former Seanad Eireann were paid the same allowances as Deputies. The Report of the Second House of the Oireachtas Commission, which sat last year, indicated that the general view of the Commission was that membership of the Second House should carry the same allowances as those applicable to membership of Dáil Eireann. With all respect to that conclusion, we are unable to believe that Senators will necessarily be involved in the same amount of expenses as Deputies. We recommend that the allowance payable to a member of Seanad Eireann should be at the rate of £20 a month. This conclusion is necessarily tentative, as we had no exact evidence as to the volume of business which will be transacted by the new Seanad Eireann or as to the extent of the public duties of members of that House. The matter should, therefore, be subject to review in the light of actual experience.

34. We recommend that travelling facilities should be granted to Senators on the same basis as obtained when the former Seanad Eireann existed.

35. In addition to his work in connection with the Committee on Ministerial Salaries, etc., Mr. G. P. S. Hogan has also acted as Secretary to this Committee, and has earned our deep gratitude by the valuable services which he has rendered at all stages of our inquiry and in the preparation of this Report.

Signed :

JOHN P. SHANLEY (*Chairman*).

E. H. ALTON.

JOHN J. COUNIHAN.

A. COX.

L. J. DUFFY.

JOHN LEONARD.

PETER McCARTHY.

A. J. MAGENNIS.

MALACHI SWEETMAN.

G. P. S. HOGAN,

*Secretary,*

16th December, 1937.

## VIII.

## APPENDIX A.

I.—LETTER FROM MINISTER FOR FINANCE TO  
CHAIRMAN OF COMMITTEE.

9th October, 1937.

DEAR DOCTOR SHANLEY,

With reference to your intimation to me that some members of the Committee set up under your Chairmanship to consider and report on the salaries and allowances attaching to certain Offices of State feel that early consideration of the allowances proper to Teachtaí Dála and Seanadóiri is desirable, and your request for a direction as to whether the Committee should report upon this question. I should be glad if you would ascertain from your colleagues whether they would be good enough to undertake this inquiry, and for that purpose to regard the matter as being within the Terms of Reference of the existing Committee.

I remain,

Yours truly,

(Sgd.) SEAN MACENTEE,  
Minister for Finance.

To :

DR. J. P. SHANLEY,  
17 Merrion Square,  
Dublin.II.—LETTER FROM CHAIRMAN OF COMMITTEE  
TO MINISTER FOR FINANCE.

14 Deire Fomhair, 1937

A DHUINE UASAIL,

With reference to your letter of the 9th instant, I am desired by the above Committee to state that at their meeting on the 13th instant they decided that the members of the Committee, other than those who are at present Deputies would be prepared to consider and make recommendations in regard to the amount of the allowances which should be granted to Members of Dáil Eireann or of Seanad Eireann and as to the nature and amount of any travelling and other expenses or facilities which should be allowed to these Members. The Committee took the view that it might be open to criticism if members of the Committee who are at present Deputies joined in recommendations in regard to these matters. The Committee, other than those members who are at present Deputies, propose, in response to the invitation contained in your letter, to consider the question of parliamentary allowances at a meeting to be held on Thursday, 21st October, 1937, and they are inviting Deputies representative of all parties to attend before them and give evidence. It is assumed that if any formal amplification of the Terms of Reference, whether by way of Supplementary Warrant or otherwise, is considered necessary to enable the members of the Committee other than Deputies to consider these matters, the requisite instrument or authority will be issued at your convenience.

Mise, le meas,

(Sgd.) JOHN P. SHANLEY,  
Chairman.

To :

SEAN MAC AN tSAOI, UAS., T.D.,  
Aire Airgid.

## APPENDIX B.

STATEMENT OF PARLIAMENTARY ALLOWANCES PAYABLE IN  
NORTHERN IRELAND, CANADA, AUSTRALIA, NEW ZEALAND,  
AND SOUTH AFRICA.

## NORTHERN IRELAND.

*Members of the Senate.*

Payment is made at the rate of £2 2s. a day, plus travelling expenses, to Members of the Senate (not in receipt of salaries as Members of the Government or as officers of the Senate) in respect of attendance at meetings of Select Committees of the Senate and at Joint Committees of both Houses.

Provision is made for supplemental allowances to certain Senators who have insufficient means. (Total provision in 1937-38—£700.)

*Members of the House of Commons.*

Payment is made at the rate of £200 per annum in respect of expenses to Members not in receipt of salaries as Ministers, etc. This allowance includes travelling expenses.

In addition, payment is made at the rate of £2 2s. a day to Members (not in receipt of salaries as Ministers, etc.) in respect of expenses for attendance at Committees appointed by the House, or at Joint Committees of both Houses

## CANADA.

Members of the Senate	... ..	4,000 dollars per annum (£808)
Members of the House of Commons	... ..	„ „

## AUSTRALIA.

Members of the Senate	... ..	£1,000 per annum
Members of the House of Representatives	... ..	„ „

Members of either House have free passes over the Australian Railways, and receive certain postal facilities.

## NEW ZEALAND.

Members of the House of Representatives	... ..	£450 per annum.
Members of Legislative Council	... ..	£315 „

Members of either House receive travelling expenses actually incurred in going to and returning from Parliament at the opening and closing of each session. They also receive special concessions by way of half-rates for telephone services, special rates for telegrams, and free postage to a limited amount. Provision is made for free steamer passages and railway passes for themselves, their wives, and families.

## SOUTH AFRICA.

Members of the Senate	... ..	£700 per annum.
Members of the House of Assembly	... ..	„ „

Members of either House are provided with free passes on the Railways.

## APPENDIX C.

AMENDED REGULATIONS MADE BY THE MINISTER FOR FINANCE  
AFTER CONSULTATION WITH THE CEANN COMHAIRLE OF DÁIL,  
EIREANN AND THE CATHAOIRLEACH OF SEANAD EIREANN,  
UNDER THE OIREACHTAS (PAYMENT OF MEMBERS) ACTS,  
1923 AND 1928.

(English version.)

I, Earnán de Blaghd, Minister for Finance, in pursuance of Section 3 (2) of the Oireachtas (Payment of Members) Act, 1923 (No. 18 of 1923), do hereby make the following Regulations:—

*Railway Travelling.*

(1) The free first class railway travelling to be received in accordance with the Oireachtas (Payment of Members) Acts, 1923 and 1928 (hereinafter referred to as "the Acts"), by each member of the Oireachtas shall be provided, subject to these Regulations, by means of travelling vouchers which shall be exchangeable for railway tickets on presentation by members at Railway Stations, under arrangements to be made by the Minister for Finance with the Railway Companies concerned.

(2) The cost of the railway tickets so obtained shall be defrayed out of moneys to be provided by the Oireachtas, on presentation by the Railway Companies or other authority concerned, of the used travelling vouchers duly certified in whatever manner may be prescribed by the Minister for Finance.

(3) Travelling vouchers shall be in such form as the Minister for Finance may, from time to time, approve, and shall be issued to Deputies by the Clerk of the Dáil and to Senators by the Clerk of the Seanad, or by such other officers (hereinafter referred to individually as the "Issuing Officer") as the Clerk of the Dáil or the Clerk of the Seanad, as the case may be, may delegate for the purpose.

(4) Applications for travelling vouchers shall be made to the Issuing Officer on such form as shall be approved from time to time by the Minister for Finance and shall in all cases give as early notice as practicable of members' requirements.

(5) Except where special circumstances justify the use of single tickets, application should be made for vouchers exchangeable for return tickets.

(6) Travelling vouchers shall be available only for a period of three days from the date of issue and, if not used within this period, shall be returned to the Issuing Officer.

(7) Travelling vouchers shall be used only by the member to whom they are issued and shall not be altered or amended in any respect except by the Issuing Officer.

(8) Railway tickets obtained by members on presentation of travelling vouchers shall not be transferable and shall not be exchanged for other tickets either for journeys or for classes of railway accommodation different from those for which they were issued.

(9) Where the return portion of a railway ticket becomes out of date, then either

(a) the out-of-date ticket may be forwarded to the Issuing Officer with a request to be supplied with a suitable voucher in replacement; or

(b) a single ticket may be purchased to enable the member to make the journey for which the out-of-date ticket was originally issued and a refund subsequently claimed. Such claim should be made as soon as possible after completion of the journey and should be accompanied by the out-of-date ticket; or

(c) excess fare may be paid on the out-of-date ticket and a refund may be claimed. Such claims should be accompanied by the receipt for the amount paid as excess fare.

(10) A railway ticket, or the return portion of such a ticket, obtained in exchange for a travelling voucher, and not used, shall be forwarded to the Issuing Officer with a view to the recovery of the cost thereof from the Railway Company.

(11) Travelling Vouchers shall be issued in the case of a Deputy for journeys to any railway station within his constituency, and in the case of a Senator, for journeys to the railway station nearest his place of residence, except that,

(a) A Voucher may be supplied to a Deputy or Senator for a station intermediate between Dublin and his constituency, or between Dublin and the station nearest to his residence, respectively, and on the direct route to the latter station in each case, on the understanding that the journey is completed at his own expense.



- (b) Where a Deputy or Senator, in order to reach his constituency or his place of residence, as the case may be, has to travel over two separate railway systems, a separate voucher may be issued for the part of the journey covered by each system, if through booking is not available between Dublin and the destination station.
- (c) Where, in order to reach a certain part of his constituency, it may be more convenient for a Deputy to travel to a station in an adjoining constituency, he may obtain a voucher for such station, provided that the cost of the journey thereto does not exceed the cost of travelling to the station within his constituency nearest to his point of destination.
- (d) Where the train arrangements do not reasonably permit of a Deputy's or a Senator's usual destination station being reached on the same day as that of his departure from Dublin, he may be furnished with two vouchers, one for the station to which it is proposed to travel on the day of departure, and another voucher for the remaining portion of the journey.

*Tram, Omnibus or Charabanc Travelling.*

(12) Applications for repayment of fare paid for travelling in any public tram, omnibus, charabanc or similar public conveyance shall be made to the Issuing Officer on the form provided for the purpose.

*Motor Travelling.*

(13) (a) Subject to the condition prescribed in the Acts that where railway travelling is available the amount to be repaid must not in any case exceed the cost of first class railway travelling, the expenses to be paid to members in respect of the use of their own motor cars shall be at the following rates :—

	Motor Cars					Per Mile
(a) Up to and including 7 h.p.	...	...	...	...	...	4d.
(b) Over 7 and under 10 h.p.	...	...	...	...	...	5d.
(c) 10 h.p. and over	...	...	...	...	...	6d.

Claims for these allowances shall be made to the Issuing Officer on the form provided for the purpose.

(b) For purposes of this Regulation the "cost of first class railway travelling" shall be deemed to be the amount which would have been payable to the Railway Company in accordance with Regulation No. 2, if the member had used a travelling voucher and had travelled by rail.

*General.*

(14) Travelling facilities as aforesaid shall be provided in respect of journeys

(a) in the case of a member of Dáil Eireann, between Dublin and any place in the constituency for which he is a member, and

(b) in the case of a member of Seanad Eireann, between Dublin and his usual place of residence for the time being, provided that such place of residence be within Saorstát Eireann.

(15) Travelling expenses of any description shall not be payable except for journeys arising out of a member's duties as a Deputy or Senator.

(16) All journeys shall be made as far as possible by the cheapest and shortest routes available, and in the case of journeys by rail or other public conveyance advantage shall be taken of any facilities that may be available for tickets at cheaper rates than the normal where, in the absence of travelling vouchers, tickets are purchased by members.

(17) All claims for refunds of expenses of every description shall be furnished to the Issuing Officer, as soon as possible after, but not later than one month from the date on which the expenses have been incurred, and shall be in such form and vouched in such manner as may be approved from time to time by the Minister for Finance.

(18) The Clerk of the Dáil and the Clerk of the Seanad shall, respectively be responsible for ensuring that the provisions of the Acts and any regulations made thereunder are duly observed in connection with the issue of travelling vouchers and the submission of claims for repayment of other expenses, and for furnishing to the Department of Finance, in such manner and at such periods as may be required from time to time, all necessary documents and information in connection therewith.

(Signed),

EARNÁN DE BLAGHD,  
Minister for Finance.

APPENDIX C—*continued.*

## (1.) FORM OF APPLICATION FOR A TRAVELLING VOUCHER UNDER THE OIREACHTAS (PAYMENT OF MEMBERS) ACTS, 1923 AND 1928 AND THE REGULATIONS MADE THEREUNDER.

(English Version.)

Please furnish me with a voucher dated the.....19.....  
for a return journey by rail from.....  
to.....necessitated by the transaction of  
business arising out of my duties as Deputy.

Signature.....

Date .....

*Clerk of the Dáil.*

## (2.) COPY OF RAILWAY VOUCHER

(English Version.)

OIREACHTAS EIREANN.

Not Transferable.

No.....

RAILWAY PASSENGER VOUCHER FOR DEPUTIES.

Issued under Regulations made by the Minister for Finance.

Available only for journeys to and from Dublin.

This Voucher is an authority to the Company concerned to issue a  
First Class

.....  
ticket to Deputy.....for the journey

**FROM** ..... **TO** .....  
the cost of which ticket at the appropriate fare [see (2) below] should be charged  
to my account.

COLM O MURCHADHA,

*Clerk of the Dáil.*

..... *Issuing Officer.*      *Date*.....

FOR USE BY RAILWAY COMPANY. DEPUTY'S RECEIPT FOR TICKET.

Cost of Ticket (see (2) below) £ : : I acknowledge to have received the  
ticket above.

No. of Ticket.....Available for.....

Issued by.....Date.....

NOTE.—(1) On presentation of this Voucher at the Booking Office of the  
Station where the journey commences within three days from the date above, a  
ticket as specified will be issued free of charge. If the Voucher be not used  
within this period or be altered in any way, except by the Issuing Officer, it  
will become void, and should be returned to the Clerk of the Dáil.

(2) The benefit of week-end or other cheap fares should be given, where  
applicable, and the Voucher sent to the Cashier by the Booking Clerk in the  
usual way.

## OIREACHTAS EIREANN.

## (3) CLAIM FOR PAYMENT OF EXPENSES IN RESPECT OF USE OF PRIVATE MOTOR CAR.

To THE ISSUING OFFICER,  
LEINSTER HOUSE.

I hereby declare that I made use of my private car (Registration No.....) on journeys arising out of my duties as a member of the Oireachtas between Dublin and my Constituency/residence as shown below, and that the said car is of ..... horse power. I claim to be repaid the sum of £..... in respect of these journeys in accordance with the Oireachtas (Payment of Members) Acts, 1923 to 1933, and the Regulations made thereunder.

Date.....

Signed.....

Date of Journey	Particulars of Journey		Distance in Statute Miles
	From	To	

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