

Dhananjayrao Gadgil Library



GIPE-PUNE-004880

THE
PRINCIPLES & PRACTICE
OF THE
SYSTEM OF CONTROL
OVER
PARLIAMENTARY GRANTS

THE
PRINCIPLES & PRACTICE OF
THE SYSTEM OF CONTROL OVER
PARLIAMENTARY
GRANTS

BY
COLONEL A. J. V. DURELL, C.B.
Chief Paymaster, War Office

WITH A FOREWORD BY
SIR CHARLES HARRIS, K.C.B.
Assistant Financial Secretary, War Office

By Special Appointment  *to His Majesty the King*

GIEVES PUBLISHING CO., LTD.
THE HARD, PORTSMOUTH
JOHN HOGG, PATERNOSTER ROW,
LONDON, E.C.

X 7106V3,3

E7

4880

To
The Right Honourable
DAVID LLOYD GEORGE
P.C. D.C.L. LL.D.
*Prime Minister of Great Britain
and Ireland
First Lord of the Treasury*

THIS BOOK
IS
DEDICATED
BY PERMISSION

FOREWORD

RED tape is a rhetorical name given to fixed routine by critics who fail to see its utility. Frequently the routine is useful and the failure is due to narrowness of the critic's field of vision. Sometimes the utility does not exist and the routine is pernicious. The mere use of the name proves nothing.

There are some who confidently assert that pernicious red tape is deliberately manufactured by hide-bound officials, of sheer naughtiness. Others, more charitably, opine that it is produced unwittingly by multitudes of industrious workers, each blindly making his own little addition until, like a coral reef, the mass becomes a barrier within which reigns deep peace, whatever currents or waves of activity may beat upon it from without. But, in fact, all red tape is in its origin designed to serve some useful purpose. This book exhibits it in the making and shows it as the product, not so much of nameless officials as of Statesmen, Parliamentary Committees, and other august bodies who in the course of many years have laid down with full deliberation the main lines of the system on which the public expenditure of the country is controlled.

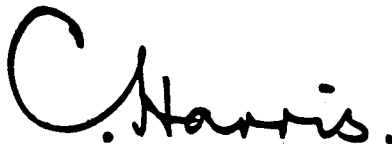
System or routine, like drill in an army, is a substitute for conscious action. The best way of doing anything having been once for all thought out and reduced to a routine, the directing mind thereafter effects its aims through the mechanical action of subordinates, each performing his prescribed movement without needing to comprehend the general plan. And therein lies the danger; for such a routine is apt to petrify and outlast its day, so passing into the pernicious variety of red tape. As one to whose lot it has fallen to disburse and account for a larger aggregate of public money than perhaps anyone who has hitherto existed, I have been led to

appreciate to the full how narrow is the path between deficiency and excess of routine, between financial disorder and futile formality. Any department that would keep this happy mean should have among its members a sufficient number who grasp the scheme as a whole, and will see from time to time how far any part of its routine has become meaningless or requires modification to meet new conditions. But no adequate presentation of the system of control of expenditure has hitherto been readily available ; and for this reason I cordially welcome the appearance of Colonel Durell's book, which is admirably adapted to the needs of the financial official, of whatever grade, who aspires to be more than a lifeless cog in the vast machine of our administration.

To the student of public affairs, also, this codification of the whole subject, with its systematic citation of original authorities on every point, should constitute an invaluable work of reference.

And finally, if there be any who, looking at the present achievements of Parliament in the field of control of expenditure, are tempted to conclude impatiently that the whole scheme is outworn and requires radical reconstruction, they above all others should study this book. For the system, whatever its present measure of success, was constructed by great administrators to meet real needs ; and he only is competent to rebuild who knows the strength as well as the weakness of the existing structure.

WAR OFFICE :
April 1917.

A handwritten signature in black ink, consisting of a large, stylized initial 'C' followed by the name 'Harris' in a cursive script.

PREFACE

NO science ever attains perfection. No system ever arrives at finality. The progress of civilisation, the development of human intellect, the increase of knowledge and experience, the growth of national life—all tend to render obsolete those sciences and established systems which yesterday may have been thought to be perfect. It is necessarily and naturally so. Changed conditions demand new methods, revision of existing ones. Necessity stimulates inventions.

In the pursuit of efficiency there can be no stagnation. 'Things left to take care of themselves inevitably decay.'¹ Progress is essential as well as permanence; and progress is only possible if it is realised that methods and practices, which however good in themselves are no longer suitable to contemporary conditions, must be amended. Ancient practices, thought by our ancestors to be absolutely necessary, may have to be abolished, and alterations suggested which are opposed to the opinion of past ages, if such practices are no longer applicable to present conditions and if such alterations are peremptorily demanded by a due regard to the public interest.² Principles, on the other hand, if sound, remain unchanged. They are not affected by such considerations. They constitute the solid foundation on which systems are built up. The waiving of an established principle in order to secure an improvement in system requires very strong justification, and should only be resorted to if the aim in view is essential and can be achieved by no other means.

In the development of sciences and systems the rate of progress will vary from time to time, according to the

¹ *Rep. Govt.*, p. 22.

² *Commissioners of Public Accounts, 1831. P.P. x. p. 23.*

prevailing atmosphere of the times. It may be slow and apparently stagnant for long periods. At other times it will make rapid headway as a result of revival of interest in the subject, increased activity, or important discoveries.

So it has been in the science of public finance, of which public accounting constitutes such an important part. From the most elementary and primitive stage, suited to primitive peoples and early epochs of civilisation, it has gradually developed into the intricate and comprehensive science needed by modern civilisation and economics. 'Political evolution,' says Bastable, 'is not a direct movement towards a definite goal; it is rather a series of efforts following the line of least resistance at any given time.' The same may be said of a system of public finance, which is inevitably bound up and develops with the political evolution of the state.

The subject matter of this work deals with but one branch of the system of public finance. The reader who wishes to obtain a general grasp of the whole system cannot do better than study 'The Financial System of the United Kingdom,' by Mr. Henry Higgs, C.B., and Mr. Hilton Young's work on 'National Finance.' The portion of the subject which is more particularly elaborated in the following pages is one which merits careful study if the nature and working of public economy is to be thoroughly grasped; for in dealing with the science of finance it is not sufficient to merely consider public revenue and expenditure with the relation that exists between them. Problems of administration and control form an integral part of that science.¹ The principles of parliamentary control over grants, the agencies by which such control is effected, and the working practice of the system are therefore important not only in themselves, but also as a vital section of the whole science of public finance under the English constitution. The successful development of financial control to the pitch it has now reached is largely due to the peculiarly flexible nature of the laws of the constitution, which make it capable of being adjusted to new conditions. This power of adaptability has obviated the necessity for revolution, and the result has therefore been achieved without sacrificing the landmarks of the constitution. The problem of English constitutional history,

¹ Bastable, *Pub. Fin.*, VI. i. § 1.

in the words of Sidney Low,¹ has been that of reconciling the theory with the facts, and of adapting the apparatus to its purpose without absolutely taking it to pieces and reconstructing it on other lines. The working efficiency of the system is a measure of the practical, though often unconscious, skill with which the process has been performed.

The growth of the system of parliamentary control over the grants, which is mainly secured by public accounting and audit, was much slower in arriving at maturity than other branches of public finance, as a result in the main of two causes: Firstly, the natural disinclination on the part of those entrusted with public money to have their actions controlled, and, secondly, the failure of Parliament to appreciate the principles on which public accounting should be based, publicity and responsibility. So long as the second cause remained, there was no motive power for removing the first.

It was not until the middle of the nineteenth century that the real awakening came. Practically by a single stroke the old system was then overthrown, and there was established in its place one which, though neither perfect nor complete, was so solidly founded that it has been able to be developed and improved since that time without any alteration of the sound principles on which it was built.

The Exchequer and Audit Act of 1866, which brought this change about, has been described as the charter of our financial system,² and was regarded by the Public Accounts Committee as 'marking the commencement of a new era in our financial history.'³ Unpopular at first because it imposed restraint in place of unfettered irresponsibility, it soon proved its value not only to Parliament, but also to those who were brought under control, and is now universally recognised as supplying the best foundation which could have been devised for the English constitutional system.

With the experience of fifty years' working of the act to draw upon, the present is a fitting time for a review of the system, and for presenting a summary of the various decisions, interpretations, and amendments which practice or changing conditions have shown to be necessary. A similar review

¹ *Governance of England*, p. 5.

² C.N.E., 1903, Ev. 1206.

³ I R. 1870, 2.

in a summarised form of the history and subsequent developments of financial procedure under the act was recently presented to the Public Accounts Committee in a valuable memorandum prepared by the Comptroller and Auditor General,¹ and may be usefully referred to by the reader.

Though the Exchequer and Audit Act provides the foundation and starting-point for our present system, the working out of the system to a satisfactory conclusion has depended as much upon the administration and interpretation of the act as upon the act itself. Machinery has no action of itself. Its usefulness is in proportion to the merits of the contrivances adopted for bringing it into play. Unless these contrivances are efficient the potential power of the machine, however great, would be wasted and of no effect.² In the act Parliament furnished the machine. Its administrators have driven it and developed its powers.

In the following pages an endeavour has been made to supply a consecutive and harmonious exposition of the system by collating under convenient headings the accepted interpretations which have been placed upon the act, the decisions and regulations of the Treasury which bear upon the system, and the financial principles generally which have been accepted as binding, after discussion before the Public Accounts Committee. To the administrators who have studied the system there will consequently be little if anything in the work that is not already known to them; but the hope is entertained that the arrangement will provide the information in a form more convenient for reference. To that wider circle which may be acquainted with only a portion of the system, it is hoped that the work may be useful in providing a source of information which will enable a comprehensive grasp of the whole to be more easily obtained than is at present available, while at the same time suggesting the sources which will provide detailed information on any particular point. Though it may be only a comparatively small circle in each public department which is concerned with the higher and more complicated branches of accounting and finance, yet the work of all who are cogs in the wheel is governed by the same underlying principles. A knowledge of the whole system

¹ Cd. 8337, 1916.

² Cp. Mill, *Rep. Govt.*, p. 31.

and of those principles cannot therefore but be of general value and tend to an increase in the efficiency of the work of the public service. Such a knowledge not only leads to more intelligent execution of subordinate work by explaining the reason for methods which are otherwise accepted as purely arbitrary, but also enables the subordinate to make the fullest possible use of opportunities which would otherwise be missed. The wider the knowledge of the general system and its principles, and the relative position of each portion of the work to the whole, the greater the benefit to the public, as well as to the individual of whatever rank or status.

In the compilation of a work of this description it has frequently been difficult to determine the limits to be placed upon the discussion of different points; to agree as to what information, valuable in itself, may be excluded without detracting from the general usefulness of the work; to decide upon the features which demand elaboration.

The object aimed at has been to provide a work of sufficient scope to enable a comprehensive view of the whole subject to be obtained, without overloading it with details of purely local, departmental, or technical matters which are of interest to those immediately concerned, but do not bear upon or influence the main system, or illustrate general principles.

In following out this plan, it is only too probable that some useful matter may have been omitted, or some subjects touched upon too briefly or not at all, which might with advantage have been included or enlarged upon. Even if this be so, the work should still to some extent fulfil the purpose for which it has been compiled. Again, too, some difficulty has been experienced in the arrangement of the matter. It will be found that points are occasionally dealt with at length in the chapter in which they originate, though portions of the subject might equally appropriately have been transferred to another chapter where the same subject is referred to, and necessarily so in connection with the subject matter of that chapter. Though this has resulted in a certain amount of repetition, it possesses the advantage of eliminating too many cross-references.

My best thanks are due to Mr. M. S. Kelly of the Exchequer and Audit Department, who, at a time of great pressure of

work, has readily afforded me valuable assistance in pointing out obscurities and correcting errors in the original manuscript, thus adding to the usefulness of the completed work. To Mr. H. J. Edwards, I.S.O., of the War Office, I also owe a deep debt of gratitude for his kindly encouragement and readiness at all times with information or explanation during the years over which the compilation of the work has been spread. Nor can I let this opportunity pass without tendering my thanks to others who have from time to time placed their knowledge and experience at my disposal, nor without placing on record my appreciation of the courtesy and willingness to assist the inquirer which I have experienced in the Reading Room of the British Museum, the Advocates' Library at Edinburgh, and the War Office Library.

If this book helps to fill up a niche in the literature of the English financial system and achieves its objects of furnishing a work of reference for the administrator, a handy source of information for the student, and further leads to a more extensive study of the subject among that large class of public servants who are only immediately concerned with one particular, and perhaps subordinate, link in the system, its compilation will be fully justified.



CONTENTS

	PAGE
FOREWORD	vii
PREFACE	ix
ABBREVIATIONS	xxi
REFERENCES TO PARLIAMENTARY PAPERS	xxv

CHAPTER I

THE HOUSE OF COMMONS

I.	The English Financial System	1
	CONSTITUTIONAL ASPECT	3
	FINANCIAL ASPECT	10
II.	Parliamentary Procedure	18
	CONTROL OVER THE COURSE OF EXPENDITURE	19
	CONTROL OVER RESULTS	22
	CONTROL OVER PROPOSALS: PROCEDURE IN PROPOSING, GRANTING, AND RENDERING AVAILABLE SUPPLIES	22
	DEMANDS OF THE CROWN	24
	COMMITTEE OF SUPPLY	25
	FUNCTIONS OF THE COMMITTEE OF SUPPLY	26
	FUNCTIONS OF THE COMMITTEE OF WAYS AND MEANS	28
	CONSOLIDATED FUND BILLS	29
	COURSE OF THE EXCHEQUER	31
	VOTES ON ACCOUNT	32
	APPROPRIATION ACT	35
	TREATMENT OF DEPARTMENTAL RECEIPTS	36
III.	Nature of Grants	44
	CONSOLIDATED FUND CHARGES	44
	ANNUAL ESTIMATES	45
	SUPPLEMENTARY ESTIMATES	47
	EXCESS VOTES	53
	EXCEPTIONAL GRANTS	57
	VOTES OF CREDIT	57

	PAGE
IV. Availability of Cash	71
DEPARTMENTAL RECEIPTS	73
TREASURY CHEST FUND	75
CIVIL CONTINGENCIES FUND	76
DEPOSIT FUNDS	78
ORDNANCE FACTORIES SUPPLIES SUSPENSE ACCOUNT	79
UNEXPENDED BALANCES ON VOTES OF CREDIT	82
V. Domestic Considerations affecting Parliamentary Control	83
RELATIONS BETWEEN THE HOUSE OF COMMONS AND THE CABINET	83
SCOPE OF DEBATE IN COMMITTEE OF SUPPLY	93

CHAPTER II

THE PARLIAMENTARY STANDING COMMITTEES

I. The Public Accounts Committee	103
ORIGIN	103
POWER AND INFLUENCE	110
ADVANTAGES OVER COMMITTEE OF SUPPLY AS A BODY OF SCRUTINY	112
FUNCTIONS	116
THE QUESTION OF WITHHOLDING INFORMATION	124
INTERVENTION IN ADMINISTRATION	129
EXAMINATION OF TREASURY ACTION	134
MATTERS OF FINANCIAL ORDER AND PRINCIPLE	136
GENERAL REVIEW	138
II. The Estimates Committee	140
CONSIDERATIONS LEADING TO THE APPOINTMENT	140
DIFFICULTIES INHERENT IN AN ESTIMATES COMMITTEE	142
APPOINTMENT OF THE COMMITTEE	146
CAUSES OF SMALL RESULTS	147
LINES OF ACTION ADOPTED	149
GENERAL REVIEW	152

CHAPTER III

THE COMPTROLLER AND AUDITOR GENERAL

I. Status and Relations with the Treasury	155
GENERAL POSITION	155
STATUS AS AUDITOR GENERAL	159
STATUS AS COMPTROLLER OF THE EXCHEQUER	165

CONTENTS

xvii

	PAGE
II. Obligatory Audit	167
GENERAL REMARKS	167
ACCOUNTANCY AUDIT	170
APPROPRIATION AUDIT	181
ADMINISTRATIVE AUDIT OR AUDIT OF AUTHORITY	186
III. Discretionary Review	189
POWERS AND LIMITATIONS GENERALLY	189
INTERVENTION IN MATTERS OF ADMINISTRATION	193
INTERPRETATION OF ROYAL WARRANTS AND ORDERS IN COUNCIL	194
REPORTS ON IRREGULARITIES	196
CASH BALANCES	199
IV. The Audit of Grants in Aid and Miscellaneous Accounts	200
GRANTS IN AID	200
MISCELLANEOUS ACCOUNTS	206
V. Store, Expense, and Manufacturing Accounts	208
VI. The Power to Demand Information	224
GENERAL PRINCIPLES INVOLVED	224
THE RIGHTS OF THE ACCOUNTING DEPARTMENT	226
THE COMPTROLLER AND AUDITOR GENERAL'S POINT OF VIEW	228
CASES ILLUSTRATING THE SYSTEM	229
SPECIAL CONSIDERATIONS INVOLVED	235
VII. The Present Extra-statutory Functions of the Comptroller and Auditor General	238

CHAPTER IV

THE TREASURY

I. Status and Functions	241
II. Control over the Estimates	253
GENERAL CONSIDERATIONS	253
FORM OF THE ESTIMATES:	265
THE ESTIMATES AS A SOURCE OF INFORMATION	267
CONTINUITY OF FORM OF THE ESTIMATES	276
EFFECT OF FORM OF THE ESTIMATES ON MAINTEN- ANCE OF CONTROL	278

	PAGE
III. Control over Expenditure under Votes	283
VIREMENT BETWEEN VOTES	284
VIREMENT BETWEEN SUB-HEADS	295
OPENING NEW SUB-HEADS	307
GENERAL OBSERVATIONS	310
SURRENDER OF BALANCES	312
IV. Control over Details	326
GENERAL PRINCIPLES OF THE EXERCISE OF DETAILED CONTROL	326
DIRECTIONS IN WHICH TREASURY SANCTION IS NECESSARY	328
CONTRACTS	336
CASH LOSSES AND ABANDONMENT OF CLAIMS	340
CONTROL OVER AND LOSSES OF STORES	344

CHAPTER V

THE ACCOUNTING DEPARTMENT

I. The Minister	351
II. The Accounting Officer	357
STATUS	357
PERSONAL RESPONSIBILITY	358
ADMINISTRATION OF VOTES	362
GENERAL FUNCTIONS	366
THE INTERNAL SYSTEM AS AFFECTING RESPONSIBILITY	368
III. The Appropriation Account	381
DATE FOR RENDERING THE ACCOUNT	381
FORM OF THE ACCOUNT	382
ACCOUNT OF VOTES OF CREDIT	390
CLASSIFICATION	395
INDELIBILITY OF EXPENDITURE	429
IV. Supplementary Information appended to the Appropriation Account	434
NOTES	435
STATEMENTS AND PAPERS	441
CORRESPONDENCE	457

CONTENTS

XIX

	PAGE
V. Loan Accounts	458
VI. Ordnance Factories Accounts	461
VII. Active Service	465
LIMITATION OF POWER OF CONTROL	466
SAFEGUARDS AGAINST WASTE	469
OTHER SOURCES OF DANGER	478
POLITICAL CONSIDERATIONS AS AFFECTING WAR PRE- PARATIONS IN PEACE TIME	480
INDEX	489

ABBREVIATIONS

USED IN THE MARGINAL REFERENCES.

NOTE.—Where the pages of parliamentary papers are quoted, the reference is to the paging of the volumes as arranged for the House of Commons, except in the case of appendices to the reports of the Public Accounts Committee.

H.C. (384)	Paper printed by order of the House of Commons. Sessional number (384)
C.	Paper presented to Parliament by Command up to 1899.
Cd.	Paper presented to Parliament by Command from 1900 onwards.
C.J.	Commons Journal.
Hans. (3 s., ccxvi. 1498)	Hansard Parliamentary Reports. (3rd series, vol. ccxvi. column 1498.)
Parl. Deb.	Parliamentary Debates. Authorised edition, commencing with 4th series, 1892.
P.P.	Parliamentary Papers as bound in volumes for the House of Commons.
T.L.	Treasury Letter.
T.M.	Treasury Minute.
S.O.	Standing Order of House of Commons.
(3) R. (1889) (4)	(Third) Report of the Public Accounts Committee of (1889), (para. 4). For references to Parliamentary Papers see following table.
(3) R. 1889 (4) T.M.	Treasury Minute on the same.
R.E.C. (1912)	Report of the Estimates Committee of (1912).
Ev. (999)	Reply to question (999) of the evidence taken before a committee and printed with the report.
Adm. Exp.	Report of Select Committee on the Admiralty (Expenditure and Liabilities). H.C. 311, 1884/5, P.P. vol. vii.

- A. & N. Est. Com. Report of Select Committee on Army and Navy Estimates, 1887. H.C. 216, 223, 232, 239, 259/1887, P.P. vol. viii.
- A. Est. Com. Report of Select Committee on Army Estimates, 1888. H.C. 120, 212, 225, 269, 295/1888, P.P. vols. viii. and ix.
- C. & A.G. Memo. Memorandum by the Comptroller and Auditor General. Fifty years of the Exchequer and Audit Departments Act, 1916, Cd. 8337; also printed as App. to 2 R. 1916.
- C.N.E. Report of the Committee on National Expenditure. Vol. i. Evidence and Appendices, H.C. 387, P.P. vol. vii. 1902. Vol. ii. Report and Evidence H.C. 242, P.P. vol. vii. 1903.
- C.P.M. (1856 or 1857) Report of the Committee on Public Moneys of 1856, H.C. 375, P.P. vol. xv. 1856; and of 1857, H.C. 279, P.P. vol. ix. Session 2, 1857, p. 495. Treasury Minute on same, H.C. 94/1858, P.P. vol. xxxiv.
- E. & A. Act Exchequer and Audit Departments Act 1866.
- Est. Pro. Report of Select Committee on Estimates Procedure, 1888. H.C. 281/1888, P.P. vol. xii.
- Manuf. Dept. Report of Committee on Organisation and Administration of the Manufacturing Departments of the Army. C. 5116/1887.
- N. Est. Com. Report of Select Committee on Navy Estimates, 1888. H.C. 142, 213, 304, 328/1888, P.P. vols. xii. and xiii.
- Pub. Inc. Report on Public Income and Expenditure, Appendix 13. H.C. 366 I., 1868-69, P.P. vol. xxxv. p. 810 *et seq.*
- R.D. Est. Com. Report of Select Committee on Revenue Departments Estimates, 1888. H.C. 272/1888, P.P. vol. xviii.
- R.C. Civ. Estab. Report of Royal Commission on Civil Establishments, 1887 and 1888. 1st Report, C. 5226; 2nd Report, C. 5545.
- R.C.S.A. War Report of the Royal Commission on the South African War, 1903. Cd. 1789.
- S.A. War Stores Report of the Royal Commission on South African War Stores, 1906. Cd. 3127.

ABBREVIATIONS

xxiii

- W.O. Org. Report of the Committee on War Office Organisation (Clinton Dawkins Committee), 1901. Cd. 580.
- W.O. Reconst. Report of the War Office Reconstitution Committee (Esher Committee), 1904. Cd. 1932, 1968, 1968-1, 2002.
- Anson, Con. The Law and Custom of the Constitution. By Sir W. R. Anson, 3rd edition, vol. i. 1887; vol. ii. Pt. I. 1907; Pt. II. 1908.
- Army Fin. Army Finance. Lecture delivered by Sir C. Harris, K.C.B., published in Army Review, vol. i. No. 1, pp. 59-76.
- Bagehot, Eng. Con. The English Constitution. Walter Bagehot, 1872 edition.
- Bastable, Pub. Fin. Public Finance. C. F. Bastable, 3rd edition, 1903.
- Bowles, Nat. Fin. National Finance, 1904, 1905, 1908. T. Gibson Bowles, 10th edition, 1915.
- Clode, Mil. Forces The Military Forces of the Crown. C. M. Clode.
- Dicksee Auditing. L. R. Dicksee, 10th ed., 1915.
- Gov. of Eng. The Governance of England. Sidney Low, revised edition, 1914.
- Hatsell Precedents of Proceedings in the House of Commons, vol. iii. 1818. John Hatsell.
- Hallam, Con. Hist. The Constitutional History of England. Henry Hallam, 1854 edition.
- Hist. S.A. War *The Times* History of the South African War, vol. vi.
- Life of Gladstone The Life of W. E. Gladstone. John Morley, 1903.
- May, Parl. Prac. The Law, Privileges, Proceedings, and Usage of Parliament. Sir T. Erskine May, 11th edition, 1906.
- May, Con. Hist. The Constitutional History of England. Sir T. Erskine May, 1871 edition, and vol. iii. of 1912 edition.
- Reign of Q. Victoria. The Reign of Queen Victoria. Edited by T. H. Ward, 1887.
- Rep. Govt. Considerations on Representative Government. J. S. Mill, 2nd ed., 1861.
- Redlich, H. of C. The Procedure of the House of Commons. Josef Redlich. Translated by A. E. Steinthal, 1908.
- Todd, Parl. Govt. Parliamentary Government of England. A. Todd. Revised by Walpole, 1892.

REFERENCES

TO PARLIAMENTARY PAPERS CONTAINING THE REPORTS OF THE STANDING COMMITTEES

REPORTS OF PUBLIC ACCOUNTS COMMITTEE

Report.	H. of C. sessional number.	P.P. volume and year.	Report.	H. of C. sessional number.	P.P. volume and year.
1861. 1	329		1872. 1	104	} vii. 1872
2	367		2	108	
3	418	} xi. 1861	1873. 1	110	} vii. 1873
4	448		2	290	
5	468		1874	242	vi. 1874
1862. 1	220			1875. 1	107
2	414	} xi. 1862	2	336	
3	467		3	373	
1863. 1	286	} vii. 1863	1876. 1	133	} viii. 1876
2	309		2	207	
1864	494	viii. 1864	3	324	
1865	413	x. 1865	1877	217	viii. 1877
1866	475	} vii. 1866	1878. 1	83	} x. 1878
1866. Sp.R.	113		2	277	
1867. 1	333	} x. 1867	1879. 1	96	} viii. 1879
2	519		2	186	
1868	452	xiii. 1867-8	1880	113	} viii. 1880
1869. 1	} 87		1880. Sess. 2	245	
2		} vi. 1868-9	1881. 1	111	} vii. 1881
3			2	217	
4			3	350	
1870. 1	301	} x. 1870	1882	269	vii. 1882
2	358		1883. 1	77	} xi. 1883
1871. 1	102	2	187		
2	138	3	233		
3	162	} xi. 1871	1884. 1	98	} viii. 1884
4	223		2	237	
5	321		1885. 1	112	} vii. 1885
6	350		2	267	

xxvi REFERENCES TO PARLIAMENTARY PAPERS

Report.	H. of C. sessional number.	P.P. volume and year.	Report.	H. of C. sessional number.	P.P. volume and year.
1886. 1	83	vii. 1886	1899. 1	97	viii. 1899
2	169		2	169	
1887. 1	201	vii. 1887	3	189	
1888. 1	87		4		
2	317	viii. 1888	1900. 1	89	vi. 1900
3	405		2	298	
4	417		1901. 1	78	v. 1901
1889. 1	73		2	175	
2	107	ix. 1889	3	259	
3	175		4	282	
4	259		1902. 1	83	v. 1902
1890. 1	71		2	144	
2	157	x. 1890	3	232	
3	177		4	273	
4	278		5	296	
5	319		6	297	
1891. 1	107	xi. 1891	1903. 1	74	v. 1903
2	227		2	140	
3	361		3	212	
1892. 1	106		4	304	
2	180	xi. 1892	5	305	
3	222		1904. 1	152	v. 1904
4	277		2	207	
1893. 1	110	ix. 1893	3	288	
2	255		1905. 1	176	vi. 1905
3	325		2	240	
1894. 1	34	ix. 1894	3	248	
2	215		4	260	
3	226		1906. 1	182	vi. 1906
4	249		2	296	
1895. 1	103	vii. 1895	3	343	
2	284		4	352	
3	339		1907. 1	205	v. 1907
4	340		2	252	
5	348		3	265	
1895. Sess. 2	441		1908. 1	166	vi. 1908
1896. 1	227	viii. 1896	2	225	
2	271		3	253	
3	297		1909. 1	58	vi. 1909
1897. 1	122	viii. 1897	2	125	
2	166		3	126	
3	274		4	158	
4	314		5	284	
1898. 1	105	viii. 1898			
2	261				

REFERENCES TO PARLIAMENTARY PAPERS xxvii

Report.	H. of C. sessional number.	P.P. volume and year.	Report.	H. of C. sessional number.	P.P. volume and year.
1910. 1	71	vi. 1910	1916. 1	115	iii. 1916
2	125		2		
3	144				
1911. 1	65	vi. 1911	Handbooks to		
2	110		Reports—		
3	157				
1912. 1	57	vi. 1912	1857-1887	86	lxxix. 1888
2	119		1888-1892	109	lxx. 1893-4
3	156		1893-1900	81	lviii. 1900
1913. 1	28	xiii. 1913	1901-1907	382	lxxxvii. 1908
2	179				
1914	249	x. 1914	Epitome of		
1915. 1	270	iv. 1915	Reports—		
2				1857-1910	36

REPORTS OF ESTIMATES COMMITTEE

Report.	H. of C. sessional number.	P.P. volume and year.
1912	277	vii. 1912
1913	231	vi. 1913
1914	429	vii. 1914

Note.—The treasury minutes on the reports of the committees are usually handed in by the representative of the Treasury to the committee of the following year, and have been printed as an appendix to the parliamentary paper containing the reports of that year since 1876, except in 1888, when the minute on the 1887 report appears in H.C. 86/1888, and in 1909 when the minute on the 3rd report of that year was printed as appendix 16 to the 1909 reports. Prior to 1876 the minutes were not systematically printed, but the following are to be found as shown :—

Minute on 1st report	1861	in H.C.	220/1862
" 2nd	1862	" "	52/1863
" "	1862 (50)	" "	110/1863
" "	1864	" "	413/1865
" "	1868	" "	18/1877
" 1st	1871	" "	294/1871
" 2nd	1872	" "	88/1888
" 2nd	1873	" "	242/1874
" "	1874	" "	107/1875

INDEX

- ABANDONMENT** of claims. *See* claims abandoned
- Abstract.** *See* appropriation account
- Accountability**, sense of, 473
- Accountancy audit**, 170-181.
- Accountant :**
- authorities needed by, 187
 - liability, unauthorised payments, 332. *See* sub-accountant
- Account books**, settlement of form of, 387
- Account period**, reasons for annual, 16
- Accounting :**
- active service, 470-471
 - completeness in, 11
 - European War. *See* active service
 - methods of, 12
 - Public Accounts Committee on systems of, 138
 - publicity and responsibility in, 5-7
 - promptness in, 172
 - timeliness in, 15
 - training of personnel for active service, 472
 - vote of credit, 63
- Accounting department**, 351-488
- administration of votes, 362-366
 - audit and examination, 378-380
 - auditors, relations with, opinion of Board of Audit (1865), 194
- Accounting department—cont.**
- cash balances, responsibility, 199-200
 - Comptroller and Auditor General, disagreement with, 160, 330, 336
 - details in estimates, extent bound by, 296
 - disciplinary action, review by Public Accounts Committee, 132-134
 - divergence from estimates, 283. *See also* virement
 - external criticism, value of, 249, 261, 262-263, 264
 - excess expenditure, obligation on, 311
 - executive action, responsibility, 197-199
 - gifts, report of, 346
 - information, power to withhold, 124-128, 226-228; duty of supplying, 224
 - internal system, as affecting audit, 171, 177
 - interpretation of royal warrants and orders in council, 194-196
 - irregularities, responsibility, 197-199
 - ledger accounts, opening of, 300-301
 - obsolete expenditure, 262
 - permanent officers of, functions, 355
 - political headship, 352-353

Accounting department—cont.

Public Accounts Committee, moral effect of, 112
 publication of papers, 236-237
 reductions of staff, difficulties, 261
 responsibility, accuracy of accounts, 379; administration, 129-130; cash balances, 199-200; executive action, 197-199; expenditure, 249, 258; stores, 215-218
 services rendered for other departments, 274-275, 363, 446
 treasury influence on estimates of, 264
 Treasury, reference to, in cases of doubt, 335
 vote of credit, accounting obligations, 392; limitations under, 66-68
 writes-off, duty of, 179, 181.
See accounts; contracts; estimates; notes

Accounting officer, 357-381

accounting for services administered, 362-365
 Admiralty, status of, 358, 366, 371, 372
 constitutional position, 369-370
 functions, 366-368
 instructions, issue of, to safeguard responsibility, 375
 information, supply of, 372
 liability to be over-ruled, 360, 366
 nomination of, 357
 personal responsibility, 358-362, 370
 policy, in relation to, 366
 relations with Treasury, 249-250, 367
 responsibility of, defined by Treasury, 359; not lessened by delegation, 373
 status, 357, 358, 370, 371
 systems and procedure, functions in relation to, 361

Accounting and auditing of service estimates, *The Times* on, 63
 Accounting, public, keystone of, 5-7, 380

Accounts :

appropriation, 381-434
 departmental examination of, 377-380
 early rendering of, importance, 171, 381
 exclusion of averages, and approximations, 434
 finance, 105
 miscellaneous, 206-208
 national, simplification of, 364
 periodical, 382, 417-418
 public officers', record of all cash transactions, 457
 receipt and expenditure sides, difference from audit point of view, 177-178
 store, expense, and manufacturing, 208-224
 Treasury officers of, 247

See appropriation account; audit; grants in aid; loan accounts; ordnance factories

Active Service, 465-488

allotment system of granting, 477
 American war, abuses, 465
 cash balances affected by, 72
 China expedition, 470
 Comptroller and Auditor General, audit on, 174
 confidential and secret services, 125
 contracts, 471, 476
 control, limitation of, 466-469
 European war, special conditions, 61, 391, 393-395, 467-468, 471
 expenditure, authorisation of urgent, 467-468
 method of supply for, in eighteenth century, 58
 personal factor on, 474
 preparations for, during peace, 72, 480-487

Active Service—cont.

safeguards against waste, 469–478

sources of danger, 478–480

South African war, 470, 483

training of personnel in accounting, 472

Administration :

Comptroller and Auditor

General in relation to, 193–194 ; criticism of, danger, 235

information as to, withholding, 126, 128, 131, 226, 230, 231, 234

intervention in, Comptroller and Auditor General, 193, 194,

196 ; Estimates Committee, 145, 151 ; House of Commons, 19 ; Public Accounts

Committee, 129–134 ; Treasury, 249–250

responsibility for, 129–130, 197–199

Administrative audit, 186–189

Administrative authority, necessity for, 188, 332

Admiralty :

accounting officer, 358, 366, 371

armour plates refund, erroneous procedure, 426

proposals of 1831 by, 107

rejected tenders, refusal to show, 231, 232

reserve stores, 454

shipbuilding programme, 222–223

stock accounts, 454

survey of stores, 131

treasury refusal of virement, 291, 346.

works services, estimates, 272.
See navy

Advances :

See classification ; land ; stores

Agent department, 275

classification of charges, 413

record of expenditure, 365

Aircraft factory, 452

Allied services, table of, 364. *See total cost statements*

Allotment system of granting, 477

Allowances, definition of, 330. *See pay and allowances*

American war, Hatsell on, 465

Anderson, Sir W., 109, 110, 157, 288, 403

Annual accounts, 12, 13, 16

Annual estimates, 45–47, 69

divisions in which presented, 15, 45. *See estimates ; grants*

Appeals :

accountant to Treasury, 247

accounting department, to Public Accounts Committee, 112 ; to Treasury, 330, 336

Comptroller and Auditor General to Public Accounts Committee, 160

minister to Cabinet, 263–264

Treasury to House of Commons, 111, 137

Appropriation :

Comptroller and Auditor General, functions as to, 185

to appropriation account for statistical tables, 445, 451, 452

to estimates, for statistical purposes, 269–270, 274

Appropriation :

annual meeting of Parliament necessitated by need of, 30

early days, defects, 106 ; lack of control over, 104

explanation of term, 17

grants in aid, extent of, 201

legal extent of, 296

Paymaster General's issues, 81, 487

principles of English system, 182–183

receipts, legal basis for, 40

strictness of, drawbacks, 477 ; means of evading, 485

Appropriation—cont.

supplementary estimates as affecting, 47
 surplus receipts, 51, 56
 virement as relaxing, 286-287
 vote of credit expenditure, 65 ;
 limitations, 62
See supply

Appropriation account, 381-434

accounts excluded, 406
 appendices to, audit of, 185
 - audit on behalf of Parliament, 168-169
 certificate as to superior authority, 357, 373
 conditions justifying inclusion of items in, 396-397, 399-400
 date for rendering, 381, 382
 examination of, 162, 163
 exclusion of accounts not examined, 405
 form of, 382-390
 incomplete vouchers, 406
 loan expenditure charged in, incorrectly, 432
 loans, justification for inclusion in, 415-416
 ordnance factories, 461-464
 period kept open, 406
 presentation of, to Parliament, first instance, 107
 summary or abstract, 383, 385, 388
 votes of credit, 390-395

Appropriation Act, 35-36

amendments in form of, to legalise, system of appropriations in aid, 38 ; virement, 287 ; virement for excess receipts, 39
 as over-riding existing statutes, 332-333
 embodying financial provision for year, 29
 for supplementary estimates, 50
 necessity for, before prorogation or dissolution, 35

Appropriation Act—cont.

surrender of balance, as resulting from terms of, 312

Appropriation audit, 181-186

commencement, 107, 182
 definition of, 182
 exclusion of sub-heads from supplementary estimate as affecting, 297-298
 objects of, 181-182

Appropriations in aid :

advantages of system, 41
 audit of, 180-181
 basis of appropriation of, 40
 charges against, 423, 428-429
 commencement of system, 38
 estimating, importance of accuracy, 43
 excess, liability to surrender, 318
 receipts not estimated for, use of as, 42
 statement, 389
 tendency to underestimate, 43.
See receipts

Arbitrator on contracts, 337

Armaments, provision for, 462

Army :

appropriation account, certificate on, of Comptroller and Auditor General, 183 ; colonial expenditure, 448 ; losses statement, 442 ; ledger balances, 456, 457 ; provisional charges to vote, 418 ; stores certificate, 454 ; test check, lines of, 175-176 ; virement between sub-heads, 300, and items, 301
 contracts, 339, 476
 stock accounts, 212
 stores, war reserve, 127
 system of accounting, peace and war, 470

Army accounts department, 368, 370

Army and Navy Audit Act (1889), 221, 222, 452

Army clothing factory, 224
 Army Council, in relation to accounting officer, 360
 Army estimates (1905-1906), 277, (1886-1887), 263, select committee on (1888), 154
 Army extraordinaries, 58, 75
 Army pay department, constitutional position of accounting officer as affecting, 370-371
 Army pay lists, 172, 418
 Army prize money and legacy fund, 207
 Asquith, W. H., on parliamentary procedure in finance, 30
Assets and liabilities :
 civil departments, 456
 record of, 12-13
Audit :
 accountancy, 170-181
 administrative, or audit of authority, 186-189; definition of, 186
 appropriation, *q.v.*
 cash balances of sub-accountants, 200
 continuous and completed, compared, 171
 definition of, 167-168
 delay in, effect of, 172; in former times, 172-173
 departmental, 378, 380
 direction of, factor determining, 168
 early, advantages of, 16
 effect of form of regulations on, 188-189
 examination and, distinction between, 377-380
 Exchequer and audit department account, 159
 grants in aid, 200-206
 miscellaneous accounts, 206-208
 periodical accounts, 417-418
 proposal to amalgamate Comptroller and Auditor General's and departmental, 379-380

Audit—cont.

 receipt side of accounts, restrictions, 177
 store and manufacturing accounts, origin of, 210
 test, adoption, 177; recognised principle, 174; revenue accounts, 176, 179; stock valuation, 220; stores, 213, 217, 344; value of, 174, 175
 vote of credit, 63
 war expenditure, 174
 See appropriation account; Comptroller and Auditor General; Treasury
 Audit department. *See* Exchequer and audit department
 Audit of authority. *See* audit, administrative
 Audit office prior to 1866, 156
 Auditing of service estimates, *The Times* on accounting and, 63
Auditor :
 internal check relied on by, 173
 private, objects aimed at, 170
 public, duties of, 170; status of, 194
 relation to his principal, 168
 Auditor General. *See* Comptroller and
 Authorities, Treasury, 187-189
Auxiliary sub-heads :
 ledger accounts for, 184-185, 300-301, 389
 virement between, 301
 See sub-heads
Availability of cash, 71-83
 army extraordinaries, 75
 balance on prior account, 317
 civil contingencies fund, 76-78
 departmental receipts, 73-75
 deposit funds, 78-79
 House of Commons, jealousy as to, 72, 485
 old age pensions, deficiency on, 74
 ordnance factories supplies suspense account, 79, 80

Availability of cash—cont.

- Paymaster General's position as regards, 80-82, 486
- post office accounts, deficiency on, 74
- revenue collected, 73
- savings bank funds, 73-74
- treasury chest fund, 75-76
- vote of credit balance, 82, 83
- war preparations, 72, 82, 482-487. *See* Executive

Balance :

- appropriation account, constitution of, 318
- civil contingencies fund, 77
- ordnance factories supplies suspense account, 464
- treasury chest fund, 75
- verification of cash, 199-200
- vote of credit, unexpended, 82

Balance sheets :

- Comptroller and Auditor General's functions, 200
- limitation of use of, 12-13, 456

Balances, 'carry-over' of, *q.v.*Balances, economy of, *q.v.*

Balances irrecoverable, 442-445.

See losses.**Balances, surrender of, 312-326**

- advantages of system, 325
- classification as affecting, 396
- Comptroller and Auditor General's functions, 313
- drawbacks of system, 13, 324-326
- effects of system, 290
- exceptional grants, 57
- excess appropriations in aid, 318
- expenditure affecting, 418-419
- expenditure to avoid, 318-319
- first effected, 313
- grants in aid, 201, 206
- justification for expediting services to avoid, 404-405
- loan accounts, 460
- method of, 314, 315-317, 460

Balances, surrender of—cont.

- objections to cash refund, 316
- ordnance factories supplies suspense account, 79
- principle of, civil votes compared with army and navy, 383
- Treasury, duties, 312-313
- vote of credit, 313
- Bill of Rights, 9, 91
- Book-keeping :**
 - accounting officer in relation to, 357-358
 - closed accounts, adjustment of entries in, 430-434
 - errors in, adjustment, 424-426
 - unnecessary and irregular entries, 400, 438, 439, 443-445
- Budget, 28
 - supplementary estimates as affecting, 48-49, 320
- Burke, Edmund, 129

Cabinet :

- evolution, financial effects, 92
- finance as affected by status, 5
- House of Commons and, 83-93
- responsibility, 352, 366
- status and power, 84
- 'Carry-over' of balances, 80, 325-326

Cash balances :

- active service, 72
- economy of, *q.v.*
- verification of, 199-200

Cash losses, 340-344. *See* claims abandoned ; losses**Cash payments :**

- of balance to be surrendered, 317-318, 460
- sale or transfer of stores, inter-departmental, 427-428
- date of, as affecting classification, 397-399

Centralisation, drawbacks of, 375, 475

Certificates :

- accounting officers, army and navy, 357, 373
 - accounts based on, 359
 - Comptroller and Auditor General's, 183, 184, 207
 - responsibility of signatory, 374
 - surrender of balance, 313
- Chancellor of the Exchequer :**
- control of, 242, 253, 256, 263
 - reduction of estimates by, 263-264
 - responsibility of, 366
- Chancery Court, 207**

Charges :

- consolidated fund, 44, 45
- division of, between departments, 362. *See* accountant; appropriation account; appropriations in aid; classification; expenditure; unvouched expenditure; votes

Charnels, John, 5

Chelsea Hospital, 207

Cheque. *See* draft

Childers, H. C. E., 156, 157

China expedition, 470

Churchill, Lord R., 263, 264

Civil contingencies fund :

- audit, 78
- difference from treasury chest fund, 77
- new services, use of, for, 309
- origin and purpose, 34, 77
- replacement of gifts, 346
- used for a naval service, 346
- works services, use of, for, 271

Civil service estimates, treasury responsibility, 254, 257

Civil votes :

- classes of, 46
- credit sub-heads, opening of, 37
- excess receipts, use of, 385
- excesses on, illegal, 284
- virement between sub-heads, 299

Civil votes—cont.

- vote of credit issues for, 393-394
 - vote on account for, 32
- Claim due, postponement of payment, 402-404
- Claims interdepartmental, rendering of, 414; public, *q.v.*
- Claims abandoned, 340-341, 444**
- record of, 179
 - Treasury, dispensing power, 252, 341; limitation, 342-343. *See* losses, Treasury
- Classification, 395-429**
- according to 'nature,' not 'purpose,' 268, 420-421, 448, 451
 - adjustments to avoid excess on vote or item, 422
 - Admiralty, refund armour plates, 426
 - agent departments, 412-415
 - as affecting surrender of balances, 418-419
 - between year and year, 395-419
 - continuing services, 278
 - contractors, advances to, 409-411; compensation to, 436, 442
 - estimates as deciding, 419-421
 - errors in, adjustment of, 412, 424, 429, 430-433
 - examination of accounts to precede, 405
 - final payments, 406-408
 - finances and forfeited pay, 400, 443-444
 - income tax deductions, 401
 - indelibility, 430-434, 439
 - irregular adjustments, 374
 - liabilities, matured, 401-403
 - loan expenditure, 460; errors in, 431-432
 - manufacturing accounts, errors in, 432-433
 - modifying informativeness of estimates, 268
 - payment of instalments for property, 408, 411

Classification—cont.

- payment to agent, 399
- periodical accounts, 417-418
- postponed claims, 402-404
- principles of, 395-396
- receipts, 397, 416-417, 425
- stores, sale or transfer, 425-428
- sums 'in course of payment' in the year, 397-399
- vote or heading chargeable, 419-433. *See* book-keeping
- Clothing allowances (army), 41-42
- Cobden, Richard, 159
- Colonial audit department, 204, 205
- Colonial contributions, naval, 448
- Colonial expenditure, military, 448
- Colonies, grants in aid, audit, 204, 205
- Commercial and state finance contrasted, 8
- Commissioners of Public Accounts, 247
- Committee of Public Accounts. *See* Public Accounts Committee
- Committee of Supply, 25-27**
 - as a body of scrutiny, 112-116
 - conditions to a grant, 27
 - disabilities for inquiry, 114
 - effect of discussions in, 95
 - estimates, limitations in dealing with, 27, 114
 - functions of, 26-27
 - nature of discussions in, 94-99
 - scope of debate in, 25, 93-101.
 - See* control, parliamentary
- Committee of Ways and Means :**
 - functions of, 28-29
 - income and outlay, equilibrium between, 100
- Committee on estimates. *See* Estimates Committee
- Committee on national expenditure :**
 - select, xx, 190, 191
 - recommendations, 141, 191
 - terms of reference, 141

- Committee on public moneys, select, xx, 107
- Compensation. *See* contractors
- Comptroller and Auditor General :**
 - accounts, cash, inspection, 457
 - administration, intervention in, 190, 193-194, 196, 213-217, 226-228
 - appendices to estimates, 185 ; to appropriation accounts, 445, 452
 - audit, as distinct from departmental examination, 377-380 ; locality of, 173-174
 - audit, accountancy, 170-181 ; administrative, 186-189 ; appropriation, 181-186 ; obligatory, 167-189 ; test, 174-181 ; store, 212-213
 - audit of, consolidated fund account, 45 ; civil contingencies fund, 78 ; grants in aid, 202-205 ; loan expenditure, 461 ; miscellaneous accounts, 206-208 ; treasury chest fund, 78 ; votes of credit, 63
 - balance sheets, examination of, 200
 - cash balances, 199-200
 - certificates given by, 183, 207
 - comptroller of exchequer, discretion, 166
 - confidential and secret documents, 236, 250, 395
 - consolidated fund issues, 165-167
 - constitutional position, 377-380
 - contracts, 233, 239
 - criticism and censure by, limitations, 191
 - criticism of administration, 235
 - departments, disagreement with, 160, 330, 336 ; relations to, 156-157
 - disallowances, 160, 247-248
 - discretionary review, 152, 189-200 ; treasury definition of, 192

Comptroller and Auditor General
—cont.

diversion of grants, powers in relation to, 486
 duties, generally, 170; under Exchequer and Audit Act, 169; under treasury instructions, 161-163, 178-179
 estimates, functions as regards, 184-186
 Estimates Committee, position towards, 149
 excesses, report on, 55, 185, 189
 extra statutory functions, 191, 228, 238-240
 finance branches, reliance on, 173
 fraud, functions, 197-199
 form of estimates, 186
 functions defined, 184, 190, 232
 functions compared with private auditor, 170
 functions and status, 189-190
 grants, consideration of purpose of, 192
 importance of office, 115
 information refused to, 229-235
 independence of, 157-158, 164
 irregularities, reports on, 196-199
 Memorandum (1916), x, xx
 misappropriations, report on, 183
 new legislation affecting position of, 164
 new sub-heads, report on, 309-310
 observations on accounts, form of, 224
 office, prior to 1866, 156
 periodical accounts, check of, 382
 powers and limitations, 189-192; 224-237
 Public Accounts Committee, attendance at meetings of, 115, 191; attitude to decisions of, 136; scope of work

Comptroller and Auditor General
—cont.

affected by decisions of, 138; value to, 115
 publication of documents, 236-237, 458
 regulations, departmental, in relation to, 196
 report, scope of, 190, 192
 responsibility, limitation of, 361, 378-380, 447
 revenue accounts, limitations in audit of, 178-181
 right of access to documents, 125, 171, 174, 224
 royal warrants and orders in council, 194-196
 secrecy, in relation to, 250, 395
 shipbuilding costs, criticism of, 196, 230
 South African war, 191
 status as Auditor General, 159-165
 status as Comptroller of the Exchequer, 165-167
 status generally, and charge of salary, 155-158
 stock-taking, 214-217
 stores, audit, 212, 220, 221, 344; reserves of, 217, 219
 systems, report on, 130, 198
 supply of funds, functions in, 31, 486
 surrender of balances, functions as to, 313
 Territorial Force associations, functions towards, 205
 total cost statements, 208, 447
 treasury action, criticism of, 162, 341
 Treasury, co-operation with, 163-164; relations to, 158-159, 160, 161
 valuation statements, 220
 war reserves, functions in relation to, 127, 454. *See* audit; information, withholding of

Confidential services :

classification of, 125. *See* Comptroller and Auditor General; field intelligence; Public Accounts Committee; secrecy

Conjectural figures in estimates, 150-151, 270-271

Consolidated Fund :

audit of account, 45
basis of drafts on, 30
drafts on, availability of, 16
charges on, 44, 45, 165
formation of, 14
issues out of, 14
object of, 44
replenishment of, 29
Treasury, duties of, 242. *See* exchequer issues

Consolidated Fund Bills, 29-30

Constitutional aspect of financial system, 1-10

Constitutional position of accounting officer, 368-370

Contractors :

advances to, 408-410
compensation to, 335, 337, 436, 442
loans to, 415-416

Contracts :

active service, 471
administration of services of same class, 363-364
arbitration on, 337
army and navy, 339
army system, 340, 476
cancellation of, 436
departmental responsibility for, 232-233, 336, 339
departure from terms of, 337
details of, 336-340
divergence from rules, 340
extras and extensions, 338, 339
forms of, conditions in, 408
navy system, 340
rules, fundamental, 339-340
See Estimates Committee; Treasury

Control :

active service, 466-469
central financial, 250, 251
Chancellor of Exchequer, as such, 253-263; through subordinate Treasury, 242, 256
effective, definition of, 311
efficiency and, interdependent, 376
delegation of power necessary to secure, 373
traditional military view, 473.
See estimates; Treasury

Control, parliamentary :

accounting officer, constitutional position, as securing, 368-369
appropriation, deviation from, 183
Bill of Rights, 91
Committee of Supply, 25
consolidated fund standing charges, 44
deliberation, lack of time for, as affecting, 90, 97
departmental receipts, 40
development of, over expenditure, ix, 104
domestic considerations affecting, 83-101
estimates, form and detail, 15; effect on, 278; examination of, 142; time limits for passing, 96, 97. *See* estimates
Estimates Committee, 96
excess receipts, *q.v.*
financial proposals of the government, 22-24
funds at disposal of department, 71, 74, 79, 80
gross revenues, payment to exchequer, 11
ignorance of detailed expenditure, 106
loan bills as affecting, 459
loss of, causes of, 7, 18
naval expense accounts, 222
party system, 87

Control, parliamentary—cont.

- Public Accounts Committee, 96, 138-139
- policy, changes of, 122, 272
- publicity as a factor, 91
- relations between House of Commons and Cabinet, 83-93
- results of expenditure, 22
- revenue, 23
- rules of procedure, effect, 91
- secrecy, safeguards, 395
- self-supporting services, 40
- special expenditure, report, 311
- stores, 212
- supplementary estimates, effect of, 47-48
- taxation, imposition of, 88
- treasury control as affecting, 252
- treasury dispensing powers as affecting, 341
- votes and sub-heads, reduction of numbers, 280-282
- votes of credit, 53, 58, 62 ; unexpended balance on, 83. *See* Committee of Supply ; expenditure
- Correspondence. *See* information ; publication
- Cost statements. *See* total cost statements
- Costing, 244, 257-258
- Credit, vote of. *See* vote of credit ; supply of credit
- Credits :**
 - claims and counterclaims, 400
 - differentiated from payments, 397. *See* sub-heads
 - Credits to debit sub-heads, 423-425
 - Credit sub-heads, opening of, 37
- Criticism. *See* accounting department ; Comptroller and Auditor General ; estimates ; Public Accounts Committee
- Crown :**
 - demands of, 24, 25
 - functions in supply of funds, 31
 - initiative in finance, 87

Crown—cont.

- prerogative, in army matters, 187 ; in summoning Parliament, 9
- relations to Parliament, 86

DAMAGES, 421. *See* contractors ; compensation

Date :

- financial year, 17
- for presenting appropriation account, 381
- for presenting estimates, 46
- for reporting on appropriation account, 381

Date of payment :

- agent departments, 414
- as affecting classification, 397-399, 402
- repayments, classification, 429

Debate :

- Committee of Supply, 93-101
- on Appropriation Act, 36
- on going into committee, 92
- rules of, relaxation, 25

Decentralisation, 476-477 ; economy of, 375-376

Deficit :

- appropriation account, adjustment of, 53 ; availability of vote of credit to meet, 66
- army and navy votes, met from surplus, 386
- causes tending to produce, 383
- explanation of causes of, 388
- civil votes, 77, 299
- old age pensions, 74
- telegraphs, 74
- treasury chest fund, use of, to meet, 76. *See* excess expenditure ; excess votes

Delegation of power, 188, 373

Departmental receipts :

- method of treating, 36-43, 69, 73-75
- when vote of credit is taken, 70

- Deposit funds, 78, 79**
 audit of, 207
 responsibility of Treasury, 82
 Discretionary review. *See* Comptroller and Auditor General
- Disallowances :**
 Comptroller and Auditor General, 160, 247-248
 erroneous classification not entailing, 412
 Public Accounts Committee, powers of, 112, 118
 Treasury procedure, if subsequently allowing, 248
- Dispensing order in council, 136, 330-331**
 Dispensing powers. *See* Treasury
- Dispensing warrant, 136, 330-331**
- Disraeli, Benjamin, 138
- Dissolution :**
 Appropriation Act before, 35
 votes on account before, 32
- Domestic considerations affecting parliamentary control, 83-101
- Draft or cheque :**
 cancellation of, 398-399
 payment by, 397, 398
 period of validity, 398
 post-dating or ante-dating, 399
- Economy :**
 accounting by administering department as securing, 362
 accounting officer, responsibility for, 367
 active service, 471
 Committee of Supply, influence of discussions on, 95
 decentralisation, effect of, 477
 dependent on personnel, 375
 difficulties of effecting, 146, 261-262
 effect of policy on, 96, 119, 146
 efficiency and, 243, 262
- Economy—cont.**
 estimates, antecedent control over, as affecting, 140-141
 factors against, 475
 false, in peace, 472
 House of Commons, attitude, 88-89
 means of securing, 129
- Economy of cash balances, 80, 316**
 use of deposit funds, 78. *See* Paymaster General
- Edward I, Justinian quoted by, 3
- Efficiency :**
 as affected by quality of personnel, 478
 control of expenditure and, interdependent, 376
 economy and, 243, 262
- Election petitions, token vote for, 273
- Emoluments :**
 personal, 440, 441; recipients of, 134. *See* pay; salary
- Errors, adjustment of. *See* classification
- English financial system, viii, 1-18; contrasted with foreign systems, 10
- Establishments :**
 army and navy, voting of, 451
 control over, 261, 328-329, 333-334
- Estimates :**
 accuracy of, importance, 253
 administration, intervention in, as affecting, 145
 amendments proposing reductions in, 89
 appropriation audit based on the, 184-186
 appendices to, effect of, 270
 averages and approximations, exclusion of, 269-270
 Chancellor of Exchequer and subordinate Treasury, different functions towards, 263-264
 changes after presentation, 27

Estimates—cont.

changes of form of, procedure, 120-121, 266
 conjectural figures in, 270-271
 continental system, 143
 continuity of form, 276-278
 control over, 140, 253-282;
 recognition of lack of, 141
 considered a capital measure, 115
 criticism of, outside House of Commons, 142, 144-145
 credits to debit sub-heads, provision for, 423-424
 cross references in, 446
 details in, object of inserting, 296; responsibility for following, 184
 discussion on, limited by time available, 96, 114
 effects of form on maintenance of control, 278-282
 examination of, English and continental systems contrasted, 143
 financial criticism of, 255; lack of, 95
 form of, Comptroller and Auditor General in relation to, 186; discussion of, by Public Accounts Committee, 120, 265-266; governing principles, 266, 282; importance of, 15
 general considerations of control, 253-265
 grants in aid to be described as such in, 408
 House of Commons, 264
 House of Lords, 265
 information excluded on grounds of policy, 268
 informativeness of, 267; modified by mode of classification, 268
 liberal, reasons against, 49
 loan expenditure, 459
 mechanical, 253

Estimates—cont.

method of presentation, 46
 modification due to appropriation account being a cash account, 269-270
 post office (1913-14), 264
 preparation as affected by permitting deviation, 305-306
 provision for all services, 405
 purpose of, 14
 standing committee on, 96, 150
 rates contrary to statute, insertion of, 332
 rearrangements of, precautions, 277
 repayment services, provision for, 275
 self-supporting services, 41
 services by one department for another, 274
 sub-division of, 15
 supplementary, 47-53
 time limits for, 96, 97
 token, 69, 70
 Treasury, control over, 253-282;
 examination of, 254-265;
 sanction to, 254
 variations of importance, notification to Parliament, 68
 vote of credit, 64
 works services, 271-272. *See* accounting department; classification; Comptroller and Auditor General; control, parliamentary; supplementary estimates; Treasury

Estimates Committee, xxv, 140-154
 appointment, 142, 146-147
 administration, intervention in, 145, 151
 arrangement and structure of estimates, 152
 causes of small results of, 147-149
 Comptroller and Auditor General in relation to, 149

Estimates Committee—cont.

considerations leading to appointment of, 140-142
 constitution of, proposed, 141
 contracts, 150
 criticism of estimates, 144, 145
 difficulties inherent in an, 142-146
 economy, limitations in effecting, 146
 functions, limitations of, 145, 146
 general review of, 152-154
 lines of action adopted, 149-152
 origin, 141
 policy, in relation to, 145-146
 Public Accounts Committee and, overlapping, 150-152
 reference, terms of, 147
 revision of estimates, 145, 146
 sources of control, 140

See Treasury

Examination :

difference from audit, 377-380
 internal, purpose of, 377-380.
See appropriation account ;
 Public Accounts Committee

Exceptional expenditure, noted in accounts, 435, 437

Exceptional grants, 57

Excess expenditure :

automatic, 284
 auxiliary sub-heads, 301
 causes to which due, 320-322
 Comptroller and Auditor General, functions, 185, 301
 explained to Public Accounts Committee, 55
 illegality of, 50, 284
 justifiability for incurring, 321-323
 means by which rendered possible, 53-54, 74
 postponement of claims to avoid, 402
 preferable to postponement of claims due, 403
 proposed, report, 311

Excess expenditure—cont.

sub-heads, 189
 treasury sanction, 283

Excess receipts :

availability to meet over-expenditure, 51, 384. *See appropriations in aid*

Excess votes :

examination of, 53-57
 margin of safety to guard against, 54
 mercantile marine (1911-12), 385
 navy (1891), 55 ; (1910-11), 56
 number of, since 1866, 55
 obviated by virement, 55
 presentation and voting of, 55

Exchequer :

account, surplus on, 314
 cash payment to, of surrendered balance, 315
 course of the, 31
 comptroller of the, 165-167
 functions of, 156-157
 gross revenues payable to, 11
 origin of word, 31

Exchequer and Audit Act :

administration of, x, 155
 appropriation account, form of, 387
 audit expedited by, 18
 balances on accounts, disposal of, 313
 'charter of financial system,' ix
 Comptroller and Auditor General, duties imposed, 169
 effect on parliamentary control, 109 ; on Treasury, 245, 247
 improvements in, possibilities of, 156
 passing of, ix, 108
 schedule B, additions to, 176
 stores, reference to, in 209

Exchequer and audit department:
 audit of account of, 159
 spirit of British constitution embodied in, 167. *See Comptroller and Auditor General*

Exchequer issues:

- Comptroller and Auditor General's discretion, 165-166
- control over, in itself ineffective, 106; contrasted with that over appropriation, 104
- limitation, 81
- reduction of, to effect surrender of balance, 316-317
- Treasury and Comptroller General, co-operation, 165

Executive :

- controlled by limitation of votes on account, 33
- dependence on legislature, 5, 85
- discretionary powers, 244-245
- House of Commons control, 21
- Prime Minister the principal, 88
- responsibility for estimates, 88, 142-143
- unappropriated funds at disposal of, 72
- war preparations, power to make, 483, 485
- Executive officers, duty in financial questions, 372

Expenditure :

- active service, power to authorise, 467
- adjustment of, to agree with estimate, 374
- changes in scheme of, 21
- chargeable to vote of administering department, 362
- control over, course of, 19-22; development of, 104; expenditure under votes, 283-326; proposals, 22-43; results of public, 22; traditional military view of, 473
- course of, as affecting accounting officer, 367-368
- Gladstone, W. E., on increase of, 99
- House of Commons, effect of criticism of, on, 96; right to control, 4

Expenditure—cont.

- increase of, treasury sanction to, 259
- indelibility of, 429-434
- irregularities of, *q.v.*
- secret service, 125
- source of treasury administrative authority, 241, 242
- spirit of, 99, 473
- unauthorised, 71, 188
- under votes, control over, 283-326
- unvouched, *q.v.*
- vote of credit for excess, 67
- war special, 66. *See* accounting department; classification; sub-heads; Treasury; votes
- Expense accounts :**
 - administrative character, 209
 - Army and Navy Audit Act, 221
 - as check on appropriation account, 219
 - dockyards, first examination of, 222
 - naval, effect of shipbuilding programme, 222
 - necessary concomitant of cash account, 208, 211
 - value and scope of, 211
- Explanation of variations from estimate, 386, 388, 394
- Extra receipts, 37, 41
- Extra remuneration, record of, 440
- Extraordinaries, army, 58, 75
- FACTORY ACCOUNTS.** *See* ordnance factories; manufacturing accounts
- Farm and garden accounts.** *See* prisons; remount farms
- Field intelligence,** 125, 273
 - token vote for, 273
- Final payments,** 406-416
 - definition of, 407
 - loans, 415-416. *See* classification

Finance :

active service as affecting, 466
 administration and, relationship, 5
 effect of party system on, 87
 French system, 89
 limitations of discussion in Committee on, 93, 95, 99
 peace organisation applied to war, 468
 stages of, affecting House of Commons, 19

Finance accounts, 105

Financial adviser in war, 471

Financial aspect of English system, 10-17

Financial control, before and after spending, difference, 295. *See* Accounting Officer; Chancellor of Exchequer; control; control, parliamentary; estimates; expenditure; Treasury

Financial criticism :

advantage of, 91
 delegation of, by House of Commons, 101
 effect of, 112, 115, 117, 249, 261-264
 object and effect, 95-96. *See* Committee of Supply; Estimates Committee; Public Accounts Committee; Treasury

Financial legislation, advantages of formal procedure, 23-24

Financial order :

discussion of, by Public Accounts Committee, 136-138
 responsibility of Treasury for, 244

Financial principles, discussion of, by Public Accounts Committee, 136

Financial system :

annual accounts, 12, 16
 audit the essence of a, 109
 commercial and state finance contrasted, 8

Financial system—cont.

control, importance of, 250, 251

French, 12

publicity essential to popular liberty, 6

qualifications of a good, 11, 366

Financial system, English, 1-18

annuality of, 12

appropriation the cardinal principle of, 182-183

appropriation accounts, 17

consolidated fund, formation of, 14

constitutional aspect, 1-10

contrasted with foreign systems, 10, 12, 143

control, of House of Commons, 9, 10; over money matters, 7;

over expenditure until Revolution, 4; over taxation, 3, 8

exercise of royal prerogative, 9

financial aspect, 10-18

financial order and principle, 136-138

financial year, 17

Higgs, Henry, C.B., on, viii

power to refuse supplies, 4

voluntary grants established, 5
 Young, Hilton, on, viii

Fines :

classification, 400

remission, 342

Fire, loss by. *See* losses

Fraud :

relative functions of Comptroller and Auditor General and Treasury, 197-198. *See* losses; Treasury

Fruitless payments, 343, 436

Fund, consolidated; civil contingencies; treasury chest, *q.v.*

Funds :

availability, 71

available for war preparations, 482

deposit, 78, 79, 267

formalities to obtain, 31

Funds—cont.

- provision of, 28
- public, possibility of diversion of, 485
- unappropriated, for war preparations, 482-484

GIBSON, Sir H. J., 221

Gifts of stores, 345-346

Gladstone, W. E. :

- annual estimates, completeness of, 48
- as responsible for Exchequer and Audit Act, 109
- departmental receipts, 74
- effective parliamentary control, 48
- English financial system, 2
- expenditure on active service, 473
- House of Lords estimates, 265
- increase of expenditure, 99
- ministerial responsibility, 353, 354, 356
- office of Comptroller and Auditor General offered to Cobden, 159
- probability of an excess, 312
- standing Committee on Public Accounts, 108
- Treasury, as an executive department, 243
- votes on account, 34
- Gordon, relief of General, 391
- Goschen, Lord, Memorandum on Treasury, 256
- Graham, Sir James, 107, 182
- Government, effect on finance of confidence in, 98. *See* executive Government hospitality grant, 202-203, 453
- Grants :**
 - amount of, responsibility for, 88, 142-143, 356, 358
 - annual estimates, 45-47, 69
 - army, navy, and civil service estimates, 45, 46

Grants—cont.

- conditions attaching to, 182-183
- considered in committee, 25
- consolidated fund charges, 44, 45
- demands of the Crown, 24, 25
- exceptional, 57, 58
- excess votes, 53-57
- form of resolution for, 27
- nature of, 44-71
- principles of voluntary, 5
- purpose of, Comptroller and Auditor General's examination of, 192
- revenue estimates, 46
- Russia and Turkey, war between, 60
- slave traffic (1833), 57
- South African war, 60, 61, 67; railways, 68
- special expenditure, 53, 66
- subdivision of estimates, 15
- Suez Canal shares, 57
- supplementary estimates, 47-53
- token estimates, 52, 69, 70
- votes of credit, 57-71
- vouchers for expenditure, 65
- wording of estimate as affecting conditions of, 267-268. *See* appropriation; expenditure; parliamentary procedure
- Grants in aid, 200-208**
 - accounts of grantees, 453
 - audit, 200-206
 - classes subject to audit, 203
 - colonies and protectorates, 204, 205
 - increase by virement inadmissible, 306
 - information as to, withholding of, 125
 - object of audit of, 203-204
 - special conditions applicable to, 201, 306
 - specifically described in estimates, 408
- Grenville, Lord, 165

- HARRIS, Sir C., xxi, 468, 485
 Henry VIII, free discussion in House of Commons, 9
 Higgs, Henry, C.B., on financial system, viii
 Holland, Lord, 172
House of Commons :
 disabilities in securing financial control, 94
 estimates for, 264
 free discussion, Henry VIII on, 91
 functions, 20, 85-86, 113; in relation to policy, 85; of control, 352
 limitation, in financial proposals, 88; of functions, 19
 ministerial responsibility, 352
 power to demand information, 126
 prohibiting specific service, procedure necessary, 296-297
 relations with cabinet, 83
 resolved into committee, 26
 right to examine results of legislation, 20
 supreme control over finance, 3-4
 tendency to encourage spending, 88, 99
 virement, notification of exercise of, 288-289. *See* cabinet; control, parliamentary; executive; parliamentary procedure; Treasury
 House of Lords, estimates for, 265
 Hume, Mr., 107
- ILBERT, Sir Courtenay, 84
Imprest :
 advances to contractors, 409
 definition of, 407
 derivation of word, 407
 loans to contractors, 415-416
 not chargeable to vote, 406
- Improvisation, cost of, 480
 Income and outlay, equilibrium between, 100
 Income tax on salaries, 401
Indelibility of Expenditure, 429-434
 adjustment for statistical purposes, 439
Information :
 appended to appropriation accounts, 434-458
 correspondence, 457, 458
 methods of supplying, 434
 purposes for which required, 124
 statements and papers, 441-457
 statistical tables, 445
 supply of, in estimates, 267.
Information, withholding of :
 accounting department, rights of, 226-228
 administrative matters, 126, 128, 131
 Admiralty, 231-233
 business grounds, 127, 268
 cases illustrating practice, 229-235
 Comptroller and Auditor General's view, 228, 229
 military reasons for, 65, 126
 policy, 268
 principles of, summary, 134, 237-238
 shipbuilding costs, 230
 special considerations involved, 235-238
 War Office, rejected tenders, 231-233; Yeomanry discrepancy, 233, 234
Interpretation :
 of royal warrants, 194-196, 331-333; departmental regulations, 196, 339
 Intervention in administration. *See* administration
 Inventions, grants for, 304
 Inventors, names of, 441

- Irregularities :**
 civil votes, excesses on, 385
 expenditure adjusted to agree with estimates, 374
 postponing claims due, 402-403
 responsibility of accounting department, 197-199
 reports on, 196-199
 Isle of Man, Treasurers and Harbour Commissioners of, 207
- Joint works services, 362, 430, 431**
 Justinian, quoted by Edward I, 3
- KITCHENER, Lord, on finance in war, 466 ; on training of officers, 474**
- Land :**
 exchanges of, 335, 438
 purchase or sale of, 335, 411
 transfers of, 364
- Ledger balances :**
 importance of check of, 456.
See army ; balance sheets ; navy
- Ledger headings :**
 opening of, 185-186
- Legacy fund, army prize money and, 207**
- Liabilities :**
 discharge of, when due, 403
 note of, 438
 outstanding and postponed, difference, 404. *See* assets ; classification
- Limitation of control. *See* active service ; Committee of Supply ; control ; control, parliamentary ; Estimates Committee ; Treasury control**
- Limitation of functions. *See* accounting officer ; Comptroller and Auditor General ; Committee of Ways and Means ; minister**
- Limitations of audit. *See* audit ; Comptroller and Auditor General**
- Liquidated damages, remission of, 342**
- Loan accounts, 458-461**
 errors of classification, 431-432
 Naval Defence Act (1889), 461
 Naval Works Act (1896), 459
 treasury control, 329
 virement between heads, 301
- Loans :**
 chargeable to vote, 415-416
 foreign government, use of treasury chest fund, 75
 remission of, 342
 writing off, 344
- Local audit, 370, 373, 470-471, 480**
- Local Government Board, audit by, 205**
- Local loan funds, 344**
- Local taxation, assignment, 11**
- Loss, classes of, 347**
- Losses :**
 cash, 340-344, 347
 constructive, 343
 disciplinary action, 132-134
 fire, shipwreck, etc., 347, 438
 fraud, 197, 347
 interdepartmental committee (1896), 348
 mode of record, 348, 444
 museums and art galleries, 220
 revenue departments, mode of adjustment, 444
 stores, 220, 344-350, 438 ; general rules, 347
- Losses statement, 442**
- Manufacturing accounts :**
 audit, 221-224
 errors in classification, 432-433.
See aircraft factory ; army clothing factory ; ordnance factories ; prisons
- Mercantile marine vote (1911-12), 385**

Merit of expenditure, 119
 active service, 468, 480
 Comptroller and Auditor
 General's limitations, 239
Meteorological office, 202
**Military reasons for withholding
 information**, 65, 126.
Military Works Bills, 329. *See*
 loan accounts
Minister, 351-356
 acceptance of personal respon-
 sibility, 360
 amount of grants, responsibility
 for, 88, 142-143, 356, 358
 final arbiter within depart-
 ment, 359
 functions, 353-354, 366
 relief in accounting, 355
Ministerial responsibility, 84, 351
 defined by Gladstone, 356
 estimates, 142-143, 353
 policy as affecting, 119
 policy and expenditure, 146
 to Parliament, 352
Misappropriation :
 authorised, 183
 definition of, 182-183
 House of Commons resolution,
 319
 stores, 209, 345
Monk, Mr., 'Resolution,' 289
Moral check :
 financial criticism, 115
 Public Accounts Committee,
 112
 war expenditure, 472
Munitions, Ministry of, 462
Museums and galleries, exhibits,
 221, 222

NATIONAL Expenditure Committee
 on, *q.v.*
National Gallery, 203
**National Insurance Audit Depart-
 ment**, 206
Naval Defence Act (1889), 461 ;
 Works Bills, 329

Navy :

appropriation account (1910-
 11), 56 ; Comptroller and
 Auditor General's certifi-
 cate, 183 ; ledger balances,
 456, 457 ; shipbuilding vote,
 301 ; virement, 300-301
Audit Act, Army and, 221,
 222, 452
 estimates (1888-89), 276 ; ship-
 building programme, 222-223
 statement of stocks, 454
 test audit, 175. *See* Admiralty
New services started in a year :
 not covered by any vote, 309
 parliamentary sanction for, 34-
 35, 334
 sanction for, procedure, 334
 total cost, notification of, 293
 treasury functions, 302-304
 vote on account, use of, for, 32
New sub-heads : *See* sub-heads
Noble, Sir A., 484
Notes, 435-441
 claims abandoned, 179
 deliberate postponement, of
 liabilities, 404 ; of works, 303
 services rendered by other de-
 partments, 363
 statistics in estimates, 269
Nugatory payments, 343, 436

OBLIGATORY audit, 167-188
Office of Works :
 contracts, 339
 subordination to Treasury, 339
 vote for (1884-85), 315
Officers of accounts, Treasury,
 247
Old age pensions :
 Act, 164, 165
 account, certificate of Comp-
 troller and Auditor General,
 183
 test check, 176
Oliver, F. S., 324

Order in Council :

- amending, to meet exceptional cases, 333
- dispensing, 136, 330-331
- interpretation of, 194-196
- treasury sanction to issue of, 329
- treasury powers of investigating organisation under (1890), 261

Ordnance factories :

- accounts, 461-464; basis of audit, 223
- commercial basis of, 461
- carry-over of balances, 80, 325
- deficit or surplus, causes of, 463
- stores transferred to, to finance vote, 322
- supplies suspense account, balance, 79, 80, 464; institution, 464; objects of, 79, 80; temporary suspension of, 79
- token vote for, 223
- Organisation, peace, as applicable to war, 468
- Outlay, equilibrium between income and, 100

Overestimates :

- appropriations in aid, inconvenience of, 43
- deliberate, suggested, 151, 298
- effect of, 49
- for works services, method of avoiding, 272
- Public Accounts Committee's view of, 49

Overpayments :

- examination by Public Accounts Committee, 118
- remission of, 342
- vote relieved of, 445. *See* losses, cash

Parliament :

- annual meeting of, necessity for, 30

Parliament—cont.

- constitutional composition of, 3
- functions of, 20, 85-86, 113, 187
- questions in, 476. *See* Crown; House of Commons
- Parliamentary control. *See* control, parliamentary
- Parliamentary procedure**, 18-43
 - annual estimates, 46, 96
 - Appropriation Act, 35-36, 38-39
 - Committee of Supply, 25-27
 - Committee of Ways and Means, 28-29
 - completed accounts, 22, 96, 103
 - Consolidated Fund Bills, 29, 30
 - consolidated fund charges, 44
 - demands of the Crown, 24-25
 - discussion as accompanying legislation, 91
 - examinations at the Bar, 113
 - exceptional grants, 57
 - excess votes, 55
 - guillotine, 97, 114
 - House of Commons resolved into committee, 26
 - loss of control due to, 7, 18
 - Public Accounts Committee reports, discussion of, 111
 - restrictions imposed by, 24, 89-90
 - rules of, importance of, 23-24; modification of, 91-93, 97
 - self-supporting services, 40-41
 - supplementary estimates, 50-52
 - supplies, proposing, granting, and rendering available, 22-24, 88, 89
 - virement, confirmation of, 289
 - vote of credit, 69
 - votes on account, 32-35
 - voting appropriations in aid, 38-41
- Parliamentary standing committees. *See* Estimates Committee; Public Accounts Committee
- Party system in House of Commons, 87

Pay and allowances :

- conditions attached to, 330
- rates of, when operative, 333 ;
- responsibility for, 151-152
- soldiers, charge of, 418
- See* salary

Paymaster General :

- cash balances, economy of, 316
- consolidated cash balance, 80
- duty in making issues, 81, 486
- irregular diversion of grants, limitations of power, 486
- periodical adjustment of accounts, 82
- status and functions, 31

Payment :

- claim due, postponement 403
- due and fully matured, 402
- to agent, classification of, 399.
- See* cash payments ; classification ; date of payment ; draft or cheque ; final payments

Periodical accounts, 382**Personal accounts. *See* suspense accounts****Personal emoluments, 440****Personnel :**

- as affecting economy, 258, 261, 375, 469, 478
- training of, 472

Petty, Lord H., 157, 173**Pole, William de la, 5****Policy :**

- cabinet responsibility, 84
- changes of, effect on control, 122, 259 ; on expenditure, 272
- Comptroller and Auditor General and, 193
- economy and, 96, 119, 146
- Estimates Committee, discussion of, 145-146
- House of Commons and, 85
- in war, government responsibility for, 466
- information withheld on grounds of, 126, 268
- ministerial responsibility and, 119

Policy—cont.

- of loan bills, 459
- Public Accounts Committee and, 118-124, 126
- select committees and, 103
- Treasury and, 248, 255
- war preparations as affected by, 481, 483

Post Office :

- accounts, cost of constituent services, 455
- deficit on telegraphs, 74
- engineering programme, 455
- estimates, change of form of, 121 ; (1913-1914) reduction by Treasury, 264
- savings bank, audit of accounts, 207 ; use of funds, 74

Postponement :

- of claims due, when permissible, 404
- of services, deliberate, note of, 303. *See* classification ; excess expenditure

Prerogative. *See* Crown**Prime Minister, power of, 88****Principles :**

- exercise of detailed control, 326-328
- involved in demanding information, 224, 225
- justification for waiving, vii.
- See* appropriation ; balances, surrender of ; classification ; grants ; information, withholding of ; Public Accounts Committee

Prisons, manufacturing, farm, and garden accounts, 224, 453**Procedure. *See* accounting officer ; disallowances ; estimates ; funds ; new services ; parliamentary procedure****Proof of payment, 247, 406****Proposals, control over, 22-24, 140, 253-282. *See* estimates****Public Accounts and Charges Act, 37, 38, 42**

- Public Accounts, Commissioners**
on, 104, 105, 247
- Publication :**
accounts, European war, 394-395
Comptroller and Auditor General, 236-237
correspondence *vs* virement, 458
- Public Accounts Committee, 103-140**
action on behalf of House of Commons, 22
administration, intervention in, 129-134
appointment, 108
as a body of scrutiny, 112-116
attitude, impersonal, 132, 134
audit of authority, recognition of importance, 188
Comptroller and Auditor General, attendance at meetings of, 191; assistance to, 115, 130, 229
constitution, 108
decisions, effect of, 136; value of, 139-140
development of functions, 139
disallowances, 112, 118
discipline, questions of, 132-134
documents, withholding of, 131
effect of criticism, 112, 115, 117
estimates, changes in form, functions, 265-266
Estimates Committee and, overlapping, 150-152
examination, nature of, 116; of excesses, 55; of systems, 130, 136; of treasury action, 134-136; of witnesses, 113
excesses, attitude to, 54, 117
functions, 116-124
general review of, 138-140
grants, purpose of, 122
grants in aid, functions as regards, 202
information, refusal of, 124-128, 231, 233, 234
- Public Accounts Committee—cont.**
ledger balances, opinion on check of, 456
matters of financial order and principle, 136-138
origin of, 103-110
pecuniary liability, views as to enforcing, 374
power and influence, 110-111
power to summon witnesses and take evidence on oath, 113
recommendations of, ignored, 137-138
receipts, functions as to, 123
reports, discussion by House of Commons, 111; functions of Treasury towards, 111, 118
reports of, xxiii-xxv
reports on accounts to be referred to, 109
secrecy, 124, 125, 126, 128, 250
systems, 130, 136
technical questions, 124
terms of reference, 116; elasticity of, 139-140
Treasury and, relations, 246; disagreement, 137
Treasury, representative of, attendance at meetings, 246
virement, opinion on practice of, 288
- Public claims, 440, 443-444**
- Public income, 77, 105**
- Public Trustee, 207**
- Public works funds, 344**
- Publicity a factor in parliamentary government, 6, 91**
- Purchase, of property, advances for, 411; of stores, *q.v.***
- RATES. See pay and allowances**
- Receipts :**
adjusting, classification of, 41.
bringing to credit, difficulties of ensuring, 178
classification of, 41, 397, 416-417, 425

Receipts—cont.

departmental, 36-43, 69, 70,
73-75

extra, 41, 43

misappropriation, 73-74

not estimated for, 42

purpose of appropriating, in
aid, 38

surplus, appropriation in sup-
plementary estimate, . 51 ;
appropriation on excess vote,
56 ; power to use, 38, 43, 51 ;
possibility of temporary mis-
appropriation, 73-74. *See*
appropriations in aid

Receipt. *See* proof of payment
Recommendations of Public Ac-
counts Committee, 137, 138.

Red tape, v, 476

Redress of grievances, 26

Refunds, classification, 426-427

Regulations :

explicitness of, importance, 188

interpretation of, 196, 330-331.

See accounting officer; Comptroller and Auditor General ;
royal warrants ; Treasury

Remount farms, army, 453

Repayments :

interdepartmental, 364-366 ;

414-415

private services, 275

Reports :

committees and commissions,
xix-xxi

Estimates Committee, xxv

Public Accounts Committee,
xxiii-xxv. *See* accounting
department ; Comptroller
and Auditor General ; con-
trol, parliamentary ; irregu-
larities ; Public Accounts
Committee ; Treasury

Responsibility :

accounting department, 197-
199

accounting officer, 358-362,
367-381

Responsibility—cont.

administration as affecting, 365

cabinet, 352, 366, 466

causes affecting, 475

certificates, signatories of, 374

Chancellor of Exchequer, 366

Comptroller and Auditor

General, 361, 447

contracts, for making, 339-
340

definition of, 351, 358, 359

elements of, 351

efficiency dependent on, 5-6

executive, 88, 142-143

minister, 356, 358, 360

ministerial, *q.v.*

officers entrusted with public
money, 373

Paymaster General, 81, 486

pecuniary liability, 361

stores, losses, 348

sub-accountant, 373-374

Revenue departments :

accounts, audit of, 177, 207 ;

Comptroller and Auditor

General's certificate, 183, and

functions, 180-181 ; test check
of, 176, 179

claims abandoned, 342

estimates, 46, 272

losses of revenue charged to vote
of, 444

revenue collected by, 73

Revenue, parliamentary control
over, 23

Revision of estimates, 144, 145

Revolution, public expenditure
under the, 4

Richmond, D. C., on status of
Comptroller and Auditor

General, 190

Roberts, Lord, on qualifications
of army officers, 472

Routine, evils of, v, 475

Royal Geographical Society, 202

Royal Mint, colonial branches of,
207

Royal palaces, upkeep of, 453

Royal warrants :

- amendments to avoid straining of, 333
- error in, as affecting claims, 331
- interpretation of, 194-196, 336
- treasury sanction for, 329
- Russia and Turkey war, 60
- Ryan, Sir C., on Comptroller and Auditor General's functions towards estimates, 184

SAFEGUARDS against waste in war, 469-478

- St. Kilda, relief to, 123
- Salary, withholding of, 443 ; income tax deductions from, 401
- Sanction. *See* Treasury.

Savings :

- application of, 289-290, 319-320, 323
- effect of peace, 481
- permanent and temporary, difference, 294
- postponements to effect, 303
- stock depletion to effect, 219
- store votes, virement, 293
- works, deliberate, 294-295

Secrecy :

- accounting department and Treasury relationship, 250
- Comptroller and Auditor General, 250, 395
- Public Accounts Committee and, 124-126, 250
- European war, accounts, 394-395
- information withheld on grounds of, 65, 125, 231, 268
- war preparations affected by need for, 487
- Secret service, 125, 268, 273

Select committees, powers and limitations, 102**Services :**

- accounting follows administration, 363

Services—cont.

- provided for in following year's estimates, 293-294
- self-supporting, 40, 223, 275

Shipbuilding :

- accounts, 221-223
- costs, 196, 222, 230
- grants for (1675), 106
- Sinking fund, 314-315
- Slave traffic vote (1833), 57
- Smith, W. H., objection to reduction of estimates, 263
- Soldiers, clothing allowance, 41-42 ; technical training, 407-408

South African war, 60, 61, 67, 191, 470, 474, 483

- Speaker, The, duty as to voting of supplies, 29 ; House of Commons estimates, 264

Special services :

- accounting for, 392
- record of total cost of, 449
- treasury sanction for, 335
- State finance and commercial, contrasted, 8

Stationery Office :

- contracts, 339
- stocks, statement of, 454
- store accounts and audit, 211

Statistical figures :

- in estimates, 269-270
- method of supplying, 439
- tables for, 445

Statutory functions. *See* accounting officer, Comptroller and Auditor General ; Treasury**Stock. *See* stores****Stock-taking : arrangements and responsibility for, 214-217****Store, expense, and manufacturing accounts, 208-224****Store audit :**

- commencement of, 211-212
- Comptroller and Auditor General's object in, 212
- effect on accounting department, 217-218

Store audit—cont.

- museums and art galleries, 220-221
- test, 344

Stores :

- accounting, importance of, 208, 209, 345
- Admiralty, survey of, 131
- advances for, 409
- control over and loss of, 212, 344-350
- depletion of stock, 219, 293
- gifts of, replacement, 346
- inspection, importance of system of, 218-219
- losses of, 220, 344-350, 438
- misappropriation of, 209, 345
- payment for, classification, 409
- repayment for, to another department, 414-415
- reserves of, Comptroller and Auditor General's functions, 217, 219
- re-sold, classification, 425-426
- sale of, postponement, 322
- Stationery Office, 454
- surplus, financial effect of sale of, 322
- surpluses set off against deficiencies, 349-350
- war reserves of, 127, 217, 454
- transfers between votes, classification, 427-428
- valuation statements, 219-220, 454

Sub-accountant :

- cash balance of, examination of, 200
- constitutional position as affecting, 368-369
- naval, special position, 371-372
- overruling of, by local military authority, 369
- responsibility, 373, 374

Sub-heads :

- amalgamation of, 280
- auxiliary, record of expenditure under, 389

Sub-heads—cont.

- commencement of, 387
- credit, classification to, 423, 428-429
- debit, classification to, 422-428
- deviation. *See* virement
- expenditure under, 387, 388
- new, for excess expenditure, 309; for special expenditure, 436; opening of, 307-310, 334; restrictions as to use of, 308-309
- number of, as affecting control, 279-281
- receipts, appropriation to particular, 41
- special, cancellation of contract, 436; for charging recoverable advances or loans, 416
- supplementary estimate, 297-298
- treasury control, 298-306
- virement between, *q.v.*
- See* auxiliary sub-heads; excess expenditure
- Subsidies to steamship companies, 202
- Suez Canal shares, purchase, 57
- Summary of account. *See* appropriation account
- Supplementary estimates, 47-53**
- Appropriation Act covering, 50
- appropriating, excess receipts, 51, 56; receipts following vote of credit, 70
- limitations of use of, 450
- objections to, 47-48
- preparation under sub-heads, 297
- purposes for which required, 47
- presented on token vote, 51
- substitute, for virement, 52, 292; for vote of credit, 53, 60
- taken to avoid excess vote, 54
- Supplementary information appended to appropriation account, 434-457

Supplies suspense account. *See* ordnance factories

Supply :

annual granting of, 16, 30
appropriation of, constitutional principle, 3 ; earliest instance, 3 ; effected by Appropriation Act, 35 ; necessitates annual meeting of Parliament, 30

army and navy, general applicability provisionally, 32
control over proposals to grant, 22-24

days allotted for, 97

early methods of granting, 15, 58

ministerial responsibility for, 352

power to refuse, 4

provision of, before Appropriation Act is passed, 29, 32

Supply, Committee of, *q.v.*

Supply of credit, 58

Surplus :

army and navy votes, set off against deficit, 386

available, definition of, 319

cause of, explanation of, 388

causes tending to produce, 383

exchequer account, as distinct from departmental, 314-315

irregularity of, on appropriation account, 49

stores, treatment of, 349-350

Surpluses and deficits statement, army and navy, 386

Surplus receipts. *See* receipts

Surrender of balances. *See* balances, surrender of

Suspense account :

debtor balance on, objectionable in principle, 415

imprests chargeable to, 406

loans chargeable to, 415

vote not to be used as, 407, 418, 424

Systems :

examination by Comptroller and Auditor General, 130, 198
internal, of departments, 171, 177, 347, 368

responsibility for, 129-130, 361
review by Public Accounts

Committee, 130, 136

stores inspection, 218-219

Treasury, functions in relation to, 252, 340, 344

Taxation :

Committee of Ways and Means, 28

considered in committee, 25

income and outlay, equilibrium between, 100

local, assignment of, 11

proceeds of, annual appropriation necessary, 8

voting of, 14

Technical training of soldiers, grant for, 407-408

Technical expenditure, control over, 124, 248, 252, 258-259

Telegraph and telephone accounts, audit of, 207 ; fusion with post office accounts, 455

Telegraphs, deficiency on, 74

Tenders :

competitive, 150, 339

rejected, 231-233

Territorial Force Associations, 205, 269

Test Audit. *See* audit

Time limit for voting supply, 30, 96-97

Token estimates, 52, 69, 70, 394

Token vote :

excess vote presented on, 56

field intelligence, 273

ordnance factories, 223, 463

self-supporting services, 41

supplementary estimate presented on, 51-52

trial of election petitions, 273

- Total cost statements**, 208, 446-447
 for special services, 449
 preparation of, as affected by classification, 421
- Townsend, Mr.**, 172
- Training of personnel for war in accounting**, 472
- Transfer of funds.** *See* virement
- Transfer of land.** *See* land
- Treasury :**
 acting as an executive department, 243
 action, criticism and review of, 134-136, 162, 198, 302
 accountant's appeal against disallowance, 247
 accounting officer, relations with, 367
 administrative action on reports of Public Accounts Committee, 118
 administration, intervention in, 249-250
 audit for, of certain accounts, 169
 authority, when required generally, 189
 authorities, review of Comptroller and Auditor General, 187-189
 cash balances, verification, 199
 central financial authority, 241, 250, 251
 civil service estimates, responsibility for, 254
 claims abandoned, duties, 179
 Committee of Supply, discussions in, as affecting, 95, 100
 Comptroller and Auditor General in relation to, 158-159, 160, 161, 163-164
 Consolidated Fund Bills, 30
 consolidated fund, 242; account, 29, 45; requisitions, 165
 consolidation of votes, views on, 281
- Treasury—cont.**
 contracts, functions, 250; responsibility for, 339
 control, *q.v.*
 departmental policy, limitation of functions towards, 248
 deposit funds, responsibility in use of, 82
 disallowances, action on, 160, 248
 dispensing power, 136, 179-180, 341-342
 estimates, form of, responsibility for, 120-121; of Houses of Parliament, 264, 265
 Estimates Committee assisted by, 148; minutes on reports of, 246
 exceptional expenditure, duties of, 244
 excess vote, responsibility, 54
 executive functions, 243
 extra-statutory powers, review of, 135
 fraud cases, functions, 197-198
 functions under Exchequer and Audit Act, 247; generally, 242
 gifts of stores, 345
 grants in aid, functions, 203
 irregularities, review by, 197
 ledger headings, opening of, 185-186, 334
 losses, 340-344, 347-348
 manufacturing accounts, duties in relation to, 222
 new sub-heads, powers of opening, 307-309
 new works and services, duties, 34, 302-304, 334
 obsolete expenditure, criticism of, 262
 parliamentary action as affecting, 7, 100
 policy, questions of, 248, 356
 powers, before 1866, 106, 158; under Appropriation Act, 39

Treasury—cont.

- under Exchequer and Audit Act, 387; under Public Accounts and Charges Act, 37, 42
- Public Accounts Committee, attendance of representative at meetings of, 115; attitude towards, 111, 136-137; disagreement with, 111-112, 137; minutes on reports of, 246; relations with, 246
- revenue accounts, issue of instructions for audit, 178-179
- royal warrants, 329-333
- sanction, when necessary, 259, 283, 289, 295, 301, 304, 311, 328-336, 345
- source of authority for expenditure, 241, 242
- status and functions, 241-252
- status modified by Exchequer and Audit Act, 245, 247
- subordinate, functions of, 255, 263-264
- supply of funds, functions, 31
- surrender of balances, 312-313
- virement, functions in relation to, 52, 288, 291, 306, 310-312; responsibility for, 289, 290-291, 295; refusal of, 291, 346
- votes of credit, attitude towards, 60; functions in relation to, 59, 64, 68.
- Treasury chest fund :**
 - as auxiliary to civil contingencies fund, 76
 - audit of account of, 78
 - suggested use of, as alternative to virement, 288
 - surplus or deficit on, procedure, 75
 - vote for, 50
 - votes on account supplemented by, 34
- Treasury control :**
 - active service, 467

Treasury control—cont.

- appointments, limitation as regards, 329-330
- army and navy expenditure, 257, 327-328
- departmental co-operation, 258
- details, general principles, 326-328
- establishments, 255, 260, 261, 328-329, 333-334
- estimates, 253-282; form of, 265; general effects, 262-263
- excesses, 320
- expenditure to avoid surrender, 318-320
- expenditure under votes, 283-326
- extent of, defined, 256
- importance of, 251-252
- limitations of, 282
- meaning of, 249-250
- naval expense accounts, 222
- pre-information essential to, 310-312
- policy as limiting, 255; changes of, as affecting, 259
- salaries and allowances, 329, 333
- scope of, 256-257
- stores, 344-347
- sub-heads, 298-306
- technical expenditure as affecting, 124, 248, 252, 258-259
- works loan accounts 329. *See* Chancellor of Exchequer; Treasury
- Treasury officers of accounts, 247
- Underestimates :**
 - effects of, 49
 - tendency towards, in case of appropriations in aid, 43; in case of expenditure, 50
- Unemployed Workmen Act (1905), 205

Unforeseen services :

classification of, 363, 420-421

Urgent and unforeseen services :

justification for, 290, 302

Unvouched expenditure :

charges of, in appropriation account, 405; in periodical accounts, 417-418
note of, 437

Valuation statements, 213.

verification by Comptroller and Auditor General, 219-220

Variations :

estimate and expenditure, explanations of, 368, 386, 388, 389, 394

Verification and criticism of cash balance, 199-200

Virement :

alternative suggestion to, 288
army and navy votes, necessity for, 285

as obviating necessity for excess vote, 55

auxiliary sub-heads, 301

between votes, 284-295

between sub-heads, 295-307; accepted practice, 297; army and navy practice respectively, 300; civil votes, 299; general practice, 304-305; justification for, 302; legality of, 299-300; when inadmissible, 306

conditions to be fulfilled, 295

confirmation of, 289

definition of, 284

effects of not allowing, 285

essential part of War Office and Admiralty system, 287

exercise of, limitations, 288-289; as affecting form of abstract, 386

excess receipts, use of, 39, 390

general practice of exercise of, 293, 295

Virement—cont.

legal sanction for, procedure, 287-288

loan heads, between, 301

publication of correspondence authorising, 458

savings on store votes, 293

substitution of supplementary estimate for, 52, 292

summary of practice, 310

use of, for war preparations, 482

Votes :

accounting for, follows administration, 362-366

amalgamation of, 281

anticipation of next year's, 322

applicability of, 421

army and navy, as constituting single services, 287; latitude of expenditure, 279

charges against, advances to contractors, 408-411; authorities required, 332; gross salaries, 401; items involving cash payments only, 443; items involving no cash payment, 400; liabilities fully matured, 401-403; loans, 415-416

financing from non-voted moneys, 81

form of account of, 388

number of, as affecting control, 278-282

parts into which divided, 278

relieved of improper charges, 445

supplementary, 50, 51

taking, before 1st April, necessity for, 30

use of as suspense accounts, 407, 418, 424. *See* classification;

excess votes; grants; token votes; virement; votes of credit; votes on account

Vote A, 451

Vote B, proposed, 222

- Votes of credit**, 57-71, 390-395
 accounting and audit, 63, 390-395
 admissibility of charges, 65
 advantages and drawbacks, 59
 appropriation of issues, 63
 classes of charges under, 391
 early use of, 58
 ear-marking vouchers chargeable to, 65, 393
 excess expenditure met, 67
 loans made from, 416
 period of applicability, 62
 replaced by supplementary estimate, 53, 60
 terms of (1914), 61
 Treasury and departmental accounts of, 391
 unexpended balance, 82-83
 use as compared with supplementary estimate, 66-68
- Votes on account**, 32-35
 dissolution impending, 32
 objections to, 34
 period of provision, 32
 unspent balance of prior year as affecting, 317
 votes of credit and, contrasted, 33
- Voucher** :
 constitution of, 247, 406
- WAR Cabinet**, 84
- War preparations** :
 government credit as facilitating, 487
 political considerations as affecting, 480-488
 possibility of, 482
 secrecy, need for, as preventing, 487. *See* active service
- War Office** :
 disagreement with Comptroller and Auditor General, rejected tenders, 232, 233 ; yeomanry discrepancy, 233-234
 European war, special arrangements, 467
 war reserves, 454. *See* army ; army council ; virement
 War stores reserve, 127, 217, 454
 Waste on active service, safeguards against, 469-478
- Ways and Means** :
 Committee of, 28, 29
 limited to supplies voted, 29
 Welby, Lord, 106, 241, 296
 Witnesses before select committees, 113
- Works** :
 conjectural figures in estimates, 150-151
 new, started in a year, 35, 334
 services, importance of inclusion in estimates, 308-309 ; joint, classification, 430-431 ; lump sum deductions from total estimate, 272 ; total cost, notification of, 271, 273-274
 vote, record of expenditure, 389 ; to be taken early in the year, 334
- Writes-off**. *See* accounting department ; claims abandoned ; losses ; Treasury
- YEOMANRY** discrepancy, War Office and, 233-234
 Young, H., 'National Finance,' viii