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 The Treasury Chest Funds Acts, 1861 and 1873, are hereby repealed, without prejudice to anything done in pursuance of the said Acts, and any transaction or thing begun under the said Acts may be carried on and completed as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