

CHURCH TEMPORALITIES (IRELAND).

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

UPON THE

ACCOUNT OF THE COMMISSIONERS

OF

CHURCH TEMPORALITIES IN IRELAND,

For the Year ended 31st December 1880,

TOGETHER WITH THE

ACCOUNT for the above Period, and that from 26th July 1869 (the Commencement of the Commission) to 31st December 1880.

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(PRESENTED TO PARLIAMENT PURSUANT TO ACT 32 & 33 VICT. c. 42, s. 37.)

Ordered, by The House of Commons, to be Printed,

2 June 1881.

THIRTEENTH REPORT.

REPORT of the COMPTROLLER and AUDITOR GENERAL upon the ACCOUNT of the COMMISSIONERS of CHURCH TEMPORALITIES in *Ireland*, from 1st January to 31st December 1880; prepared and submitted to Parliament in pursuance of the 37th Section of the Act 32 & 33 Vict. c. 42.

FOLLOWING the practice of previous years, I have to point out that when my examiners were recently in Dublin it was ascertained that the following mortgages were not ready for inspection, because they had not then been completed by the purchasers:—

Sales of Perpetuities for the years 1871 to 1880	-	-	-	-	33
„ Renewable Leaseholds, 1876 to 1880	-	-	-	-	12
„ Yearly and other Tenures	-	-	-	-	182
„ Ecclesiastical Residues and Lands	-	-	-	-	8
TOTAL					235

which bears favourable comparison with the arrears noted in last year's Report, which were then 324.

Collection Account
of Tithe Rent, Land
Rents, &c.

The arrears in the collection of Tithe Rent are still increasing, both as regards the Tithe Rent-charge and the fixed annual instalments of purchase money of Tithe Rent. The fixed half-yearly instalments of Mortgage Money on purchase of Land Rents also show a large increase.

The details are as follows:—

TITHE RENTS.

		Rental.						Arrears.					
		£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
1878	Tithe rent-charge	-	-	-	207,908	18	-	107,277	16	2			
	Tithe fixed annual instalments	-	-	-	178,684	3	6	1,504	17	1			
					386,593	1	6				108,782	13	3
1879	Tithe rent-charge	-	-	-	195,926	2	2	111,052	13	-			
	Tithe fixed annual instalments	-	-	-	192,000	5	3	4,075	8	5			
					387,926	7	5				115,128	1	5
1880	Tithe rent-charge	-	-	-	190,668	4	6	120,754	16	3			
	Tithe fixed annual instalments	-	-	-	188,353	10	7	16,188	3	1			
					379,021	15	1				136,942	19	4

MORTGAGE ACCOUNT, LANDED PROPERTY.

		Rental.						Arrears.					
		£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
1878	Interest	-	-	-	23,665	2	-	533	9	6			
	Fixed half-yearly instalments	-	-	-	97,833	15	4	2,664	6	8			
					121,498	17	4				3,197	16	2
1879	Interest	-	-	-	23,769	18	10	1,123	11	11			
	Fixed half-yearly instalments	-	-	-	108,987	8	4	6,348	17	4			
					132,757	7	2				7,472	9	3
1880	Interest	-	-	-	23,885	9	8	1,599	11	8			
	Fixed half-yearly instalments	-	-	-	103,810	19	10	10,277	15	11			
					127,696	9	6				11,877	7	7

Expenses of Com-
mission.

A clerk on the establishment of the Irish Church Commission has been, since the 4th of December 1880, and is now, employed on duty solely connected with the "Inland Navigation Commission, Ireland" (Class VII., Estimates 1881-82), and his salary, 230 *l.* per annum, has been paid out of the Irish Church Funds; a substitute employed by the Commissioners

Commissioners during his absence at 1 *l.* 11 *s.* 6 *d.* per week being paid "out of the Vote for Temporary Commissions." The salary of the former should, in my opinion, be paid out of the Vote for Temporary Commissions, and that of the latter out of Irish Church Funds. The opposite course having been followed, the Irish Church Commissioners are paying 230 *l.* a year for the services of a gentleman who is employed in the office of the "Inland Navigation Commission," and get in return a substitute for whom the Navigation Commission pay only about 80 *l.* per annum.

In reply to a communication addressed to the Irish Church Temporalities Commissioners, they have informed me that the Treasury have sanctioned the employment of this officer in the service of the Inland Navigation Commission, and the payment of his salary out of the Irish Church Funds.

The 6th section of the Irish Church Act authorises the Treasury to fix the salaries of persons employed for the purposes of the Act, but it does not seem to me to empower their Lordships to sanction their employment in other Departments, nor the payment of their salaries while so employed out of the funds of the Irish Church.

It appears also that the Inland Navigation Commissioners occupy a portion of the offices of the Irish Church Temporalities Commissioners, and in reply to an inquiry whether they contribute towards the rent, taxes, &c., as is usual in such cases, the Irish Church Temporalities Commissioners have informed me that "no arrangement has been made whereby the Inland Navigation Commission shall contribute towards the rent and taxes, &c., of 24, Upper Merrion-street."

On examination of the bog rental for 1880, it appears that one of these bogs has been sold for 200 *l.*, and the others, 19 in number, for which the purchase money has not been specifically credited, have been discharged from the rental, in the margin of which is noted the following observation:—

"The Commissioners have no bog land remaining unsold in any of these glebes."

They proceed to remark that the bogs were so undefined, that it was found to be necessary to sell them in "connection with the tenants' holdings, either to the tenants themselves, or where they did not purchase to the public."

"In either case the value of the holdings was augmented by the bogs, and the Commissioners obtained a return for the allowances made to clergymen at commutation in the increased price they received for the holdings." In reply to a request that the Commissioners would furnish me with some evidence that the purchase money received for the holdings included the value of the bogs, they have informed me that they cannot furnish me with any evidence further than the statement "that such was the case."

I have no reason to doubt the correctness of the statement, but I am unable to corroborate it.

The long-pending disputes between the Irish Church Temporalities Commissioners and their late solicitor, Mr. John Ball, have, as far as regards the legal proceedings, been brought to a conclusion by an Order of Her Majesty's Court of Appeal in Ireland, of 3rd of July 1880, on a memorandum in writing, or consent on both sides.

A correspondence, which originated with me, has passed with the Irish Church Temporalities Commissioners relative to the omission of certain conditions from the consent. This correspondence, which will be found in the Appendix, fully explains the grounds on which I consider that the Commissioners, in the settlement of this matter, have practically assumed powers which were vested by the Act in the Treasury alone.

As the consent referred to was made an Order of Court on the 3rd of July last, I recently inquired of the Commissioners whether any steps had been taken towards carrying out the conditions of the Order, and in reply I was informed that Mr. Ball had done all he undertook to do, except refunding the costs in respect of the advowson of Clonegal (not in dispute), and the approval fees received by him under the circumstances stated in my Report on the Account, 1879, page 4. It would therefore appear that the decision of the Court of Appeal, given eleven months ago in so far as regards its financial results to the Commission, still remains unexecuted.

The cash balance on the 31st December 1880 was, as stated by the accountants, 162,451 *l.* 16 *s.* 6 *d.*

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

Exchequer and Audit Department,
18 May 1881.

Bog Rental for the
year 1880.

Mr. Ball's costs and
emoluments.

A.

B. C.

D. E.

Balance indebted.

APPENDIX.

(A.)

HER MAJESTY'S COURT OF APPEAL IN IRELAND.

Saturday, the 3rd day of July 1880.

PRESENT :

The Master of the Rolls.	Lord Justice Deasy.
Lord Chief Baron.	Lord Justice Fitzgibbon.

The QUEEN, at the Prosecution of JOHN BALL,
against

The COMMISSIONERS of CHURCH TEMPORALITIES in IRELAND.

UPON Motion of Counsel for the Commissioners of Church Temporalities in Ireland, by way of Appeal made unto this Court on the 21st, 22nd, 23rd, and 27th days of April 1880, from the order of the Queen's Bench Division of the High Court of Justice in Ireland, bearing date the 20th day of June 1879. Whereupon, and on reading the Notice of Appeal, dated the 10th day of July 1879, the said order of the Queen's Bench Division, and on hearing what was alleged by the said counsel, and by counsel on behalf of the prosecution, this appeal was ordered to stand for judgment, and the same coming on this day in the presence of said counsel, and counsel on behalf of the said prosecutor, John Ball, informing the Court that the parties had agreed upon the terms of an order to be pronounced on this appeal, and having handed in a memorandum in writing consented to on both sides for that purpose,—It is ordered, in pursuance of said consent, that the said order of the Queen's Bench Division of the High Court of Justice in Ireland, bearing date the 20th day of June 1879 be, and the same is hereby discharged without costs upon the terms following, that is to say : The prosecutor, the said John Ball, undertaking to abandon all claims against the Commissioners in respect of alleged wrongful dismissal, and to withdraw the protest under which he paid over the costs of actions, and abandon his claim to the costs of transcripts, and to hand over to the Commissioners, on oath, all documents of the Commissioners or relating to their business in his possession, and pay over the costs received by him in respect of the Advowson of Clonegal, after deducting outlay, and to file an affidavit stating the amount received in respect of Perpetuity Grants approved of by him since the 1st January 1871, and to lodge the amount appearing upon such affidavit to be in his hands in the Bank of Ireland to the credit of the Commissioners, and the Commissioners of Church Temporalities in Ireland on their part undertaking to withdraw their letter of the 31st May 1876, and to renew the recommendation contained in their letter of the 9th March 1876, and to act themselves on such letter. And it is further ordered that each party do abide their own costs of this appeal.

(signed) William G. Wybrants, A. R.

(B.)

Sir,

23 July 1880.

I AM directed by the Comptroller and Auditor General to acknowledge the receipt of your letter of the 21st instant, transmitting a copy of the order of Her Majesty's Court of Appeal in Ireland, in *re* The Queen at the prosecution of John Ball *v.* the Commissioners, dated the 3rd day of July 1880.

On perusing this order, which appears to have been made upon terms agreed to by the parties, the Comptroller and Auditor General cannot discover that provision has been made for the repayment to the Commissioners of the sums improperly retained by Mr. Ball on account of mortgages prepared by him on their behalf.

The Commissioners, on the 29th May 1877, transmitted to the Comptroller and Auditor General a copy of a letter addressed by them to Mr. Ball on that day, in which they informed him that before they could recommend him for a Pension, "they must in the first place require him to hand over to them all costs, without exception, which have been received by him for services performed for them since the 30th September 1875, his attention being specially called to the costs of preparation of mortgages." They added, "The Commissioners, before they can make any further recommendation with respect to your pension, must also require you to comply with their directions, to furnish the certificate called for by the Comptroller and Auditor General in December 1875, and subsequently referred to in his letters of the 11th March and 16th May 1876."

As the costs for the preparation of mortgages form probably the great bulk of the monies improperly retained by Mr. Ball, and as the Comptroller and Auditor General stated in his Report on the Account for 1879, a copy of which was forwarded to the Commissioners on the 31st May last, that the certificate had not been furnished, and that it was desirable that it should be insisted upon, I am directed to request that you will be so good as to inform the Comptroller and Auditor General why these essential conditions upon which the recommendation of the Pension was to be made were apparently abandoned. In the case of the certificate the Comptroller and Auditor General thinks that a communication should have, with reference to the terms of his Report, been made to him before the conditions of the order were agreed upon; and in the case of the costs it is conceived that the Commissioners should have obtained the sanction of the Treasury, because the retention of these costs by Mr. Ball is, as stated by their Lordships, in their letter of 30th September 1875, "only another form of paying to him from the funds of the Commission a sum in excess of his salary of 1,500 *l.* for all his services to the Commission."

In

In the letter above referred to, and in their Lordships' letters of 21st January 1874 and 24th May 1877, they emphatically insist that that amount should not be exceeded, and in the last letter they remark, "When my Lords in May 1871 agreed that Mr. Ball's remuneration, covering both salary and office expenses, should be fixed at 1,500 *l.* per annum, they were under the full impression that he would be paid nothing further except in the way of reimbursement."

As the retention of these costs is a practical augmentation of Mr. Ball's salary, and as the 6th section of the Irish Church Act, 1869, confides the approval of the salaries of the officers of the Commission to the Lords of the Treasury, the Comptroller and Auditor General directs me to request that you will be so good as to inform him whether the apparent agreement that Mr. Ball shall retain these costs has received their Lordships' sanction.

D. Godley, Esq.,
24, Upper Merrion-street, Dublin.

I have, &c.
(signed) H. Treherne.

(C.)

Irish Church Temporalities Commission,
24, Upper Merrion-street, Dublin, 3 August 1880.

Sir,
In reply to Mr. Treherne's letter of the 23rd July, with respect to the order recently made by the Court of Appeal in Mr. Ball's case, I am directed by the Commissioners to state that there was no reason in their opinion for consulting either the Lords of the Treasury or yourself previous to the settlement of their controversy with Mr. Ball, the question of sanctioning his pension still remaining in the hands of the Treasury.

When once that controversy had become the subject of legal proceedings, it was proper that the Commissioners should be strongly influenced as to the course they should thereafter take by the advice of their counsel, and further that they should as far as possible act as was thought right by the court before which the case was tried.

The case having been submitted to the Court of Appeal, the opinions neither of the Lords of the Treasury nor of the Comptroller and Auditor General, nor of the Commissioners, had any weight beyond that attached to them by the Judges composing the Court, who had ample means of knowing what those opinions on all the points at issue were, from the arguments of counsel, and from the "Appeal books" laid before each of them, containing, as those books did, the several affidavits filed, together with the whole correspondence in the matter.

After a trial which lasted four days the Master of the Rolls, speaking for himself and for the other Judges, stated what the conditions were on which they thought that the subjects in dispute might be settled, and those conditions did not include either the payment by Mr. Ball of the costs he had received for the preparation of mortgage deeds, or the giving of the certificate demanded by the Comptroller and Auditor General.

In consequence of the observations made by the Court, the Commissioners' counsel recommended that the whole case should be settled on, substantially, the terms indicated by the Master of the Rolls, and the Commissioners considering in the first place, and chiefly the opinion expressed by the Court, and considering also that every point originally insisted on by them, save the payment of the sums received for mortgages, and the furnishing of the certificate, was to be conceded by Mr. Ball, and bearing in mind further the expense to the public of protracted litigation, as the case might have been taken to the House of Lords, acquiesced in the recommendation of their counsel.

The terms of consent were then made the order of Court, a copy of which was sent to you.

The Commissioners have directed a copy of this correspondence to be sent to the Lords of the Treasury.

The Comptroller and Auditor General,
Somerset House, London.

I am, &c.
(signed) Denis Godley.

(D.)

Exchequer and Audit Department,
22 March 1881.

Sir,
I AM directed by the Comptroller and Auditor General to request that you will move the Commissioners of Church Temporalities in Ireland to cause him to be informed as to whether any (and if so, what) steps have been taken towards carrying out the arrangements set forth in the order of Her Majesty's Court of Appeal in Ireland, dated 3rd July 1880, a copy of which was transmitted to this Department in your letter of 21st July 1880.

The Secretary,
Irish Church Temporalities Commission, Dublin.

I have, &c.
(signed) H. Treherne.

(E.)

Irish Church Temporalities Commission,
24, Upper Merrion-street, Dublin, 24 March 1881.

Sir,
In reply to Mr. Treherne's letter (No. 392) of the 22nd instant, inquiring what steps have been taken in compliance with the order of Her Majesty's Court of Appeal in Ireland, which terminated the legal proceedings between the Commissioners of Church Temporalities in Ireland and Mr. John Ball, formerly their solicitor, I am directed by the Commissioners to inform you that Mr. Ball has done all he undertook to do, as set forth in the terms of the said order, except with regard to paying over the costs received by him in respect of the Advowson of Clonbeg, after deducting outlay, and except also with regard to lodging the amount due in respect of Approval Fees on Perpetuity Grants, appearing upon the affidavit filed by him to be in his hands, in the Bank of Ireland, to the credit of the Commissioners.

On the points excepted, Mr. Ball has not complied with the order of the Court of Appeal, and the Commissioners consequently have not withdrawn their letter of the 31st May 1877 to the Lords of the Treasury, and have not yet renewed their recommendation that a pension should be granted to Mr. Ball.

The Comptroller and Auditor General,
Somerset House, London.

I am, &c.
(signed) Denis Godley.

ACCOUNT of the RECEIPT and EXPENDITURE of the CAPITAL, and of the REVENUES derived from all any other Funds under their Control and Management, under the Provisions of "The Irish Church Act, 1869,"

Dr.

Section of Principal Act and Act of 1872.	R E C E I P T.	Cash Transactions of the Year.	Stock Account.	Mortgage Accounts, &c.	Liabilities. National Debt Commissioners and Intermediate Education Board for Ireland, &c. &c. &c.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
30	To Balances on the 1st January 1880 - -	237,724 18 5	40,936 17 3	10,729,819 16 6	—
	To Sales of Property:				
32, and 7, 1872	Tithe rentcharge - - - -	11,064 13 8	- -	87,806 5 10	—
34, 52, and 54	Lands, &c.:				
	1. Perpetuity rents - - - -	3,674 18 7	- -	1,347 1 -	—
	2. Renewable leaseholds - - -	258 - -	- -	- -	—
	3. Yearly and other tenures - -	36,412 6 7	- -	16,169 7 5	—
	4. Rights to mines and quarries -	1,415 9 6	- -	444 10 6	—
27, 28, and 52	Ecclesiastical Residences and Lands:				
	Other residences and lands - - -	13,700 5 7	—	—	—
11 and 12, and 6, 1872,	To Rents, &c.:				
11 and 12	Tithe rentcharge - - - -	180,825 10 8	—	—	—
	Lands, &c.:				
	1. Perpetuity rents - - - -	57,427 11 9	—	—	—
	2. Renewable leaseholds (including fines) and other tenures - -	7,925 1 -	—	—	—
	3. Mineral rents and royalties - -	91 12 8	—	—	—
—	To Proportionate Amount of Charges (Drainage and Improvement Loans, Rents, Rates, Taxes, &c.) repaid by the Clergy - -	5 11 6	—	—	—
	Carried forward - - - £.	550,525 19 11	40,936 17 3	10,835,587 1 3	—

PROPERTY, Real and Personal, vested in the COMMISSIONERS of CHURCH TEMPORALITIES in *Ireland*, or of and "The Irish Church Act, 1869, Amendment Act, 1872," for the Year ended 31st December 1880.

Cr.

Section of Principal Act and Act of 1872.	EXPENDITURE.	Cash Transactions of the Year.	Stock Account.	Mortgage Accounts, &c.	Liabilities. National Debt Commissioners and Intermediate Education Board for Ireland, &c. &c. &c.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
—	By Balance on the 1st January 1880 - -	- - -	- - -	- - -	6,900,000 - -
	By Compensations, Annuities, Gratuities, &c. :				
14	For life annuities to archbishops, bishops, and incumbents - - - -	11,213 5 4	—	—	—
15	For life annuities to permanent curates -	1,105 - -	—	—	—
16	For life annuities to diocesan and district schoolmasters - - - -	357 1 3	—	—	—
16	For life annuities to clerks, sextons, and others holding freehold offices - -	2,372 17 6	—	—	—
45	For life annuities to vicars general, and other officers, for loss of fees, &c. -	1,617 - -	—	—	—
	By Commutation of Annuities, &c. :				
23	Of Archbishops, Bishops, and Incumbents :				
	Commutation money - - - -	2,631 5 2	—	—	—
16	Of clerks, sextons, and others - - - -	132 - 7	—	—	—
	By Building Charges :				
24 and 5, 1872	In cases of commuted annuity - - -	329 15 4	—	—	—
50	In cases of non-commuted annuity - -	620 10 7	—	—	—
33 and 8, 1872	By Leases of Tithe Rentcharge—Purchase of	908 10 9	—	—	—
11 and 12	By Charges and Incumbrances affecting property - - - - -	1,021 12 2	—	—	—
	By Regium Donum :				
	Compensation on discontinuance of the Parliamentary Grant, viz. :				
38	Life Annuities :				
	For payments to Non-conforming Ministers and their assistant suc- cessors - - - - -	1,252 4 2	—	—	—
	Commutation of Annuities :				
39	For payments to Trustees :				
	Commutation money - - - -	3,895 5 2	—	—	—
34	By Expenses attendant on sales of property -	728 10 8	—	—	—
11 and 12	By Rent Abatements, &c. :				
	From Tithe Rentcharge :				
	Poor rate - - - - -	12,762 9 10	—	—	—
	From Lands :				
	Poor rate - - - - -	2,134 5 -	—	—	—
55	By Proportion of Income paid over to the Clergy - - - - -	69 19 8	—	—	—
	Carried forward - - - £.	43,151 13 2	- - -	- - -	6,900,000 - -

Dr. ACCOUNT of the Receipt and Expenditure of the Capital, and of the Revenues derived from all Property vested

Section of Principal Act and Act of 1872.	R E C E I P T.	Cash Transactions of the Year.	Stock Account.	Mortgage Accounts, &c.	Liabilities. National Debt Commissioners and Intermediate Education Board for Ireland, &c. &c. &c.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	550,525 19 11	40,936 17 3	10,835,587 1 3	—
11 and 12	To Dividends and Interest of Money :				
	On New Three per Cent. Annuities -	1,078 2 2	—	—	—
	On Bank of Ireland Stock - - -	470 - -	—	—	—
	On mortgages—landed property, &c. -	23,409 9 11	—	—	—
13, 1872	On mortgages—converted leaseholds -	8,435 4 3	—	—	—
	On glebe-house mortgages - - -	9 9 2	—	—	—
	On other moneys - - - - -	3,841 7 4	—	—	—
—	To Miscellaneous Receipts - - - -	2,096 6 -	—	—	—
32	To Loan Account ; Tithe Rentcharge :				
	Fixed annual instalments - - - -	176,240 15 11	—	—	—
	Interest prospectively receivable in re- spect of fixed annual instalments -	- - -	- - -	114,261 14 10	—
52	To Mortgage Account ; Landed Property, &c. :				
	Mortgage moneys - - - - -	8,446 - -	—	—	—
	Fixed half-yearly instalments - -	99,832 1 3	—	—	—
	Interest prospectively receivable in re- spect of fixed half-yearly instalments -	- - -	- - -	5,983 6 5	—
31	To Mortgage Account ; Converted Leaseholds (Act 3 & 4 Will. 4, c. 37, s. 155) :				
	Mortgage moneys - - - - -	699 14 4	—	—	—
11	To Glebe House Mortgages (Acts 23 & 24 Vict. c. 150, s. 30, and 14 & 15 Vict. c. 73, s. 20) :				
	Mortgage moneys, instalments - -	13 2 8	—	—	—
	Carried forward - - - £.	875,147 12 11	40,936 17 3	10,955,832 2 6	—

in the Commissioners of Church Temporalities in Ireland, for the Year ended 31st December 1880—continued.

Cr.

Section of Principal Act and Act of 1872.	EXPENDITURE.	Cash Transactions of the Year.	Stock Account.	Mortgage Accounts, &c.	Liabilities. National Debt Commissioners and Intermediate Education Board for Ireland, &c. &c. &c.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	43,151 13 2	- - -	- - -	6,900,000 - -
11 and 12	By allowances to tenants (improvements, repairs, &c.) - - -	74 - -	- - -	- - -	- - -
11 and 12	By Tithe Rentcharges paid - - -	- 1 9	- - -	- - -	- - -
11 and 12	By Rates, Taxes, &c. - - -	261 7 11	- - -	- - -	- - -
40	By Expenditure under 49th Section of "The Irish Church Act, 1869": For repair of churches - - -	60 - -	- - -	- - -	- - -
-	By Miscellaneous Payments - - -	890 18 3	- - -	- - -	- - -
5 and 6	By Expenses of the Commission: Establishment: Salaries - - -	14,607 4 5	- - -	- - -	- - -
	Allowances to clerks for extra duty - - -	326 19 3	- - -	- - -	- - -
	Travelling expenses - - -	230 13 4	- - -	- - -	- - -
	Rent, rates, taxes, &c. - - -	326 1 2	- - -	- - -	- - -
	Repairs, &c. - - -	331 19 5	- - -	- - -	- - -
	Fuel and light - - -	98 8 2	- - -	- - -	- - -
	Stationery and printing - - -	415 1 -	- - -	- - -	- - -
	Postage - - -	370 17 10	- - -	- - -	- - -
	Incidental expenses - - -	445 2 9	- - -	- - -	- - -
	Legal Branch: Salary of solicitor - - -	1,500 - -	- - -	- - -	- - -
	Incidental expenses - - -	1,683 7 4	- - -	- - -	- - -
	Architects and Surveyors' Branch: Travelling expenses - - -	1 3 -	- - -	- - -	- - -
	Surveys and valuations - - -	138 16 5	- - -	- - -	- - -
37	Audit of Accounts: Cost of Audit - - -	304 14 5	- - -	- - -	- - -
44	By Compensation and Superannuation Allowances of the Commissioners and Officers of the late Ecclesiastical Commission - -	1,163 13 4	- - -	- - -	- - -
50 to 61	By Interest and Charges on Loans: Interest of advances from National Debt Commissioners - - -	202,092 17 11	- - -	- - -	- - -
	Stamp Duty on Debentures - - -	875 - -	- - -	- - -	- - -
	Charge for remittances from England to Ireland - - -	402 17 -	- - -	- - -	- - -
7 and 10, 1872.	By Stamp Duty on Merging Orders, &c. -	803 8 -	- - -	- - -	- - -
11	By Deposit Account; Perpetuity Sales, &c. (Act 3 & 4 Will. 4, c. 37, s. 114) - -	82 - -	- - -	- - -	- - -
32 and 7, 1872.	By Loan Account; Tithe Rentcharge: Fixed annual instalments discharged in cash, per contra - - -	- - -	- - -	170,240 15 11	- - -
52	By Mortgage Account; Landed Property, &c.: Mortgage moneys discharged in cash, per contra - - -	- - -	- - -	8,446 - -	- - -
	Fixed half-yearly instalments - ditto -	- - -	- - -	99,882 1 3	- - -
31	By Mortgage Account; Converted Leaseholds (Act 3 & 4 Will. 4, c. 37, s. 155): Mortgage money discharged in cash, per contra - - -	- - -	- - -	699 14 4	- - -
11	By Glebe House Mortgages (Acts 23 & 24 Vict. c. 150, s. 30, and 14 & 15 Vict. c. 73, s. 20): Mortgage moneys, discharged in cash, per contra - - -	- - -	- - -	13 2 8	- - -
	Carried forward - - - £.	270,643 5 10	- - -	285,281 14 2	6,900,000 - -

ACCOUNT of the Receipt and Expenditure of the Capital, and of the Revenues derived from all Property vested

Dr.

Section of Principal Act and Act of 1872.	R E C E I P T.	Cash Transactions of the Year.	Stock Account.	Mortgage Accounts, &c.	Liabilities. National Debt Commissioners and Intermediate Education Board for Ireland, &c. &c. &c.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	875,147 12 11	40,936 17 3	10,955,832 2 6	—
70	To Chapels of Ease ; Repair Fund - - -	- 13 6	—	—	—
—	To Property and Income Tax (Act 16 & 17 Vict. c. 34, s. 5):				
	Schedules A. and C. - - - -	5,863 7 3	—	—	—
	Schedule E. - - - -	276 7 8	—	—	—
—	To Securities Sold:				
	£. 1,000 Stock sold, per contra - -	3,042 12 6	—	—	—
	To Cash:				
	For advances under the Irish Church Act, 1869, repaid to the Commissioners for the Reduction of the National Debt, per contra - - - -	- - -	- - -	- - -	200,000 - -
	RELIEF OF DISTRESS (IRELAND), ADVANCES PER ACT 43 VICT. C. 4.				
	To the Commissioners for the Reduction of the National Debt:				
	For advances made by them (under section 18 of above Act) - -	700,000 - -	—	—	—
	To the Commissioners of Public Works in Ireland:				
	For advances repaid by them (under section 19 of above Act) - - -	1,900 - -	—	—	—
	To Cash:				
	For amount advanced to Commissioners of Public Works, per contra - - -	- - -	- - -	- - -	860,000 - -
	£.	1,586,230 13 10	40,936 17 3	10,955,832 2 6	1,060,000 - -
59 to 61	To Balances on the 31st December 1880, viz.:				
	Amount due to the Commissioners for the Reduction of the National Debt, for advances under the Irish Church Act -	- - -	- - -	- - -	5,700,000 - -
	Amount due to the Commissioners for the Reduction of the National Debt, for ad- vances received from them under Relief of Distress (Ireland) Act, 1880, 43 Vict. c. 4	- - -	- - -	- - -	700,000 - -
68	Charges on Surplus:				
	Amount due to the Intermediate Education Board for Ireland, under Act 41 & 42 Vict. c. 66, s. 8 - - - -	- - -	- - -	- - -	1,000,000 - -
	Amount due to the Commissioners for the Reduction of the National Debt for the National School Teachers' (Ireland) Pension Fund, under Act 42 & 43 Vict. c. 74, s. 3 - - - -	- - -	- - -	- - -	1,300,000 - -
	£.	1,586,230 13 10	40,936 17 3	10,955,832 2 6	9,760,000 - -

Irish Church Temporalities Commission,
4 March 1881.Henry A. Taylor,
Accountant to the Commissioners.

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

Examined,
R. J. Williams.

the Commissioners of Church Temporalities in Ireland, for the Year ended 31st December 1880—continued.

Cr.

Section of Principal Act and Act of 1872.	EXPENDITURE.	Cash Transactions of the Year.	Stock Account.	Mortgage Accounts, &c.	Liabilities. National Debt Commissioners and Intermediate Education Board for Ireland, &c. &c. &c.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	270,643 5 10	- - -	285,281 14 2	6,900,000 - -
—	By Property and Income Tax (Act 16 & 17 Vict. c. 34, s. 5):				
	Schedules A. and C. - - - -	8,318 4 2	—	—	—
	Schedule E. - - - -	276 7 8	—	—	—
—	By Cash:				
	For Stock sold for 3,042 <i>l.</i> 12 <i>s.</i> 6 <i>d.</i> , per contra - - - -	- - -	1,000 - -	—	—
	By the Commissioners for the Reduction of the National Debt:				
	For advances (under the Irish Church Act, 1869), repaid - - - -	200,000 - -	—	—	—
	RELIEF OF DISTRESS (IRELAND), ADVANCES PER ACT 43 VICT. c. 4.				
	By the Commissioners of Public Works in Ireland:				
	For advances made to them (under section 17 of above Act) - - -	860,000 - -	—	—	—
	By the Commissioners for the Reduction of the National Debt:				
	For advances repaid to them (under section 18 of above Act) - - -	13,040 19 8	—	—	—
	By Cash:				
	For amount advanced by the Commissioners for the Reduction of the National Debt, per contra - - - -	- - -	- - -	- - -	700,000 - -
	For advances repaid by the Commissioners of Public Works, per contra - - -	- - -	- - -	- - -	1,900 - -
68	By Moneys appropriated out of Surplus:				
	Intermediate Education Board, Ireland (per Act 41 & 42 Vict. c. 66, s. 8), viz.:				
	For Interest of Debentures - - -	32,500 - -	—	—	—
	National School Teachers' (Ireland) Pension Fund (per Act 42 & 43 Vict. c. 74, s. 3), viz.:				
	Amount of liability under above Act - -	- - -	- - -	- - -	1,300,000 - -
	For Interest - - - -	39,000 - -	—	—	—
	£.	1,423,778 17 4	1,000 - -	285,281 14 2	8,901,900 - -
36	By Balances on the 31st December 1880 -	* 162,451 16 6	39,936 17 3	10,670,550 8 4	—
	* Bank Balances:	£. s. d.			
	Cash on deposit - - -	130,000 - -			
	Cash account - - -	30,166 19 1			
	Drawing account - - -	2,958 1 8			
	£.	33,125 - 9			
	Less,—				
	Outstanding orders - - -	535 19 11			
		32,589 - 10			
	£.	162,589 - 10			
	Sub-Accountants, &c. - - -	137 4 4			
	£.	162,451 16 6			
	Amount due from Commissioners of Public Works for advances made to them under Relief of Distress (Ireland) Act, 1880, 43 Vict. c. 4 - - - -	- - -	- - -	- - -	858,100 - -
	£.	1,586,230 13 10	40,936 17 3	10,955,832 2 6	9,760,000 - -

Monck, } Commissioners of Church
James A. Lawson, } Temporalities in Ireland.

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

subject to the observations contained in the foregoing Report, is correct.

APPENDIX (A.)

COLLECTION ACCOUNT, No. 1.—MORTGAGE MONEYS, &c.

TITLE OF ACCOUNT.	Mortgage Moneys, &c., Outstanding 1st January 1880.			Purchase Moneys on Mortgage, &c., in 1880.			TOTAL.			Mortgage Moneys and Instalments, Receivable in 1880.			Discharged. — Loan Cancelled; Discount on Loans paid off.			Mortgage Moneys, &c., Outstanding 31st December 1880.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Sales of Property :																		
Tithe rentcharge - - - - -	*8,191,345	6	3	*202,809	8	-	*8,394,154	14	3	188,353	10	7	741	7	4	*8,205,059	16	4
Lands, &c. :																		
Simple mortgages - - - - -	598,225	3	4	4,907	-	-	603,132	3	4	8,446	-	-	-	-	-	594,686	3	4
Instalment mortgages - - - - -	*1,723,777	8	11	*20,920	-	-	*1,744,697	8	11	103,810	19	10	1,882	14	8	*1,639,003	14	5
Conversion of renewable leases into perpetuities - -	205,811	4	3	-	-	-	205,811	4	3	699	14	4	-	-	-	206,111	9	11
Glebe-house mortgages - - - - -	228	5	4	-	-	-	228	5	4	13	2	8	-	-	-	215	2	8
TOTALS - - - £.	10,719,387	8	1	228,636	8	-	10,948,023	16	1	301,323	7	5	2,624	2	-	10,644,076	6	8

* These sums include the aggregate amount of fixed instalments, which will become payable (in the manner of a terminable annuity) in redemption of purchase money, with interest, for the entire period of each debt.

COLLECTION ACCOUNT, No. 2.—TITHE RENTCHARGE, RENTS, INTEREST, &c.

TITLE OF ACCOUNT.	Arrears at 1st January 1880.	Rental, 1880.	TOTAL.	Received within the Year.	Discharged.		Arrears at 31st December 1880.
					Irrecoverable.	Excess of Charge in previous Accounts.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Tithe rentcharge - - - - -	111,052 13 -	190,668 4 6	301,720 17 6	180,825 10 8	115 11 8	24 18 11	120,754 16 3
Ditto - - fixed annual instalments - - -	4,075 8 5	188,353 10 7	192,428 19 -	176,240 15 11	- -	- -	16,188 3 1
Perpetuity rents - - - - -	29,660 9 4	61,274 13 7	90,935 2 11	57,427 11 9	- -	10 16 5	33,496 14 9
Renewable leaseholds (including fines) and other tenures	4,910 15 -	5,945 18 1	10,856 13 1	7,025 1 -	693 11 7	- -	2,238 - 6
Mineral rents and royalties - - - - -	79 9 3	28 3 5	107 12 8	91 12 8	- -	- -	16 - -
Mortgage account (landed property), interest - - -	1,123 11 11	23,885 9 8	25,009 1 7	23,409 9 11	- -	- -	1,599 11 8
Ditto - - fixed half-yearly instalments - - -	6,348 17 4	103,810 19 10	110,159 17 2	99,882 1 3	- -	- -	10,277 15 11
Mortgage account (converted leaseholds), interest - -	1,470 19 1	8,519 1 10	9,990 - 11	8,435 4 3	- -	- -	1,554 16 8
Globe-house mortgages, interest - - - - -	5 17 2	9 2 8	14 19 10	9 9 2	- -	- -	5 10 8
Ditto - instalments - - - - -	8 2 8	13 2 8	21 5 4	13 2 8	- -	- -	8 2 8
TOTALS - - - £.	158,736 3 2	582,608 6 10	741,244 10 -	554,259 19 3	809 3 3	35 15 4	186,139 12 2

I hereby certify that, to the best of my knowledge and belief, the accounts rendered by me for rents, tithe rentcharge, mortgages, and other property vested in the Commissioners of Church Temporalities in Ireland, include the whole amounts received and receivable by me during the year ended 31st December 1880.

The arrears at 31st December 1880, 186,139 £. 12 s. 2 d., include the greater portion of the half-year's tithe rentcharge and rent due on the 1st of November, also the half-year's rent due on the 25th of December. The rentals are closed at a date when the collection of the November gale has only commenced, and when the December rents have not been demanded.

Godfrey Fetherston H.,
Collector to the Commissioners.

APPENDIX (B.)

LOAN TO THE COMMISSIONERS OF PUBLIC WORKS (IRELAND).

STATEMENT showing the Amount due to the COMMISSIONERS of CHURCH TEMPORALITIES in Ireland in respect of the Loan made to the Commissioners of Public Works under 17th Section of Relief of Distress (Ireland) Act, 43 Vict. c. 4, and Amendment Act, 1880.

Advances made	-	-	-	-	-	-	-	£. 860,000
Amount returned	-	-	-	-	-	-	-	1,900
Balance due 31st December 1880								£. 858,100

Note.—The above sum is to be paid with interest at the rate of 1 per cent. per annum, commencing from the expiration of two years after the making of the loan, *vide* 13 section of 43 Vict. c. 4.

APPENDIX (C.)

LIABILITIES TO THE NATIONAL DEBT COMMISSIONERS.

STATEMENT showing the Liability of the COMMISSIONERS of CHURCH TEMPORALITIES in Ireland, in respect of Advances made by the Commissioners for the Reduction of the National Debt, under the Borrowing Powers (Sections 59 to 64) of "The Irish Church Act, 1869."

ADVANCES under Treasury Guarantee.				REPAYMENTS.				Liability, 31st December 1880.
Debenture.		Amount Advanced.	Debenture.		Amount paid off.			
Number.	Year.		Number.	Year.				
		£.			£.	£.		
To 5 - - -	1870 -	* 500,000	To 3 - - -	1875 -	300,000	—		
		{	To 5 - - -	1876 -	200,000	—		
			To 9 - - -	1877 -	400,000	—		
To 30 - - -	1871 -		* 2,500,000	To 18 - - -	1877 -	900,000	—	
			To 25 - - -	1878 -	700,000	—		
			To 30 - - -	1879 -	500,000	—		
To 55 - - -	1872 -	* 2,500,000	To 31 - - -	1880 -	100,000	2,200,000		
To 82 - - -	1873 -	* 2,700,000	To 33 - - -		200,000	2,700,000		
To 88 - - -	1874 -	+ 600,000	- - - - -	- - -	- - -	600,000		
To 90 - - -	1875 -	+ 200,000	- - - - -	- - -	- - -	200,000		
	£.	9,000,000		£.	3,300,000	5,700,000		

* Rate of interest, 3½ per cent.

† Rate of interest, 3½ per cent.

APPENDIX (D.)

STATEMENT showing the Liability of the COMMISSIONERS of CHURCH TEMPORALITIES in Ireland, in respect of Advances made by the Commissioners for the Reduction of the National Debt, under Section 18 of the Relief of Distress (Ireland) Act, 43 Vict. c. 4, 1880, and Amendment Act, 1880.

Number.	Date of Debenture.		Date of Advance.		Within what Period Repayable.	Rate of Interest.	Dates on which Interest is Payable.	Guarantee.	Amount,
91	31 March	1880	1 April	1880	15 years	3½ per cent.	{ 30th June - 31 December - }	The Treasury	£. 100,000
92	26 May	"	7 June	"	15 "	3½ "	ditto	ditto	100,000
93-94	16 June	"	29 June	"	25 "	3½ "	ditto	ditto	200,000
95	28 July	"	31 July	"	25 "	3½ "	ditto	ditto	100,000
96-97	4 August	"	9 August	"	25 "	3½ "	ditto	ditto	200,000
								£.	700,000

The Lords Commissioners of Her Majesty's Treasury have arranged, pursuant to the second section of the Act 43 & 44 Vict. c. 14, that the Commissioners of Church Temporalities in Ireland shall repay 4,900,000*l.*, being the remainder of the original 3½ per cent. loan, by a terminable annuity of 295,704*l.*, to commence to accrue from 1st January 1881, sufficient to pay off the principal and interest in 25 years; that the interest on the 3½ per cent. loan of 800,000*l.*, and the advances under the Relief of Distress Act, 1880, shall be paid from the same date, and at the rate of 3½ per cent. per annum; and that, after they have met the other charges upon their revenues, they shall devote any surplus of receipts which may remain to the diminution of their liability to the National Debt Commissioners, unprovided for by the aforesaid terminable annuity.

APPENDIX (E.)

APPROPRIATIONS OUT OF SURPLUS.

INTERMEDIATE EDUCATION BOARD for *Ireland*.

STATEMENT showing the Liability of the COMMISSIONERS of CHURCH TEMPORALITIES in *Ireland*, to the Intermediate Education Board for *Ireland*, in respect of Appropriation of One Million Sterling, made by Act 41 & 42 Vict. c. 66, s. 8, and claimed 26th November 1878, for Promotion of Intermediate Education in *Ireland*, for which Ten Debentures have been issued, guaranteed by the Lords Commissioners of Her Majesty's Treasury.

Number.	Date of Debenture.	Within what Period Repayable.	Rate of Interest.	Dates on which Interest will be Payable.	Amount.
1 to 10 - -	21 February 1879 -	18 Years -	3½ - -	26 February - - 26 May. 26 August. 26 November.	£. 1,000,000

NATIONAL SCHOOL TEACHERS (IRELAND) PENSION FUND.

Pursuant to the provisions of the Act 42 & 43 Vict. c. 74, s. 3, the Commissioners of Church Temporalities in *Ireland* became liable to the Commissioners for the Reduction of the National Debt for the sum of One Million Three hundred thousand Pounds Sterling to establish the above Fund, such sum to be charged on the Surplus. In consequence of the large amount of prior charges on the Commissioners' Funds, it was decided that no part of the principal sum should be required at the time, but that, according to the terms of this Act, interest at the rate of Three per cent. per annum should be paid on the 1st July and 1st January in each year on such amount as should remain outstanding until the entire principal sum of 1,300,000 £. should be discharged.

APPENDIX (F.)

BALANCES at the Commencement and Close of the Year 1880.

- I.—AVAILABLE BALANCES.
 II.—UNAVAILABLE BALANCES (Collectible in future Years).
 III.—LIABILITIES.

1st January 1880.			ACCOUNT.	31st December 1880.		
Dr.	Cr.			Dr.	Cr.	
£. s. d.	£.	s. d.	I.—AVAILABLE BALANCES.	£. s. d.	£. s. d.	
237,724 18 5	-	-	Cash, Sub-Accounts, &c.	162,451 16 6	—	
49,711 9 10	-	-	Sterling value of { Stock { Sterling value of { £.40,936. 17. 3. } £.39,936. 17. 3. }	47,683 - 11	—	
158,726 3 2	-	-	Collection Account, No. 2.			
446,172 11 5	-	-	Tithe rentcharge, rents, &c. (collectible arrears).	186,139 12 2	—	
			- TOTAL AVAILABLE BALANCES -	396,274 9 7	—	
			II.—UNAVAILABLE BALANCES (Collectible in future Years).			
			Collection Account, No. 1.			
10,719,387 8 1	-	-	Mortgage moneys, &c. outstanding	10,644,076 6 8	—	
—	—	—	Commissioners of Public Works (Ireland), advances to be repaid.	858,100 - -	—	
10,719,387 8 1	-	-	- TOTAL UNAVAILABLE BALANCES -	11,502,176 6 8	—	
			III.—LIABILITIES.			
—	5,900,000	- -	To the National Debt Commissioners.	- - -	5,700,000 - -	
—	—	—	To the National Debt Commissioners (Relief of Distress).	- - -	700,000 - -	
—	1,000,000	- -	To the Intermediate Education Board (Ireland).	- - -	1,000,000 - -	
—	—	—	To the National School Teachers (Ireland) Pension Fund.	- - -	1,300,000 - -	
—	6,900,000	- -	- - - - -	- - -	8,700,000 - -	

ACCOUNT of the RECEIPT and EXPENDITURE of the CAPITAL, and of the REVENUES derived from all any other Funds under their Control and Management, under the Provisions of "The Irish Church 1869 (the Commencement of the Commission) to 31st December 1880.

Dr.

Section of Principal Act and Act of 1872.	R E C E I P T.	Cash Transactions of the Period.	Stock Account.	Mortgage Accounts, &c.	Liabilities, National Debt Commissioners and Intermediate Education Board for Ireland, &c. &c. &c.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
36	To Balances on the 26th July 1869 - -	19,776 4 3	313,410 7 2	99,865 15 7	-
32, and 7, 1872	To Sales of Property :				
	Tithe Rentcharge - - - -	490,371 14 4	- -	4,182,187 3 5	-
34, 52, and 54	Lands, &c. :				
	1. Perpetuity rents - - - -	870,687 12 1	- -	743,041 12 8	-
	2. Renewable leaseholds - - -	77,782 12 1	- -	84,664 1 3	-
	3. Yearly and other tenures - -	1,113,441 7 7	- -	1,053,214 16 7	-
	4. Rights to mines and quarries -	3,255 19 6	- -	444 10 6	-
27, 28, and 52	Ecclesiastical Residences and Lands :				
	See Houses and Lands - - - -	74,483 - 2	- -	9,250 - -	-
	Other residences and lands - - -	593,461 11 1	- -	116,615 14 7	-
31, and 12, 1872.	To Conversion of Renewable Leaseholds into Perpetuities (Act 3 & 4 Will. 4, c. 37, ss. 145 and 156) - - - -	137,432 14 -	- -	214,436 9 6	-
53	To Commutation of Annuities :				
	Amount on credit, per contra, discharged in cash by payment to the representative church body - - - -	- - -	- -	- - -	6,132,653 17 2
	Carried forward - - - £.	3,380,692 15 1	313,410 7 2	6,503,720 4 1	6,132,653 17 2

PROPERTY, Real and Personal, vested in the COMMISSIONERS of CHURCH TEMPORALITIES in *Ireland*, or of Act, 1869," and "The Irish Church Act, 1869, Amendment Act, 1872," for the Period from 26th July

Cr.

Section of Principal Act and Act of 1872.	EXPENDITURE.	Cash Transactions of the Period.	Stock Account.	Mortgage Accounts, &c.	Liabilities. National Debt Commissioners and Intermediate Education Board for Ireland, &c. &c. &c.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
	By Compensations, Annuities, Gratuities, &c. :				
14	For life annuities to archbishops, bishops, and incumbents - - - - -	531,762 7 6	—	—	—
15	For life annuities to permanent curates -	96,632 19 -	—	—	—
15	For gratuities to curates not entitled to compensation as permanent curates -	35,400 - -	—	—	—
16	For life annuities to diocesan and district schoolmasters - - - - -	5,727 2 11	—	—	—
16	For life annuities to clerks, sextons, and others holding freehold offices - -	62,771 2 -	—	—	—
17	For gratuities to certain persons not en- titled to compensation - - - - -	4,625 10 -	—	—	—
45	For life annuities to vicars general and other officers, for loss of fees, &c. -	30,482 18 9	—	—	—
45	For compensation to deputy registrars and others, for loss of office - - - - -	3,280 13 4	—	—	—
45	For compensation to vicars general, &c., for loss of fees - - - - -	2,112 17 6	—	—	—
	By Commutation of Annuities, &c. :				
23	Of Archbishops, Bishops, and Incumbents :				
	Commutation money - - - - -	861,447 5 5	- - -	- - -	4,354,685 11 4
	Bonus (12 per cent. added) - - -	106,841 12 10	- - -	- - -	514,190 14 9
23	Of Permanent Curates :				
	Commutation money - - - - -	417,575 15 4	- - -	- - -	1,129,096 1 1
	Bonus (12 per cent. added) - - -	50,520 7 7	- - -	- - -	134,681 10 -
3, 1872	Of diocesan schoolmasters - - - - -	15,714 19 6	—	—	—
16	Of clerks, sextons, and others - - -	372,411 9 5	—	—	—
4, 1872	Of vicars general and other officers -	73,353 5 4	—	—	—
4, 1872	Of annuitants under 44th section - -	36,736 8 9	—	—	—
53	Commutations on Credit :				
	Instalments paid to the representative church body - - - - -	6,132,653 17 2	—	—	—
	Interest on ditto - - - - -	258,263 5 10	—	—	—
	By Building Charges :				
24, and 5, 1872	In cases of commuted annuity - - -	199,081 14 6	—	—	—
50	In cases of non-commuted annuity - -	14,130 10 1	—	—	—
66	In cases of vacant benefices - - - -	20,729 9 2	—	—	—
18	By Compensation to Lay Patrons - - -	778,887 17 10	—	—	—
29	By Private Endowments (paid over to the Representative Church Body) - - -	500,000 - -	—	—	—
46	By Compensation to the Chancellor and Pre- bendaries of Christ Church, Dublin, &c. -	23,715 5 3	—	—	—
25	By National Monuments, Maintenance -	50,000 - -	—	—	—
33, and 8, 1872	By Leases of Tithe Rentcharge, Purchase of -	85,183 2 8	—	—	—
11 and 12	By Charges and Incumbrances affecting Pro- perty - - - - -	102,194 10 6	—	—	—
66	By Payments to Persons appointed to Eccle- siastical Offices, between 26th July 1869 and 1st January 1871 - - - - -	18,548 4 1	—	—	—
	Carried forward - - - - -	10,890,784 12 3	- - -	- - -	6,132,653 17 2

ACCOUNT of the Receipt and Expenditure of the Capital, and of the Revenues derived from all Property vested

Dr.

Section of Principal Act and Act of 1872.	R E C E I P T.	Cash Transactions of the Period.	Stock Account.	Mortgage Accounts, &c.	Liabilities. National Debt Commissioners and Intermediate Education Board for Ireland, &c. &c. &c.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	3,380,692 15 1	313,410 7 2	6,503,720 4 1	6,132,653 17 2
	To Rents, &c.:				
11 and 12. and 6, 1872.	Tithe Rentcharge - - - - -	2,478,935 13 3	—	—	—
11 and 12	Lands, &c.:				
	1. Perpetuity rents - - - - -	799,543 17 1	—	—	—
	2. Renewable leaseholds (including fines) and other tenures - - -	627,157 10 1	—	—	—
	3. Mineral rents and royalties - -	7,081 12 5	—	—	—
	To Proportionate Amount of Charges (Drain- age and Improvement Loans; Rents, Rates, Taxes, &c.) repaid by the Clergy - -	7,957 19 4	—	—	—
11 and 12	To Dividends and Interest of Money:				
	On New Three per Cent. Annuities -	18,219 2 8	—	—	—
	On Three per Cent. Consolidated Annuities	3,145 3 3	—	—	—
	On Three per Cent. Reduced Annuities -	494 18 8	—	—	—
	On Bank of Ireland Stock - - -	22,121 10 -	—	—	—
13, 1872	On mortgages—landed property, &c. -	125,369 4 9	—	—	—
	On mortgages—converted leaseholds -	71,809 1 8	—	—	—
	On glebe-house mortgages - - -	5,452 9 3	—	—	—
	On other moneys - - - - -	67,758 8 11	—	—	—
11	To Charge on the See of Armagh (Act 3 & 4 Will. 4, c. 37, s. 54) - - - - -	13,500 - -	—	—	—
11	To Charge on the See of Derry (Act 3 & 4 Will. 4, c. 37, s. 54) - - - - -	21,359 2 7	—	—	—
11	To Private Subscriptions:				
	For building churches - - - - -	6,044 1 1	—	—	—
	For enlarging churches - - - - -	592 2 -	—	—	—
	For repair of churches - - - - -	5,092 2 3	—	—	—
11	To Ecclesiastical Tax (Act 3 & 4 Will. 4, c. 37) - - - - -	47,515 7 4	—	—	—
—	To Miscellaneous Receipts - - - -	98,137 2 7	—	—	—
	Carried forward - - - £.	7,807,979 4 3	313,410 7 2	6,503,720 4 1	6,132,653 17 2

in the Commissioners of Church Temporalities in *Ireland*, from 26th July 1869 to 31st December 1880—*continued*.

Cr.

Section of Principal Act and Act of 1872.	EXPENDITURE.	Cash Transactions of the Period.	Stock Account.	Mortgage Accounts, &c.	Liabilities, National Debt Commissioners and Intermediate Education Board for Ireland, &c. &c. &c.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	10,890,784 13 3	- - -	- - -	6,132,653 17 2
	By Regium Donum :				
	Compensation on discontinuance of the Parliamentary Grant, viz. :				
38	Life Annuities :				
	For payments to Non-conforming Min- isters and their assistant successors	53,517 13 3	—	—	—
	Commutation of Annuities :				
	For Payments to Trustees :				
39	Commutation money - - -	555,315 7 1	—	—	—
23	Bonus (12 per cent. added) - - -	65,766 10 2	—	—	—
40	Widow and Orphan Fund, Synod of Ulster	5,124 - - -	—	—	—
40	Other Widows' Funds - - -	19,955 18 3	—	—	—
40	Ministers' Payments to Widows' Funds	18,900 8 2	—	—	—
40	Clerks of the Synod - - -	2,131 19 4	—	—	—
40	General Assembly's College at Belfast :				
	For Payments to Trustees :				
	In respect of salaries - - -	24,671 3 3	—	—	—
	In respect of buildings - - -	15,104 15 11	—	—	—
40	Non-subscribing Associations of Pres- byterians :				
	For payments to Trustees - - -	4,200 - - -	—	—	—
40	By College of Maynooth :				
	For payment to Trustees on the discon- tinuance of Parliamentary Grant - - -	372,331 - 6	—	—	—
34	By Expenses attendant on Sales of Property -	9,082 19 2	—	—	—
11 and 12	By Rent Abatements, &c. :				
	From Tithe Rentcharge :				
	Poor rate - - - - -	156,461 15 9	—	—	—
	From Lands :				
	Poor rate - - - - -	37,622 2 8	—	—	—
	Repayments and remissions - - -	43 1 6	—	—	—
55	By Proportion of Income paid over to the Clergy - - - - -	108,094 10 8	—	—	—
11 and 12	By Allowances to Tenants (Improvements, Repairs, &c.) - - - - -	406 11 -	—	—	—
11 and 12	By Tithe Rentcharges paid - - - - -	1,636 19 5	—	—	—
11 and 12	By Quit and Crown Rents paid - - - - -	2,316 14 -	—	—	—
11 and 12	By Rates, Taxes, &c. - - - - -	5,707 5 11	—	—	—
—	By Refund to the Clergy of Poor Rate in respect of Tithe Rentcharge, &c. - - -	4,523 2 4	—	—	—
48	By Expenditure under 48th Section of "The Irish Church Act, 1869" :				
	For building churches - - - - -	77,364 12 3	—	—	—
	For enlarging churches - - - - -	15,066 7 3	—	—	—
49	By Expenditure under 49th Section of "The Irish Church Act, 1869" :				
	For repair of churches - - - - -	70,318 4 6	—	—	—
	For church requisites - - - - -	19,075 10 5	—	—	—
	For salaries of clerks, sextons, &c. - - -	45,913 14 -	—	—	—
11	By Stipends and other Payments for which the late Ecclesiastical Commissioners were liable :				
	For stipends to Dublin curates (Act 3 & 4 Will. 4. c. 37) - - - - -	3,850 - 3	—	—	—
	For stipends to vicars choral and curates of suspended benefices, &c. - - - - -	8,542 6 -	—	—	—
	For stipends to incumbents of Tullow and Kill parishes - - - - -	300 - - -	—	—	—
	For stipends in augmentation of small benefices - - - - -	14,952 1 -	—	—	—
	For salaries of diocesan schoolmasters -	629 6 -	—	—	—
	For ministers' money (Acts 20 & 21 Vict. c. 8, and 17 Vict. c. 11) - - -	19,636 17 4	—	—	—
11	By Superannuation Allowances (granted prior to 27th July 1869) - - - - -	1,010 3 6	—	—	—
—	By Miscellaneous Payments - - - - -	24,873 19 8	—	—	—
	Carried forward - - - £.	12,655,231 17 9	- - -	- - -	6,132,653 17 2

Account of the Receipt and Expenditure of the Capital, and of the Revenues derived from all Property vested

Dr.

Section of Principal Act and Act of 1872.	R E C E I P T.	Cash Transactions of the Period.	Stock Account.	Mortgage Accounts, &c.	Liabilities. National Debt Commissioners and Intermediate Education Board for Ireland, &c. &c. &c.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	7,807,979 4 3	313,410 7 2	6,503,720 4 1	6,132,653 17 2
11	To Deposit Account: Perpetuity Sales, &c. (Act 3 & 4 Will. 4, c. 37, s. 144) - - -	671 - -	-	-	-
32	To Loan Account—Tithe Rentcharge: Fixed annual instalments - - - Interest prospectively receivable in respect of fixed annual instalments - - -	1,321,006 - 1 - - -	- - -	5,360,066 16 1	-
52	To Mortgage Account—Landed Property, &c.: Mortgage moneys - - - Fixed half-yearly instalments - - - Interest prospectively receivable in respect of fixed half-yearly instalments - - -	71,922 5 10 471,370 17 2 - - -	- - -	780,030 1 1	-
31	To Mortgage Account—Converted Leaseholds (Act 3 & 4 Will. 4, c. 37, s. 155): Mortgage Moneys - - -	38,791 5 11 - - -	-	-	-
	Carried forward - - - £.	9,711,740 13 3	313,410 7 2	12,643,817 1 3	6,132,653 17 2

in the Commissioners of Church Temporalities in *Ireland*, from 26th July 1869 to 31st December 1880—*continued*.

Cr.

Section of Principal Act and Act of 1872.	EXPENDITURE.	Cash Transactions of the Period.	Stock Account.	Mortgage Accounts, &c.	Liabilities. National Debt Commissioners and Intermediate Education Board for Ireland, &c. &c. &c.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	12,655,231 17 9	- - -	- - -	6,132,653 17 2
5 and 6	By Expenses of the Commission:				
	Establishment:				
	Salaries - - - - -	185,343 18 10	—	—	—
	Allowances to clerks for extra duty - - -	12,642 2 5	—	—	—
	Travelling expenses - - - - -	5,906 14 1	—	—	—
	Rent, rates, taxes, &c. - - - - -	3,720 10 1	—	—	—
	Repairs, &c. - - - - -	2,272 7 11	—	—	—
	Fuel and light - - - - -	1,246 11 4	—	—	—
	Stationery and printing - - - - -	10,974 5 1	—	—	—
	Postage - - - - -	6,368 13 10	—	—	—
	Incidental expenses - - - - -	16,456 10 3	—	—	—
	Legal Branch:				
	Salary of solicitor - - - - -	15,869 9 5	—	—	—
	Incidental expenses - - - - -	16,220 9 9	—	—	—
	Architects' and Surveyors' Branch:				
	Salaries - - - - -	4,409 15 4	—	—	—
	Travelling expenses - - - - -	1,878 16 9	—	—	—
	Surveys and valuations - - - - -	11,753 17 3	—	—	—
	Incidental expenses (including allow- ances for stationery) - - - - -	90 19 10	—	—	—
	Receivers and Collectors:				
	Commission, &c. - - - - -	1,428 6 11	—	—	—
	Incidental expenses - - - - -	81 18 4	—	—	—
37	Audit of Accounts:				
	Cost of Audit - - - - -	10,089 15 6	—	—	—
44	By Compensation and Superannuation Allow- ances of the Commissioners and Officers of the late Ecclesiastical Commission - - -	28,503 1 7	—	—	—
59 to 61	By Interest and Charges on Loans:				
	Interest of advances from National Debt Commissioners - - - - -	2,296,275 8 8	—	—	—
	Stamp duty on debentures - - - - -	13,375 - -	—	—	—
	Charge for remittances from England to Ireland - - - - -	7,059 13 9	—	—	—
7 & 10, 1872	By Stamp Duty on Merging Orders, &c. -	26,797 15 3	—	—	—
11	By Deposit Account: Perpetuity Sales, &c. (Act 3 & 4 Will. 4, c. 37, s. 114) - - -	1,262 5 7	—	—	—
32, & 7, 1872	By Loan Account—Tithe Rentcharge:				
	Fixed annual instalments discharged in cash, per contra - - - - -	- - -	- - -	1,821,006 - 1	—
52	By Mortgage Account—Landed Property, &c.:				
	Mortgage moneys discharged in cash, per contra - - - - -	- - -	- - -	71,922 5 10	—
	Fixed half-yearly instalments, per contra - - - - -	- - -	- - -	471,370 17 2	—
31	By Mortgage Account—Converted Leaseholds (Act 3 & 4 Will. 4, c. 37, s. 155):				
	Mortgage money discharged in cash, per contra - - - - -	- - -	- - -	38,791 5 11	—
	Carried forward - - - £.	15,335,260 5 6	- - -	1,903,090 9 -	6,132,653 17 2

ACCOUNT of the Receipt and Expenditure of the Capital, and of the Revenues derived from all Property vested

Dr.

Section of Principal Act and Act of 1872.	R E C E I P T.	Cash Transactions of the Period.	Stock Account.	Mortgage Accounts, &c.	Liabilities. National Debt Commissioners and Intermediate Education Board for Ireland, &c. &c. &c.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	9,711,740 13 3	313,410 7 2	12,643,817 1 3	6,132,653 17 2
11	To Glebe House Advances, late Board of First Fruits (Acts 3 & 4 Will. 4, c. 37, s. 58, and 1 & 2 Vict. c. 109, s. 48):				
	Instalments - - - - -	12,012 5 2	- - -	- 18 6	-
11	To Glebe House Mortgages (Acts 23 & 24 Vict. c. 150, s. 30, and 14 & 15 Vict. c. 73, s. 20):				
	Mortgage Moneys:				
	Advanced in cash, per contra - -	- - -	- - -	3,023 1 9	-
	Instalments - - - - -	5,818 18 2	- - -	-	-
	Returned by mortgagors - -	450 6 1	- - -	-	-
29	To Primate Boulter's Fund - - - -	9,710 15 5	- - -	-	-
29	To Primate Robinson's Fund - - - -	29 11 4	- - -	-	-
29	To Bishop Gore's Fund - - - - -	716 8 11	- - -	-	-
29	To Endowment Fund - - - - -	161 12 8	- - -	-	-
70	To Chapels of Ease; Repair Fund - -	33 15 2	- - -	-	-
-	To Property and Income Tax (Act 16 & 17 Vict. c. 34, s. 5):				
	Schedules A. and C. - - - - -	56,926 16 2	- - -	-	-
	Schedule E. - - - - -	2,548 8 1	- - -	-	-
12	To Stock vested in and transferred to the credit of the Commissioners - - - -	- - -	45,192 17 3	-	-
36	To Cash:				
	For Stock purchased for 243,385 l. 0 s. 4 d., per contra - - - - -	- - -	265,901 1 4	-	-
-	To Securities Sold:				
	£. 584,567. 8. 6. Stock sold, per contra -	609,875 13 4	- - -	-	-
59 to 61	To the Commissioners for the Reduction of the National Debt:				
	For Advances for the purposes of the Irish Church Act, 1869 (32 & 33 Vict. c. 42)	9,000,000 - -	- - -	-	-
	To Cash:				
	For Advances under the Irish Church Act, 1869, repaid to the Commissioners for the Reduction of the National Debt, per contra - - - - -	- - -	- - -	- - -	3,300,000 - -
	RELIEF OF DISTRESS (IRELAND) ADVANCES, per ACT 43 VICT., c. 4.				
	To the Commissioners for the Reduction of the National Debt:				
	For Advances made by them (under section 18 of above Act) - - - -	700,000 - -	- - -	-	-
	Carried forward - - - £.	20,110,025 3 9	624,504 5 9	12,646,841 1 6	9,432,653 17 2

in the Commissioners of Church Temporalities in Ireland, from 26th July 1869 to 31st December 1880—continued.

Cr.

Section of Principal Act and Act of 1872.	EXPENDITURE.	Cash Transactions of the Period.			Stock Account.	Mortgage Accounts, &c.			Liabilities. National Debt Commissioners and Intermediate Education Board for Ireland, &c. &c. &c.		
		£.	s.	d.		£.	s.	d.	£.	s.	d.
	Brought forward - - -	15,335,260	5	6	-	1,903,090	9	-	6,132,653	17	2
11	By Glebe House Advances, late Board of First Fruits (Acts 3 & 4 Will. 4, c. 37, s. 58, and 1 & 2 Vict. c. 109, s. 48):										
	For amount discharged in cash, per contra	-	-	-	-	12,012	5	2	-		
	For amount discharged on commutation -	-	-	-	-	8,118	6	3	-		
	For amount discharged on death of incumbents -	-	-	-	-	1,014	9	1	-		
	For repayment of sums overcredited in the accounts of the late Commission -	100	12	-	-	-			-		
11	By Glebe House Mortgages (Acts 23 & 24 Vict. c. 150, s. 30, and 14 & 15 Vict. c. 73, s. 20):										
	Mortgage Moneys:										
	Advanced in cash - - - -	3,023	1	9	-	-			-		
	Discharged in cash, per contra	-	-	-	-	5,818	18	2	-		
	Ditto - as irrecoverable - -	-	-	-	-	84	9	2	-		
	Ditto - on commutation - -	-	-	-	-	43,336	12	-	-		
	Ditto - on death of incumbents -	-	-	-	-	2,364	18	3	-		
	Returned by mortgagors in cash, per contra - - - -	-	-	-	-	450	6	1	-		
29	By Primate Boulter's Fund - - - -	8,704	5	2	-	-			-		
29	By Primate Robinson's Fund - - - -	56	4	8	-	-			-		
29	By Endowment Fund - - - - -	2,777	7	9	-	-			-		
70	By Chapels of Ease; Repair Fund - -	612	13	8	-	-			-		
-	By Property and Income Tax (Act 16 & 17 Vict. c. 34, s. 5):										
	Schedules A. and C. - - - -	71,911	11	1	-	-			-		
	Schedule E. - - - - -	2,648	8	1	-	-			-		
7, 1872	By Refund to Purchasers of Tithe Rentcharge in respect of Poor Rate - - - -	4,052	17	7	-	-			-		
36	By Securities purchased:										
	£. 265,901. 1. 4. Stock purchased, per contra - - - - -	243,385	-	4	-	-			-		
-	By Cash:										
	For Stock sold for 609,875l. 13 s. 4 d., per contra - - - - -	-	-	-	584,567	8	6	-	-		
59 to 61	By Cash:										
	For Loan from the Commissioners for the Reduction of the National Debt (under the Irish Church Act, 1869), debited per contra - - - - -	-	-	-	-	-	-	-	9,000,000	-	-
	By the Commissioners for the Reduction of the National Debt:										
	For Advances (under the Irish Church Act, 1869) repaid - - - - -	3,300,000	-	-	-	-			-		
	RELIEF OF DISTRESS (IRELAND) ADVANCES, per Act 43 Vict. c. 4.										
	By the Commissioners of Public Works in Ireland:										
	For Advances made to them (under section 17 of above Act) - - - -	860,000	-	-	-	-			-		
	Carried forward - - - £.	19,832,432	7	7	584,567	8	6	1,976,290	13	2	

Account of the Receipt and Expenditure of the Capital, and of the Revenues derived from all Property vested

Dr.

Section of Principal Act and Act of 1872.	R E C E I P T.	Cash Transactions of the Period.	Stock Account.	Mortgage Accounts, &c.	Liabilities. National Debt Commissioners and Intermediate Education Board for Ireland, &c. &c. &c.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	20,110,025 3 9	624,504 5 9	12,646,841 1 6	9,432,653 17 2
	To the Commissioners of Public Works in Ireland :				
	For Advances repaid by them (under section 19 of above Act) - - -	1,900 - -	-	-	-
	To Cash :				
	For Amount advanced to Commissioners of Public Works, per contra - -	- - -	- - -	- - -	800,000 - -
		£. 20,111,925 3 9	624,504 5 9	12,646,841 1 6	10,292,653 17 2
59 to 61	To Balances on the 31st December 1880, viz. :				
	Amount due to the Commissioners for the Reduction of the National Debt, for Advances under the Irish Church Act	- - -	- - -	- - -	5,700,000 - -
	Amount due to the Commissioners for the Reduction of the National Debt, for Advances received from them under Relief of Distress (Ireland) Act, 1880, 43 Vict. c. 4 - - - - -	- - -	- - -	- - -	700,000 - -
68	Charges on Surplus:				
	Amount due to the Intermediate Educa- tion Board for Ireland, under Act 41 & 42 Vict. c. 66, s. 8 - - - -	- - -	- - -	- - -	1,000,000 - -
	Amount due to the Commissioners for the Reduction of the National Debt for the National School Teachers' (Ireland) Pension Fund, under Act 42 & 43 Vict. c. 74, s. 3 - - - - -	- - -	- - -	- - -	1,300,000 - -
		£. 20,111,925 3 9	624,504 5 9	12,646,841 1 6	18,992,653 17 2

* This Balance of 10,670,550 l. 8 s. 4 d. includes the aggregate amount of final instalments which will become payable

Irish Church Temporalities Commission, }
4 March 1881.

Henry A. Taylor,
Accountant to the Commissioners.

in the Commissioners of Church Temporalities in *Ireland*, from 26th July 1869 to 31st December 1880—*continued*.

Cr.

Section of Principal Act and Act of 1872.	EXPENDITURE.	Cash Transactions of the Period.	Stock Account.	Mortgage Accounts, &c.	Liabilities. National Debt Commissioners and Intermediate Education Board for Ireland, &c. &c. &c.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	10,832,432 7 7	584,567 8 6	1,976,290 13 2	15,132,653 17 2
	By the Commissioners for the Reduction of the National Debt :				
	For Interest of Advances - - -	13,040 19 8	—	—	—
	By Cash :				
	For Amount advanced by the Commis- sioners for the Reduction of the National Debt, per contra - - -	- - -	- - -	- - -	700,000 - -
	By Cash :				
	For Advances Repaid by the Commis- sioners of Public Works, per contra -	- - -	- - -	- - -	1,900 - -
68	By Moneys appropriated out of Surplus :				
	Intermediate Education Board, Ireland (per Act 41 & 42 Vict. c. 66, s. 8), viz. :				
	Amount of Debentures issued - -	- - -	- - -	- - -	1,000,000 - -
	For Interest of Debentures - -	65,000 - -	—	—	—
	National School Teachers' (Ireland) Pen- sion Fund (per Act 42 & 43 Vict. c. 74, s. 3), viz. :				
	Amount of liability under above Act -	- - -	- - -	- - -	1,300,000 - -
	For Interest - - -	39,000 - -	—	—	—
	£.	19,949,473 7 3	584,567 8 6	1,976,290 13 2	18,134,553 17 2
36	By Balances on the 31st December 1880 -	162,451 16 6	39,936 17 3	10,670,550 8 4*	—
	Amount due from Commissioners of Public Works for Advances made to them under Relief of Distress (Ireland) Act, 1880, 43 Vict. c. 4 - - -	- - -	- - -	- - -	853,100 - -
	£.	20,111,925 3 9	624,504 5 9	12,646,841 1 6	18,992,653 17 2

(in the manner of a terminable annuity) in redemption of purchase money, with interest for the entire period of each debt.

Monck, }
James A. Lawson, } Commissioners of Church
Temporalities in Ireland.

CHURCH TEMPORALITIES (IRELAND).

REPORT of the COMPTROLLER and AUDITOR
GENERAL upon the ACCOUNT of the COMMIS-
SIONERS of CHURCH TEMPORALITIES in IRELAND,
for the Year ended 31st December 1879, together
with the ACCOUNT for the above Period, and
that from 26th July 1869 (the Commencement
of the Commission) to 31st December 1880.

(Presented pursuant to Act 32 & 33 Vict. c. 42, s. 37.)

*Ordered, by The House of Commons, to be Printed,
2 June 1881.*
