

**THE FINANCIAL SYSTEM OF THE
UNITED KINGDOM**



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THE
FINANCIAL SYSTEM
OF THE
UNITED KINGDOM

BY
HENRY HIGGS, C.B.

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PREFACE

THIS volume was prepared at the suggestion of the late Sir Edward Hamilton, who had in vain cherished during a lifetime in the Treasury the project of publishing a connected account of our financial procedure, which he believed to be much needed by members of Parliament, by Government Departments, and by the public at large. Want of leisure compelled him to defer the execution of his plan until his retirement from the service, when he hoped to treat the subject with greater freedom of comment and criticism than were permissible in an active official. But on his retirement his health was too broken for the task for which he was so exceptionally qualified.

In attempting to observe his wishes I have limited myself, so far as possible, to describing things as they are here and now, not as they have been, as they might be, or as they are in other countries.

All that is offered is a summary exposition of our financial system, its organisation, methods, and forms of procedure. So far as I am aware nothing is here stated which is not to be found in various official publications, the Statutes, the Standing Orders and Debates of Parliament, the Reports of Public Accounts

Committees, Select Committees, and Royal Commissions, in papers and accounts presented to the House of Commons, and in such works as Sir Erskine May's *Treatise on the Law, Privileges, Proceedings, and Usages of Parliament*, Sir C. P. Ilbert's *Legislative Methods and Forms*, A. Todd's *Parliamentary Government in England*, Professor Redlich's *Procedure in the House of Commons*, Sir W. Anson's *Law and Custom of the Constitution*, Lord Halsbury's *Laws of England*, and President Lowell's *Government of England*. Articles upon particular topics of finance have from time to time been written by active Treasury officials, e.g. by Sir E. Hamilton, Mr. W. Blain, and Mr. Stephen Spring-Rice in the *Encyclopaedia Britannica*, and Mr. G. H. Hunt in the *Dictionary of Political Economy*, but the materials for a complete study have, not hitherto been brought together in a complete form.

It has fallen to my lot to be called upon to explain our financial system to official and unofficial visitors from Europe, Asia, and America, and to be responsible for offering official advice upon financial organisation to Governments in the South and the North of Africa. A difficulty always encountered even with the best informed may be illustrated by the experience of the late Professor Henry Sidgwick, who found it easy to follow Lord Goschen's classical exposition of the Theory of the Foreign Exchanges and to understand the explanations of authorities in the City, but complained that he had never been able to link together theory and practice. In the text which follows I have endeavoured to connect the forms and

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documents printed in the Appendix with actual practice, so as to show how our financial organisation marches, and have contented myself with indications of the sources to which students may turn for a further development of the topics dealt with. The Appendices are in themselves sources which have enabled me to abridge the commentary within narrow limits. No apology is needed for setting them out at length in what German authorities would call an essay in Formal-Financial-Administration.

Though this volume is in no sense official, I have carried reticence to the point of refraining from comment even upon the influence which forms may exercise upon administrative efficiency and financial policy. A good example of such a discussion will be found in Mr. Sidney Webb's *Grants in Aid: a Criticism and a Proposal*, 1911, which exceeds the length of the present commentary in enlarging upon a subject here confined to a few lines. The present work is too condensed to be interesting. It must suffice for the present if it is found to be useful.

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APPENDIX I

EXCHEQUER AND AUDIT DEPARTMENTS ACT, 1866, AND TREASURY MINUTE THEREON

29 & 30 VICT. CHAPTER 39

An ACT to consolidate the Duties of the Exchequer and Audit Departments, to regulate the Receipt, Custody, and Issue of Public Moneys, and to provide for the Audit of the Accounts thereof. [28th June 1866.]

‘WHEREAS it is expedient to consolidate the powers and duties of the Comptroller of Her Majesty’s Exchequer and of the Commissioners for Auditing the Public Accounts, and to unite in one department the business hitherto conducted by the separate establishments under them; and to make other provisions for the more complete examination of the public accounts of the United Kingdom:’ Be it therefore enacted by the Queen’s most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :

1. This Act may be cited for all purposes as the Exchequer and Audit Departments Act, 1866.

2. In this Act “the Treasury” shall mean the Commissioners of Her Majesty’s Treasury for the time being, or any two or more of them; “the Bank of England” shall mean the Governor and Company of the Bank of England; “the Bank of Ireland” shall mean the Governor and Company of the Bank of Ireland; “the National Debt Commissioners” shall mean the Commissioners for the Reduction of the

National Debt; "principal accountants" shall mean those who receive issues directly from the accounts of Her Majesty's Exchequer at the Banks of England and Ireland respectively; "sub-accountants" shall mean those who receive advances, by way of imprest, from principal accountants, or who receive fees or other public moneys through other channels; "the Secretaries of the Treasury" shall include the Assistant Secretary.

3. At any time within twelve months after the passing of this Act it shall be lawful for Her Majesty, Her heirs and successors, by letters patent under the Great Seal of the United Kingdom, to nominate and appoint the person who shall at that time hold the office of Comptroller-General of the Receipt and Issue of Her Majesty's Exchequer, and Chairman of the Commissioners for Auditing the Public Accounts, to be Comptroller-General of the Receipt and Issue of Her Majesty's Exchequer and Auditor-General of Public Accounts, in this Act referred to as "Comptroller and Auditor-General," and also to nominate and appoint one of the persons who shall at that time hold the offices of Commissioners for Auditing the Public Accounts to be "Assistant Comptroller and Auditor."

The said Comptroller and Auditor-General and Assistant Comptroller and Auditor shall hold their offices during good behaviour, subject, however, to their removal therefrom by Her Majesty, Her heirs and successors, on an address from the two Houses of Parliament; and they shall not be capable of holding their offices together with any other office to be held during pleasure under the Crown or under any officer appointed by the Crown; nor shall they be capable, while holding their offices, of being elected or of sitting as members of the House of Commons; nor shall any peer of Parliament be capable of holding either of the said offices.

4. Her Majesty may, by such letters patent, grant to the persons therein named the following salaries; that is to say,—
To the Comptroller and Auditor-General a salary of two thousand pounds per annum, and to the Assistant Comptroller and Auditor a salary of one thousand five hundred pounds per annum; and such salaries

shall be charged upon and paid out of the Consolidated Fund of the United Kingdom or the growing produce thereof.

It shall be lawful for Her Majesty, Her heirs and successors, by letters patent as aforesaid, to grant to any person who shall have executed the offices of Comptroller and Auditor-General, or Assistant Comptroller and Auditor, on his ceasing to hold such office, an annuity or pension not exceeding one-half of the salary of his office to which he shall have been entitled immediately before he ceased to hold such office, if he shall have held either, or one after the other, of the said offices, or the office of Commissioner of Audit for a period not less than fifteen years, and two-thirds of his said salary if he shall have held either, or one after the other, of the said offices for a period not less than twenty years: Provided always, that no such annuity or pension shall be granted to either of the said officers unless he be sixty years of age at the least, or be afflicted with some permanent infirmity disabling him from the due execution of his office, the same to be distinctly recited in such grant: Provided also, that nothing herein contained shall prevent either of the said officers from receiving, in lieu of such annuity or pension, if he shall so elect, the amount of superannuation allowance to which he would have been entitled in respect of the full period during which he shall have served in the permanent Civil Service of the State under the provisions of the Superannuation Act, 1859.

5. On the appointment as aforesaid of a Comptroller and Auditor-General and an Assistant Comptroller and Auditor, the then existing letters patent of appointments of Comptroller-General of the Exchequer and of Commissioners of Audit shall be *ipso facto* revoked, and the present offices of Comptroller-General of the Exchequer and Commissioners of Audit shall be abolished, but the person appointed to be Comptroller and Auditor-General shall have and perform all the powers and duties conferred or imposed on the Comptroller-General of

the Exchequer and the Commissioners for Auditing the Public Accounts respectively by any enactments relative to those authorities respectively as far as the same are not repealed or altered by this Act or any other Act of the present session of Parliament; and it shall be lawful for the Treasury to grant to each of the said Commissioners of Audit whose offices shall be abolished under the provisions of this Act, and who shall not be appointed to either of the said offices of Comptroller and Auditor-General or Assistant Comptroller and Auditor, an annual allowance, by way of compensation, not exceeding the sum charged on the Consolidated Fund as the salary of such Commissioners: Provided always, that any Commissioners who may be in receipt of emoluments exceeding the salary so charged on the Consolidated Fund shall be entitled to receive, in addition to the aforesaid compensation allowance, such proportion of the said emoluments as the Treasury are empowered to grant under the provisions of the Superannuation Act, 1859; and such allowances shall be charged upon and paid out of the Consolidated Fund of the United Kingdom or the growing produce thereof.

6. On the death, resignation, or other vacancy in the office of the Comptroller and Auditor-General, or of the Assistant Comptroller and Auditor, Her Majesty, Her heirs and successors, may by letters patent as aforesaid nominate and appoint a successor, who shall have the same powers, authorities, and duties, and who shall be paid the like salary and the like annuity or pension out of the Consolidated Fund.

7. Anything which under the authority of this Act is directed to be done by the Comptroller and Auditor-General may, in his absence, be done by the Assistant Comptroller and Auditor, except the certifying and reporting on accounts for the House of Commons.

8. The Treasury shall from time to time appoint the officers, clerks, and other persons in the Department of the Comptroller and Auditor-General, and Her Majesty by Order in Council may from time to time regulate the numbers and salaries of the respective grades or classes into which the said officers, clerks, and others shall be divided.

9. The Comptroller and Auditor-General shall have full

power to make from time to time orders and rules for the conduct of the internal business of his department, and to promote, suspend, or remove any of the officers, clerks, and others employed therein ; and to prescribe regulations and forms for the guidance of principal and of sub-accountants in making up and rendering their periodical accounts for examination : Provided always, that all such regulations and forms shall be approved by the Treasury previously to the issue thereof.

10. The Commissioners of Customs, the Commissioners of Inland Revenue, and the Postmaster-General shall, after deduction of the payments for drawbacks, bounties of the nature of drawbacks, repayments, and discounts, cause the gross revenues of their respective departments to be paid, at such times and under such regulations as the Treasury may from time to time prescribe, to accounts to be intituled "The Account of Her Majesty's Exchequer" at the Bank of England and at the Bank of Ireland respectively, and all other public moneys payable to the Exchequer shall be paid to the same accounts, and accounts of all such payments shall be rendered to the Comptroller and Auditor-General daily in such form as the Treasury may prescribe : Provided always, that this enactment shall not be construed to prevent the collectors and receivers of the said gross revenues and moneys from cashing, as heretofore, under the authority of any Act or regulation, orders issued for naval, military, revenue, civil, or other services, repayable to the Revenue Departments out of the Consolidated Fund or out of moneys provided by Parliament.

11. All moneys paid into the Bank of England and the Bank of Ireland on account of the Exchequer shall be considered by the Governor and Company of the said banks respectively as forming one general fund in their books ; and all orders directed by the Treasury to the said banks for issues out of credits to be granted by the Comptroller and Auditor-General, as hereinafter provided, for the public service, shall be satisfied out of such general fund ; and with a view to economise the public balances the Treasury shall restrict the sums to be issued or transferred from time to time to the

credit of accounts of principal accountants at the said banks, as herein-after provided, to such total sums as they may consider necessary for conducting the current payments for the public service intrusted to such principal accountants ; and the said principal accountants may consider the sums so transferred to their accounts as constituting part of their general drawing balance applicable to the payment of all the services for which they are accountable ; but such sums shall be carried in the books of such accountants to the credit of the respective services for which the same may be issued, as specified in such orders : Provided always, that this enactment shall not be construed to empower the Treasury or any authority to direct the payment, by any such principal accountant, of expenditure not sanctioned by any Act whereby services are or may be charged on the Consolidated Fund, or by a vote of the House of Commons, or by an Act for the appropriation of the supplies annually granted by Parliament.

12. At the close of each of the quarters ending on the thirty-first day of March, the thirtieth day of June, the thirtieth day of September, and the thirty-first day of December in every year, the Treasury shall prepare an account of the income and charge of the Consolidated Fund in Great Britain and in Ireland for such quarter, and the charges for the public debt due on the fifth day of April, the fifth day of July, the tenth day of October, and the fifth day of January, shall be included in the accounts of the said charge for the quarters ending on the days preceding the latter dates ; and a copy of such account shall forthwith be transmitted by the Treasury to the Comptroller and Auditor-General ; and if it shall appear by such account that the income of the Consolidated Fund in Great Britain or in Ireland for the quarter is not sufficient to defray the charge upon it, the Comptroller and Auditor-General, if satisfied of the correctness of the deficiency, shall certify the amount thereof, to the Bank of England or to the Bank of Ireland, as the case may be, and upon such certificates the said banks shall be authorised to make advances, from time to time, during the succeeding quarter, on the application of the Treasury, by writing, in a form to be from time to time determined by them, to an

amount not exceeding in the aggregate the sums specified in such certificates; and all such advances shall be placed to the credit of the Exchequer accounts at the said banks, and be available to satisfy the orders for credits granted or to be granted upon the said accounts by the Comptroller and Auditor-General; and the principal and interest of all such advances shall be paid out of the growing produce of the Consolidated Fund in the said succeeding quarter.

13. The Comptroller and Auditor-General shall grant to the Treasury from time to time, on their requisitions authorising the same, if satisfied of the correctness thereof, credits on the Exchequer accounts at the Banks of England and Ireland, or on the growing balances thereof, not exceeding the amount of the charge in the aforesaid quarterly account of the income and charge of the Consolidated Fund remaining unpaid.

The Comptroller and Auditor-General shall also grant from time to time to the Treasury, on similar requisitions, supplemental credits for services payable under any Act out of the growing produce of the Consolidated Fund, and not included in the aforesaid quarterly account; and the issues or transfers of moneys required from time to time by the principal accountants to enable them to make the payments intrusted to them shall be made out of such credits on orders issued to the said banks, signed by one of the Secretaries of the Treasury, or in their absence by such officer or officers as the Treasury may from time to time appoint to that duty, and in all such orders the services for which the issues may be authorised shall be set forth.

A daily account of all issues or transfers made from the Exchequer accounts, in pursuance of such orders, shall be transmitted by the said banks to the Comptroller and Auditor-General.

14. When any sum or sums of money shall have been granted to Her Majesty by a resolution of the House of Commons, or by an Act of Parliament, to defray expenses for any specified public services, it shall be lawful for Her Majesty from time to time, by Her Royal Order under the Royal Sign Manual, countersigned by the Treasury, to authorise and

require the Treasury to issue, out of the credits to be granted to them on the Exchequer accounts as herein-after provided, the sums which may be required from time to time to defray such expenses, not exceeding the amount of the sums so voted or granted.

15. When any ways and means shall have been granted by Parliament to make good the supplies granted to Her Majesty by any Act of Parliament or resolution of the House of Commons, the Comptroller and Auditor-General shall grant to the Treasury, on their requisition authorising the same, a credit or credits on the Exchequer accounts at the Bank of England and Bank of Ireland, or on the growing balances thereof, not exceeding in the whole the amount of the ways and means so granted. Out of the credits so granted to the Treasury issues shall be made to principal accountants from time to time on orders issued to the said banks, signed by one of the Secretaries of the Treasury, or in their absence by such officer or officers as the Treasury may from time to time appoint to that duty; and the services or votes on account of which the issues may be authorised shall be set forth in such orders: Provided always, that the issues for Army and Navy services shall be made under the general heads of "Army" and "Navy" respectively.

A daily account of all issues made from the Exchequer accounts in pursuance of such orders shall be transmitted by the said banks to the Comptroller and Auditor-General.

¹ 16. Within fifteen days after the expiration of the quarters ending on the thirty-first day of March, the thirtieth day of June, the thirtieth day of September, and the thirty-first day of December in every year, the Treasury shall prepare an account of the public income and expenditure of the United Kingdom, according to the actual receipt and issue of moneys on the Exchequer accounts at the Bank of England and Bank of Ireland in the twelve months ending on such quarter days respectively; and if there shall appear by such account to be a surplus of income above expenditure, the Treasury shall certify the same to the National Debt Commissioners, and one-fourth part of such surplus shall be applicable to the reduction

¹ Section 16 is repealed by 38 & 39 Vict. c. 45, s. 6.

of the national debt as herein-after directed ; and the National Debt Commissioners shall publish from time to time in the London Gazette the sum which will be so applied in the ensuing quarter. The Treasury shall cause one-fourth part of such surplus income to be charged on the Consolidated Fund in the quarter succeeding the termination of such account ; and the sum so charged shall be issued by the Treasury from time to time in the next ensuing quarter to the National Debt Commissioners, who shall apply the same, during the said quarter, in redeeming funded or unfunded debt, or in repaying to the Bank of England or to the Bank of Ireland any advances made by them, under the provisions of this Act, towards supplying the deficiency of the Consolidated Fund during the said quarter ; and all debt so redeemed shall be forthwith cancelled. And a copy of every account prepared by the Treasury as aforesaid, certified by the Comptroller and Auditor-General, shall be laid before the House of Commons within fifteen days after the expiration of the said quarterly periods, if Parliament be then sitting, or, if not sitting, then within one week after Parliament shall be next assembled.

¹ 17. All debts accruing due under any contract or lease now or hereafter entered into or taken for the public service, and payable out of the supplies from time to time voted by Parliament to Her Majesty for the public service, in any department for which the payments are made by the Paymaster-General, shall be discharged and paid in manner following ; that is to say, such debts shall be payable on the order of the department, and the payment thereof shall be made by a draft drawn by the Paymaster-General on the Bank of England, according to the course and practice of his office, payable to the persons to whom such debts may be due, or to their agents.

18. The Treasury may from time to time determine at what banks accountants shall keep the public moneys entrusted to them, and they may also determine what accounts so opened in the names of public officers or accountants in the books of the Bank of England, of the Bank of Ireland, or of any

¹ Section 17 is repealed by 52 & 53 Vict. c. 53. s. 2.

other bank, shall be deemed public accounts; and on the death, resignation, or removal of any such public officers or accountants the balances remaining at the credit of such accounts shall, upon the appointment of their successors, unless otherwise directed by law, vest in and be transferred to the public accounts of such successors at the said banks, and shall not in the event of the death of any such public officers or accountants, constitute assets of the deceased, or be in any manner subject to the control of their legal representatives.

19. It shall be lawful for the Treasury, whenever they shall consider it for the advantage of the public service, to direct that the accounts of any public officer or department, which by any Act or Acts are required to be kept under separate heads at the Bank of England or at the Bank of Ireland, shall be consolidated in such manner as they shall judge most convenient for the public service.

20. It shall be lawful for the Bank of England and Bank of Ireland, at the request of the Treasury, signified by one of their secretaries, for the public convenience, to open and keep accounts of Government stock and annuities in the books of the said banks under the official description of any public officer for the time being without naming him and the dividends on such stock and annuities may from time to time be received, and the stock and annuities, or any part thereof, to the credit of such account may from time to time be transferred by the officer for the time being holding such office, as if such stock and annuities stood in his own name; and upon the death, resignation, or removal of any such public officer, the stock and annuities standing to the credit of such account, and all dividends thereon, including any dividends not theretofore received, shall become vested in his successor in office, and be receivable and transferable accordingly. And any such public officer in whose official description such Government stock and annuities may be standing may, by letter of attorney, authorise the Bank of England or the Bank of Ireland, or all or any of their cashiers, to sell and transfer all or any part of the stock or annuities from time to time standing in the books of the said banks on such account, and to receive the dividends due and to become due thereon; but no stock or annuities

shall be sold or transferred at the said banks under the authority of such general letter of attorney, except upon an order in writing, signed by one of the Secretaries of the Treasury, directed to the proper officers of the said banks.

Appropriation Accounts

21. The Treasury shall cause an account to be prepared and transmitted to the Comptroller and Auditor-General for examination on or before the thirtieth day of September in every year, showing the issues made from the Consolidated Fund of Great Britain and Ireland in the financial year ended on the thirty-first day of March preceding, for the interest and management of the public funded and unfunded debt, for the Civil List, and all other issues in the financial year for services charged directly on the said fund; and the Comptroller and Auditor-General shall certify and report upon the same with reference to the Acts of Parliament under the authority of which such issues may have been directed; and such accounts and reports shall be laid before the House of Commons by the Treasury on or before the thirty-first day of January in the following year, if Parliament be then sitting, and if not sitting, then within one week after Parliament shall be next assembled.

22. On or before the days specified in the respective columns of Schedule (A) annexed to this Act, accounts of the appropriation of the several supply grants comprised in the Appropriation Act of each year shall be prepared by the several departments, and be transmitted for examination to the Comptroller and Auditor-General and to the Treasury, and when certified and reported upon as herein-after directed they shall be laid before the House of Commons; and such accounts shall be called the "Appropriation Accounts" of the moneys expended for the services to which they may respectively relate; and the Treasury shall determine by what departments such accounts shall be prepared and rendered to the Comptroller and Auditor-General, and the Comptroller and Auditor-General shall certify and report upon such accounts as herein-after directed; and the reports thereon shall be signed by the Comptroller and Auditor-

General: Provided always, and it is the intention of this Act that the Treasury shall direct that the department charged with the expenditure of any vote under the authority of the Treasury shall prepare the appropriation account thereof: Provided also, that the term "department," when used in this Act in connexion with the duty of preparing the said appropriation accounts, shall be construed as including any public officer or officers to whom that duty may be assigned by the Treasury.

23. A plan of account books and accounts, adapted to the requirements of each service in order to exhibit, in a convenient form, the whole of the receipts and payments in respect of each vote, shall be designed under the superintendence of the Treasury; and Her Majesty may from time to time, by Order in Council, prescribe the manner in which each department of the public service shall keep its accounts.

24. An appropriation account of supply grants shall exhibit on the charge side thereof the sum or sums appropriated by Parliament for the service of the financial year to which the account relates, and on the discharge side thereof the sums which may have actually come in course of payment within the same period; and no imprest or advance, of the application of which an account may not have been rendered to and allowed by the accounting department, shall be included on the discharge side thereof.

25. The department charged with the duty of preparing the appropriation account of a grant shall, if required so to do by the Comptroller and Auditor-General, transmit to him, together with the annual appropriation account of such grant, a balance-sheet so prepared as to show the debtor and creditor balances in the ledgers of such department on the day when the said appropriation account was closed, and to verify the balances appearing upon the annual appropriation account: Provided always, that the Comptroller and Auditor-General may, if he thinks fit, require the said department to transmit to him in lieu of such balance-sheet a certified statement showing the actual disposition of the balances appearing upon the annual appropriation account on the last day of the period of such account.

26. Every appropriation account when rendered to the Comptroller and Auditor-General shall be accompanied by an explanation showing how the balance or balances on the grant or grants included in the previous account have been adjusted, and shall also contain an explanatory statement of any excess of expenditure over the grant or grants included in such account, and such statement as well as the appropriation account shall be signed by such department.

27. Every appropriation account shall be examined by the Comptroller and Auditor-General on behalf of the House of Commons; and in the examination of such accounts the Comptroller and Auditor-General shall ascertain, first, whether the payments which the accounting department has charged to the grant are supported by vouchers or proofs of payments, and, second, whether the money expended has been applied to the purpose or purposes for which such grant was intended to provide: Provided always, and it is hereby enacted, that whenever the said Comptroller and Auditor-General shall be required by the Treasury to ascertain whether the expenditure included or to be included in an appropriation account, or any portion of such expenditure, is supported by the authority of the Treasury, the Comptroller and Auditor-General shall examine such expenditure with that object, and shall report to the Treasury any expenditure which may appear, upon such examination, to have been incurred without such authority; and if the Treasury should not thereupon see fit to sanction such unauthorised expenditure, it shall be regarded as being not properly chargeable to a Parliamentary grant, and shall be reported to the House of Commons in the manner hereinafter provided.

28. In order that such examination may, as far as possible, proceed *pari passu* with the cash transactions of the several accounting departments, the Comptroller and Auditor-General shall have free access, at all convenient times, to the books of account and other documents relating to the accounts of such departments, and may require the several departments concerned to furnish him from time to time, or at regular periods, with accounts of the cash transactions of such departments respectively up to such times or periods.

29. In conducting the examination of the vouchers relating to the appropriation of the grants for the several services enumerated in Schedule (B) to this Act annexed, the Comptroller and Auditor-General, after satisfying himself that the accounts bear evidence that the vouchers have been completely checked, examined, and certified as correct in every respect, and that they have been allowed and passed by the proper departmental officers, may admit the same as satisfactory evidence of payment in support of the charges to which they may relate : Provided always, that if the Treasury should desire any such vouchers to be examined by the Comptroller and Auditor-General in greater detail, the Comptroller and Auditor-General shall cause such vouchers to be subjected to such a detailed examination as the Treasury may think fit to prescribe.

30. In conducting the examination of the vouchers relating to the appropriation of the grants for any services not enumerated in the aforesaid schedule, the Comptroller and Auditor-General shall test the accuracy of the castings and computation of the several items of such vouchers : Provided always, that when any vouchers have been certified to be correct by any officers specially authorised to examine the same, it shall be lawful for the Comptroller and Auditor-General, with the consent of the Treasury, to dispense with a second examination of the particular items of such vouchers.

31. If during the progress of the examination by the Comptroller and Auditor-General herein-before directed any objections should arise to any item to be introduced into the appropriation account of any grant, such objections shall, notwithstanding such account shall not have been rendered to him, be immediately communicated by him to the department concerned, and if the objections should not be answered to his satisfaction by such department, they shall be referred by him to the Treasury, and the Treasury shall determine in what manner the items in question shall be entered in the annual appropriation account.

32. In reporting as herein-before directed, for the information of the House of Commons, the result of the examination of the appropriation accounts, the Comptroller and Auditor-

General shall prepare reports on the appropriation account of the Army and on that of the Navy separately.

He shall prepare a report on the appropriation accounts of the Departments of Customs, Inland Revenue, and Post Office.

He shall prepare a report or reports on the accounts relating to the several grants included within each of the classes into which the grants for civil services are divided in the Appropriation Act.

In all reports as aforesaid he shall call attention to every case in which it may appear to him that a grant has been exceeded, or that money received by a department from other sources than the grants for the year to which the account relates has not been applied or accounted for according to the directions of Parliament, or that a sum charged against a grant is not supported by proof of payment, or that a payment so charged did not occur within the period of the account, or was for any other reason not properly chargeable against the grant.

If the Treasury shall not, within the time prescribed by this Act, present to the House of Commons any report made by the Comptroller and Auditor-General on any of the appropriation accounts, or on the accounts of issues for Consolidated Fund services, the Comptroller and Auditor-General shall forthwith present such report.

Accounts other than Appropriation Accounts

33. Besides the appropriation accounts of the grants of Parliament, the Comptroller and Auditor-General shall examine and audit, if required so to do by the Treasury, and in accordance with any regulations that may be prescribed for his guidance in that behalf by the Treasury, the following accounts: viz., the accounts of all principal accountants, the accounts of the receipt of revenue by the Departments of Customs, Inland Revenue, and Post Office, the accounts of every receiver of money which is by law payable into Her Majesty's Exchequer, and any other public accounts which, though not relating directly to the receipt or expenditure of imperial funds, the Treasury may by minute to be laid before Parliament direct.

34. The accounts which by the last preceding section the Treasury are empowered to subject to the examination of the Comptroller and Auditor-General shall be rendered to him by the departments or officers who may be directed so to do by the Treasury; and the term "accountant," when used in this and the following sections of this Act with reference to any such accounts, shall be taken to mean the department or officer that may be so required by the Treasury to render the same; and every public officer into whose hands public moneys, either in the nature of revenue or fees of office, shall be paid by persons bound by law or regulation to do so, or by subordinate or other officers whose duty it may be to pay such moneys wholly or in part into the receipt of Her Majesty's Exchequer, or to apply the same to any public service, shall, at such times and in such form as the Treasury shall determine, render an account of his receipts and payments to the Comptroller and Auditor-General; and it shall be the duty of the Treasury to inform him of the appointment of every such officer.

35. Accountants shall transmit their accounts together with the authorities and vouchers relating thereto to the office of the Comptroller and Auditor-General in such form, and for such periods, and under such regulations as he may from time to time prescribe for the guidance of such accountants: Provided always, that no such regulations shall be obligatory on such accountants until they shall have been approved by the Treasury.

36. The Comptroller and Auditor-General shall examine the several accounts transmitted to him with as little delay as possible, and when the examination of each account shall be completed he shall make up a statement thereof in such form as he may deem fit, and if it shall appear from the statement so made up of any account, being an account current, that the balance thereon agrees with the accountant's balance, or if it shall appear from any account rendered by an accountant, as well as from the statement of such account by the Comptroller and Auditor-General, that the accountant is "even and quit," the Comptroller and Auditor-General is hereby required to sign and pass such statement of account

so made up by him as aforesaid : Provided always, that in all other cases whatever the Comptroller and Auditor-General, having made up the statement of account as herein-before directed, shall transmit the same to the Treasury, who, having considered such statement, shall return it to him, with their warrant attached thereto, directing him to sign and pass the account, either conformably to the statement thereof, or with such alterations as the Treasury may deem just and reasonable ; and a statement of the account made up by the Comptroller and Auditor-General in accordance with such Treasury warrant shall then be signed and passed by him : Provided further, that a list of all accounts which the Comptroller and Auditor-General may sign and pass (such list to be so prepared as to show thereon the charge, discharge, and balance of each account respectively) shall be submitted by him to the Treasury twice in every year, videlicet, not later than the first week of February and the first week of August.

37. It shall be lawful for the Comptroller and Auditor-General, in the examination of any accounts, to admit and allow, in cases where it shall appear to him to be reasonable and expedient for the public service, vouchers for any money's expressed therein, although such vouchers be not stamped according to law.

38. As soon as any account shall have been signed and passed by the Comptroller and Auditor-General, he shall transmit to the accountant a certificate, in which the total amount of the sums forming respectively the charge and discharge of such account, and the balance, if any, remaining due to or by such accountant shall be set forth ; and every such certificate shall be signed by him, and shall be valid and effectual to discharge the accountant as the case may be, either wholly or from so much of the amount with which he may have been chargeable as he may appear by such certificate to be discharged from : Provided always, that when any account, not being an account current, has been signed and passed by the Comptroller and Auditor-General with a balance due thereon to the Crown, he shall not make out or grant any such certificate as aforesaid until the accountant has satisfied him either that he has discharged the full amount of such

balance, and any interest that may as herein-after provided be payable thereon, or that he has been relieved from the payment thereof, or of so much thereof as has not been paid, by a warrant from the Treasury.

39. No declaration shall be made by the Comptroller and Auditor-General before the Chancellor of the Exchequer in relation to any account or any state or statement thereof; nor shall any such state or statement be enrolled as of record in the office of Her Majesty's Remembrancer of the Court of Exchequer, any law, usage, or custom to the contrary notwithstanding; but every statement of an account made out, signed, and passed as aforesaid, shall be recorded in the office of the Comptroller and Auditor-General, and the recording of such statement of account in his office shall be as valid and effectual for enabling any process in the law against the party chargeable, and any other proceeding for the recovery of any balances and any interest thereon, and for all other purposes, as the enrolment of a declared account in the office of Her Majesty's Remembrancer would have been if this Act had not been passed; and a copy, certified under the hands of the Comptroller and Auditor-General, of the record of any such statement of account, shall be taken notice of and proceeded upon in the like manner as the record of any such declared account, enrolled as aforesaid, might have been if this Act had not been passed.

40. In all cases where the Comptroller and Auditor-General shall be required by the Treasury to examine and audit the accounts of the receipt, expenditure, sale, transfer, or delivery of any securities, stamps, Government stock or annuities, provisions, or stores, the property of Her Majesty, he shall, on the examination of such accounts being completed, transmit a statement thereof, or a report thereon, to the Treasury, who shall, if they think fit, signify their approval of such accounts to him, and he shall thereupon transmit to the accountant a certificate in a form to be from time to time determined by the Comptroller and Auditor-General, which shall be to such accountant a valid and effectual discharge from so much as he may thereby appear to be discharged from.

41. Every accountant shall, on the termination of his

charge as such accountant, or in case of a deceased accountant his representatives, shall forthwith pay over any balance of public money then due to the public in respect of such charge to the public officer authorised to receive the same; and in all cases in which it shall appear to the Comptroller and Auditor-General that balances of public money have been improperly and unnecessarily retained by an accountant, he shall report the circumstances of such cases to the Treasury; and the Treasury shall take such measures as to them may seem expedient for recovering by legal process, or by other lawful ways and means, the amount of such balance or balances, together with interest thereon, upon the whole or part of such balance or balances, for such period of time and at such rate, not exceeding five pounds per centum per annum, as to the Treasury may appear just and reasonable.

42. In all cases where any estate belonging to a public accountant shall be sold under any writ of extent or any decree or order of the Courts of Chancery or Exchequer, and the purchaser thereof or of any part thereof shall have paid his purchase money into the hands of any public accountant authorised to receive the same, such purchaser shall be wholly exonerated and discharged from all further claims of Her Majesty for or in respect of any debt arising upon the account of such accountant, although the purchase money so paid be not sufficient in amount to discharge the whole of the said debt.

43. In all cases in which an accountant may be dissatisfied with any disallowance or charge in his accounts made by the Comptroller and Auditor-General such accountant shall have a right of appeal to the Treasury, who, after such further investigation as they may consider equitable, whether by *viva voce* examination or otherwise, may make such order directing the relief of the appellant wholly or in part from the disallowance or charge in question, as shall appear to them to be just and reasonable, and the Comptroller and Auditor-General shall govern himself accordingly.

44. It shall be lawful for the Treasury, from time to time, if they see fit so to do, to dispense with the transmission, to the Comptroller and Auditor-General, of any accounts not being accounts of the receipt and expenditure of public

money, and with the audit of such accounts by him, any law, usage, or custom to the contrary notwithstanding: Provided always, that copies of any Treasury Minutes dispensing with the audit of such accounts shall be laid before Parliament.

45. Nothing in this Act contained shall extend to abridge or alter the rights and powers of Her Majesty to control, suspend, or prevent the execution of any process or proceeding, under this Act or otherwise, for recovering money due to the Crown.

46. The Acts mentioned in Schedule (C) to this Act annexed shall be repealed to the extent mentioned in such Schedule, and all accounts required or directed to be audited by the board of audit shall be audited according to the provisions of this Act; but nothing herein shall be deemed to confer upon the Treasury the powers with respect to audit vested in the Admiralty by the Greenwich Hospital Act, 1865, or to affect any right, title, obligation, or liability acquired or accrued before the commencement of this Act: Provided always, that this Act shall not affect any proceeding which may have been commenced under any of the said Acts before this Act comes into operation.

47. This Act shall commence on the first day of April one thousand eight hundred and sixty-seven.

SCHEDULE A

Grants or Services to which the Appropriation Accounts relate.	Dates after the Termination of every Financial Year to which Appropriation Accounts relate, on or before which they are to be made up and submitted.		
	To the Comptroller and Auditor-General by the Departments.	To the Treasury by Comptroller and Auditor-General.	To the House of Commons by the Treasury.
Army	31 December	31 January	15 February
Navy	30 November	15 January	31 January
Miscellaneous Civil Services— (Classes I. to VII.)			
Revenue Departments (Salaries, Superannuation, &c. and Expenses)			
Post Office Packet Service and All other Services voted in Supply			

If Parliament be then sitting, and if not sitting then within one week after Parliament shall be next assembled.

SCHEDULE B

Army ;
Navy ;

and such other services as the Treasury, by their minute to be laid before Parliament, may direct ; but no such minute shall take effect until it shall have lain before the House of Commons thirty days, unless it shall have been previously approved by a resolution of the House of Commons.

SCHEDULE C

Enactments Repealed

25 Geo. 3. c. 52.	An Act for better examining and auditing the Publick Accounts of this Kingdom.	
27 Geo. 3. c. 13. in part.	An Act for repealing the several Duties of Customs and Excise, and granting other Duties in lieu thereof, and for applying the said Duties, together with the other Duties composing the Publick Revenue ; for permitting the Importation of certain Goods, Wares, and Merchandize, the Produce or Manufacture of the European Dominions of the French King, into this Kingdom ; and for applying certain unclaimed Monies, remaining in the Exchequer for the Payment of Annuities on Lives, to the Reduction of the National Debt Section seventy-two.	} in part ; namely,—
39 & 40 Geo. 3. c. 54. in part.	An Act for more effectually charging Publick Accountants with the Payment of Interest ; for allowing Interest to them in certain Cases ; and for compelling the Payment of Balances due from them	} in part ; namely,—
	Sections four, five, six, nine, ten, and thirteen.	
45 Geo. 3. c. 55.	An Act to amend an Act made in the Twenty-fifth Year of His present Majesty, for better examining and auditing the Publick Accounts of this Kingdom ; and for enabling the Commissioners, in certain Cases, to allow of Vouchers, although not stamped according to Law.	

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- 46 Geo. 3. c. 141. An Act for making more effectual Provision for the more speedy and regular Examination and Audit of the Public Accounts of this Kingdom.
- 47 Geo. 3. Sess. 2. c. 39. An Act for more effectually charging Publick Accountants with Interest upon Balances, and for other Purposes relating to the passing of Publick Accounts.
- 52 Geo. 3. c. 52. An Act to provide for the speedy and regular Examination and Audit of the Public Accounts of Ireland; and to repeal certain former Acts relating thereto.
- 53 Geo. 3. c. 150. An Act for the more speedy and effectual Examination and Audit of the Accounts of Military Expenditure in Spain and Portugal; for removing Delays in passing the Public Accounts; and for making new Arrangements for conducting the Business of the Audit Office.
- 57 Geo. 3. c. 48. An Act to make further Provision for the Adjustment of the Accounts of the Consolidated Fund of the United Kingdom; and for making good any occasional Deficiency which may arise in the said Fund in Great Britain or Ireland respectively; and to direct the Application of Monies by the Commissioners for the Reduction of the National Debt.
- 1 & 2 Geo. 4. c. 121. in part. An Act to alter and abolish certain Forms of Proceedings in the Exchequer and Audit Office relative to Public Accountants; and for making further Provisions for the Purpose of facilitating and expediting the passing of Public Accounts in Great Britain; and to render perpetual and amend an Act passed in the Fifty-fourth Year of His late Majesty for the effectual Examination of the Accounts of certain Colonial Revenues
- Except sections twenty-seven, twenty-eight, and twenty-nine.
- 10 Geo. 4. c. 27. An Act to amend the several Acts for regulating the Reduction of the National Debt.
- 2 & 3 Will. 4. c. 26. An Act to authorize the Commissioners for Auditing the Public Accounts of Great Britain to examine and audit Accounts of the Receipt and Expenditure of Colonial Revenues.

2 & 3 Will. 4. c. 99.	An Act for transferring the Powers and Duties of the Commissioners of Public Accounts in Ireland to the Commissioners for Auditing the Public Accounts of Great Britain.	
c. 104.	An Act to regulate the Period of rendering the Public Accounts and making up the General Imprest Certificates.	
4 & 5 Will. 4. c. 15. in part.	An Act to regulate the Office of the Receipt of His Majesty's Exchequer at Westminster	} :—
	Except sections seven and twenty-six.	
3 & 4 Vict. c. 108. in part.	An Act for the Regulation of Municipal Corporations in Ireland	} in part; namely,—
	Sections two hundred and thirteen and two hundred and fourteen.	
9 & 10 Vict. c. 92.	An Act to provide for the Preparation, Audit, and Presentation to Parliament of Annual Accounts of the Receipt and Expenditure of the Naval and Military Departments.	
14 & 15 Vict. c. 42. in part.	An Act to make better Provision for the Management of the Woods, Forests, and Land Revenues of the Crown, and for the Direction of Public Works and Buildings	} in part; namely,—
	Section thirty-eight wholly, and section thirty-nine as far as it relates to the Accounts of the Commissioners of Her Majesty's Works and Public Buildings.	
17 & 18 Vict. c. 19. c. 94. in part.	The Naval Pay and Prize Act, 1854	
	An Act to alter the mode of providing for certain Expenses now charged upon certain Branches of the Public Revenues and upon the Consolidated Fund	} in part; namely,—
	Sections three, four, and five.	
18 & 19 Vict. c. 96. in part.	The Supplemental Customs Consolidation Act, 1855	} in part; namely,—
	Section one.	
24 & 25 Vict. c. 93.	An Act to provide for the Preparation, Audit, and Presentation to Parliament of Annual Accounts of the Appropriation of the Moneys voted for the Revenue Departments.	
28 & 29 Vict. c. 93.	An Act to consolidate the Offices of Comptroller-General of the Exchequer and Chairman of the Commissioners for auditing the Public Accounts, and for other Purposes.	

TREASURY MINUTE DATED 2ND MARCH 1867

1. My Lords have had under consideration the Act 29 & 30 Vict. c. 39, intituled "An Act to consolidate the Duties of the Exchequer and Audit Departments, to regulate the Receipt, Custody and Issue of Public Moneys, and to provide for the Audit of the Accounts thereof."

2. The regulations necessary for carrying into effect the provisions of this Act may be divided under three heads :—

1st. The Regulations connected with the accounts of the "Appropriation" of the Grants of Parliament.

2nd. The Regulations applicable to the Audit of the Accounts of persons intrusted with the receipt and disbursement of Public or other Moneys.

3rd. The Regulations for carrying into effect the provisions of the Act so far as they relate to the receipt and issue of Public Moneys on the Exchequer Account.

3. The provisions relating to the Audit of the "Appropriation" Accounts referred to under the first head are contained in the sections 21 to 32 of the Act. My Lords have already, as appears by Their Minute of June 22nd 1866, taken steps to enable them to discharge the duties imposed upon them by the 23rd section of the Act, by appointing a Committee to prepare plans and regulations for keeping and rendering for audit the several Departmental Accounts. They have instructed the Committee to consider also what improvements may be made in the classification of the Annual Estimates for Miscellaneous Services, the accounts for which (with the exception of those of the Departments of Works and Public Buildings, and of Woods) are now, for the first time, to be subjected to an "Appropriation" Audit. When the Committee shall have made their Reports upon these matters My Lords will be prepared to make such regulations as may appear to them advisable, in order to carry out the intentions of the Act in this respect; and they direct that, until such Reports shall have been received, and instructions consequent thereupon shall have been issued in reference to the preparing and rendering of any of the Appropriation Accounts, every

account which is now audited by the Commissioners of Audit, and which relates to the final expenditure of a vote, shall continue to be examined in the same manner, and under the same regulations as they would have been, if the Commissioners of Audit had continued to be charged with the Audit thereof.

4. With respect to the Audit of Accounts, other than Appropriation Accounts, referred to under the second head, My Lords direct that the Accounts specially designated in the 33rd section of the Act, annexed to this Minute shall be audited by the Exchequer and Audit Department in the same manner and under the same regulations (so far as the same are not affected by the Act) as they would have been if the Commissioners of Audit had continued to be charged with the Audit thereof.

My Lords will be prepared, by a subsequent Minute, to direct what other Public Accounts, not relating directly to the Receipt or Expenditure of Imperial Funds, shall be transmitted to the Comptroller and Auditor-General for examination and audit under the provisions of the said 33rd section.

5. My Lords proceed to define the regulations for the Receipt and Issue of Public Money on the Exchequer Account, referred to under the third head.

6. The 10th section of the above Act relates to the payment of the gross receipts of the Revenue Departments to the Account of Her Majesty's Exchequer at the Bank of England, and to a similar Account at the Bank of Ireland. My Lords desire that the Commissioners of Customs, and the Commissioners of Inland Revenue, will continue to cause the Revenue, collected in their respective Departments, to be paid to the Banks daily, as prescribed by Treasury Minute of the 2nd March 1855;¹ and the Postmaster-General and the Commissioners of Woods and Forests, and the Paymaster-General will also continue to regulate the payments of Revenue, and other receipts in their respective Departments to the Exchequer Account, from time to time, according to the present custom. The several Revenue Departments will transmit to this Board as well as to the Comptroller and Auditor-

¹ See *Parliamentary Paper No. 375, Session 1856, Appendix, page 583.*

General certificates, according to the forms annexed, No. 1 (a & b), of the sums so paid to the Exchequer Account, at the same time as their orders are sent to the Banks to place the moneys to the credit of the said Account.

7. The 12th section of the Act directs that accounts of the income and¹ charge of the Consolidated Fund shall be prepared by the Treasury at the close of each quarter, and that such accounts shall be forthwith transmitted to the Comptroller and Auditor-General. The object of this enactment is to enable that officer to certify the amount of the deficiency for which this Board may be authorised to obtain advances, from the Banks of England and Ireland, to meet the charges of the Consolidated Fund for each quarter; and also to enable him to satisfy himself of the correctness of the amount for which credits on the Exchequer Account, to meet such charges, may from time to time be authorised by this Board under the 13th section of the Act. My Lords will cause the said accounts to be transmitted to the Comptroller and Auditor-General as soon as possible after the close of each quarter, prepared in the Form No. 2, annexed to this Minute; and the Comptroller and Auditor-General, after satisfying himself of the correctness of the deficiency of the income to meet the charge of the Consolidated Fund for the said quarter, will transmit to the said Banks a certificate of the amount, of such deficiency according to the Form No. 3, annexed.

8. The applications of the Treasury to the Banks for advances from time to time on account of the said deficiency will be according to the Form No. 4, annexed.

9. The 13th section of the Act requires the Comptroller and Auditor-General to grant to this Board, on their requisitions authorising the same, credits on the Exchequer Account at the Banks of England and Ireland to provide for the payment of the charges on the Consolidated Fund included in the aforesaid quarterly accounts of Income and Charge remaining unpaid; as well as to grant credits from time to time during the succeeding quarter, on similar requisitions for services

¹ The words "incoming charge" are a palpable slip and have been corrected.

payable out of the "growing produce" of the Consolidated Fund.

10. At the periods when the quarterly charges on the Consolidated Fund become payable, My Lords will authorise the Comptroller and Auditor-General, by requisitions according to Forms Nos. 5 and 6, to grant such credits, in part or in full of such charges. When the credits so authorised shall have been granted to this Board by the Comptroller and Auditor-General according to Forms Nos. 7 and 8, My Lords will direct the Banks, from time to time, to make the necessary issues or transfers, as required by the Act, from the Exchequer Account to the accounts of the Principal Accountants, charged with the duty of making the public payments, according to Form No. 9, annexed to this Minute. These authorities, when acted upon, are to be transmitted by the Banks to the Comptroller and Auditor-General.

11. A daily account of such issues (including the issues out of credits granted for supply services hereinafter referred to) is to be transmitted by the Bank of England to the Comptroller and Auditor-General and to this Board, according to Form No. 10; and a similar account is to be sent by the Bank of Ireland to the two departments according to Form No. 11, annexed to this Minute.

12. The issues to Principal Accountants will be regulated according to the provisions of the 15th section of the Act. When Ways and Means shall have been granted to Her Majesty by Act, My Lords will authorise the Comptroller and Auditor-General by requisition according to Form No. 12, annexed, to place credits at their disposal at the Banks of England and Ireland to enable them to supply the Principal Accountants with the funds necessary for carrying on the public service. Upon the grant of credits on the Exchequer Accounts at the said Banks by the Comptroller and Auditor-General (according to Form No. 13), the actual issues or transfers to the accounts of such Accountants will be made by orders of this Board, under the authority of a Royal Order (see Form No. 14, annexed), in accordance with the provisions of the 14th and 15th sections of the Act.

13. The orders for issues for Supply Services will be

prepared according to Form No. 15, annexed to this Minute, and when acted upon they will be transmitted by the Bank of England and the Bank of Ireland to the Comptroller and Auditor-General to afford him the means of verifying the accounts to be prepared by this Board, under the 16th section of the Act, and which he is required by the Act to certify previously to their being submitted to Parliament. A daily statement of such issues will be included in the accounts to be transmitted to this Board, and to the Comptroller and Auditor-General, by the Banks of England and Ireland (as hereinbefore directed), according to Forms Nos. 10 and 11.

14. On the first application of the new regulations after the close of the present financial year, it will be necessary that a Royal Order should be obtained for cancelling all previous Royal Orders for public Supply Services, so far as they may remain unexecuted on the 31st March next. A new Royal Order will therefore be obtained to authorise the issues to Principal Accountants out of credits to be granted upon the Exchequer Account to the extent of the balance of Ways and Means of prior years which may remain unissued on that day.

15. As under the existing system of granting credits upon the Account of Her Majesty's Exchequer at the Bank of England to Public Accountants, there will remain unexhausted credits on that Account on the 31st March next, and as after the 1st April next, actual transfers to those Accounts are to be substituted for credits on the Exchequer Account, My Lords request that the Bank of England will, on 31st March next, transfer all such balances of credits from the Exchequer Account to the separate Accounts of the persons in whose favour they may have been granted.

16. It will be necessary, in the case of the Paymaster-General, to open in the books of the Bank of England a new account, to be called "The Paymaster-General's Supply Account," to which the balance of credits above mentioned granted to that officer should be transferred. This Account is to be operated upon by the Paymaster-General solely by Writes-off to his Drawing and Bill Accounts.

17. The 16th section of the Act, so far as its provisions relate to the preparation of the Account therein referred to,

showing the surplus of Revenue applicable to the reduction of the National Debt, is already in operation under the provisions of the Act 57 Geo. III. c. 48 ; but a new provision has been added to the section, which renders it necessary that the Account in question should be certified by the Comptroller and Auditor-General, before it is presented to Parliament. My Lords will cause the Account to be transmitted to the Comptroller and Auditor-General immediately after the expiration of each quarter, in order that it may be certified and presented to the House of Commons within the period of fifteen days specified in the Act.

18. Let a copy of this Minute be transmitted to Sir William Dunbar,¹ to the Paymaster-General, the several Revenue Departments, the Bank of England, the National Debt Commissioners, the Bank of Ireland, the Inclosure Commissioners, the Master of the Mint, and the Commissioners of Public Works in Ireland, for their information and guidance ; and request Sir William Dunbar to inform this Board if he has any alteration to suggest in the Forms of Authorities, Nos. 3, 7, 8, and 13, annexed to this Minute, which are to emanate from his department.

19. Let a copy of this Minute be laid before the House of Commons.

¹ Then Comptroller and Auditor-General.

APPENDIX II

PUBLIC ACCOUNTS AND CHARGES ACT, 1891, S. 2

54 & 55 VICT. CHAPTER 24

An ACT to amend certain provisions of the Law with respect to Money charged on or payable out of the Consolidated Fund, and with respect to Public Accounts.

[3rd July 1891.]

2. Whereas it is expedient to give statutory authority to the practice with respect to issues from the Exchequer and appropriations in aid ; be it therefore enacted that—

(1) Where an Act authorises any sum to be issued out of the Consolidated Fund of the United Kingdom of Great Britain and Ireland towards making good the supply granted to Her Majesty for the service of any year, every sum issued in pursuance of that Act shall be applied towards making good the supply so granted at the time of such issue.

(2) All money directed by or in pursuance of any Act (whether passed before or after this Act), or by the Treasury, to be applied as an appropriation in aid of money provided by Parliament for any purpose shall be deemed to be money provided by Parliament for that purpose, and shall, without being paid into the Exchequer, be applied, audited, and dealt with accordingly, and so far as it is not in fact so applied shall be paid into the Exchequer.

(3) Where any fee, penalty, proceeds of sale, or other money of the nature of an extra receipt is, by virtue of this Act, or of any other Act (whether passed before or after this

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Act), or otherwise, payable into the Exchequer, the Treasury may by a minute to be laid before Parliament direct that the whole or any specified part thereof shall be applied as an appropriation in aid of money provided by Parliament for the service mentioned in the minute.

APPENDIX III ¹

ESTIMATES CIRCULAR, 1912-1913

TREASURY CHAMBERS, 2nd October 1911.

SIR—The Lords Commissioners of His Majesty's Treasury command me to transmit to you the enclosed forms of estimates for the services to be administered by your Department during the year ending 31st March 1913.

One copy of each form, after insertion of the proper particulars, and with such changes as may be necessary, should be returned to the Treasury in due course. *The figures of the past year should be carefully checked, and corrected where necessary.* As much inconvenience is caused if the forms are not used, additional copies of them, as well as of this covering letter, will be furnished to you if needful.

Date of rendering Estimates

Such of the Estimates for 1912-1913 as require no special delay in their preparation should be sent to the Treasury on or before the 1st December 1911. Those estimates which, from peculiar circumstances, cannot be made up so soon, should be sent in as speedily after that date as possible. The latest date at which any estimate, or alteration of an estimate, can be received will be the 13th January 1912.

To enable the Estimates to be promptly issued, it is important that all questions which affect the details should, unless in exceptional cases, be settled before the Estimates themselves are sent in. Proposals for which Treasury sanction is required should therefore be submitted well in advance of the time for sending in the Estimates. If in any case

¹ Reprinted from *House of Commons Paper 277 of 1912*, pp. 134-136.

questions are still unavoidably outstanding, the Estimates should not on that account be delayed, but should be submitted to the Treasury in as complete a state as possible, upon the basis of existing rates and authorities, with the understanding that the items still under consideration are liable to alteration.

N.B.—*In order that the Chancellor of the Exchequer may be in a position to ascertain the probable total of the Estimates at an early date, it is requested that in all cases where the delivery of the detailed estimate is likely to be delayed beyond 15th December 1911, the approximate total amount, so far as can be foreseen, may be communicated to the Treasury on or before that date.*

Date of Statements of Expenditure, etc.

All statements of actual expenditure on new buildings should be made up to the 30th November 1911. The estimates should not, however, be kept back on this account, but should be rendered, if necessary, with such statements in blank, leaving the omitted figures to follow later.

A like rule will govern any other statements of actual expenditure, or of actual receipts, or of time actually spent in particular services, etc., that may be admitted into the notes to the Estimates.

The statements of Pensions granted and ceased should be made up to the 30th November 1911.

Necessity for Economy

My Lords direct me to remind you that, while it is essential, in order to avoid Supplementary Estimates, that no expense likely to be found necessary should be omitted in the first instance, yet the state of the public revenue makes it imperative to restrict the provision to such services and sums as are urgently required.

Explanation of Estimates

My Lords desire to impress upon Departments the fact that a sufficient explanation is necessary of the amount estimated for a duly authorised service even when it does not exceed the estimate of the preceding year. The habit

of regarding each year's estimate as the starting-point for the next is one against which special vigilance is needed in the case of services upon which the expenditure is in some degree discretionary, and My Lords think it necessary to warn Departments, especially those whose expenditure is of this character, that they must be prepared to subordinate such expenditure to the financial exigencies of each year.

Notification of Vacancies

My Lords request that Their attention may be drawn by a note upon the estimate to any office provided for in it which is vacant at the date of forwarding the estimate, and as to the future of which any question may be pending.

Form for Explanations

It is particularly requested that the explanations of the details of the estimate may in all cases be written upon the forms referred to in Regulation 3. The explanations should not be confined to mere statements that a larger or smaller amount is required, but should afford a justification of the whole amount inserted. Additional copies of the forms can be supplied if required.

Progress Reports

In any case where the estimate contains provision for a special service which, though not permanent in character, extends over more than one year, My Lords request that the estimate may be accompanied by a report on such service showing—(a) the expenditure upon it to date as compared with the estimated total cost, (b) the progress made towards the completion of it; and stating whether the service is likely to be completed within the period previously anticipated, and at a cost not exceeding the amount sanctioned.

Estimate of Receipts in Stamps

I am to request that special attention may be given to the preparation of the estimate of receipts in stamps called for by Regulation 13.

Expenditure during the current Year

I am to request that, in addition to the information required by Regulation 3, the figures of actual expenditure under each sub-head may be given for the half-year to 30th September 1911, with any comments upon them regarded as an indication of the probable expenditure in the current year.

Vote on Account

Before the commencement of the next financial year Parliament will be asked to grant a Vote on Account sufficient to provide for the requirements of each service for the normal period of the Session. In ordinary course the Treasury will fix the amount to be included for a particular service on the basis of the amounts which have been found sufficient in previous years. If there are any special circumstances which should be regarded in fixing the amount of your Vote on Account for next year, I am to request that you will draw attention to them in the letter submitting the estimate, indicating the amount likely to be required.

The annexed regulations should be strictly observed in filling up the forms of estimates.—I am, Sir, Your obedient servant,
C. HOBHOUSE.

To the Accounting Officer.

REGULATIONS TO BE OBSERVED IN PREPARING THE CIVIL
SERVICE AND REVENUE DEPARTMENTS ESTIMATES

1. In preparing the estimates, the references to the chapters and sections of the statutes relating to the service provided for should be carefully revised and corrected according to the latest legislation, special care being taken to remove references to statutes which have been repealed or which are no longer applicable. Statutes governing the vote generally should be recited in the heading of it, and those relating to particular sub-heads should appear in the detail of those sub-heads.

2. No charge for which due sanction has not been already obtained is to be inserted in an estimate. Any contemplated alteration, addition, or new provision, requiring Treasury

approval, should be brought to Their Lordships' notice, if possible, in time for decision before the estimate is sent in. Where such a proposal cannot be submitted in advance of the estimate, it should be dealt with in a separate explanatory letter.

3. The letter transmitting each estimate should also enclose statements written upon the sheets of which copies are sent herewith, and in the form of which a specimen is annexed, explaining and justifying *seriatim* the amounts provided in the estimate under each sub-head of expenditure. The estimated amounts of receipts in cash or stamps should be similarly explained.

4. Authority for a new or increased expense is not to be inferred from the fact of its having been, from any cause, printed in the estimates before the proper official sanction has been given.

5. If Treasury approval has been signified to any deviation from the provision made in the estimate for the preceding year, care should be taken to insert an *accurate reference* to both the *number and date of the Treasury letter* conveying such approval.

6. Whenever a transfer of charge from one sub-head to another becomes necessary, the amount provided for the previous year for the service in question should be also transferred, so as to exhibit a proper comparison.

A like course should be followed if a charge be transferred, with previous Treasury consent, from one vote to another.

7. Each estimate should provide for the gross amount of charges which will probably come in course of payment during the year under each sub-head; and also for the gross receipt anticipated under the credit sub-head, in cases where the system of appropriation in aid of the vote has been introduced.

8. All charges for the personal remuneration of the permanent or temporary staff of a department, including the pay of professional men engaged for special services, should be provided for in the sub-head for "Salaries, etc.," unless some other arrangement has been specially sanctioned by the Treasury.

9. In cases where remuneration, exceeding the sum of £25

for the financial year, is received by any officer from public funds in addition to the ordinary emoluments of his office as provided in the estimate, a note must be appended, stating the amount of such remuneration, the service for which it is received, and the source from which it is provided. This rule is intended to apply to all extra remuneration, however casual or variable, and to any pension or compensation allowance in respect of Public Service, that an officer may receive, its object being to bring into one view the whole of his official emoluments from whatever source. Every officer is bound to report annually to the accounting officer of his department all the extra remuneration that he may have received in the year from any external source. The fact of an officer being provided with an official residence, fuel, or light, at the public expense, should also be recorded.

The mode of applying the foregoing regulation is more fully explained in Treasury Circular of 28th August 1897.

10. The estimate should be accompanied by a separate statement explaining, with reference to Treasury letters of approval, every "personal" salary or allowance included in the estimate.

11. The sub-head for incidental expenses should, as a general rule, be confined to petty and casual charges, too insignificant to be provided for separately. Details of it should be furnished to the Treasury, although not necessarily for publication.

12. Special attention should be called to any provision included in an estimate for rates, taxes, or insurance, with an explanation of the circumstances which are considered to make such provision necessary.

13. Special care should be taken in calculating the *Receipts* appertaining to each estimate; and their nature should be stated, so as to show the probable yield of each principal source.

The amounts that are likely to be collected in cash and in stamps should be stated separately.

If any material increase or decrease be expected in either cash or stamp receipts, the cause thereof should be explained to the Treasury, as prescribed by Regulation 3.

14. Departments charged with the duty of accounting for Parliamentary grants for Subordinate Departments or Services will be responsible for the observance of these regulations in the preparation and transmission of the several estimates of such Subordinate Departments and Services.

Title of Vote _____

Sub-head.	Explanation of Increase or Decrease in the Estimate for 1912-1913.
A.—SALARIES.	
£	
Estimate 1912-1913	
„ 1911-1912	
Expenditure 1911-1912	
(Six months to 30th	
September 1911.)	
„ 1910-1911	
„ 1909-1910	
„ 1908-1909	
B.—TRAVELLING.	
£	
Estimate 1912-1913	
„ 1911-1912	
Expenditure 1911-1912	
(Six months to 30th	
September 1911.)	
„ 1910-1911	
„ 1909-1910	
„ 1908-1909	
&c. &c.	
RECEIPTS, OR CREDIT	
SUB-HEAD.	
£	
Estimate 1912-1913	
„ 1911-1912	
Receipts 1911-1912	
(Six months to 30th	
September 1911.)	
„ 1910-1911	
„ 1909-1910	
„ 1908-1909	

APPENDIX IV

LIST OF VOTES

NAVY ESTIMATES

Vote.

A. Numbers—

1. Wages of Officers, Seamen and Boys, Coast Guards, and Royal Marines.
2. Victualling and Clothing for the Navy.
3. Medical Establishments and Services.
4. Civilians employed on Fleet Services.
5. Educational Services.
6. Scientific Services.
7. Royal Naval Reserves.
8. Shipbuilding, Repairs, Maintenance, etc.
9. Naval Armaments.
10. Works, Buildings, and Repairs at Home and Abroad.
11. Miscellaneous Effective Services.
12. Admiralty Office.

Non-effective Services, viz.

13. Half Pay and Retired Pay.
14. Naval and Marine Pensions, Gratuities, and Compassionate Allowances.
15. Civil Superannuation, Compensation Allowances, and Gratuities.

ARMY ESTIMATES

Vote.

A. Numbers—

1. Pay, etc., of the Army.
2. Medical Establishments : Pay, etc.

3. Special Reserve.
4. Territorial Forces.
5. Establishments for Military Education.
6. Quarters, Transport, and Remounts.
7. Supplies and Clothing.
8. Ordnance Department Establishments and General Stores.
9. Armaments, Engineer and Aviation Stores.
10. Works and Buildings.
11. Miscellaneous Effective Services.
12. War Office.

Non-effective Services, viz.

13. Non-effective charges for Officers, etc.
14. Non-effective charges for Men, etc.
15. Civil Superannuation, Compensation, and Gratuities.

CIVIL SERVICES

Class I. Public Works and Buildings

1. Royal Palaces.
2. Osborne.
3. Royal Parks and Pleasure Gardens.
4. Houses of Parliament Buildings.
5. Miscellaneous Legal Buildings, Great Britain.
6. Art and Science Buildings, Great Britain.
7. Diplomatic and Consular Buildings.
8. Revenue Buildings.
9. Labour Exchange and Insurance Buildings, Great Britain.
10. Public Buildings, Great Britain.
11. Surveys of the United Kingdom.
12. Harbours under the Board of Trade.
13. Peterhead Harbour.
14. Rates on Government Property.
15. Public Works and Buildings, Ireland.
16. Railways, Ireland.

*Class II. Salaries and Expenses of Civil Departments**United Kingdom and England*

1. House of Lords Offices.
2. House of Commons.
3. Treasury and Subordinate Departments.
4. Home Office.
5. Foreign Office.
6. Colonial Office.
7. Privy Council Office.
8. Board of Trade.
9. Mercantile Marine Services.
10. Bankruptcy Department of the Board of Trade.
11. Board of Agriculture and Fisheries.
12. Charity Commission.
13. Government Chemist.
14. Civil Service Commission.
15. Exchequer and Audit Department.
16. Friendly Societies Registry.
17. Local Government Board.
18. Lunacy Commission.
19. Mint, including Coinage.
20. National Debt Office.
21. Public Record Office.
22. Public Works Loan Commission.
23. Registrar-General's Office.
24. Stationery and Printing.
25. Woods, Forests, etc., Office of.
26. Works and Public Buildings, Office of.
27. Secret Service.

Scotland

28. Secretary for Scotland, Office of.
29. Board of Agriculture.
30. Fishery Board.
31. Lunacy Commission.
32. Registrar-General's Office.
33. Local Government Board.

Ireland

34. Household of the Lord Lieutenant.
35. Chief Secretary for Ireland.
36. Department of Agriculture, etc.
37. Charitable Donations and Bequests Office.
38. Congested Districts Board.
39. Local Government Board.
40. Public Record Office.
41. Public Works Office.
42. Registrar-General's Office.
43. Valuation and Boundary Survey.

*Class III. Law and Justice**United Kingdom and England*

1. Law Charges.
2. Miscellaneous Legal Expenses.
3. Supreme Court of Judicature, etc.
4. Land Registry.
5. Public Trustee.
6. County Courts.
7. Police, England and Wales.
8. Prisons, England and the Colonies.
9. Reformatory and Industrial Schools, Great Britain.
10. Criminal Lunatic Asylums, England.

Scotland

11. Law Charges and Courts of Law.
12. Scottish Land Court.
13. Register House, Edinburgh.
14. Prisons.

Ireland

15. Law Charges and Criminal Prosecutions.
16. Supreme Court of Judicature and other Legal Departments.
17. Irish Land Commission.
18. County Court Officers, etc.
19. Dublin Metropolitan Police (including Police Courts).

20. Royal Irish Constabulary.
21. Prisons.
22. Reformatory and Industrial Schools.
23. Dundrum Criminal Lunatic Asylum.

Class IV. Education, Science, and Art

United Kingdom and England

1. Board of Education.
2. British Museum.
3. National Gallery.
4. National Portrait Gallery.
5. Wallace Collection.
6. Scientific Investigation, etc.
7. Universities and Colleges, Great Britain, and Intermediate Education, Wales.

Scotland

8. Public Education.
9. National Galleries.

Ireland

10. Public Education.
11. Endowed Schools Commissioners.
12. National Gallery.
13. Science and Art.
14. Universities and Colleges.

Class V. Foreign and Colonial Services

1. Diplomatic and Consular Services.
2. Colonial Services.
3. Telegraph Subsidies and Pacific Cable.
4. Cyprus, Grant in aid.
5. Treasury Chest Fund.

Class VI. Non-effective and Charitable Services

1. Superannuation and Retired Allowances.
2. Miscellaneous Charitable and other Allowances.
3. Hospitals and Charities, Ireland.
4. Savings Banks' and Friendly Societies' Deficiencies.
5. Old Age Pensions.

Class VII. Miscellaneous

1. Temporary Commissions.
2. Miscellaneous Expenses.
3. Repayments to the Local Loans Fund.
4. Ireland Development Grant.
5. Government Hospitality.
6. International Exhibitions.
7. Repayments to the Civil Contingencies Fund.
8. Expenses under Unemployed Workmen Act, 1905.

Class VIII. Insurance and Labour Exchanges

1. National Health Insurance, Joint Committee.
2. National Health Insurance Commission, England.
3. National Health Insurance Commission, Wales.
4. National Health Insurance Commission, Scotland.
5. National Health Insurance Commission, Ireland.
6. Labour Exchanges and Unemployment Insurance.
7. National Health Insurance, Audit Department.
8. Friendly Societies, Grants in Aid.
9. National Health Insurance (Special Grants).
10. Treatment of Tuberculosis (Special Grants).

Revenue Departments

1. Customs and Excise.
2. Inland Revenue.
3. Post Office.

APPENDIX V

CONSOLIDATED FUND (NO. 1) BILL, 1912

A BILL to apply certain sums out of the Consolidated Fund to the service of the years ending on the thirty-first day of March one thousand nine hundred and eleven, one thousand nine hundred and twelve, and one thousand nine hundred and thirteen.

MOST GRACIOUS SOVEREIGN—We, Your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom of Great Britain and Ireland in Parliament assembled, towards making good the supply which we have cheerfully granted to Your Majesty in this session of Parliament, have resolved to grant unto Your Majesty the sums herein-after mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted, and be it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1. The Treasury may issue out of the Consolidated Fund of the United Kingdom of Great Britain and Ireland, and apply towards making good the supply granted to His Majesty for the service of the years ending on the *thirty-first day of March one thousand nine hundred and eleven and one thousand nine hundred and twelve*, the sum of *two hundred and forty-one thousand one hundred and seventeen pounds*.

2. The Treasury may issue out of the Consolidated Fund of the United Kingdom of Great Britain and Ireland, and apply towards making good the supply granted to His Majesty for the service of the year ending on the *thirty-first day of*

March one thousand nine hundred and thirteen the sum of fifty-nine million seventy-two thousand one hundred pounds.

3.—(1) The Treasury may borrow from any person, by the issue of Treasury Bills or otherwise, and the Bank of England and the Bank of Ireland may advance to the Treasury on the credit of the said sums, any sum or sums not exceeding in the whole *fifty-nine million three hundred and thirteen thousand two hundred and seventeen pounds.*

(2) The date of payment of any Treasury Bills issued under this section shall be a date not later than the *thirty-first day of March one thousand nine hundred and thirteen*, and section six of the Treasury Bills Act, 1877 (which relates to the renewal of bills), shall not apply with respect to those bills.

(3) Any money borrowed otherwise than on Treasury Bills shall be repaid, with interest not exceeding *five pounds* per cent per annum, out of the growing produce of the Consolidated Fund, at any period not later than the next succeeding quarter to that in which the money was borrowed.

(4) Any money borrowed under this section shall be placed to the credit of the account of the Exchequer, and shall form part of the said Consolidated Fund, and be available in any manner in which such Fund is available.

4. This Act may be cited as the Consolidated Fund (No. 1) Act, 1912.

Note.—Section 6 of the Treasury Bills Act, 1877, referred to in Clause 3 (2) of the above Bill, empowers the Treasury to issue Treasury Bills or Exchequer Bills in lieu of Bills paid off during the same financial year.

APPENDIX VI

CONSOLIDATED FUND (APPROPRIATION) ACT, 1912

2 & 3 GEO. V. c. 7 [*7th August 1912*]

An Act to apply a sum out of the Consolidated Fund to the service of the year ending on the thirty-first day of March one thousand nine hundred and thirteen, and to appropriate the Supplies granted in this Session of Parliament:

MOST GRACIOUS SOVEREIGN—We, Your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom of Great Britain and Ireland in Parliament assembled, towards making good the supply which we have cheerfully granted to Your Majesty in this session of Parliament, have resolved to grant unto Your Majesty the sum herein-after mentioned ; and do therefore most humbly beseech Your Majesty that it may be enacted ; and be it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :—

GRANTS OUT OF CONSOLIDATED FUND

1. The Treasury may issue out of the Consolidated Fund of the United Kingdom of Great Britain and Ireland, and apply towards making good the supply granted to His Majesty for the service of the year ending on the thirty-first day of March one thousand nine hundred and thirteen the sum of ninety-two million eight hundred and forty-seven thousand three hundred and forty-three pounds.

2.—(1) The Treasury may borrow from any person, by the issue of Treasury Bills or otherwise, and the Bank of England and the Bank of Ireland may advance to the Treasury on the credit of the said sums, any sum or sums not exceeding in the whole ninety-two million eight hundred and forty-seven thousand three hundred and forty-three pounds.

(2) The date of payment of any Treasury Bills issued under this section shall be a date not later than the thirty-first day of March one thousand nine hundred and thirteen and section six of the Treasury Bills Act, 1877 (which relates to the renewal of bills), shall not apply with respect to those bills.

(3) Any money borrowed otherwise than on Treasury Bills shall be repaid, with interest not exceeding five pounds per cent. per annum, out of the growing produce of the Consolidated Fund, at any period not later than the next succeeding quarter to that in which the money was borrowed.

(4) Any money borrowed under this section shall be placed to the credit of the account of the Exchequer, and shall form part of the said Consolidated Fund, and be available in any manner in which such Fund is available.

APPROPRIATION OF GRANTS

3. All sums granted by this Act and the other Act mentioned in Schedule (A.) annexed to this Act out of the said Consolidated Fund towards making good the supply granted to His Majesty, amounting, as appears by the said schedule, in the aggregate, to the sum of one hundred and fifty-two million one hundred and sixty thousand five hundred and sixty pounds are appropriated, and shall be deemed to have been appropriated as from the date of the passing of the Acts mentioned in the said Schedule (A.), for the services and purposes expressed in Schedule (B.) annexed hereto.

The abstract of schedules and schedules annexed hereto, with the notes (if any) to such schedules, shall be deemed to be part of this Act in the same manner as if they had been contained in the body thereof.

In addition to the sums hereby granted out of the Consolidated Fund, there may be applied out of any money

directed under section two of the Public Accounts and Charges Act, 1891, to be applied as appropriations in aid of the grants for the services and purposes specified in Schedule (B.) annexed hereto, the sums respectively set forth in the last column of the said schedule.

4.—(1) So long as the aggregate expenditure on naval and military services respectively is not made to exceed the aggregate sums appropriated by this Act for those services respectively, any surplus arising on any vote for those services, either by an excess of the sum realised on account of appropriations in aid of the vote over the sum which may be applied under this Act as appropriations in aid of that vote, or by saving of expenditure on that vote, may, with the sanction of the Treasury, be temporarily applied either in making up any deficiency in the sums realised on account of appropriations in aid of any other vote in the same department, or in defraying expenditure in the same department which is not provided for in the sums appropriated to the service of the department by this Act, and which it may be detrimental to the public service to postpone until provision can be made for it by Parliament in the usual course.

(2) A statement showing all cases in which the sanction of the Treasury has been given to the temporary application of a surplus under this section, and showing the circumstances under which the sanction of the Treasury has been given, shall be laid before the House of Commons with the appropriation accounts of the naval and military services for the year, in order that any temporary application of any surplus sanctioned by the Treasury under this section may be submitted for the sanction of Parliament.

5. Whereas under the powers given for the purpose by the Appropriation Act, 1910, and the Appropriation Act, 1911, surpluses arising on certain votes for the naval and military services respectively have been temporarily applied as shown in the accounts set out in Schedule (C.) to this Act :

It is enacted that the application of those surpluses as shown in the said accounts is hereby sanctioned.

6. A person shall not receive any part of a grant which may be made in pursuance of this Act for half-pay or army,

navy, or civil non-effective services, until he has subscribed such declaration as may from time to time be prescribed by a warrant of the Treasury before one of the persons prescribed by such warrant :

Provided that, whenever any such payment is made at more frequent intervals than once in a quarter, the Treasury may dispense with the production of more than one declaration in respect of each quarter.

Any person who makes a declaration for the purpose of this section, knowing the same to be untrue in any material particular, shall be guilty of a misdemeanour.

7. This Act may be cited for all purposes as the Appropriation Act, 1912.

APPENDIX VI

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ABSTRACT OF SCHEDULES (A.) AND (B.) TO WHICH THIS ACT REFERS

SCHEDULE (A.)

Grants out of the Consolidated Fund £152,160,560

SCHEDULE (B.)—APPROPRIATION OF GRANTS

	Sums not exceeding					
	Supply Grants.			Appropriations in Aid.		
	£	s.	d.	£	s.	d.
1910-1911-1912.						
Part 1. Navy Excesses, 1910-1911	100	0	0	28,795	10	10
„ 2. Civil Services (Supplementary), 1911-1912 .	241,017	0	0	27,190	0	0
	241,117	0	0	55,985	10	10
1912-1913.						
„ 3. Navy	45,075,400	0	0	1,863,892	0	0
„ 4. { Army	27,860,000	0	0	3,414,165	0	0
„ { Army (Ordnance Factories)	100	0	0	2,923,000	0	0
	72,935,500	0	0	8,201,057	0	0
„ 5. Civil Services, Class I .	3,831,430	0	0	125,263	0	0
„ 6. „ Class II .	4,182,144	0	0	828,481	0	0
„ 7. „ Class III .	4,621,535	0	0	851,101	0	0
„ 8. „ Class IV .	19,705,454	0	0	30,774	0	0
„ 9. „ Class V .	2,142,768	0	0	138,366	0	0
„ 10. „ Class VI .	13,014,564	0	0	..		
„ 11. „ Class VII .	380,699	0	0	7,250	0	0
„ 12. „ Class VIII .	3,042,669	0	0	202,500	0	0
TOTAL CIVIL SERVICES .	50,921,263	0	0	2,183,735	0	0
„ 13. Revenue Departments, &c.	28,062,680	0	0	734,963	0	0
GRAND TOTAL . .	152,160,560	0	0	11,175,740	10	10

THE FINANCIAL SYSTEM

SCHEDULE (A.)

GRANTS OUT OF THE CONSOLIDATED FUND

For the service of the years ended on the	£	s	d.
31st day of March 1911 and 1912 :—			
Under Act 2 Geo. 5. c. 1	241,117	0	0
For the service of the year ending on the			
31st day of March 1913 :—			
Under Act 2 Geo. 5. c. 1	59,072,100	0	0
Under this Act	92,847,343	0	0
	<hr/>		
TOTAL	152,160,560	0	0

SCHEDULE (B.)—PART 1

NAVY EXCESSES, 1910–1911

	Sums not exceeding					
	Supply Grants.		Appropriations in Aid.			
	£	s.	d.	£	s.	d.
SUM granted to make good Excesses of Navy Expenditure beyond the Grants for the year ended on the 31st day of March 1911	100	0	0	28,795	10	10

SCHEDULE (B.)—PART 2

CIVIL SERVICES (SUPPLEMENTARY), 1911–1912

SCHEDULE of SUPPLEMENTARY SUMS granted to defray the charges for the Services herein particularly mentioned for the year ended on the 31st day of March 1912, viz. :—

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
CIVIL SERVICES.		
CLASS II.		
For the Salaries and Expenses in the Offices of the House of Commons	10	940
For the Salaries and Expenses of the Board of Agriculture and Fisheries, and of Royal Botanic Gardens, Kew, including certain Grants in Aid	11,400	18,105
For Stationery, Printing, Paper, Binding and Printed Books for the Public Service, for the Salaries and Expenses of the Stationery Office, and for Sundry Miscellaneous Services, including Reports of Parliamentary Debates	47,000	2,000
For the Salaries and Expenses of the Department of Agriculture and other Industries and Technical Instruction for Ireland, and of the Services administered by that Department	5	6,645
For the Salaries and Expenses of the Local Government Board, Ireland, and to enable it to make good certain Statutory advances	50,000	..
CLASS III.		
For certain Miscellaneous Legal Expenses	1,000	..
For such of the Salaries and Expenses of the Supreme Court of Judicature and Court of Criminal Appeal as are not charged on the Consolidated Fund	1,600	..
For the Salaries and Expenses of the Establishment of the Crofters Commission	120	..
Carried forward	111,135	27,690

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
Brought forward . . .	£ 111,135	£ 27,690
For the Salaries and Expenses of the Commissioner of Police, the Police Courts, and Metropolitan Police Establishment of Dublin	3,500	500 ¹
CLASS IV.		
For the Salaries and Expenses of the National Gallery, including a Grant in Aid for the Purchase of Pictures . . .	17,776	..
For the Salaries and Expenses of the National Portrait Gallery	40	..
For Public Education in Scotland, and for Science and Art in Scotland	15,000	..
CLASS V.		
For making good the net loss on transactions connected with the raising of money for the various Treasury Chests Abroad in the year 1910-1911	42,666	..
CLASS VII.		
For Expenditure in connection with International Exhibitions (including a Grant in Aid of the Expenses of the Royal Commission for the Brussels, Rome, and Turin Exhibitions)	19,300	..
For a Grant in Aid of the Expenses incurred on account of the Coronation of His Majesty the King, including the State Visits to Ireland, Wales and Scotland	10	..
CLASS VIII.		
For the Salaries and Expenses of the Offices of the Insurance Commissioners in England, Wales, Scotland and Ireland, and of the Joint Committee	31,590	..
Total	241,017	27,190

¹ Deficit.

APPENDIX VI

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SCHEDULE (B.)—PART 3

NAVY

SCHEDULE of SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the NAVY SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1913; viz. :—

No.	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
1. For wages, &c., to 137,500 officers, seamen, and boys, coastguard, and royal marines (including an additional number of 1500 men and boys and an additional sum of 60,000 <i>l.</i>) .	7,687,000	174,500
2. For victualling and clothing for the navy, including the cost of victualling establishments at home and abroad (including an additional sum of 54,000 <i>l.</i>)	2,682,100	731,337
3. For medical services, including the cost of medical establishments at home and abroad	269,900	20,065
4. For martial law	3,500	100
5. For educational services	152,500	66,385
6. For scientific services	72,000	31,789
7. For the royal naval reserve, the royal fleet reserve (including seamen pensioner reserve), and the royal naval volunteers, &c.	426,700	9,732
8. Sect. 1. For the personnel for ship-building, repairs, maintenance, &c., including the cost of establishments of dockyards and naval yards at home and abroad (including an additional sum of 35,000 <i>l.</i>)	3,528,800	22,000
„ Sect. 2. For the matériel for ship-building, repairs, maintenance, &c., including the cost of establishments of dockyards and naval yards at home and abroad	5,076,800	380,300
Carried forward	19,899,300	1,436,208

No.	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
Brought forward . . .	19,899,300	1,436,208
8. Sect. 3. For contract work for ship- building, repairs, &c. (including an additional sum of 611,000 <i>l.</i>) . .	13,666,600	175,000
9. For naval armaments (including an additional sum of 200,000 <i>l.</i>) . .	4,119,000	145,700
10. For works, buildings, and repairs at home and abroad, including the cost of superintendence, purchase of sites, grants in aid, and other charges connected therewith (in- cluding an additional sum of 30,000 <i>l.</i>)	3,545,000	32,000
11. For various miscellaneous effective services	532,000	13,386
12. For the Admiralty Office	428,500	8,850
13. For half-pay, and retired pay to officers of the navy and marines .	955,800	21,412
14. For naval and marine pensions, gra- tuities, and compassionate allow- ances	1,516,200	30,926
15. For civil superannuation, compensa- tion allowances, and gratuities .	413,000	410
TOTAL NAVY SERVICES . .	45,075,400	1,863,892

SCHEDULE (B.)—PART 4

ARMY

SCHEDULE of SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the ARMY SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1913; viz. :—

No.	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
1. For the pay, &c., of His Majesty's Army (including Army Reserve to a number not exceeding 139,000) at home and abroad (exclusive of India)	8,536,000	1,354,000
2. For the pay, &c., of the medical establishments and for medicines, &c.	436,000	1,700
3. For the pay, bounty, &c., of the Special Reserve (to a number not exceeding 91,363, including 1300 militia and 150 militia reserve) and of the Officers' Training Corps	715,000	6,600
4. For grants, pay, allowances, training, and miscellaneous charges of the Territorial Force (not exceeding 319,673 men, including 5000 Territorial Force Reserve), and Channel Islands and Colonial Militia, including the expense of permanent staff	2,780,000	4,800
5. For establishments for military education	142,000	89,100
6. For quartering, transport, and re-mounts	1,624,000	67,000
7. For supplies and clothing	4,275,000	198,500
8. For the Ordnance Department establishments and for general stores	615,000	220,000
9. For armaments, aviation and engineer stores, including technical committees	1,718,000	325,000
Carried forward	20,841,000	2,266,700

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
No.	£	£
Brought forward . . .	20,841,000	2,266,700
10. For works, buildings, and repairs, lands, and miscellaneous engineer services, including staff in connec- tion therewith	2,602,000	106,900
11. For miscellaneous effective services . .	72,000	950
12. For the War Office	440,000	560
13. For rewards ; half-pay ; retired pay ; widows' pensions ; and other non- effective charges for officers	1,843,000	515,000
14. For Chelsea and Kilmainham hos- pitals ; for out pensions ; for re- wards for distinguished services ; for widows' pensions ; and for other non-effective charges for warrant officers, non-commissioned officers, and men, &c.	1,917,000	524,000
17. For civil superannuation, compensa- tion, and additional allowances, gratuities, injury grants, &c.	145,000	55
TOTAL ARMY SERVICES . . .	27,860,000	3,414,165
ARMY (ORDNANCE FACTORIES).		
For the ordnance factories, the cost of pro- ductions of which is charged to the army, navy, and Indian and Colonial Governments, &c.	100	2,923,000
TOTAL ARMY SERVICES (INCLUDING } ORDNANCE FACTORIES) . . . }	27,860,100	6,337,165

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SCHEDULE (B.)—PART 5

CIVIL SERVICES.—CLASS I

SCHEDULE of SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several CIVIL SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1913; viz. :—

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
No.	£	£
1. For expenditure in respect of royal palaces, including a grant in aid	71,300	1,087
2. For expenditure in respect of Osborne	13,000	2,400
3. For the royal parks and pleasure gardens	125,700	11,470
4. For expenditure in respect of the Houses of Parliament buildings	50,800	400
5. For expenditure in respect of miscellaneous legal buildings, Great Britain	79,200	600
6. For expenditure in respect of Art and Science buildings, Great Britain (including a supplementary sum of 38,350 <i>l.</i>)	142,650	2,045
7. For expenditure in respect of diplomatic and consular buildings, and for the maintenance of certain cemeteries abroad (including a supplementary sum of 20,000 <i>l.</i>)	105,800	1,238
8. For the Customs and Excise, Inland Revenue, Post Office and Telegraph buildings in Great Britain, and certain Post Offices abroad	725,800	5,340
9. For Labour Exchange and Insurance buildings, Great Britain (including a supplementary sum of 135,000 <i>l.</i>)	350,300	565
10. For expenditure in respect of sundry public buildings in Great Britain not provided for on other votes	725,500	12,298
Carried forward	2,390,050	37,443

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
No.	£	£
Brought forward . . .	2,390,050	37,443
11. For the survey of the United Kingdom, and for minor services connected therewith	214,589	43,475
12. For maintaining certain harbours under the Board of Trade and for grants in aid of harbours . .	75,065	2,600
13. For constructing a new harbour of refuge at Peterhead	32,000	..
14. For rates and contributions in lieu of rates, &c., in respect of Government property, and for rates on houses occupied by Representatives of Foreign Powers, and for salaries and expenses of the Rating of Government property department, and for a contribution towards the expenses of the London Fire Brigade . .	798,000	33,785
15. For the erection, repairs, and maintenance of public buildings in Ireland, for the maintenance of certain parks and public works, and for the maintenance of drainage works on the River Shannon . .	273,366	7,960
16. For payments under the Tramways and Public Companies (Ireland) Act, 1883, &c., the Railways (Ireland) Act, 1896, and the Marine Works (Ireland) Act, 1902 . . .	48,360	..
TOTAL CIVIL SERVICES, CLASS I . . .	3,831,430	125,263

SCHEDULE (B.)—PART 6

CIVIL SERVICES.—CLASS II

SCHEDULE of SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several CIVIL SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1913; viz. :—

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
No.	£	£
1. For the salaries and expenses of the offices of the House of Lords	28,741	15,000
2. For the salaries and expenses of the House of Commons	302,850	16,000
3. For the salaries and other expenses of the department of His Majesty's Treasury and subordinate departments, including expenses in respect of advances under the Light Railways Act, 1896	114,371	4,344
4. For the salaries and expenses of the office of His Majesty's Secretary of State for the Home Department and subordinate offices	258,007	13,500
5. For the salaries and expenses of the department of His Majesty's Secretary of State for Foreign Affairs	68,420	775
6. For the salaries and expenses of the department of His Majesty's Secretary of State for the Colonies, including a grant in aid of certain expenses connected with Emigration	60,075	..
7. For the salaries and expenses of the department of His Majesty's most Honourable Privy Council	10,646	1,800
8. For the salaries and expenses of the office of the Committee of Privy Council for Trade, and subordinate departments (including a supplementary sum of 3750L.)	365,612	26,446
Carried forward	1,208,722	77,865

No.	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
Brought forward	1,208,722	77,865
9. For the salaries and expenses of certain services transferred from the Mercantile Marine Fund and other services connected with the Mercantile Marine (including Merchant Seamen's Fund Pensions)	109,788	73,400
10. For meeting the deficiency of income from fees, &c., for the requirements of the Board of Trade, under the Bankruptcy Acts, 1883 and 1890	8	111,291
11. For the salaries and expenses of the Board of Agriculture and Fisheries and of Royal Botanic Gardens, Kew, including certain grants in aid	253,539	137,580
12. For the salaries and expenses of the Charity Commission for England and Wales	30,313	..
13. For the Salaries and Expenses of the Department of the Government Chemist	20,633	..
14. For the salaries and expenses of the Civil Service Commission	55,134	..
15. For the salaries and expenses of the department of the Comptroller and Auditor-General	67,760	3,124
16. For the salaries and expenses of the Registry of Friendly Societies	12,122	..
17. For the salaries and expenses of the Local Government Board	283,374	5,580
18. For the salaries and expenses of the office of the Commissioners in Lunacy in England	19,830	962
19. For the salaries and expenses of the Mint, including the expenses of coinage, and for the expenses of the preparation of medals, dies for postage and other stamps, and His Majesty's seals	50	161,000
20. For the salaries and expenses of the National Debt Office	12,580	3,177
Carried forward	2,073,853	573,979

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
No.	£	£
Brought forward . . .	2,073,853	573,979
21. For the salaries and expenses of the Public Record Office and of the Office of Land Revenue Records and Inrolments	25,320	..
22. For the salaries and expenses of the establishment under the Public Works Loan Commissioners	34	11,800
23. For the salaries and expenses of the department of the Registrar-General of Births, &c., in England	60,405	10,250
24. For stationery, printing, paper, binding, and printed books for the public service, for the salaries and expenses of the Stationery Office, and for sundry miscellaneous services, including reports of Parliamentary Debates	959,751	140,000
25. For the salaries and expenses in the office of His Majesty's Woods, Forests, and Land Revenues	21,380	..
26. For the salaries and expenses of the office of the Commissioners of His Majesty's Works and Public Buildings	136,750	..
27. For His Majesty's foreign and other secret services	50,000	..
28. For the salaries and expenses of the office of His Majesty's Secretary for Scotland and subordinate offices, expenses under the Inebriates Acts, 1879 to 1900, and expenses under the Private Legislation Procedure (Scotland) Act, 1899	17,126	2,010
29. For the salaries and expenses of the Board of Agriculture for Scotland	209,580	5,000
30. For the salaries and expenses of the Fishery Board for Scotland, and for grants in aid of piers or quays	24,428	..
31. For the salaries and expenses of the Board of Lunacy in Scotland	6,123	520
Carried forward	3,584,750	743,559
		M

No.	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
Brought forward . . .	3,584,750	743,559
32. For the salaries and expenses of the department of the Registrar-General of Births, &c., in Scotland . . .	8,356	1,300
33. For the salaries and expenses of the Local Government Board for Scotland	20,418	..
34. For the salaries and expenses of the household of the Lord-Lieutenant of Ireland	4,552	..
35. For the salaries and expenses of the offices of the Chief Secretary to the Lord-Lieutenant of Ireland, in Dublin and London, and of the Inspectors of Lunatic Asylums, and expenses under the Inebriates Acts	27,296	307
36. For the salaries and expenses of the department of agriculture and other industries, and technical instruction for Ireland, and of the services administered by that department, including sundry grants in aid	136,314	57,481
37. For the salaries and expenses of the office of the Commissioners of Charitable Donations and Bequests for Ireland	2,052	34
38. For the Congested Districts Board for Ireland (Grants-in-Aid)	169,750	..
39. For the salaries and expenses of the Local Government Board in Ireland, including sundry grants in aid	111,688	13,000
40. For the salaries and expenses of the Public Record Office in Ireland and of the Keeper of State Papers in Dublin	7,446	..
41. For the salaries and expenses of the Office of Public Works in Ireland	46,969	3,000
42. For the salaries and expenses of the department of the Registrar-General of Births, &c., and for the expenses of collecting emigration statistics in Ireland	20,258	800
Carried forward	4,139,849	819,481

APPENDIX VI

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
No. Brought forward . . .	£ 4,139,849	£ 819,481
43. For the salaries and expenses of the general valuation and boundary survey of Ireland	42,295	9,000
TOTAL CIVIL SERVICES, CLASS II. .	4,182,144	828,481

SCHEDULE (B.)—PART 7

CIVIL SERVICES.—CLASS III

SCHEDULE of SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several CIVIL SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1913; viz. :—

No.	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
1. For the salaries of the law officers department, the salaries and expenses of the department of the Solicitor for the affairs of His Majesty's Treasury and King's Proctor, and the department of Director of Public Prosecutions, for the costs of prosecutions, of other legal proceedings, and of Parliamentary Agency . . .	83,812	19,000
2. For certain miscellaneous legal expenses, including grants in aid of the expenses of the Incorporated Law Societies of England and Ireland . .	50,194	12,731
3. For such of the salaries and expenses of the Supreme Court of Judicature and Court of Criminal Appeal as are not charged on the Consolidated Fund	330,632	51,700
4. For the salaries and expenses of the office of Land Registry . . .	36,471	..
5. For the salaries and expenses of the office of Public Trustee . . .	10	29,990
6. For the salaries and expenses connected with the County Courts . .	5	499,352
Carried forward . .	501,124	612,773

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
No.	£	£
Brought forward	501,124	612,773
7. For the salaries of the Commissioner and Assistant Commissioners of the Metropolitan Police, and of the Receiver for the Metropolitan Police District, the contribution towards the expenses of the Metropolitan Police, and the salaries and expenses of the Inspectors of Constabulary	126,998	77
8. For the expenses of the prisons in England, Wales, and the Colonies	776,550	25,000
9. For the salaries and expenses of the office of the Inspector of Reformatories and for the maintenance of juvenile offenders in reformatory, industrial, and day industrial schools and in places of detention under the Children Act, in Great Britain	277,474	25,000
10. For the maintenance of criminal lunatics in the Criminal Lunatic Asylums at Broadmoor and Rampton, including the furnishing and equipment of Rampton Asylum	83,154	1,216
11. For the salaries and expenses of the Lord Advocate's department and other law charges, and the salaries and expenses of the Courts of Law and Justice in Scotland	87,373	49,300
12. For the salaries and expenses of the office of the Scottish Land Court	11,600	..
13. For the salaries and expenses of the offices in His Majesty's General Register House, Edinburgh	43,966	..
14. For the salaries and expenses of the Prison Commissioners for Scotland, and of the prisons under their control, including the maintenance of criminal lunatics and inmates of the State inebriate reformatory, and the preparation of judicial statistics	101,776	5,800
Carried forward	2,010,015	719,166

No.	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
Brought forward . . .	2,010,015	719,166
15. For criminal prosecutions and other law charges in Ireland, including a Grant in relief of certain expenses payable by statute out of local rates . . .	65,410	490
16. For such of the salaries and expenses of the Supreme Court of Judicature and of certain other legal departments in Ireland as are not charged on the Consolidated Fund . . .	113,135	3,900
17. For the salaries and expenses of the office of the Irish Land Commission . . .	616,147	24,500
18. For the salaries, allowances, and expenses of various county court officers, and of magistrates in Ireland, and the expenses of revision	111,145	5,200
19. For the salaries and expenses of the Commissioner of Police, the police courts and the metropolitan police establishment of Dublin	96,466	56,715
20. For the expenses of the Royal Irish Constabulary	1,377,389	35,680
21. For the expenses of the General Prisons Board in Ireland, and of the establishments under their control; the registration of habitual criminals and the maintenance of criminal lunatics confined in district lunatic asylums	112,439	3,500
22. For the expenses of reformatory and industrial schools in Ireland	111,912	1,950
23. For the maintenance of criminal lunatics in the Dundrum Criminal Lunatic Asylum, Ireland	7,477	..
TOTAL CIVIL SERVICES, CLASS III. . .	4,621,535	851,101

SCHEDULE (B.)—PART 8

CIVIL SERVICES.—CLASS IV

SCHEDULE of SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several CIVIL SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1913; viz. :—

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
No.	£	£
1. For the salaries and expenses of the Board of Education, and of the various establishments connected therewith, including sundry grants in aid (including a supplementary sum of 15,000 <i>l.</i>)	14,519,765	10,100
2. For the salaries and other expenses of the British Museum, and of the Natural History Museum, including certain grants in aid	204,071	16,019
3. For the salaries and expenses of the National Gallery, and of the National Gallery of British Art, Millbank, including a grant in aid for the purchase of pictures	14,445	2,500
4. For the salaries and expenses of the National Portrait Gallery, including a grant in aid for the purchase of portraits	5,681	..
5. For the salaries and expenses of the Wallace Collection	8,511	660
6. For sundry grants in aid of scientific investigation, &c., and other grants	125,523	..
7. For grants in aid of the expenses of certain Universities and Colleges in Great Britain and of the expenses under the Welsh Intermediate Education Act, 1889	314,200	..
Carried forward	15,192,196	29,279

THE FINANCIAL SYSTEM

No.	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
Brought forward . . .	15,192,196	29,279
8. For public education in Scotland, and for Science and Art in Scotland, in- cluding a grant in aid	2,489,425	..
9. For the salaries and expenses of the National Gallery, the Scottish National Portrait Gallery, and the Museum of Antiquities, including certain grants in aid	6,598	..
10. For the expenses of the Commissioners of National Education in Ireland, including a grant in aid of the Teachers Pension Fund, Ireland (including a supplementary sum of 10,000 <i>l.</i> for expenses of scholar- ships tenable by pupils from primary schools in Ireland) . . .	1,744,554	150
11. For the expenses of the Office of the Commissioners for managing certain school endowments in Ireland . .	935	..
12. For the salaries and expenses of the National Gallery of Ireland, includ- ing a grant in aid for the purchase of pictures	3,155	..
13. For the salaries and expenses of the Institutions of Science and Art in Dublin, and of the Geological Sur- vey of Ireland, and Annual Grants to Schools and Classes of Science and Art and Technical Instruction, including sundry Grants in Aid, administered by the Department of Agriculture and Technical In- struction for Ireland	138,591	1,345
14. For grants under the Irish Univer- sities Act, 1908	130,000	..
TOTAL CIVIL SERVICES, CLASS IV. .	19,705,454	30,774

SCHEDULE (B.)—PART 9

CIVIL SERVICES.—CLASS V

SCHEDULE of SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several CIVIL SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1913; viz. :—

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
No.	£	£
1. For the expenses in connection with His Majesty's embassies, missions, and consular establishments abroad, and other expenditure chargeable to the Consular Vote	689,040	101,820
2. For sundry colonial services, including certain grants in aid (including a supplementary sum of 503,000 <i>l.</i>)	1,363,754	..
3. For the subsidies to certain Telegraph Companies, and a grant in aid of the annual expenses of the Pacific Cable	39,974	36,546
4. For a grant in aid of the Revenue of the Island of Cyprus	50,000	..
TOTAL CIVIL SERVICES, CLASS V.	2,142,768	138,366

SCHEDULE (B.)—PART 10

CIVIL SERVICES.—CLASS VI

SCHEDULE of SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several CIVIL SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1913; viz. :—

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
No.	£	£
1. For superannuation, compensation, compassionate, and additional allowances, and gratuities under sundry Statutes, for compassionate allowances and gratuities awarded by the Treasury; and for the salaries of medical referees	778,253	..
2. For certain miscellaneous charitable and other allowances, Great Britain	1,439	..
3. For hospitals and infirmaries and certain miscellaneous charitable and other allowances in Ireland, including sundry grants in aid	16,883	..
4. For making good the deficiency on the Income Account of the Fund for Friendly Societies	14,426	..
5. For Old Age Pensions in the United Kingdom, and for certain administrative expenses in connection therewith	12,200,000	..
6. For compensation to the Registrar and Staff at Stationers' Hall on the abolition of the office of Registrar	3,563	..
TOTAL CIVIL SERVICES, CLASS VI	13,014,564	..

SCHEDULE (B.)—PART 11

CIVIL SERVICES.—CLASS VII

SCHEDULE of SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several CIVIL SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1913; viz. :—

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
No.	£	£
1. For the salaries and other expenses of temporary commissions, committees, and special inquiries	33,000	..
2. For certain miscellaneous expenses	13,742	7,250
3. For making good certain sums written off from the assets of the Local Loans Fund	3,418	..
4. For the Ireland Development Grant (Grant in Aid)	185,000	..
5. For a grant in aid of the Government Hospitality Fund	10,000	..
6. For expenditure in connection with the International Exhibition at Ghent in 1913	30,000	..
7. For the repayment to the Civil Contingencies Fund of certain miscellaneous advances	5,539	..
8. For contributions in aid of expenses under the Unemployed Workmen Act, 1905	100,000	..
TOTAL CIVIL SERVICES, CLASS VII. .	380,699	7,250

SCHEDULE (B.)—PART 12

CIVIL SERVICES.—CLASS VIII

SCHEDULE of SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several CIVIL SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1913; viz. :—

No.	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
1. For the salaries and expenses of the National Health Insurance Joint Committee	37,570	..
2. For the salaries and expenses of the Insurance Commission (England), for contributions under Part I. of the National Insurance Act, 1911, and for grants in aid of expenditure incurred out of the National Health Insurance Fund in respect of benefits and expenses of administration under that Part of that Act (including certain special grants towards the expenses of Insurance Committees) (including a supplementary sum of 42,500L.)	1,560,145	..
3. For the salaries and expenses of the Insurance Commission (Wales), for contributions under Part I. of the National Insurance Act, 1911, and for grants in aid of expenditure incurred out of the Welsh National Health Insurance Fund in respect of benefits and expenses of administration under that Part of that Act (including certain special grants towards the expenses of Insurance Committees) (including a supplementary sum of 28,350L.)	129,510	..
Carried forward	1,727,225	

APPENDIX VI

No.	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
Brought forward . . .	1,727,225	
4. For the salaries and expenses of the Insurance Commission (Scotland), for contributions under Part I. of the National Insurance Act, 1911, and for grants in aid of expenditure incurred out of the Scottish National Health Insurance Fund in respect of benefits and of expenses of administration under that Part of that Act (including certain special grants towards the expenses of Insurance Committees) (including a supplementary sum of 10,000 <i>l.</i>) . . .	244,510	
5. For the salaries and expenses of the Insurance Commission (Ireland), for contributions under Part I. of the National Insurance Act, 1911, and for grants in aid of expenditure incurred out of the Irish National Health Insurance Fund in respect of benefits and of expenses of administration under that Part of that Act (including certain special grants towards the expenses of Insurance Committees) (including a supplementary sum of 18,100 <i>l.</i>) . . .	168,140	..
6. For the salaries of the staff and other expenses of Labour Exchanges, including the contribution to the Unemployment Insurance Fund . . .	804,037	202,500
7. For the salaries and expenses of the Audit staff under Part I. of the National Insurance Act, 1911 . . .	51,757	..
8. For grants to Friendly Societies, &c., in aid of the expenses of preparing schemes under section 72 of the National Insurance Act, 1911 . . .	47,000	..
TOTAL CIVIL SERVICES, CLASS VIII .	3,042,669	202,500

SCHEDULE (B.)—PART 13

REVENUE DEPARTMENTS, &c.

SCHEDULE of SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several REVENUE DEPARTMENTS, &c., herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1913 ; viz. :—

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
No.	£	£
1. For the salaries and expenses of the Customs and Excise Department .	2,357,900	93,770
2. For the salaries and expenses of the Inland Revenue Department . .	1,895,830	10,000
3. For the salaries and expenses of the Post Office, including Telegraphs and Telephones	23,808,950	631,193
TOTAL REVENUE DEPARTMENTS .	28,062,680	734,963

SCHEDULE (C.)

No. of Vote.	NAVY SERVICES, 1910-11. Votes.	Surpluses.			Deficits made good from Surpluses.		
		£	s.	d.	£	s.	d.
1	Wages, &c., of officers, seamen, and boys, Coast-guard, and Royal Marines	31,281	10	11	..		
2	Victualling and clothing for the Navy . . . . .	..			18,204	15	6
3	Medical establishments and services	11,644	15	7	..		
4	Martial law	1,766	6	1	..		
5	Educational services	6,486	4	1	..		
6	Scientific services . . . . .	..			1,080	15	4
7	Royal Naval Reserves . . . . .	..			9,597	12	6
8	Shipbuilding, repairs, maintenance, &c. :						
	I. Personnel	6,858	5	5	..		
	II. Matériel	139,306	5	8	..		
	III. Contract work	99,824	17	8	..		
9	Naval armaments . . . . .	..			36,512	7	6
10	Works, buildings, and repairs, at home and abroad	..			18,260	14	9
11	Miscellaneous effective services . . . . .	..			63,485	6	2
12	Admiralty Office . . . . .	..			4,946	13	0
13	Half-pay and retired pay	17,735	19	7	..		
14	Naval and marine pensions, gratuities, and compassionate allowances	8,528	3	9	..		
15	Civil superannuation, compensation allowances, and gratuities	14,292	4	2	..		
..	Amount written off as irrecoverable . . . . .	..			1,272	6	1
	Total	337,724	12	11	153,360	10	10
	Add Excess Vote	100	0	0	..		
		337,824	12	11	153,360	10	10
	NET SURPLUS	£184,464 2 1					

SCHEDULE (C.)

No. of Vote.	ARMY SERVICES, 1910-11. VOTES.	Surpluses.			Deficits made good from Surpluses.		
		£	s.	d.	£	s.	d.
1	Pay, &c., of the Army . . .	10,528	18	8	..	..	..
2	Medical establishment: Pay, &c.	4,415	17	10	..	..	..
3	Special Reserves	26,477	6	8	..	..	..
4	Territorial Force	109,200	6	11	..	..	..
5	Establishments for military education	2,089	1	9	..	..	..
6	Quartering, transport, and remounts	12,470	5	1	..	..	..
7	Supplies and clothing . . . . .	..	..	..	98,235	4	8
8	Ordnance department estab- lishments and general stores . . . . .	..	..	..	13,879	18	3
9	Armaments and engineer stores	69,570	11	11	..	..	..
10	Works and buildings	80,948	1	2	..	..	..
11	Miscellaneous effective ser- vices	5,190	7	8	..	..	..
12	War Office	3,502	1	0	..	..	..
13	Non-effective charges for officers, &c.	3,281	2	3	..	..	..
14	Non-effective charges for men, &c. . . . .	..	..	..	3,231	10	2
15	Civil superannuation, com- pensation, and gratuities	2,060	18	11	..	..	..
	Balances irrecoverable and claims abandoned . . . . .	..	..	..	3,779	15	7
	Total	329,734	19	10	119,126	8	8
	NET SURPLUS	£210,608 11 2					

FORM No. 2

GRANT of CREDIT by the COMPTROLLER and AUDITOR GENERAL
for SERVICES payable out of the CONSOLIDATED FUND

CREDIT FOR CONSOLIDATED FUND SERVICES

Quarter to.....19...

By virtue of the Exchequer and Audit Departments Act, 1866 (29 & 30 Vict. c. 39, s. 13), and of a requisition from the Lords Commissioners of His Majesty's Treasury, authorising the same : I hereby grant a Credit to the Lords Commissioners of His Majesty's Treasury for the time being, on the account of His Majesty's Exchequer at the Bank of....., or on the growing Balance thereof, to the amount of.....on account of the charge of the Consolidated Fund in Great Britain (*or Ireland, as the case may be*), for the Quarter ended.....19..., remaining unpaid at that date.

Exchequer and Audit Department, }
.....19... }
Comptroller and Auditor General.

To the Governor and Company }
of the Bank of..... }

FORM No. 3

TREASURY REQUISITION authorising CREDITS for CONSOLIDATED
FUND SERVICES, payable out of the GROWING PRODUCE

CONSOLIDATED FUND SERVICES

GROWING PRODUCE

By virtue of the Exchequer and Audit Departments Act, 1866 (29 & 30 Vict. c. 39, s. 13) : We authorise and require you to grant to the Lords Commissioners of His Majesty's Treasury for the time being, a Credit on the Account of His Majesty's Exchequer at the Bank of....., for the sum of £....., to provide for Issues required for the following Services, payable out

of the Growing Produce of the Consolidated Fund, in the current Quarter ending19...:—

Service.	Act.	Amount.

To be signed by Two Lords of the }
 Treasury. }

Treasury Chambers, Whitehall, }
19... }

To the Comptroller and Auditor General.

FORM No. 4

GRANT OF CREDIT by the COMPTROLLER AND AUDITOR GENERAL
 for SERVICES payable out of the GROWING PRODUCE of the
 CONSOLIDATED FUND

CREDIT FOR CONSOLIDATED FUND SERVICES
 GROWING PRODUCE

By virtue of the Exchequer and Audit Departments Act, 1866 (29 & 30 Vict. c. 39, s. 13), and of a Requisition from the Lords Commissioners of His Majesty's Treasury, authorising the same: I hereby grant a Credit to the Lords Commissioners of His Majesty's Treasury for the time being, on the Account of His Majesty's Exchequer at the Bank of..... or on the growing Balance thereof, to the Amount of..... to provide for Services payable out of the GROWING PRODUCE of the Consolidated Fund in Great Britain (or Ireland, as the case may be) in the current Quarter ending19....

Exchequer and Audit Department, }
19... }

Comptroller and Auditor General.

To the Governor and Company }
 of the Bank of }

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FORM No. 5

TREASURY ORDER for Issues from the EXCHEQUER ACCOUNT
for CONSOLIDATED FUND SERVICES

CONSOLIDATED FUND SERVICES

Quarter to.....19...

Treasury, Whitehall,
.....19...

GENTLEMEN,

Under the authority of the Exchequer and Audit Departments Act, 1866 (29 & 30 Vict. c. 39, s. 13), and of the Credit granted to the Lords Commissioners of His Majesty's Treasury, by the Comptroller and Auditor General on the Account of His Majesty's Exchequer at the Bank of....., under the provisions of the said Act: I am commanded by the Lords Commissioners of His Majesty's Treasury to request that you will transfer the following sums, on the .. instant, from the said Account to the "Supply Account" of [His Majesty's Paymaster General¹] in your books, on account of the charge of the Consolidated Fund in [Great Britain²] for the above-mentioned Quarter.

Service.	Amount.		
	£	s.	d.

I am to request that when these sums have been transferred accordingly, you will transmit this authority to the Comptroller and Auditor General.

I am, &c.

To be signed by one of the }
Secretaries of the Treasury. }

To the Governor and Company }
of the Bank of..... }

¹ [or of such other Principal Accountants as the case may require.]

² [or Ireland.]

FORM No. 6

ROYAL ORDER for PUBLIC SUPPLY SERVICES
(For His Majesty's Royal Sign Manual)

ROYAL ORDER

SUPPLY SERVICES

WHEREAS the several sums mentioned in the Schedule hereunto annexed have been granted to Us (by Act, or by Resolution of the House of Commons, *as the case may be*) to defray the expenses of the Public Supply Services therein specified, which will come in course of payment in the year ending the 31st March 19... : OUR WILL AND PLEASURE is, that you do, from time to time, authorise the Governor and Company of the Bank of England, or the Governor and Company of the Bank of Ireland, to issue or transfer from the Account of our Exchequer at the said Banks to the Accounts of the persons charged with the payment of the said Services, such sums as may be required, from time to time, for the payment of the same, not exceeding the amounts respectively stated in the said annexed Schedule.

Provided that such issues or transfers shall be made out of the Credits granted or to be granted to you, from time to time, on the Account of Our Exchequer at the said Banks, by the Comptroller and Auditor General, under the authority of the Exchequer and Audit Departments Act, 1866 (29 & 30 Vict. c. 39, s. 15), and shall not exceed in the whole the amount of the Credits so granted out of the Ways and Means appropriated by Parliament to the Service of the said year.

Given at Our Court at.....this.....day
of.....19...

By His Majesty's Command,

To be countersigned by Two }
Lords of the Treasury. }
.....

To the Commissioners of Our Treasury.

SCHEDULE.

Supply Service for which Valued or Granted.	Amount.
	<p style="text-align: center;">£ s. d.</p>

FORM No. 7

TREASURY REQUISITION authorising CREDITS for SUPPLY SERVICES

SUPPLY SERVICES

Year 19...

By virtue of the Exchequer and Audit Departments Act, 1866 (29 & 30 Vict. c. 39, s. 15) :—We authorise and require you to grant to the Lords Commissioners of His Majesty's Treasury for the time being, on account of the Ways and Means granted for the service of the year ending 31st March 19..., Credit on the Account of His Majesty's Exchequer at the Bank of England and Bank of Ireland, or on the growing Balances thereof, for the following sums; viz. :—

At the Bank of England £
 At the Bank of Ireland £

Treasury Chambers, Whitehall, }
19...

To be signed by Two Lords {
 of the Treasury. }

To the Comptroller and Auditor General.

FORM No. 8

GRANT of CREDIT by the COMPTROLLER AND AUDITOR GENERAL for SUPPLY SERVICES

CREDIT FOR SUPPLY SERVICES

Year 19...

By virtue of the Exchequer and Audit Departments Act, 1866 (29 & 30 Vict. c. 39, s. 15), and of a Requisition from the Lords Commissioners of His Majesty's Treasury authorising the same: I hereby grant a Credit to the Lords Commissioners of His Majesty's Treasury for the time being, on the Account of His Majesty's Exchequer at the Bank of....., or on the growing Balance thereof, to the Amount of.....

on account of the Ways and Means granted for the Service of the year ending 31st March 19...

Exchequer and Audit Department, }
19... }

Comptroller and Auditor General.

To the Governor and Company of }
 the Bank of..... }

FORM No. 9

TREASURY ORDER for ISSUES from the EXCHEQUER ACCOUNT
 for SUPPLY SERVICES

SUPPLY SERVICES

Year 19...

Treasury, Whitehall,
19...

GENTLEMEN,

Under the authority of the Exchequer and Audit Departments Act, 1866 (29 & 30 Vict. c. 39, s. 15), and of the Credit granted to the Lords Commissioners of His Majesty's Treasury, by the Comptroller and Auditor General, on the Account of His Majesty's Exchequer at the Bank of....., under the provisions of the said Act: I am commanded by the Lords Commissioners of His Majesty's Treasury to request that you will transfer the following sums, on the.....instant, from the said Account to the "Supply Account" of [His Majesty's Paymaster General¹] in your books, on account of the Supply Services under-mentioned:—

Supply Services.	Amount.
	£ s. d.

¹ [or of such other Principal Accountants as the case may require.]

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I am to request that when these sums shall have been transferred accordingly, you will transmit this authority to the Comptroller and Auditor General.

I am, &c.

*To be signed by one of the }
Secretaries of the Treasury.}*

To the Governor and Company of the }
Bank of..... }

APPENDIX VIII¹

TREASURY MINUTE OF 31ST MAY 1889 RELATING TO TREASURY BILLS

TREASURY MINUTE, dated 31st May 1889, prescribing REGULATIONS relating to the Preparation, Issue, and Cancellation of TREASURY BILLS, under the Acts 40 Vict. c. 2, and 52 Vict. c. 6.

THE Chancellor of the Exchequer calls the attention of the Board to section 5 of the National Debt Act, 1889 (52 Vict. c. 6), which provides that after the passing of that Act "Treasury Bills shall bear the name of one of the Secretaries for the time being to the Treasury, and that name may be impressed or affixed by machinery or otherwise in such manner as the Commissioners of Her Majesty's Treasury from time to time direct by regulations to be laid before both Houses of Parliament."

These Bills, as the Board is aware, have, in accordance with the Treasury Bills Act, 1877 (40 Vict. c. 2, s. 8), been hitherto signed by the Comptroller and Auditor General, his signature being (pursuant to the regulations laid down in the Treasury Minute of the 16th March 1877) "affixed in the presence of such public officer or other person as the Treasury may from time to time approve."

Treasury Bills being often very numerous, the prescribed signature and counter-signature have been usually affixed to the Bills by a stamp; and representations have reached the Chancellor of the Exchequer that this mode of signature is not wholly free from risk, and might therefore detract from the negotiable value of the security. Accordingly, it was

¹ *House of Commons Paper 187 of 1889.*

deemed advisable to dispense with these signatures, and to substitute in lieu thereof a name engraved on the Bills in the same way as the name of the Chief Cashier of the Bank of England is engraved on Bank of England notes. As the Treasury is responsible for the payment of Treasury Bills, the Chancellor of the Exchequer proposed that the name so engraved should be the name of the Permanent Secretary to the Board.

He points out that this proposal does not weaken the force of the existing constitutional safeguard against the issue of Bills in excess of Parliamentary powers, that safeguard being the requirement in the Treasury Bills Act, 1877 (section 8), that Bills are only to be issued by the Bank of England "under the authority of a Warrant from the Treasury counter-signed by the Comptroller and Auditor General."

Parliament having given legislative sanction to the Chancellor of the Exchequer's proposal, he invites the Board to amend the regulations laid down in the Treasury Minute of the 16th March 1877 in this respect, and likewise in certain other respects.

My Lords concur.

They hereby rescind the existing regulations; and they proceed to lay down in lieu thereof the following regulations in pursuance of the powers conferred upon them by section 9 of the Treasury Bills Act, 1877, and section 5 of the National Debt Act, 1889, viz. :—

I. Whenever it is required to exercise the powers conferred by the Treasury Bills Act, 1877 (40 Vict. c. 2), the Treasury will issue Treasury Bills in one of the following ways, or partly in one way and partly in another way.

A. The Treasury may invite tenders for Treasury Bills.

(1.) Notice that such tenders will be received at the office of the Chief Cashier of the Bank of England on a given day shall be published in the *London Gazette* not less than five clear days before the date on which tenders are to be delivered, and shall specify the period (not exceeding 12 months) for which, and the terms and conditions subject to which, the Bills are to be issued.

- (2.) The principal of such Bills shall be repaid at the date mentioned in each Bill.
- (3.) The Treasury will from time to time instruct the Bank of England as to the form in which the tenders are to be made, and as to any other necessary proceedings in relation thereto.
- (4.) The Treasury reserves to itself the right of refusing tenders, if it should think proper to do so.
- (5.) The tenders for Treasury Bills shall be opened at the Bank of England in the presence of such person or persons as the Treasury shall from time to time direct.

B. The Treasury may also issue Treasury Bills with a fixed rate of interest to the Commissioners for the Reduction of the National Debt, or to such other person or persons as may be willing to buy the same.

- (1.) The rate of interest of the Bills so issued shall be fixed by the Treasury.
- (2.) The currency of the Bills shall be for any period not exceeding 12 months.
- (3.) The principal of such Bills shall be repaid at the date mentioned in each Bill.

II. The name of the Permanent Secretary for the time being to the Treasury will be engraved on Treasury Bills, which will be printed on a special description of paper to be previously approved by the Treasury, and will be numbered in arithmetical order throughout each financial year, commencing with new numbers in each year.

III. The Treasury will from time to time give directions to the Bank of England for the preparation, in the Form A. hereto annexed, of such Treasury Bills as are required.

IV. When any tender or tenders for Treasury Bills have been accepted by the Treasury, or when the National Debt Commissioners or other person or persons shall have signified their willingness to buy Treasury Bills carrying a fixed rate of interest, a Treasury Warrant, drawn in the terms of one of the Forms B. or C. annexed to these regulations, will be transmitted for the counter-signature of the Comptroller and Auditor General, authorising the Bank of England to prepare

and issue such number of Treasury Bills, and for such amounts, as are specified in the Warrant.

V. The Bills when ready for issue will, upon the receipt of the sums therein specified, be delivered by the Bank of England, under the authority of the Treasury Warrant, to the order of the person or persons entitled thereto.

VI. The amount received by the Bank for Treasury Bills sold will be carried to the account of Her Majesty's Exchequer, as provided by the fifth section of the said Act.

VII. When the consideration allowed for the money advanced on Treasury Bills takes the form of interest prepaid, it will be necessary to make provision for showing in the public accounts the amount of such consideration. Accordingly, the Treasury will direct the issue to the Bank of England from the Exchequer of the amount of the prepaid interest, which will be paid by the Bank to the Exchequer account, together with the sums actually received for the Bills, thereby rendering the amount paid to the Exchequer, and thus brought to account as money raised, equal to the nominal amount of the Bills.

VIII. The principal sums of Treasury Bills will be payable at the Bank of England on the dates specified in the Bills, without grace, and the discharge for the payment of such Bills shall be an acknowledgment of receipt, to be given on the back of the Bills, or on a schedule of the numbers and amounts of the Bills.

IX. When Treasury Bills have been paid off by the Bank of England they will be cancelled in such manner as may be determined upon by the Governor and Deputy Governor of the Bank, and the Treasury will from time to time, upon an application from the Bank, direct cancelled Treasury Bills to be destroyed, and the Chief Cashier of the Bank shall certify to the Treasury the particulars of the Treasury Bills so destroyed.

X. When, upon any representation made by any holder of a Treasury Bill, the Treasury has reason to believe that a Bill has been lost, destroyed, or defaced, the Treasury will cause a Warrant to be prepared authorising the issue of a duplicate of such Bill, and will give directions for the delivery

of such duplicate Bill to the person or persons applying for the same, upon the execution by them of the usual bond of indemnity.

Transmit copies of this Minute to the Comptroller and Auditor General to the National Debt Commissioners, and to the Governor and Deputy Governor of the Bank of England, for their information.

Let copies of these regulations be laid before both Houses of Parliament, in accordance with the directions contained in section 9 of the Treasury Bills Act, 1877 (40 Vict. c. 2), and in section 5 of the National Debt Act, 1889 (52 Vict. c. 6).

31st May 1889.

FORM A

TREASURY BILL

(A)

Per Acts 40 Vict. c. 2, and 52 Vict. c. 6

Due.....	
A. 0000. 1.	A. 0000. 1.
£.....	
	London,.....

This Treasury Bill entitles ¹.....or order to payment of pounds at the Bank of England out of the Consolidated Fund of the United Kingdom on the

.....
Secretary to Her Majesty's Treasury.

FORM B

FORM of TREASURY WARRANT authorising the preparation of Treasury Bills and the issue of them to Persons whose tenders for the same have been accepted.

By virtue of the Treasury Bills Act, 1877 (40 Vict. c. 2), and National Debt Act, 1889 (52 Vict. c. 6), you are hereby authorised

¹ If this blank be not filled in, the Bill will be paid to bearer.

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to prepare, in accordance with the provisions of the said Acts and the regulations for giving effect to the same prescribed by the Lords Commissioners of Her Majesty's Treasury, Treasury Bills for the total sum of.....pounds, as follows, viz. :—

.....Bills for £.....each.
Bills for £.....each.

The said Treasury Bills are to bear date the.....day of.....18., and are to be payable at..... months after date, that is to say, on the.....day of.....18.; and they are to be issued and delivered to such person or persons as shall be signified in the directions of the Lords Commissioners of Her Majesty's Treasury, upon payment to you, for the account of Her Majesty's Exchequer, of the sums due in respect of the said Bills.

Treasury Chambers, Whitehall,
18...

(Counter-signature)

.....

Comptroller and Auditor General.

Commissioners of H.M. Treasury.

To the Governor and Company of the
 Bank of England.

FORM C

FORM of TREASURY WARRANT authorising the preparation of Treasury Bills and the issue of them to the Commissioners for the Reduction of the National Debt or to persons who have bought Bills carrying a fixed rate of interest.

By virtue of the Treasury Bills Act, 1877 (40 Vict. c. 2), and National Debt Act, 1889 (52 Vict. c. 6), you are hereby authorised to prepare, in accordance with the provisions of the said Acts, and the regulations for giving effect to the same prescribed by the Lords Commissioners of Her Majesty's Treasury, Treasury Bills for the total sum ofpounds, as following, viz. :—

.....Bills for £.....each.
Bills for £.....each.

The said Treasury Bills are to bear date the.....day of.....18., and are to be payable at.....days (or months) after date, that is to say, on the.....day of

APPENDIX VIII

.....18..; and they are to be issued and delivered to the Commissioners for the Reduction of the National Debt, [or such person or persons as shall be signified in the directions of the Lords Commissioners of Her Majesty's Treasury], upon payment to you, for the account of Her Majesty's Exchequer, of the sums due in respect of the said Bills.

Treasury Chambers,

.....18..

.....
.....

(Counter-signature.)

Commissioners of H.M. Treasury.

.....

Comptroller and Auditor General.

To the Governor and Company of the
Bank of England.

APPENDIX IX

EXCHEQUER BOND

EXCHEQUER BOND

(With two Counterfoils)

Per Acts 29 Vict. c. 25, 52 Vict. c. 6, and

Series.....
£..... 00000

THIS BOND entitles the Bearer to receive the Sum of.....
on the....., together with Interest thereon, from
....., at the rate of..... per cent per annum,
payable Quarterly on the.....and....., on
presentation of the Coupons hereunto annexed.

The Principal and Interest of this Bond are chargeable on the
Consolidated Fund of the United Kingdom, pursuant to the Act
....., and are payable at the Bank of England.

.....
Secretary to His Majesty's Treasury.

London,.....19...

FORM OF COUPON.

	Div.....
EXCHEQUER BOND INTEREST COUPON.	
<i>Per Acts 29 Vict. c. 25, 52 Vict. c. 6, and</i>	
	Series.....
FOR.....POUNDS.	00000
(Less Income Tax.)	
Being Three Months' Dividend on.....Pounds.	
Due.....	
PAYABLE AT THE BANK OF ENGLAND.	
	£.....

APPENDIX X

NATIONAL DEBT (SINKING FUND) ACT, 1875.¹

CHAPTER 45

An Act to amend the Law with respect to the Reduction of the National Debt and the Charge for the National Debt in the Consolidated Fund. [2nd August 1875.]

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :

New Sinking Fund.

1. For the payment of the annual charge on account of the National Debt there shall be issued out of the Consolidated Fund,—

- (a) During the financial year ending the thirty-first day of March one thousand eight hundred and seventy-six the sum of twenty-seven million four hundred thousand pounds ; and
- (b) During the financial year ending the thirty-first day of March one thousand eight hundred and seventy-seven the sum of twenty-seven million seven hundred thousand pounds ; and
- (c) During every subsequent financial year the sum of twenty-eight million pounds.

The said annual sum (in this Act referred to as the per-

¹ The Act has been amended in detail, a. 1 by successive Finance Acts (the last in 1910) ; a. 2 by 50 & 51 Vict. c. 16 ; and a. 3 by 40 & 41 Vict. c. 2 ; a. 7., but its framework is not affected.

manent annual charge for the National Debt) shall be charged on and issued out of the Consolidated Fund, at such times and in such manner as may be required for paying the charges payable thereout, and subject thereto, as the Treasury may from time to time direct, so that the whole amount thereof be issued in each financial year.

2. There shall be paid out of the permanent annual charge for the National Debt the following annual charges :

- (1) All annuities, whether perpetual or terminable, charged on the Consolidated Fund under any Act passed before the passing of this Act (except as herein-after mentioned) ; and
- (2) All interest on exchequer bonds or exchequer bills issued in pursuance of any Act passed before the passing of this Act (except as herein-after mentioned) ; and
- (3) All interest on advances made by the Bank of England or the Bank of Ireland in pursuance of section twelve of the Exchequer and Audit Act, 1866 ; and
- (4) The interest on all loans borrowed under any Act to meet ways and means ; and
- (5) The annual sum of five shillings in respect of each sum of one hundred and ten pounds of the two pounds ten shillings per centum Bank annuities which is payable to the account of the National Debt Commissioners in pursuance of section sixty-nine of the National Debt Act, 1870 ; and
- (6) The annual sums payable for the time being to the Bank of England and Bank of Ireland for the management of the National Debt, or of any part thereof.

There shall not be paid out of the permanent annual charge for the National Debt any annuities or the interest on any exchequer bonds or exchequer bills or on any other loans created, issued, or borrowed,—

- (a) Under any Act relating to the Public Works Loan Commissioners passed before the passing of this Act ; or
- (b) Under any Act passed after the passing of this Act

which does not direct the same to be paid out of the said permanent annual charge.

3. Such portion of the permanent annual charge for the National Debt as is in any financial year not required for the purpose of paying the annual charges directed by this Act to be paid thereout (which portion may hereafter be called the new sinking fund) shall be from time to time issued to the National Debt Commissioners, and shall be applied by them, within six months after the date of the issue thereof, in purchasing, redeeming, or paying off any one or more of the following descriptions of debt, namely, annuities (perpetual or terminable) charged on the Consolidated Fund, and exchequer bonds and exchequer bills (whether held by the public or on account of the Exchequer, or sent into the Bank of England for payment); but the new sinking fund shall not be applied in paying off any advances made by the Bank of England or the Bank of Ireland in pursuance of section twelve of the Exchequer and Audit Act, 1866, or in paying off any loan borrowed under any Act to meet ways and means.

Old Sinking Fund

4. The Treasury shall, within fifteen days after the expiration of every financial year, prepare on account of the public income and expenditure of the United Kingdom according to the actual receipt and issue of moneys on the Exchequer accounts at the Bank of England and the Bank of Ireland during the said financial year, and shall therein show either the surplus of such income or the excess of such expenditure during the said year :

Provided that issues made for the payment of expenses authorised by any Act other than the annual Appropriation Act, shall not, so far as moneys to meet such issues have been provided out of loans, be deemed for the purpose of the said account to be part of such expenditure.

A copy of such account, certified by the Controller and Auditor General, shall be laid before the House of Commons within one month after the expiration of the financial year, if Parliament be then sitting, or, if not sitting, within one week after the then next meeting of Parliament, and a copy

of the account so certified shall also be sent to the National Debt Commissioners.

5. If there appear by the said account for any financial year to be a surplus of income above expenditure for that year, the Treasury shall in the course of the next financial year cause the amount of such surplus (which may be called the old sinking fund) to be issued out of the Consolidated Fund, or the growing produce thereof, at such times during that year as they may from time to time direct.

The old sinking fund shall be issued to the National Debt Commissioners, and shall be applied by them, within six months after the date of the issue thereof, in purchasing, redeeming, or paying off any one or more of the following descriptions of debt, namely, annuities (perpetual or terminable) charged on the Consolidated Fund, and exchequer bonds and exchequer bills (whether held by the public or on account of the Exchequer, or sent into the Bank of England for payment), and advances made by the Bank of England or the Bank of Ireland in pursuance of section twelve of the Exchequer and Audit Act, 1866, but the old sinking fund shall not be applied in paying off any loan borrowed under any Act to meet ways and means.

6. Section sixteen of the Exchequer and Audit Act, 1866, is hereby repealed as from the thirtieth day of June one thousand eight hundred and seventy-five, without prejudice to the application of any sums issued in pursuance of that section before that date, or to the cancellation of any debt redeemed or purchased before that date with sums issued in pursuance of that section.

Miscellaneous

7. The National Debt Commissioners shall keep such accounts of the application of the old and new sinking funds of each financial year as the Treasury may from time to time direct, and those accounts shall, within one month after the expiration of each financial year, be submitted to the Controller and Auditor General in such form as the Treasury may from time to time direct, and forthwith audited by him.

Before the expiration of two months after the expiration

of the said financial year the Controller and Auditor General shall send the said accounts as audited by him to the Treasury, who shall forthwith lay the same before the House of Commons, accompanied by such particulars relating to the new and old sinking funds (to be furnished by the National Debt Commissioners) as the Treasury may from time to time direct.

8. The Treasury shall publish from time to time in the *London Gazette* the sums which will be issued by them in pursuance of this Act in each quarter of a financial year to the National Debt Commissioners.

All annuities, bonds, bills, and loans purchased or redeemed by the National Debt Commissioners in pursuance of this Act shall be forthwith cancelled in such manner as the Treasury may from time to time direct; and any such direction shall be a sufficient indemnity to the Bank of England and the Bank of Ireland for anything done in pursuance thereof.

9. In this Act—

The expression “Treasury” means the Commissioners of Her Majesty’s Treasury;

The expression “National Debt Commissioners” means the Commissioners for the Reduction of the National Debt;

The expression “Bank of England” means the Governor and Company of the Bank of England;

The expression “Bank of Ireland” means the Governor and Company of the Bank of Ireland;

The expression “financial year” means the twelve months ending on the thirty-first day of March;

The expression “loan borrowed under any Act to meet ways and means” means a loan borrowed in pursuance of an Act authorising sums to be borrowed on the credit of any sum which the Treasury are authorised by an Act to issue out of the Consolidated Fund towards making good the supply granted to Her Majesty; and The expression “Consolidated Fund” means the Consolidated Fund of the United Kingdom.

10. This Act may be cited as the Sinking Fund Act, 1875.

APPENDIX XI

STANDING ORDERS OF THE HOUSE OF COMMONS ON FINANCIAL BUSINESS

Supply and Ways and Means

14. This house will, in future, appoint the committees of supply and ways and means at the commencement of every session, so soon as an address has been agreed to, in answer to His Majesty's speech.

15.—(1) As soon as the committee of supply has been appointed and estimates have been presented, the business of supply shall, until disposed of, be the first order of the day on Thursday, unless the house otherwise order on the motion of a minister of the Crown, moved at the commencement of public business, to be decided without amendment or debate.

(2) Not more than twenty days, being days before the 5th of August, shall be allotted for the consideration of the annual estimates for the army, navy, and civil services, including votes on account. The days allotted shall not include any day on which the question has to be put that the speaker do leave the chair, or any day on which the business of supply does not stand as first order.

(3) Provided that the days occupied by the consideration of estimates supplementary to those of a previous session or of any vote of credit, or of votes for supplementary or additional estimates presented by the government for war expenditure, or for any new service not included in the ordinary estimates for the year, shall not be included in the computation of the twenty days aforesaid.

(4) Provided also that on motion made after notice, to be decided without amendment or debate, additional time,

not exceeding three days, may be allotted for the purposes aforesaid, either before or after the 5th of August.

(5) On a day so allotted, no business other than the business of supply shall be taken before eleven, and no business in committee or proceedings on report of supply shall be taken after eleven, whether a general order exempting business from interruption under the standing order (sittings of the house) is in force or not, unless the House otherwise order on the motion of a minister of the Crown, moved at the commencement of public business, to be decided without amendment or debate.

(6) Of the days so allotted, not more than one day in committee shall be allotted to any vote on account, and not more than one sitting to the report of that vote. At eleven on the close of the day on which the committee on that vote is taken, and at the close of the sitting on which the report of that vote is taken, the chairman of committees or the speaker, as the case may be, shall forthwith put every question necessary to dispose of the vote or the report.

(7) At ten of the clock on the last day but one of the days so allotted the chairman shall forthwith put every question necessary to dispose of the vote then under consideration, and shall then forthwith put the question with respect to each class of the civil service estimates that the total amount of the votes outstanding in that class be granted for the services defined in the class, and shall in like manner put severally the questions that the total amounts of the votes outstanding in the estimates for the navy, the army, and the revenue departments be granted for the services defined in those estimates.

(8) At ten of the clock on the last, not being earlier than the twentieth, of the allotted days, the speaker shall forthwith put every question necessary to dispose of the report of the resolution then under consideration, and shall then forthwith put, with respect to each class of the civil service estimates, the question, that the house doth agree with the committee in all the outstanding resolutions reported in respect of that class, and shall then put a like question with respect to all the resolutions outstanding in the estimates for the navy,

the army, the revenue departments, and other outstanding resolutions severally.

(9) On the days appointed for concluding the business of supply, the consideration of that business shall not be anticipated by a motion of adjournment, and no dilatory motion shall be moved on proceedings for that business and the business shall not be interrupted under any standing order.

(10) Any additional estimate for any new matter not included in the original estimates for the year shall be submitted for consideration in the committee of supply on some day not later than two days before the committee is closed.

(11) For the purpose of this order two Fridays shall be deemed equivalent to a single sitting on any other day.

16. The committees of supply and ways and means shall be fixed for Monday, Wednesday, and Thursday, and may also be appointed for any other day on which the House shall meet for despatch of business.

17. Whenever the committee of supply stands as an order of the day, Mr. Speaker shall leave the chair without putting any question, unless on first going into supply on the army, navy, or civil service estimates respectively, or on any vote of credit, an amendment be moved, or question raised, relating to the estimates proposed to be taken in supply.

Public Money

66. This House will receive no petition for any sum relating to public service, or proceed upon any motion for a grant or charge upon the public revenue, whether payable out of the consolidated fund or out of money to be provided by parliament, unless recommended from the crown.

67. This House will not proceed upon any petition, motion, or bill, for granting any money, or for releasing or compounding any sum of money owing, to the crown, but in a committee of the whole House.

68. This House will not receive any petition for compounding any sum of money owing to the crown, upon any branch of the revenue, without a certificate from the proper officer or officers annexed to the said petition, stating the debt, what prosecutions have been made for the recovery of such

debt, and setting forth how much the petitioner and his security are able to satisfy thereof.

69. This House will not proceed upon any motion for an address to the crown, praying that any money may be issued, or that any expense may be incurred, but in a committee of the whole House.

70. This House will not receive any petition, or proceed upon any motion for a charge upon the revenues of India, but what is recommended by the crown.

71. If any motion be made in the house for any aid, grant, or charge upon the public revenue, whether payable out of the consolidated fund or out of money to be provided by Parliament, or for any charge upon the people, the consideration and debate thereof shall not be presently entered upon, but shall be adjourned till such further day as the house shall think fit to appoint, and then it shall be referred to a committee of the whole House before any resolution or vote of the House do pass therein.

Packet and Telegraphic Contracts

72. In all contracts extending over a period of years, and creating a public charge, actual or prospective, entered into by the Government for the conveyance of mails by sea, or for the purpose of telegraphic communications beyond sea, there should be inserted the condition that the contract shall not be binding until it has been approved of by a resolution of the House.

73. Every such contract, when executed, shall forthwith, if Parliament be then sitting, or, if Parliament be not then sitting, within fourteen days after it assembles, be laid upon the table of the House, accompanied by a minute of the lords of the treasury, setting forth the grounds on which they have proceeded in authorising it.

74. In cases where any such contract requires to be confirmed by act of Parliament, the bill for that purpose shall not be introduced and dealt with as a private bill, and power to the Government to enter into agreements by which obligations at the public charge shall be undertaken shall not be given in any private act.

Public Accounts

75. There shall be a standing committee, to be designated "the committee of public accounts," for the examination of the accounts showing the appropriation of the sums granted by Parliament to meet the public expenditure, to consist of fifteen members, who shall be nominated at the commencement of every session, and of whom five shall be a quorum.

APPENDIX XII
SPECIMEN ESTIMATE

**CLASS II.—ESTIMATES, ETC., CIVIL SERVICES ; FOR THE
YEAR ENDING 31ST MARCH 1913**

— 20 —

NATIONAL DEBT OFFICE

- I. ESTIMATE of the Amount required in the Year ending 31st March 1913 to pay the Salaries and Expenses of the NATIONAL DEBT OFFICE (26 Geo. 3, c. 31, s. 15 ; 10 Geo. 4, c 24, ss. 47 and 48 ; 2 & 3 Will. 4, c. 59, ss. 14 & 20 ; 26 & 27 Vict. c. 87, s. 66 ; and 45 & 46 Vict. c. 51, s. 13).**

Twelve Thousand Five Hundred and Eighty Pounds.

- II. SUB-HEADS under which this Vote will be accounted for by the NATIONAL DEBT OFFICE.**

	1912-13.	1911-12.	Increase.	Decrease.
NATIONAL DEBT OFFICE.				
A.—SALARIES, WAGES, AND ALLOWANCES	£ 14,920	£ 15,527	£ ..	£ 607
B.—INCIDENTAL EXPENSES . .	65	65	..	..
PENSIONS COMMUTATION BOARD.				
C.—ALLOWANCES	762	762	..	..
D.—INCIDENTAL EXPENSES . .	10	10	..	..
GROSS TOTAL	15,757	16,364	..	607
<i>Deduct,—</i>				
E.—APPROPRIATIONS IN AID¹	3,177	3,009	..	168
NET TOTAL	12,580	13,355	..	775
NET DECREASE . . .				<u>£775</u>

¹ In addition to the amount provided as Appropriations in Aid, a sum will be recoverable from the Local Loans Fund in respect of expenses of administration in 1911-12, and will be paid direct into the Exchequer. These expenses are estimated to amount to £628.

20.—NATIONAL DEBT OFFICE—*continued.*

Provision is also made as follows in other Estimates for Expenditure in connection with this Service :—

	£
Office Accommodation (Buildings, Furniture, Fuel and Light, etc.), Class L, 10	5,100
Rates, Class L, 14	1,000
Stationery and Printing, Class II, 24	450
Non-effective, Class VI, 1	6,582
Post Office, Revenue Departments No. 3	329
	£13,461

III.

DETAILS of the above.

NATIONAL DEBT OFFICE

A. — SALARIES, WAGES, AND ALLOWANCES :		Salary of Office.			1912-13.	1911-12.	
Numbers.		Minimum.	Annual Increment.	Maximum.			
1911-12.	1912-13.	£	£ s.	£	£	£	
1	1	Comptroller General	..	..	1,500	1,500	1,500
1	1	Assistant Comptroller	800	50	1,000	850	817
4	4	Principal Clerks ¹	550	25	700	2,676	3,128
1	..	<i>Assistant Principal Clerk</i>	400	20	500	2,274	2,235
4	5	Assistant Principal Clerks ²	350	15	450		
6	5	Clerks, Second Division (Higher Grade)	250	10	350	1,611	1,896
16	17	Clerks, Second Division	70	{ 7 10 10	{ 130 300	{ 2,926	2,869
33	33	. . . . . Carried forward				£11,837	£12,445

¹ One receives an allowance of £100 for acting as Chief Clerk, which is to be reconsidered on a vacancy.

² One receives an allowance of £250 as Actuary, which is to be reconsidered on a vacancy.

APPENDIX XII

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20.—NATIONAL DEBT OFFICE—*continued.*

A.—SALARIES, WAGES, AND ALLOWANCES— <i>continued.</i>		Salary of Office.			1912-13.	1911-12.	
Numbers.		Minimum.	Annual Increment.	Maximum.			
1911-12.	1912-13.						
33	33	. . . . .	..	..	..	£11,837	£12,445
1	1	Female Typist, per week	20s.	2s.	26s.	57	54
1	1	Housekeeper . . . . .	..	..	£70	70	70
		Ditto. Allowance in lieu of quarters, etc. ¹	..	..	..	85	85
1	1	Head Messenger ² . . .	£100	£5	£110	115	115
1	1	Messenger, First Class ² .	£90	£2 10s.	£100	105	105
1	1	Messenger, Second Class ²	£80	£2 10s.	£90	95	95
1	1	Pensioner Messenger, ³ per week	21s.	1s.	24s.	63	63
1	1	Porter	£55	£2 10s.	£80	69	66
2	2	Boy Messengers, per week	9s.	1s. 6d.	..	64	69
4	4	Charwomen at 14s. per week . . . . .	..	..	..	160	160
		Extra attendance and contingencies . . . . .	..	..	..
		Agents at Bank of England . . . . .	..	..	..	300	300
		Agents at Bank of Ireland ⁴	..	..	..	100	100
		Broker . . . . .	..	..	..	1,500	1,500
		Private Secretary to Comptroller General ⁵	..	..	..	100	100
		Temporary Salaries, including Copying . . .	..	..	..	200	200
46	46	TOTAL for SALARIES, WAGES, and ALLOWANCES				£14,920	£15,527

¹ This allowance is to be reconsidered on a vacancy.
² The present three Messengers receive £5 each in addition to salary on scale.
³ This Pensioner Messenger receives an Army Pension of 1s. 1d. a day.
⁴ This amount will be repaid from the Vote for the Irish Land Commission (see Sub-Head E of this Vote).
⁵ In addition to his salary as a Second Division Clerk.

20.—NATIONAL DEBT OFFICE—*continued.*

PENSIONS COMMUTATION BOARD
(34 & 35 Vict. c. 36, s. 5)

	1912-13.	1911-12.
C.—ALLOWANCES, ETC. :		
Actuary	£ 100	£ 100
Secretary	150	150
Clerk	75	75
Housekeeper	5	5
Messengers	12	12
Fees to Medical Officers	400	400
Fees to Medical Referees named by Applicants	20	20
TOTAL for ALLOWANCES, etc.	£762	£762

These allowances (except the Medical Fees) are paid to officers whose regular salaries are included under Sub-Head A.

	£	£
E.—APPROPRIATIONS IN AID :		
Applied under the Act 45 & 46 Vict. c. 51, out of moneys to be received under that Act, as follows, viz. :—		
For Charges of Management of Savings Banks Immediate Annuities	1,063	1,056
For Charges of Management of Savings Banks Deferred Annuities	293	299
For Charges of Management of Government Insurance	251	249
Fees to be received by National Debt Office and Pensions Commutation Board	1,470	1,305
Repayment by the Irish Land Commissioners in respect of cost of Agents at Bank of Ireland	100	100
TOTAL APPROPRIATIONS IN AID .	£3,177	£3,009

APPENDIX XIII

SPECIMEN APPROPRIATION ACCOUNT CIVIL SERVICES, CLASS II., VOTE 20, 1912-13 NATIONAL DEBT OFFICE

ACCOUNT of the Sum expended, compared with the Sum granted, to pay the Salaries and Expenses of the NATIONAL DEBT OFFICE, in the year ended 31st March 1913, showing the Surplus or Deficit upon each Sub-Head of the Vote.

Service.	Grant.		Expenditure.		Expenditure compared with Grant.			
					Less than granted.		More than granted.	
NATIONAL DEBT OFFICE.								
A.—Salaries, Wages, and Allowances . . .	£	s. d.	£	s. d.	£	s. d.	£	s. d.
B.—Incidental Expenses . . .	14,920	0 0	14,688	18 10	231	1 2	..	..
PENSIONS COMMUTATION BOARD.								
C.—Allowances . . .	762	0 0	657	0 0	105	0 0	..	..
D.—Incidental Expenses . . .	10	0 0	7	11 2	2	8 10	..	..
Gross Total . . .	15,757	0 0	15,396	8 11	360	11 1	..	
					Surplus of Gross Estimate over Expenditure			
					£360 11 1			
					Surplus of Appropriations in Aid realised			
					£279 15 4			
					Total Surplus to be surrendered			
Net Total . . .	12,580	0 0	11,939	13 7	£640 6 5			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN
EXPENDITURE AND GRANT

A.—Due to the retirement of an Assistant Principal Clerk and of a Second Division Clerk of the Higher Grade, to changes in the staff consequent thereon, and to a saving in temporary salaries. The saving was reduced by an expenditure of £283 for preparation of Life Annuity Tables charged against the Vote by Treasury directions (T.L. 6111/12), and by £18 consequent upon the appointment of an additional Clerk (T.L. 20,248/12). Employer's contributions under the National Insurance Act, 1911, amounted to £2 : 18 : 7.

B.—Due to the expenses being less than estimated.

C.—Due to the fees paid to Medical Officers and Medical Referees being less than estimated.

E.—Due to an increased amount of fees paid by candidates for commutation. The gross surplus was reduced by £72, the amount of commission received by the National Debt Office under the Savings Bank (Investment) Regulations being less than the sum estimated.

	Esti- mated.	Realised.	
Applied under the Act 45 & 46 Vict. c. 51, out of moneys to be received under that Act . . .	£ 1,607	£	s. d. 1,607 0 0
Fees received by National Debt Office and Pensions Commutation Board	1,470	1,749	15 4
Repayment by the Irish Land Commissioners in respect of cost of Agents at Bank of Ireland .	100	100	0 0
	3,177	3,456	15 4

EXTRA REMUNERATION (EXCEEDING £25)

Nine officers received amounts varying from £27 to £40 for extra remuneration during the financial year in connection with the preparation of Returns for Parliament or Board of Trade, and for calculation of new Life Annuity Tables.

The Surplus of £1016 : 11 : 4 shown on the Account of the Vote "National Debt Office," for the year ended 31st March 1912, has been surrendered.

National Debt Office,
25th July 1913.

W. G. TURPIN,
Accounting Officer.

APPENDIX XIII

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

H. J. GIBSON,

Comptroller and Auditor-General.

Examined, M. S. KELLY.

REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL

1. The amount to be surrendered is £640 : 6 : 5.

	£	s.	d.
Grant (Gross)	15,757	0	0
Expenditure (Gross)	15,396	8	11
	<hr/>		
Surplus	360	11	1
Add—			
Appropriations in Aid realised in excess of the Estimate	279	15	4
	<hr/>		
Total Surplus	£640	6	5

2. The Accounts of various non-voted Services administered by the National Debt Commissioners have been examined in my Department and found correct.

H. J. GIBSON,

Comptroller and Auditor-General.

APPENDIX XIV

PARLIAMENT ACT 1911, 1 & 2 Geo. V. c. 13

Powers of House of Lords as to Money Bill

SECTION 1.—(1) If a Money Bill, having been passed by the House of Commons, and sent up to the House of Lords at least one month before the end of the session, is not passed by the House of Lords without amendment within one month after it is so sent up to that House, the Bill shall, unless the House of Commons direct to the contrary, be presented to His Majesty and become an Act of Parliament on the Royal Assent being signified, notwithstanding that the House of Lords have not consented to the Bill.

(2) A Money Bill means a Public Bill which in the opinion of the Speaker of the House of Commons contains only provisions dealing with all or any of the following subjects, namely, the imposition, repeal, remission, alteration, or regulation of taxation; the imposition for the payment of debt or other financial purposes of charges on the Consolidated Fund, or on money provided by Parliament, or the variation or repeal of any such charges; supply; the appropriation, receipt, custody, issue or audit of accounts of public money; the raising or guarantee of any loan or the payment thereof; or subordinate matters incidental to those subjects or any of them. In this subsection the expressions "taxation," "public money," and "loan," respectively do not include any taxation, money, or loan raised by local authorities or bodies for local purposes.

(3) There shall be endorsed on every Money Bill when it is sent up to the House of Lords and when it is presented to His Majesty for assent the certificate of the Speaker of the House of Commons signed by him that it is a Money Bill. Before giving his certificate, the Speaker shall consult, if practicable, two members to be appointed from the Chairmen's Panel at the beginning of each Session by the Committee of Selection.

* * * * *

Certificate of Speaker

Section 3.—Any certificate of the Speaker of the House of Commons given under this Act shall be conclusive for all purposes, and shall not be questioned in any court of law.

Enacting Words

Section 4.—(1) In every Bill presented to His Majesty under the preceding provisions of this Act, the words of enactment shall be as follows, that is to say :

“ Be it enacted by the King’s most Excellent Majesty, by and with the advice and consent of the Commons in this present Parliament assembled, in accordance with the provisions

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