



Public Revenue and Consolidated Fund Charges Act 1854

1854 CHAPTER 94

An Act to alter the Mode of providing for certain Expenses now charged upon certain Branches of the Public Revenues and upon the Consolidated Fund.
[10th August 1854]

WHEREAS the several Charges and Payments described in the Schedule (A.) to this Act are charged, by various Acts of Parliament or otherwise, upon certain Branches of the Public Revenue: And whereas certain other Charges and Payments described in the Schedule (B.) to this Act are also charged by the like Authorities upon the said Revenue and upon the Consolidated Fund respectively: And whereas it is expedient, in order to bring the gross Income and Expenditure of the United Kingdom and the *Isle of Man* under the more immediate View and Control of Parliament, that such Charges and Payments should be otherwise provided for, as herein-after mentioned, and that the financial Accounts should be prepared and Payments regulated with reference to the Periods for which Supplies are now commonly granted by Parliament:

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 :

I Charges in Schedule (A.) to be payable out of the Consolidated Fund; and Charges in Schedule (B.) to be paid out of Aids, &c. voted by Parliament, except in certain Cases. Charges to be defrayed as heretofore up to the passing of the Act.

From and after the First Day of *April* One thousand eight hundred and fifty-four, the several Charges and Payments described in the Schedules (A.) and (B.) to this Act, and which, under the Acts and Authorities in the same Schedules respectively referred to, are charged on or made payable out of the several Branches of the Public Revenue in such Schedules mentioned, or on or out of the Monies in the Hands of Commissioners

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or Collectors or other Receivers of such Revenues, or otherwise now charged on or payable out of all or any Parts of such Revenue respectively, or on or put of the Consolidated Fund of the United Kingdom, shall cease to be so charged and payable; and such of the said Charges and Payments as are described in the said Schedule (A.) shall be charged on and payable out of the said Consolidated Fund ; and such of the said Charges and Payments as are described in the said Schedule (B.) shall be paid out of such Aids or Supplies as may be from Time to Time provided and appropriated by Parliament for the Purpose: Provided always, that where the Salary of any Office holden for Life or during good Behaviour is fixed by or under any Act of Parliament, and charged on or payable out of the said Consolidated Fund, or payable out of the gross Produce of Customs and Excise under the Act of the Seventh Year of Queen *Anne*, Chapter Eleven, the Act of the Tenth Year of Queen *Anne*, Chapter Twenty-six, and subsequent Acts, nothing herein contained shall, so long as the present Holder of such Office continues to hold the same, affect the Charge on the said Consolidated Fund, or the Payment out of the gross Produce of Customs and Excise, of the Salary which at the Time of the passing of this Act is payable in respect of such Office: Provided also, that in the event of any Payment being made out of the said Revenues, or out of the Consolidated Fund, before the passing of this Act, on account of any of the Services described in the said Schedules for any Period subsequent to the said First Day of *April* One thousand eight hundred and fifty-four, the same shall be repaid to the said Revenues, or to the Consolidated Fund, as the Case may be, out of the Consolidated Fund, or out of Monies which may be provided by Parliament for such Services for the Year One thousand eight hundred and fifty-four—five.

II Annual Financial Accounts to be made up to 31st March instead of 5th January.

It shall be lawful for the Commissioners of Her Majesty's Treasury, if they shall see fit, at and after such Time as may appear to them convenient, instead of the Accounts now by Law directed to be annually prepared and made out for One Year ending on the Fifth Day of *January* in each Year of the total Income of the United Kingdom, including all the ordinary Revenues and extraordinary Resources thereof, and of the Income of the said Consolidated Fund, and of the actual Payments thereout, and of the future annual Charge upon the said Fund, and of the net Produce of all the permanent Taxes of the United Kingdom, and of the Arrears and Balances due from all public Accountants, and of the Exports and Imports of the United Kingdom, and of the Shipping registered in or belonging to the several Ports of Her Majesty's Dominions, and of the public Expenditure of the United Kingdom, and of the Public Funded Debt of the United Kingdom, and the Reduction thereof, and of the Unfunded and Outstanding Debt of the United Kingdom, and instead of the Account showing how the Monies given for the Service of the United Kingdom for the Year preceding the said Fifth Day of, *January* have been disposed of, to cause Accounts to be annually prepared and made up for One Year ending on the Thirty-first Day of *March*, and in all respects with reference to such Day, in like Manner as if in the Provisions now in force relating to the Preparation and making out of such Accounts the Thirty-first Day of *March* was substituted for the Fifth Day of *January* ; and the said Commissioners shall in each Year cause such Accounts to be laid before both Houses of Parliament on or before the Thirtieth Day of *June*, if Parliament be sitting, or if Parliament be not sitting then within Fourteen Days after the next Meeting of Parliament.

III Quarterly Accounts of Receipts and Expenditure of the United Kingdom to be made up to the End of March, June, September, and *December*, instead of the old Quarter Days.

It shall be lawful for the Commissioners of Her Majesty's Treasury, at and after such Time as may appear to them convenient, instead of the Accounts of the actual Receipt and Expenditure of the United Kingdom now by Law directed to be prepared Four Times in the Year, within Thirty Days after the Fifth Day of *April*, the Fifth Day of *July*, the Tenth Day of *October*, and the Fifth Day of *January* respectively, showing the actual Receipt and Expenditure of the United Kingdom in the Four Quarters for the whole of the Year immediately preceding such several quarterly Days respectively, according to the actual Receipt and Issue of Monies at the Receipt of Her Majesty's Exchequer, to cause like Accounts to be prepared within Thirty Days after the Thirty-first Day of *March*, the Thirtieth Day of *June*, the Thirtieth Day of *September*, and the Thirty-first Day of *December* in each Year, showing such Receipt and Expenditure in the Four Quarters for the whole of the Year ending on such several last-mentioned quarterly Days respectively, and from and after the Time at which the said Accounts shall be first made up to any of such last-mentioned quarterly Days to which such Accounts shall be made up in pursuance of this Act, the Sums by the Act of the Tenth Year of King *George* the Fourth, Chapter Twenty-seven, directed to be from Time to Time issued out of the said Consolidated Fund to the Commissioners for the Reduction of the National Debt, shall be ascertained according to such Accounts as if the last-mentioned quarterly Days had been mentioned in the said Act instead of the quarterly Days mentioned therein, and all other Provisions relating to the Accounts required to be prepared as aforesaid and referring to such quarterly Days shall be construed in like Manner.

IV Accounts of Income and Charge of Consolidated Fund to be made up to the End of March, June, September, and *December*, instead of the old Quarter Days.

It shall be lawful for the Commissioners of Her Majesty's Treasury, at and after such Time as may appear to them convenient, instead of making up the Accounts of the Income and Charge of the said Consolidated Fund for the Quarters ending on the Fifth Day of *April*, the Fifth Day of *July*, the Tenth Day of *October*, and the Fifth Day of *January* in each Year, to cause such Accounts to be made up for 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 each Year, and from and after the Time at which the said Accounts shall be first made up to any of such last-mentioned quarterly Days, in case it appear to the Commissioners of Her Majesty's Treasury, upon making up such Accounts for the Quarter ending on any of such quarterly Days in any Year, that the Produce of the said Fund is not sufficient to defray the Charges thereupon, including such Charges as would fall due on the old quarterly Day then next, it shall be lawful for such Commissioners, from Time to Time, by Warrant under their Hands, to cause or direct Exchequer Bills to be made out for the Deficiency, according to the Provisions of the Act of the Fifty-seventh Year of King *George* the Third, Chapter Forty-eight, and as if the last-mentioned quarterly Days had been mentioned in such Act instead of the quarterly Days mentioned therein, and the Provisions of the said Act shall be construed accordingly.

V Times to which quarterly Exchequer Accounts are to be made up.

It shall be lawful for the Commissioners of Her Majesty's Treasury, at and after such Time as may appear to them convenient, to direct that the quarterly Accounts now

made up by the Comptroller General of the Exchequer, under the Provisions of the Twenty-third Section of the Act, Fourth *William* the Fourth, Chapter Fifteen, shall be made up to the Termination of the Quarters ending Thirty-first *March*, Thirtieth *June*, Thirtieth *September*, and Thirty-first *December* in every Year, and that the annual Account directed by the same Section of the said Act to be prepared and laid before each House of Parliament, together with the Certificates required to be furnished by the Principal Cashier of the Bank of *England* of the Sum remaining to the Credit of the Exchequer, shall be prepared for the Year ending on the Thirty-first *March*; and such quarterly Accounts shall thenceforward be transmitted to the Commissioners for auditing the Public Accounts ; and such annual Accounts shall be laid before each House of Parliament within Ten Days after the Times fixed for such Purpose by the said Act.

VI Charges in Schedule (B.) may be paid on the new Quarter Days.

It shall be lawful for the Commissioners of Her Majesty's Treasury, if and where they see fit, to cause all or any of the said Charges and Payments described in the said Schedule (B.) now payable on any other quarterly Days than the Thirty-first Day of *March*, the Thirtieth Day of *June*, the Thirtieth Day of *September*, and the Thirty-first Day of *December*, to be paid on such last-named Days, or where any such Charges or Payments are payable yearly or half-yearly on any other than some of such Days, to cause the same to be paid on One or Two (as the Case may require) of such Days as aforesaid ; and where the Days of Payment of any such Charge or Payment are altered as aforesaid the said Commissioners shall cause such Deduction to be made from the Payment to be made on the first of the substituted Days of Payment of such Sum as shall be proportionate to the Period by which such Payment is accelerated.

VII Fees applicable towards the Payment of Charges in Schedule (B.) to be carried to Consolidated Fund.

Where any of the Charges and Payments described in the said Schedule (B.) are by Law payable out of or charged upon any Fees or other casual Receipts, and are payable out of the said Consolidated Fund only in the Event and to the Extent of any Deficiency of such Fees or other casual Receipts, such Fees or other casual Receipts shall from and after the said First Day of *April* One thousand eight hundred and fifty-four, in such Cases as the Commissioners of the Treasury may think fit and direct, cease to be applicable to such Charges or Payments, and be from Time to Time paid into the Receipt of the Exchequer, and be carried to and form Part of the said Consolidated Fund, in which Case the entire Charges shall be provided for out of Monies to be granted by Parliament ; but until such Fees or other casual Receipts shall be so paid into the Receipt of the Exchequer, in pursuance of any Direction of the Commissioners of the Treasury, the same shall continue applicable to such Charges or Payments, and such Charges or Payments shall be paid out of Aids or Supplies to be from Time to Time provided and appropriated by Parliament only in the Event and to the Extent of any Deficiency in such Fees or casual Receipts.

VIII Treasury may make Regulations, &c.

It shall be lawful for the Commissioners of Her Majesty's Treasury from Time to Time to make such Rules and Regulations and issue such Orders concerning the Form and Mode of Transmission of Certificates and Vouchers, and otherwise for checking, controlling, and regulating the Payment of the Charges transferred to the Consolidated

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Fund by this Act, and for enforcing and regulating the accounting for and due Payment of the Moneys to be carried to the Consolidated Fund under this Act, as they may think fit; and a Return of any such Rules and Regulations which may be issued by the Commissioners of Her Majesty's Treasury shall be laid before Parliament within Six Weeks from the Date of the Issue thereof, if Parliament be then sitting, and if not then sitting, within Six Weeks from the Day of the next ensuing Meeting of Parliament.

SCHEDULE (A.)

SCHEDULE OF SALARIES, PENSIONS, COMPENSATIONS, AND OTHER PAYMENTS, CHARGED ON THE GROSS REVENUES OF CUSTOMS, EXCISE, AND TAXES, UNDER THE ACTS 7 ANNE, CAP. 11., 10 ANNE, CAP. 26. 50 GEO. 3. CAP. 31, AND SUBSEQUENT ACTS, TO BE CHARGED ON THE CONSOLIDATED FUND

Salaries of the Lord President of the Court of Session, the Lord Justice Clerk, and the other Judges of the Court of Session performing the Duties of the Courts of Session, Justiciary, and Court of Exchequer, and of the Bill Chambers, as fixed by the Act 2 & 3 Vict. cap. 36.

Pensions of the Judges in Scotland, according to the Scale fixed by the Act 48 Geo. 3. cap. 145. and 2 Will. 4. cap. 54.

Salaries of Sheriffs and Sheriffs Substitute, per Act 16 & 17 Vict. cap. 80.

Retiring Allowances to the Sheriffs Substitute, under the Act 1 & 2 Vict. cap. 119.

Compensations to various Persons for Loss of Fees and Annuities granted Under the following Acts; Viz.:—

49. Geo. 3, cap. 42.
 50. Geo. 3, cap. 112.
 1. & 2 Geo. 4. cap. 38. and cap. 39.
 4 Geo. 4 cap. 97.
 11. Geo. 4 & 1 Will. 4. cap. 69.
 1 & 2 Vict. cap. 118.
 10 & 11 Vict. cap. 47. and cap. 51. and cap. 67.

Augmentation of Stipends to Scotch Clergy, under the Acts 50 Geo. 3. cap. 84.; 4 Geo. 4. cap. 72.; 5 Geo. 4. cap. 72. and cap. 90.

Charges upon the Customs Revenue of the Isle of Man, under the Act 16 & 17 Vict. cap. 107.

SCHEDULE (B.)

SCHEDULE OF SALARIES AND PAYMENTS CHARGED UNDER VARIOUS ACTS OF PARLIAMENT UPON OR PAYABLE OUT OF THE CONSOLIDATED FUND, AND THE SEVERAL BRANCHES OF THE PUBLIC REVENUES, TO BE PROVIDED FOR BY ANNUAL VOTES, OR OTHERWISE AS PRESCRIBED IN CLAUSES 1. AND 7

Now charged on C. Fund	Salaries and Contingencies of the Audit Office, exclusive of the Salaries of the Board	46 Geo. 3. c. 141.
Now charged on C. Fund	Salaries and Contingencies of the General Register Office of Births, Deaths, and Marriages, England	6 & 7 Will. 4.c. 86.
Now charged on C. Fund	Salaries and Contingencies of the General Register Office of Births, Deaths, and Marriages, Ireland	7 & 8 Vict. c. 81.

Now charged on C. Fund	Salaries and Contingencies of the Tithe, Copyhold, and Inclosure Commission	} 6 & 7 Will 4. c. 71. } 14 & 15 Vict. c. 58. } 8 & 9 Vict. c. 118.
Now charged on C. Fund	Salaries and Contingencies of the National Debt Office	4 Geo. 4. c. 19.
Now charged on C. Fund	Salaries and Contingencies of the Public Works Loan Office, including the Expenses of the Office for West India Islands Relief	{ 5 Vict.(sess. 2.) cap. 9. and { 2 & 3 Will. 4 c. 125.
Now charged on C. Fund	Contingent Expenses of the Lunacy Commissioners	8 & 9 Vict. c. 100.
Now charged on C. Fund	Salaries of Official Referees and Registrar for Metropolitan Buildings	{ 7 & 8 Vict. c. 84. { 9 Vict. c. 5.
Now charged on C. Fund	Salary of the Registrar of Friendly Societies	{ 13 & 14 Vict. c. 115. { 15 & 16 Vict. c. 65.
Now charged on C. Fund	Salary of the General Superintendent of Turnpike Roads in South Wales	7 & 8 Vict. c. 91.
Now charged on C. Fund	Salary of the Secretary to the Board of Education in Ireland and Contingencies of the Board	{ 53 Geo. 3. c. 107. { 3 Geo. 4. c. 79.
Now charged on C. Fund	Allowance in aid of the Royal Irish Academy, Dublin	{ 40 Geo. 3. c. 60. { 41 Geo. 3. c. 32.
Now charged on C. Fund	Expenses of the Police Courts of the Metropolis, except the Salaries of the Police Magistrates	2 & 3 Vict. c. 71.
Now charged on C. Fund	Expenses of the Mounted Police, River Police, and Police Van Service, and Superannuation of the late Horse and Foot Patrol	2 & 3 Vict. c. 47.
Now charged on C. Fund	Contribution towards defraying the Charge of maintaining the Police of the Metropolis, and Salaries of the Commissioners of Police	{ 3 & 4 Will. 4 c. 89. { 2 & 3 Vict. c. 47.
Now charged on C. Fund	Salaries and Contingencies, Queen's Prison	5 Vict. c. 22.
Now charged on C. Fund	Salary of Clerk of the Patents, Court of Chancery	3 & 4 Will. 4. c. 84.

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Now charged on C. Fund	Salary of the Clerk of the Crown, Court of Chancery	{ 3 & 4 Will. 4. c. 84. { 7 & 8 Vict. c. 77. { 15 & 16 Vict. c.87. s. 23.
Now charged on C. Fund	Salaries of Treasurers of County Courts	} 9 & 10 Vict. c. 95.
Now charged on C. Fund	Deficiency of Fee Fund of County Courts to pay Salaries of Officers, and the Expenses of the said Courts other than the Salaries of Judges	
Now charged on C. Fund	Expenses of the Crown Office	6 Vict. c. 20.
Now charged on C. Fund	Expenses of the Registrar's and Marshal's Office of the High Court of Admiralty	3 & 4 Vict. c. 66.
Now charged on C. Fund	Remuneration to Revising Barristers for Revising Lists of Voters in England and Wales	6 Vict. c. 18.
Now charged on C. Fund	Deficiency of the Fee" Fund for Payment of Salaries and Contingencies of Officers of Court of Queen's Bench, Westminster, excepting Masters	{ 1 Vict. c. 30. { 15 & 16 Vict. c. 73.
Now charged on C. Fund	Deficiency of the Fee Fund for Payment of Salaries and Contingencies of Officers of Court of Common Pleas, Westminster, excepting Masters	
Now charged on C. Fund	Deficiency of Fee Fund for Payment of Salaries and Contingencies of Officers of Court of Exchequer, Westminster, excepting Masters	
Now charged on C. Fund	Salaries and Allowances of Officers (excepting Salary of Master of the Rolls and Masters in Ordinary) and Clerks and Expenses in the Court of Chancery in Ireland, under the Acts	} 4 Geo. 4. c. 61. { 6 Geo. 4 c. 30. { 4 & 5 Will. 4 c. 78. { 11 & 12 Vict. c. 132
Now charged on C. Fund	Salaries and Allowances of the Officers and Clerks of	7 & 8 Vict. c. 107.

Now charged on C. Fund	the Court of Queen's Bench, Ireland, excepting Masters Salaries and Allowances of the Officers and Clerks of the Court of Common Pleas, Ireland, excepting Masters	7 & 8 Vict. c. 107.
Now charged on C. Fund	Salaries and Allowances of the Officers and Clerks of the Court of Exchequer, Ireland, excepting Masters	7 & 8 Vict. c. 107.
Now charged on C. Fund	Salaries of Taxing Officers in Common Law Business, and of Clerks to the same in Ireland	} 7 & 8 Vict c. 107. } 1 & 2 Geo. 4 c. 53.
Now charged on C. Fund	Salary of Clerk, to the Court of Errors, Ireland	40 Geo. 3. c. 39.
Now charged on C. Fund	Salaries and Contingent Expenses of the Insolvent Debtors Court, Ireland, except Salaries of Commissioners	} 1 & 2 Geo. 4 c. 59. } 3 Geo. 4. c. 124.
Now charged on C. Fund	Salaries of Registrars to the Judges, Ireland	1 & 2 Geo. 4. c. 54.
Now charged on C. Fund	Salaries of Marshals, Chaplains, Medical Officers; Repairs and Expenses of the Four Courts, Marshalsea, Ireland	} 7 Geo. 4. c. 70. } 7 Geo. 4. c. 74. } 50 Geo. 3, c. 103.
Now charged on C. Fund	Salaries of Justices of Police (Commissioners), Dublin	6 & 7 Will. 4 c. 29.
Now charged on C. Fund	Pay, Superannuations, and all other Expenses of the Constabulary Police in Ireland	} 9 & 10 Vict. c. 97. } 10 & 11 Vict. c.100.
Now charged on C. Fund	Office of Clerk of Writs and Appearances and Seal Expenses (Dublin)	} 7 & 8 Vict. c. 107. } 13 & 14 Vict. c. 18.
Now charged on C. Fund	Registrar of Judgments, Office of (Dublin)	} 7 & 8 Vict. c. 90. } 13 & 14 Vict. c. 74.
Now charged on C. Fund	Expenses of Judges attending adjourned Assizes (Ireland), saving and except the Salaries and Remunerations to the Judges and Crown Lawyers acting judicially	} 36 Geo. 3. c. 26. & 40 Geo. 3. c. 69. Irish.

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	and presiding or serving at adjourned Assizes	
Now charged on C. Fund	Expenses of Judges attending Special Commissions (Ireland), saving and except the Salaries and Remunerations to the Judges and Crown Lawyers acting judicially and presiding or serving at Special Commissions	
Now charged on C. Fund	Lodging Money for Judges at Assizes (Ireland)	41 G. 3. c. 88.
Now charged on C. Fund	County Infirmaries, Ireland	5 G. 3. c. 20.
Now charged on C. Fund	Bounty on Slaves, and Tonnage of Slave Vessels	} 1 Will. 4. c. 55. } 1 & 2 Vict. c. 47.
Now charged on Customs and Excise	Salaries and Allowances, and Expenses of the Officers, Clerks, and others of the several Courts of Law in Scotland. Salaries of Her Majesty's Advocate, Her Majesty's Solicitor, Keeper of the Register of Hornings and Abbreviates of Adjudications, Deputy Clerk Registrar and other Salaries, Allowances and Expenses payable out of the Revenues of Customs and Excise, and not placed on Consolidated Fund in Schedule A.	} 7 Anne, c. 11. } 10 Anne, c. 26. and subsequent Acts.
Now charged on Customs and Excise	Her Majesty's Allowance for the Register House, Edinburgh	
Now charged on Customs and Excise	Salaries of the Lion King-at-Arms, Heralds and Pursuivants	
Now charged on Customs and Excise	Expenses of Judges and Officers of the Circuits of the Justiciary and Jury Courts	
Now charged on Customs and Excise	Expenses of extra Advocates, Depute Clerks and. Macers on Circuit	
Customs	Difference between Dues on British and Foreign Vessels under Treaties of Reciprocity	59 Geo. 3. c. 54

Customs & Excise	Treasurers of Counties for Corn Returns, Salaries of Inspectors, and Expenses	5 Vict (s. 2.) c. 14.
Customs	Expenses of Quarantine	
Customs	Expenses of carrying out the Merchant Seamen and Mercantile Marine Acts	7 & 8 Vict c. 112.
Excise	The Commissioners of White Herring Fishery Board, &c, and for Repair of Piers, Quays, and Boats	5 Geo. 4. c. 64.
Ditto	Ditto for improving Fisheries and Manufactures	5 Geo. 1. c. 20.
Ditto	Salaries to Process-servers, Ireland	7 Geo. 4 c. 36.
Taxes	Commissioners Highland Roads and Bridges	59 Geo. 3. c. 35.
Post Office	Expenses of Milford Road Fund	6 Will. 4. c. 25.
Customs	Charges of Collection and Management of the Revenue of Customs -	} Various Acts.
Inland Revenue	Ditto ditto of Inland Revenue	
Post Office	Ditto ditto of Post Office	