

IRISH LAND COMMISSION.

ACCOUNTS, 1918-1919.

ACCOUNTS of the IRISH LAND COMMISSION for the year ended 31st March 1919 and from 22nd August 1881 to the 31st March 1919; together with the REPORT of the COMPTROLLER AND AUDITOR GENERAL thereon.

(Presented pursuant to Act 44 & 45 Vict. c. 49, s. 53.)

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*Ordered, by The House of Commons, to be Printed,
4 November 1919.*

LONDON:
PUBLISHED BY HIS MAJESTY'S STATIONERY OFFICE.

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1919.

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I.—ACCOUNT of the RECEIPTS and EXPENDITURE of the IRISH LAND COMMISSION, under
48 & 49 Vict. c. 73, 50 & 51 Vict. c. 16, 54 & 55 Vict. c. 48, 54 & 55 Vict. c. 57,
9 Edw. 7, c. 42, and 1 & 2 Geo. 5, c. 19, &c., for the Year ended 31st March

Dr.

PART I.—(CASH).

Total Receipts from 22nd August 1881 to 31st March 1919.		RECEIPTS.	Receipts, 1st April 1918 to 31st March 1919.
£	s. d.	GENERAL ACCOUNT.	£ s. d.
		To Balances, viz.:	
		On 22nd August 1881 - - - -	
		On 1st April 1918 - - - -	620,781 15 5
		National Debt Commissioners (Issues) Act, 1881:	
		Issues from H.M. Exchequer - - - -	—
		National Debt Commissioners (Issues) Acts, 1885-87:	
		Issues from the Local Loans Fund - - - -	3,000 0 0
		National Debt Commissioners (Repayment of Principal):	
		Principal repaid by Borrowers - - - -	92,767 14 3
		National Debt Commissioners (Interest):	
		Interest received from Borrowers - - - -	231,689 12 7
		Advances (Principal):	
		Transfer from Local Loans (Principal) Account of Principal repaid by Borrowers:	
		LAND LAW (IRELAND) ACT, 1881 (s. 28).	
		(a) Purchases by Tenants from their Landlords (ss. 24 and 35) - - - -	1,302 10 2
		(b) Purchases by Tenants from the Land Commission (s. 26) - - - -	281 16 1
		(c) Purchases by Persons other than Tenants (s. 27) - - - -	2 7
		(d) Arrears of Rent Act (s. 59)—Repaid by Landlord - - - -	—
		TRAMWAYS AND PUBLIC COMPANIES (IRELAND) ACT, 1883 (s. 13).	
		(e) Public Companies in respect of Purchases of Estates - - - -	51 19 7
		PURCHASE OF LAND (IRELAND) ACT, 1885 (s. 4).	
		(f) Advances of the whole Purchase Money - - - -	88,145 18 0
		(g) Advances of three-fourths of the Purchase Money - - - -	2,982 3 9
		(h) Advances to Persons other than Tenants - - - -	3 4 1
		Advances of the whole Purchase Money cancelled - - - -	—
		Local Loans Fund (Principal):	
		Transfer from National Debt Commissioners (Issues) Account of Amount of Net Advances, and of Investments, &c., of Sums retained as Guarantee Deposits - - - -	2,341 6 3
		Sales of Holdings (Act 1887, s. 30) - - - -	1,008 18 2
		Guarantee Deposits (Acts 1885-1887):	
		(a) Retained—Transfer from Advances (Principal) Account (including 21l. cancelled as per contra) - - - -	—
		(b) Cash Deposits, 1885—Ordinary Cash Deposits, Dividends, &c., accrued on investments at date of Purchase, and Proceeds of Sale of Securities - - - -	—
		(c) Deposits applied in reduction of Advances (sums received) - - - -	—
		36,223,136 15 8 - - - - Carried forward - - - -	1,044,357 0 11

the Provisions of Acts 44 & 45 Vict. c. 49, 45 & 46 Vict. c. 47, 46 & 47 Vict. c. 43, 59 & 60 Vict. c. 47, 3 Edw. 7, c. 37, 6 Edw. 7, c. 37, 7 Edw. 7, c. 38, 7 Edw. 7, c. 56, 1919 and for the Period from 22nd day of August 1881 to 31st March 1919.

PART I.—(CASH).

Cr.

Total Payments from 22nd August 1881 to 31st March 1919.	EXPENDITURE.	Payments. 1st April 1918 to 31st March 1919.
£ s. d.	GENERAL ACCOUNT.	£ s. d.
301,894 10 11 2,105 9 1	<i>National Debt Commissioners (Issues) Act, 1881:</i> <i>Amount advanced</i> - - - - - <i>Balance surrendered to Local Loans Fund</i> - - - - -	— —
9,886,964 7 10	<i>National Debt Commissioners (Issues) Acts, 1885–87:</i> <i>Transfer to Local Loans Fund (Principal) Account of Amount of Net Advances, and of Investments, &c. of sums retained as Guarantee Deposits</i> - - - - -	2,341 6 3
2,948,836 8 2	<i>National Debt Commissioners (Repayment of Principal):</i> <i>Amount paid over to Local Loans Fund</i> - - - - -	92,504 3 3
7,135,417 7 3	<i>National Debt Commissioners (Interest):</i> <i>(a) Amount paid over to Local Loans Fund</i> - - - - -	228,944 19 7
724,892 9 5	<i>(b) Transfer to Account of Dividends, &c., on Guarantee Deposits</i> - - - - - <i>Advances (Principal):</i> <i>For Net Advances made to Borrowers (Acts 1881 to 1887), and Transfer of Amount of Deposits to Guarantee Deposits (Acts 1885–87) Account:</i>	2,645 12 6
191,623 0 0	<i>LAND LAW (IRELAND) ACT, 1881 (s. 28).</i> <i>(a) Purchases by Tenants from their Landlords (ss. 24 and 35)</i> - - - - -	—
48,933 0 0	<i>(b) Purchases by Tenants from the Land Commission (s. 26)</i> - - - - -	—
245 0 0	<i>(c) Purchases by Persons other than Tenants (s. 27)</i> - - - - -	—
18,793 10 11	<i>(d) Landlords in respect of Arrears of Rent (s. 59)</i> - - - - -	—
42,300 0 0	<i>TRAMWAYS AND PUBLIC COMPANIES (IRELAND) ACT, 1883 (s. 13).</i> <i>(e) Public Companies for the Purchase of Estates</i> - - - - -	—
9,641,358 0 0	<i>PURCHASE OF LAND (IRELAND) ACT, 1885.</i> <i>(f) Tenants of the whole Purchase Money (s. 2) (including £104 advance cancelled as per contra), less Guarantee Deposits in Cash applied in reduction thereof</i> - - - - -	—
329,355 0 0	<i>(g) Tenants of three-fourths of the Purchase Money (s. 4)</i> - - - - -	—
727 0 0	<i>(h) Persons other than Tenants of half the Purchase Money (s. 7)</i> - - - - -	—
2,949,236 1 6	<i>Local Loans Fund (Principal):</i> <i>Transfer to Advances (Principal) Account of Amount of Principal repaid by Borrowers</i> - - - - -	92,767 14 3
64,518 8 3	<i>Sales of Holdings (Act 1887, s. 30)</i> - - - - -	972 15 10
21 0 0	<i>Guarantee Deposits (Acts 1885–1887):</i> <i>Retained. Cancelled in respect of Cancelled Advance</i> - - - - -	—
1,809,604 7 10	<i>(a) Retained (Invested in Securities, paid to Owners, or applied in discharge of Debts)</i> - - - - -	2,341 6 3
102,380 11 1	<i>(b) Cash Deposits, 1885 (Invested in Securities, paid to Owners, or applied in discharge of Debts)</i> - - - - -	—
21,200 0 0	<i>(c) Deposits applied in reduction of Advances (sums applied)</i> - - - - -	—
36,220,405 12 3	Carried forward - - - - -	422,517 17 11

Dr.

PART I.—(CASH)—*continued.*

Total Receipts from 22nd August 1881 to 31st March 1919.	R E C E I P T S.	Receipts, 1st April 1918 to 31st March 1919.
£ s. d.		£ s. d.
36,223,136 15 8	Brought forward	1,044,357 0 11
	Guarantee Deposits (Acts 1891–1896)* :	
66,991 16 2	(a) Cash Deposit, Dividends, &c., accrued on Investments at date of Purchase and Proceeds of Sale of Securities (purchased at request of Depositors)	7 10 0
170 0 0	(b) Deposits applied in reduction of Annuities (sums received)	—
	Dividends and Interest on Guarantee Deposits :	
1,068,808 14 11	(a) Dividends, &c., on Securities purchased at request of Depositors (Acts 1885 to 1903), and on Guaranteed Land Stock retained; transfer from National Debt Commissioners (Interest) Account of Amount of Interest on Uninvested Deposits (Acts 1885–87); and from Repayments Account Land Purchase No. 2 Account of Interest on Uninvested Deposits (Act 1903)	5,007 1 0
3 3 4	(b) Dividends, &c., on Securities purchased out of Uninvested Deposits (Act 1891) (General Account)	—
38,834 13 7	Miscellaneous Receipts and Payments :	
	Fees and Costs	902 19 11
615,555 14 4	Purchases and Sales of Estates Account :	
4,226 14 7	Proceeds of Sales of Estates	—
1,320,100 10 7	Proceeds of Sale of Guaranteed Land Stock	—
	Property and Income Tax	177,876 0 5
2,791,919 14 0	Sundry Estate Accounts :	
2,370,515 6 1	(a) Sums carried to Credit	9,536 10 4
	(b) Proceeds of Securities Sold	15,739 19 9
15,605 10 4	Payments into Court (Suitors' Accounts) :	
12,519 2 10	(a) Under the Land Law (Ireland) Act, 1881 (s. 1)	75 5 8
2,197 19 3	(b) Under the Arrears of Rent (Ireland) Act, 1882	—
	(c) Proceeds of Securities Sold	662 5 8
	ARREARS OF RENT (IRELAND) ACT, 1882 (s. 16).	
	Irish Church Temporalities Account :	
950,000 0 0	For Amount transferred to provide for Advances and other Charges	—
58 11 10	For Advances refunded	—
	Advances under 16th Section :	
44,767 14 10	For Amount repaid, including Interest	564 2 1
5,065 7 10	Head Rents and other Charges on Various Holdings	197 3 4
	Congested Districts Board :	
305 2 4	For Interest on Securities held under s. 40 (5) Act of 1891	—
45,530,782 12 6	TOTAL, GENERAL ACCOUNT	1,254,925 19 1
	SEPARATE CREDITS ACCOUNT (50 & 51 Vict. c. 33, s. 14).	
70,969,104 6 0	Sums carried to Credit by Order of Court	2,417,915 9 2
57,822,493 7 5	Proceeds of Securities Sold	1,861,795 1 0
128,791,597 13 5	TOTAL, SEPARATE CREDITS ACCOUNT	4,279,710 10 2
174,322,380 5 11	Total carried forward	5,534,636 9 3

* For amount of Guarantee Deposits retained out of Stock issued, see p. 10.

PART I.—(CASH)—continued.

Cr.

Total Payments from 22nd August 1881 to 31st March 1919.	EXPENDITURE.	Payments, 1st April 1918 to 31st March 1919.
£ s. d.		£ s. d.
36,220,405 12 3	Brought forward	422,517 17 11
	Guarantee Deposits (Acts 1891–1896):	
66,991 16 2	(a) Invested in Securities at request of Depositors, paid to Owners, or applied in discharge of Debts	9 19 11
170 0 0	(b) Applied in reduction of Annuities (sums applied)	—
	Dividends and Interest on Guarantee Deposits:	
1,068,810 17 5	(a) Payments to Depositors of Dividends on Securities purchased at request, on Guaranteed Land Stock retained, and on Uninvested Deposits (Acts 1885–1903)	4,999 0 3
3 3 4	(b) Payments to Depositors on account of Securities purchased (General Account) and on Cash Deposits uninvested (Act 1891)	—
619,782 8 11	Purchases and Sales of Estates Account	—
	Miscellaneous Receipts and Payments:	
1,090 0 5	(a) Fees and Costs	3 4 2
37,278 19 5	(b) Balances paid to His Majesty's Paymaster-General for Appropriation in Aid of Vote and to His Majesty's Exchequer	1,360 19 9
1,313,912 18 3	Property and Income Tax	175,487 18 7
	Sundry Estates Accounts:	
4,557,250 18 1	(a) For Payments to Mortgagees, &c.	8,787 16 8
601,501 18 0	(b) Amount invested in Securities	16,165 3 3
	Payments out of Court (Suitors' Accounts):	
12,385 12 10	(a) Under the Land Law (Ireland) Act, 1881 (s. 1)	249 1 2
12,519 2 10	(b) Under the Arrears of Rent (Ireland) Act, 1882	—
4,257 2 5	(c) Invested in Securities	650 18 8
	ARREARS OF RENT (IRELAND) ACT, 1882.	
	The Irish Church Temporalities Account:	
763,720 6 2	Payments to or for the benefit of Landlords	—
	Advances under 16th Section:	
44,767 14 10	Transfer to Irish Church Temporalities Account of the Amount repaid	575 6 8
27,010 2 11	Advances to Landlords in respect of Arrears of Rent	—
134,000 0 0	Payments to Commissioners of Public Works for Grants for Emigration and Migration purposes	—
16,831 1 2	Rentcharge under Land Act, 1881, cancelled and charged on Irish Church Fund	—
8,497 1 7	Refunded to Church Temporalities Account	—
4,792 10 1	Head Rents and other Charges on various Holdings	84 3 10
	Congested Districts Board:	
305 2 4	Transfer of Interest on Sale of Securities	—
45,516,284 9 5	TOTAL, GENERAL ACCOUNT	630,891 10 10
	SEPARATE CREDITS ACCOUNT (50 & 51 Vict. c. 33, s. 14).	
61,406,021 2 8	Payments to Vendors, Mortgagees, and others	1,780,444 4 6
67,066,799 7 8	Amount invested in Securities	2,724,644 2 8
128,472,820 10 4	TOTAL, SEPARATE CREDITS ACCOUNT	4,505,088 7 2
173,989,104 19 9	Total carried forward	5,135,979 18 0

Dr.

PART I.—(CASH)—continued.

Total Receipts from 22nd August 1881 to 31st March 1919.		RECEIPTS.		Receipts, 1st April 1918 to 31st March 1919.	
£	s. d.			£	s. d.
174,322,380	5 11	-	-	5,534,636	9 3
		Total brought forward			
		LAND PURCHASE ACCOUNT (54 & 55 Vict. c. 48, s. 4).			
		Interest and Sinking Fund (Instalments):			
		(a) Instalments of Interest:			
6,020,328	11 2	Current	-	274,882	16 0
426,845	2 0	Arrears	-	13,745	13 8
		(b) Instalments of Sinking Fund:			
2,153,187	19 11	Current	-	99,909	13 10
153,797	8 1	Arrears	-	4,997	12 4
		County Percentage:			
8,805	12 11	Instalments of Percentage	-	-	-
		Purchasers' Insurance:			
7,556	16 8	(a) Instalments of Insurance Money	-	-	-
242	4 4	(b) Repayments by National Debt Commissioners	-	-	-
		Sinking Fund (Miscellaneous):			
88,774	7 8	(a) Redemption Moneys	-		1 1
560,415	13 4	(b) Former County Percentage	-	25,939	0 9
9,047	9 9	(c) Miscellaneous Receipts	-	-	-
629,643	2 10	(d) Redemption Moneys in Guaranteed Land Stock	-	25,403	8 9
		Guarantee Fund:			
773,697	5 0	Advances from Guarantee Fund, to meet deficiencies	-	31,000	0 0
428,967	19 5	Landlords' Interest in lieu of Rent (Act 1896, s. 35)	-	-	-
11,261,309	13 1	-	-	475,878	6 5
		TOTAL, LAND PURCHASE ACCOUNT			
		LAND PURCHASE ACCOUNT, No. 2 (3 Edw. 7, c. 37; 6 Edw. 7, c. 37; 7 Edw. 7, c. 56; 7 Edw. 7, c. 38; 9 Edw. 7, c. 42; and 1 & 2 Geo. 5, c. 19, &c.).			
		Advances by National Debt Commissioners:			
61,142,048	2 7	Issues from the Land Purchase Fund for Advances under Irish Land Act, 1903	-	1,796,758	2 5
164,076	17 3	Issues from the Land Purchase Fund for Advances for Im- provements (s. 29 (1), Act 1909) in respect of 1903 Act	-	19,081	16 3
14,417	10 3	Issues from the Land Purchase Fund for Advances for Im- provements (s. 29 (1), Act, 1909) in respect of 1909 Act	-	4,854	11 5
4,606,156	0 0	Issues from the Land Purchase Fund for Advances under Labourers (Ireland) Acts, 1906 and 1911	-	4,675	0 0
318,706	2 0	Issues from the Land Purchase Fund for Advances under Evicted Tenants Act, 1907	-	-	-
1,861,006	0 0	Issues from the Land Purchase Fund for Cash Advances, 1909 Act	-	219,713	0 0
		Advances under Section 3, Act of 1909:			
9,145,758	10 0	Guaranteed $2\frac{3}{4}$ per Cent. Stock, issued as equivalent to Advances (s. 3 (2))	-	71,514	10 0
7,395,347	16 6	Guaranteed 3 per Cent. Stock issued for Advances (s. 3 (3))	-	401,087	6 6
		Purchases and Sales of Estates Account:			
		Resales to Purchasers of Estates purchased by Land Com- mission:			
241,902	16 10	(a) Congested Estates, purchased by Cash	-	7,080	14 7
		Congested Estates, purchased by Guaranteed 3 per cent. Stock, 1909 Act	-	-	-
6,175,838	7 9	(b) Non-Congested Estates, purchased with Cash	-	250,889	15 1
188,631	15 9	Non-Congested Estates, purchased with Guaranteed 3 per Cent. Stock	-	32,666	10 8
292,891	0 10	(c) Under Evicted Tenants Act, 1907, purchased with Cash	-	24,677	9 5
41,395	2 1	Under Evicted Tenants Act, 1907, purchased with Guaranteed 3 per Cent. Stock	-	20,523	10 3
		Resales to Purchasers of Estates purchased by the Congested Districts Board:			
1,252,647	13 8	(d) Estates purchased with Cash	-	171,952	1 8
67,587	1 8	(e) Estates purchased with Guaranteed 3 per Cent. Stock	-	39,720	12 10
92,908,410	17 2	-	-	3,065,195	1 1
185,583,639	19 0	-	-	6,010,514	15 8
		Carried forward—Land Purchase Account, No. 2			
		Total carried forward			

PART I.—(CASH)—continued.

Cr.

Total Payments from 22nd August 1881 to 31st March 1919.			EXPENDITURE.			Payments, 1st April 1918 to 31st March 1919.		
£	s.	d.				£	s.	d.
173,989,104	19	9	-	-	Total brought forward	5,135,979	18	0
					LAND PURCHASE ACCOUNT (54 & 55 Vict. c. 48, s. 4).			
					Interest and Sinking Fund Instalments :			
6,496,324	3	11			(a) Payments of Interest and Dividends	286,963	3	6
2,307,631	5	7			(b) Payments to National Debt Commissioners on account of Sinking Fund	104,664	12	2
					County Percentage :			
8,805	12	11			Payments to Guarantee Fund	—		
					Purchasers' Insurance :			
7,556	16	8			(a) Payments to National Debt Commissioners	—		
242	4	4			(b) Transfers to Interest and Sinking Fund (Instalments) Account	—		
					Sinking Fund (Miscellaneous) :			
658,060	12	9			(a) Payments to National Debt Commissioners	25,938	5	5
629,643	2	10			(b) Guaranteed Land Stock transferred to National Debt Com- missioners (54 & 55 Vict. c. 48, s. 2)	25,403	8	9
					Guarantee Fund :			
573,236	10	5			(a) Repayment of Advances (Arrears)	17,443	0	0
143,253	19	2			(b) Repayment of Advances (Surplus Cash)	14,167	9	6
428,967	19	5			Landlords' Interest in lieu of Rent (Act 1896, s. 35)	—		
11,253,722	8	0	-	-	TOTAL, LAND PURCHASE ACCOUNT	474,579	19	4
					LAND PURCHASE ACCOUNT, No. 2 (3 Edw. 7, c. 37, 6 Edw. 7, c. 37, 7 Edw. 7, c. 56, 7 Edw. 7, c. 38, 9 Edw. 7, c. 42, and 1 & 2 Geo. 5, c. 19, &c.).			
					Advances by Land Commission :			
66,761,822	15	8			Advances made to Purchasers—1903 Act	2,207,880	8	3
175,742	0	7			Advances made for Improvements (s. 29 (1) Act, 1909), 3½ per cent. Annuities	21,360	8	2
20,985	2	3			Advances made for Improvements (s. 29 (1) Act, 1909), 3½ per cent. Annuities	6,560	2	3
4,606,156	0	0			Advances to District Councils under Labourers (Ireland) Acts, 1906 and 1911	4,675	0	0
258,651	13	6			Advances under Evicted Tenants Act, 1907 (Re-sales of Estates purchased for Cash under Act of 1903)	24,195	5	0
4,780,290	0	0			Advances made to Purchasers. Guaranteed 3 per cent. Stock (s. 3 (3) Act, 1909), and Cash Resales under ss. 43 and 60	302,347	0	0
68,331	0	0			Advances made to Purchasers. Re-sales of Estates purchased with Guaranteed 3 per cent. Stock under Evicted Tenants Act, 1907	20,363	0	0
164,708	18	3			Cash Re-sales in reduction of Issues from Land Purchase Fund, per contra	14,254	11	10
26,246	19	6			Cash Re-sales in respect of Guaranteed 3 per cent. Stock issues	3,800	13	9
					Purchases and Sales of Estates Account :			
328,852	0	0			Purchase Money of Estates purchased by Land Commission :			
					(a) Congested Estates purchased with Cash	—		
					Congested Estates purchased with Guaranteed 3 per cent. Stock	—		
7,819,049	18	5			(b) Non-Congested Estates purchased with Cash	47,187	0	0
676,577	0	0			Non-Congested Estates purchased with Guaranteed 3 per cent. Stock	28,314	10	0
318,706	2	0			(c) Under Evicted Tenants Act, 1907, purchased with Cash	—		
89,495	0	0			Under Evicted Tenants Act, 1907, purchased with Guaranteed 3 per cent. Stock	—		
					Purchase Moneys of Estates purchased by the Congested Districts Board :			
4,731,174	5	10			(d) Estates purchased with Cash	225,200	8	1
2,104,467	16	6			(e) Estates purchased with Guaranteed 3 per cent. Stock	162,645	16	6
92,931,256	12	6	-	-	Carried forward—Land Purchase Account No. 2	3,068,784	3	10
185,242,827	7	9	-	-	Total carried forward	5,610,559	17	4

Dr.

PART I.—(CASH)—continued.

Total Receipts from 22nd August 1881 to 31st March 1919.		RECEIPTS.	Receipts, 1st April 1918 to 31st March 1919.
£	s. d.		£ s. d.
185,583,689	19 0	Total brought forward	6,010,514 15 8
LAND PURCHASE ACCOUNT, No. 2—continued.			
32,908,410	17 2	Brought forward	3,065,195 1 1
<i>Purchase Money Distribution Account:</i>			
7,105,065	6 8	<i>Purchase Moneys of Estates purchased by Land Commission and Congested Districts Board</i>	—
11,802	0 0	<i>Guarantee Deposits (Act 1903):</i>	—
		<i>Deposits retained out of Advances</i>	—
<i>Land Purchase Aid Account:</i>			
7,763,297	10 4	(a) Advances from Land Purchase Aid Fund of Sums required to aid the Sale of Estates (s. 48, Act 1903, &c.)	197,389 12 9
39,358	16 0	(b) Advances from Land Purchase Aid Fund, for Losses (s. 6, Evicted Tenants Act, 1907)	—
850	13 11	(c) Sums re-credited to this Account	8 1 11
976,877	19 7	(d) Advances from Land Purchase Aid Fund (s. 6, Act 1909)	79,544 16 10
<i>Improvements Account:</i>			
279,522	17 9	<i>Advances by Treasury from Reserve Fund for Improvement of Estates (s. 43 (1), Act 1903)</i>	—
196,727	2 10	<i>Transfer from Advances Account of Excess Re-sales due to Improvements (s. 29 (1) Act, 1909, and s. 43 (3) Act, 1903)</i>	27,920 10 5
4,774	5 0	<i>Other Receipts</i>	—
2	0 0	<i>Cash Re-sales in respect of Improvements Advances</i>	—
<i>Repayments by Purchasers to Land Commission:</i>			
16,271,430	10 0	(a) $3\frac{1}{4}$ per cent. Annuities	1,862,795 14 5
2,583,417	14 2	{ Current { Interest -	315,757 8 8
1,224,218	1 7	{ Arrear { Sinking Fund -	141,493 18 2
213,403	4 11	{ Sinking Fund -	25,411 17 9
1,149,539	5 9	{ Current { Interest -	251,636 15 7
103,017	16 5	{ Sinking Fund -	21,009 5 6
44,339	2 9	{ Arrear { Interest -	8,624 3 4
6,914	11 11	{ Sinking Fund -	1,407 16 1
<i>Redemption of Annuities Account:</i>			
583,366	6 8	Redemption Moneys received— $3\frac{1}{4}$ per cent. Annuities	76,840 19 5
64,862	5 4	Redemption Moneys received— $3\frac{1}{2}$ per cent. Annuities	12,585 0 10
<i>Rent and Interest Account.—Purchases of Estates:</i>			
1,134,623	0 11	Rents and Interest in lieu of Rent received from Tenants (s. 18 (1), 1903 Act)	92,367 16 10
25,000	0 0	Amount transferred from Sundry Estates Account for payment to Vote for Irish Land Commission (Appropriations in Aid)	—
<i>Landlords' Interest in lieu of Rent:</i>			
15,890,278	16 6	Interest received from Tenants	690,475 8 10
148,581,150	9 2	Carried forward—Land Purchase Account, No. 2	6,870,464 8 5
185,583,689	19 0	Total carried forward	6,010,514 15 8

PART I.—(CASH)—*continued.*

Cr.

Total Payments from 22nd August 1881 to 31st March 1919.		EXPENDITURE.		Payments, 1st April 1918 to 31st March 1919.		
£	s. d.			£	s. d.	
185,242,827	7 9	-	-	Total brought forward	-	5,610,559 17 4
LAND PURCHASE ACCOUNT, No. 2—continued.						
92,931,256	12 6	-	-	Brought forward	-	3,068,784 3 10
Purchase Money Distribution Account:						
7,105,065	6 8	-	-	Payments to Vendors, Mortgagees, and Others, and to Separate Credits Account for Investment	-	—
Guarantee Deposits (Act 1903):						
7,191	0 0	-	-	Deposits Repaid, Invested, or Applied in Discharge of Debt	-	395 0 0
Land Purchase Aid Account:						
7,764,137	17 7	-	-	(a) Payments to Vendors, &c., of Percentages (s. 48, Act 1903, &c.)	-	197,397 14 8
39,358	16 0	-	-	(b) Losses (s. 6, Evicted Tenants Act, 1907)	-	—
976,888	6 3	-	-	(c) Payments to Vendors, &c., of Percentages (s. 6, Act 1909)	-	79,544 16 10
Improvements Account:						
268,745	12 9	-	-	Payments in respect of Improvement of Estates (s. 43, Act 1903)*	-	—
506	5 9	-	-	Payments in respect of Mineral Rights (Irish Land Act, 1907)*	-	—
17,343	0 0	-	-	Repayment to Reserve Fund of Increased Price consequent on Improvements (s. 43 (3), Act 1903)	-	—
3,995	15 4	-	-	Other Repayments to Reserve Fund	-	—
577	0 0	-	-	Payments for Losses on Congested Estates (s. 29 (2), Act 1909*)	-	—
10,472	8 11	-	-	Balance of Reserve Fund transferred to Vote Account	-	—
161,151	7 6	-	-	Repayment to Exchequer (Vote Account) of Excess Re- sales (s. 29 (1), Act 1909)	-	23,936 7 8
Repayments to National Debt Commissioners:						
18,851,733	18 6	{	(a) 3½ per cent. Annuities	Payment of Current An- nuities received	-	2,178,416 7 11
1,431,247	8 4			Payment of Arrear An- nuities received	-	164,919 4 7
3,112	14 10			Payment of Interest on Guarantee Deposits	-	136 15 2
1,252,607	2 2	{	(b) 3½ per cent. Annuities	Payment of Current An- nuities received	-	272,646 1 1
50,845	17 2			Payment of Arrear An- nuities received	-	10,113 19 10
Redemption of Annuities Account:						
581,964	6 0	-	-	Redemption Moneys paid to National Debt Commissioners —3¼ per cent. Annuities	-	76,595 18 1
64,842	13 4	-	-	Redemption Moneys paid to National Debt Commissioners —3½ per cent. Annuities	-	12,565 5 10
Rent and Interest Account.—Purchases of Estates:						
175,771	15 3	-	-	Interest on Purchase Moneys paid to Vendors and others (ss. 18 (2), 24 (2), 1903 Act)	-	2,874 10 3
757,131	8 10	-	-	Interest on Purchase Moneys (ss. 6, 7, and 8), transferred to Repayments Account	-	68,868 2 0
18,239	11 4	-	-	Payments on account of Sinking Fund (s. 36 (3))	-	4,654 7 10
5,000	0 0	-	-	Contribution to Reserve Fund	-	—
124,000	0 0	-	-	Contribution to Vote for Irish Land Commission	-	12,500 0 0
30,177	12 8	-	-	Transferred to Sundry Estates Account for Investment	-	38 9 8
Landlords' Interest in lieu of Rent:						
15,882,935	0 3	-	-	Payments to Landlords of Interest received from Tenants	-	688,523 19 10
148,516,298	17 11	-	-	Carried forward—Land Purchase Account, No. 2	-	6,862,911 5 1
185,242,827	7 9	-	-	Total carried forward	-	5,610,559 17 4

* In addition, £480,681 2s. 3d. (including £10,472 8s. 11d. balance transferred from the Reserve Fund) has been expended on Improvements, &c. up to 31st March 1919 through the Vote Account of the Irish Land Commission (Class III., Vote 17).

Dr.

PART I.—(CASH)—*continued.*

<i>Total Receipts from 22nd August 1881 to 31st March 1919.</i>	RECEIPTS.	<i>Receipts, 1st April 1918 to 31st March 1919.</i>
£ s. d. 185,583,689 19 0	- - - Total brought forward - - -	£ s. d. 6,010,514 15 8
	LAND PURCHASE ACCOUNT, No. 2— <i>continued.</i>	
148,581,150 9 2	- - - Brought forward - - -	6,870,464 8 5
	Lodged Purchase Moneys :	
789,428 12 11	Purchase Moneys and Part Purchase Moneys received from Purchasers - - -	46,296 5 9
	Improvement Fund, No. 2 :	
591 14 0	Rents received for Sporting Rights (s. 13, Act 1903) - -	54 11 0
861 19 2	Rents and Royalties received for Mineral Rights (1907 Act) -	203 16 0
	Interest on Immature Stocks :	
124,385 10 2	Interest received from National Debt Commissioners - -	3,094 0 3
163 5 11	Interest on Improvement Advances—Treasury Rule 13 (1) -	12 0 7
149,496,581 11 4	TOTAL, LAND PURCHASE ACCOUNT, No. 2 - - -	6,920,125 2 0
335,080,271 10 4	GRAND TOTAL, CASH ACCOUNT - - -	12,930,639 17 8

SUMMARY OF

	General Account.	Separate Credits Accounts.
Cash Balances :	£ s. d.	£ s. d.
Bank of Ireland - - -	15,078 19 3	329,174 15 2
Less Outstanding Orders - -	101 11 9	10,397 12 1
	14,977 7 6	318,777 3 1
Less Sub-Accountants - - -	479 4 5	—
£	14,498 3 1	318,777 3 1

Dr.

PART II.—SECURITIES.

<i>Total Receipts from 22nd August 1881 to 31st March 1919.</i>	SECURITIES PURCHASED, &c.	<i>Receipts, 1st April 1918 to 31st March 1919.</i>
£ s. d. Nil	- - - Balance on 22nd August 1881 - - -	£ s. d. —
	- - - " 1st April 1918 - - -	3,875,226 14 3
	Guarantee Deposits (Acts, 1885–1887) :	
194,696 2 7	Securities purchased at the request of Depositors, or carried to this Account - - -	—
	Guarantee Deposits (Acts, 1891–1896) :	
1,169,018 4 2	(a) Guaranteed Land Stock issued and retained out of Advances of the whole Purchase Money, or purchased at the request of Depositors - - -	—
93,223 17 4	(b) Other Securities purchased at the request of Depositors -	—
	Guarantee Deposits (Act, 1903) :	
12 0 5	Securities purchased or transferred to this Account - -	—
487 0 0	Guarantee Deposits (Act, 1909), Guaranteed 3 per cent. Stock issued - - -	—
1,457,437 4 6	- - - Carried forward - - -	3,875,226 14 3

PART I.—(CASH)—*continued.*

Cr.

<i>Total Payments from 22nd August 1881 to 31st March 1919.</i>	EXPENDITURE.	<i>Payments, 1st April 1918 to 31st March 1919.</i>
£ s. d.		£ s. d.
185,242,827 7 9	- - - Total brought forward - - -	5,610,559 17 4
	LAND PURCHASE ACCOUNT, No. 2— <i>continued.</i>	
148,516,298 17 11	- - - Brought forward - - -	6,862,911 5 1
	Lodged Purchase Moneys:	
751,471 18 4	Transferred for Distribution - - -	42,022 8 11
36,276 15 7	Paid into Land Purchase Fund - - -	4,176 8 4
	Improvement Fund No. 2:	
589 4 0	Payments in connection with Sporting Rights - - -	52 1 0
648 1 8	Payments in respect of Mineral Rights, &c. (1907 Act) - - -	201 6 6
	Interest on Immature Stocks:	
124,385 10 2	Interest paid to Credit of Vendors' Accounts - - -	3,094 0 3
163 4 9	Interest on Improvement Advances—Treasury Rule 13 (1) - - -	12 0 1
149,429,833 12 5	TOTAL, LAND PURCHASE ACCOUNT No. 2 - - -	6,912,469 10 2
407,610 10 2	Balance on the 31st March 1919 - - -	407,610 10 2
335,080,271 10 4	GRAND TOTAL, CASH ACCOUNT - - -	12,930,639 17 8

CASH BALANCES.

Land Purchase Account.	Land Purchase Account (No. 2).	TOTAL.
£ s. d.	£ s. d.	£ s. d.
7,663 9 8	69,016 7 0	420,933 11 1
7 12 11	1,947 6 4	12,454 3 1
7,655 16 9	67,069 0 8	408,479 8 0
68 11 8	321 1 9	868 17 10
7,587 5 1	66,747 18 11	407,610 10 2

PART II.—SECURITIES.

Cr.

<i>Total Payments from 22nd August 1881 to 31st March 1919.</i>	SECURITIES SOLD, &c.	<i>Payments, 1st April 1918 to 31st March 1919.</i>
£ s. d.		£ s. d.
189,156 0 9	Guarantee Deposits (Acts, 1885–1887): Securities Sold or Transferred - - -	21 13 5
	Guarantee Deposits (Acts, 1891–1896):	
1,074,811 6 9	(a) Sale of Guaranteed Land Stock (retained from advances or purchased at request of Depositors) - - -	11,128 11 10
92,554 8 11	(b) Sale or transfer of other securities - - -	364 13 5
	Guarantee Deposits (Act, 1903): Securities sold or transferred - - -	-
12 0 5		
1,356,533 16 10	- - - Carried forward - - -	11,514 18 8

Dr.

PART II.—SECURITIES—*continued.*

<i>Total Receipts from 22nd August 1881 to 31st March 1919.</i>	SECURITIES PURCHASED.	<i>Receipts 1st April 1918 to 31st March 1919.</i>
£ s. d. 1,457,437 4 6	Brought forward	£ s. d. 3,875,226 14 3
	Sundry Estates Accounts :	
5,792,353 13 3	(a) Guaranteed Land Stock issued to this Account or purchased	23,643 18 2
8,574 11 5	(b) Guaranteed 2½ per cent. Stock issued to this Account or purchased	—
30,398 9 10	(c) Guaranteed 3 per cent. Stock issued to this Account or purchased	3,849 16 6
1,537,439 8 8	(d) Other Securities purchased or transferred to this Account	16,364 12 4
	Separate Credits Account :	
1,654,532 2 7	(a) Guaranteed Land Stock issued to this Account or purchased	—
10,653,955 17 9	(b) Guaranteed 2½ per cent. Stock issued to this Account or purchased	78,774 5 6
7,221,776 8 1	(c) Guaranteed 3 per cent. Stock issued to this Account or purchased	395,986 10 0
68,574,424 19 9	(d) Other Securities purchased or transferred to this Account	2,881,074 12 6
5,560 15 0	Suitors' Accounts—Land Law (Ireland) Act, 1881: Securities purchased	686 17 10
	Purchases and Sales of Estates Account :	
4,101 7 3	Guaranteed Land Stock issued and retained for expenses of Purchases and Resales of Estates	—
45,714 3 10	Congested Districts Board: Securities held under Section 40 (5), Act 1891	—
96,986,269 1 11		7,275,607 7 1

Dr.

PART III.—GUARANTEED LAND STOCK LIABILITY,

<i>Total Receipts from 5th August 1891 to 31st March 1919.</i>	STOCK ISSUED.	<i>Receipts 1st April 1918 to 31st March 1919.</i>
£ s. d. —	Balance -	£ s. d. 10,528,624 17 5
13,649,690 6 9	Stock Liability Account: Stock issued	—
13,649,690 6 9		10,528,624 17 5

PART II.—SECURITIES—continued.

Cr.

Total Payments from 22nd August 1881 to 31st March 1919.	SECURITIES SOLD, &c.	Payments, 1st April 1918 to 31st March 1919.
£ s. d.		£ s. d.
1,356,533 16 10	Brought forward	11,514 18 8
	Sundry Estates Accounts :	
5,745,304 5 0	(a) Guaranteed Land Stock sold or transferred	28,750 8 0
3,300 17 0	(b) Guaranteed 2 $\frac{3}{4}$ per cent. Stock sold or transferred	2,568 3 4
27,688 5 4	(c) Guaranteed 3 per cent. Stock sold or transferred	2,673 10 0
1,488,676 18 9	(d) Other Securities sold or transferred	16,070 5 4
	Separate Credits Account :	
1,608,463 1 1	(a) Guaranteed Land Stock sold or transferred	—
10,284,897 4 7	(b) Guaranteed 2 $\frac{3}{4}$ per cent. Stock sold or transferred	202,516 0 4
6,379,254 13 2	(c) Guaranteed 3 per cent. Stock sold or transferred	378,433 8 11
65,872,213 12 5	(d) Other Securities sold or transferred	2,465,843 11 6
	Suitors' Accounts :	
4,353 11 4	Land Law (Ireland) Act, 1881	1,469 15 8
	Purchases and Sales of Estates Account :	
4,101 7 3	Guaranteed Land Stock Sold	—
	Congested Districts Board :	
45,714 3 10	Securities transferred	—
4,165,767 5 4	Balance on 31st March 1919	4,165,767 5 4
96,986,269 1 11		7,275,607 7 1

	£	s.	d.
Guaranteed Land Stock	187,325	7	2
Guaranteed 2 $\frac{3}{4}$ per cent. Stock	374,332	7	7
Guaranteed 3 per cent. Stock	845,718	19	5
Other Securities	2,758,390	11	2
	4,165,767	5	4

PURCHASE OF LAND (IRELAND) ACT, 1891.

Cr.

Total Payments from 5th August 1891 to 31st March 1919.	STOCK CANCELLED.	Payments, 1st April 1918 to 31st March 1919.
£ s. d.		£ s. d.
3,337,741 9 1	Stock Liability Account :	
10,311,948 17 8	Stock cancelled	216,675 19 9
	Balance	10,311,948 17 8
13,649,690 6 9		10,528,624 17 5

Dr

PART IV.—GUARANTEED LAND STOCK authorised to be Created

<i>Total Receipts from 5th August 1891 to 31st March 1919.</i>	STOCK AUTHORISED TO BE CREATED.	<i>Receipts, 1st April 1918 to 31st March 1919.</i>
<i>£ s. d.</i> <i>—</i>	Balance - - - - -	<i>£ s. d.</i> 309 13 3
<i>13,650,000 0 0</i>	<i>Amount created by Treasury Warrants - - - - -</i>	<i>—</i>
<i>13,650,000 0 0</i>		309 13 3

Dr.

PART V.—GUARANTEED 2½ per Cent. Stock

<i>Total Receipts from 3rd December 1909 to 31st March 1919.</i>	STOCK AUTHORISED TO BE CREATED.	<i>Receipts, 1st April 1918 to 31st March 1919.</i>
<i>£ s. d.</i> <i>—</i>	Balance - - - - -	<i>£ s. d.</i> 186,691 5 11
<i>10,050,000 0 0</i>	<i>Amount created by Treasury Warrants - - - - -</i>	<i>—</i>
<i>10,050,000 0 0</i>		186,691 5 11

Dr.

PART VI.—GUARANTEED 3 per Cent. Stock

<i>£ s. d.</i>		<i>£ s. d.</i>
<i>—</i>	Balance - - - - -	255,739 10 0
<i>7,900,000 0 0</i>	<i>Amount created by Treasury Warrants - - - - -</i>	650,000 0 0
<i>7,900,000 0 0</i>		905,739 10 0

R. Lewis,
Irish Land Commission, }
17 July 1919.

and Issues thereof, PURCHASE OF LAND (IRELAND) ACT, 1891.

Cr.

Total Payments from 5th August 1891 to 31st March 1919.	STOCK ISSUED AND INSCRIBED.	Payments, 1st April 1918 to 31st March 1919.
£ s. d. 13,649,890 6 9 309 13 3	Amount issued by Irish Land Commission - - - Balance of Stock created but unissued - - -	£ s. d. - - - 309 13 3
13,650,000 0 0		309 13 3

Created and Issued—Section 3 (2) Act, 1909.

Cr.

Total Payments from 3rd December 1909 to 31st March 1919.	STOCK ISSUED AND INSCRIBED.	Payments, 1st April 1918 to 31st March 1919.
£ s. d. 9,941,041 17 2 108,958 2 10	Amount issued by Irish Land Commission - - - Balance of Stock created but unissued - - -	£ s. d. 77,733 3 1 108,958 2 10
10,050,000 0 0		186,691 5 11

Created and Issued—Section 3 (3) Act, 1909.

Cr.

£ s. d. 7,395,347 16 6 504,652 3 6	Amount issued by Irish Land Commission - - - Balance of Stock created but unissued - - -	£ s. d. 401,087 6 6 504,652 3 6
7,900,000 0 0		905,739 10 0

J. O. Wylie, *Gerald FitzGerald,*
Fredk. S. Wrench, *W. H. Stuart.* } Irish Land Commissioners.
E. O'Farrell.

I certify that these Accounts have been examined under my directions, and are correct.

H. J. Gibson,
 Comptroller and Auditor General.

COLLECTION STATEMENTS.

II.—REPAYMENT OF ADVANCES (excluding redemptions).—Terminable Annuities, including Interest under the LAND LAW (IRELAND) ACT, 1881, the TRAMWAYS AND PUBLIC COMPANIES (IRELAND) ACT, 1883, and the PURCHASE OF LAND (IRELAND) ACT, 1885.

ADVANCES.	Arrears due 1st April 1918.	Rental.	TOTAL.	Received.	Remitted or Written Off.	Arrears due 31st March 1919.
LAND LAW (IRELAND) ACT, 1881.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
For Purchases by Tenants from their Landlords (24th and 35th Sections) - - - - -	23 3 9	5,024 19 7	5,048 3 4	4,997 0 11	—	51 2 5
For Purchases by Tenants from the Land Com- mission (26th Section) - - - - -	20 1 9	1,120 3 6	1,140 5 3	1,137 4 2	—	3 1 1
For Purchases by other than Occupying Tenants (27th Section) - - - - -	—	- 10 8	- 10 8	- 10 8	—	—
TRAMWAYS AND PUBLIC COMPANIES (IRELAND) ACT, 1883.						
For Purchases of Estates by Public Companies (13th Section) - - - - -	8,080 1 9	614 14 0	8,694 15 9	105 11 6	—	8,589 4 3
PURCHASE OF LAND (IRELAND) ACT, 1885.						
To Tenants, of the whole Purchase Money (2nd Section) (less Guarantee Deposits in Cash) -	3,995 17 3	299,503 4 3	303,499 1 6	300,573 3 11	38 10 11	2,925 17 7
To Tenants, of three-fourths of the Purchase Money (4th Section) - - - - -	505 13 6	9,484 19 2	9,990 12 8	9,956 5 11	—	34 6 9
To Persons other than Occupying Tenants, of one- half of the Purchase Money (7th Section) - -	—	12 8 8	12 8 8	12 8 8	—	—
TOTALS - - - £	12,624 18 0	315,760 19 10	328,385 17 10	316,782 5 9	38 10 11	11,603 12 1

III.—REPAYMENT OF ADVANCES.—Terminable Annuities, including Interest, under the ARREARS OF RENT (IRELAND) ACT, 1882.

ADVANCES.	Arrears due 1st April 1918.	Rental.	TOTAL.	Received (vide Account, p. 4).	Remitted or Written Off.	Arrears due 31st March 1919.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
In respect of Arrears of Rent (16th Section) -	105 9 2	456 16 3	592 5 5	564 2 1	—	28 3 4

NOTE.—Instalments containing £20 Principal were deemed irrecoverable. (Coll. No. 424).

IV.—RENTS ON HOLDINGS LET, &c.

Arrears due 1st April 1918.	Gross Rental.	Deduction for Taxes.	Net Rental.	TOTAL.	Received.	Arrears due 31st March 1919.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
—	271 - -	- 8 6	270 11 6	270 11 6	263 11 6	7 0 0

V.—REPAYMENT OF ADVANCES (excluding Redemptions).—Terminable Annuities, including Interest, under the PURCHASE OF LAND (IRELAND) ACT, 1891; the REDEMPTION OF RENT (IRELAND) ACT, 1891; and the LAND LAW (IRELAND) ACT, 1896.

ADVANCES.	Arrears due 1st April 1918.	Rental.	TOTAL.	Received.	Remitted or Written off.	Arrears due 31st March 1919.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Tenants, of the Whole Purchase Money (less Guarantee Deposits in Cash) - - -	3,971 10 11	409,505 16 6	413,477 7 5	410,421 11 8	7 10 0	3,055 15 9
To Tenants, of three-fourths of the Purchase Money - - - - -	71 7 10	8,956 11 8	9,027 19 6	8,922 2 3	Nil	105 17 3
TOTALS - - - £	4,042 18 9	418,462 8 2	422,505 6 11	419,343 13 11	7 10 0	3,161 13 0

Note.—Total amount written off up to 31st March 1919, under Section 4 (3) of the Purchase of Land (Ireland) Act, 1891, 239l. 11s. 3d.

VI.—REPAYMENT OF ADVANCES (excluding Redemptions).—Terminable Annuities, including Interest, under the IRISH LAND ACT, 1903.

ADVANCES.	Arrears due 1st April 1918.	Rental.	TOTAL.	Received.	Arrears due 31st March 1919.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Tenants in respect of Purchase of Holdings (less Guarantee Deposits in Cash) - - -	17,733 16 5	2,094,057 15 2	2,111,791 11 7	2,094,961 4 4	16,830 7 3
Interest in respect of cases under Sections 6, 7, and 72 paid to National Debt Commissioners pursuant to Section 36 (1) - - - - -	—	101,874 17 7	101,874 17 7	101,874 17 7	—
TOTALS - - - £	17,733 16 5	2,195,932 12 9	2,213,666 9 2	2,196,836 1 11	16,830 7 3

Note.—The arrears at 31st March 1919 include the sum of 852l. 2s. 6d., deemed to be uncollectible.

VII.—REPAYMENT OF ADVANCES (excluding Redemptions).—Terminable Annuities, including Interest, under the IRISH LAND ACT, 1909.

ADVANCES.	Arrears due 1st April 1918.	Rental.	TOTAL.	Received.	Arrears due 31st March 1919.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Tenants in respect of Purchase of Holdings (less Guarantee Deposits in Cash) - - -	1,353 6 4	159,508 18 8	160,862 5 -	159,499 8 2	1,362 16 10
Interest in respect of cases under Sections 6, 7, and 72 paid to National Debt Commissioners pursuant to Section 36 (1) (1903 Act) and Section 1 (2) 1909 Act - - - - -	—	123,178 12 4	123,178 12 4	123,178 12 4	—
TOTALS - - - £	1,353 6 4	282,687 11 -	284,040 17 4	282,678 - 6	1,362 16 10

The arrears at 31st March 1919 include the sum of 137l. 12s. 11d., deemed to be uncollectible.

VIII.—REPAYMENT OF ADVANCES.—Terminable Annuities, including interest under the Labourers (Ireland) Acts, 1906 and 1911.

ADVANCES.	Rental.	Received.	Arrear 31 March 1919.
	£ s. d.	£ s. d.	
To Rural District Councils - - - - -	148,622 17 1	148,622 17 1	—

I hereby certify that, to the best of my knowledge and belief, the accounts rendered by me in respect of Terminable Annuities, in repayment of advances and for interest, under the Land Law (Ireland) Act, 1881, the Tramways and Public Companies (Ireland) Act, 1883, the Purchase of Land (Ireland) Act, 1885, the Arrears of Rent (Ireland) Act, 1882, the Redemption of Rent (Ireland) Act, 1891, the Purchase of Land (Ireland) Act, 1891, the Land Law (Ireland) Act, 1896, the Irish Land Act, 1903, Labourers (Ireland) Acts, 1906 and 1911, Irish Land Act, 1909, and for Rents, include the whole amounts received or receivable by me in respect thereof for the year ended 31st March 1919.

23 July 1919.

A. G. Wolseley,
Head of Collection Department.

IX.—STATEMENT of CAPITAL BALANCES in respect of Advances made under the LAND LAW (IRELAND) ACT, 1881, the TRAMWAYS AND PUBLIC COMPANIES (IRELAND) ACT, 1883, and the PURCHASE OF LAND (IRELAND) ACT, 1885.

ADVANCES.	Balances Outstanding 1st April 1918	Advanced within the Year.	TOTAL.	Received within the Year (Principal), (vide Account, p. 2.)	Remitted or Written Off in year 1918-19.	Balances Outstanding 31st March 1919.
LAND LAW (IRELAND) ACT, 1881.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
For Purchases by Tenants from their Landlords (24th and 35th Sections) -	120,521 13 4	—	120,521 13 4	1,302 10 2	—	119,219 3 2
For Purchases by Tenants from the Land Commission (26th Section) -	27,212 10 4	—	27,212 10 4	281 16 1	—	26,930 14 3
For Purchases by other than Occupying Tenants (27th Section) -	11 18 10	—	11 18 10	- 2 7	—	11 16 3
TRAMWAYS AND PUBLIC COMPANIES (IRELAND) ACT, 1883.						
For Purchases of Estates by Public Companies (13th Section) -	8,832 1 9	—	8,832 1 9	51 19 7	—	8,780 2 2
PURCHASE OF LAND (IRELAND) ACT, 1885.						
To Tenants, of the whole Purchase Money (2nd Section) (less Guarantee Deposits in Cash) -	7,033,778 16 8	—	7,033,778 16 8	88,145 18 0	2,642 2 8	6,942,990 16 0
To Tenants, of three-fourths of the Purchase Money (4th Section) -	220,816 11 1	—	220,816 11 1	2,982 3 9	—	217,834 7 4
To Persons other than Tenants, of one-half of the Purchase Money -	291 17 9	—	291 17 9	3 4 1	—	288 13 8
TOTALS -	£ 7,411,465 9 9	—	7,411,465 9 9	92,767 14 3	2,642 2 8	7,316,055 12 10

X.—SECURITIES held on 31st March 1919.

NAME OF SECURITY.	Suitsors' Accounts.	Guarantee Deposits.			Sundry Estates Accounts.	Separate Credits Accounts.	TOTAL.
		1909 Act.	1885 Act.	1891 Act.			
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Guaranteed Land Stock (1921)	—	—	—	94,206 17 5	47,049 8 3	46,069 1 6	187,325 7 2
Guaranteed 2½ per cent. Stock (1933).	—	—	—	—	5,273 14 5	369,058 13 2	374,332 7 7
Guaranteed 3 per cent. Stock	—	487 0 0	—	—	2,710 4 6	842,521 14 11	845,718 19 5
Other Securities -	1,207 3 8	—	5,540 1 10	669 8 5	48,762 9 11	2,702,211 7 4	2,758,390 11 2
GRAND TOTALS -	£ 1,207 3 8	487 0 0	5,540 1 10	94,876 5 10	103,795 17 1	3,959,860 16 11	4,165,767 5 4

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1 The receipts and expenditure of the Irish Land Commission, under the various Acts relating to land purchase in Ireland, are recorded in the preceding Accounts. The transactions relating to the Irish Land Acts, 1903 and 1909, are embodied in the Account (Part I.) under the head of "Land Purchase Account No. 2."

2. The advances to, and repayments by, the Irish Land Commission, which have taken place under the Irish Land Acts, 1903 and 1909, are shown in the account of the National Debt Commissioners in respect of the Irish Land Purchase Fund, which is presented to Parliament pursuant to 3 Edw. 7. c. 37. s. 33.

3. The Statement of Capital balances on page 18 of the Account includes a loss of 2,642*l.* 2*s.* 8*d.* which arose on an advance made by the Land Commission under the Purchase of Land (Ireland) Act, 1885.

This amount has been included in the Public Works Loans Act, 1918 (8 & 9 Geo. 5, c. 27) as a loss to be written-off from the assets of the Local Loans Fund, and provision has been made in the Estimates for Class VI., Vote 5, 1919-20, for the repayment of the amount to that Fund.

H. J. Gibson,
Comptroller and Auditor General.

Exchequer and Audit Department,
4 November 1919.