but no provision was made with respect to the superannuation allowances of those of the said surveyors and persons whose salaries had been previously paid out of the Mercantile Marine Fund, and it is expedient to make such provision:

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:

Short title.

**1.** This Act may be cited as the Superannuation (Mercantile Marine Fund Officers) Act, 1877.

Transfer of existing pensions to money to be provided by Parliament. 17 & 18 Vict. c. 104. 39 & 40 Vict. c. 80. 18 & 19 Vict. c. 119.

**2.** Where any superannuation or other retiring allowance was previously to the first day of January one thousand eight hundred and seventy-seven payable out of the Mercantile Marine Fund to any person in respect of his service as a surveyor appointed under the Merchant Shipping Acts, 1854 to 1876, or of his employment under the Passengers Act, 1855, such allowance shall be payable, and be deemed to have been payable, on and after the said first day of January one thousand eight hundred and seventy-seven, out of moneys provided by Parliament.

Grant of pension to existing officers. 39 & 40 Vict. c. 80.

**3.** Where a surveyor appointed under the Merchant Shipping Acts, 1854 to 1876, or a person employed under the Passengers Act, 1855, was immediately previous to the first day of January one thousand eight hundred and seventy-seven receiving a salary out of the Mercantile Marine Fund, and since that date has in pursuance of section thirty-nine of the Merchant Shipping Act, 1876, received such salary out of moneys provided by Parliament, the Commissioners of Her Majesty's Treasury may grant to such surveyor or person, upon retirement or removal from his office or employment, the same superannuation allowance, gratuity, pension, or other allowance (if any), as might have been granted to him if he had continued to receive his salary out of the Mercantile Marine Fund; and in calculating the amount of such superannuation allowance, gratuity, pension, or other allowance, his service during the period that his salary was paid out of the Mercantile Marine Fund, and his service during the period that his salary was paid out of moneys provided by Parliament, shall be reckoned indifferently as the same service.

## CHAPTER 45.

An Act to limit and regulate the Treasury Chest Fund. [10th August 1877.]

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

Short title.

**1.** This Act may be cited as the Treasury Chest Fund Act, 1877.

Balance of Treasury Chest Fund.

**2.** The available balance of the assets above the liabilities of the Treasury Chest Fund shall not exceed one million pounds.

Mode of employment of Treasury Chest Fund.

**3.** The Treasury may employ the Treasury Chest Fund in making temporary advances for any public service, to be repaid to the Treasury Chest Fund out of money appropriated by Parliament to such service, or out of other money applicable thereto, and in the repayment of money deposited in any Treasury chest on account of any public service, and for the above purposes may, out of the Treasury Chest Fund, purchase and remit specie or bills, and pay bills drawn on the Treasury.

No expenditure whatever shall be finally defrayed out of or permanently charged upon the Treasury Chest Fund.

Annual account of Treasury Chest Fund.

**4.** The Treasury shall, as soon as is practicable after the end of every financial year, prepare an account showing for that year the receipts and payments of the Treasury Chest Fund, distinguishing those of the several Treasury chests, and the assets, liabilities,

and available balance of the Treasury Chest Fund at the end of the said year, distinguishing the balance of each Treasury chest.

The Treasury shall at the same time prepare an account, showing for the same financial year the profit and loss arising out of the employment of the Treasury Chest Fund during the year, whether from exchange, expenses of remittance of specie, or otherwise howsoever.

The Treasury shall transmit the said accounts to the Comptroller and Auditor General, who shall examine the same in accordance with any regulations that may be prescribed by the Treasury under section thirty-three of the Exchequer and Audit Departments Act, 1866, and shall certify and report upon the same.

29 & 30 Vict. c. 39.

The said accounts, with the said certificate and report, shall be laid by the Treasury before the House of Commons on or before the last day of the financial year next following the year for which the account is made up, if the House be then sitting, or if not, then within one week after the then next sitting of the House.

Payment of profit into Exchequer and of loss out of votes.

**5.** Where the said annual account shows a profit to the Treasury Chest Fund in a financial year, that profit shall be paid into the Exchequer, and where the account shows a loss, that loss shall be reimbursed to the Treasury Chest Fund out of moneys provided by Parliament.

Definitions.

**6.** In this Act—

The expression "the Treasury" means the Commissioners of Her Majesty's Treasury.

The expression "the Treasury Chest Fund" includes all balances in Treasury chests, or in the hands of persons acting as paymasters for the said fund.

The expression "public service" includes colonial service.

The expression "financial year" means the twelve months ending on the thirty-first day of March.

The expression "Comptroller and Auditor General" means the Comptroller General of the receipt and issue of Her Majesty's Exchequer and Auditor General of Public Accounts, and in case of his illness or absence, includes the assistant comptrollor and auditor.

Repeal of 24 & 25 Vict. c. 127. and 36 & 37 Vict. c. 56.

**7.** The Treasury Chest Funds Acts, 1861 and 1873, are hereby repealed, without prejudice to anything done in pursuance of the said Acts, and any transaction or thing begun under the said Acts may be carried on and completed as if begun under this Act.

First annual accounts.

The first annual accounts in pursuance of this Act shall be made up for the financial year ending on the thirty-first day of March one thousand eight hundred and seventy-seven.

## CHAPTER 46.

An Act to extend the provisions of the Winter Assizes Act, 1876.

[10th August 1877.]

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

Amendment of 39 & 40 Vict. c. 57.

**1.** The Winter Assizes Act, 1876, shall take effect as if, wherever in that Act the month of November is mentioned, there were added the months of September and October.

Short title.

**2.** This Act may be cited as the Winter Assizes Act, 1877; and the Winter Assizes Act, 1876, and this Act, may be cited together as the Winter Assizes Acts, 1876 and 1877.