

CHURCH TEMPORALITIES (IRELAND).

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

UPON THE

A C C O U N T

OF THE

IRISH LAND COMMISSION,

IN RESPECT OF

CHURCH TEMPORALITIES IN IRELAND,

For the Year ended 31st March 1903,

TOGETHER WITH THE

ACCOUNT for the above Period, and that from 26th July 1869 (the Date of the Irish Church Act) to 31st March 1903.

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

Ordered, by The House of Commons, to be Printed,
8 March 1904.

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E. PONSONBY, 116, GRAFTON STREET, DUBLIN.

REPORT of the COMPTROLLER and AUDITOR GENERAL upon the ACCOUNT of the IRISH LAND COMMISSION, in respect of CHURCH TEMPORALITIES in Ireland, for the Year ended 31st March 1903, prepared and submitted to Parliament in pursuance of the 37th Section of the Act 32 & 33 Vict. c. 42.

Administration.

1. The administration of the Fund, which was originally vested in the Irish Church Administration. Temporalities Commissioners, was transferred to the Land Commission in 1881.

Receipts.

2. The receipts for the year amounted to 596,554*l.* 15*s.* 2*d.*, including the balance of Receipts. 59,147*l.* 4*s.* 1*d.* brought forward from the previous year. After providing for the payment of the various charges detailed in the Account, balances of 37,985*l.* 9*s.* 3*d.* Cash, and 223,330*l.* 4*s.* 6*d.* Guaranteed Land Stock, remained on hand at the 31st March 1903.

Expenditure.

3. The outstanding loans made under the Seed Potatoes Supply Act, 1895, alluded to in paragraph 4 of my report of last year, were paid off during the year 1901-2. Interest under Seed Supply, &c. (Ireland) Act, 1898. Interest, however, continues to be paid out of the Church Fund to the Board of Works on certain outstanding loans made under the provisions of the Seed Supply and Potato Spraying (Ireland) Act, 1898, although under Section 2 (2) of the Act the loans should have been repaid by the Guardians by 1st September 1900.

Balance.

4. As pointed out in the second paragraph of my Report on the Appropriation Account of the Irish Land Commission, Class III., Vote 16, a sum of 981*l.* 12*s.* 3*d.* was charged, with the sanction of the Treasury, to a Special Sub-Head, "Loss by Default," to make good the defalcations of a late cashier. Of this amount 238*l.* 15*s.* 3*d.* belonged to the Irish Church Temporalities Fund, and is included in the balance of 37,985*l.* 9*s.* 3*d.* standing at the foot of the account. Balance. Default of cashier.

Collection Account (page 19).

5. The arrear of Tithe Rent-charge, &c. outstanding on 31st March 1902 was Arrears. 73,250*l.* 19*s.* 3*d.*

It is satisfactory to notice that a substantial reduction has been made during the year, the outstanding amount on 31st March 1903 being 57,956*l.* 5*s.* 4*d.*

Capital Liabilities in respect of Advances, &c. (page 20).

6. The capital liabilities of the Irish Church Fund have, in the year to 31st March 1903, been reduced from 5,771,500*l.* to 5,571,500*l.* These figures are exclusive of the annuities of 20,000*l.* payable to the Royal University of Ireland, under the Royal University of Ireland Act, 1881, and of 70,000*l.* payable to the Department of Agriculture under the Agriculture and Technical Instruction (Ireland) Act, 1899. Capital Liabilities.

Of the liability of 700,000*l.* under the Arrears of Rent (Ireland) Act, 1882 (45 & 46 Vict. c. 47), outstanding on 31st March 1902, the sum of 200,000*l.* has been paid off during the year ended 31st March 1903.

Relief of Distress (Ireland) Acts, 1880 (page 20).

7. The balance outstanding on the 31st March 1903, on account of advances made to the Commissioners of Public Works under the Relief of Distress (Ireland) Acts, 1880 (43 Vict. c. 4, and 43 & 44 Vict. c. 14), was 393,197*l.* 18*s.* 1*d.*, of which 5,992*l.* 9*s.* 2*d.* is stated to be regarded as irrecoverable. The arrears on these Loans on 31st March 1903 amounted to 10,823*l.* 3*s.* 7*d.*, as stated in paragraph 5 of my Report on the Appropriation Account of the Vote for the Public Works Office, Ireland (Class II., Vote 38), 1902-3. Relief of Distress Acts.

D. C. Richmond,

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

Exchequer and Audit Department,
8 February 1904.

1.—ACCOUNT of the RECEIPTS and EXPENDITURE of the IRISH LAND COMMISSION in respect of CHURCH TEMPORALITIES in *Ireland*, under the Provisions of "The Irish Church Act, 1869," "The Irish Church Act (1869) Amendment Act, 1872," and "The Irish Church Act Amendment Act, 1881," &c., for the Period from 1st April 1902 to 31st March 1903.

Dr.

Cr.

RECEIPTS.	1st April 1902 to 31st March 1903.	EXPENDITURE.	1st April 1902 to 31st March 1903.
Balance on 1st April 1902 - - - - -	£. s. d. 59,147 4 1	IRISH CHURCH ACT, 1869 (32 & 33 VICT. c. 42).	£. s. d.
I.—PERMANENT CHURCH REVENUE.		By Compensations, &c. :	
To Rents :		Life annuities to archbishops, bishops, and incumbents (s. 14) - -	596 4 4
Tithe rent-charge (32 & 33 Vict. c. 42, ss. 11 & 12, and 35 & 36 Vict. c. 90, s. 6, and 63 & 64 Vict. c. 58, ss. 3 & 6) - - - - -	125,168 6 7	Life annuities to permanent curates (s. 15) - - - - -	215 - -
Lands, &c. :		Life annuities to diocesan and district schoolmasters (s. 16) - -	163 5 6
Perpetuity rents (32 & 33 Vict. c. 42, ss. 11 & 12) - - - - -	49,824 2 11	Life annuities to clerks, sextons, and others (s. 16) - - - - -	596 8 10
Renewable leaseholds (including fines) and other tenures (32 & 33 Vict. c. 42, ss. 11 & 12) - - - - -	1,860 3 1	By Regium Donum :	
To Interest :		Life annuities (s. 38) - - - - -	207 14 -
On mortgages, landed property (32 & 33 Vict. c. 32, s. 52) - - - - -	7,974 17 1	By Rent Abatements, &c. :	
On mortgages, converted leaseholds (35 & 36 Vict. c. 90, ss. 12 & 13)	6,103 18 11	Tithe rent-charge—poor rate allowed (16 & 17 Vict. c. 34, s. 33) -	25 7 6
II.—TERMINABLE CHURCH REVENUE.		Lands—poor rate, remissions (ss. 11 & 12) - - - - -	64 13 10
To Loan Account; Tithe Annuities :		By charges and incumbrances affecting property (ss. 11 & 12) - - -	26 13 8
Fixed annual instalments (32 & 33 Vict. c. 42, s. 32, 35 & 36 Vict. c. 90, s. 7, and 63 & 64 Vict. c. 58, ss. 1 & 8) - - - - -	159,846 13 3	By Audit of Accounts (cost of Audit) (s. 37) - - - - -	180 - -
		By Compensation and Superannuation Allowances (Ecclesiastical Commission) (s. 44) - - - - -	227 10 -
		PURCHASE OF LAND (IRELAND) ACT, 1891 (54 & 55 VICT. c. 48).	
		By Superannuation Allowances—Irish Church Temporalities Commission (s. 28) - - - - -	84 5 -

To Mortgage Account ; Land Annuities :

Fixed half-yearly instalments (32 & 33 Vict. c. 42, ss. 52 & 53, 59 & 60
Vict. c. 47, s. 26)

33,461 8 2

III.—SALES AND REDEMPTIONS.

To Permanent Church Revenue Sold :

Tithe rent-charge

—

Received in cash (35 & 36 Vict. c. 90, s. 7)

2,315 16 6

Received in Stock^o (35 & 36 Vict. c. 90, s. 7, and 54 & 55 Vict.
c. 48, s. 17)

40,765 5 4

Lands, &c., perpetuity rents

—

Received in cash (32 & 33 Vict. c. 42, s. 34)

2,151 13 5

Received in Stock^o (54 & 55 Vict. c. 48, s. 17)

6,544 12 4

Renewable leaseholds and other tenures

—

Received in cash (32 & 33 Vict. c. 42, s. 34)

350 — —

Received in Stock^o (54 & 55 Vict. c. 48, s. 1)

355 — —

Mortgage moneys, landed property, &c. (32 & 33 Vict. c. 42, s. 34)

66 11 —

Mortgage moneys, converted leaseholds (32 & 33 Vict. c. 42, s. 34)

5,106 13 —

To Terminable Church Revenue Redeemed :

Tithe annuities (fixed annual instalments)

—

Received in cash (32 & 33 Vict. c. 42, s. 34)

9,372 4 —

Received in Stock^o (54 & 55 Vict. c. 48, s. 17)

16,456 17 2

Land annuities (fixed half-yearly instalments) (32 & 33 Vict. c. 42,
s. 34)

11,482 10 9

Carried forward

538,353 17 7

IRISH CHURCH ACT, 1869, AMENDMENT ACT, 1872

(35 & 36 VICT. C. 90).

By Stamp Duty on Merging Orders, &c. (s. 10)

8 17 9

IRISH CHURCH ACT, AMENDMENT ACT, 1881

(44 & 45 VICT. C. 71, s. 4).

By Irish Land Commission—Cost of management, &c., of Church
property

14,306 1 11†

INTERMEDIATE EDUCATION (IRELAND) ACT, 1878

(41 & 42 VICT. C. 66, s. 8).

By Intermediate Education Board :

Interest of Debentures

27,500 — —

NATIONAL SCHOOL TEACHERS (IRELAND) ACT, 1879

(42 & 43 VICT. C. 74, s. 3).

By Commissioners for the Reduction of the National Debt :

Interest on capital sum outstanding

39,000 — —

ROYAL UNIVERSITY (IRELAND) ACT, 1881

(44 & 45 VICT. C. 52).

By Royal University of Ireland :

For Annuity

20,000 — —

Carried forward

103,202 2 4

^o Nominal value of Guaranteed Land Stock received in lieu of cash under Section 17 of the Purchase of Land (Ireland) Act, 1891, and written off *per contra*.† 949*l.* overpaid to Appropriations in Aid, 1902-3, in March 1903, and refunded in June 1903.

I.—ACCOUNT of the Irish Land Commission in respect of Church Temporalities in *Ireland*, for the Period from 1st April 1902 to 31st March 1903—*continued*.

Dr.

Cr.

RECEIPTS.	1st April 1902 to 31st March 1903.	EXPENDITURE.	1st April 1902 to 31st March 1903.
	£. s. d.		£. s. d.
Brought forward - - -	538,353 17 7	Brought forward - - -	103,202 2 4
To Rights to Mines and Quarries (32 & 33 Vict. c. 42, s. 34) - - -	5 5 -	RELIEF OF DISTRESS (IRELAND) ACTS (43 VICT. c. 4, and 43 & 44 VICT. c. 14).	
		By Commissioners for the Reduction of the National Debt :	
		Interest of Advances - - - - -	43,502 10 -
IV.—MISCELLANEOUS.			
To Dividends and Interest :		ARREARS OF RENT (IRELAND) ACT, 1882 (45 & 46 VICT. c. 47).	
On Guaranteed Land Stock - - - - -	4,675 2 2	By Commissioners for the Reduction of the National Debt :	
On other moneys - - - - -	877 5 9	Principal paid off - - - - -	200,000 - -
On guarantee deposits - - - - -	137 14 6	Interest of Loans - - - - -	18,767 16 1
To Miscellaneous Receipts (32 & 33 Vict. c. 42, s. 11) - - - - -	120 2 1		
		SEED POTATOES SUPPLY, &c. (IRELAND) ACT, 1898 (61 & 62 VICT. c. 50).	
		By Commissioners of Public Works :	
RELIEF OF DISTRESS (IRELAND) ACTS (43 VICT. c. 4, and 43 & 44 VICT. c. 14).		Interest on Loans to Boards of Guardians (s. 2 (3)) - - - - -	19 11 8
To the Commissioners of Public Works in Ireland :			
Advances repaid by them - - - - -	30,981 19 1	PURCHASE OF LAND (IRELAND) ACT, 1891 (54 & 55 VICT. c. 48, s. 35).	
Interest of Advances - - - - -	4,158 18 3	By Congested Districts Board—Interest - - - - -	26 355 18 5
		LAND LAW (IRELAND) ACT, 1896 (59 & 60 VICT. c. 47, s. 43 (3)).	
		By Congested Districts Board.—Amount of Annuities on Advances, due to the Land Commissioners, and deducted from Interest on the same - - - - -	14,894 1 7

ARREARS OF RENT (IRELAND) ACT, 1882

(45 & 46 VICT. C. 47).

To the Irish Land Commission Account :

Transfer of advances repaid (16th section) :

Principal	698	1	3
Interest	475	8	-
	16,071	1	6

To Property and Income Tax (16 & 17 Vict. c. 34, s. 5)

596,554 15 2

AGRICULTURAL AND TECHNICAL INSTRUCTION (IRELAND)

ACT, 1899 (62 & 63 VICT. C. 50, s. 15b).

By Department of Agriculture and Technical Instruction—Annual Sum
70,000*l.*, for 15 years

70,000 - -

By Miscellaneous Payments

136 17 5

By Property and Income Tax (16 & 17 Vict. c. 34, s. 40)

17,568 13 7

By Securities Purchased :

Cash, represented by Guaranteed Land Stock, received under section 17 of 54 & 55 Vict. c. 48, (see Sales and Redemptions)

64,121 14 10

By Balance on 31st March 1903

37,985 9 3

596,554 15 2

STOCK BALANCE on 31st March 1903 :

Guaranteed Land Stock	£.	s.	d.
	223,330	4	6

The Irish Land Commission,
16 July 1903.

Horace Shaw, Assistant Accountant.

R. E. Meredith, S. J. Lynch, Fredk. S. Wrench, Gerald FitzGerald, M. O'Brien,	} Irish Land Commissioners.
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I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell.D. C. Richmond,
Comptroller General of His Majesty's Exchequer, and
Auditor General of Public Accounts.

II.—ACCOUNT of the RECEIPTS and EXPENDITURE of the IRISH LAND COMMISSION, in respect
“The Irish Church Act, 1869 Amendment Act, 1872,” and “The Irish Church Act

Dr.

Section of Principal Act and Acts of 1872 and 1881.	R E C E I P T S.	Receipts, 26th July 1869 to 31st March 1902.	Receipts, 1st April 1902 to 31st March 1903.	TOTAL RECEIPTS from 26th July 1869 to 31st March 1903.
		£. s. d.	£. s. d.	£. s. d.
36	To Balances, viz. :			
	On 26th July 1869 - - - -	19,776 4 3	- - -	19,776 4 3
	On 1st April 1902 - - - -	- - -	59,147 4 1	—
	(I.)—PERMANENT CHURCH REVENUE.			
11 and 12, and 6 (1872).	To Rents, &c. :			
	Tithe rent-charge - - - -	6,201,988 18 3	125,168 6 7	6,327,157 4 10
11 and 12	Lands, &c. :			
	Perpetuity rents - - - -	2,013,782 16 3	49,824 2 11	2,063,606 19 2
	Renewable leaseholds (including fines) and other tenures - -	653,920 6 9	1,860 3 1	655,780 9 10
	Mineral rents and royalties - -	7,091 12 5	- - -	7,091 12 5
11 and 12	To Interest :			
	On Mortgages :			
	Landed property, &c. - - -	467,525 2 8	7,974 17 1	475,499 19 9
13 (1872)	Converted leaseholds - - -	230,548 - 5	6,103 18 11	236,651 19 4
	(II.)—TERMINABLE CHURCH REVENUE.			
32	To Loan Account—Tithe Annuities :			
	Fixed annual instalments - - -	5,007,526 15 9	159,846 13 3	5,167,373 9 -
52	To Mortgage Account—Land Annuities :			
	Fixed half-yearly instalments - -	1,537,717 9 11	33,461 8 2	1,571,178 18 1
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	- - -	12,012 5 2
11	To Glebe House Mortgages (Acts 23 & 24 Vict. c. 150, s. 30, and 14 & 15 Vict. c. 73, s. 20) :			
	Instalments - - - -	6,447 5 2	- - -	6,447 5 2
	Interest - - - -	5,523 16 2	- - -	5,523 16 2
	Carried forward - - -	16,163,860 13 2	443,386 14 1	16,548,100 3 2

of CHURCH TEMPORALITIES in *Ireland*, under the Provisions of "The Irish Church Act, 1869," Amendment Act, 1881," &c., for the Period from 26th July 1869 to 31st March 1903.

Cr.

Section of Principal Act and Acts of 1872 and 1881.	EXPENDITURE.	Payments, 26th July 1869 to 31st March 1902.	Payments, 1st April 1902 to 31st March 1903.	TOTAL PAYMENTS from 26th July 1869 to 31st March 1903.
		£. s. d.	£. s. d.	£. s. d.
	By Compensations, Annuities, Gratuities, &c. :			
14	For life annuities to archbishops, bishops, and incumbents - - - -	621,093 15 11	596 4 4	621,690 - 3
15	For life annuities to permanent curates -	110,424 16 2	215 - -	110,639 16 2
15	For gratuities to curates not entitled to compensation as permanent curates -	35,400 - -	- - -	35,400 - -
16	For life annuities to diocesan and district schoolmasters - - - -	11,797 18 2	163 5 6	11,961 3 8
16	For life annuities to clerks, sextons, and others holding freehold offices - -	91,258 14 8	596 8 10	91,855 3 6
17	For gratuities to certain persons not entitled to compensation - - -	4,625 10 -	- - -	4,625 10 -
45	For life annuities to vicars general and other officers for loss of fees, &c. -	39,967 19 8	- - -	39,967 19 8
45	For compensation to deputy registrars and others, for loss of office - -	3,280 13 4	- - -	3,280 13 4
45	For compensation to vicars general, &c., for loss of fees - - - -	2,112 17 6	- - -	2,112 17 6
	By Commutation of Annuities, &c. :			
23	Of Archbishops, Bishops, and Incumbents :			
	Commutation money - - -	5,217,487 3 7	- - -	5,217,487 3 7
	Bonus (12 per cent. added) - -	621,040 4 1	- - -	621,040 4 1
23	Of Permanent Curates :			
	Commutation money - - -	1,546,671 16 5	- - -	1,546,671 16 5
	Bonus (12 per cent. added) - -	185,201 17 7	- - -	185,201 17 7
3 (1872)	Of diocesan schoolmasters - - -	15,714 19 6	- - -	15,714 19 6
16	Of clerks, sextons, and others - -	372,803 17 4	- - -	372,803 17 4
4 (1872)	Of vicars general and other officers -	73,353 5 4	- - -	73,353 5 4
4 (1872)	Of annuitants under 44th section - -	56,173 12 9	- - -	56,173 12 9
53	By Interest of Commutation Money (paid to the representative Church body) - -	258,263 5 10	- - -	258,263 5 10
	By Regium Donum :			
38	Life annuities - - - -	63,299 14 1	207 14 -	63,507 8 1
	Commutation of Annuities :			
39	Commutation money - - -	556,974 15 4	- - -	556,974 15 4
28	Bonus (12 per cent. added) - -	65,766 10 2	- - -	65,766 10 2
40	Compensation to Widows' and Orphans' Funds, and General Assembly's Col- lege, Belfast, &c., on discontinuance of the Regium Donum - - -	90,088 4 11	- - -	90,088 4 11
18	By Compensation to Lay Patrons - - -	778,887 17 10	- - -	778,887 17 10
29	By Private Endowments (paid over to the Representative Church Body) - - -	500,000 - -	- - -	500,000 - -
46	By Compensation to the Chancellor and Pre- bendaries of Christ Church, Dublin, &c. -	23,715 5 3	- - -	23,715 5 3
	Carried forward - - £.	11,345,404 15 5	1,778 12 8	11,347,183 8 1

II.—ACCOUNT of the Receipts and Expenditure of the Irish Land Commission, in respect

Dr.

Section of Principal Act and Acts of 1872 and 1881.	R E C E I P T S.	Receipts, 26th July 1869 to 31st March 1902.	Receipts, 1st April 1902 to 31st March 1903.	TOTAL RECEIPTS from 26th July 1869 to 31st March 1903.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	16,163,860 13 2	443,386 14 1	16,548,100 3 2
	(III.)—SALES AND REDEMPTIONS.			
32 and 7 (1872.)	To Permanent Church Revenue sold:			
	Tithe rent-charge - - -	855,082 7 9	2,315 16 6	857,398 4 3
	Ditto, received in Stock ° - -	90,595 2 7	40,765 5 4	131,360 7 11
34, 52 and 54	Lands, &c.:			
	Perpetuity rents - - -	1,039,682 16 1	2,151 13 5	1,041,834 9 6
	Ditto, received in Stock ° -	47,389 8 4	6,544 12 4	53,934 - 8
	Renewable leaseholds and other tenures - - -	1,202,089 12 1	350 - -	1,202,439 12 1
	Ditto, received in Stock ° -	23,474 - -	355 - -	23,829 - -
	Rights to mines and quarries -	3,322 14 6	5 5 -	3,327 19 6
	Ditto, received in Stock ° -	5 5 -	- - -	5 5 -
52	Mortgage Moneys, Landed Property, &c.	152,323 8 7	66 11 -	152,390 19 7
31	Mortgage Moneys, Converted Leaseholds (Act 3 & 4 Will. 4, c. 37, s. 155)	100,147 17 11	5,106 13 -	105,254 10 11
	To Terminable Church Revenue redeemed:			
32	Tithe Annuities:			
	Fixed annual instalments - -	587,395 18 2	9,372 4 -	596,768 2 2
	Ditto, received in Stock ° - -	120,792 18 7	16,456 17 2	137,249 15 9
52	Land Annuities:			
	Fixed half-yearly instalments -	205,621 11 8	11,482 10 9	217,104 2 5
27, 28, and 52	To Ecclesiastical Residences and Lands sold	618,295 16 2	- - -	618,295 16 2
	Ditto, received in Stock - - -	225 - -	- - -	225 - -
	Ditto. See Houses and Lands - -	75,643 2 8	- - -	75,643 2 8
31 and 12 (1872.)	To Conversion of renewable Leaseholds into Perpetuities (Act 3 & 4 Will. 4, c. 37, ss. 145 and 155) - - -	137,432 14 -	- - -	137,432 14 -
	Carried forward - - - £.	21,423,380 7 3	538,359 2 7	21,902,592 5 9

Note.—Sales and Redemptions.—* Nominal value of Guaranteed Land Stock received in lieu of cash, under section 17 of the Purchase of Land (Ireland) Act, 1891, and written off *per contra*.

of Church Temporalities in *Ireland*, from 26th July 1869 to 31st March 1903—*continued*.

Cr.

Section of Principal Act and Acts of 1872 and 1881.	EXPENDITURE.	Payments, 26th July 1869 to 31st March 1902.			Payments, 1st April 1902 to 31st March 1903.			TOTAL PAYMENTS from 26th July 1869 to 31st March 1903.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.
	Brought forward - - -	11,345,404	15	5	1,778	12	8	11,347,183	8	1
25	By National Monuments, maintenance -	50,000	-	-	-	-	-	50,000	-	-
33 and 8 (1872). 11 and 12	By Leases of Tithe rent-charge, purchase of Property - - - - -	100,004	13	4	-	-	-	100,004	13	4
	By Charges and Incumbrances affecting Property - - - - -	104,319	7	2	26	13	8	104,346	-	10
66	By Payments to Persons appointed to Ecclesiastical Offices, between 26th July 1869 and 1st January 1871 - - - - -	18,548	4	1	-	-	-	18,548	4	1
40	By College of Maynooth - - - - -	372,331	-	6	-	-	-	372,331	-	6
34	By Expenses attendant on Sales of Property - - - - -	9,606	15	7	-	-	-	9,606	15	7
55	By Proportion of Income paid over to the Clergy - - - - -	108,321	13	4	-	-	-	108,321	13	4
11 and 12	By Allowances to Tenants (Improvements, Repairs, &c.) - - - - -	415	1	-	-	-	-	415	1	-
11 and 12	By Tithe Rent-charges paid - - - - -	1,893	19	11	-	-	-	1,893	19	11
11 and 12	By Quit and Crown Rents paid - - - - -	2,430	14	9	-	-	-	2,430	14	9
11 and 12	By Rent Abatements, &c.:									
	From Tithe Rent-charge:									
	Poor rate allowed - - - - -	413,479	18	-	25	7	6	413,505	5	6
	From Lands:									
	Poor rate, remissions, &c. - - -	78,451	17	9	64	13	10	78,516	11	7
11 and 12	By Rates, Taxes, &c. - - - - -	6,375	3	-	-	-	-	6,375	3	-
-	By Refund to the Clergy of Poor Rate in respect of Tithe rent-charge, &c. - - -	4,523	2	4	-	-	-	4,523	2	4
24, 50, 66, and 5 (1872).	By Building Charges - - - - -	239,323	10	10	-	-	-	239,323	10	10
-	By Expenditure under 48th Section of "The Irish Church Act, 1869":									
	For building and enlarging churches -	92,430	19	6	-	-	-	92,430	19	6
-	By Expenditure under 49th Section of "The Irish Church Act, 1869":									
	For repair of churches - - - - -	70,318	4	6	-	-	-	70,318	4	6
	For church requisites, salaries of clerks, sextons, &c. - - - - -	64,989	4	5	-	-	-	64,989	4	5
11	By Stipends and other Payments for which the Ecclesiastical Commissioners were liable -	47,910	10	7	-	-	-	47,910	10	7
11	By Superannuation Allowances (granted prior to 27th July 1869) - - - - -	1,010	3	6	-	-	-	1,010	3	6
7 (1872)	By Refund to Purchasers of Tithe Rent-charge in respect of Poor Rate - - -	4,052	17	7	-	-	-	4,052	17	7
5 and 6	By Salaries and Expenses of the Irish Church Temporalities Commission (to the date of transfer to the Irish Land Commission) -	313,633	1	8	-	-	-	313,633	1	8
37	By Audit of Accounts (Cost of Audit) -	14,678	18	2	180	-	-	14,858	18	2
	Carried forward - - - £.	13,464,453	16	11	2,075	7	8	13,466,529	4	7

II.—Account of the Receipts and Expenditure of the Irish Land Commission, in respect

Dr.

Section of Principal Act and Acts of 1872 and 1881.	R E C E I P T S.	Receipts, 26th July 1869 to 31st March 1902.	Receipts, 1st April 1902 to 31st March 1903.	TOTAL RECEIPTS from 26th July 1869 to 31st March 1903.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	21,423,380 7 3	538,359 2 7	21,902,592 5 9
	IV. MISCELLANEOUS.			
11 and 12	To Dividends and Interest :			
	On Government Stocks - - -	30,546 13 1	- - -	30,546 13 1
	On Bank of Ireland Stock - - -	29,571 10 -	- - -	29,571 10 -
	On Guaranteed Land Stock - - -	5,443 - 3	4,675 2 2	10,118 2 5
	On other moneys - - - - -	99,566 19 9	877 5 9	100,444 5 6
	On Guarantee Deposits - - -	1,098 10 1	137 14 6	1,236 4 7
--	To Proportionate Amount of Charges (Drainage and Improvement Loans, Rents, Rates, Taxes, &c.) repaid by the Clergy - -	8,063 5 -	- - -	8,063 5 -
11	To Deposit Account : Perpetuity Sales, &c. (Act 3 & 4 Will. 4, c. 37, s. 144) - -	671 - -	- - -	671 - -
29	To Primate Boulter's and other Trust Funds	10,618 8 4	- - -	10,618 8 4
70	To Chapels of Ease—Repair Fund - -	40 9 1	- - -	40 9 1
11	To Charge on the See of Armagh (Act 3 & 4 Will. 4, c. 37, s. 54) - - -	13,500 - -	- - -	13,500 - -
11	To Charge on the See of Derry (Act 3 & 4 Will. 4, c. 37, s. 54) - - -	21,359 2 7	- - -	21,359 2 7
11	To Private Subscriptions (for Building, Enlarging, and Repair of Churches) -	11,728 5 4	- - -	11,728 5 4
11	To Ecclesiastical Tax (Act 3 & 4 Will. 4, c. 37) - - - - -	47,515 7 4	- - -	47,515 7 4
	Carried forward . - - £.	21,703,102 18 1	544,049 5 -	22,188,004 19 -

of Church Temporalities in *Ireland*, from 26th July 1869 to 31st March 1903—*continued*.

Cr.

Section of Principal Act and Acts of 1872 and 1881.	EXPENDITURE.	Payments, 26th July 1869 to 31st March 1902.	Payments, 1st April 1902 to 31st March 1903.	TOTAL PAYMENTS from 26th July 1869 to 31st March 1903.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	13,464,453 16 11	2,075 7 8	13,466,529 4 7
4 (1881)	By the Irish Land Commission, &c.—Vote Accounts.—For transfer of the estimated cost of the administration and manage- ment of the Church Property - - -	307,325 11 1	14,306 1 11 ^a	321,631 13 -
44	By Compensation and Superannuation Allowances of the Commissioners and Officers of the Ecclesiastical Commission (including allowances referred to in Act 44 & 45 Vict. c. 71, s. 3) - - -	54,506 18 -	227 10 -	54,734 8 -
28 (1891)	By Superannuation Allowances (Irish Church Temporalities Commission) Act 54 & 55 Vict. c. 48 - - -	1,823 12 9	84 5 -	1,907 17 9
59 to 61	By Charges on Loans:			
	Stamp duty on debentures - - -	16,427 7 6	- - -	16,427 7 6
	Bankers' commission on remittances -	10,333 10 5	- - -	10,333 10 5
7 & 10 (1872)	By Stamp Duty on Merging Orders, &c. -	28,933 3 3	8 17 9	28,942 1 -
11	By Deposit Account: Perpetuity Sales, &c. (Act 3 & 4 Will. 4, c. 37, s. 114) - -	1,262 5 7	- - -	1,262 5 7
—	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) - -	100 12 -	- - -	100 12 -
—	By Glebe House Mortgages (Acts 23 & 24 Vict. c. 150, s. 30, and 14 & 15 Vict. c. 73, s. 20) - - -	3,023 1 9	- - -	3,023 1 9
29	By Primate Boulter's and other Trust Funds	11,537 17 7	- - -	11,537 17 7
70	By Chapels of Ease.—Repair Fund - -	640 5 -	- - -	640 5 -
<hr/>				
	IRISH CHURCH ACT, 1869 (32 & 33 VICT. c. 42).			
—	By the Commissioners for the Reduction of the National Debt:			
	For principal of Church Loan repaid:			
	By annuity - - -	3,899,390 - 7	- - -	3,899,380 - 7
	By other repayment - - -	5,100,619 19 5	- - -	5,100,619 19 5
	For interest on Church Loan - - -	4,346,491 13 -	- - -	4,346,491 13 -
<hr/>				
	INTERMEDIATE EDUCATION (IRELAND) ACT, 1878 (41 & 42 VICT. c. 66, s. 8).			
—	By Intermediate Education Board:			
	For interest of debentures - - -	730,181 - 3	27,500 - -	757,681 - 3
<hr/>				
	NATIONAL SCHOOL TEACHERS (IRELAND) ACT, 1879 (42 & 43 VICT. c. 74, s. 3).			
—	By the Commissioners for the Reduction of the National Debt:			
	For interest - - -	858,000 - -	39,000 - -	897,000 - -
	Carried forward - - - £.	28,835,040 15 1	83,202 2 4	28,918,242 17 5

^a 949*l*. overpaid to Appropriations in Aid, 1902-3, in March 1903, and refunded in June 1903.

II.—Account of the Receipts and Expenditure of the Irish Land Commission in respect

Dr.

Section of Principal Act and Acts of 1872 and 1881.	R E C E I P T S.	Receipts, 26th July 1869 to 31st March 1902.	Receipts, 1st April 1902 to 31st March 1903.	TOTAL RECEIPTS from 26th July 1869 to 31st March 1903.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	21,703,102 18 1	544,049 5 -	22,188,004 19 -
59 to 61	IRISH CHURCH ACT, 1869 (32 & 33 VICT. c. 42).			
	To the Commissioners for the Reduction of the National Debt:			
	For Advances for the purposes of the Irish Church Act, 1869 - - -	9,000,000 - -	- - -	9,000,000 - -
	 RELIEF OF DISTRESS (IRELAND) ACTS (43 VICT. c. 4, and 43 & 44 VICT. c. 14).			
	To the Commissioners for the Reduction of the National Debt:			
	For Advances made by them - - -	1,271,500 - -	- - -	1,271,500 - -
	To the Commissioners of Public Works in Ireland:			
	For Advances repaid by them - - -	807,220 2 5	30,981 19 1	838,202 1 6
	For Interest of Advances - - -	157,354 15 8	4,158 18 3	161,513 13 11
	 ARREARS OF RENT (IRELAND) ACT, 1882 (45 & 46 VICT. c. 47).			
	To the Commissioners for the Reduction of the National Debt:			
	For Loans under the Public Works Loan Act, 1882 (s. 6) - - -	950,000 - -	- - -	950,000 - -
	To the Commissioners of Public Works:			
	For repayment of Principal unissued -	827 9 10	- - -	827 9 10
	To the Irish Land Commission Account:			
	For Transfer of Advances repaid under the 16th Section:			
	Principal - - - - -	11,921 11 1	698 1 3	12,619 12 4
	Interest - - - - -	13,744 - 5	475 8 -	14,219 8 5
	Refund of unexpended balance -	8,200 - -	- - -	8,200 - -
	Carried forward - - - £.	33,923,870 17 6	580,363 11 7	34,445,087 5 -

of Church Temporalities in *Ireland*, from 26th July 1869 to 31st March 1903—*continued*.*Cr.*

Section of Principal Act and Acts of 1872 and 1881.	EXPENDITURE.	Payments, 26th July 1869 to 31st March 1902.	Payments, 1st April 1862 to 31st March 1903.	TOTAL PAYMENTS from 26th July 1869 to 31st March 1903.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	28,835,040 15 1	83,202 2 4	28,918,242 17 5
	ROYAL UNIVERSITY (IRELAND) ACT, 1831 (44 & 45 VICT. C. 52).			
—	By Royal University of Ireland :			
	For annuity - - - - -	410,000 - -	20,000 - -	430,000 - -
	RELIEF OF DISTRESS (IRELAND) ACTS (43 VICT. C. 4, and 43 & 44 VICT. C. 14).			
—	By the Commissioners for the Reduction of the National Debt :			
	For Interest of Advances - - -	924,148 14 2	43,502 10 -	967,651 4 2
—	By the Commissioners of Public Works in Ireland :			
	For Amount paid to them to be applied in making Advances and Grants -	1,269,932 15 7	- - -	1,269,932 15 7
	ARREARS OF RENT (IRELAND) ACT, 1882 (45 & 46 VICT. C. 47).			
—	By the Commissioners for the Reduction of the National Debt :			
	For Loans repaid - - - - -	250,000 - -	200,000 - -	450,000 - -
	For Interest of Loans - - - -	555,805 14 -	18,767 16 1	574,573 10 1
—	By the Irish Land Commission Account :			
	For Amount transferred to provide for Advances under the 16th Section -	950,000 - -	- - -	950,000 - -
—	By Tithe Rent-charges repaid :			
	For Amount of Tithe Rent-charges repaid in respect of Arrears of Rent remitted in pursuance of the Act (Sect. 17) -	3,792 15 4	- - -	3,792 15 4
	RELIEF OF DISTRESSED UNIONS (IRELAND) ACT, 1883 (46 & 47 VICT. C. 24), and POOR RELIEF (IRELAND) ACT, 1886 (49 VICT. C. 17).			
—	By the Commissioners for the Reduction of the National Debt :			
	For Loans repaid - - - - -	30,362 15 -	- - -	30,362 15 -
	For Interest of Loans - - - -	5,821 19 2	- - -	5,821 19 2
—	By the Commissioners of Public Works :			
	For sums paid to them to enable them to make Grants towards providing for the Administration of Relief for the Destitute Poor - - - - -	30,362 15 -	- - -	30,362 15 -
	SEA FISHERIES (IRELAND) ACT, 1883 (46 & 47 VICT. C. 26).			
—	By the Commissioners for the Reduction of the National Debt :			
	For Loans repaid - - - - -	250,000 - -	- - -	250,000 - -
	For Interest of Loans - - - -	48,124 5 3	- - -	48,124 5 3
—	By the Commissioners of Public Works :			
	For sums to be applied as a Sea Fisheries Fund - - - - -	247,000 - -	- - -	247,000 - -
	Carried forward - - - £.	33,810,392 8 7	365,472 8 6	34,175,864 17 -

II.—ACCOUNT of the Receipts and Expenditure of the Irish Land Commission in respect

Dr.

Section of Principal Act and Acts of 1872 and 1881.	R E C E I P T S.	Receipts, 26th July 1869 to 31st March 1902.	Receipts, 1st April 1902 to 31st March 1903.	TOTAL RECEIPTS from 26th July 1869 to 31st March 1903.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	33,923,870 17 6	580,363 11 7	34,445,087 5 -
	RELIEF OF DISTRESSED UNIONS (IRELAND) ACT, 1883 (46 & 47 VICT. c. 24), and POOR RELIEF (IRELAND) ACT, 1866, (49 VICT. c. 17).			
—	To the Commissioners for the Reduction of the National Debt:			
	For Loans to provide for payments to the Commissioners of Public Works, as <i>per contra</i> - - - - -	30,362 15 -	- - -	30,362 15 -
—	To the Commissioners of Public Works:			
	For repayment of balance of Principal unissued - - - - -	105 - -	- - -	105 - -
	SEA FISHERIES (IRELAND) ACT, 1883, (46 & 47 VICT. c. 26).			
—	To the Commissioners for the Reduction of the National Debt:			
	For Loans to provide for payments to the Commissioners of Public Works, as <i>per contra</i> - - - - -	250,000 - -	- - -	250,000 - -
	POOR RELIEF (IRELAND) ACT, 1866, PIERS AND ROADS COMMISSION (49 VICT. c. 17).			
—	To the Commissioners for the Reduction of the National Debt:			
	For loans to provide for payments to the Commissioners of Public Works, as <i>per contra</i> (Sect. 11) - - -	20,000 - -	- - -	20,000 - -
11	To Miscellaneous Receipts - - - -	119,512 1 10	120 2 1	119,632 3 11
—	To Property and Income Tax (Act 16 & 17 VICT. c. 34, s. 5):			
	Schedules A. and C. - - - -	245,002 7 -	18,071 1 6	261,073 8 6
	Schedule E. - - - - -	2,907 9 3	- - -	2,907 9 3
—	To Securities sold:			
	Cash received for Guaranteed Land Stock transferred to National Debt Commissioners (s. 17 of 54 & 55 VICT. c. 48) - - - - -	5,884 2 3	- - -	5,884 2 3
	Other Sales of Stock - - - -	774,934 18 10	- - -	774,934 18 10
	£	35,372,579 11 8	596,554 15 2	35,909,987 2 9

The Irish Land Commission,
16 July 1903.

Horace Shaw, Assistant Accountant.

of Church Temporalities in *Ireland*, from 26th July 1869 to 31st March 1903—*continued*.

Cr.

Section of Principal Act and Acts of 1872 and 1881.	EXPENDITURE.	Payments, 26th July 1869 to 31st March 1902.	Payments, 1st April 1902 to 31st March 1903.	TOTAL PAYMENTS from 26th July 1869 to 31st March 1903.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	33,810,392 8 7	365,472 8 5	34,175,864 17 -
	POOR RELIEF (IRELAND) ACT, 1886, PIERS AND ROADS COMMISSION (49 VICT. c. 17).			
—	By the Commissioners for the Reduction of the National Debt:			
	For Loans repaid - - -	20,000 - -	- - -	20,000 - -
—	For Interest of Loans - - -	3,850 2 8	- - -	3,850 2 8
	By the Commissioners of Public Works:			
	For sums paid to them on behalf of the Piers and Roads Commission (s. 10)	20,000 - -	- - -	20,000 - -
	SEED POTATOES SUPPLY ACT, 1890 (54 VICT. c. 1, ss. 3 and 5).			
—	By Commissioners of Public Works:			
	For Interest on Loans to Boards of Guardians - - -	16,559 15 7	- - -	16,559 15 7
	For Abatements on Cash Sales - -	1,004 3 11	- - -	1,004 3 11
	PURCHASE OF LAND (IRELAND) ACT, 1891 (54 & 55 VICT. c. 48, s. 35).			
—	By Congested Districts Board:			
	For Interest - - -	404,683 17 9	26,355 18 5	431,039 16 2
	For Deduction for Annuities on Advances	24,405 15 8	14,894 1 7	39,299 17 3
	SEED POTATOES SUPPLY ACT, 1895 (58 VICT. c. 2).			
—	By Commissioners of Public Works:			
	For Interest on Loans to Boards of Guardians - - -	3,499 7 9	- - -	3,499 7 9
	For Abatements on Cash Sales - -	238 15 6	- - -	238 15 6
	SEED POTATOES SUPPLY ACT, 1898 (62 VICT. c. 50).			
—	By Commissioners of Public Works:			
	For Interest on Loans to Boards of Guardians - - -	3,853 13 8	19 11 8	3,873 5 4
	For Abatements on Cash Sales - -	627 4 9	- - -	627 4 9
—	By Local Government Board:			
	For Abatements on Cash Sales - -	261 12 3	- - -	261 12 3
	AGRICULTURAL AND TECHNICAL INSTRUCTION (IRELAND) ACT, 1899 (62 & 63 VICT. c. 50, s. 15b).			
—	By Department of Agriculture and Tech- nical Instruction:			
	For annual sum revisable at the expira- tion of 15 years from 1 April 1900 -	140,000 - -	70,000 - -	210,000 - -
—	By Miscellaneous Payments - - -	31,388 7 8	136 17 5	31,525 5 1
29	By Property and Income Tax (Act 16 & 17 Vict. c. 34, s. 40):			
70	Schedules A. and C - - -	303,892 17 9	17,568 13 7	321,461 11 4
—	Schedule E. - - -	2,907 9 3	- - -	2,907 9 3
—	By Securities Purchased:			
	Cash represented by Guaranteed Land Stock received under Section 17 of Act 54 & 55 Vict. c. 48, <i>vide</i> "Sales and Redemptions" - - -	257,884 11 9	64,121 14 10	322,006 6 7
—	Cash represented by Guaranteed Land Stock received for Sales to Tenants under Land Purchase Acts - - -	24,597 2 9	- - -	24,597 2 9
—	By other Purchases of Stock - - -	243,385 - 4	- - -	243,385 - 4
	By Balances, viz.			
	On 31st March 1903 - - -	- - -	37,955 9 3	37,985 9 3
	On 31st March 1902 - - -	59,147 4 1	- - -	- - -
	£.	35,372,579 11 8	596,554 15 2	35,909,987 2 9

STOCK BALANCES on 31st March 1903:

£. s. d.

Bank of Ireland Stock - - - Nil.
Guaranteed Land Stock - - - 223,330 4 6

R. E. Meredith,
S. J. Lynch,
Fredk. S. Wrench,
Gerald FitzGerald,
Murrough O'Brien,

Irish Land Commissioners.

III.—SALES OF PROPERTY AND REDEMPTIONS OF INSTALMENTS.

(1.)—IN THE YEAR ENDED 31ST MARCH 1903.

NATURE OF PROPERTY SOLD OR REDEEMED.				PURCHASE MONEY.			TOTAL Purchase Money.			
				Cash and Stock (vide Account, pp. 5 and 10).	Loans and Mortgages.					
				Annual Rent.						
				£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		
Tithe rent-charge - - - - -				1,951 13 1	43,081 1 10	—		43,081 1 10		
Lands, &c. :										
Perpetuity rents - - - - -				370 14 2	8,696 5 9	-	-	8,696 5 9		
Renewable Leaseholds, yearly and other tenures				26 9 2	705 - -	—		705 - -		
Rights to mines and quarries - - - - -				- - -	5 5 -	-	-	5 5 -		
Mortgage moneys, landed property - - - - -				- - -	66 11 -	-	-	66 11 -		
Mortgage moneys, converted leaseholds - - - - -				- - -	5,106 13 -	-	-	5,106 13 -		
Tithe annuities - - - - -				- - -	25,829 1 2	-	-	25,829 1 2		
Land annuities - - - - -				- - -	11,482 10 9	-	-	11,482 10 9		
TOTALS - - - £.					94,972 8 6	—		94,972 8 6		

(2.) FOR THE PERIOD FROM 26TH JULY 1869 TO 31ST MARCH 1903.

NATURE OF PROPERTY SOLD OR REDEEMED.				PURCHASE MONEY.						TOTAL					
				Cash and Stock (vide Account, p. 10).			Loans and Mortgages.			Purchase Money.					
				Annual Rent.											
				£.	s.	d.	£.	s.	d.	£.	s.	d.			
Tithe rent-charge - - - - -				256,496	12	9	988,758	12	2	4,443,397	11	6	5,432,156	3	8
Lands, &c. :															
Perpetuity rents - - - - -				74,160	18	6	1,095,768	10	2*	742,448	18	7	1,838,217	8	9
Renewable leaseholds, yearly and other tenures - - - - -				104,326	4	8	1,226,268	12	1	1,143,583	16	11	2,369,852	9	-
Rights to mines and quarries - - - - -							3,333	4	6	444	10	6	3,777	15	-
Ecclesiastical residences and lands - - - - -							694,163	18	10	131,446	16	5	825,610	15	3
Conversion of renewable leaseholds into perpetuities - - - - -							137,432	14	-	214,892	16	6	352,325	10	6
Mortgage moneys, landed property - - - - -							152,389	19	7	-	-	-	152,389	19	7
Mortgage moneys, converted leaseholds - - - - -							105,254	10	11	-	-	-	105,254	10	11
Tithe annuities - - - - -							734,017	17	11	-	-	-	734,017	17	11
Land annuities - - - - -							217,104	2	5	-	-	-	217,104	2	5
TOTALS - - - £.							5,354,492	2	7	6,676,214	10	5	12,030,706	13	0

* Excludes 162L, Guarantee Deposit retained in estate of R. H. Shine and allocated as part purchase money of a perpetuity rent.

IV.—COLLECTION ACCOUNT, FOR THE YEAR ENDED 31ST MARCH 1903.

TITHE RENT-CHARGE, RENTS, INTEREST, &c.

TITLE OF ACCOUNT.	Arrears due 1st April 1902.	Rental for Year ended 31st March 1903.	TOTAL.	Received within the Year (pp. 4 and 5).	Remitted or Written off.	Arrears due 31st March 1903
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Permanent Church Revenue :						
Tithe rent-charge - - -	23,743 10 1	119,298 5 2	143,041 15 3	125,168 6 7	417 16 3*	17,455 12 5
Lands, perpetuity rents - -	19,787 4 11	48,857 6 5	68,644 11 4	49,824 2 11	- -	18,820 8 5
Lands, renewable leaseholds and other tenures - - -	1,763 12 6	1,867 6 10	3,630 19 4	1,860 3 1	98 1 4†	1,672 14 11
Mortgages, landed property, interest - - - - -	1,295 5 -	7,721 10 2	9,016 15 2	7,974 17 1	- -	1,041 18 1
Mortgages, converted lease- holds, interest - - -	841 2 9	5,911 3 1	6,752 5 10	6,103 18 11	- -	648 6 11
Terminable Church Revenue :						
Tithe annuities - - -	10,103 18 9	154,100 3 8	164,204 2 5	159,846 13 3	—	4,357 9 2
Land annuities - - -	15,716 5 3	31,704 18 4	47,421 3 7	33,461 8 2	—	13,959 15 5
TOTALS - - - £.	73,250 19 3	369,460 13 8	442,711 12 11	384,239 10 -	515 17 7	57,956 5 4

Variation of Tithe Rent-charge under Section 3, Tithe Rent-charge (Ireland) Act, 1900	£ s. d. 384 17 8
° Irrecoverable £2 18s. 9d. ; Excess charge £414 17s. 6d	- - - - - 417 16 3
† Excess charge	- - - - - 98 1 4

I hereby certify that, to the best of my knowledge and belief, the accounts rendered by me for rents, tithe rent-charge, mortgages, and other property vested in the Irish Land Commissioners, include the whole amounts received or receivable by me during the year ended 31st March 1903.

J. O'Donnell,
Superintendent, Church Property Department

V.—CAPITAL LIABILITIES in respect of ADVANCES, &c.

TO WHOM PAYABLE.	ACT UNDER WHICH ADVANCE WAS OBTAINED, OR LIABILITY CREATED.	Balances Outstanding, 1st April 1902.	Liability created in the Year 1902-1903.	TOTAL.	Paid off in the Year 1902-1903 (vide Account, page 6).	Balances Outstanding, 31st March 1903.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
The Commissioners for the Reduction of the National Debt.	Irish Church Act, 1869 (32 & 33 Vict. c. 42) - - -	—	—	—	—	—
Ditto - - - ditto - - -	Relief of Distress (Ireland) Acts, 1880 (43 Vict. c. 4, and 43 & 44 Vict. c. 14).	1,271,500 - -	- - -	1,271,500 - -	- - -	1,271,500 - -
Ditto - - - ditto - - -	Arrears of Rent (Ireland) Act, 1882 (45 & 46 Vict. c. 47) -	700,000 - -	- - -	700,000 - -	200,000 - -	500,000 - -
Ditto - - - ditto - - -	National School Teachers (Ireland) Act, 1879 (42 & 43 Vict. c. 74).	1,300,000 - -	- - -	1,300,000 - -	- - -	1,300,000 - -
The Intermediate Education Board - -	Intermediate Education (Ireland) Act, 1878 (41 & 42 Vict. c. 66).	1,000,000 - -	- - -	1,000,000 - -	- - -	1,000,000 - -
The Royal University of Ireland - -	Royal University of Ireland Act, 1881 (44 & 45 Vict. c. 52) -	0	—	—	—	—
The Congested Districts Board - -	Purchase of Land (Ireland) Act, 1891 (54 & 55 Vict. c. 48) -	1,500,000 - -	- - -	1,500,000 - -	- - -	1,500,000 - -
Department of Agriculture and Technical Instruction.	Agricultural and Technical Instruction (Ireland) Act, 1899 (62 & 63 Vict. c. 50).	†	—	—	—	—
	TOTALS - - - £.	5,771,500 - -	- - -	5,771,500 - -	200,000 - -	5,571,500 - -

* The liability under the Act 44 & 45 Vict. c. 52, is in the form of an Annuity of 20,000*l.* The capital liability is estimated at 600,000*l.* (vide Parliamentary Paper, No. 153, 1882).
† " " 62 & 63 Vict. c. 50 " " 70,000*l.*

VI.—RELIEF OF DISTRESS (IRELAND) ACTS, 1880 (43 Vict. c. 4, and 43 & 44 Vict. c. 14).

ACCOUNT of the ADVANCES made to the COMMISSIONERS of PUBLIC WORKS, and of REPAYMENTS of such ADVANCES.

Amount advanced to 31st March 1902 - - - - -	£. s. d.
Advanced in the Year 1902-1903 - - - - -	1,269,932 15 7
	1,269,932 15 7
Less,—Free Grants made in 1881-82 - - - - -	19,069 3 -
	1,250,863 12 7
	£. s. d.
Less,—Repayments by Board of Works to 31st March 1902 - - - - -	807,220 2 5
Repayments in the Year 1902-1903 (vide Account, p. 6) - - - - -	30,981 19 1
	838,202 1 6
	412,661 11 1
Less,—Principal written off to 31st March 1902 - - - - -	18,201 2 7
Principal written off in the Year 1902-1903 - - - - -	1,262 10 5
	19,463 13 -

IN RESPECT OF CHURCH TEMPORALITIES IN IRELAND.

No. 1.—ACCOUNT of MONIES borrowed from the COMMISSIONERS for the REDUCTION of the NATIONAL DEBT, and transferred to the IRISH LAND COMMISSIONERS' ACCOUNT, to meet the Expenditure under this Act.

Total Amount borrowed and transferred to Land Commission Account	-	-	-	-	-	-	-	£. 950,000	-	-	£.	s.	d.
Less,—Part of unexpended balance transferred to Church Temporalities Account in 1897-98	-	-	-	-	-	-	-	8,200	-	-			
„ Refunded by Commissioners of Public Works in 1892	-	-	-	-	-	-	-	827	9	10			
											9,027	9	10
													940,972 10 2
Amounts expended thereout to 31st March 1902 :—													
Payments to, or for the benefit of landlords	-	-	-	-	-	-	-	£.	s.	d.	£.	s.	d.
Advances to landlords in respect of Arrears of Rent (<i>see</i> Account No. 2, below)	-	-						763,720	6	2	—		
Payments to the Commissioners of Public Works, for Grants for Emigration and Migration purposes.								27,010	2	11	—		
Rent-charges under Land Act, 1881, cancelled and charged on Irish Church Fund	-	-						134,000	-	-	—		
								16,831	1	2	—		
Total Expenditure	-	-	-	£.				941,561	10	3	—		
Less,—£827 9s. 10d. unexpended balance of Emigration Grant refunded by the Commissioners of Public Works in December 1892, and 58 <i>l.</i> 11 <i>s.</i> 10 <i>d.</i>								886	1	8	—		
Amount of advances to Landlords refunded	-	-	-										
				£.				940,675	8	7	—		
													940,675 8 7
Balance on 31st March 1903	-	-	-	£.									297 1 7

No. 2.—ACCOUNT of MONIES advanced under Section 16 of the ACT, and repayable to the CHURCH TEMPORALITIES FUND.

	£.	s.	d.
Advanced to 31st March 1902	27,010	2	11
Advanced in the Year 1902-1903			
	27,010	2	11
Less,—Repayments	11	1	
Repayments	1	3	
	12,619	12	4
	*4,390	10	7
	413	12	11