

**PREPARED UNDER THE DIRECTION OF
FREDERICK A. CLEVELAND, Ph.D.**

**THE SYSTEM OF
FINANCIAL ADMINISTRATION
OF GREAT BRITAIN**

A REPORT

BY

WILLIAM F. WILLOUGHBY

**CONSTITUTIONAL ADVISER TO THE CHINESE REPUBLIC; PROFESSOR OF JURISPRUDENCE
AND POLITICS, PRINCETON UNIVERSITY**

WESTEL W. WILLOUGHBY

PROFESSOR OF POLITICAL SCIENCE, JOHNS HOPKINS UNIVERSITY

SAMUEL McCUNE LINDSAY

PROFESSOR OF SOCIAL LEGISLATION, COLUMBIA UNIVERSITY

INTRODUCTION BY

A. LAWRENCE LOWELL

PRESIDENT HARVARD UNIVERSITY

**THE BROOKINGS INSTITUTION
WASHINGTON**

1929

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THE INSTITUTE FOR GOVERNMENT RESEARCH
Second Printing, December, 1929

X 7.3 F9
8641

Printed in the United States of America

EDITOR'S NOTE

Ten years ago a definite plan was formulated for the preparation of a series of scientific handbooks through which exact information might be made available to citizens and public officers alike, about the methods and practices developed by various governmental agencies in the conduct of public business. In the spring of 1913, this plan was laid before the trustees of the Rockefeller Foundation. In response to inquiry as to what studies would be taken up first if funds were provided, the following were suggested as of commanding importance: (1) Methods of budget-making and financial control; (2) standards and practices evolved for improvement of the civil service; (3) provisions for pensions and retirement allowances; and (4) methods of public accounting.

An appropriation was made for the purpose of prosecuting these studies and placed in the hands of a special committee composed of Messrs. Jerome D. Greene, Charles D. Norton, Charles P. Neill, William F. Willoughby and Raymond B. Fosdick.

Under these auspices three men of nation-wide reputation were selected by the director in charge, each holding a chair of government in a different university and two of whom had had considerable experience in governmental administration, to make an initial visit as an unofficial commission to England, France and Germany for the purpose of collecting materials. This was to be done by establishing contact with officers of foreign Governments actively engaged on budget-making and civil service matters, and with foreign students familiar with these subjects. The method used for collecting the data was first to prepare an outline with a list of the related subjects concerning which concrete data were to be obtained; to follow this with personal interviews; to reduce the results of personal interviews to writing and submit them for correction and amendment; also to collect such documents and data on the ground as could not be readily secured in libraries or through correspondence.

The commission began its work in England early in July, 1914. Tentative arrangements were also made to spend August and September chiefly in Paris and Berlin, with possibly some supplementary inquiries into the same subjects in Belgium, Holland and Switzerland.

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Every facility was provided for personal contact through letters from government officials and university authorities in this country, and the commission received very cordial coöperation from the American Embassy in London, through which, in addition to its recommendations from American sources, it had no difficulty in getting the attention of the responsible public officials who had to do with the subject matters of the commission's inquiry.

The commission worked as a body, although a tentative arrangement for division of labor was agreed to whereby Mr. William F. Willoughby was to give special attention to English budget materials and English documents, Mr. Westel W. Willoughby to budget and civil service practices in France and Mr. Samuel McCune Lindsay to civil service in England and to budget materials and civil service in Germany. The commission collectively, however, interviewed most of the officials and persons with whom matters were first taken up in detail in England, and the field notes of these interviews were discussed by the members of the commission as a body—the thought being that this would help to standardize individual inquiries later after the members had separated.

The outbreak of the war in the beginning of August interrupted these plans. Mr. Westel W. Willoughby had made appreciable progress in Paris, and Mr. William F. Willoughby and Mr. Samuel McCune Lindsay had gone as far as Holland when hostilities began. Under the circumstances the only thing to be done was for the members to reassemble in England, complete the collection of data which had been undertaken there relating to the English system, and then return to America.

While the war made it impossible to carry out on broad lines the original plan and rendered more or less inoperative the tentative division of labor between the members of the commission, the commission did succeed in getting full data regarding the system of financial administration of Great Britain and much valuable material relating to France, Germany, Belgium, Holland and Switzerland, which latter material may be used in future studies of continental budget procedure and of civil service and pension practice.

The results of the study of the British system of financial administration are presented in the present report. The first draft of this report was prepared by Mr. William F. Willoughby. This was completed by him during his absence in Peking as constitutional adviser to the Chinese Government, a general conference having been held with the other two members of the commission before he started, and substantial agreement having been reached as to the general charac-

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ter of the presentation, and as to the conclusions to be drawn. Later this draft was carefully gone over by both the other members of the commission, and after minor revisions was signed by all three members of the commission.

This report finds its chief value in this: That it sets forth briefly and clearly the impressions of three men, well trained and of exceptional experience, as to the scope and practical workings of the English budget system; and more especially that it sets forth those particulars which will facilitate a better understanding of the adaptations of organization and technique worked out by legislators and administrators to make effective the accepted principles of finance. It is a knowledge of the necessity of these adaptations which will be of special value in this country where the commonly accepted precepts of finance and government have been so openly and frequently violated.

When the text was completed, it was decided to offer it for publication to the Institute for Government Research, a recently organized agency for the study of national problems of which Mr. William F. Willoughby had been made executive head.

Since the commission visited England, an interesting volume has appeared covering some of the same ground, in which slightly different conclusions were reached. Reference is made to "The System of National Finance," by E. Hilton Young, M. P., 1915, Smith, Elder and Company, publishers. The point of view and popular treatment by a member of the British Parliament only gives added value to the more technical discussion of this report.

FREDERICK A. CLEVELAND.

January, 1917.

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FOREWORD

The Institute for Government Research was incorporated March 10, 1916, and began active operations October 1 of the same year with headquarters at 818 Connecticut Avenue, Washington, D. C. To use the words of the prospectus, issued immediately upon its incorporation, it is "an institution of citizens for cooperating with public officials in the scientific study of business methods with a view to promoting efficiency in government and advancing the science of administration." The program of action which the Institute has taken to itself is that of seeking to bring into existence information and materials which will prove of value, both in forming public opinion and in assisting all officials, and particularly those of our national government, charged with the administration of government affairs in their efforts to put such administration upon a more efficient basis.

The same motive actuated the appropriation by the Rockefeller Foundation, described in the Editor's Note, of funds with which to make scientific studies in the field of administration. The results of the first of these studies are embodied in the present volume. After its completion it was offered to the Institute for publication. In view of the fact that it so thoroughly fitted in with the Institute's program of work, and also because it had been prepared by a commission, the chairman of which had been selected as director of the Institute, this offer was willingly accepted. It now appears as the first volume in the series of "Studies in Administration" which constitutes one of the series of publications through which publicity will be given to such of its work as is of a general educational character.

FRANK J. GOODNOW,
Chairman, Institute for Government Research.

*Washington, D. C.,
January, 1917.*

INTRODUCTION

Few subjects relating to our government have attracted more attention in this country within the last few years than financial administration; few need to be more carefully overhauled; and there is no system better worth our study for this purpose than that of England. To attempt to engraft any foreign institution in a new land by direct imitation is usually disappointing, and sometimes mischievous; but to study it with a view to getting suggestions for improvement of one's own methods is wholly wise. We have every reason to be grateful, therefore, to the authors of this small book for their description of the British Financial Administration in terms so clear as to be easily understood by anyone without technical knowledge, and with a singularly well chosen proportion between the different parts of the subject.

After discussing the general principles that must underlie sound public finance everywhere, the writers follow the course of financial action in England from the preparation of the estimates in the different departments, through their consolidation into the measure presented to Parliament, the procedure of the House of Commons thereon, the subsequent orders drawn on the Bank of England, the expenditure of the money, and the accounting therefor, showing the significance of each step in the process and its bearing upon what goes before and what follows.

The casual reader may be surprised at the small amount of space devoted to the discussion of the appropriations in Parliament, but this is right, because, in fact, those debates relate to the political and not the financial aspects of the matter. One can say of the relation of the House of Commons to the financial administration what Bagehot said about the relation of good ministers to departments, that it is not their business to manage the finances, but to see that they are properly managed. The unity of the financial management, that which makes it rational, depends upon the fact that the authority and responsibility for appropriation and expenditure is lodged in one hand, that of the ministry in power. For we must remember that, although the imposition of taxes and the raising of revenue thereby is a legislative matter, the expenditure of the money

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is essentially an executive or administrative function, which ought to be carried on under the careful supervision, but not under the immediate direction, of the legislature. After the law-making power has determined the objects for which money is to be spent, it is for the executive to attain those objects with the greatest economy and effectiveness, and this cannot be done unless the executive has a free hand, unfettered by directions imposed for local, personal or political motives.

But the executive cannot conduct the public finances properly unless it has developed within itself an appropriate machinery as a safeguard against extravagance or wastefulness. With this machinery, and particularly the functions of the Treasury in framing the estimates and controlling the expenditure, the book is chiefly concerned. It can be recommended earnestly to all those who want to understand the defects of our own financial organization, and some of the methods by which that organization may be improved.

A. LAWRENCE LOWELL.

*Cambridge, Massachusetts,
December 20, 1916.*

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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

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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

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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-

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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.

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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.

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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 hereinafter 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

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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

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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 hereinafter 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

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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 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

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

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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 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

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

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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

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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

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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,

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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

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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.

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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

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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

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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 moneys 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

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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

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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

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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

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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.

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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	} in part; namely,—
	Section seventy-two.	
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.	
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.	

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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.

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3 & 4 Vict. c. 108. in part.	An Act for the Regulation of Municipal Corporations in Ire- land	} 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 Com- missioners 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 pro- viding 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 Con- solidation 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 Commis- sioners 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."

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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 Com-

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missioners 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-General certificates, according to the forms annexed, No. 1

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

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(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

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

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unpaid; as well as to grant credits from time to time during the succeeding quarter, on similar requisitions for services 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

APPENDIX I

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-

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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

CONSOLIDATED FUND (NO. I) 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

APPENDIX II

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 III

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.

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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

APPENDIX III

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,

APPENDIX III

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 III

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 Dpts., &c.	28,062,680	0	0	734,963	0	0
GRAND TOTAL		152,160,560	0	0	11,175,740	10	10

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SCHEDULE (A.)

GRANTS OUT OF THE CONSOLIDATED FUND

For the service of the years ended on the 31st day of March 1911 and 1912:—	£	s.	d.
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
TOTAL	152,160,560	0	0

SCHEDULE (B.)—PART I

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

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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

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	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.

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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 shipbuilding, 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 shipbuilding, 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

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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 ad- ditional 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 con- nected therewith (including an addi- tional sum of 30,000 <i>l.</i>) . . .	3,545,000	32,000
11. For various miscellaneous effective serv- ices . . .	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, gratui- ties and compassionate allowances . . .	1,516,200	30,926
15. For civil superannuation, compensation allowances, and gratuities . . .	413,000	410
TOTAL NAVY SERVICES . . .	45,075,400	1,863,892

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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.:—

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
No.	£	£
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 remounts	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	515,000	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

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	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 connection 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 hospitals; for out pensions; for rewards for dis- tinguished services; for widows' pen- sions; and for other non-effective charges for warrant officers, non- commissioned officers, and men, &c.	1,917,000	524,000
17. For civil superannuation, compensation, 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 Govern- ments, &c.	100	2,923,000
TOTAL ARMY SERVICES (INCLUDING ORD- NANCE FACTORIES)	27,860,100	6,337,165

APPENDIX III

SCHEDULE (B.)—PART 5

CIVIL SERVICES.—CLASS I

SCHEDULES 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

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	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 occu- pied by Representatives of Foreign Powers, and for salaries and expenses of the Rating of Government prop- erty department, and for a contribu- tion towards the expenses of the Lon- don Fire Brigade	798,000	33,785
15. For the erection, repairs, and main- tenance of public buildings in Ireland, for the maintenance of certain parks and public works, and for the main- tenance 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 (Ire- land) Act, 1902	48,360	..
TOTAL CIVIL SERVICES, CLASS I .	3,831,430	125,263

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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 3750 <i>l.</i>)	365,612	26,446
Carried forward	1,208,722	77,865

APPENDIX III

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

APPENDIX III

No.	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
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

APPENDIX III

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 III

	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

APPENDIX III

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.:—

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
No.	£	£
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

APPENDIX III

No.	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
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

APPENDIX III

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

APPENDIX III

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 15,000L.)	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

APPENDIX III

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, including 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 scholarships 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, including 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 Survey 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 Instruction for Ireland	138,591	1,345
14. For grants under the Irish Universities Act, 1908	130,000	..
TOTAL CIVIL SERVICES, CLASS IV.	19,705,454	30,774

APPENDIX III

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

APPENDIX III

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	..

APPENDIX III

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

APPENDIX III

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.:—

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
No.	£	£
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 III

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 10,000l.)	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 18,100l.)	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

APPENDIX III

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 In- land Revenue Department	1,895,830	10,000
3. For the salaries and expenses of the Post Office, including Telegraphs and Tele- phones	23,808,950	631,193
TOTAL REVENUE DEPARTMENTS	28,062,680	734,963

APPENDIX III

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, Coastguard, and Royal Marines	31,281	10	11	..		
2	Victualling and clothing for the Navy . . . . .	..			18,204	15	6
3	Medical establishments and serv- ices	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, mainte- nance, &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, compen- sation allowances, and gratu- ities	14,292	4	2	..		
..	Amount written off as irrecov- erable . . . . .	..			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			

APPENDIX III

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 ed- ucation	2,089	1	9	..	..	..
6	Quartering, transport, and re- mounts	12,470	5	1	..	..	..
7	Supplies and clothing . . . . .	..	..	..	98,235	4	8
8	Ordnance department establish- ments 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 services . .	5,190	7	8	..	..	..
12	War Office	3,502	1	0	..	..	..
13	Non-effective charges for offi- cers, &c.	3,281	2	3	..	..	..
14	Non-effective charges for men, &c. . . . .	..	..	..	3,231	10	2
15	Civil superannuation, compen- sation, 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	..

APPENDIX IV¹

FORMS AUTHORISING AND GRANTING CREDITS AND EX-CHEQUER ISSUES

FORM No. 1

TREASURY REQUISITION authorising CREDITS for CONSOLIDATED FUND SERVICES

CONSOLIDATED FUND SERVICES

Quarter to.....19...

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 on account of the charge of the Consolidated Fund for the Quarter ended.....19.... remaining unpaid at that date, Credits on the Accounts 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 £

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

Treasury Chambers, Whitehall, }
.....19.... }

To the Comptroller and Auditor General.

¹ The forms, arranged in a different order, are to be found in Anson, *Law and Customs of the Constitution*, 4th ed., vol. i. pp. 316-322.

APPENDIX IV

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

APPENDIX IV .

Services, payable out of the Growing Produce of the Consolidated Fund, in the current Quarter ending.....19...:—

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 ending.....19...

Exchequer and Audit Department, }
.....19...

.....

Comptroller and Auditor General.

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

APPENDIX IV

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.]

APPENDIX IV

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.
	£ s. d.

APPENDIX IV

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.....

APPENDIX IV

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 General] 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.]

APPENDIX IV

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..... }

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