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SAORSTAT EIREANN

FINANCE ACCOUNTS OF SAORSTAT EIREANN

For the Financial Year
1922-23,
ended 31st March, 1923

PRESENTED TO THE OIREACHTAS

DUBLIN:

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PREFATORY NOTE.

In the following pages will be found information in connection with the Public Income and Expenditure of Saorstát Éireann for the year ended 31st March, 1923. It should be explained in the first instance that the public revenue and other miscellaneous receipts of the State are paid into a general account called the Exchequer or Central Fund, and it is from this account that the sums required to meet public expenditure are issued. The Account No. I. following is the cash account of the Exchequer. On the receipts side thereof is shown the Revenue actually paid into the Exchequer during the course of the year, classified under main headings, and the moneys raised by borrowing. On the payments side, the account shows under the chief headings of Expenditure the sums paid out of the Exchequer to meet the cost of the various Public Services, loans made for sundry purposes, and the amount of borrowings which were repaid. In the succeeding pages are given detailed analyses of all revenue collected and of the various Public Services in respect of which the issues appearing on the payments side of the Exchequer Account were made.

It should be noted that the amounts shown in Account No. I. as issues for Supply Services (and also in Account No. XXIII) represent not the audited expenditure for these services during the year but only the totals of the advances made during the year to the Paymaster-General and the other Principal Accountants out of the moneys voted by the Oireachtas for the several services. The advances so made were based on estimates of expenditure furnished by the different Departments month by month. These advances will, therefore, be a little more or less than actual sums required in each case, but taken in the aggregate they should correspond closely with the exact disbursements as shown in the audited Appropriation Accounts.

The Appropriation Accounts of the several Supply Services for 1922—23 are now in course of examination by the Comptroller and Auditor-General, whose report on these accounts accompanied by copies of the accounts themselves, will be published in due course. It will then be possible to compare the audited expenditure of each service with the provision made for such service in the Votes of the Oireachtas and with the advances made for it out of the Exchequer during the year.

In considering the Revenue figures shown in these Accounts it should be borne in mind that during the year to which they relate the severance of the fiscal system of Saorstát Éireann from that of Great Britain had not yet been effected. Consequently it happened to a considerable extent that revenue was collected in one country which was properly attributable to the other. The Accounts deal generally with Revenue collected in Saorstát Éireann without allowing for the adjustment that is necessary on the ground mentioned. A partial measure of adjustment is effected by the inclusion in Account No. VIII. (Income Tax and Super Tax) of a sum of £1,250,000 transferred from the British Exchequer, but this is offset by the transfer from the Exchequer of Saorstát Éireann of an equivalent amount to the British Board of Customs and Excise (Account No. XXII.). According to the claim made by the British Government the further adjustments necessary involve a net payment of £1,443,461 to the British Exchequer.

REVENUE AND EXPENDITURE AND OTHER EXCHEQUER

Account showing the whole of the Receipts into and Issues
and the Balance in the Exchequer

RECEIPTS.	AMOUNTS.			
	£	s.	d.	£ s. d.
Revenue, as per Details in Account No. II., received into the Ex- chequer, viz. :—				
Customs	2,497,298	14	6	
Excise	16,488,000	0	0	
Motor Vehicle Duties ...	126,000	0	0	
Estate, etc., Duties ...	951,000	0	0	
Stamps (exclusive of Fee, etc., Stamps)	463,374	19	11	
Property and Income Tax (in- cluding SuperTax and Mineral Rights Duty)	4,999,000	0	0	
Corporation Profits Tax ...	257,000	0	0	
Excess Profits Tax	75,000	0	0	
Post Office	1,275,000	0	0	
Miscellaneous (including Fee, etc., Stamps)	731,356	8	8	
Total Revenue				27,863,030 3 1
Money raised by creation of debt :				
To meet Capital Expenditure :—				
Telegraph Acts, 1892 to 1921				64,500 0 0
By Irish Free State Bills				2,081,000 0 0
Ways and Means Advances :—				
On the credit of Ways and Means				1,385,500 0 0
	£			31,394,030 3 1

RECEIPTS AND ISSUES IN THE YEAR 1922-23

out of the Exchequer in the Year ended 31st March, 1923,
at the Termination of the Year.

ISSUES.	AMOUNTS.			
	£	s.	d.	£ s. d.
Central Fund Services :—				
Interest on Irish Free State Bills (see Account No. XV.)	—			104,050 0 0
Road Fund (see Account No. XV.)	—			100,000 0 0
	—			1,025,370 19 11
Payments to Local Taxation Account, etc. (see Account No. XV.)	16,938	6	7	
Annuities and Pensions (see Account No. XVI.)	1,485	8	11	
Salaries and Allowances (see Account No. XIX.)	67,592	12	5	
Courts of Justice (see Account No. XX.)	38,138	19	0	
Miscellaneous Services (see Account No. XXI.)				124,155 6 11
	—			1,250,000 0 0
Payment to Great Britain for adjustment of Revenue (see Account No. XXII.)				
Supply Services (see Account No. XXIII.)				
Army Services	7,502,400	0	0	
Miscellaneous Civil Services ...	16,089,016	0	0	
Customs and Excise £350,889 0 0				
Inland Revenue 190,000 0 0	540,889	0	0	
	2,859,837	0	0	
Post Office Services				26,992,142 0 0
	—			536,700 0 0
Temporary Advances under the Unemployment Insurance Acts, 1921, repayable from the Unemployment Fund	—			64,500 0 0
Issues to meet Capital Expenditure under the Telegraph Acts 1892 to 1921	—			1,000,000 0 0
Ways and Means Advances repaid	—			197,111 16 3
Balance in the Exchequer on the 31st March, 1923				£ 31,394,030 3 1

REVENUE ACCOUNTS, 1922-23.

Statement showing the Gross and Net Receipts under the Principal Departments, and the Balances in the hands

HEADING OF REVENUE.	For details see Account No.	Gross Receipts.
		£ s. d.
Customs	III.	2,543,008 16 5
Excise	IV.	16,636,321 17 11
Motor Vehicle Duties	V.	130,074 18 8
Estate, etc., Duties	VI.	972,190 19 9
Stamps	VII.	477,183 4 2½
Property and Income Tax	VIII.	6,283,436 6 0
Corporation Profits	IX.	254,049 13 1
Excess Profits	X.	405,408 17 5
Duties on Land Values	XI.	94 16 0
Postal Service	XII.	1,147,497 2 10½
Telegraph Service	,,	231,946 14 5½
Telephone Service	,,	194,463 15 0
Miscellaneous, including Fee, etc., Stamps	XIII.	741,695 0 2
TOTALS	...	£ 30,017,372 1 11½

—SUMMARY.

Headings of Revenue, the disposal of the Totals by the Revenue of the Departments at the end of the Year.

Drawbacks Repayments, Allowances, etc.			Net Receipts.			Payments to Exchequer.			Balances outstanding in hands of Departments.		
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
40,131	14	3	2,502,877	2	2	2,497,298	14	6	5,578	7	8
76,118	9	10	16,560,203	8	1	16,488,000	0	0	72,203	8	1
—			130,074	18	8	126,000	0	0	4,074	18	8
13,222	1	5	958,968	18	4	951,000	0	0	7,968	18	4
3,226	16	4	473,956	7	10½	463,374	19	11	10,581	7	11½
1,255,481	15	0	5,027,954	11	0	4,999,000	0	0	28,954	11	0
940	13	2	253,108	19	11	257,000	0	0	3,891	0	1
281,140	12	5	124,268	5	0	75,000	0	0	49,268	5	0
0	12	0	94	4	0	—			94	4	0
49,032	8	10½	1,098,464	14	0	870,000	0	0	228,464	14	0
3,203	3	5½	228,743	11	0	215,000	0	0	13,743	11	0
—			194,463	15	0	190,000	0	0	4,463	15	0
259	5	2	741,435	15	0	731,356	8	8	10,079	6	4
1,722,757	11	11	28,294,614	10	0½	27,863,030	3	1	431,584	6	11½

ACCOUNT No. III.

Details of the Gross Receipts under each Article or Head of Duty, the Amounts paid thereout for Drawbacks, Repayments, and Allowances, and the Net Receipts, together with the Appropriation thereof, for the Year ended 31st March, 1923

CUSTOMS.

ARTICLES OR HEADS OF DUTY.	Gross Receipts.			Drawbacks, Rebates, Repayments, and Allowances.			Net Receipts.		
	£	s.	d.	£	s.	d.	£	s.	d.
Beer, Mum and Spruce ...	—	—	—	—	—	—	—	—	—
Beer of other Sorts ...	341	11	2	16	12	3	324	18	11
Chicory ...	144	4	8	0	6	8	143	18	0
Cider and Perry ...	0	0	7	—	—	—	0	0	7
Cinematograph Films ...	22	1	11	—	—	—	22	1	11
Clocks, Watches and Parts	1,808	5	3	18	4	1	1,790	1	2
Cocoa ...	—	—	—	—	—	—	—	—	—
Cocoa Preparations, Cocoa Butter and Husks.	4,952	19	7	2	16	4	4,950	3	3
Coffee ...	532	0	7	—	—	—	532	0	7
Fruit, Dried or otherwise preserved without sugar :									
Currants ...	1,346	1	11	0	9	5	1,345	12	6
Figs and Fig Cake	239	14	4	13	0	0	226	14	4
Plums, Prunes, and Prunelloes.	43	4	3	—	—	—	43	4	3
Raisins ...	2,455	0	5	0	12	0	2,454	8	5
Matches ...	2,781	2	6	—	—	—	2,781	2	6
Motor Cars, and Motor Cycles, Parts and Accessories.	12,403	16	11	5,183	11	4	7,220	5	7
Motor Spirit ...	—	—	—	*20	10	9	20	10	9
Musical Instruments, Parts and Accessories.	5,791	9	8	47	12	7	5,743	17	1
Spirits Foreign & Colonial :									
Rum ...	212,439	16	4	431	13	11	212,008	2	5
Brandy ...	132,678	1	0	106	17	8	132,571	3	4
Geneva ...	53,891	16	0	16	12	10	53,875	3	2
Other sorts ...	14,320	5	8	43	16	0	14,276	9	8
Sugar :									
Refined and unrefined	479,496	8	11	3,510	0	2	475,986	8	9
Molasses and Glucose	9,273	10	5	195	5	11	9,078	4	6
Saccharin and Articles containing Sugar.	3,521	16	8	132	6	7	3,389	10	1
Table Waters ...	567	7	4	1	2	2	566	5	2
Tea ...	337,390	9	7	269	6	9	337,121	2	10
Tobacco and Snuff ...	1,094,940	11	4	29,549	17	9	1,065,390	13	7
Wine ...	167,780	11	4	454	13	11	167,325	17	5
Key Industry Goods ...	1,985	0	10	95	6	10	1,889	14	0
Depreciated Currency Goods.	1,444	10	6	20	18	1	1,423	12	5
All other Articles ...	401	12	4	0	0	3	401	12	1
Charges on Foreign Spirits Bottled in Bond.	12	16	0	—	—	—	12	16	0
Moneys deposited and not appropriated to Goods.	2	8	5	—	—	—	2	8	5
TOTAL CUSTOMS	2,543,008	16	5	40,131	14	3	2,502,877	2	2

Payments into Exchequer ... £2,497,298 14 6

* Arrears of Repayments.

This statement shows the actual revenue collected, and not the attributable revenue.

ACCOUNT No. IV.

EXCISE.

HEADS OF DUTY.	Gross Receipts.			Drawbacks, Repayments and Allowances.			Net Receipts.		
	£	s.	d.	£	s.	d.	£	s.	d.
Exciseable Liquors, viz. :									
Beer Duty ...	12,470,143	1	1	46,436	9	2	12,423,706	11	11
Spirit Duty ...	3,735,930	13	5	28,970	10	0	3,706,960	3	5
Cider and Perry ...	273	8	10	—	—	—	273	8	10
Table Waters ...	30,959	0	1	—	—	—	30,959	0	1
Saccharin ...	—	—	—	(b) 0	2	8	0	2	8
Sugar (Home Grown) (a)	—	—	—	—	—	—	—	—	—
Molasses made from Home Grown Sugar (a).	—	—	—	(b) 2	0	5	2	0	5
Glucose ...	2,051	18	4	—	—	—	2,051	18	4
Tobacco (Home Grown)	—	—	—	—	—	—	—	—	—
Chicory, etc., viz. :	—	—	—	—	—	—	—	—	—
Chicory Duty ...	—	—	—	—	—	—	—	—	—
Coffee Mixture Labels	—	—	—	—	—	—	—	—	—
Playing Cards ...	109,266	15	0	6	9	7	109,260	5	5
Matches ...	118,486	16	0	399	5	1	118,087	10	11
Entertainments ...	3,076	6	6	18	16	3	3,057	10	3
Club Duty ...	—	—	—	—	—	—	—	—	—
Licence Duties, viz. :	30,465	4	0	—	—	—	30,465	4	0
Brewers ...	83	1	3	—	—	—	83	1	3
Sweets Manufacturers	1,106	0	0	—	—	—	1,106	0	0
Spirit—Distillers and Rectifiers.	64	10	0	0	10	0	64	0	0
Table Water Manufacturers	341	5	0	—	—	—	341	5	0
Tobacco Manufacturers	371	10	0	—	—	—	371	10	0
Methylated Spirit Makers and Retailers.	3,169	6	10	12	4	7	3,157	2	3
Beer Dealers and Cider Dealers.	1,249	6	9	8	14	4	1,240	12	5
Beer Retailers and Cider Retailers.	3,448	0	1	12	17	1	3,435	3	0
Spirits—Dealers ...	104,411	4	9	231	12	10	104,179	11	11
Spirits—Retailers ...	1,514	19	6	—	—	—	1,514	19	6
Wine Dealers and Sweet Dealers.	2,050	17	2	2	9	1	2,048	8	1
Wine Retailers and Sweets Retailers.	103	5	9	—	—	—	103	5	9
Refreshment House ...	6,406	16	8	3	8	9	6,403	7	11
Tobacco Dealers ...	163	0	0	—	—	—	163	0	0
Gun (Ireland) ...	63	0	0	3	0	0	60	0	0
Game (Ireland) ...	8,188	0	0	10	0	0	8,178	0	0
Auctioneers, Appraisers, etc.	280	0	0	—	—	—	280	0	0
Hawkers ...	1,614	0	6	—	—	—	1,614	0	6
Plate—Dealers in Gold and Silver.	1,035	0	0	—	—	—	1,035	0	0
Pawnbrokers ...	22	0	0	—	—	—	22	0	0
Other than the foregoing	—	—	—	—	—	—	—	—	—
Local Taxation, etc., Penalties, viz. :—	—	—	—	—	—	—	—	—	—
Liquor ...	2	9	2	—	—	—	2	9	2
Other ...	18	18	9	—	—	—	18	18	9
Moneys deposited and not appropriated to Goods.	—	—	—	(c)	—	—	—	—	—
TOTAL EXCISE	£16,636,321	17	11	76,118	9	10	16,560,203	8	1

Payments into Exchequer ... £16,488,000.

(a) Duty on Sugar and Molasses produced from H.G. Beet abolished 20th July, 1922. Finance Act, 1922, Sec. 6.

(b) Excess of Drawbacks.

(c) Excess of Deliveries over Receipts.

This statement shows the actual revenue collected, and not the attributable revenue.

ACCOUNT No. V.

MOTOR VEHICLES, ETC., DUTIES.

			£	s.	d.
Gross Receipts	...	...	130,074	18	8
Payments out of Receipts	...	...	—
			<hr/>		
			£130,074	18	8
Payments into Exchequer	...	...	£126,000	0	0

ACCOUNT No. VI.

ESTATE, ETC., DUTIES.

HEADS OF DUTIES.	Gross Receipts.	Repayments and Allowances.	Net Receipts.
	£ s. d.	£ s. d.	£ s. d.
Estate Duty payable on property of persons dying after 1st August, 1894 (57 & 58 Vict., c. 30).	797,845 11 8	11,990 5 0	785,855 6 8
Probate and Account Duty payable on personal property of persons dying before 2nd August, 1894.	207 8 2	32 10 0	174 18 2
Temporary Estate Duty payable in like manner on—			
Personalty	—	—	—
Realty	—	—	—
Legacy Duty	139,760 19 3	689 14 0	139,071 5 3
Succession Duty	34,112 12 4	509 12 5	33,602 19 11
Corporation Duty	264 8 4	—	264 8 4
TOTAL ESTATE, ETC., DUTIES.	£ 972,190 19 9	13,222 1 5	958,968 18 4

Payments into Exchequer ... £951,000.

This statement shows the actual revenue collected.

ACCOUNT No. VII.

STAMPS.

HEADS OF DUTY.	Gross Receipts.	Repayments and Allowances.	Net Receipts.
GENERAL STAMPS.	£ s. d.	£ s. d.	£ s. d.
Deeds and other Instruments, not otherwise enumerated.	173,588 13 1½	2,250 12 11	171,338 0 2½
Deeds, etc.—Penalties ...	345 8 10	9 0 0	336 8 10
Bonds to Bearer and Substituted Securities.	0 4 0	—	0 4 0
Companies' Capital Duty ...	22,406 1 2	—	22,406 1 2
Ditto ditto (Limited Partnerships Act, 1907).	—	—	—
Contract Notes ...	4,456 0 9	—	4,456 0 9
Loan Capital Duty ...	711 0 0	—	711 0 0
Foreign Certificates ...	2 16 4	—	2 16 4
Share Warrants ...	—	—	—
Bills of Exchange ...	18,121 18 2	253 5 5	17,868 12 5
Bankers' Notes and Composition for the Duties on the Bills and Notes of the Bank of Ireland and of Country Bankers.	81,339 9 9	—	81,339 9 9
Licences and Certificates ...	7,359 0 0	12 0 0	7,347 0 0
Fire, Accident, etc., Insurances	243 3 11	3 15 2	239 8 9
Life Insurances ...	540 14 4	3 5 6	537 8 10
Marine Insurances ...	51 5 1	—	51 5 1
Proxies and other <i>ld.</i> Stamps	85 10 2	1 4 5	84 5 9
Receipts and Scrip Certificates	54,854 10 0	34 11 7	54,819 18 5
Cheques ...	113,077 8 7	659 1 4	112,418 7 3
TOTAL STAMPS ...	£ 477,183 4 2½	3,226 16 4	473,956 7 10½
Payments into Exchequer, ... £463,374 19 11			

This statement shows the actual revenue collected.

ACCOUNT No. VIII.
INCOME TAX AND SUPER TAX.

HEADS OF DUTY.	Gross Receipts.	Repayments and Allowances.	Net Receipts.
	£ s. d.	£ s. d.	£ s. d.
Property and Income Tax and Super Tax.	6,283,436 6 0	1,255,481 15 0	5,027,954 11 0
<i>Payments into Exchequer</i> ... £4,999,000.			

ACCOUNT No. IX.
CORPORATION PROFITS TAX.

	£ s. d.	£ s. d.	£ s. d.
Corporation Profits Tax	254,049 13 1	940 13 2	253,108 19 11
<i>Payments into Exchequer</i> ... £257,000.			

ACCOUNT No. X.
EXCESS PROFITS DUTY.

	£ s. d.	£ s. d.	£ s. d.
Excess Profits Duty ...	405,408 17 5	281,140 12 5	124,268 5 0
<i>Payments into Exchequer</i> ... £75,000.			

ACCOUNT No. XI.
DUTIES ON LAND VALUES.

	£ s. d.	£ s. d.	£ s. d.
Mineral Rights Duty	94 16 0	0 12 0	94 4 0
<i>Payments into Exchequer</i> ... £ Nil			

The Accounts Nos. VIII. to XI., above, show the actual revenue collected and, in the case of Income Tax and Super Tax, a sum of £1,250,000, portion of attributable revenue due from the British Exchequer. This sum was received on account on the 31st March, 1923.

ACCOUNT No. XII.

Statement showing the details of Post Office Revenue for the
Year ended 31st March, 1923.

POSTAL RECEIPTS.

	£	s.	d.	£	s.	d.
Gross Receipts :—						
Postage Stamps sold by Postmasters, etc.	1,098,565	12	0			
Postage Collected in Cash ...	16,821	3	1½			
Postage Collected for Credit of Saorstát Eireann by Dominion and Foreign P.O.	—					
Poundage on Money Orders ...	14,606	16	2			
Poundage on Postal Orders ...	15,117	18	10			
Miscellaneous Receipts ...	2,385	12	9			
				1,147,497	2	10½
Payments out of Receipts :—						
Railway Companies, etc., on Account of Parcel Post	—					
Inland Revenue Department's share of Unified Stamps	45,000	0	0			
Customs and Excise Department for Customs Duties on Parcels	1,123	0	1			
Postage collected for credit of Dominion and Foreign Post Offices	2,421	10	4½			
Postage, etc., Refunded ...	487	18	5			
				49,032	8	10½
Net Receipts ...				£1,098,464	14	0
Payments into Exchequer ...				£870,000	0	0

TELEGRAPH RECEIPTS.

Gross Receipts :—						
Telegraph Collections in Stamps ...	176,341	8	6½			
Telegraph Collections in Cash, including receipts from Cable Cos., Foreign Post Offices, etc.	55,605	5	11			
				231,946	14	5½
Payments out of Receipts :—						
Cable Companies, Foreign Post Offices, etc.	3,057	19	9			
Telegraph Moneys Refunded, etc. ...	145	3	8½			
				3,203	3	5½
Net Receipts ...				£228,743	11	0
Payments into Exchequer ...				£215,000	0	0

TELEPHONE RECEIPTS.

Gross Receipts :—						
Telephone Trunk and Exchange Receipts ...				194,461	16	0
Payments out of Receipts :—						
Foreign Post Offices, etc. ...				Nil.		
Royalties from Licensees, etc. ...				1	19	0
Net Receipts ...				£194,463	15	0
Payments into Exchequer ...				£190,000	0	0

ACCOUNT No. XIII.

MISCELLANEOUS REVENUE.

Detailed Statement of the Amounts received into the Exchequer
in the Year ended 31st March, 1923, under the Head of
Miscellaneous Revenue.

		£	s.	d.
Receipts by Departments (other than those appropriated in aid of Votes):—				
National Health Insurance Commission:				
Refund of Unemployment Insurance Contributions wrongly paid in respect of Charwomen	£29 17 6			
Cost of administration of Approved Societies (Officers) Guarantee Fund	20 16 8			
Costs of prosecutions recovered, etc. ...	13 4 0			
		63	18	2
Dundrum Asylum:				
Sale of old Stores		3	0	7
Army:				
Insurance money recovered in respect of Motor Launch lost at sea.		1,280	18	1
Ministry of Agriculture:				
Refund of Superannuation Gratuity		29	14	4
National Education Office:				
Fee in respect of certification of Junior Inspector		4	5	0
Ministry of Home Affairs:				
Fee for Stockbroker's Licence		1	9	0
Ministry of Finance:				
Representation of the People Act—				
Forfeited Election Deposits		750	0	0
Office of Public Works:				
Share of Surplus Railway Receipts—				
Buncrana and Carndonagh Railway ...	£259 11 11			
Letterkenny and Burtonport Railway	717 9 8			
		977	1	7
Interest paid by Dublin and South Eastern Railway in respect of Advances		7,799	14	0
Casual Receipts:				
Interest accrued on Exchequer Deposit Account		20,530	1	11
Conscience Money:				
Money remitted to the Minister of Finance by sundry persons for conscience sake, etc.		34	2	6
Repayments on account of sundry loans granted before 1st April, 1922.		649,382	3	6
Repayment by the General Nursing Council for Ireland of amount advanced from Civil Contingencies Fund of the late United Kingdom.		500	0	0
	TOTAL	£ 681,356	8	8
Fee Stamps (see Account No. XIV.)		50,000	0	0
Total Miscellaneous Revenue paid into Exchequer	£	731,356	8	8
Total Receipts as above (excluding Fee Stamps)		681,356	8	8
Total collected in respect of Fee Stamps, as per Account XIV.	£60,338 11 6			
Deduct Discounts and Repayments	259 5 2			
		60,079	6	4
Net Amount of Miscellaneous Revenue collected	£	741,435	15	0

ACCOUNT No. XIV.

Detailed Statement of the Amount received by the Revenue Department for Fee and Patent Stamps, etc., during the Year ended 31st March, 1923.

DESCRIPTION.	Gross Receipts	Discounts and Repayments, etc.	Net Receipts.
	£ s. d.	£ s. d.	£ s. d.
FEE STAMPS.			
Bankruptcy Court ...	62 12 6	2 0 0	60 12 6
Civil Service Commission ...	208 1 6	—	208 1 6
Companies Registration ...	1,184 9 3	3 5 0	1,181 4 3
Companies Registration (Limited Partnerships Act, 1907). County Courts ...	— 9,002 0 6	— 107 17 8	— 8,894 2 10
Judgments Registry Fund ...	82 5 6	1 15 0	80 10 6
Judicature ...	24,721 17 5	67 4 9	24,654 12 8
Land Commission ...	388 0 10	5 17 0	382 3 10
Land Registry ...	11,155 18 7	52 5 6	11,103 13 1
Lunacy Fee Fund ...	16 13 6	—	16 13 6
Newspaper Registration ...	8 5 0	—	8 5 0
Official Arbitration (Land) ...	73 11 0	—	73 11 0
Public Record ...	64 18 6	—	64 18 6
Registration of Deeds ...	12,814 0 5	17 0 3	12,797 0 2
Registration of Money Lenders	36 2 0	—	36 2 0
Total Fee Stamps ...	59,818 16 6	257 5 2	59,561 11 4
Patents for Inventions, etc.	519 15 0	2 0 0	517 15 0
Total Fee and Patent Stamps.	£60,338 11 6	259 5 2	60,079 6 4

Payments into the Exchequer ... £50,000.

This statement shows the actual revenue collected.

ACCOUNT No. XV.

DEBT SERVICES 1922-23.

Amount issued from the Exchequer in the Year ended 31st March, 1923, for payment of interest on Unfunded Debt.

Interest on Irish Free State Bills ... £104,050.

ACCOUNT No. XVI.

ROAD FUND.

Amount issued from the Exchequer in the Year ended 31st March, 1923, for Payments to the Road Fund.

	£	s.	d.
Payments to the Road Fund on account of the net proceeds of Motor Vehicle Duties.	100,000	0	0
TOTAL	100,000	0	0

ACCOUNT No. XVII.

PAYMENTS TO LOCAL TAXATION ACCOUNT.

Detailed Statement of the Amount issued from the Exchequer
in the Year ended 31st March, 1923, for payments to the
above Account.

	£	s.	d.
Agricultural Grant under the Local Government (Ireland) Act, 1898 (61 & 62 V., c. 37, s. 48).	599,011	0	0
Exchequer Contribution under the Land Purchase (Ireland) Act, 1891 (54 & 55 V., c. 48, s. 5).	36,153	12	5
Grant under Sec. 58 (1) (b) of the Local Government (Ireland) Act, 1898 (61 & 62 Vic., c. 37).	62,849	0	0
<i>Payments under Sec. 17 of the Finance Act, 1907, Sec. 88 of the Finance (1909-10) Act, 1910, Sec. 17 of the Revenue Act, 1911, and Grant under Sec. 58 (1) (a) of the Local Government Act, 1898 :—</i>			
(1) Local Taxation (Customs and Excise) Duties :—			
Equivalent of the proceeds in 1908-9	86,811	0	0
(2) Local Taxation Licence Duties :—			
Equivalent of the proceeds of the duties on Licences for the sale of intoxicating liquor in 1908-9.	119,449	19	10
Other Local Taxation Licences	21,096	7	8
(3) Estate Duties under Finance Act, 1894 :—			
In relief of rates generally	100,000	0	0
TOTAL	1,025,370	19	11

ACCOUNT No. XVIII.

ANNUITIES AND PENSIONS.

Detailed Statement of the Amount issued from the Exchequer in the Year ended 31st March, 1923, for Payment of Annuities and Pensions charged on the Central Fund.

TO WHOM PAYABLE AND BY WHAT ACTS GRANTED.	Total Pension.		Amounts Issued for Payment.	
	£	s. d.	£	s. d.
<i>Pensions for Judicial Services :</i>				
40 Geo. 3, c. 39 (Irish).				
Rt. Hon. Baron Glenavy, late Lord Chancellor	3,692	6 0		
Rt. Hon. Baron Shandon ... Ditto	3,692	6 0		
(40 & 41 Vic., c. 57).				
Rt. Hon. R. R. Cherry, late Lord Chief Justice	3,333	6 8		
Rt. Hon. W. D. Andrews, late Justice, King's Bench Division.	2,333	6 8		
Rt. Hon. Sir D. P. Barton, Bt., late Justice, King's Bench Division.	2,333	6 8		
Rt. Hon. D. H. Madden, late Justice, King's Bench Division.	2,333	6 8		
Rt. Hon. J. G. Gibson, late Justice, King's Bench Division.	2,333	6 8		
(40 & 41 Vic., c. 57, & 44 & 45 Vic., c. 49).				
Rt. Hon. J. O. Wylie, late Judicial Commissioner.	2,333	6 8		
	22,384	12 0		
*71½ per cent. above apportioned to Saorstát Éireann.	16,004	19 11	16,004	19 11
(21 & 22 Vic., c. 88, and 40 & 41 Vic., c. 56).				
†Joseph H. Moore, late Chairman, Quarter Sessions, Tipperary.	933	6 8	933	6 8
TOTAL ...	...	...	16,938	6 7

* Payment of the Judicial Pensions is made in the first instance by the British Treasury, 71½ per cent. of the amount falling due to be repaid in respect of Saorstát Éireann.

† The full charge is proper to Saorstát Éireann.

ACCOUNT No. XIX.

SALARIES AND ALLOWANCES.

Detailed statement of the Amount issued from the Exchequer in the Year ended 31st March, 1923, for Payment of Salaries and Allowances charged on the Central Fund.

TO WHOM PAYABLE AND BY WHAT ACTS GRANTED.	Amounts Issued for Payment.
	£ s. d.
(S.E. No. 1 of 1923). <i>Exchequer and Audit Department.</i> Seoirse MagCraith, Comptroller and Auditor-General (from 12th January, 1923 at £1,500 per annum).	329 3 4
(2 and 3 Will. IV., c. 75). <i>Inspector of Anatomy.</i> Frederick Conway Dwyer, £300 per annum, for three quarters, 71½ per cent. apportioned to Saorstát Éireann. (Salary, £53 12s. 6d. Allowance for Expenses, £107 5s. 0d.)	160 17 6
(6 & 7 Will IV., c. 110, and 1 & 2 Geo. V., c. 46, s. 34.) <i>Compensation under the Copyright Act.</i> King's Inns Library	433 6 8
<i>Miscellaneous.</i> (41 Geo. 3, c. 32) Lord Mayor and Citizens of Dublin, £714 11s. 8d. per annum, for three quarters. Under Librarian, Marsh's Library, St. Patrick's, Dublin ...	535 18 9 26 2 8
Total Amount issued for Salaries and Allowances ...	1,485 8 11

ACCOUNT No. XX.

COURTS OF JUSTICE.

*Detailed Statement of the Amount Issued from the Exchequer in the Year ended 31st March, 1923, for Payment of Salaries of Officers of Courts of Justice, charged on the Central Fund.

TO WHOM PAYABLE AND BY WHAT ACTS GRANTED.	Amounts Issued for Payment.					
	£	s.	d.	£	s.	d.
<i>Supreme Court of Judicature.</i>						
(40 & 41 Vic., c. 57).						
Rt. Hon. Stephen Ronan, Lord Justice ...	4,000	0	0			
Rt. Hon. J. O'Connor, Lord Justice ...	4,000	0	0			
				8,000	0	0
<i>High Courts of Justice.</i>						
(2 & 3 Will. IV., c. 116, 40 & 41 Vic., c. 57, and 7 Edw. VII., c. 44).						
Rt. Hon. Sir John Ross, late Lord Chancellor (71½ per cent. of £6,000 per annum. Retired 5th December, 1922).	3,928	12	4			
(4 Geo. IV., c. 61 and 40 & 41 Vic., c. 57).						
Rt. Hon. C. A. O'Connor, Master of the Rolls ...	4,000	0	0			
(40 & 41 Vic., c. 57, and 60 & 61 Vic., c. 66).						
Rt. Hon. J. B. Powell, Justice, Chancery Division	3,500	0	0	11,428	12	4
<i>King's Bench Division.</i>						
(40 & 41 Vic., c. 57).						
Rt. Hon. T. F. Molony, Lord Chief Justice ...	5,000	0	0			
Rt. Hon. J. Gordon, Justice. (Died 26th Sept., 1922)	2,539	8	1			
Rt. Hon. A. W. Samuels, Justice ...	3,500	0	0			
Rt. Hon. W. H. Dodd, Justice ...	3,500	0	0			
Rt. Hon. J. Pim, Justice ...	3,500	0	0	18,039	8	1
<i>Land Commission :</i>						
(44 & 45 Vic., c. 49).						
Hon. W. E. Wylie, Judicial Commissioner (71½ per cent. of £3,500 per annum).	2,502	10	0			
(54 & 55 Vic., c. 48).						
Rt. Hon. F. S. Wrench, Commissioner (71½ per cent. of £3,000 per annum).	2,145	0	0			
(54 & 55 Vic., c. 48 and 3 Edw. VII., c. 37).						
Hon. G. Fitzgerald, Judicial Commissioner (71½ per cent. of £3,000 per annum).	2,145	0	0	6,792	10	0
<i>Miscellaneous.</i>						
†Chairmen of Quarter Sessions and Recorders.						
(40 & 41 Vic., c. 56, and 47 & 48 Vic., c. 35).						
Rt. Hon. T. L. O'Shaughnessy, Recorder of Dublin	2,400	0	0			
Matthew J. Bourke, K.C., Recorder of Cork ...	2,000	0	0			
R. J. Doyle, Recorder of Galway ...	1,500	0	0			
M. McDonnell Bodkin, K.C., Chairman, &c., Clare	1,400	0	0			
J. F. Cooke, Chairman, &c., Donegal ...	1,400	0	0			
J. Cusack, K.C., Chairman, &c., Kerry ...	1,400	0	0			
D. J. O'Brien, K.C., Chairman, &c., Leix, &c.	1,400	0	0			
J. H. Pigot, K.C., Chairman, &c., Limerick ...	1,400	0	0			
C. F. Doyle, K.C., Chairman, &c., Mayo ...	1,400	0	0			
W. J. Johnston, Chairman, &c., Monaghan and Louth	1,400	0	0			
P. D. Fleming, Chairman, &c., Offaly, &c.	1,400	0	0			
J. W. Hynes, K.C., Chairman, &c., Cork, W.R.	1,400	0	0			
W. H. Brown, Chairman, &c., Leitrim and Cavan ...	1,400	0	0			
J. Wakely, K.C., Chairman, &c., Roscommon and Sligo	1,400	0	0			
C. Dromgoole, K.C., Chairman, &c., Wexford, &c.	1,400	0	0	22,700	0	0
(14 & 15, Vic. c. 57, s.8)				632	2	0
J. Sealy, Acting Chairman, &c., Tipperary ...						
Total Amount Issued for Courts of Justice ...				67,592	12	5

* Payment of these Salaries is made in the first instance by the British Treasury. Except where otherwise stated, the full salary is payable by Saorstát Éireann, and the amounts repaid to the British Treasury are as shown above.

†These Officers also receive Bonus (where payable) from the Vote for County Court Officers.

ACCOUNT No. XXI.

MISCELLANEOUS SERVICES.

Statement of the Amount issued from the Exchequer in the Year ended 31st March, 1923, for Payment of Miscellaneous Services, charged on the Central Fund.

	Amounts Issued for Payment.
	£ s. d.
Expenses under the Representation of the People (Returning Officers' Expenses) Act, 1919.	38,138 19 0
Total Amount issued for Miscellaneous Services	38,138 19 0

ACCOUNT No. XXII.

ADJUSTMENT OF REVENUE.

Payment to British Board of Customs and Excise in respect of Revenue collected in Saorstát Éireann, but proper to Great Britain	£1,250,000	0	0
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ACCOUNT No. XXIII.

SUPPLY SERVICES.

Detailed Statement of the Amount issued from the Exchequer
in the Year ended 31st March, 1923, for the Supply Services
and the Balance remaining unissued at the end of the Year.

SERVICES.	Grants for the Year 1922-23 (including Supple- mentary Grants).	Total Issues in the Year.	Balances of Grants unissued from the Exchequer on 31st March, 1923.
	£	£	£
Ministry of Finance	68,100	55,000	13,100
Universities and Colleges	110,800	110,800	—
Old Age Pensions	3,326,900	3,282,000	44,900
Hospitals and Charities	16,738	16,738	—
Reformatory and Industrial Schools	97,613	96,347	1,266
Law Charges	46,775	35,475	11,300
County Court Officers	100,875	85,450	15,425
Miscellaneous Expenses	10,295	8,250	2,045
National Health Insurance Commission	407,602	316,750	90,852
Charitable Donations and Bequests	2,930	2,910	20
Valuation and Boundary Survey ...	40,026	35,900	4,126
Public Works Office	60,603	60,603	—
Public Works and Buildings	659,554	659,554	—
Railways	56,238	49,238	7,000
Dublin Metropolitan Police	320,110	311,345	8,765
General Prisons Board	217,362	200,500	16,862
Public Record Office	12,515	10,709	1,806
Supreme Court of Judicature	150,507	131,100	19,407
Public Education	3,943,321	3,918,200	25,121
Intermediate Education	132,750	132,750	—
Endowed Schools	880	665	215
Ministry of Agriculture	407,949	376,150	31,799
Science and Art	180,118	172,118	8,000
National Gallery	5,488	5,360	128
Congested Districts Board	169,750	169,750	—
Ministry of Local Government	868,426	460,800	407,626
General Register Office	20,903	19,510	1,393
Dundrum Asylum	14,931	13,500	1,431
Transport Department	50,355	28,920	21,435
Ireland Development Grant	159,500	159,500	—
Stationery Office... ..	234,000	170,100	63,900
Ministry of Industry and Commerce	286,981	283,756	3,225
Local Loans	1,025,000	462,437	562,563
Exchequer and Audit	9,325	6,522	2,803
Temporary Commissions	5,000	4,670	330
Representation of the People Act ...	36,000	1,100	34,900
Property Losses Advances	250,000	130,000	120,000
Secretariat and Special Services ...	19,050	15,250	3,800
Army	7,512,000	7,502,400	9,600
Reconstruction of Cork	50,000	35,000	15,000
Civic Guard	693,650	425,800	267,850
Superannuation and Retired Allow- ances.	1,803,305	1,381,910	421,395
Ministry of Home Affairs... ..	15,900	9,200	6,700
Relief Grants	348,000	340,112	7,888
Property Losses Compensation	10,020,000	989,500	9,030,500
Rates on Government Property ...	108,000	83,716	24,284
Local Taxation Adjustment	219,834	219,633	201
Criminal Investigation Department	19,916	16,600	3,316
Tailteann Games (Grant in Aid) ...	10,000	10,000	—
<i>Carried forward</i>	34,325,875	23,013,598	11,312,277

ACCOUNT No. XXIII—continued

SERVICES.	Grants for the Year 1922-23 (including Supple- mentary Grants).	Total Issues in the Year.	Balances of Grants unissued from the Exchequer on 31st March, 1923.
	£	£	£
<i>Brought forward</i>	34,325,875	23,013,598	11,312,277
Marine Service	10,000	2,350	7,650
Dáil Eireann	47,100	29,250	17,850
Land Commission	200,000	163,270	36,730
Forestry Fund	31,665	31,665	—
Secret Service	220,000	132,850	87,150
Ordnance Survey	46,990	46,990	—
Additional and Unforeseen Services	100,000	73,900	26,100
District Justices	15,500	10,600	4,900
Personal Injuries Compensation ...	250,000	11,720	238,280
Governor-General's Establishment ...	10,000	8,750	1,250
Development Fund	41,000	41,000	—
Ministry of External Affairs	25,000	18,000	7,000
Seanád Eireann	11,033	7,473	3,560
TOTAL	£35,334,163	£23,591,416	£11,742,747
<i>Revenue Departments :</i>			
Customs and Excise	360,000	350,889	9,111
Inland Revenue	190,000	190,000	—
Post Office	2,859,837	2,859,837	—
Total, Revenue Departments	£3,409,837	£3,400,726	£9,111
Grand Total for Supply Services	£38,744,000	£26,992,142	£11,751,858

ACCOUNT No. XXIV.

STATEMENT showing the application of Ways and Means granted
by the Oireachtas for the Services of the Year 1922-23.

Grants out of the Central Fund :

For the Year 1922-23, viz. :—

Per Appropriation Act, 1922 (No. 3 of 1922) ...	£38,051,086
Per Central Fund No. 1 Act, 1923 (No. 7 of 1923) ...	692,914
	<hr/>
	£38,744,000
Issues for Supply Services, as per Statement XXIII.	
herein	£26,992,142
	<hr/>
Balance of Ways and Means Grants unissued at 31st	
March, 1923	£11,751,858

ACCOUNT No. XXV.

STATEMENT showing the Capital Liabilities of Saorstát Eireann
at 31st March, 1923, resulting from net borrowings by
the Exchequer in the Year ended on that date

£

Irish Free State Bills created	£2,081,000
Ways and Means Advances outstanding ...	385,500
Money raised to meet Capital Expenditure under the Telegraph Acts	64,500
	<hr/>
TOTAL	£2,531,000

