FINANCE ACCOUNTS

OF

THE UNITED KINGDOM

OF

GREAT BRITAIN AND IRELAND

FOR THE FINANCIAL YEAR

1904-1905,

ENDED 31ST MARCH 1905.

Treasury Chambers, Whitehall, 21 June 1905. } VICTOR C. W. CAVENDISH.

(*Presented to Parliament pursuant to Act* 17 *&* 18 *Vict. c.* 94, *s* 2.)

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FINANCE ACCOUNTS,

1904-1905.

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ACCOUNT

OF

EXCHEQUER RECEIPTS AND ISSUES

IN

THE FINANCIAL YEAR

1904–1905.

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REVENUE and EXPENDITURE, and other EXCHEQUER

ACCOUNT showing the whole of the RECEIPTS into and ISSUES out of Exchequer at the Commencement

RECEIPTS.	Reference to Details.	AMOUNTS. £. s. d.	£. s. d.
I.—BALANCE IN THE EXCHEQUER ON THE 1st APRIL 1904:	Pages.		
(1.) At the Bank of England - - -	—	3,462,115 14 0	
(2.) At the Bank of Ireland - - -	—	801,726 6 5	
			4,263,842 - 5
II.—REVENUE RECEIVED INTO THE EXCHEQUER, viz.:			
(1.) Customs - - - - - - -	20 & 21	35,730,000 - -	
(2.) Excise - - - - - - - -	22	30,750,000 - -	
(3.) Estate, &c. Duties - - - -	23	12,350,000 - -	
(4.) Stamps (exclusive of Fee, &c. Stamps) - - - - - -	23	7,700,000 - -	
(5.) Land Tax - - - - - - -	24	750,000 - -	
(6.) House Duty - - - - - -	24	2,000,000 - -	
(7.) Property and Income Tax - -	24	31,250,000 - -	
(8.) Post Office - - - - - - -	25	16,100,000 - -	
(9.) Telegraph Service - - - -	25	3,830,000 - -	
(10.) Crown Lands (Net) - - - -	26	470,000 - -	
(11.) Receipts from Suez Canal Shares and Sundry Loans - - - -	27	1,014,303 14 11	
(12.) Miscellaneous (including Fee, &c. Stamps) - - - - - -	27 to 35	1,426,100 18 4	
TOTAL REVENUE - - -			143,370,404 13 3
		Carried forward - - - £.	147,634,246 13 8

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RECEIPTS and ISSUES, in the Year 1904–1905.

the Exchequer in the Year ended 31st March 1905, and the Balances in the and Termination of the Year.

ISSUES.	Reference to Details.	AMOUNTS. £. s. d.	£. s. d.
I.—CONSOLIDATED FUND SERVICES:	Pages.		
1. National Debt Services:			
Inside the Permanent or Fixed Annual Charge:			
(a) Funded Debt:			
1. Interest - - - - - -	38	15,938,910 12 2	
2. Terminable Annuities - -	39	6,518,738 3 -	
(b) Unfunded Debt:			
Interest - - - - - - -	40	2,116,447 1 11	
(c) Management of the Debt - - -	41 & 42	188,225 5 9	
(d) New Sinking Fund - - - -	42	2,237,678 17 2	
			27,000,000 - -
2. Other Consolidated Fund Services:			
(a) Civil List - - - - - - -	43	470,000 - -	
(b) Annuities and Pensions - - -	44 to 54	248,844 18 10	
(c) Salaries and Allowances - - -	55 to 57	79,190 4 6	
(d) Courts of Justice - - - -	58 to 70	514,001 2 11	
(e) Miscellaneous Services - - -	71	296,593 16 5	
			1,608,630 2 8
3. Payments to Local Taxation Accounts	71	—	1,156,867 4 9
II.—SUPPLY SERVICES, viz.:			
(1.) Army Services - - - - - -	72 & 73	29,163,837 18 6	
(2.) Ordnance Factories - - - -	72 & 73	61,162 1 6	
(3.) Navy Services - - - - - -	72 & 73	36,830,000 - -	
		66,055,000 - -	
(4.) Miscellaneous Civil Services - -	72 to 81	27,450,000 - -	
(5.) Customs - - £. 908,000 s. d. - -			
(5.) Inland Revenue 2,185,000 - -			
	82 & 83	3,093,000 - -	
(6.) Post Office - - - - - - -	82 & 83	10,198,000 - -	
(7.) Telegraph Service - - - -	82 & 83	4,660,000 - -	
(8.) Post Office Packet Service - - -	82 & 83	735,000 - -	
			112,191,000 - -
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward) - - - -		£.	141,956,497 7 5

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ACCOUNT showing the whole of the Receipts into and Issues out of

RECEIPTS.	AMOUNTS.	
	£. s. d.	£. s. d.
Brought forward - - -	- - -	147,634,246 13 8
OTHER EXCHEQUER RECEIPTS, viz. :—		
III.—		
IV.—REPAYMENT OF ADVANCES:		
By Mint for purchase of Bullion for Coinage -	- - -	510,000 - -
V.—*MONEY RAISED BY RENEWAL OF BILLS AND BONDS (*see* pages 89 & 90) :—		
(1.) By Treasury Bills for Supply - - - -	28,853,000 - -	
(2.) By Exchequer Bonds under the Supplemental War Loan Act, 1900 (63 & 64 Vict., c. 61) :		
Proceeds of £6,500,000 Exchequer Bonds.	6,413,990 2 -	35,266,990 2 -
VI.—MONEY RAISED BY CREATION OF ADDITIONAL DEBT:		
(1.) For the purposes of the Telegraph Acts, 1892 to 1904 (55 & 56 Vict. c. 59 ; 59 & 60 Vict. c. 40 ; 61 & 62 Vict. c. 33 ; 62 & 63 Vict. c. 38 ; and 4 Ed. VII. c. 3) :		
By Terminable Annuities chargeable on Telegraph Vote - - - - - - -	1,120,000 - -	
(2.) For the purposes of the Naval Works Acts, 1895 to 1903 (58 & 59 Vict. c. 35 ; 62 & 63 Vict. c. 42 ; 1 Ed. VII. c. 39 ; and 3 Ed. VII. c. 22) :		
By Terminable Annuities chargeable on Navy Votes - - £1,884,500 - -		
By issue of Exchequer Bonds under the Capital Expenditure (Money) Act, 1904 (4 Ed. VII. c. 21), repayable from Navy Votes - - - - £3,325,854 18 6	5,210,354 18 6	
Carried forward - - - £	6,330,354 18 6	183,411,236 15 8

* The amounts outstanding at the commencement and close of the year will be found on page 89.

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the Exchequer in the Year ended 31st March 1905, &c.—*continued.*

Issues.	Amounts. £ s. d.	£. s. d.
Brought forward - - -	- - - -	141,956,497 7 5
OTHER EXCHEQUER ISSUES, viz. :—		
III.—ISSUES TO MEET CAPITAL EXPENDITURE:		
(1.) **Telegraph Acts, 1892 to 1904** (55 & 56 Vict. c. 59; 59 & 60 Vict. c. 40; 61 & 62 Vict. c. 33; 62 & 63 Vict. c. 38; and 4 Ed. VII. c. 3) - -	700,000 - -	
(2.) **Uganda Railway Acts, 1896 to 1902** (59 & 60 Vict. c. 38; and 2 Ed. VII. c. 40) - - -	191,592 - -	
(3.) **Naval Works Acts, 1895 to 1903** (58 & 59 Vict. c. 35; 59 Vict. c. 6; 60 & 61 Vict c. 35; 62 & 63 Vict. c. 42; 1 Ed. VII. c. 39; and 3 Ed. VII. c. 22) - - - - - - - - -	3,453,000 - -	
(4.) **Military Works Acts, 1897 to 1901** (60 Vict. c. 7.; 62 & 63 Vict. c. 41; and 1 Ed. VII. c. 40)	3,500,000 - -	
(5.) **Land Registry (New Buildings) Act, 1900** (63 & 64 Vict. c 19) - - - - - - -	11,000 - -	
(6.) **Public Buildings Expenses Act, 1903** (3 Ed. VII. c. 41) - - - - - - - - - -	149,500 - -	
(7.) **Public Offices Site (Dublin) Act, 1903** (3 Ed. VII. c. 16) - - - - - - - - - -	35,000 - -	
(8.) **Cunard Agreement (Money) Act, 1904** (4 Ed. VII. c. 22) - - - - - - - - - -	29,000 - -	
		8,069,092 - -
IV.—ADVANCES:		
(1.) For purchase of Bullion for Coinage - -	470,000 - -	
(2.) Interest on Exchequer Bonds issued under the Capital Expenditure (Money) Act, 1904 (4 Ed. VII. c. 21), repayable from Army and Navy Votes - - - - - - - - -	45,000 - -	
		515,000 - -
V.—*BILLS AND BONDS PAID OFF SUBJECT TO RENEWAL (*see* pages 89 & 90):		
(1.) Treasury Bills for Supply - - - - -	28,853,000 - -	
2.) Exchequer Bonds issued under the Supplemental War Loan Act, 1900 (63 & 64 Vict., c. 61) - - - - - - - - -	6,500,000 - -	
		35,353,000 - -
Carried forward - - - £.		185,893,589 7 5

* *See* Note on page 10.

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ACCOUNT showing the whole of the Receipts into and Issues out of

RECEIPTS.		AMOUNTS.	
		£. s. d.	£. s. d.
Brought forward - - -		6,330,354 18 6	183,411,236 15 8
OTHER EXCHEQUER RECEIPTS, VIZ.:—			
VI.—MONEY RAISED BY CREATION OF ADDITIONAL DEBT—continued.			
(3.) For the purposes of the Military Works Acts, 1897 to 1901 (60 Vict. c. 7; 62 & 63 Vict. c. 41; and 1 Ed. VII. c. 40):			
By Terminable Annuities chargeable on Army Votes -	£1,800,000 - -		
By issue of Exchequer Bonds under the Capital Expenditure (Money) Act, 1904 (4 Ed. VII. c. 21), repayable from Army Votes - - - -	£2,586,776 1 1		
		4,386,776 1 1	
(4.) For the purposes of the Land Registry (New Buildings) Act, 1900 (63 & 64 Vict. c. 19):			
By Terminable Annuities chargeable on Vote for Public Buildings, Great Britain - - - - - - - -		11,000 - -	
(5.) For the purposes of the Public Buildings Expenses Act, 1903 (3 Ed. VII. c. 41):			
By Terminable Annuities chargeable on Vote for Public Buildings, Great Britain		149,500 - -	
(6.) For purposes of the Public Offices Site (Dublin) Act, 1903 (3 Ed. VII. c. 16):			
By Terminable Annuities chargeable on Vote for Public Works and Buildings, Ireland - - - - - - - -		35,000 - -	10,912,630 19 7
Carried forward - - -		£.	194,323,867 15 3

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the Exchequer in the Year ended 31st March 1905, &c.—*continued.*

ISSUES.	AMOUNTS.	
	£. s. d.	£. s. d.
Brought forward - - -	- - - -	185,893,589 7 5
OTHER EXCHEQUER ISSUES, VIZ. :-		
VI.—ISSUES FOR REDEMPTION OF DEBT.	nil.	
Carried forward - - - £.		185,893,589 7 5

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ACCOUNT showing the whole of the Receipts into and Issues out of

RECEIPTS.		AMOUNTS. £. s. d.	£. s. d.
Brought forward - - -		- - - -	194,323,867 15 3
OTHER EXCHEQUER RECEIPTS, VIZ. :—			
VII.—AMOUNTS TEMPORARILY BORROWED:			
(1.) On Deficiency of the Consolidated Fund (29 & 30 Vict. c. 39), received as under, viz.:			
In April 1904 - - - - - - -		1,600,000 - -	
In July 1904 - - - - - - -		1,200,000 - -	
In October 1904 - - - - - - -		2,800,000 - -	
In January 1905 - - - - - - -		3,000,000 - -	
			8,600,000 - -
(2.) On the credit of Ways and Means (4 Ed. VII. c. 1, and 4 Ed. VII. c. 17):			
By Treasury Bills:	£		
In April 1904 - - - -	3,000,000		
In May 1904 - - - -	1,500,000		
In July 1904 - - - -	3,500,000		
In September 1904 - - -	2,500,000		
In October 1904 - - - -	3,000,000		
		13,500,000 - -	
By Other Advances:			
In April 1904 - - - -	2,000,000		
In May 1904 - - - -	500,000		
In June 1904 - - - -	500,000		
In July 1904 - - - -	1,000,000		
In September 1904 - - -	2,500,000		
In January 1905 - - - -	1,800,000		
		8,300,000 - -	
			21,800,000 - -
VIII.—CASUAL RECEIPTS:			
Suez Canal Shares:			
Capital of 375 Shares drawn and paid off in 1904-1905 - - -		- - - -	7,459 14 4
IX.—UNCLAIMED DIVIDENDS ACCOUNT:			
Receipt under Section 10 of the Finance Act 1904 (4 Ed. VII. c. 7) - - -		- - - -	1,000,000 - -
		£.	225,731,327 9 7

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the Exchequer in the Year ended 31st March 1905, &c.—*continued.*

Issues.	Amounts. £. s. d.	£. s. d.
Brought forward - -	- - - -	185,893,589 7 5
OTHER EXCHEQUER ISSUES, viz.:—		
VII.—TEMPORARY ADVANCES REPAID:		
(1.) Advances for Deficiency of the Consolidated Fund - - - - - - - -	- - - -	8,600,000 - -
(2.) Advances on the credit of Ways and Means:		
Treasury Bills - - - - - - -	13,500,000 - -	
Other Advances - - - - - - -	10,300,000 - -	
		23,800,000 - -
VIII.—SUEZ CANAL SHARES:		
Capital of 375 Shares drawn and paid off, applied to reduce Debt under the Finance Act, 1898 (61 & 62 Vict. c. 10, s. 15) - - (*See* page 88.)	- - - -	7,459 14 4
IX.—BALANCE IN THE EXCHEQUER ON THE 31st MARCH 1905:		
(1.) At the Bank of England - - - - - -	6,352,908 19 11	
(2.) At the Bank of Ireland - - - - - -	1,077,369 7 11	
		7,430,278 7 10
	£.	225,731,327 9 7

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REFERENCES TO DETAILS

OF

REVENUE, 1904–1905.

		Pages
Statement of Gross and Net Receipts on all Heads of Revenue		18 & 19
Customs - - -	Gross Receipts and Net Receipts - - -	20 & 21
Excise - - - - - -	Ditto - - - - - -	22
Estate, &c., Duties - - -	Ditto - - - - - -	23
Stamps - - - - - -	Ditto - - - - - -	23
Land Tax and House Duty -	Ditto - - - - - -	24
Property and Income Tax -	Ditto - - - - - -	24
Post Office - - - -	Ditto - - - - - -	25
Telegraph Service - - -	Ditto - - - - - -	25
Crown Lands - - - -	Ditto - - - - - -	26
Receipts from Suez Canal Shares and Sundry Loans - - -		27
Miscellaneous Revenue (including Fee, &c. Stamps) - - - -		27—35

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REVENUE, 1904–5.

STATEMENT showing (Part I.) BALANCES, ADVANCES Repayable, and NET RECEIPTS under the Principal Heads of REVENUE and the LOCAL TAXATION ACCOUNTS, &c.; and (Part II.) the disposal ADVANCES Repayable, and BILLS Outstanding at the end of the

PART I.

HEADS OF REVENUE COLLECTED BY IMPERIAL OFFICERS.	Reference to Details of Gross and Net Receipts.	1. BALANCES, ADVANCES Repayable, and BILLS Outstanding on 31st March 1904.	2. GROSS RECEIPTS.
	Pages.	£. s. d.	£. s. d.
CUSTOMS	20 & 21	590,148 15 6	36,768,726 6 1
EXCISE	22		37,010,296 13 1
ESTATE, &c., DUTIES	23		17,434,071 1 9
STAMPS (exclusive of Fee, &c. Stamps)	23		7,851,197 10 2
LAND TAX	24	2,211,721 18 4	809,551 3 1
HOUSE DUTY	24		2,015,788 11 5
INCOME TAX	24		33,838,413 6 2
POST OFFICE	25	1,674,725 10 0	18,063,459 6 10
TELEGRAPH SERVICE	25	75,607 4 4	4,359,480 15 9
CROWN LANDS	26	46,708 8 2	618,446 4 5
RECEIPTS FROM SUEZ CANAL SHARES, AND SUNDRY LOANS	27	—	1,014,303 14 11
MISCELLANEOUS (including Fee, &c. Stamps)	27–35	47,602 2 2	1,424,891 6 5
TOTALS £.		4,646,513 18 6	161,208,626 – 1

PART II.

HEADS OF REVENUE COLLECTED BY IMPERIAL OFFICERS.	PAYMENTS TO		
	Exchequer.	Local Taxation. Accounts, &c.	Isle of Man.
	£. s. d.	£. s. d.	£. s. d.
CUSTOMS	35,730,000 – –	177,745 12 2	94,391 11 9
EXCISE	30,750,000 – –	5,315,673 12 1	—
ESTATE, &c., DUTIES	12,350,000 – –	4,318,958 14 11	—
STAMPS (exclusive of Fee, &c., Stamps)	7,700,000 – –	—	—
LAND TAX	750,000 – –	—	—
HOUSE DUTY	2,000,000 – –	—	—
INCOME TAX	31,250,000 – –	—	—
POST OFFICE	16,100,000 – –	—	—
TELEGRAPH SERVICE	3,830,000 – –	—	—
CROWN LANDS	470,000 – –	—	—
RECEIPTS FROM SUEZ CANAL SHARES, AND SUNDRY LOANS	1,014,303 14 11	—	—
MISCELLANEOUS (including Fee, &c. Stamps)	1,426,100 18 4	—	—
	143,370,404 13 3	9,812,377 19 2	94,391 11 9
TOTALS	£153,277,174 4 2		

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REVENUE, 1904–5.

and BILLS outstanding at the commencement of the Year, the GROSS collected by Imperial Officers, and the AMOUNTS due to the EXCHEQUER of the TOTALS by the REVENUE DEPARTMENTS, and the BALANCES, Year.

PART I.

3. Drawbacks, Repayments, Allowances, &c.	4. NET RECEIPTS			5. TOTALS of NET RECEIPTS (Column 4), together with BALANCES, &c., at Commencement of Year (Column 1)
	Due to Exchequer.	Due to Local Taxation Accounts, &c.	Due to Isle of Man.	
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
882,621 3 3	35,620,883 - 4	174,928 13 3	99,293 9 3	36,476,253 18 4
986,180 1 7	30,698,164 4 11	5,325,952 6 7	—	
175,640 4 3	13,010,875 7 5	4,247,555 10 1	—	
47,684 15 5	7,803,512 14 9	—	—	
41,846 2 8	767,705 - 5	—	—	97,343,346 16 9
1,582 18 2	2,014,205 18 3	—	—	
2,574,759 10 2	31,263,653 16 -	—	—	
2,032,409 7 8	16,031,049 19 2	—	—	17,705,775 9 2
507,761 12 3	3,851,719 3 6	—	—	3,927,326 7 10
154,062 17 6	464,383 6 11	—	—	511,091 15 1
—	1,014,303 14 11	—	—	1,014,303 14 11
6,528 5 -	1,418,363 1 5	—	—	1,465,965 3 7
7,411,076 12 11	143,958,819 8 0	9,748,436 9 11	99,293 9 3	158,444,063 5 8
	£153,797,549 7 2			

PART II.

BALANCES, ADVANCES, and BILLS Outstanding on 31st March 1905.	TOTALS.
£. s. d.	£. s. d.
474,116 14 5	36,476,253 18 4
2,908,714 9 9	97,343,346 16 9
1,605,775 9 2	17,705,775 9 2
97,326 7 10	3,927,326 7 10
41,091 15 1	511,091 15 1
—	1,014,303 14 11
39,864 5 3	1,465,965 3 7
5,166,889 1 6	158,444,063 5 8

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STATEMENTS showing in detail for the Year ended 31st of Duty, the Amounts Paid thereout for Drawbacks, Repay- with the Appropriation thereof.

CUSTOMS.

Articles, or Heads of Duty Collected by Imperial Officers.	Gross Receipts. £. s. d.	Drawbacks, Repayments and Allowances. £. s. d.	
Export:			
Coal, &c.	2,402,920 11 6	350,146 17 4	1
Import:			
Beer, Mum, and Spruce	1,823 11 3	7 7 –	2
„ Of other sorts	20,883 6 10	479 8 –	3
Chicory	51,529 7 1	70 9 9	4
Cocoa	177,771 7 6	190 14 10	5
„ Husks, Chocolate, and Cocoa Butter	81,248 11 1	123 17 11	6
Coffee	184,485 1 6	4,897 8 3	7
Currants	108,136 – 8	272 19 8	8
Figs	56,804 2 6	301 9 7	9
Plums, Dried, French Plums and Prunelloes	42,103 16 4	375 2 1	10
Prunes	9,586 1 11	78 3 9	11
Raisins	227,460 18 3	1,001 2 7	12
Spirits, Colonial and Foreign:			
Rum	2,247,306 2 9	426 – 1	13
Brandy	1,251,862 9 7	721 7 11	14
Geneva	230,717 3 7	198 2 1	15
Of other sorts	268,449 15 4	394 7 2	16
Sugar:			
Refined and unrefined	5,816,691 3 11*	117,099 11 8	17
Molasses and Glucose	268,645 16 10	3,662 9 2	18
Articles containing Sugar, and Saccharin	152,258 16 3	1,514 7 2	19
Tea	8,287,041 18 3**	5,378 16 8	20
Tobacco and Snuff	13,592,282 10 6†	387,570 6 5	21
Wine	1,189,003 7 6§	1,412 2 3	22
All other Articles	17,185 6 2	35 8 10	23
Charges on Deliveries from the Bonded Warehouses	31,644 2 3	24 10 11	24
Moneys deposited and not appropriated to goods	1,559 11 5	6,176 16 1	25
Isle of Man:			
Duties, &c., collected in the Island, exclusive of Sugar, Tea, Tobacco, and Wine	49,325 5 4	61 16 1	26
TOTAL CUSTOMS £.	36,768,726 6 1	882,621 3 3	27
Payments into the Exchequer, Local Taxation Accounts, and on account of Isle of Man			28

* Including 23*l.* 17*s.* 8*d.*, Sugar Duty, collected in the Isle of Man.
** Including 7,701*l.* 4*s.* 0*d.*, Tea Duty, collected in the Isle of Man.
† Including 8,037*l.* 4*s.* 0*d.*, Tobacco Duty, collected in the Isle of Man.
§ Including 660*l.* 12*s.* 9*d.*, Wine Duty, collected in the Isle of Man.

Statistical Office, Custom House,
London, 19 May 1905.

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March 1905, the GROSS RECEIPTS under each Article or Head
ments and Allowances, and the Net Receipts or Produce, together

CUSTOMS.

	Net Receipts (Produce).	Appropriation of Net Receipts.		
		Due to Exchequer.	Due to Local Taxation Accounts.‡	Due to Isle of Man.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	2,052,773 14 2	2,052,773 14 2	—	—
2	1,816 4 3	1,804 2 2	12 2 1	—
3	20,403 18 10	19,766 15 2	637 3 8	—
4	51,458 17 4	51,408 17 4	- - - -	50 - -
5	177,580 12 8	177,580 12 8	—	—
6	81,124 13 2	81,124 13 2	—	—
7	179,587 13 3	179,484 13 3	- - - -	103 - -
8	107,863 1 -	107,863 1 -	—	—
9	56,502 12 11	56,502 12 11	—	—
10	41,728 14 3	41,728 14 3	—	—
11	9,507 18 2	9,507 18 2	—	—
12	226,459 15 8	226,459 15 8	—	—
13	2,246,880 2 8	2,147,752 11 3	99,127 11 5	—
14	1,251,141 1 8	1,196,920 7 4	54,220 14 4	—
15	230,519 1 6	220,865 16 1	9,653 5 5	—
16	268,055 8 2	256,657 11 10	11,277 16 4	120 - -
17	5,699,591 12 3*	5,690,659 12 3	- - - -	8,932 - -*
18	264,983 7 8	264,983 7 8	—	—
19	150,744 9 1	150,744 9 1	—	—
20	8,281,663 1 7**	8,271,866 1 7	- - - -	9,797 - -**
21	13,204,712 4 1†	13,184,767 4 1	- - - -	19,945 - -†
22	1,187,591 5 3§	1,185,508 5 3	- - - -	2,083 - -§
23	17,149 17 4	17,149 17 4	—	—
24	31,619 11 4	31,619 11 4	—	—
25	4,617 4 8 (*Excess of Repayments*)	4,617 4 8 (*Excess of Repayments*)	—	—
26	49,263 9 3	- - - -	- - - -	49,263 9 3
27	35,886,105 2 10	35,620,883 - 4	174,928 13 3	90,293 9 3
28	- - - - £.	35,730,000 - -	177,745 12 2	94,391 11 9

‡ *See* Accounts, pages 106 and 107.

A. J. Wood,
Principal of Statistical Office.

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DETAILED STATEMENT of the Gross Receipts and Net Receipts of the Revenue—*continued.*

EXCISE.

Heads of Duty collected by Imperial Officers.	Gross Receipts.	Drawbacks, Repayments, and Allowances.	Net Receipts (Produce).	Appropriation of Net Receipts (Produce). Due to Exchequer.	Appropriation of Net Receipts (Produce). Due to Local Taxation Accounts.*
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Exciseable Liquors, viz :					
Beer Duty	13,231,661 6 4	230,202 9 7	13,101,458 16 9	12,678,832 5 9	422,626 11 -
Spirit Duty	18,875,157 8 11	739,226 5 4	18,135,931 3 7	17,306,982 11 7	828,948 12 -
Railway Duty	354,894 3 4	2 14 -	354,891 9 4	354,891 9 4	—
Saccharin	10,673 12 6	—	10,673 12 6	10,673 12 6	—
Glucose	87,953 10 6	1,386 6 5	86,567 4 1	86,567 4 1	—
Chicory, &c., viz. :					
Chicory Duty	1,449 12 3	—	1,449 12 3	1,449 12 3	—
Coffee Mixture Labels	2,289 7 5	—	2,289 7 5	2,289 7 5	—
Charges on Delivery from Bonded Warehouses, &c.	3,292 - -	1 11 6	3,290 8 6	3,290 8 6	—
Licence Duties, viz. :					
Brewers	8,099 16 -	76 18 -	8,022 18 -	8,022 18 -	—
Spirits,—Distillers and Rectifiers	14,623 2 6	1 - -	14,622 2 6	14,622 2 6	—
Tobacco Manufacturers	5,869 10 -	26 5 -	5,843 5 -	5,843 5 -	—
Medicine (Patent)	10,023 10 -	3 15 -	10,029 15 -	10,029 15 -	—
Beer and Cider, and Beer and Wine	183,996 18 6	552 12 3	183,444 6 3	4,258 18 5	179,185 7 10
Spirits,—Dealers	165,717 16 6	346 15 3	165,371 1 3	6,202 17 6	159,168 3 9
Spirits,—Publicans, including Grocers in Scotland and Ireland	1,792,551 3 6	6,414 4 2	1,786,136 19 4	153,321 13 11	1,632,815 5 5
Wine and Sweets	79,035 13 8	197 16 5	78,837 17 3	2,084 17 9	76,752 19 6
Refreshment House	10,257 1 6	14 16 6	10,242 5 -	182 12 11	10,059 12 1
Tobacco Dealers	94,589 17 10	79 13 5	94,510 4 5	9,293 18 7	85,216 5 10
Dog	613,925 17 6	288 7 6	612,937 10 -	—	612,937 10 -
Gun	119,022 19 -	1,113 - -	117,909 10 -	9,193 - -	108,716 10 -
Game	199,799 - -	1,017 - -	198,782 - -	12,892 - -	185,890 - -
Establishment, viz. :					
Male Servants	163,392 15 -	229 10 -	163,163 5 -	—	163,163 5 -
Carriages	566,913 6 6	3,890 9 6	563,022 17 -	—	563,022 17 -
Armorial Bearings	75,298 19 -	445 4 -	74,853 15 -	—	74,853 15 -
Locomotives on Highways	5,061 6 -	66 3 -	4,995 3 -	—	4,995 3 -
Auctioneers, Appraisers, &c.	93,274 - -	252 - -	93,022 - -	8,268 - -	84,754 - -
Hawkers and Pedlars	27,396 - -	146 - -	27,250 - -	656 - -	26,594 - -
Plate,—Dealers in Gold and Silver	65,430 2 3	167 12 3	65,262 10 -	3,149 11 3	62,112 18 9
Pawnbrokers	37,905 - -	—	37,905 - -	2,452 10 -	35,452 10 -
Other than the foregoing	2,494 15 -	—	2,494 15 -	2,494 15 -	—
Local Taxation, &c., Penalties	8,937 10 7	31 12 6	8,905 18 1	218 17 8	8,687 - 6
TOTAL EXCISE £.	37,010,296 13 1	986,180 1 7	36,024,116 11 6	30,698,164 4 11	5,325,952 6 7
Payments into Exchequer and Local Taxation Accounts £.				30,750,000 - -	5,315,673 12 1

* *See* Accounts, pages 106 and 107.

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DETAILED STATEMENT of the Gross Receipts and Net Receipts of the Revenue—*continued.*

ESTATE, &c. DUTIES.

Heads of Duty, Collected by Imperial Officers.	Gross Receipts.	Repayments and Allowances.	Net Receipts (Produce).	Appropriation of Net Receipts (Produce)	
				Due to Exchequer.	* Due to Local Taxation Accounts, &c.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Estate Duty payable on property of persons dying after 1st August 1894 (57 & 58 Vict. c. 30)	13,410,589 15 5	138,027 19 11	13,272,561 15 6	9,056,903 16 1	4,215,657 19 5†
Probate and Account Duty payable on personal property of persons dying before 2nd August 1894	68,537 1 1	4,741 19 8	63,795 1 5	31,897 10 9	31,897 10 8
Temporary Estate Duty payable in like manner on—					
Personalty	4,614 10 –	1,055 2 6	3,559 7 6	3,559 7 6	—
Realty	5,073 14 5	267 10 5	4,806 4 –	4,806 4 –	—
Legacy Duty	3,165,403 8 1	20,404 – 5	3,144,999 7 8	3,144,999 7 8	–
Succession Duty	735,642 1 –	11,143 11 4	724,498 9 8	724,498 9 8	—
Corporation Duty	44,210 11 9	—	44,210 11 9	44,210 11 9	—
TOTAL ESTATE, &c. DUTIES (including portion collected for Local Authorities) £.	17,434,071 1 9	175,640 4 3	17,258,430 17 6	13,010,875 7 5	4,247,555 10 1
Payments into Exchequer, Local Taxation Accounts, &c.				£. 12,850,000 – –	4,318,958 14 11½

* *See* Accounts, pages 106 and 107.
† Including 135,678*l.* 13*s.* 9½*d.* for charges under the Tithe Rent-charge (Rates) Act, 1899 (62 & 63 Vict. c. 17).

STAMPS.

Heads of Duty, Collected by Imperial Officers.	Gross Receipts.	Repayments and Allowances.	Net Receipts (Produce).	Due to Exchequer.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
General Stamps:				
Deeds & other Instruments not otherwise enumerated	3,627,355 11 11	22,679 10 4	3,604,676 1 7	3,604,676 1 7
Deeds, &c.—Penalties	6,831 6 9	809 13 10	6,021 12 11	6,021 12 11
Bonds to Bearer and Substituted Securities	211,939 – –	—	211,939 – –	211,939 – –
Companies Capital Duty	388,843 6 9	235 15 –	388,607 11 9	388,607 11 9
Contract Notes (above 1*d.*)	193,016 12 –	—	193,016 12 –	193,016 12 –
Loan Capital Duty	73,140 – –	—	73,140 – –	73,140 – –
Foreign Certificates	36,195 – –	—	36,195 – –	36,195 – –
Share Warrants	61,236 – –	—	61,236 – –	61,236 – –
Bills of Exchange	708,555 3 11	8,098 9 3	700,456 14 8	700,456 14 8
Bankers' Notes	—	—	—	—
Composition for the Duties on the Bills and Notes of the Banks of England and Ireland, and of Country Bankers	120,769 2 –	3 6	120,768 18 6	120,768 18 6
Cards	24,172 4 9	8 15 –	24,163 9 9	24,163 9 9
Licences and Certificates	173,525 – –	60 – –	173,465 – –	173,465 – –
Life Insurances	80,393 7 7	4,013 4 7	76,380 3 –	76,380 3 –
Marine Insurances	226,952 13 2	1,951 6 2	225,001 7 –	225,001 7 –
Medicines (Patent)	331,800 7 –½	361 9 6	331,438 17 6½	331,438 17 6½
Receipts, Drafts, and other 1*d.* Stamps	1,586,472 14 3	9,466 8 3	1,577,006 6 –	1,577,006 6 –
TOTAL STAMPS £.	7,851,197 10 1½	47,684 15 5	7,803,512 14 8½	7,803,512 14 8½
Payments into Exchequer				£. 7,700,000 – –

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DETAILED STATEMENT of the Gross Receipts and Net Receipts of the Revenue—*continued.*

LAND TAX AND HOUSE DUTY.

HEADS OF DUTY.	Gross Receipts.	Repayments and Allowances.	Net Receipts.
	£. s. d.	£. s. d.	£. s. d.
LAND TAX on Lands and Tenements - -	809,551 3 1½	41,846 2 8¼	767,705 - 5¼
INHABITED HOUSE DUTY - - - - -	2,015,788 11 4¾	1,582 13 1½	2,014,205 18 3¼
TOTAL LAND TAX and HOUSE DUTY - - - £.	2,825,339 14 6¼	43,428 15 9¾	2,781,910 18 8½

PAYMENTS INTO EXCHEQUER - - - Land Tax - - - £. 750,000 - -
House Duty - - £. 2,000,000 - -

INCOME TAX.

	£. s. d.	£. s. d.	£. s. d.
PROPERTY and INCOME TAX - - - - -	33,838,413 6 2	2,574,759 10 2	31,263,653 16 -

PAYMENTS INTO EXCHEQUER - - - - - - - £. 31,250,000 - -

Memo.—The following would be an approximate appropriation of the above Net Receipts under the different Schedules of the Income Tax, if based on the Statistics for 1902–1903.

	£.	£.
SCHEDULE A. Lands, Tenements, &c. - - - - - -	7,815,913	31,263,654
„ B. Occupation of Lands, Tenements, &c. - - -	218,846	
„ C. Annuities, Dividends, &c. - - - - - -	2,188,456	
„ D. Professions, Trades, &c. - - - - - -	18,570,610	
„ E. Public Offices, Annuities from Public Revenues, &c. - - - - - - - - - -	2,469,829	

Inland Revenue Office,
June 1905.

Alfred Stair,
Accountant and Comptroller General.

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DETAILED STATEMENT of the Gross Receipts and Net Receipts of the Revenue—*continued.*

POST OFFICE.

	£.	s.	d.	£.	s.	d.
GROSS RECEIPTS:						
From Postage Stamps sold by Postmasters in the United Kingdom	16,590,500	13	7½			
From Postage Stamps sold by Stamp Distributors of Inland Revenue	246,329	10	1			
				16,836,830	3	8½
From Postage collected in Cash by Country Postmasters	158,588	3	0½			
Ditto in Cash in the Metropolis	244,973	–	4½			
				403,561	3	5
Ditto for credit of Imperial Post Office by Foreign Offices, &c.	176,538	3	7			
Ditto by Colonial Offices and Postmasters and Agents Abroad	53,669	10	4¼			
				230,207	13	11¼
From Commission on Money Orders	148,712	7	9			
Ditto Postal „	404,758	10	6			
				553,470	18	3
From Miscellaneous Receipts	-	-	-	39,389	7	6½
				18,063,459	6	10¼
PAYMENTS OUT OF RECEIPTS:						
For Postage, &c., refunded	24,842	14	8¾			
To Inland Revenue Department	573,080	–	–			
To Railway Companies, &c., on account of Parcel Post	999,048	13	4			
For Postage collected for credit of Colonial Offices	177,103	17	2½			
Ditto ditto Foreign Offices, &c.	258,334	2	5			
				2,032,409	7	8¼
NET RECEIPTS £.				16,031,049	19	2
PAYMENTS INTO EXCHEQUER £.				16,100,000	–	–

General Post Office,
2 June 1905.

Charles A. King,
Comptroller and Accountant General.

TELEGRAPH SERVICE.

	£.	s.	d.	£	s.	d.
GROSS RECEIPTS:						
For transmission of Telegrams, &c., collected in Cash	1,659,906	10	7			
Ditto ditto collected in Stamps	2,699,574	5	1½			
				4,359,480	15	8½
PAYMENTS OUT OF RECEIPTS:						
To Cable Companies, &c.	504,147	12	–			
To Telegram Moneys refunded, &c.	3,614	–	3			
				507,761	12	3
NET RECEIPTS £.				3,851,719	3	5½
PAYMENTS INTO EXCHEQUER £.				3,830,000	–	–

General Post Office,
2 June 1905.

Charles A. King
Comptroller and Accountant General.

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DETAILED STATEMENT of the Gross Receipts and Net Receipts of the Revenue—*continued.*

WOODS, FORESTS, AND LAND REVENUES OF THE CROWN.

RECEIPTS:	£. s. d.	£. s. d.
BALANCES on 1st April 1904 (as per Statement in Finance Accounts, 1903–4, p. 28	- -	46,708 8 2
GROSS RECEIPTS, VIZ.:		
AMOUNT collected by the several Receivers of the Land Revenue in England and Wales, Scotland, and Ireland, in Alderney and the Isle of Man, in the Year ended 31st March 1905 (including 1,475*l.* from the Rolls Estate)	550,476 9 1	
INTEREST on Purchase Moneys, Dividends of Stock, and Fines on the Renewal of Crown Leases	24,454 4 0	
AMOUNT arisen by Repayment of Moneys advanced for Docket Fees, and for Miscellaneous Receipts	9,548 7 2	
AMOUNT arisen by Sales of Bark, Timber, and Offal Wood, and Rents, and other Revenue arising from the Royal Forests, Woods, and Plantations	33,967 4 2	
		618,446 4 5
	£.	665,154 12 7

EXPENDITURE	£. s. d.	£. s. d.
CHARGES OF COLLECTION, VIZ.:		
SALARIES and Allowances to Deputy Surveyors and other Local Officers in the Woods and Forests	7,469 3 2	
PERCENTAGES and Allowances to Receivers of the Land Revenues	9,121 11 10	16,590 15 0
OTHER PAYMENTS, VIZ.:		
PAYMENTS to Schools, Churches, and other Foundations, and Payments charged on the Land Revenues	1,274 10 8	
SALARIES and other Annual Allowances in the Department of the Ranger of Windsor Park and Woods	2,641 14 1	
PAYMENTS for Surveys, and for Repairs, &c. on Crown Estates; and for Land, Property, and other Taxes payable on the same (including 91*l.* 18*s.* 9*d.* on account of the Rolls Estate)	87,055 16 1	
PAYMENTS for Repairing and Maintaining Buildings, Walls, Fences, Roads, and for making Inclosures and Plantations, together with Rates and Taxes thereon	46,500 1 8	137,472 2 6
		154,062 17 6
PAID INTO THE EXCHEQUER (including 1,383*l.* 1*s.* 3*d.*, being the net receipt from the Rolls Estate in 1903–4)	- -	470,000 - -
BALANCE of the Accounts standing in the Names of the Commissioners of His Majesty's Woods, &c. at the Banks of England and Ireland, and at the Royal Bank of Scotland, on the 31st March 1905	45,516 7 3	
BALANCES in the hands of Receivers of Land Revenue	1,814 10 6	
BALANCES in the hands of the Deputy Surveyors, &c. of the Woods and Forests (including Debts due by Purchasers of Produce)	2,433 1 -	
	49,763 18 9	
Less:— OTHER BALANCES	8,672 3 8	41,091 15 1
	£.	665,154 12 7

Office of Woods, &c.
19 June 1905.

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RECEIPTS FROM SUEZ CANAL SHARES AND SUNDRY LOANS.

DETAILED STATEMENT of the Amount received into the Exchequer in the Year ended 31st March 1905, under the Head of Receipts from Suez Canal Shares and Sundry Loans.

		£. s. d.
SUEZ CANAL SHARES :		
Interest and Dividend received in the year on 170,959 ordinary shares - -		963,979 4 11
Dividend for the same period on 5,643 "Actions de Jouissance" - - -		26,219 12 2
Ordinary Shares drawn and paid off up to 31st March 1904 -	*5,643*	
Ditto - - ditto - - in 1904–5 - - - - -	*375*	
	6,018	990,198 17 1
RECEIPTS IN RESPECT OF LOANS :		
Greek Loan (1832) (*see* Parliamentary Paper, No. 31 of 1905) - - - - -		7,949 2 6
Fiji—Grant in aid, further in part repayment (*see* page 104) - - - - -		3,000 – –
Crofters Colonisation—Grant in aid, further in part repayment (*see* page 104) -		1,869 – –
St. Helena—Grant in aid, final repayment (*see* page 104) - - - - - -		1,000 – –
Lauder Light Railway—Interest - - - - - - - - - - - -		438 15 –
Pitcairn Islanders—(*see* page 105) - - - - - - - - - - -		10 3 5
Wuchang Viceroy—Principal (7,500*l.*) and Interest (2,337*l.* 16*s.* 11*d.*) (*see* page 105)		9,837 16 11
TOTAL - - - £.		1,014,303 14 11

MISCELLANEOUS REVENUE.

DETAILED STATEMENT of the AMOUNT received into the EXCHEQUER, in the Year ended the 31st March 1905, under the Head of Miscellaneous Revenue.

ABSTRACT.

	References to Details. Pages.	£. s. d.
SMALL BRANCHES OF THE HEREDITARY REVENUE - - - - -	28	29,465 12 3
BANK OF ENGLAND - - - - - - - - - - - -	28	186,065 – 2
CONTRIBUTIONS FROM INDIAN REVENUES - - - - - -	28	18,027 – –
BANKRUPTCY ACT, 1883 - - - - - - - - - - -	28	23,662 10 9
COMPANIES (WINDING UP) ACT, 1890 - - - - - - -	29	8,227 15 2
COUNTY COURTS - - - - - - - - - - - -	29	7,646 13 1
EXPENSES OF ADMINISTRATION OF LOCAL LOANS - - - -	29	34,379 2 4
MINT - - - - - - - - - - - - - - - -	29	43,785 1 4
RECEIPTS BY CIVIL DEPARTMENTS (other than those appropriated in aid of Votes) - - - - - - - - - - - - - -	30 to 34	48,130 8 6
SAVINGS ON GRANTS OF PARLIAMENT, &c., AND OVER-ISSUES REPAID	34	32,146 4 2
ISLE OF MAN - - - - - - - - - - - - - -	34	10,000 – –
CONSCIENCE MONEY - - - - - - - - - - - - -	34	1,032 10 1
CASUAL RECEIPTS - - - - - - - - - - - - -	34	533 – 6
		443,100 18 4
FEE, &c. STAMPS - - - - - - - - - - - - -	35	983,000 – –
TOTAL MISCELLANEOUS REVENUE - - - £.		1,426,100 18 4

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DETAIL OF THE PRECEDING ABSTRACT.

	£. s. d.	£. s. d.
SMALL BRANCHES OF THE HEREDITARY REVENUE:		
Receipts in respect of the Balance of the Crown's Share Account of the Crown's Nominee Fund (39 & 40 Vict. c. 18)	25,000 – –	
Fines, Penalties, &c. received by the Receiver of Hereditary Revenues	1,920 – 4	
Fines and Penalties, Crown Office, Supreme Court	10 – –	
Receipts in respect of Surplus Crown Revenues received in Jersey	500 – –	
Receipts in respect of Surplus Crown Revenues received in Guernsey	700 – –	
Proceeds of Unclaimed Wrecks	33 13 1	
Rent-charge from the Lagan Navigation Company, reserved to the Crown (6 & 7 Vict. c. 104, s. 60, and 36 & 37 Vict. c. 65, Local and Personal)	512 10 –	
Rents and Royalties of Guano, &c., Islands.	789 8 10	
		*29,465 12 3
BANK OF ENGLAND:		
Amount payable by the Bank of England, out of the Profits of Issue, for the Year to 5th April 1904 (24 Vict. c. 3)	184,930 2 2	
Fees on Stock Certificates (33 & 34 Vict. c. 71)	1,049 1 0	
Fees on Reinscription of War Bonds (63 Vict. c. 2 Session 1900)	85 17 –	
		186,065 – 2
CONTRIBUTION FROM INDIAN REVENUES:		
Moiety of the Annuity granted to the Red Sea and India Telegraph Company, and of One Year's Charge for Management of the same (25 & 26 Vict. c. 39)		†18,027 – –
BANKRUPTCY ACT, 1883 (46 & 47 Vict. c. 52):		
Repayment from the Bankruptcy Fees, &c, Account. Amounts expended from various voted services for the year ended 31st March 1904	58,618 3 10	
Less,—Nominal amount of interest, &c., for the same period on funds transferred to the National Debt Commissioners under the Courts of Justice (Salaries and Funds) Act, 1869 (32 & 33 Vict. c. 91), that would have been applicable towards meeting the above expenses had not such transfer taken place — £. s. d. 34,555 13 1		
Rent of 34, Lincoln's Inn Fields (erected from Bankruptcy Funds), now used by another Department — 400 – –		
	34,955 13 1	
		23,662 10 9
Carried forward	£.	257,220 3 2

* From the 1st April 1892 all fines and forfeitures received in the Justiciary and Sheriff's Courts in Scotland have been appropriated in aid of the Vote for Law Charges, and Courts of Law, Scotland; the amount so appropriated in the year ended 31st March 1905 was 3,438*l.* 8*s.* 10*d.*

† For amount issued in respect of Red Sea and India Telegraph Company's Annuity, *see* page 38.

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DETAILED STATEMENT of Miscellaneous Revenue—*continued.*

	£. s. d.	£. s. d.
Brought forward - - -		257,220 3 2
COMPANIES (WINDING UP) ACT, 1890 (53 & 54 Vict. c. 63):		
Repayment from the Companies (Winding up) Fees Account, of the amounts expended from various voted services for the year ended 31st March 1904 - - - - - - - -	- -	8,227 15 2
COUNTY COURTS:		
Unclaimed Dividends and Moneys received under Administration Orders - - - - - - - - - - - -	- -	7,646 13 1
EXPENSES OF ADMINISTRATION OF LOCAL LOANS:		
Incurred by the following Departments in the year 1903–4, and recovered from the Local Loans Fund (50 & 51 Vict. c. 16, s. 12, and 60 & 61 Vict. c. 51):		
Treasury - - - - - - - - - - - -	500 - -	
National Debt Office - - - - - - - -	519 - -	
Inland Revenue - - - - - - - - - -	- 13 2	
Exchequer and Audit Office - - - - - - - -	1,019 - -	
Public Works Loan Commissioners, England - - -	3,847 19 11	
Fishery Board, Scotland - - - - - - - - -	152 4 -	
Chief Secretary for Ireland (Vote for Law Charges, Ireland) -	1,376 5 3	
Commissioners of Public Works, Ireland - - - -	18,964 - -	
Irish Land Commission - - - - - - - - -	8,000 - -	
		34,379 2 4
MINT:		
Seignorage on Silver purchased for Coinage - - - -	79,968 5 1	
Profit on Bronze Coinage - - - - - - - - -	58,699 16 9	
Gold and Silver Sweep - - - - - - - - -	1,178 - -	
Repayment of Expenses of Coinage, Specimen Dies, and Medals for Colonial and Foreign Governments, &c. - - - -	18,834 8 7	
King's Medals and War Office Medals - - - - -	140 3 7	
For Electric Lighting of Residences in the Mint - - -	27 - -	
Bank Interest, Melbourne Mint Accounts - - - - -	47 17 8	
Fees on Trial of Diet - - - - - - - - - -	27 6 -	
Old Stores - - - - - - - - - - - - -	162 3 8	
	159,085 1 4	
Less,—Receipts appropriated in aid of the Vote - -	115,300 - -	
		43,785 1 4
Carried forward - - - £.		351,258 15 1

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DETAILED STATEMENT of Miscellaneous Revenue—*continued.*

	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -			351,258 15 1
RECEIPTS BY CIVIL DEPARTMENTS (other than those appropriated in aid of Votes).	£. s. d.		
BOARD OF TRADE:			
Amount received in respect of the rights and interests of the Crown in the Foreshores of the United Kingdom (29 & 30 Vict. c. 62) - -	421 10 8		
Penalties under Merchant Shipping and Passenger Acts* - - - - - - - - - -	1,062 10 8		
		1,484 1 4	
CHARITY COMMISSION:			
Repayment by County, &c., Councils of proportion of the expenses incurred by the following Departments in respect of Inquiries into Endowed Charities (55 & 56 Vict. c. 15):			
Charity Commission - - - - - -	724 14 1		
Board of Education - - - - - -	9 13 10		
Stationery Office - - - - - - -	584 17 4		
Post Office - - - - - - - - -	13 14 10		
		1,333 - 1	
CIVIL SERVICE COMMISSION:			
Fees received Abroad - - - - - - -	44 5 6		
Special Fees, Army Examinations, Local Centres	726 - -		
		770 5 6	
COLONIAL OFFICE:			
Northern Nigeria:			
Refund of Cash advanced, and of value of Stores, &c., taken over from Imperial Government in 1900 - - - - - -	1,358 15 -		
West African Boundary Commissions:			
Anglo-French—Receipts in respect of Instruments, Stores, and Provisions - - -	106 - 3		
Anglo-French—Share of Cost of placing Beacons on the Gold Coast Frontier repaid by French Government - - - - -	113 17 2		
Anglo-German—Value of Stores taken over by the Gold Coast Government - - -	40 15 -		
Anglo-Liberian—Rebates on Freight, and Value of Articles taken over by the Sierra Leone Government - - - - -	99 3 11		
Carried forward - - - £.	1,718 11 4		
Carried forward - - - £.		3,587 6 11	351,258 15 1

* For further Receipts in connection with the Merchant Shipping Acts, see page 32.

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DETAILED STATEMENT of Miscellaneous Revenue—*continued.*

	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -		3,587 6 11	351,258 15 1
RECEIPTS BY CIVIL DEPARTMENTS, &c.—*contd.*			
COLONIAL OFFICE—*contd.*			
Brought forward - - - - - -	1,718 11 4		
West Indies—Central Sugar Factories, Grant in Aid 1898-9; unexpended balance with interest accrued - - - - - - - - - -	9,895 11 5		
West Indies—Sugar Industry, Grant in Aid 1902-3; part of unexpended balance - -	503 1 7		
West Indies, Imperial Department of Agriculture—Sale of Publications, &c. - - - -	157 3 –		
West African Frontier Force—Over-issued pay recovered - - - - - - - -	38 16 4		
Western Pacific:			
Fees of Court, &c. - - - - - - -	110 7 6		
Miscellaneous - - - - - - - -	5 9 8		
		12,429 – 10	
BROADMOOR CRIMINAL LUNATIC ASYLUM:			
School transferred to Berks County Council—Balance of Funds in hand and proceeds of Sale of Furniture - - - - - - -	- - -	195 18 11	
DUNDRUM CRIMINAL LUNATIC ASYLUM:			
Sale of Old Stores - - - - - - -	- - -	16 12 10	
EDUCATION, SCOTLAND:			
Copies of Documents, &c. - - - - - -	8 2 6		
Repayment of Sums ascertained to have been overpaid in former years - - - - -	8 14 11		
Receipts at Science and Art Museum, Edinburgh	33 16 3		
Grants recovered on account of King's Students who have left the teaching profession - -	58 6 8		
		109 – 4	
†FISHERY BOARD, SCOTLAND:			
Fees for Brands on Herring Barrels (21 & 22 Vict. c. 69) - - - - - - - -	8,070 12 4		
Proceeds of Sale of Old Stores, &c. - - -	125 13 11		
		8,196 6 3	
Carried forward - - - £		24,534 6 1	351,258 15 1

† *See* also page 29 (Expenses of Administration of Local Loans).

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DETAILED STATEMENT of Miscellaneous Revenue—*continued.*

	£. s. d.	£. s. d.	£. s. d.
Brought forward - -		24,534 6 1	351,258 15 1
RECEIPTS BY CIVIL DEPARTMENTS, &c.—*contd.*			
FRIENDLY SOCIETIES REGISTRY.—Fees from Friendly, Industrial, Provident, Loan, and Building Societies, Trade Unions, Savings Banks, &c. (59 & 60 Vict. c. 25, &c.) - - - - -	- -	785 - 7	
HARBOURS OF REFUGE:			
Peterhead Harbour.—Rent, &c. - - - - -	164 18 3		
St. Catherine's Harbour, Jersey.—Rent - -	190 - -	354 18 3	
LAND REGISTRY:			
Sale of Rules- - - - - - - - - -	- -	2 10 8	
LOCAL GOVERNMENT BOARD, ENGLAND:			
Exchequer Contribution forfeited under the Police Act, 1890 (53 & 54 Vict. c. 45) - - - - -	117 4 3		
Legal Expenses recovered - - - - - -	438 18 -		
Lister Institute of Preventive Medicine—Receipts in respect of sales of Yersin's Serum and Haffkine's Fluid - - - - - -	685 - 4		
Moiety of Salary of Medical Officer of Health forfeited under Local Government Act, 1888 -	20 - -	1,261 2 7	
LOCAL GOVERNMENT BOARD, SCOTLAND:			
Lister Institute of Preventive Medicine—Receipts in respect of sales of Yersin's Serum - -	- -	48 16 8	
Pauper Lunatics, Scotland—Refund of Payments from the Grants for - - - - - - - -	- -	144 5 11	
†MERCHANT SHIPPING ACTS:			
Fines received in Ireland - - - - - -	- -	- 10 -	
NATIONAL PORTRAIT GALLERY:			
Admission Fees - - - - - - - - -	217 - 6		
Commission on Sale of Photographs - - -	19 16 -	236 16 6	
NATIONAL GALLERY OF IRELAND:			
Admission, &c., Fees - - - - - - -	- -	60 14 -	
Carried forward - - - £.		27,429 1 3	351,258 15 1

† For further Receipts in connection with the Merchant Shipping Acts, *see* Board of Trade, page 30.

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DETAILED STATEMENT of Miscellaneous Revenue—*continued.*

	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -		27,429 1 3	351,258 15 1
RECEIPTS BY CIVIL DEPARTMENTS, &c.—*cont.*			
POLICE COURTS, CHATHAM AND SHEERNESS:			
Excess of Receipts over Expenditure in 1903-4	- -	412 3 1	
†PUBLIC WORKS LOAN BOARD:			
Amount recovered in respect of Port Seton Harbour Loan written off from the assets of the Local Loans Fund - - - - - -	- -	131 9 6	
RECEIVER OF HEREDITARY REVENUE.—Fines, not Hereditary Revenue, received under various Acts - - - - - - - - - -	- -	1,470 19 5	
REGISTER HOUSE DEPARTMENTS, EDINBURGH:			
Fees received by the Interim Keeper of the Register of Entails - - - - - - -	- -	30 4 7	
SECRETARY FOR SCOTLAND:			
Crofters' Colonization Board—Bank Interest -	- -	97 17 –	
†TREASURY AND SUBORDINATE DEPARTMENTS:			
Slave Trade Services—Fines for Slave dealing -	41 16 10		
Temporary Commissions:			
Tuberculosis Commission—Sale of Refuse -	10 – –		
Antarctic Relief Expedition—Sale of Old Stores - - - - - - - - - -	15 – –		
Coronation of His Majesty—Proceeds of sale of Properties - - - - - - - -	7 7 –		
Indian Coronation Guests—Sum recovered -	30 – –		
Official Solicitor of the Supreme Court of Judicature:			
Part of Costs received - - - - - -	1,636 7 1		
Dividend on portion of cash balance invested -	307 6 9		
Paymaster General's Office—Interest on Deposit Funds invested - - - - - - -	12,425 8 8	14,473 6 4	
Carried forward - - - £.		44,045 1 2	351,258 15 1

† *See* also page 29 (Expenses of Administration of Local Loans).

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DETAILED STATEMENT of Miscellaneous Revenue—*continued.*

	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -		44,045 1 2	351,258 15 1
RECEIPTS BY CIVIL DEPARTMENTS, &c.—*cont.*			
WORKS, OFFICE OF, ENGLAND:	£. s. d.		
Accumulated Surplus of Fire Insurance Premiums - - - - - - -	350 – –		
Fees for Reports on Artizan Dwellings - -	28 17 6		
Miscellaneous - - - - - - - - -	5 – 2	383 17 8	
†WORKS, OFFICE OF, IRELAND:			
Loan under Land Law Act, Ireland, 1881: Amount recovered in respect of sum written off from the assets of the Local Loans Fund	32 10 –		
Railways, Ireland: Share of Surplus Receipts from Donegal Railways - - - - - - - -	3,426 18 1		
Public Offices Site (Dublin) Act, 1903: Proceeds of Sale of Reversionary Rent -	6 10 –		
Arterial Drainage, Lough Neagh Navigation: Accumulated Rent of Land - - - -	235 11 7	3,701 9 8	
			48,130 8 6
SAVINGS ON GRANTS OF PARLIAMENT, AND OVER-ISSUES REPAID:		£. s. d.	
Savings and Repayments on account of Issues out of the Consolidated Fund - - - - - - - - - -		411 8 2	
UNEXPENDED CASH BALANCES OF GRANTS OF PARLIAMENT FOR 1903–4:	£. s. d.		
County Courts - - - - - - - -	13,344 15 9		
Mint - - - - - - - - - -	18,044 – 2		
Public Works Loan Commission - -	346 – 1	31,734 16 –	
ISLE OF MAN:			32,146 4 2
Contribution received from the Customs Revenue of the Isle of Man for the year 1903–1904 (29 Vict. c. 23) - - - - - - - - - - - -			10,000 – –
CONSCIENCE MONEY:			
Money remitted by sundry Persons for Conscience Sake, &c. to the Chancellor of the Exchequer - - - - - - - - - - - -			1,032 10 1
CASUAL RECEIPTS:		£. s. d.	
Surplus Rents of Linen and Yarn Halls, Dublin (41 Vict. c. 1, Local) - - - - - - - - - - - -		300 – –	
Moiety of Building Grant to St. Paul's National Schools, Southampton, refunded - - - - - - - -		50 – –	
Overpaid Tonnage Dues unclaimed - - - - - -		183 – 6	533 – 6
			443,100 18 4
FEE, &c. STAMPS (for Details, *see* page 35) - - - - - - - -			983,000 – –
TOTAL - - - - £.			1,426,100 18 4

† See also page 29 (Expenses of Administration of Local Loans).

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DETAILED STATEMENT of Miscellaneous Revenue—*continued.*

FEE AND PATENT STAMPS.

DETAILED STATEMENT of the AMOUNT received by the INLAND REVENUE DEPARTMENT for FEE and PATENT STAMPS, in the UNITED KINGDOM, during the Year ended 31st March 1905.

DESCRIPTION.	Gross Receipts.			Discounts and Repayments, &c.			Net Receipts.		
FEE STAMPS:	£.	s.	d.	£.	s.	d.	£.	s.	d.
Bankruptcy Court (Ireland)	2,561	15	–	-		-	2,561	15	–
Civil Service Commission	20,356	6	–	21	14	6	20,334	11	6
Colonial Stock Act	45	–	–	-		-	45	–	–
Companies Registration	64,805	4	4	60	6	8	64,744	17	8
County Courts (Ireland)	21,258	16	5	67	16	1	21,191	–	4
Crofters' Commission (Scotland)	24	9	6	-		-	24	9	6
District Audit	52,066	5	–	119	5	0	51,947	–	–
Edinburgh Gazette	3,477	19	3	-		-	3,477	19	3
Judgments Registry Fund (Ireland)	1,705	3	–	–	11	–	1,704	12	–
Judicature (England)	374,768	–	10	432	19	2	374,335	1	8
Ditto (Scotland)	1	5	–	-		-	1	5	–
Ditto (Ireland)	33,900	14	1	18	7	6	33,882	6	7
Land Commission (Ireland)	4,855	13	1	93	8	–	4,762	5	1
Land Registry (England)	62,043	2	7	– 18 – *4826 15 4			57,215	9	3
Law Courts (Scotland)	15,835	16	6	87	18	9	15,747	17	9
London Gazette	6,590	10	–	-		-	6,590	10	–
Lunacy Fee Fund (Ireland)	517	7	–	-		-	517	7	–
Newspaper Registration	301	–	–	-		-	301	–	–
Public Record (England)	573	10	–	-		-	573	10	–
Ditto (Ireland)	1,085	–	–	-		-	1,085	–	–
Railway Commission	110	3	6	-		-	110	3	6
Register House (Scotland)	54,347	12	3	196	7	3	54,151	5	–
Registration of Deeds (Ireland)	15,348	5	11	25	14	9	15,322	11	2
Registration of Title (Ireland)	3,525	6	10	–	7	–	3,524	19	10
Registration of Money Lenders	1,209	12	–	4	–	–	1,205	12	–
Courts of Survey, Merchant Shipping	17	10	–	-		-	17	10	–
TOTAL FEE STAMPS £.	741,331	8	1	5,956	9	–	735,374	19	1
PATENTS FOR INVENTIONS, &c.	240,459	–	–	571	16	–	239,887	4	–
TOTAL FEE and PATENT STAMPS £.	981,790	8	1	6,528	5	–	975,262	3	1
Payments into the Exchequer, as on page 34						£.	983,000	–	–

* The sum of £4,826 15s. 4d. was paid to the "Land Registry Insurance Fund" under provisions of Section 21 of Act 60 & 61 Vict., c. 65.

Inland Revenue Office,
June 1905.

Alfred Stair,
Accountant and Comptroller General.

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REFERENCES

TO

DETAILS OF EXCHEQUER ISSUES, 1904–5.

I.—CONSOLIDATED FUND SERVICES.

1. NATIONAL DEBT SERVICES.

INSIDE PERMANENT OR FIXED ANNUAL CHARGE.

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2. OTHER CONSOLIDATED FUND SERVICES.

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NATIONAL DEBT SERVICES, 1904–5.

DETAILED STATEMENT of the Amount Issued from the Exchequer, in the Year ended 31st March 1905, for Payment of Interest of the FUNDED and UNFUNDED DEBT, for TERMINABLE ANNUITIES, for Management of the DEBT, and for the NEW SINKING FUND.

INSIDE PERMANENT OR FIXED ANNUAL CHARGE.	Great Britain. £. s. d.	Ireland. £. s. d.
I.—INTEREST OF FUNDED DEBT:		
1. PERPETUAL ANNUITIES:		
(1.) 2½ per Cent. Consols - - - - - - -	14,300,537 19 4	396,729 2 11
(2.) 2¾ per Cents. (1905) - - - - - - -	121,031 4 –	1,269 6 4
(3.) 2½ per Cents. - - - - - - - - -	768,969 10 10	9,226 14 1
2. GOVERNMENT DEBTS to the BANKS of ENGLAND and IRELAND at 2½ per Cent. (*see* page 92) - - -	275,377 10 –	65,769 4 8
TOTAL INTEREST of FUNDED DEBT - - £.	15,465,916 4 2	472,994 8 0
	£. 15,938,910. 12 2.	
II.—TERMINABLE ANNUITIES:		
(1. ANNUITIES FOR LIFE AND TERMS OF YEARS (per 10 Geo. 4, c. 24; 3 Will. 4, c. 14; 16 & 17 Vict. c. 45; 27 & 28 Vict. c. 43; 45 & 46 Vict. c. 51; 51 & 52 Vict. c. 15): £. s. d.		
(*a*) Life Annuities - - - 1,346,189 1 3		
(*b*) Annuities for Terms of Years 19,406 4 9		
	1,365,595 6 –	—
(2.) RED SEA AND INDIA TELEGRAPH COMPANY'S ANNUITY, created in 1862 and expiring 4th August 1908 (25 & 26 Vict. c. 39) - - - - - - -	* 36,000 – –	—
Carried forward - - -	1,401,595 6 –	—

* A moiety of the annuity is repaid from Indian Revenues (*see* page 28.)

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NATIONAL DEBT SERVICES, 1904-5—*continued.*

AMOUNT Issued for Interest of the Funded and Unfunded Debt, &c.—*continued.*

	Expiring.	Great Britain. £. s. d.	Ireland. £. s. d.
Brought forward - - -		1,401,595 6 –	—
II.- TERMINABLE ANNUITIES—*continued.*			
(3.) ANNUITIES created by the National Debt Act, 1883 (46 & 47 Vict. c. 54); National Debt and Local Loans Act, 1887 (50 & 51 Vict. c. 16), and National Debt (Supplemental) Act, 1888 (51 & 52 Vict. c. 15), and the Finance Act, 1899 (62 & 63 Vict. c. 9):			
(*a*) CONVERTED ANNUITIES representing Annuities which were to cease in 1885 (46 & 47 Vict. c. 54, s. 5) - - - - - - - -	1906	684,022 – –	—
(*b*) CHANCERY FUNDS ANNUITY (51 & 52 Vict. c. 15) - - - - - -	1906	2,324,516 – –	—
(*c*) SAVINGS BANKS ANNUITIES (50 & 51 Vict. c. 16; 62 & 63 Vict. c. 9):			
I. In lieu of Annuities, expiring 1901–2 - - - - - -	1913	490,533 – –	—
II. In lieu of 15,000,000*l.* Stock cancelled - - - - - -	1924–25	773,637 – –	—
III. Book Debt Annuities. In lieu of 13,000,000*l.* Book Debt cancelled - - - - -	1924	745,215 – –	—
(4.) MINOR ANNUITIES:			
(*a.*) Trustee Savings Banks Deficiency Annuity, created in 1881 and expiring 1917 (43 & 44 Vict c. 36, and 4 Ed. VII. c. 8) - - - - - - - -		83,672 12 –	—
(*b*) Sinking Fund Annuity, created in 1884 to extinguish nominal increase to capital of Debt, caused by the conversion of 3 per Cent. Stock into 2¾ and 2½ per Cent. Stock, expiring in 1934 (47 & 48 Vict. c. 23, s. 3) - - - - - - -		15,547 5 –	—
TOTAL TERMINABLE ANNUITIES - £.		6,518,738 3 –	—
		£. 6,518,738. 3. –.	

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NATIONAL DEBT SERVICES, 1904-5—*continued.*

AMOUNT Issued for Interest of the Funded and Unfunded Debt, &c.—*continued.*

		Great Britain. £. s. d.	Ireland. £. s. d.
III.—INTEREST OF THE UNFUNDED DEBT:			
(1.) WAR LOAN, issued under the WAR LOAN ACT, 1900 (63 Vict. c. 2, Session 1900):			
£30,000,000 STOCK or BONDS at 2¾ per cent. -		813,745 18 7	11,254 1 3
(2.) EXCHEQUER BONDS issued under the SUPPLEMENTAL WAR LOAN ACTS 1900 (63 and 64 Vict. c. 61, and 64 Vict. c. 1), at 3 per cent. - - - - - -		615,000 – –	—
(3.) TREASURY BILLS: For Supply - - - - - - - - - -		451,974 11 6	—
(4.) ADVANCES by the Bank of England, ON ACCOUNT OF THE DEFICIENCY OF THE INCOME OF THE CONSOLIDATED FUND (29 & 30 Vict. c. 39) - -		6,473 19 6	—
(5.) ADVANCES ON THE CREDIT OF WAYS AND MEANS:	£. s. d.		
Treasury Bills - - - - - -	172,248 11 4		
Other Advances (by the Bank of England and the National Debt Commissioners) - - - -	45,749 19 9		
		217,998 11 1	—
TOTAL INTEREST of the UNFUNDED DEBT - - £.		2,105,193 0 8	11,254 1 3
		£. 2,116,447. 1. 11.	

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NATIONAL DEBT SERVICES, 1904-5—*continued.*

AMOUNT issued for Interest of the Funded and Unfunded Debt, &c.—*continued.*

	Great Britain.	Ireland.
	£ s. d.	£ s. d.
IV.—MANAGEMENT OF THE DEBT:		
1. FUNDED DEBT:		
On the Unredeemed Public Debt, as it stood on 31st March 1903:		

	Great Britain. £. s. d.	Ireland. £. s. d.
(*a*) Government Stocks -	607,741,129 6 9	15,987,539 11 1
(*b*) Nominal Capital of Annuities, computed under 55/6 V. c. 48:		
At 10 years' purchase	62,990,383 0 0	—
At 15 years' purchase	5,383 10 -	—
(*c*) 2¾ per cent. War Loan, under 63 Vict. c. 2 Sess. 1900 - - - -	29,648,298 14 11	351,701 5 1
(*d*) Local Loans Stock - -	54,883,960 7 10	1,524,807 6 7
(*e*) Guaranteed Land Stock -	- - -	12,706,670 14 9
£.	755,269,154 19 6	30,570,768 17 6

	£. s. d.	Great Britain. £ s. d.	Ireland. £ s. d.
Charge for management on the above for the year to 31st March 1904:			
(*a*) Bank of England (55 & 56 Vict. c. 48):			
On 500,000,000*l.*, at the rate of 325*l.* per million - - - -	162,500 - -		
On 255,269,154*l.*, 19*s.* 6*d.*, at the rate of 100*l.* per million - - -	25,526 18 3		
	188,026 18 3		
Less Amount payable from the Local Loans Fund (50 & 51 Vict. c. 16, s. 18) - - - - - -	13,663 11 1		
		174,363 7 2	—
(*b*) Bank of Ireland (55 & 56 Vict. c. 48):			
On 30,570,768*l.* 17*s.* 6*d.*, at the rate of 300*l.* per million - -	9,171 4 7		
Less Amount payable from the Local Loans Fund, under 50 & 51 Vict. c. 16, s. 18 - 457 8 10			
Ditto by the Irish Land Commission (on Guaranteed Land Stock) 3,812 0 0			
	4,269 8 10		
		—	4,901 15 9
Carried forward - - -		174,363 7 2	4,901 15 9

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NATIONAL DEBT SERVICES, 1904-5—*continued.*

AMOUNT Issued for Interest of the Funded and Unfunded Debt, &c.—*continued.*

		Great Britain.	Ireland.
		£ s. d.	£ s. d.
Brought forward - - -		174,363 7 2	4,901 15 9
IV.—MANAGEMENT OF THE DEBT—*continued.*			
2. UNFUNDED DEBT:			
Charge for Management (55 & 56 Vict. c. 48):	£ s. d.		
Treasury Bills (21,133,000*l.*), at the rate of 200*l.* per million - -	4,226 12 –		
Exchequer Bonds (24,000,000*l.*) at the rate of 100*l.* per million - -	2,400 – –		
		6,626 12 –	—
3. OTHER CHARGES:			
For Manufacturing Stock Certificates and Exchequer Bonds (50/51 V. c. 16) - - - -		2,333 10 10	—
TOTAL MANAGEMENT of the DEBT - - £.		183,323 10 0	4,901 15 9
		£.188,225 5. 9.	
V.—NEW SINKING FUND:			
Amount issued to the National Debt Commissioners (38 & 39 Vict. c. 45, and 3 Edw. VII. c. 8) (see page 91) - - - - - - - - - -		2,237,678 17 2	—

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* OTHER CONSOLIDATED FUND SERVICES.

CIVIL LIST.

DETAILED STATEMENT of the AMOUNT Issued from the Exchequer, in the Year ended 31st March 1905, for Payment on account of the CIVIL LIST.

	Amounts Issued for Payment.
CIVIL LIST CHARGES, as per Schedule to the Act 1 Edw. VII., c. 4:	£. s. d.
Class I. Their Majesties' Privy Purse	110,000 - -
II. Salaries of His Majesty's Household and Retired Allowances	125,800 - -
III. Expenses of His Majesty's Household	193,000 - -
IV. Works	20,000 - -
V. Royal Bounty, Alms, and Special Services	13,200 - -
VI. Unappropriated	8,000 - -
TOTAL AMOUNT issued on account of the CIVIL LIST £.	470,000 - -

* It must be borne in mind that Exchequer Issues do not necessarily represent final payments.

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OTHER CONSOLIDATED FUND SERVICES—*continued.*

ANNUITIES AND PENSIONS.

DETAILED STATEMENT of the Amount Issued from the Exchequer, in the Year ended 31st March 1905, for Payment of ANNUITIES and PENSIONS and COMPENSATIONS charged on the CONSOLIDATED FUND.

To Whom Payable.	By what Acts Granted.	Amounts Issued for Payment.	
		£. s. d.	£. s. d.
* ANNUITIES to the ROYAL FAMILY:			
His Royal Highness George, Prince of Wales	1 Edw. VII. c. 4	20,000 – –	
Her Royal Highness Victoria Mary, Princess of Wales - - - - - - - -	1 Edw. VII. c. 4	10,000 – –	
Her Royal Highness Helena Augusta Victoria (Princess Christian of Schleswig-Holstein-Sonderbourg-Augustenburg)- - - -	29 V. c. 7 - -	6,000 – –	
Her Royal Highness Louise Caroline Alberta, Princess (Duchess of Argyll) - - -	34 V. c. 1 - -	6,000 – –	
His Royal Highness Arthur William Patrick Albert, Duke of Connaught and Strathearn	34 & 35 V. c. 64 41 & 42 V. c. 46	15,000 – – 10,000 – –	
Her Imperial Highness Marie Alexandrovna, Duchess of Edinburgh (Duchess of Saxe Coburg and Gotha) - - - - - -	36 & 37 V. c. 80 -	6,000 – –	
Her Royal Highness the Duchess of Albany -	45 V. c. 5 - -	6,000 – –	
Her Royal Highness Beatrice Mary Victoria Feodore (Princess Henry of Battenberg) -	48 & 49 V. c. 24 -	6,000 – –	
Her Royal Highness the Princess Augusta Caroline (Duchess of Mecklenburg Strelitz)	6 & 7 V. c. 25 -	3,000 – –	
His Royal Highness the Duke of Cambridge (died 17th March, 1904) - - - -	*13 & 14 V. c. 77* -	*2,373 12 6*	
The Trustees for His Majesty's Daughters -	1 Edw. VII. c. 4 -	18,000 – –	108,373 12 6
	Carried forward - - -	£.	108,373 12 6

* Some of these Annuitants receive emoluments from the amounts voted for the Forces.

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DETAILED STATEMENT of Amount Issued for Annuities and Pensions—*continued.*.

To Whom Payable.		By what Acts Granted.	Amounts Issued for Payment. £. s. d.	£. s. d.
Brought forward - - -		- - -	- - -	108,373 12 6
* PENSIONS for NAVAL and MILITARY SERVICES:	Duration of the Grant.			
†The Heirs of the Duke of Schomberg (transferred from Gross Revenues in 1857) -	In perpetuity - -	1 G. 1, No. 78; 19 & 20 V. c. 59	720 - -	
Lord Rodney - -	To all and every the Heirs male to whom the Title of Lord Rodney shall descend	33 G. 3, c. 77 -	2,000 - -	
Earl Nelson - -	To whom the Title of Earl Nelson shall descend - - -	46 G. 3, c. 146 -	5,000 - -	
			7,720 - -	
Lord Seaton - -	For Life of the present Baron - - -	3 V. c. 11 - -	2,000 - -	
Viscount Hardinge -	To the present Viscount - - - -	9 & 10 V. c. 31 -	3,000 - -	
‡Viscount Gough - -	For Life - -	9 & 10 V. c. 32 -	2,000 - -	
Lord Raglan - -	For Life of the present Baron - - -	18 & 19 V. c. 64 -	2,000 - -	
Lord Napier of Magdala	For Life of the present Baron - - -	31 & 32 V. c. 91 -	2,000 - -	18,720 - -
		Carried forward - - - £.		127,093 12 6

* Some of these Annuitants receive emoluments from the amounts voted for the Forces.
† Of the original pension of 2880*l.* (net.), 720*l.* was commuted in 1855. 1,080*l.* in 1876, 96*l.* in 1877, and 264*l.* in 1883.
‡ Is also in receipt of 1,150*l.* per annum as Minister Resident at Dresden and Coburg, borne on the Vote for Diplomatic and Consular Services.

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DETAILED STATEMENT of Amount Issued for Annuities and Pensions—*continued.*

To Whom Payable.	By what Acts Granted.	Amounts Issued for Payment.	
		£. s. d	£. s. d.
Brought forward - - -	- - -	- - -	127,093 12 6
PENSIONS for POLITICAL and CIVIL SERVICES:			
Countess of Mayo, Widow of the late Governor-General of India - - - - [For Life]	35 & 36 V. c. 56	1,000 – –	
First Class (under Act of 1869):			
The Right Hon. Viscount Cross - - - -	- - -	2,000 – –	
	32 & 33 V. c. 60		
The Right Hon. Lord George Hamilton - -	- - -	2,000 – –	
Second Class (under Act of 1869):			
The Right Hon. Sir Michael E. Hicks Beach, Bt.	- - -	1,200 – –	
The Right Hon. Henry Chaplin - - - -	- - -	1,200 – –	
	32 & 33 V. c. 60		
The Right Hon. Sir John E. Gorst - -	- - -	1,200 –	
The Right Hon. Lord Balfour of Burleigh	- - -	1,200 – –	
		9,800 – –	
The Right Hon. Viscount Peel, late Speaker of the House of Commons - - - - - -	58 Vict. c. 10	4,000 – –	
Sir C. L. Ryan, K.C.B., late Comptroller and Auditor-General - - - - - - -	29 & 30 Vict. c. 39	1,333 6 8	
			15,133 6 8
	Carried forward - - - £.		142,226 19 2

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DETAILED STATEMENT of Amount Issued for Annuities and Pensions—*continued.*

To Whom Payable.	By what Acts Granted.	Amounts Issued for Payment.	
		£. s. d.	£. s. d.
Brought forward - - -	- - -	- -	142,226 19 2
PENSIONS for JUDICIAL SERVICES (ENGLAND):			
Right Hon. Lord Halsbury, Lord Chancellor (5,000*l.* a year, suspended) - - - -	39 G. 3, c. 110 - 2 & 3 W. 4, c. 111 -	—	
Right Hon. Sir Edward Fry, late Lord Justice of Appeal - - - - - - -	- - -	3,500 - -	
Right Hon. Lord Field, late Judge, King's Bench Division - - - - - - -	- - -	3,500 - -	
Right Hon. Sir Arthur Charles, late Judge, King's Bench Division - - - - - -	- - -	3,500 - -	
Right Hon. Lord Brampton, late Justice, King's Bench Division - - - - -	36 & 37 V. c. 66	3,500 - -	
Right Hon. Sir Ford North, late Justice, Chancery Division - - - - - - -	- - -	3,500 - -	
Sir J. C. Day, late Justice, King's Bench Division - - - - - - - - -	- - -	3,500 - -	
*Sir Gainsford Bruce, late Justice, King's Bench Division (3,500*l.* a year from 11th June, 1904)	- - -	1,990 7 8	
Gates, Philip C., late County Court Judge -	- - -	1,000 - -	
Griffith, W. D., late County Court Judge - -	- - -	1,000 - -	
Holl, Wm. Haworth, late County Court Judge -	51 & 52 V. c. 43	1,000 - -	
†Lushington, Vernon, late County Court Judge -	- -	1,000 - -	
Thompson, T. P. E., late County Court Judge -	- - -	1,000 - -	
			27,990 7 8
	Carried forward - - - £.		170,217 6 10

* See also page 59.

† Mr. Lushington is also in receipt of a Pension of 250*l.* per annum from the Vote for Naval Services.

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DETAILED STATEMENT of Amount Issued for Annuities and Pensions—*continued.*

To Whom Payable.	By what Acts Granted.	Amounts Issued for Payment.	
		£. s. d.	£. s. d.
Brought forward - - -	- - - -	- - -	170,217 6 10
COMPENSATIONS, COURTS OF JUSTICE (ENGLAND).			
Court of Exchequer:			
Harrison, R. (in perpetuity), Officer of the Pipe -	3 & 4 W. 4, c. 99	- - -	62 9 8
Courts of Requests, &c.:			
Emmerson, R. Joynes - Clerk, Sandwich -	- - - 9 & 10 V. c. 95	12 - -	
Pollock, L. A. - - Clerk, Ramsgate - (died 29th April 1904.)	- - -	*8 10 1*	
			20 10 1
Marshalsea Court:			
Griffiths, John - - Bailiff or Officer - -	12 & 13 V. c. 101	- - -	50 - -
For Loss of Post Fines:			
Sir E. H. W. Hulse, Bart. - - - - - -	5 & 6 W. 4, c. 82	- - -	*10 4 6
Ecclesiastical and Prerogative Courts (including Ireland):			
Compensations to Officers of the late Ecclesiastical, Royal Peculiar, and other Testamentary Courts in England and Ireland (including 834*l.* 5*s.* 8*d.* paid in Ireland), viz.:			
Alder, Rev. H. R. - Clerical Surrogate -	- - -	16 18 4	
Beddoe, Henry C. - Proctor - - -	- - -	46 9 4	
Bowker, Frederick {Clerk in Registry and Proctor - - -}	20 & 21 Vict. cc. 77 and 79.	171 8 8	
Brooks, G. H. - Examiner and Proctor	- - -	630 8 4	
Buckton, W. M. - Proctor - - -	- - -	610 5 8	
Carried forward - - £.		1,475 10 4	170,360 11 1

* The payment of this compensation has been suspended during the minority of the present Baronet.

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DETAILED STATEMENT of Amount Issued for Annuities and Pensions—*continued.*

To Whom Payable.	By what Acts Granted.	Amounts Issued for Payment.	
		£. s. d.	£. s. d.
Brought forward - - -	- - - - -	1,475 10 4	170,360 11 1
COMPENSATIONS, COURTS OF JUSTICE, ENGLAND—*continued.*			
Ecclesiastical and Prerogative Courts—continued.			
Compensation to Officers, &c.—*continued.*			
Burrell, R. A. - Proctor - - -	- - - - -	1,083 10 –	
*Clarkson, F. S. - ditto - - -	- - - - -	1,571 13 8	
Cobb, Francis - ditto - - -	- - - - -	101 5 –	
Davidson, Rev. James - - } Clerical Surrogate -	- - - - -	3 10 –	
Dwyer, Francis - Proctor - - -	- - - - -	82 12 –	
Eagar, James M. - Deputy Registrar -	- - - - -	33 3 8	
French, Underwood, Examiner and Proctor	20 & 21 V. cc. 77 and 79.	156 – 4	
Gaitskell, C. B. - Proctor - - -	- - - - -	299 15 –	
Hannam, Edward L. Proctor - - -	- - - - -	26 18 4	
Hone, Brindley - ditto - - -	- - - - -	834 5 8	
Jennings, W.G.W. W.N. - - } ditto - - -	- - - - -	1,487 8 4	
Kellock, Thomas C. ditto - - -	- - - - -	69 10 –	
Loveday, George - ditto - - -	- - - - -	376 5 –	
Carried forward - - - £.		7,601 7 4	170,360 11 1

* Is also in receipt of a Compensation Allowance of 32*l.* 10*s.* 3*d.* per annum in respect of the late Divorce Court under Act 20 & 21 Vict. c. 85, s. 64, borne on the Vote for Superannuations.

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DETAILED STATEMENT of Amount Issued for Annuities and Pensions—*continued.*

To Whom Payable.	By what Acts Granted.	Amounts Issued for Payment.	
		£. s. d.	£. s. d.
Brought forward - - -	- - - - -	7,601 7 4	170,360 11 1
COMPENSATIONS, COURTS OF JUSTICE, ENGLAND—*continued.*			
Ecclesiastical and Prerogative Courts—continued.			
Compensations to Officers, &c.—*continued.*			
Marsden, Thomas C. Proctor - - -	- - - - -	449 5 4	
Moore, W. P. - ditto - - -	- - - - -	453 5 –	
Nelson, A. O. - ditto - - -	- - - - -	973 6 –	
Oldershaw, A. P. - ditto - - -	- - - - -	199 8 4	
Pilcher, John Giles ditto - - -	- - - - -	29 1 –	
Price, William Evan - - - ditto - - -	- - - - -	20 1 –	
Stephens, F. H. - Clerk in Registry -	20 & 21 V. cc. 77 and 79.	20 2 4	
Swettenham, G. F. Proctor - - -	- - - - -	406 1 4	
Tristram, Thomas H., D.C.L. - - Deputy Judge - -	- - - - -	27 9 –	
Turnbull, Rev. William S. - - Clerical Surrogate -	- - - - -	2 – –	
**Browne, R. G. M. Clerk in Registry (died 2nd June, 1904)* - - - - -	- - - - -	*8 1 1*	
Currey, E. C., Examiner and Proctor (died 20th November, 1904) - - - -	- - - - -	*431 10 3*	
†*Waddilove, Cyrus Proctor (died 27th February, 1904)* - - - - -	- - - - -	*21 7 7*	
			10,642 5 7
	Carried forward - - - £.		181,002 16 8

* Was in receipt of a Pension of 466*l.* 13*s.* 4*d.* per annum as late Marshal of the Admiralty Court, borne on the Vote for Superannuations.

† Was also Registrar of the Court of Arches.

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DETAILED STATEMENT of Amount Issued for Annuities and Pensions—*continued.*

To Whom Payable.		By what Acts Granted.	Amounts Issued for Payment.	
			£. s. d.	£. s. d.
Brought forward - - -		- - - -	- - -	181,002 16 8
PENSIONS for JUDICIAL SERVICES, SCOTLAND:				
The Right Hon. Lord Shand (died 6th March, 1904)	*Late Judge, Court of Session*	*48 G. 3, c. 145* -	*489 11 2*	
*Macpherson, Norman	Late Sheriff of Dumfries and Galloway - -	- - - - -	166 13 4	
Ivory, William - -	Ditto, Inverness, Elgin, and Nairn - -	1 & 2 V. c. 119 - 16 & 17 V. c. 80 -	600 – –	
Rampini, Charles -	Ditto, Dumfries and Galloway - -	- - - -	557 14 8	
McKechnie, Dugald -	Ditto, Argyll - -	61 & 62 V. c. 8 -	210 – –	
Mackay, Æneas J. G. -	Ditto, Fife and Kinross.	- - - -	533 6 8	
‡Rutherfurd, Andrew (1,350*l.* a year from 4th March, 1904)	Ditto, Lothians and Peebles	- - - -	1,116 6 11	
Gordon, James - -	Late Sheriff Substitute, Banff.	- - - -	412 10 –	
Wilson, John Dove -	- ditto, Aberdeen -	- - - -	750 – –	
Speirs, Peter A. - -	- ditto, Jedburgh -	1 & 2 V. c. 119 - 16 & 17 V. c. 80 -	523 8 8	
Murray, Alexander E.	- ditto, Glasgow -	- - - -	1,102 10 4	
Melville, Geo. F. -	- ditto, Linlithgow -	- - - -	433 6 8	
Brown W. A. - -	- ditto, Aberdeen -	- - - -	666 13 4	
Johnstone, Tyndal B. -	- ditto, Clackmannan and Kinross.	- - - -	468 15 0	
	Carried forward - - - £.		8,030 16 9	181,002 16 8

* This officer received pension of 573*l.* 6*s.* 4*d.* per annum as late Professor of Scots Law, Edinburgh University, from the grant in aid of Scottish Universities.
† Is also in receipt of 250*l.* per annum as late District Judge, Jamaica.
‡ See also page 64.

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DETAILED STATEMENT of Amount Issued for Annuities and Pensions—*continued.*

To Whom Payable.		By what Acts Granted.	Amounts Issued for Payment.	
			£. s. d.	£. s. d.
Brought forward - - -		- - - -	8,030 16 9	181,002 16 8
PENSIONS FOR JUDICIAL SERVICES, SCOTLAND—*continued.*				
Gebbie, Francis - -	Late Sheriff Substitute, Dumbarton	1 & 2 V. c. 119 16 & 17 V. c. 80.	525 - -	
† Gillespie, D. (570*l.* a year from 30th April, 1904) -	ditto, Dunfermline		382 1 9	
Mair, Wm. L. - - (died 15th April, 1904)	*ditto, Airdrie - -*		*185 8 1*	
Thomson, Lockhart - (died 18th Feb., 1904)	*Late Judge's Clerk -*	- - - -	*13 9 3*	
Finlay, William - -	ditto - - -	- - - -	100 - -	
Dewar, Francis J. -	ditto - - -	- - - -	60 - -	
Watt, James C. - -	ditto - -	- - - -	100 - -	
Hendry, William -	ditto - - -	1 & 2 V. c. 118, s. 17.	100 - -	
Simpson, Peter - -	ditto - - -	- - - -	100 - -	
¶Saunders, James Swain	Late Judge's Clerk and Keeper of the Rolls of the Court of Session.	- - - -	100 - -	9,696 15 10
PENSIONS for JUDICIAL SERVICES, IRELAND:				
The Right Hon. Lord Ashbourne, Lord Chancellor (3,692*l.* 6*s.* a year, suspended) -		40 G. 3, c. 69 (Irish)	—	
*The Right Hon. S. Walker, late Lord Chancellor - - - - - - - - -			3,692 6 -	
The Right Hon. H. E. Chatterton, late Vice Chancellor, (2,666*l.* 13*s.* 4*d.* a year from 1st January, 1904) - - - - - - -		30 & 31 V. c. 44 -	2,666 13 4	
Sir E. T. Bewley, late Judicial Commissioner, Land Commission - - - - - - -		40 & 41 V. c. 57 -	2,333 6 8	
Carried forward - - - £.			8,692 6 -	190,699 12 6

¶ In addition to 250*l.* as Ordinary Clerk, Court of Session, borne on the Vote for Law Charges, &c., Scotland.
* *See* also "Circuit Expenses," page 70.
† *See* also page 66.

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DETAILED STATEMENT of Amount Issued for Annuities and Pensions—*continued.*

To Whom Payable.	By what Acts Granted.	Amounts Issued for Payment. £. s. d.	£. s. d.
Brought forward - - -	- - - - -	8,692 6 -	190,699 12 6
PENSIONS for JUDICIAL SERVICES, IRELAND—*continued.*			
Late Chairmen of Quarter Sessions, &c.:			
Hemphill, M.P., Right Hon. C. H. K.C., County Kerry - - - - - - -	21 & 22 V. c. 88	1,050 - -	
Jellett, H. P., K.C., King's County - -	40 & 41 V. c. 56	600 - -	
Kelly, C., K.C., County Clare - - - -		933 6 8	
			11,275 12 8
COMPENSATIONS, COURTS of JUSTICE, IRELAND:			
Court of Queen's Bench:			
Williams, William Gorman, Clerk in the Master's Office - - - - - - -	7 & 8 V. c. 107	- - -	90 - -
Court of Common Pleas:			
Carey, Christopher, Assistant to General Clerk	7 & 8 V. c. 107 -	- - -	133 8 -
Court of Exchequer:			
Carey, Richard, Assistant to Filacer (died 7 March, 1904) - - - - - - - -	*7 & 8 V. c. 107* -	- - -	*44 14 3*
MISCELLANEOUS PENSIONS:			
Pensions formerly on the Civil List of His late Majesty George the Fourth:			
Brooksbank, Elizabeth - - - -	- - - -	300 - -	
Cameron, Jane (now Grant) - - -	- - - -	43 - -	
Clutterbuck, Eliza - - - - -	1 & 2 V. c. 95 -	28 - -	
Dean, C. L. (to 31 March 1904) - -	- - - -	*75* - -	
Pennell, Rosamond H. E. (now Lady Barrow) - - - - - - - -	- - - -	100 - -	
			546 - -
	Carried forward	- - - £.	202,789 7 5

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OTHER CONSOLIDATED FUND SERVICES—*continued.*

SALARIES AND ALLOWANCES.

DETAILED STATEMENT of the Amount Issued from the Exchequer, in the Year ended 31st March 1905, for Payment of SALARIES and ALLOWANCES charged on the CONSOLIDATED FUND.

	By what Acts Granted.	Amounts issued for Payment. £ s. d.	£ s. d.
HOUSE OF COMMONS.			
The Right Hon. William Court Gully, Speaker -	4 & 5 W. 4, c. 70 -	- -	5,000 -
EXCHEQUER AND AUDIT DEPARTMENT.			
D. C. Richmond, C.B., Comptroller and Auditor General (to 31st December, 1904) - - -	- - - -	1,072 16 6	
J. A. Kempe, C.B., Comptroller and Auditor General (2,000*l.* a year from 1st January, 1905)	- - - -	27 3 6	
J. A. Kempe, C.B., Assistant Comptroller and Auditor (1,500*l.* a year from 14th January, 1904 to 31st December, 1904) - - - -	29 & 30 V. c. 39 - - - - -	1,446 13 1	
H. J. Gibson, C.B., Assistant Comptroller and Auditor (1,500*l.* a year from 1st January, 1905)	- - - -	20 7 7	3,467 - 8
SCOTCH CLERGY.			
*Augmentation of Stipends to Scotch Clergy -	50 G. 3, c. 84 - 4 G. 4, c. 79 - 5 G. 4, cc. 72, 90 17 & 18 V. c. 94 -	- -	¶17,070 - -
HIGHLAND SCHOOLS, SCOTLAND.			
Allowances to School Boards of certain Parishes -	36 & 37 V. c. 53 -	- -	899 - -
CLERGY, WEST INDIES.			
Salaries of the Ecclesiastical Establishment in the West Indies - - - - - - -	6 G. 4, c. 88 - 7 G. 4, c. 4 - 5 V. Sess. 2, c. 4 31 & 32 V. c. 120	-	1,472 10 -
INSPECTORS OF ANATOMY.			
Sir W. H. Bennett, K.C.V.O., F.R.C.S. (England)	- - - -	100 - -	
Thomas Pickering Pick, F.R.C.S. (England) -	- - - -	100 - -	
Incidental Expenses, &c. (England) - - -	2 & 3 W. 4, c. 75	428 10 6	
†Sir James A. Russell, M.B. (Scotland) - -	- - - -	100 - -	
Incidental Expenses, &c. (ditto) - - -	- - - -	255 - -	983 10 6
COMPENSATIONS UNDER THE COPYRIGHT ACT.			
King's Inns Library, Dublin - - - -	6 & 7 W. 4, c. 110	433 6 8	
Sion College - - - - - - -		363 15 2	797 1 10
	Carried forward	- - - £.	29,689 3 -

* The Ministers of Queensferry and Lerwick also received other small allowances, *vide* page 57.

† In addition to 210*l.* per annum as Assistant Inspector under the Cruelty to Animals Act, borne on the Vote for Home Office.

¶ Including a re-issue of 30*l.* in respect of an allowance which, by reason of its having been unclaimed for a considerable period, was repaid to the Exchequer in March, 1895.

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DETAILED STATEMENT of Amount Issued for Salaries and Allowances—*continued.*

	By what Acts Granted.	Amounts Issued for Payment. £. s. d.	£. s. d.
Brought forward - - -	- - - - -	- -	29,689 3 -
MISCELLANEOUS.			
Salaries formerly charged on the Hereditary Revenues of Scotland, viz.:			
The High Commissioner to the General Assembly of the Church of Scotland -	- - - - -	2,000 - -	
The General Assembly, Church of Scotland, for Itinerant Preachers - - - -	- - - - -	2,000 - -	
*The Procurator, for Salaries of Officers, Church of Scotland - - - - - -	2 & 3 W. 4, c. 116	1,100 - -	
†Six Trumpeters - - - - - -	- - - - -	100 18 -	
§Hereditary Keeper, Deputy Keeper, and Porter, Holyrood House - - - -	- - - - -	133 5 4	
**Officers of the Order of the Thistle - -	- - - - -	423 10 -	
‡CHARGES TRANSFERRED FROM THE LAND REVENUES OF THE CROWN - - - - -	29 & 30 V. c. 62.		5,757 13 4

To Whom Granted.	County, &c. on which first charged.	£. s. d.	£. s. d.
ENGLAND AND WALES.			
Cambridge, University of - - - - - -	Cambridge -	8 3 6	
Cambridge, University of, for a Preacher - - -	Cambridge -	8 3 6	
Cambridge, University of, for a Professor of Divinity -	Cambridge -	11 5 2	
Cambridge, University of, for a Professor of Law -	Cambridge -	34 18 -	
Cambridge, University of, for a Professor of Physic -	Cambridge -	34 18 -	
Cambridge, Emmanuel College - - - - - -	Cambridge -	14 3 4	
Cambridge, Master and Fellows of Gonville Hall and Caius College - - - - - - - - -	Cambridge -	2 14 4	
Cambridge, Master and Fellows of Trinity College -	Cambridge -	18 12 -	
Cheshunt Park, Owner of - - - - - - - -	Herts - -	26 15 -	
Corston, Vicar of - - - - - - - - - -	Somerset -	1 1 -	
Colwall, Master of Walwyn's Free School - - -	Hereford -	4 16 8	
D'Auverquerque, Henry de Nassau, Lord - - -	North Wales	375 16 -	
Eton, Provost and Fellows of College - - - -	Bucks - -	36 13 9	
Fillingharne, otherwise Langharne, Rent Resolute out of the Castle of - - - - - - - - -	South Wales	75 10 -	
Furness, Lord of the Liberty of - - - - - -	Lancashire -	9 - -	
Launceston Grammar School, unclaimed arrears at 16*l.* 12*s.* 3*d.* a year from 5th April, 1881 to 10th Oct., 1904. (Allowance commuted from 11th Oct., 1904) -	Cornwall -	390 7 11	
Oxford, University of, for a Preacher - - - -	Oxford -	7 19 6	
Oxford, University of, for a Professor of Divinity -	Oxford -	11 5 2	
Oxford, University of, for a Professor of Law - -	Oxford -	34 18 -	
Oxford, University of, for a Professor of Physic - -	Oxford -	36 - -	
Oxford, Dean and Chapter of Christ Church - -	Oxford -	20 1 6	
Oxford, The Poor Scholars of - - - - - -	Oxford -	3 1 6	
Warren, Thomas, Heirs and Assigns of - - -	Berks - -	12 7 2	
IRELAND.			
Hillsborough Fort:			
Pay, &c. of Warders (for life) - - - - -	- -	138 2 6	
Carried forward - - - £.		1,316 13 6	35,446 16 4

* The Procurator, and the Agent, received other allowances; the first as Sheriff of Renfrew and Bute, &c. (*see* p. 64); and the second, as Finance Clerk to the Committee of Royal Bounty.

† One of these Trumpeters received salary at the rate of 80*l.* a year as Trumpeter of the Court of Justiciary, borne on the Vote for Law Charges, &c., Scotland. One is in receipt of 82*l.* per annum, from Army Funds, as a retired bandmaster.

‡ The charges originally transferred from the Land Revenues are set forth in Parliamentary Paper No. 457, of 1868, but many have been commuted.

§ The Porter also received 32*l.* 4*s.* 8*d.* from the Vote for Royal Palaces, as Doorkeeper.

** These Salaries will be abolished as vacancies occur.

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DETAILED STATEMENT of Amount Issued for Salaries and Allowances—*continued.*

To Whom Granted.	County, &c. on which first charged.	Amounts Issued for Payment.	
		£. s. d.	£. s. d.
Brought forward - - -	- - -	1,316 13 6	35,446 16 4
SCOTLAND.			
Precentor of the Town Church, St. Andrews - -	- - -	5 11 1	
Precentor of the Town Church, Glasgow - - -	- - -	5 - -	
*Minister of Queensferry - - - - - -	Edinburgh -	21 - -	
Minister of Brechin - - - - - - -	Forfar - -	21 5 6	
Minister of the Gaelic Church, Cromarty, N.B. - -	Forfar - -	50 - -	
*Minister of Lerwick - - - - - - -	Forfar - -	27 15 6	
Precentor of the Town Church of Dunfermline - -	Fife - -	5 11 -	
Minister of Dunkeld and Dowally - - - -	Perth - -	65 18 11	
			1,518 15 6
	By what Acts Granted.		
IRELAND.			
LORD LIEUTENANT:			
His Excellency the Lord Lieutenant, the Earl of Dudley - - - - - - - - - -	2 & 3 W. 4, c. 116	- -	20,000 - -
QUEEN'S COLLEGES:			
Belfast - - - - - - - - - -	- - - -	7,000 - -	
Cork - - - - - - - - - -	8 & 9 V. c. 66 -	7,000 - -	
Galway - - - - - - - - - -	- - - -	7,000 - -	21,000 - -
INSPECTORS OF ANATOMY:			
‡W. J. Martin, M.D. (including 300*l.* for expenses)	2 & 3 W. 4, c. 75	400 - -	
James G. Curtis - - - - - - - -		70 - -	470 - -
MISCELLANEOUS:			
Allowances to Sundry Persons, viz. :—			
The Lord Mayor and Citizens of Dublin -	- - - -	714 11 8	
Marquis of Downshire, for Rent of Ground near Carrickfergus Castle - - -	41 G. 3, c. 32 -	13 18 4	
The Under Librarian at Marsh's Library, St. Patrick's, Dublin - - - - -	- - - -	26 2 8	
			754 12 8
TOTAL AMOUNT issued for SALARIES and ALLOWANCES - - -		£.	79,190 4 6

* Is also in receipt of 99*l.* 6*s.* 6*d.* under the Sub-head "Scotch Clergy," on page 55.
† Ditto - - 90*l.* 16*s.* 4*d.* - - ditto - - ditto 55.
‡ In addition to salary of 150*l.* per annum as Secretary to the Board of Superintendence, Dublin Hospitals, borne on the Vote for Hospitals and Charities, Ireland.

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DETAILED STATEMENT of Amount Issued for Courts of Justice, Salaries—*continued.*

To Whom Payable.	By what Acts Granted.	Amounts Issued for Payment. £. s. d.	£. s. d.
Brought forward - - -	- - - -	- - - -	55,800 - -
GREAT BRITAIN—*continued.*			
Salaries—*continued.*			
SUPREME COURT OF JUDICATURE—*contd.*			
HIS MAJESTY'S HIGH COURT OF JUSTICE:			
Chancery Division.			
*Right Hon. the Earl of Halsbury, Lord Chancellor - - - - - President	15 & 16 V. c. 87, and 36 & 37 V. c. 66	6,000 - -	
Sir Arthur Kekewich - - - Justice -	- - - -	5,000 - -	
Sir E. W. Byrne (to 5th April, 1904) ditto -	- - - -	*1,250 - -*	
Sir George Farwell - - - - ditto -	36 & 37 V. c. 66, 39 & 40 V. c. 59. 40 & 41 V. c. 9, and 44 & 45 V. c. 68 - -	5,000 - -	
Sir H. B. Buckley - - - - ditto -		5,000 - -	
Sir M. Ingle Joyce - - - - ditto -		5,000 - -	
Sir Charles Swinfen Eady - - ditto -	- - - -	5,000 - -	
Sir T. R. Warrington - - - ditto -	- - - -	3,489 - 3	
			35,739 - 3
King's Bench Division.			
Right Hon. Lord Alverstone, G.C.M.G., Lord Chief Justice - - - President	- - - -	8,000 - -	
Sir Alfred Wills - - - - Justice -	- - - -	5,000 - -	
Sir William Grantham - - - ditto -	- - - -	5,000 - -	
Sir J. C. Lawrance - - - - ditto -	- - - -	5,000 - -	
Sir R. S. Wright (died 13th August, 1904) - - - - - - ditto -	- - - -	*3,029 17 10*	
†Sir Gainsford Bruce (to 10th June, 1904) - - - - - - ditto -	- - - -	*2,156 11 10*	
Sir W. R. Kennedy - - - ditto -	- - - -	5,000 - -	
Sir Edward Ridley - - - - ditto -	- - - -	5,000 - -	
Sir J. C. Bigham - - - - ditto -	- - - -	5,000 - -	
Sir Charles J. Darling - - - ditto -	36 & 37 V. c. 66 -	5,000 - -	
Sir Arthur Moseley Channell - - ditto -	- - - -	5,000 - -	
Sir Walter G. F. Phillimore, Bart. - ditto -	- - - -	5,000 - -	
Sir T. T. Bucknill - - - - ditto -	- - - -	5,000 - -	
Sir Joseph Walton - - - - ditto -	- - - -	5,000 - -	
Sir Arthur Richard Jelf - - - ditto -	- - - -	5,000 - -	
Sir Reginald M. Bray (5000*l.* a year from 13th June 1904) - - - ditto -	- - - -	2,815 18 8	
Sir A. T. Lawrence (5,000*l.* a year from 8th September, 1904) - - ditto -	- - - -	1,630 8 8	
			77,632 17 -
Probate, Divorce, and Admiralty Division.			
Right Hon. Sir F. H. Jeune, G.C.B. President	- - - -	5,000 - -	
Sir J. G. Barnes - - - - Justice -	- - - -	5,000 - -	
			10,000 - -
	Carried forward - -	£	179,171 17 3

* In addition to salary at the rate of 4,000*l.* per annum, borne on the Vote for House of Lords Offices

† See also page 47.

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DETAILED STATEMENT of Amount Issued for Courts of Justice, Salaries—*continued.*

To Whom Payable.	By what Acts Granted.	Amounts Issued for Payment. £. s. d.	£. s. d.
Brought forward			179,171 17 3
GREAT BRITAIN—*continued.* Salaries—*continued.*			
JUDGES OF COUNTY COURTS:			
Addison, J., K.C.		1,500 – –	
Allen, Wilfrid B.		1,500 – –	
Atkinson, H. T.		1,500 – –	
Austin, James V.		1,500 – –	
Bacon, Francis H.		1,500 – –	
Baker, Sir G. S., Bart.		1,500 – –	
Beresford, Cecil H. W.		1,500 – –	
Bishop, John		1,500 – –	
Bompas, Henry Mason, K.C.		1,500 – –	
Bradbury, Jas. K.		1,500 – –	
Brown, Reginald, K.C.		1,500 – –	
Cadman, J. Heaton		1,500 – –	
Collier, J. F.		1,500 – –	
Coventry, Millis	51 & 52 V. c. 43	1,500 – –	
Edge, J. Broughton		1,500 – –	
Ellicott, A. B.		1,500 – –	
Emden, Alfred		1,500 – –	
Evans, William		1,500 – –	
Granger, T. C.		1,500 – –	
Greenhow, W. T.		1,500 – –	
Greenwell, Francis John		1,500 – –	
Gye, Percy		1,500 – –	
Harington, Sir Richard Bart.		1,500 – –	
Ingham, R. W.		1,500 – –	
James, A. Gwynne		1,500 – –	
Jones, H. R. Mansel		1,500 – –	
Carried forward £.		39,000 – –	179,171 17 3

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DETAILED STATEMENT of Amount Issued for Courts of Justice, Salaries—*continued.*

To Whom Payable.	By what Acts Granted.	Amounts Issued for Payment. £. s. d.	£. s. d.
Brought forward		39,000 – –	179,171 17 3
GREAT BRITAIN—*continued.*			
Salaries—*continued.*			
Judges of County Courts—*continued.*			
Lea, Geo. Harris		1,500 – –	
Lindley, Hon. Walter		1,500 – –	
Lloyd, Horatio		1,500 – –	
Lush-Wilson, Herbert W., K.C.		1,500 – –	
Marten, Sir A. G., K.C.		1,500 – –	
Mulholland, William, K.C.		1,500 – –	
O'Connor, Arthur, K.C.		1,500 – –	
Owen, W. Stevenson		1,500 – –	
Parry, Edward Abbott		1,500 – –	
Philbrick, F. A., K.C.		1,500 – –	
Raikes, F. W., K.C.		1,500 – –	
Roberts, W. H.		1,500 – –	
Rowlands, W. Bowen, K.C.		1,500 – –	
Russell, Hon. Arthur		1,500 – –	
	51 & 52 V. c. 43		
Scully, James A.		1,500 – –	
Selfe, Sir W. Lucius		1,500 – –	
Shand, C. L.		1,500 – –	
Shortt, John		1,500 – –	
Smyly, William Cecil, K.C.		1,500 – –	
Snagge, Sir Thomas William		1,500 – –	
Steavenson, D. F.		1,500 – –	
Stonor, Henry J.		1,500 – –	
Templer, F. G.		1,500 – –	
Whitehorne, James Charles, K.C.		1,500 – –	
Williams, Gwilym		1,500 – –	
Willis, William, K.C.		1,500 – –	
Wilmot, H. E. Eardley		1,500 – –	
Wood, Wm. Wightman		1,500 – –	
Woodfall, R.		1,500 – –	
			82,500 – –
	Carried forward £.		261,671 17 3

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DETAILED STATEMENT of Amount Issued for Courts of Justice, Salaries—*continued.*

To Whom Payable.	By what Acts Granted.	Amounts Issued for Payment. £. s. d.	£. s. d.
Brought forward - - -	- - - - -	- - -	261,671 17 3
GREAT BRITAIN—*continued.*			
Salaries—*continued.*			
POLICE COURTS:			
Tassell, Alick Jas., Stipendiary Magistrate for Chatham and Sheerness - - - -	30 & 31 V. c. 63 -	700 - -	
Metropolitan Police Courts:			
De Rutzen, Sir Albert - Chief Magistrate	- - - -	1,800 - -	
Baggallay, Ernest - - - Magistrate	- - - -	1,500 - -	
Bennett, Henry Curtis - - ditto -	- - - -	1,500 - -	
Bros, James R. W. - - - ditto -	- - - -	1,500 - -	
Chapman, Cecil Maurice - - ditto -	- - - -	1,500 - -	
Cluer, Albert Rowland - - ditto -	- - - -	1,500 - -	
Corser, Haden - - - - ditto -	- - - -	1,500 - -	
Denman, George L. - - - ditto -	- - - -	1,500 - -	
D'Eyncourt, Edmund C. T. - ditto -	- - - -	1,500 - -	
Dickinson, John - - - ditto -	- - - -	1,500 - -	
Fenwick, Edward Nicholas - ditto -	- - - -	1,500 - -	
Fordham, Edward Snow - - ditto -	- - - -	1,500 - -	
Francis, Charles King - - ditto -	- - - -	1,500 - -	
Garrett, Edmund William - ditto -	2 & 3 V. c. 71 -	1,500 - -	
Hopkins, Arthur Antwis - - ditto -	38 & 39 V. c. 3 -	1,500 - -	
Kennedy, Gilbert George - - ditto -	- - - -	1,500 - -	
Kettle, Rupert Edward Cooke - ditto -	- - - -	1,500 - -	
Lane, Richard O. B., K.C. - - ditto -	- - - -	1,500 - -	
*Marsham, Robert H. B. - - ditto -	- - - -	1,500 - -	
Mead, Frederick - - - - ditto -	- - - -	1,500 - -	
Plowden, Alfred C. - - - ditto -	- - - -	1,500 - -	
Rose, John - - - - - ditto -	- - - -	1,500 - -	
Sheil, James - - - - ditto -	- - - -	1,500 - -	
Smith, Horace - - - - ditto -	- - - -	1,500 - -	
Taylor, George Paul - - - ditto -	- - - -	1,500 - -	
			38,500 - -
	Carried forward	- - - £.	300,171 17 3

* Mr. Marsham also received fees from the Vote for Miscellaneous Legal Expenses, in respect of wreck inquiries.

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DETAILED STATEMENT of Amount Issued for Courts of Justice, Salaries—*continued.*

To Whom Payable.	By what Acts Granted.	Amounts Issued for Payment. £. s. d.	£. s. d.
Brought forward - - -	- - - - -	- - -	300,171 17 3
GREAT BRITAIN—*continued.*			
Salaries—*continued.*			
COURTS OF JUSTICE IN SCOTLAND:			
COURT OF SESSION:			
Right Hon. John Blair Balfour (Baron Kinross), Lord Justice General and President	- - - - -	7,000 - -	
Right Hon. Sir J. H. A. Macdonald (Lord Kingsburgh), Lord Justice Clerk and President of the Second Division - - -	- - - - -	4,800 - -	
Right Hon. George Young - - Judge -	- - - - -	3,600 - -	
James Adam - - - - - - ditto -	- - - - -	3,600 - -	
John M'Laren - - - - - - ditto -	50 G. 3, c. 31 -	3,600 - -	
Right Hon. Lord Kinnear - - ditto -	2 & 3 V. c. 36 -	3,600 - -	
John Trayner - - - - - - ditto -	50 & 51 V. c. 35 -	3,600 - -	
Right Hon. Lord Moncreiff - - ditto -	- - - - -	3,600 - -	
William Mackintosh (Lord Kyllachy) ditto -	- - - - -	3,600 - -	
William E. Gloag (Lord Kincairney) ditto -	- - - - -	3,600 - -	
M. T. Stormonth-Darling - - ditto -	- - - - -	3,600 - -	
Alexander Low - - - - - ditto -	- - - - -	3,600 - -	
Right Hon. Sir Charles J. Pearson - ditto -	- - - - -	3,600 - -	49,400 - -
* SHERIFFS OF COUNTIES:			
Crawford, Donald - Aberdeen, Kincardine, and Banff -	16 & 17 V. c. 80, 33 & 34 V. c. 86, and 39 & 40 V. c. 70	1,000 - -	
Ferguson, James - - Argyll - - -	16 & 17 V. c. 80 -	700 - -	
† Brand, David - - Ayr - - -	- - ditto - - -	700 - -	
Wilson, John - - Caithness, Orkney and Zetland -	16 & 17 V. c. 80, & 33 & 34 V. c. 86	775 - -	
Fleming, John A. - Dumfries and Galloway.	16 & 17 V. c. 80 - 33 & 34 V. c. 86, s. 7, and 39 & 40 V. c. 70.	700 - -	
Carried forward - - - £.		3,875 - -	349,571 17 3

* The salaries of Sheriffs and Sheriffs Substitute, &c., were transferred to the Consolidated Fund from the gross revenues, by Act 17 & 18 Vict. c. 94. Additions to the salaries of Sheriffs of united counties were, under Section 11 of the 33 & 34 Vict. c. 86, paid out of voted monies, but under Section 53 of 39 & 40 Vict. c. 70, were charged on the Consolidated Fund from the 1st October 1876.

† Also held the appointment of Chairman of the Crofter Commission at a salary of 1,200*l.* per annum borne on the Vote for Crofters Commission.

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DETAILED STATEMENT of Amount Issued for Courts of Justice, Salaries—*continued.*

To Whom Payable.		By what Acts Granted.	Amounts Issued for Payment.	
			£. s. d.	£. s. d.
Brought forward - -		- - - - -	3,875 - -	349,571 17 3
GREAT BRITAIN—*continued.*				
COURTS of JUSTICE in SCOTLAND—*continued.*				
Salaries—*continued.*				
Sheriffs of Counties—*continued.*				
Mackenzie, Charles Kincaid - - - - -	Fife and Kinross -	16 & 17 V. c. 80, and 33 & 34 V., c. 86	800 - -	
Johnston, Henry - -	Forfar - - -	16 & 17 V. c. 80 -	1,000 - -	
Johnston, Christopher N. - - - - -	Inverness, Elgin, and Nairn - - -	16 & 17 V. c. 80 - 33 & 34 V. c. 86 -	800 - -	
Guthrie, William - -	Lanark - - -	16 & 17 V. c. 80 -	2,000 - -	
‡*Rutherfurd, Andrew (to 3rd March, 1904)*	*The Lothians and Peebles* - - -	*16 & 17 V. c. 80 and 33 & 34 V. c. 86* - - -	*311 10 9*	
Maconochie, Charles C. (1,800*l.* a year from 10th March, 1904) -	- ditto - - -	- ditto - - -	1,458 15 10	
* Jameson, Andrew -	Perth - - -	16 & 17 V. c. 80 -	750 - -	
* † Cheyne, Sir John -	Renfrew and Bute (800*l.*) and Convener of the Sheriffs (50*l.*)	16 & 17 V. c. 80, 33 & 34 V. c. 86, and 39 & 40 V. c. 70 - - -	850 - -	
Guthrie, Charles John	Ross, Cromarty, and Sutherland - -	- ditto - - -	700 - -	
Salvesen, Edward Theodore - - - -	Roxburgh, Berwick, and Selkirk - -	16 & 17 V., c. 80, 33 & 34 V., c. 86, and 39 & 40 V., c. 70 - -	750 - -	
Lees, John M'Kie -	Stirling, Dumbarton, and Clackmannan -	16 & 17 V. c. 80, 33 & 34 V. c. 86, and 39 & 40 V. c. 70 - - -	800 - -	
Chisholm, John - -	Sheriff of Chancery -	31 & 32 V. c. 101 -	500 - -	
				14,595 6 7
		Carried forward - - -	£.	364,167 3 10

* Is in receipt of a compensation allowance of 84*l.* 7*s.* 6*d.* per annum for loss of emoluments under Act 57 & 58 Vict c.58, borne on the Vote for Superannuations.

† In addition to 200*l.* per annum as Procurator of the Church of Scotland, *see* page 56. He also received 84*l.* 7*s.* 6*d.* per annum as compensation allowance for loss of emoluments under Acts 57 & 58 Vict. c. 58, borne on the Vote for Superannuations.

‡ See also page 51.

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DETAILED STATEMENT of Amount Issued for Courts of Justice, Salaries—*continued.*

To Whom Payable.		By what Acts Granted.	Amounts Issued for Payment.	
			£. s. d.	£. s. d.
Brought forward - - -		- - - - -	- - -	364,167 3 10
GREAT BRITAIN—*continued.* COURTS of JUSTICE IN SCOTLAND—*continued.* Salaries—*continued.*				
* SHERIFFS SUBSTITUTE:				
Begg, John Henderson	Aberdeen and Kincardine - - - -	16 & 17 V. c. 80 - 33 & 34 V. c. 86 -	1,000 - -	
Robertson, Duncan -	- ditto - - -	- ditto - -	1,000 - -	
Shairp, John Campbell	Ayrshire—Ayr - .	- - - -	800 - -	
Mackenzie, David James	" Kilmarnock	- - - -	800 - -	
MacWatt, Hay (to 29th April, 1904) - -	Argyllshire: *Campbeltown* - -	- - - -	*164 16 8*	
Wallace, William (500*l.* a year from 30th April, 1904) - - - -	" - -	- - -	335 3 4	
Penney, Scott Moncrieff	Inverary - -	- - - -	700 - -	
Maclachlan, Colin Hugh-	Oban - -	16 & 17 V. c. 80	600 - -	
Reid, James - -	Banff - - - -	- - - -	800 - -	
Dundas, George Smythe	Berwick - - -	- - - -	650 - -	
Martin, Thomas Johnstone - - - -	Bute - - - -	- - - -	650 - -	
Stuart, Dudley - -	Caithness - - -	- - - -	650 - -	
Leslie, John Dean -	Clackmannan and Kinross - - -	- - - -	625 - -	
Blair, Patrick J. - -	Dumbarton - -	- - - -	700 - -	
Campion, George - -	Dumfries - - -	- - - -	800 - -	
	Carried forward - - - £.		10,275 - -	364,167 3 10

* *See* Note (*), page 63.

Note.—Several of the Sheriffs Substitute are in receipt of allowances for loss of fees, borne on the Vote for Law Charges and Courts of Law, Scotland.

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DETAILED STATEMENT of Amount Issued for Courts of Justice, Salaries—*continued.*

To Whom Payable.		By what Acts Granted.	Amounts Issued for Payment.	
			£. s. d.	£. s. d.
Brought forward - - -		- - -	10,275 - -	364,167 3 10
GREAT BRITAIN—*continued.*				
COURTS of JUSTICE in SCOTLAND—*continued.*				
Salaries—*continued.*				
Sheriffs Substitute—*continued.*				
**Maconochie, Chas. Cornelius (to 9th March, 1904)* - -	*Edinburgh* - -	- - - -	*265 7 8*	
Henderson, Alex. Edward (1,200*l.* a year to 9th March, 1904, 1,400*l.* a year from 10th March, 1904) -	ditto - - -	16 & 17 V. c. 80 27 & 28 V. c. 106	1,362 1 9	
Guy, John C. (1,200*l.* a year from 14th March, 1904) - -	ditto - - -	- - - -	959 6 10	
Webster, James Gray-	Elgin and Nairn -	- - - -	750 - -	
Armour, Samuel B. -	Fifeshire—Cupar -	- - - -	700 - -	
†*Gillespie, David (to 29th April, 1904)* -	„ *Dunfermline*	- - - -	*263 14 9*	
‡Shennan, Hay (800*l.* a year from 30th April, 1904) - - -	„ ditto	- - - -	536 5 3	
Lee, Bremner P. - -	Forfarshire—Forfar -	- - - -	750	
Smith, John Campbell	„ Dundee	16 & 17 V. c. 80	1,000 - -	
	Inverness-shire:			
Grant, John Peter -	Inverness - -	- - - -	800 -	
Davidson, Donald -	Fort William -	- - - -	550 -	
Campbell, George James	Skye and Long Island - -	- - - -	800 - -	
Napier, Lawrence T. -	Kirkcudbright - -	- - - -	650 - -	
Watson, George - -	Newton Stewart -	- - - -	650 - -	
	Lanarkshire:			
Balfour, David Davidson - - - -	Glasgow (First) -	16 & 17 V. c. 80, and 27 & 28 V. c. 106 - - -	1,400 - -	
Strachan, Robert U. -	„ (Second) -		1,400 - -	
Boyd, John - - -	„ (Third) -	16 & 17 V. c. 80	1,000	
Fyfe, Thomas Alexander - - -	„ (Fourth) -		1,000 - -	
Davidson, Mark G. -	„ (Fifth) -	38 & 39 V. c. 81 -	1,000	
Thomson, Alexander S. D. - - -	Hamilton & Lanark	16 & 17 V. c. 80	1,000 -	
	Carried forward - - - £.		27,111 16 3	364,167 3 10

* See also page 64. † See also page 52. ‡ See also page 67.

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DETAILED STATEMENT of Amount Issued for Courts of Justice, Salaries—*continued.*

To Whom Payable.		By what Acts Granted.	Amounts Issued for Payment. £. s. d.	£. s. d.
Brought forward - - -		- -	27,111 16 3	364,167 3 10
GREAT BRITAIN—*continued.*				
COURTS of JUSTICE in SCOTLAND—*continued.*				
Salaries—*continued.*				
Sheriffs Substitute—*continued.*				
	Lanarkshire—*contd.*			
Mackenzie, Alistair O. M. - - -	Airdrie - - -	- - - -	1,000 – –	
Moncrieff, Wm. G. S.	Lanark - - -	- - - -	1,000 – –	
McLeod, Hector William - - -	Linlithgow and Haddington - -	- - - -	1,000 – –	
Harvey, William (550*l.* a year from 22nd January, 1904)	Orkney - - -	- - - -	518 5 5	
Orphoot, Thomas H. -	Peebles and Edinburgh	- - - -	800 – –	
Sym, John David -	Perthshire—Perth -	- - - -	1,000 – –	
Lyell, Wm. Darling	Renfrewshire: Paisley - - -	- - - -	1,000 – –	
Glegg, Arthur Thomson - - -	Greenock - -	- - - -	800 – –	
**Shennan, Hay (to 29th April, 1904) -	*Ross-shire: Dingwall - -*	16 & 17 V. c. 80 - - - -	*247 5 1*	
MacWatt, Hay (700*l.* a year from 30th April, 1904) - -	ditto	- - - -	469 4 7	
Squair, Francis - -	Stornoway - -	- - - -	600 – –	
Baillie, Ronald Hugh	Roxburghshire—Jedburgh - - -	- - - -	715 – –	
Smith, Patrick - -	Selkirk - - -	- - - -	600 – –	
Buntine, J. R. - -	Stirlingshire: Stirling - - -	- - - -	700 – –	
Bell, Russell (died 11th December, 1904) -	*Falkirk - - -*	- - - -	*756 10 5*	
Mackenzie, Thomas -	Sutherland - -	- - - -	660 – –	
Moffat, Alexander -	Zetland - - -	- - - -	550 – –	39,528 1 9
SHERIFF CLERK				
Macmillan, John -	Sheriff Clerk of Chancery - - -	31 & 32 V. c. 101, s. 54 - - -	- - -	250 – –
		Carried forward - - - £.		403,945 5 7

* See also page 66

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DETAILED STATEMENT of Amount Issued for Courts of Justice, Salaries—*continued.*

To Whom Payable.	By what Acts Granted.	Amounts Issued for Payment. £. s. d.	£. s. d.
Brought forward - - -	- - - - -	- -	403,945 5 7
IRELAND.			
SALARIES.			
SUPREME COURT OF JUDICATURE, IRELAND.			
His Majesty's Court of Appeal:			
*The Right Hon. Gerald Fitzgibbon, Lord Justice	40 & 41 V. c. 57	4,000 - -	
*The Right Hon. Hugh Holmes, Lord Justice		4,000 - -	
			8,000 - -
HIS MAJESTY'S HIGH COURT OF JUSTICE.			
Chancery Division:			
The Right Hon. Lord Ashbourne, Lord Chancellor, President - - - - -	2 & 3 W. 4, c. 116, and 40 & 41 V.c. 57	8,000 - -	
The Right Hon. Sir A. M. Porter, Bart., Master of the Rolls - - - - -	4 G. 4, c. 61, and 40 & 41 V. c. 57 -	4,000 - -	
The Right Hon. John Ross, Justice - -	40 & 41 V. c. 57 -	3,500 - -	
			15,500 - -
King's Bench Division:			
The Right Hon. Baron O'Brien, Lord Chief Justice - - - - - - - -	40 & 41 V. c. 57 -	5,000 - -	
The Right Hon. Christopher Palles, Lord Chief Baron of the Exchequer - - - -	2 & 3 W. 4, c. 116 - 60 & 61 V. c. 66 -	4,612 18 8	
*The Right Hon. W. M. Johnson, Justice -	- - - -	3,500 - -	
*The Right Hon. John G. Gibson, Justice -	- - - -	3,500 - -	
*The Right Hon. D. H. Madden, Justice -	- - - -	3,500 - -	
The Hon. Walter Boyd, Justice - - -	40 & 41 V. c. 57, and 60 & 61 V. c. 66 - - -	3,500 - -	
*The Right Hon. W. D. Andrews, Justice -		3,500 - -	
*The Right Hon. W. Kenny, Justice - -		3,500 - -	
The Hon. D. P. Barton, Justice - - -	- - - -	3,500 - -	
*The Hon. George Wright, Justice- - -	- - - -	3,500 - -	
§†Pigot, D. R., Master(late Exchequer Division)	30 & 31 V. c. 129 -	1,200 - -	
			38,812 18 8
Land Commission:			
Hon. R. E. Meredith, Judicial Commissioner -	44 & 45 V. c. 49 -	3,500 - -	
‡Right Hon. F. S. Wrench, Commissioner -	54 & 55 V. c. 48 -	3,000 - -	
Hon. Gerald Fitzgerald, Commissioner - -		3,000 - -	
S. J. Lynch, Commissioner - - - -	54 & 55 V. c. 48 - 55 & 56 V. c. 45 -	2,500 - -	
M. O'Brien, Commissioner (to 31st July, 1904) -	*54 & 55 V. c. 48 -*	*1,141 6 1*	
			13,141 6 1
	Carried forward - - -	£.-	479,399 10 4

* *See* also "Circuit Expenses," page 70. † Salary of successor will be provided for in the Civil Service Estimates.

§ Also received 200*l.* per annum from the Vote for Supreme Court of Judicature Ireland.

‡ Also received 500*l.* per annum from the Vote for the Land Commission.

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DETAILED STATEMENT of Amount Issued for Courts of Justice, Salaries—*continued.*

To Whom Payable.		By what Acts Granted.	Amounts Issued for Payment.	
			£. s. d.	£. s. d.
Brought forward - - -		-	- - -	479,399 10 4
IRELAND—*continued.*				
Salaries—*continued.*				
MISCELLANEOUS.				
Chairmen of Quarter Sessions, and Recorders:				
Falkiner, Sir F. R. -	Recorder of Dublin -	- - - -	2,500 – –	
Neligan, Sir J. C. -	Recorder of Cork -	- - - -	2,000 – –	
Fitzgibbon, H. - -	Recorder of Belfast and County Court Judge and Chairman of Antrim.	- - - -	2,000 – –	
Anderson, W. - -	Recorder of Galway -	- - - -	1,500 – –	
Overend, T. G. - -	Recorder of Londonderry.	- - - -	1,500 – –	
Kisbey, W. H. - -	Chairman, &c., Armagh and Louth (including Drogheda).	- - - -	1,400 – –	
Carton, R. P. - -	Chairman, &c., Clare	- - - -	1,400 – –	
Cooke, John Fitzpatrick	Chairman, &c., Donegal.	- - - -	1,400 – –	
		40 & 41 V. c. 56		
Orr, J. - -	Chairman, &c., Down	- - - -	1,400 – –	
Shaw, J. J. - - -	Chairman, &c., Kerry	- - - -	1,400 – –	
Morris, W. O'C. (died 3rd August 1904) -	*Chairman, &c., Roscommon and Sligo.*	- - - -	*810 6 6*	
Wakely, John, K.C. (1,400*l.* a year from 12th Sept., 1904)	Ditto.	- - - -	441 6 1	
Fitzgerald, Hon. D.	Chairman, &c., Queen's County, county and city of Kilkenny, and county and city of Waterford.	- - - -	1,400 – –	
Adams, R. - - -	Chairman, &c., Limerick.	- - - -	1,400 – –	
Morphy, Edward -	Chairman, &c., Mayo	- - - -	1,400 – –	
Craig, J. Walker -	Chairman, Monaghan and Fermanagh.	- - - -	1,400 – –	
†Brady, Sir F. W., Bart.	Chairman, &c., Tyrone	- - - -	1,400 – –	
	Carried forward - - - £.		24,751 12 7	479,399 10 4

† Received 32*l.* 12*s.* 0*d.* from the Vote for Law Charges, &c., Ireland.

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DETAILED STATEMENT of Amount Issued for Courts of Justice, Salaries—*continued.*

To Whom Payable.		By what Acts Granted.	Amounts Issued for Payment. £. s. d.	£. s. d.
Brought forward - - -		- - - -	24,751 12 7	479,399 10 4
IRELAND—*continued.*				
Salaries—*continued.*				
Miscellaneous—*continued.*				
Chairmen of Quarter Sessions, &c.—*continued.*				
Bird, W. S. - - -	Chairman, &c., West Riding, county Cork.	- - -	1,400 - -	
**Waters, G., (to 5th January 1905.)*	*Chairman, &c., county Leitrim and Cavan.*	- - - -	*1,400* - -	
Curran, J. A. - -	Chairman, &c., King's County, Longford, Meath, & W. Meath.	- - - - 40 & 41 V. c. 56 -	1,400 - -	
Moore, J. H. - -	Chairman, &c., Tipperary.	- - - -	1,400 - -	
Barry, R. W. B., K.C.	Chairman, &c., Kildare, Wexford, Carlow, and Wicklow.	- - - -	1,400 - -	
				31,751 12 7
				511,151 2 11
Circuit Expenses.				
Allowances of 150*l.* each to Justices Kenny and Wright, Spring Assizes, 1904.		- - - -	300 - -	
Allowances of 150*l.* each to Lord Justices Fitzgibbon and Walker, and Justices Andrews, Gibson, Johnson, Kenny, Madden, and Wright, Summer Assizes, 1904.		- - - - 40 & 41 V. c. 57	1,200 - -	
Allowances of 150*l.* each to Justices Gibson, Madden, Kenny and Wright, Winter Assizes, 1904.		- - - -	600 - -	
Allowances of 150*l.* each to Lord Justices Fitzgibbon and Holmes, and Justices Gibson, Madden and Johnson, Spring Assizes, 1905.		- - - -	750 - -	
				2,850 - -
TOTAL AMOUNT issued for COURTS OF JUSTICE - - - £.				514,001 2 11

* Pensioned from 27th December, 1904.—The amount overissued will be repaid to the Exchequer.

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OTHER CONSOLIDATED FUND SERVICES—*continued.*

MISCELLANEOUS SERVICES.

DETAILED STATEMENT of the Amount issued from the Exchequer, in the Year ended 31st March 1905, for Payment of MISCELLANEOUS SERVICES, charged on the CONSOLIDATED FUND, including Commutation Annuities.

	AMOUNTS ISSUED FOR PAYMENT.		
	£. s. d.	£. s. d.	
Annuity under the Russian-Dutch Loan Act, 1891 (54 & 55 V. c. 26)	- - -	43,553 11 3	
Towards the support of Greenwich Hospital (32 & 33 V. c. 44)	- - -	4,000 - -	
Receiver General of the Duchy of Lancaster, Annuity in lieu of Prisage and Butlerage on Wines imported into the Ports of that County (43 G. III. c. 156 and 2 & 3 W. 4, c. 84)	803 - -		
Receiver General of the Duchy of Cornwall, Compensation for loss of Duties on the Coinage of Tin (1 & 2 V. c. 120)	16,216 15 -		
		17,019 15 -	
Annuity payable to His Majesty's Commissioners of Woods (45 & 46 V. c. 32, s. 5, Public Offices Site Act, 1882)		16,243 18 -	
Annuities for 10 years, payable to the National Debt Commissioners, created to redeem Perpetual Annuities and Pensions (36 & 37 V. c. 57 and 46 & 47 V. c. 1)		776 12 2	
Indian Army Pension Deficiency Fund Annuity (48 & 49 V. c. 67 and 59 & 60 V. c. 28)		215,000 - -	
TOTAL AMOUNT issued for MISCELLANEOUS SERVICES £.		296,593 16 5	

PAYMENTS TO LOCAL TAXATION ACCOUNTS.*

DETAILED STATEMENT of the Amount issued from the Exchequer in the Year ended 31st March 1905 for Payments to the Local Taxation Accounts, Scotland and Ireland :

	£. s. d.
Increased Agricultural Grant under Section 1 of the Local Taxation Account (Scotland) Act, 1898 (61 & 62 V. c. 56 and 1 Ed. VII. c. 13)	98,002 2 2
Exchequer Contribution to Ireland under the Land Purchase (Ireland) Act, 1891 (54 & 55 V. c. 48, sec. 5)	40,000 - -
Agricultural Grant under Section 48 of the Local Government (Ireland) Act, 1898 (61 & 62 V. c. 37)	727,655 - -
Under Section 58, 1 (a) of Local Government (Ireland) Act, 1898 (61 & 62 Vict. c. 37) for equivalent of Local Taxation Licences, 1903-4	212,210 2 7
Under Section 58, 1 (b) of Local Government (Ireland) Act, 1898 (61 & 62 Vict. c. 37)	79,000 - -
TOTAL PAYMENTS TO LOCAL TAXATION ACCOUNTS £.	1,156,867 4 9

**See* also pages 106 and 107.

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SUPPLY

DETAILED STATEMENT of the Amount issued from the SERVICES; showing also the Amounts of the several GRANTS for the Surplus Balances written off in the Year, and the Balances

SERVICES.	GRANTS			
	Balances of former Years unissued from the Exchequer.	For the Year 1904-5 (including Supplemental Grants).	For Deficiencies of Grants of former Years.	
1.	2.	3.	4.	
	£. s. d.	£. s. d.	£. s. d.	
ARMY	616 5 11	29,380,000 - -	. . .	1
ORDNANCE FACTORIES	65,000 - -	70,000 - -	. . .	2
NAVY	549 7 7	36,889,500 - -	. . .	3
TOTAL, NAVAL and MILITARY SERVICES, &c. £.	66,165 13 6	66,339,500 - -	. . .	4
CIVIL SERVICES.				
CLASS 1.				
PUBLIC WORKS and BUILDINGS.				
Royal Palaces	. . .	61,500 - -	. . .	5
Osborne	. . .	20,550 - -	. . .	6
Royal Parks and Pleasure Gardens	. . .	104,100 - -	. . .	7
Houses of Parliament Buildings	. . .	48,300 - -	. . .	8
Miscellaneous Legal Buildings, Great Britain	. . .	70,700 - -	. . .	9
Art and Science Buildings, Great Britain	. . .	41,300 - -	. . .	10
Diplomatic and Consular Buildings	. . .	58,000 - -	. . .	11
Revenue Buildings	. . .	595,300 - -	. . .	12
Public Buildings, Great Britain	. . .	450,900 - -	. . .	13
Surveys of United Kingdom	2,000 - -	210,409 - -	. . .	14
Harbours under the Board of Trade	. . .	28,930 - -	. . .	15
Peterhead Harbour	. . .	32,000 - -	. . .	16
Rates on Government Property	. . .	592,277 - -	. . .	17
Public Works and Buildings, Ireland	10,000 - -	220,737 - -	. . .	18
Railways (Ireland)	. . .	87,815 - -	. . .	19
TOTAL, CLASS I. £.	12,000 - -	2,622,818 - -	. . .	20

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SERVICES.

Exchequer, in the Year ended 31st March 1905, for SUPPLY those SERVICES (including the Balances of Grants for former Years), remaining unissued at the end of the Year.

	TOTAL.	Total Issues in the Year.	Surplus Balances written off.		Balances of Grants unissued from the Exchequer on 31st March 1905.
			Out of Grants of	Amount.	
	5.	6.	7.	8.	9.
	£. s. d.	£. s. d.		£. s. d.	£. s. d.
1	29,380,616 5 11	29,163,837 18 6	1903-1904 1904-1905	616 5 11 215,803 12 11	358 8 7
2	135,000 - -	61,162 1 6	1903-1904 1904-1905	65,000 - - 8,837 18 6	—
3	36,890,049 7 7	36,830,000 - -	—	—	60,049 7 7
4	66,405,665 13 6	66,055,000 - -	- - -	290,257 17 4	60,407 16 2
5	61,500 - -	61,230 2 11	1904-1905	269 17 1	—
6	20,550 - -	20,550 - -	—	—	—
7	104,100 - -	102,265 1 8	1904-1905	1,834 18 4	—
8	48,300 - -	46,856 18 5	- " -	1,443 1 7	—
9	70,700 - -	62,945 12 4	- " -	7,754 7 8	—
10	41,300 - -	37,049 16 1	- " -	4,250 3 11	—
11	58,000 - -	58,000 - -	—	—	—
12	595,300 - -	531,009 - 5	1904-1905	64,290 19 7	—
13	450,900 - -	439,205 1 6	- " -	11,694 18 6	—
14	212,409 - -	208,525 4 2	1903-1904 1904-1905	2,000 - - 883 15 10	1,000 - -
15	28,930 - -	21,965 8 8	- " -	6,964 11 4	—
16	32,000 - -	31,375 18 5	- " -	624 1 7	—
17	592,277 - -	568,711 15 3	- " -	21,565 4 9	2,000 - -
18	230,737 - -	221,964 7 3	1903-1904	8,772 12 9	—
19	87,815 - -	85,435 16 5	1904-1905	1,379 3 7	1,000 - -
20	2,634,818 - -	2,497,090 3 6	- -	133,727 16 6	4,000 - -

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DETAILED STATEMENT of Amount

SERVICES. 1.	GRANTS. Balances of former Years unissued from the Exchequer. 2. £. s. d.	For the Year 1904–1905 (including Supplemental Grants). 3. £. s. d.	For Deficiencies of Grants of former Years. 4. £. s. d.	
CIVIL SERVICES—*continued.*				
CLASS II.				
SALARIES and EXPENSES of CIVIL DEPARTMENTS, &c.				
UNITED KINGDOM and ENGLAND:				
House of Lords Offices	- - -	15,868 - -	- - -	1
House of Commons Offices	5,000 - -	33,060 - -	- -	2
Treasury and Subordinate Departments	—	97,599 - -	- - -	3
Home Office	4,000 - -	164,094 - -	- - -	4
Foreign Office	- - -	65,771 - -	- - -	5
Colonial Office	- - -	52,750 - -	- - -	6
Privy Council Office	- - -	9,680 - -	- - -	7
Board of Trade	- - -	221,461 - -	- - -	9
Mercantile Marine Services	- - -	99,251 - -	- - -	10
Bankruptcy Department of the Board of Trade	12 - -	12 - -	- - -	11
Board of Agriculture and Fisheries	- - -	119,337 - -	- - -	12
Charity Commission	- - -	29,633 - -	- - -	13
Civil Service Commission	- - -	43,110 -	- - -	14
Exchequer and Audit Department	2,000 - -	64,054 - -	- - -	15
Friendly Societies Registry	- - -	7,881 - -	- - -	16
Local Government Board	7,000 - -	227,089 - -	- - -	17
Lunacy Commission	- - -	15,259 - -	- - -	18
Mint, including Coinage	- - -	68 - -	- - -	19
National Debt Office	- - -	13,439 - -	- - -	20
Public Record Office	- - -	24,965 - -	- - -	21
Public Works Loan Commission	- - -	12 - -	- - -	22
Registrar General's Office	2,000 - -	40,146 - -	- - -	23
Stationery and Printing	8,000 - -	744,362 - -	- - -	24
Woods, Forests, &c., Office of	- - -	21,171 - -	- - -	25
Works and Public Buildings, Office of	- - -	69,649 - -	- - -	26
Secret Service	13,000 - -	65,000 - -	- - -	27
SCOTLAND:				
Secretary for Scotland's Office	2,000 - -	35,495 - -	- - -	28
Fishery Board	- - -	18,155 - -	- - -	29
Lunacy Commission	- - -	6,423 - -	- - -	30
Registrar General's Office	- - -	4,732 - -	- - -	31
Local Government Board	- - -	14,598 - -	- - -	32
IRELAND:				
Household of the Lord Lieutenant	- - -	4,826 - -	- - -	33
Chief Secretary for Ireland	- - -	26,371 - -	- - -	34
Department of Agriculture, &c.	- - -	190,406 - -	- - -	35
Charitable Donations and Bequests Office	- - -	2,148 - -	- - -	36
Local Government Board	- - -	62,886 - -	- - -	37
Public Record Office	- - -	5,254 - -	- - -	38
Public Works Office	- - -	39,773 - -	- - -	39
Registrar General's Office	- -	12,716 - -	- - -	40
Valuation and Boundary Survey	- - -	20,207 - -	- - -	41
TOTAL, CLASS II. £.	43,012 - -	2,688,711 - -	- - -	42

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issued for Supply Services—*continued.*

	Total.	Total Issues in the Year.	Surplus Balances written off. Out of Grants of	Surplus Balances written off. Amount.	Balances of Grants unissued from the Exchequer on 31st March 1905.
	5.	6.	7	8.	9.
	£. s. d.	£. s. d.		£. s. d.	£. s. d.
1	15,868 - -	12,342 13 3	1904-1905	1,025 6 9	2,500 - -
2	38,060 - -	28,378 19 7	1903-1904 1904-1905	5,000 - - 1,181 - 5	3,500 - -
3	97,599 - -	91,685 2 8	,,	3,413 17 4	2,500 - -
4	168,094 - -	166,283 17 8	1903-1904	3,810 2 4	4,000 - -
5	65,771 - -	63,759 - 7	1904-1905	2,011 19 5	—
6	52,750 - -	51,841 1 5	,,	908 18 7	—
7	9,680 - -	7,631 13 7	,,	2,048 6 5	—
9	221,461 - -	213,824 15 11	,,	7,636 4 1	—
10	99,251 - -	93,477 19 5	,,	5,773 - 7	—
11	24 - -	- - -	1903-1904	12 - -	12 - -
12	119,337 - -	113,852 18 1	1904-1905	1,484 1 11	4,000 - -
13	29,633 - -	28,758 15 2	,,	874 4 10	—
14	43,110 - -	41,436 1 3	,,	1,673 18 9	—
15	66,054 - -	62,324 3 1	1903-1904	1,729 16 11	2,000 - -
16	7,881 - -	7,787 8 10	1904-1905	93 11 2	—
17	234,089 - -	219,573 8 2	1903-1904 1904-1905	7,000 - - 1,515 11 10	6,000 - -
18	15,259 - -	14,835 18 5	,,	423 1 7	—
19	68 - -	- - -	,,	68 - -	—
20	13,439 - -	12,592 19 2	,,	846 - 10	—
21	24,965 - -	24,963 17 2	,,	1 2 10	—
22	12 - -	- - -	,,	12 - -	—
23	42,146 - -	38,218 6 11	1903-1904 1904-1905	2,000 - - 427 13 1	1,500 - -
24	752,362 - -	745,625 7 6	1903-1904	6,736 12 6	—
25	21,171 - -	18,505 19 5	1904-1905	1,665 - 7	1,000 - -
26	69,649 - -	69,290 11 2	,,	358 8 10	—
27	78,000 - -	29,180 11 3	1903-1904 1904-1905	13,000 - - 11,819 8 9	24,000 - -
28	37,495 - -	34,104 14 10	1903-1904 1904-1905	2,090 - - 390 5 2	1,000 - -
29	18,155 - -	17,877 8 8	,,	277 11 4	—
30	6,423 - -	6,253 12 -	,,	169 8 -	—
31	4,732 - -	3,967 9 1	,,	764 10 11	—
32	14,598 - -	14,134 - 10	,,	463 19 2	—
33	4,826 - -	4,790 3 4	,,	35 16 8	—
34	26,371 - -	26,252 6 9	,,	118 13 3	—
35	190,406 - -	171,354 16 5	,,	10,051 3 7	9,000 - -
36	2,148 - -	2,130 15 11	,,	17 4 1	—
37	62,886 - -	57,069 5 6	,,	3,816 14 6	2,000 - -
38	5,254 - -	5,058 12 6	,,	195 7 6	—
39	39,773 - -	36,361 12 10	,,	1,411 7 2	2,000 - -
40	12,716 - -	12,449 2 1	,,	266 17 11	—
41	20,207 - -	19,200 13 7	,,	1,006 6 5	—
42	2,731,723 - -	2,561,176 4 -	- - -	105,534 16 -	65,012 - -

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DETAILED STATEMENT of Amount

SERVICES.	GRANTS. Balances of former Years unissued from the Exchequer.	For the Year 1904–1905 (including Supplemental Grants).	For Deficiencies of Grants of former Years.	
1.	2.	3.	4.	
CIVIL SERVICES—*continued.*				
CLASS III.				
LAW and JUSTICE: UNITED KINGDOM and ENGLAND.	£. s. d.	£. s. d.	£. s. d.	
Law Charges	. . .	92,232 – –	. . .	1
Miscellaneous Legal Expenses	. . .	50,199 – –	. . .	2
Supreme Court of Judicature	. . .	317,515 – –	. . .	3
Land Registry	8,000 – –	46,827 – –	. . .	4
County Courts	. . .	27,010 – –	. . .	5
Police (England and Wales)	6,000 – –	42,854 – –	. . .	6
Prisons (England and the Colonies)	6,000 – –	735,762 – –	. . .	7
Reformatory and Industrial Schools (Great Britain)	3,000 – –	253,957 – –	. . .	8
Broadmoor Criminal Lunatic Asylum	. . .	35,701 – –	. . .	9
SCOTLAND:				
Law Charges and Courts of Law	. . .	84,148 – –	. . .	10
Register House, Edinburgh	. . .	42,678 – –	. . .	11
Crofters Commission	. . .	4,590 – –	. . .	12
Prisons	. . .	88,570 – –	. . .	13
IRELAND:				
Law Charges and Criminal Prosecutions	3,000 – –	65,416 – –	. . .	14
Supreme Court of Judicature and other Legal Departments	. . .	100,718 – –	. . .	15
Land Commission	15,000 – –	127,042 – –	. . .	16
County Court Officers, &c.	2,000 – –	111,584 – –	. . .	17
Dublin Metropolitan Police (including Police Courts)	. . .	97,961 –	. . .	18
Royal Irish Constabulary	20,000 – –	1,339,608 –	. . .	19
Prisons	8,000 – –	115,476 – –	. . .	20
Reformatory and Industrial Schools	. . .	108,860 – –	. . .	21
Dundrum Criminal Lunatic Asylum	. . .	6,775 – –	. . .	22
TOTAL, CLASS III. £.	71,000 – –	3,895,483 – –	. . .	23

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DETAILED STATEMENT of Amount

SERVICES.	GRANTS. Balances of former Years unissued from the Exchequer.	For the Year 1904–1905 (including Supplemental Grants).	For Deficiencies of Grants of former Years.	
1.	2.	3.	4.	
CIVIL SERVICES—*continued.*				
CLASS IV.				
EDUCATION, SCIENCE and ART.	£. s. d.	£. s. d.	£ s. d.	
UNITED KINGDOM and ENGLAND:				
Board of Education	- - -	12,238,437 - -	- - -	1
British Museum	- - -	170,171 - -	- - -	2
National Gallery	- - -	17,065 - -	- - -	3
National Portrait Gallery	- - -	5,682 - -	- - -	4
Wallace Collection	- - -	6,539 - -	- - -	5
Scientific Investigation, &c.	- - -	55,407 - -	- - -	6
Universities and Colleges, Great Britain, and Intermediate Education, Wales	- - -	151,200 - -	- - -	7
SCOTLAND:				
Public Education	- - -	1,753,724 - -	- - -	8
National Gallery	- - -	6,550 - -	- -	9
IRELAND:				
Public Education	- - -	1,393,625 - -	- - -	10
Endowed Schools Commissioners	- - -	935 - -	- - -	11
National Gallery	- - -	3,082 - -	- - -	12
Queen's Colleges	- -	4,800 - -	- - -	13
TOTAL, CLASS IV. £.	- - -	15,807,217 - -	- - -	14
CLASS V.				
FOREIGN and COLONIAL SERVICES.				
Diplomatic and Consular Services	- - -	553,067 - -	- - -	15
Uganda, and East Africa Protectorates, and Uganda Railway	- - -	774,700 - -	- - -	16
Colonial Services	- - -	645,421 - -	- - -	17
Telegraph Subsidies and Pacific Cable	- - -	87,100 - -	- - -	18
Treasury Chest Fund	742 6 10	49,000 - -	- - -	19
TOTAL, CLASS V £.	742 6 10	2,109,288 - -	- - -	20

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issued for Supply Services—*continued.*

	Total.	Total Issues in the Year.	Surplus Balances written off.		Balances of Grants unissued from the Exchequer on 31st March 1905.
			Out of Grants of	Amount.	
	5.	6.	7.	8.	9.
	£. s. d.	£. s. d.		£. s. d.	£ s. d.
1	12,238,437 - -	12,021,785 13 11	1904-1905	6,651 6 1	210,000 - -
2	170,171 - -	169,043 6 3	- " -	1,127 13 9	—
3	17,065 - -	16,376 5 6	- " -	688 14 6	—
4	5,682 - -	5,680 1 2	- " -	1 18 10	—
5	6,539 - -	5,213 8 11	- " -	1,325 11 1	—
6	55,407 - -	51,926 17 -	- " -	3,480 3 -	—
7	151,200 - -	150,983 16 1	- " -	216 3 11	—
8	1,753,724 - -	1,751,859 3 6	- " -	1,864 16 6	—
9	6,550 - -	6,550 - -	—	—	—
10	1,393,625 - -	1,386,996 18 3	1904-1905	628 1 9	6,000 - -
11	935 - -	934 10 9	- " -	- 9 3	—
12	3,082 - -	2,410 10 5	- " -	671 9 7	—
13	4,800 - -	4,752 - -	- " -	48 - -	—
14	15,807,217 - -	15,574,512 11 9	- - -	16,704 8 3	216,000 - -
15	553,067 - -	542,388 2 11	1904-1905	10,678 17 1	—
16	774,700 - -	774,699 3 -	- " -	- 17 -	—
17	645,421 - -	628,748 6 9	- " -	16,672 13 3	—
18	87,100 - -	82,725 - -	—	—	4,375 - -
19	49,742 6 10	46,587 11 6	1903-1904	742 6 10	2,412 8 6
20	2,110,030 6 10	2,075,148 4 2	- - -	28,094 14 2	6,787 8 6

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DETAILED STATEMENT of Amount

SERVICES.	GRANTS. Balances of former Years unissued from the Exchequer.	For the Year 1904–5 (including Supplemental Grants).	For Deficiencies of Grants of former Years.	
1.	2.	3.	4.	
CIVIL SERVICES—*continued.*				
CLASS VI.	£. s. d.	£. s. d.	£. s. d.	
NON-EFFECTIVE and CHARITABLE SERVICES.				
Superannuations and Retired Allowances	8,000 -	639,729 - -	- - -	1
Merchant Seamen's Fund Pensions -	- - -	2,600 - -	- - -	2
Miscellaneous Charitable and other Allowances - - - - - - -	- - -	1,617 - -	- - -	3
Hospitals and Charities, Ireland - -	- - -	17,300 - -	- - -	4
TOTAL, CLASS VI. - - - £.	8,000 - -	661,246 - -	- - -	5
CLASS VII.				
MISCELLANEOUS.				
Temporary Commissions - - -	5,967 17 9	50,000 - -	- - -	6
Miscellaneous Expenses - - - -	- - -	22,685 - -	- - -	7
Repayments to the Local Loans Fund -	- 13 2	5,642 - -	- - -	8
St. Louis Exhibition, 1904 - - -	- - -	70,000 - -	- - -	9
Repayments to Civil Contingencies Fund - - - - - - - -	- 10 7	16,757 - -	- - -	10
Visit of the President of the French Republic - - - - - - -	20 14 10	—	- - -	11
Ireland Development Grant - - -	—	185,000 - -	- - -	12
TOTAL CLASS VII. - - - £.	5,989 16 4	250,084 - -	- - -	13
TOTAL CIVIL SERVICES £.	140,744 3 2	28,134,847 - -	- - -	14

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issued for Supply Services—*continued.*

	Total.	Total Issues in the Year.	Surplus Balances written off.		Balances of Grants unissued from the Exchequer on 31st March 1905.
			Out of Grants of	Amount.	
	5.	6.	7.	8.	9.
	£. s. d.	£ s. d.		£. s d	£. s. d.
1	647,720 - -	631,498 17 11	1903–1904 1904–1905	8,000 - - 2,230 2 1	6,000 - -
2	2,600 - -	2,347 18 3	- ,, -	252 1 9	—
3	1,617 - -	1,566 13 8	- ,, -	50 6 4	—
4	17,300 - -	17,257 - 9	- ,, -	42 19 3	—
5	669,246 - -	652,670 10 7	- -	10,575 9 5	6,000 - -
6	55,967 17 9	39,004 5 9	1903–1904 1904–1905	5,967 17 9 7,175 15 -	3,819 19 3
7	22,685 - -	12,865 11 7	,,	7,819 8 5	2,000 - -
8	5,642 13 2	5,641 18 8	1903–1904	- 13 2	- 1 4
9	70,000 - -	70,000 - -	—	—	—
10	16,757 10 7	16,756 - 5	1903–1904	- 10 7	- 19 7
11	20 4 10	—	,,	20 14 10	—
12	185,000 - -	184,999 6 8	1904–1905	- 13 4	—
13	356,073 16 4	329,267 3 1	- -	20,985 13 1	5,821 - 2
14	28,275,591 3 2	27,450,000 - -	- -	484,970 14 6	340,620 8 8

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DETAILED STATEMENT of Amount

SERVICES.	GRANTS.			
	Balances of former Years unissued from the Exchequer.	For the Year 1904–1905 (including Supplemental Grants).	For Deficiencies of Grants of former Years.	
1.	2.	3.	4.	
REVENUE DEPARTMENTS, &c.	£. s. d.	£. . d.	£. s. d.	
Customs - - - - - - - -	231,348 15 3	919,000 - -	- - -	1
Inland Revenue - - - - - -	445,267 2 8	2,185,100 - -	- - -	2
Post Office - - - - - - -	1,053,964 17 10	10,200,618 - -	- - -	3
Telegraph Service - - - - - -	178 12 4	4,715,569 - -	- - -	4
Packet Service - - - - - - -	541 1 6	786,420 - -	- - -	5
TOTAL, REVENUE DEPARTMENTS - - - - - £.	1,731,300 9 7	18,806,647 - -	- - -	6

SUMMARY OF THE

NAVAL AND MILITARY SERVICES - -	66,165 13 6	66,339,500 - -	- - -	7
CIVIL SERVICES - - - - - - -	140,744 3 2	28,134,847 - -	- - -	8
REVENUE DEPARTMENTS, &c. -	1,731,300 9 7	18,806,647 - -	- - -	9
£.	1,938,210 6 3	113,280,994 - -	- -	10

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issued for Supply Services—*continued.*

	Total.	Total Issues in the Year	Surplus Balances written off.		Balances of Grants unissued from the Exchequer on 31st March 1905.
			Out of Grants of	Amount.	
	5.	6.	7.	8.	9.
	£. s. d.	£. s. d.		£. s. d.	£. s. d.
1	1,150,348 15 3	908,000 - -	1903-4 1904-5	2,229 15 3 9,510 13 6	230,608 6 6
2	2,630,367 2 8	2,185,000 - - 3,093,000 - -	1903-4	4,229 1 2	441,138 1 6
3	11,254,582 17 10	10,198,000 - -	- „ -	172,517 19 8	884,064 18 2
4	4,715,687 12 4	4,660,000 - -	1903-4 1904-5	178 12 4 35,226 10 4	20,282 9 8
5	786,961 1 6	735,000 - -	1903-4 1904-5	541 1 6 1,614 5 4	49,805 14 8
6	20,537,947 9 7	18,686,000 - -	- -	226,047 19 1	1,625,899 10 6

FOREGOING DETAILS.

7	66,405,665 13 6	66,055,000 - -	- -	290,257 17 4	60,407 16 2
8	28,275,591 3 2	27,450,000 - -	- -	484,970 14 6	340,620 8 8
9	20,537,947 9 7	18,686,000 - -	- -	226,047 19 1	1,625,899 10 6
10	115,219,204 6 3	112,191,000 - -	- -	1,001,276 10 11	2,026,927 15 4

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DETAILED STATEMENT of Amount issued for Supply Services—*continued.*

The Issues for SUPPLY SERVICES in the YEAR 1904–5, as shown in the foregoing STATEMENT, were made out of the following GRANTS.

SERVICES.	Supply Grants of 1903–4.	Supply Grants of 1904–5. (Including Supplementary Grants, and Grants for Deficiencies.)	TOTAL ISSUES.
	£. s. d.	£. s. d.	£. s. d.
ARMY	- - -	29,163,837 18 6	29,163,837 18 6
ORDNANCE FACTORIES	- - -	61,162 1 6	61,162 1 6
NAVY	- - -	36,830,000 - -	36,830,000 - -
CIVIL SERVICES	2,950 15 6	27,447,049 4 6	27,450,000 -
REVENUE DEPARTMENTS, &c., viz. :—			
Customs	229,119 - -	678,881 - -	908,000 - -
Inland Revenue	441,038 1 6	1,743,961 18 6	2,185,000 - -
Post Office	881,446 18 2	9,316,553 1 10	10,198,000 - -
Telegraph Service	- - -	4,660,000 - -	4,660,000 - -
Packet Service	- - -	735,000 - -	735,000 - -
TOTAL AMOUNT issued for SUPPLY SERVICES £.	1,554,554 15 2	110,636,445 4 10	112,191,000 - -

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DETAILED STATEMENT of Amount issued for Supply Services—*continued.*

WAYS AND MEANS GRANTS.

MEMORANDUM of the application of the Balances of the Grants of Ways and Means remaining unissued on 1st April 1904, and of the Grants for the Year 1904–5.

	£. s. d	£. s. d
Balance remaining unissued on 1st April 1904, of Grants of Ways and Means for the Year 1903–4 - - - -	- - -	1,938,210 6 3
Amount of Grants out of the Consolidated Fund in the Year 1904–5, viz. :—		
Per Act 4 Edw. VII. c. 1 - - - - - - - -	39,571,200 - -	
„ 4 Edw. VII. c. 17 - - - - - - - -	73,083,164 - -	
„ 5 Edw. VII. c. 1 - - - - - - - -	626,630 - -	
		113,280,994 - -
TOTAL - - £.		115,219,204 6 3

Deduct,—Amount of Issues for Supply Services, and Surplus Balances written off in the Year (as per preceding Statements), out of the Ways and Means Grants of the undermentioned Years, viz. :—

	1903–4.			1904–5.			
	£.	s.	d.	£	s.	d.	
Issues - - - - - - - - - -	1,554,554	15	2	110,636,445	4	10	
Surplus Balances written off in respect of Grants of 1902–3 - - - - - -	—			653	17	6	
Ditto - - 1903–4 - - -	383,106	3	6	617,516	9	11	
£.	1,937,660	18	8	111,254,615	12	3	113,192,276 10 11
Balance of Ways and Means Grants remaining unissued on 31st March 1905 (equal to Balance of Grants in Supply as detailed on pages 73 to 83) - £.							2,026,927 15 4

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STATEMENTS

RELATIVE TO THE

NATIONAL DEBT.

(*See* page 98 for Contingent or Nominal Liabilities.)

	Pages.
DEBT CREATED AND REDUCED IN YEAR ENDED 31ST MARCH, 1905 -	88 to 90
AMOUNT ISSUED ON ACCOUNT OF SINKING FUNDS AND APPLICATION THEREOF - - - - - - - - - - - - - -	91
DETAILS OF THE CAPITAL ACCOUNT OF THE NATIONAL DEBT ON 31ST MARCH 1905 - - - - - - - - - - - -	92 to 95
AMOUNT OF THE GROSS CAPITAL LIABILITIES OF THE STATE, THE ESTIMATED ASSETS, AND THE EXCHEQUER BALANCES - - -	96

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NATIONAL DEBT.

STATEMENT showing Transactions in connection with the CREATION or REDUCTION of the NATIONAL DEBT, in the Year ended 31st March, 1905.

* DEBT ON WHICH INTEREST IS INCLUDED IN THE PERMANENT OR FIXED ANNUAL CHARGE.	£. s. d.	£. s. d.
I.—FUNDED DEBT:		
On which Interest was included in the Permanent or Fixed Annual Charge, at 31st March, 1904 - - -	—	637,633,318 18 7
Created in the Year ended 31st March, 1905 - - -	Nil.	
Reduced in the Year ended 31st March, 1905, by :—		
(1.) Stock transferred for the purchase of Life Annuities, including 1,084,889*l.* 5*s.* 10*d.*, purchased with money received for said Annuities, per 10 Geo. 4, c. 24; 16 & 17 Vict. c. 45; 27 & 28 Vict. c. 43; 45 & 46 Vict. c. 51; and 51 & 52 Vict. c. 15 - - -	1,247,569 3 5	
(2.) Stock transferred for the purchase of Annuities for terms of years, including 6,206*l.* 17*s.* 8*d.* purchased with money received for said Annuities, per 10 Geo. 4, c. 24, and 51 & 52 Vict. c. 15 -	11,120 14 8	
(3.) Stock purchased with New Sinking Fund, per 38 & 39 Vict. c. 45, s. 3† - - - - - -	360,444 18 8	
(4.) Stock purchased with the Sinking Fund Annuity, 1884, per 47 & 48 Vict. c. 23, s. 3, "National Debt (Conversion of Stock) Act, 1884"† - - - -	17,692 9 2	
(5.) Stock purchased with money received for redemption of Land Tax, per 53 Geo. 3, c. 123, and subsequent Acts - - - - - - - -	128,659 3 2	
(6.) Stock purchased on account of Surplus Land Tax, per 43 & 44 Vict. c. 19, s. 114 - - - - -	78,294 3 4	
(7.) Stock purchased with money received for Composition of Stamp Duty on transfers of Stock or Annuities, per 54 & 55 Vict. c. 39, s. 114 - -	97,167 12 6	
(8.) Stock purchased with money received under 41 & 42 Vict. c. 63, "Prison (Officers' Superannuation) Act, 1878," per 45 & 46 Vict. c. 72 - - - - -	554 10 –	
(9.) Stock purchased with money received in respect of Foreshores, per 29 & 30 Vict. c. 62 - - - - -	44 12 8	
(10.) Stock purchased with money received in respect of forfeited Deposits in the Post Office Savings Bank and Trustee Savings Banks - - - - - -	472 4 9	
(11.) Stock purchased on account of Donations and Bequests, per 29 Vict. c. 11, s. 6 - - - - -	19 13 4	
(12.) Stock purchased, per 61 & 62 Vict. c. 10, s. 15, with money received in respect of Suez Canal Shares drawn for repayment - - - - - -	8,417 3 4	
		1,950,456 9
Funded Debt on 31 March, 1905, on which Interest is included in the Permanent or Fixed Annual Charge (for details, *see* page 92) - - - -	£.	635,682,862 9

* For the details of the Permanent or Fixed Annual Charge, *see* pages 38 to 42.
† *See* Sinking Fund Statement, page 91.

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NATIONAL DEBT—*continued.*

TRANSACTIONS in connection with the Creation or Reduction of National Debt &c.—*continued.*

	£. s. d.
II.—ESTIMATED CAPITAL LIABILITY IN RESPECT OF TERMINABLE ANNUITIES:	
On 31st March 1904 - - - - - - - - - - - - -	51,363,458 - -
On 31st March 1905 (for details, *see* page 93) - - - - - - -	47,756,246 - -
Decrease in Year ended 31st March 1905 - - - £.	3,607,212 - -

	£ s. d.	
III.—UNFUNDED DEBT:		
On which Interest was included in the Permanent or Fixed Annual Charge on 31st March 1904 - - - - - - -		73,633,000 - -
(1.) TREASURY BILLS outstanding on 31st March 1904 -	21,133,000 - -	
Created in the Year ended 31st March 1905 to replace Treasury Bills paid off - - - - - - -	28,853,000 - -	
	49,986,000 - -	
Reduced in the Year ended 31st March 1905—		
By Bills paid off - - - - - - - -	28,853,000 - -	
Outstanding on 31st March 1905 - - - - - - - - -		21,133,000 - -
Carried forward - - - - - - £.		21,133,000 - -

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NATIONAL DEBT—*continued.*

TRANSACTIONS in connection with the Creation or Reduction of National Debt, &c.—*continued.*

	£. s. d.	£ s. d.
Brought forward		21,133,000 - -
III.—UNFUNDED DEBT—*cont.*		
(2) WAR STOCK and BONDS outstanding on 31st March 1904 - - - - - - - - - - -	30,000,000 - -	
Created / *Reduced* in the Year ended 31st March 1905 -	Nil.	
Outstanding on 31st March 1905 - -	- - -	30,000,000 - -
(3) EXCHEQUER BONDS outstanding on 31st March 1904 -	20,500,000 - -	
Created in the Year ended 31st March 1905—		
To replace Bonds paid off - - - - - -	6,500,000 - -	
	27,000,000 - -	
Reduced in the Year ended 31st March 1905—		
By Bonds paid off - - - - - - - -	6,500,000 - -	
Outstanding on the 31st March 1905 - -	- - -	*20,500,000 - -
(4) WAYS AND MEANS ADVANCES outstanding on 31st March 1904 - - - - - - - - - - -	2,000,000 -	
Repaid in the Year ended 31st March 1905 - -	2,000,000 - -	—
Unfunded Debt on 31st March 1905 on which Interest is included in the Permanent or Fixed Annual Charge (for details, *see* page 94) - -	£.	71,633,000 - -

* Excluding Exchequer Bonds for £6,000,000 which were issued under the Capital Expenditure (Money) Act, 1904, for the purposes of the Naval and Military Works Acts, and which are included in Other Capital Liabilities on page 96.

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NATIONAL DEBT—*continued.*

TRANSACTIONS in connection with the Creation or Reduction of National Debt, &c.—*continued*

SINKING FUNDS.

STATEMENT of the Amounts issued from the Exchequer in the Year ended 31st March 1905, on account of SINKING FUNDS; and of the Application of the same by the Commissioners for the REDUCTION of the NATIONAL DEBT.

	£. s. d.
I.—ISSUES FROM THE CONSOLIDATED FUND:	
OLD SINKING FUND:	
Amount issued under the Act 38 & 39 Vict. c. 45, s. 5, for the Year to 31st March 1904 (Surplus Income) - - - - - - -	—
NEW SINKING FUND:	
Amount issued under the Act 38 & 39 Vict. c. 45, s. 3, for the Year to 31st March 1905 - - - - - - - - - - - - - -	2,237,678 17 2
SINKING FUND ANNUITY, per 47 & 48 Vict. c. 23, s. 3, "National Debt (Conversion of Stock) Act, 1884,"—created to extinguish the increase in the nominal capital amount of the National Debt, due to conversion of 3 per Cent. Stock into 2¾ per Cent. and 2½ per Cent. Stock—for the Year to 31st March 1905 - - - - - - - - - - - -	15,547 5 –
TOTAL AMOUNT issued from the Exchequer in Year ended 31st March 1905 - - - - - - - - - - £.	2,253,226 2 2
Add—Balance unapplied at 31st March 1904 - - - - -	315,479 – 10
TOTAL - - - - - - £	2,568,705 3 –

II.—APPLICATION OF THE ABOVE:

——	Amount applied to Reduction of Debt.	Amount and Nature of Capital Debt purchased therewith, and Cancelled.		Average Price of Stock Cancelled.
	£. s. d.	£. s. d.	FUNDED DEBT:	£. s. d.
——	331,026 5 10	378,137 7 10	2½ per Cent. Consolidated Stock	87 10 10
Balance unapplied at 31st March 1905 - -	2,237,678 17 2			
TOTAL - £	2,568,705 3 –			

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NATIONAL DEBT.—CAPITAL ACCOUNT.

DETAILED STATEMENT of the CAPITAL ACCOUNT of the NATIONAL DEBT on the 31st March 1905.

DEBT ON WHICH INTEREST IS INCLUDED IN THE PERMANENT OR FIXED ANNUAL CHARGE.	On 31st MARCH 1905. Bank of England. £. s. d.	Bank of Ireland. £. s. d.	TOTAL. £. s. d.
I.—FUNDED DEBT:			
(1.) 2½ per Cent. Consols (51 Vict. c. 2, & 52 Vict. c. 4) - - -	569,937,229 1 10	16,647,672 6 6	586,584,901 8 4
(2.) 2¾ per Cents. (1905) (47 & 48 Vict. c. 23) - - - - - -	4,350,898 16 1	46,592 13 5	4,397,491 9 6
(3.) 2½ per Cents. (16 Vict. c. 23, &c.)	30,689,024 10 10	365,575 16 3	31,054,600 7 1
£	604,977,152 8 9	17,059,840 16 2	622,036,993 4 11
(4.) DEBTS to the BANKS OF ENGLAND and IRELAND (2½ per Cent.) -	11,015,100 – –	2,630,769 4 8	13,645,869 4 8
Bank of England.—Original Capital:			
1694: Act 5 & 6 W. and M. c. 20 - - - - £ 1,200,000			
1708: Act 7 Anne, c. 7 - 400,000			
1742: Act 15 G. 2, c. 13 - 1,600,000			
3,200,000			
Capital purchased of the South Sea Company:			
1721: Act 8 G 1, c. 21 (residue of capital of 4,000,000*l.* purchased of the South Sea Company) - - 3,328,300			
Other Advances to Government:			
1716: Act 3 G. 1, c. 8, balance of 2,000,000*l.* of Exchequer Bills cancelled - - - - - - 500,000			
1727: 1 G. 2, c. 8 Advance to Government - - - - 1,750,000			
1728: 2 G. 2, c. 3, Advance to Government - - - - 1,250,000			
1746: 19 G. 2, c. 6, Exchequer Bills delivered up to be cancelled - - - - - - 986,800			
£11,015,100			
Bank of Ireland:			
1782: Act 21 & 22 G 3, c. 16 (Irish) (Irish currency, 600,000*l.*) - - - - £ 553,846 3 1			
1797: Act 37 G. 3, c. 50 (Irish) (Irish Currency, 500,000*l.*) - 461,538 9 3			
1808: Act 48 G. 3, c. 103 (Irish Currency, 1,250,000*l.*) - 1,153,846 3 1			
1821: Act 2 G. 4, c. 72 (Irish Currency, 500,000*l.*) - - 461,538 9 3			
£. 2,630,769 4 8			
TOTAL FUNDED DEBT on which INTEREST is *included* in the PERMANENT or FIXED ANNUAL CHARGE - - - £.	615,992,252 8 9	*19,690,610 – 10	†635,682,862 9 7

* See Note † on page 95.

† See Note ‡ on page 95.

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NATIONAL DEBT—CAPITAL ACCOUNT—*continued.*

CAPITAL ACCOUNT of the National Debt on the 31st March 1905—*continued.*

	TOTAL.
II.—TERMINABLE ANNUITIES.	
ESTIMATED CAPITAL LIABILITY IN RESPECT OF:	£.
(1.) Annuities for Life and Terms of Years:	
Per 10 Geo. 4, c. 24; 3 Will. 4, c. 14; 7 & 8 Vict. c. 83; 16 & 17 Vict. c. 45; 27 & 28 Vict. c. 43; 45 & 46 Vict. c. 51; and 51 & 52 Vict. c. 15; (1,391,864*l.* 9*s.* 8*d.*) - - - - - - -	13,625,957
(2.) Red Sea and India Telegraph Company's Annuity, created in 1862 and expiring in 1908, per 25 & 26 Vict. c. 39 (36,000*l.*)† - - - -	117,623
(3.) Annuities created by the National Debt Act, 1883 (46 & 47 Vict. c. 54); National Debt and Local Loans Act, 1887 (50 & 51 Vict. c. 16); National Debt (Supplemental) Act, 1888 (51 & 52 Vict. c. 15), and the Finance Act, 1899 (62 & 63 Vict. c. 9):	
(*a*) "Converted Annuities" (684,022*l.*), expiring in 1906, representing annuities which were to cease in 1885 (46 & 47 Vict. c. 54) - -	663,808
(*b*) Chancery Funds Annuity (2,324,516*l.*), expiring in 1906 (51 & 52 Vict. c. 15) - - - - - - - -	3,698,258
(*c*) Savings Banks Annuities (490,533*l.*) expiring in 1913-14 (50 & 51 Vict. c. 16 and 62 & 63 Vict. c. 9) *in lieu of Annuities expiring 1901-2*	4,276,553
(*d*) Savings Banks Annuities (773,637*l.*), expiring in 1924-25, in lieu of 15,000,000*l.* Stock cancelled (62 & 63 Vict. c. 9) - - -	13,005,037
(*e*) Book Debt Annuities (745,215*l.*) expiring in 1924, in lieu of 13,000,000*l.* Book Debt cancelled (62 & 63 Vict. c. 9) - - -	11,347,578
(4.) Minor Annuities:	
(*a*) Trustee Savings Banks Deficiency annuity, created in 1881 and expiring in 1917 (43 & 44 Vict. c. 36 and 4 Edw. vii., c. 8) (83,672*l.* 12*s.*)	1,021,432
‡(*b*) Sinking Fund Annuity created in 1884, to extinguish the increase in the nominal capital amount of the National Debt due to the conversion of 3 per Cent. Stock into 2¾ and 2½ per Cent. Stock, expiring in 1934 (47 & 48 Vict. c. 23, s. 3) (15,547*l.* 5*s.*) - - - -	‡
TOTAL Estimated Capital Liability in respect of Terminable Annuities included in Permanent or Fixed Annual Charge - - - £.	47,756,246

† *See* Note * on page 95.
‡ This Annuity does not represent an additional liability, because it is applicable to the purchase and cancellation of Stock like the New Sinking Fund.

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NATIONAL DEBT.—CAPITAL ACCOUNT—*continued.*

CAPITAL ACCOUNT of the National Debt on the 31st March 1905—*continued.*

III.—UNFUNDED DEBT:					TOTAL.
					£. s. d.
(*a*) TREASURY BILLS:		Three Months' Bills.	Six Months' Bills.	Twelve Months' Bills.	
		£.	£.	£.	
Dated 28th May 1904		—	—	1,000,000	
„ 24th June 1904		—	—	2,413,000	
„ 2nd July 1904		—	—	1,500,000	
„ 5th October 1904		—	—	2,000,000	
„ 14th November 1904		—	2,000,000	—	
„ 2nd January 1905		—	700,000	—	
„ 30th January 1905		—	2,000,000	—	
„ 13th February 1905		—	1,800,000	—	
„ 27th February 1905		1,000,000	2,000,000	—	
„ 17th March 1905		—	2,000,000	—	
„ 28th March 1905		—	2,720,000	—	
	£.	1,000,000	13,220,000	6,913,000	21,133,000 - -
				£. s. d.	
(*b*) WAR STOCK and WAR BONDS, 2¾ per Cent.:					
Repayable 5th April 1910	Bank of England			29,483,615 15 9	
	Bank of Ireland			516,384 4 3	30,000,000 - -
(*c*) EXCHEQUER BONDS, 3 per Cent.:					
Repayable 7th December 1905				14,000,000 - -	
„ 6th August 1907				6,500,000 - -	*20,500,000 - -
TOTAL UNFUNDED DEBT on which Interest is *included* in the PERMANENT or FIXED ANNUAL CHARGE					71,633,000 - -
TOTAL CAPITAL on which Interest is *included* in the PERMANENT or FIXED ANNUAL CHARGE				£.	755,072,108 9 7

* See note on page 90.

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NATIONAL DEBT.—CAPITAL ACCOUNT—*continued.*

CAPITAL ACCOUNT of the National Debt on the 31st March 1905—*continued.*

SUMMARY.

	Bank of England. £. s. d.	Bank of Ireland. £. s. d.	TOTAL. £. s. d.
FUNDED DEBT, *included* in the PERMANENT or FIXED ANNUAL CHARGE -	615,992,252 8 9	†19,690,610 - 10	‡635,682,862 9 7
TERMINABLE ANNUITIES, *included* in the PERMANENT or FIXED ANNUAL CHARGE: Estimated Capital Liability in respect of - - - - - - -	47,756,246 - -	- - -	47,756,246 - -
UNFUNDED DEBT, *included* in the PERMANENT or FIXED ANNUAL CHARGE -	71,116,615 15 9	516,384 4 3	71,633,000 - -
GRAND TOTAL - - - £.	734,865,114 4 6	20,206,994 5 1	755,072,108 9 7

For additional Capital Liabilities, *see* page 96.

	£. s. d.
† Funded Debt in Ireland, at 31st March 1904 - - - - - - - - - - - - -	18,572,792 6 10
Add,—Stock transferred from England to Ireland in the Year ended 31st March 1905 - - -	2,201,185 18 -
	20,773,978 4 10
Deduct,—Stock transferred from Ireland to England in the Year ended 31st March 1905 - -	1,083,368 4 -
Funded Debt in Ireland, at 31st March 1905 - - - £	19,690,610 - 10

‡ Of this Amount the Sum of 1,727,056*l.* 17*s.* 10*d.* stands in the names of the National Debt Commissioners on account of Unclaimed Stock and Dividends, viz.:—

		£. s. d.	£. s. d.
Balance of Unclaimed Stock in Commissioners' names at the 31st March 1904 - - - - - - - - - -	England - -	903,895 8 3	929,987 14 11
	Ireland - -	26,092 6 8	
Transferred to Commissioners in the Year ended 31st March 1905 - - - - - - - - - - - - - -	England - -	11,890 17 6	13,190 8 6
	Ireland - -	1,299 11 -	
			943,178 3 5
Re-transferred to Claimants in the Year ended 31st March 1905 - - - - - - - - - - - - - -	England - -	3,468 18 7	3,534 19 11
	Ireland - -	66 1 4	
Balance of Unclaimed Stock at 31st March 1905 -	England - -	912,317 7 2	939,643 3 6
	Ireland - -	27,325 16 4	
Balance of Stock purchased with Unclaimed Dividends to 31st March 1905 -			787,413 14 4
TOTAL STOCK - - - £.			1,727,056 17 10

* The following Annuities are also Unclaimed, viz.:—

	£. s. d.
Red Sea and India Telegraph Annuities - - - - - - - - - - - - -	129 - -

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NATIONAL DEBT.

STATEMENT showing the AGGREGATE GROSS CAPITAL LIABILITIES of the State, the ESTIMATED ASSETS, and also the EXCHEQUER BALANCES, on the 31st March 1904 and 31st March 1905.

	On 31st MARCH 1904.	On 31st MARCH 1905.	Increase (+) or Decrease (—) in the Year ended 31st March 1905.	
	£.	£.		£.
Funded Debt	637,633,319	635,682,863	—	1,950,456
Terminable Annuities: Estimated Capital Liability in respect of	51,363,458	47,756,246	—	3,607,212
Unfunded Debt	†73,633,000	71,633,000	—	2,000,000
	762,629,777	755,072,109	—	7,557,668
Other Capital Liabilities: *				
(1.) Capital Value Russian Dutch Loan Annuity (54 & 55 Vict. c. 26)	123,196	83,338	—	39,858
(2.) Under Barracks Act, 1890 (53 and 54 Vict. c. 25)	1,901,986	1,653,537	—	248,449
(3.) Under Telegraph Acts, 1892 to 1904	3,141,277	4,018,533	+	877,256
(4.) Under Uganda Railway Acts, 1896 to 1902	4,923,918	4,768,693	—	155,225
(5.) Under Public Offices (Acquisition of Site) Act, 1895, Session 2 (59 Vict. c. 5)	429,829	424,883	—	4,946
(6.) Under Public Offices (Whitehall) Site Act, 1897 (60 & 61 Vict. c. 27)	484,153	478,131	—	6,022
(7.) Under Royal Niger Company Act, 1899 (62 and 63 Vict. c. 43)	774,438	753,197	—	21,241
(8.) Under Naval Works Acts, 1895 to 1903	11,074,501	16,023,712	+	4,949,211
(9.) Under Military Works Acts, 1897 to 1901	6,692,758	10,963,982	+	4,271,224
(10.) Under Land Registry (New Buildings) Act, 1900 (63 & 64 Vict. c. 19)	171,243	179,827	+	8,584
(11.) Under Pacific Cable Act, 1901 (1 Edw. VII. c. 31)	1,977,524	1,959,305	—	18,219
(12.) Under Public Offices Site (Dublin) Act, 1903 (3 Edw. VII. c. 16)	12,000	47,000	+	35,000
(13.) Under Public Buildings Expenses Act, 1903 (3 Edw. VII. c. 41)	161,500	310,244	+	148,744
	31,868,323	41,664,382	+	9,796,059
TOTAL Gross Liabilities - - £.	794,498,100	796,736,491	+	2,238,391
Estimated Assets:				
(1.) Estimated Market Value of Suez Canal Shares	28,910,000	30,857,000	+	1,947,000
(2.) Amount of Advances from the Exchequer unrepaid: Bullion	670,000	630,000	—	40,000
(3.) Contribution of Colonies to Capital Expenditure on the Pacific Cable	1,444,444	1,428,211	—	16,233
(4.) Moiety of Estimated Capital Value of Red Sea and India Telegraph Company's Annuity, repayable by Indian Government	74,343	58,812	—	15,531
TOTAL Estimated Assets - - - £.	31,098,787	32,974,023	+	1,875,236
Exchequer Balances at the Banks of England and Ireland - £.	†4,263,842	7,430,278	+	3,166,436

* In addition to the liabilities given here, there are sundry contingent liabilities, as detailed on pages 98 to 100, which the State is not likely to be called upon, to any material extent, to discharge.

† Including £2,000,000 Ways and Means Advances repaid in June Quarter, 1904.

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MISCELLANEOUS STATEMENTS.

	PAGE
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UNREPAID ADVANCES MADE TO COLONIAL GOVERNMENTS, &c., FROM VOTES OF PARLIAMENT, &c. - - - - - - - - - -	104 & 105
ACCOUNT OF DUTIES COLLECTED FOR LOCAL AUTHORITIES BY IMPERIAL OFFICERS, AND PAYMENTS TO LOCAL TAXATION ACCOUNTS, &c., IN 1904–1905 - - - - - - - - - - - -	106 & 107

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STATEMENT of CONTINGENT or NOMINAL LIABILITIES.

—	Original Liability.	Subsequent Reductions (Net).	Liability on 31st March 1905.	REMARKS.
	£. s. d.	£. s. d.	£. s. d.	
I.—Supreme Court of Judicature, England:				
Liability to Suitors - -	2,764,744 1 10	432,611 19 9	2,332,132 2 1	This liability represents money belonging to suitors of the Court of Chancery and standing to their credit in the books of the Pay Office of the Supreme Court. Prior to 1869 such money was invested in Government Securities, and the interest was charged with the payment of the Salaries, &c., and expenses of certain officers of the Court. In 1869, by the Act 32 & 33 Vict. c. 91, these charges were made payable out of the annual votes of Parliament, and the Government Securities representing the cash-book debt to suitors were transferred to the National Debt Commissioners and cancelled in 1870; the Consolidated Fund being thenceforward made liable for any claims arising in respect of the said debt to suitors. The nominal liability now remaining (2,332,132*l.* 2*s.* 1*d.*), which includes certain losses by fraud or error affecting suitors' money, for which the Consolidated Fund is contingently liable, is practically reduced to a considerable extent by the operation of investments of suitors' cash not required for current payments under the provisions of the Court of Chancery (Funds) Act, 1872; the assets now represented by these investments being considerably in excess of the liability in respect of them.
II.—Late Court of Bankruptcy, England:				
Liability to Bankrupts Estates, &c.	1,434,499 9 7	478,346 13 9	956,152 15 10	The Stock and cash available to cover this liability were transferred to the National Debt Commissioners in 1869 and 1870, and the Stock, together with similar Stock purchased with the cash so transferred, was cancelled under the provisions of the Act 32 & 33 Vict. c. 91.
III.—Bankruptcy Estates Account:				
Liability to Bankrupts' Estates.	- - -	- -	158,423 3 6	Amount advanced under the provisions of the Acts 48 & 49 Vict. c. 47, 49 Vict. c. 12, and 50 & 51 Vict. c. 187 (Local), out of funds held by the Treasury in respect of bankrupts' estates (under the Bankruptcy Act, 1883), for the purchase of a site and the cost of buildings for the Bankruptcy Department, and for defraying the expenses of providing office accommodation for any officer or officers performing duties under the Bankruptcy Act, 1883.
IV.—Supreme Court of Judicature, Ireland:				
(*a*) Fee and other Funds -	163,285 5 3	- -	163,285 5 3	Amount realised by the sale of Stock held on account of the Fee and other Funds of the Courts of Chancery and Exchequer in Ireland, and paid over to the Exchequer in 1868 under authority of Act 31 & 32 Vict. c. 88.
(*b*) Liability to Suitors -	251,244 17 7	- -	251,244 17 7	Amount of suitors' money appropriated towards the cost of buildings of the Courts of Law in Dublin, under various Acts, and to the cost of altering, &c., the Four Courts Library, under Act 57 Vict. c. 4.
(*c*) Liability to Suitors -	7,905 16 11	- -	7,905 16 11	Amount of loss arising from a deficiency in the accounts of a former Master of the Court of Chancery in Ireland, provided for by Acts 23 & 24 Geo. 3, c. 22 (Irish) and 30 Geo. 3, c. 41 (Irish).

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STATEMENT of Contingent or Nominal Liabilities—*continued.*

—	Original Liability.	Subsequent Reductions (Net).	Liability on 31st March 1905.	REMARKS.
	£. s. d.	£. s. d.	£. s. d.	
V.—Court of Bankruptcy, Ireland -	- - -	- -	42,541 17 10	Under the provisions of 20 & 21 Vict. c. 60, s. 295, certain stocks and moneys held by the late Court of Insolvent Debtors, Ireland, together with dividends declared on bankrupts' estates but unclaimed for 12 months, have been transferred to this "Unclaimed Dividend Account." Under the provisions of 40 & 41 Vict. c. 57, s. 85, 23,500*l.* stock, and 27,025*l.* 13*s.* 2*d.*, cash, available to meet claims against the account, have from time to time been transferred to the National Debt Commissioners, and the stock, together with other stock purchased with the cash so transferred, has been cancelled. The Consolidated Fund is consequently liable for claims which the cash balance standing to the credit of the account may be insufficient to meet.
VI.—Bank of England :				
(*a*) Dividend Account - -	1,000,000 - -	907,940 11 6	92,059 8 6	The Bank of England in 1791 and 1808 (under the provisions of the Acts 31 Geo. 3, c. 33, and 48 Geo. 3, c. 4), repaid to the Exchequer 1,000,000*l.*, a part of the large balances then remaining unclaimed in their hands out of moneys issued for the payment of dividends on the public debt. The total amount so repaid has been from time to time reduced by re-issues from the Exchequer (748,260*l.* 19*s.* 3*d.*). to meet claims for dividends falling payable, and by sums realised by the fractions of pence saved in the payment of dividends (159,679*l.* 12*s.* 3*d.*).
(*b*) South Sea Annuities, &c. -	39,787 12 5	- -	39,787 12 5	A similar (net) repayment of interest, on South Sea Stock, &c., was made to the Exchequer by the South Sea Company between 1845 and 1852, under the provisions of 7 & 8 Vict. c. 80. The management of the annuities was subsequently taken over by the Bank of England, and the balance then in the hands of the South Sea Company was transferred to that Bank.
VII.—Bank of Ireland :				
Dormant Balances of Dividends	1,477 8 9	18 18 8	1,458 10 1	Dormant balances of interest on Government Funds paid into the Exchequer in 1882.
VIII. Naval Prize Money :				
Unclaimed Shares, &c. - -	- -	- -	9,721 10 3	Under the provisions of 27 & 28 Vic. c.24, s. 17, unclaimed Shares and Balances of Naval Prize Money, &c., have from time to time been transferred to the Consolidated Fund, which is made liable by that Act for claims which the Navy Prize Cash Balance may be insufficient to meet. The present liability is in respect of unclaimed Prize Money which has not been outstanding more than 40 years.

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STATEMENT of Contingent or Nominal Liabilities—*continued.*

——	Original Liability.	Subsequent Reductions (Net).	Liability on 31st March 1905.	REMARKS.
	£. s. d.	£. s. d.	£. s. d.	
IX.—National Debt Commissioners:				
(*a*) Life and other Annuities Warrant Account.	50,000 - -	30,000 - -	20,000 - -	This amount is due from the Exchequer to the National Debt Commissioners in respect of annuities payable but unclaimed, and for which, therefore, the full amount has not been actually issued from the Exchequer.
(*b*) Unclaimed Dividend Account.	1,000,000 - -	53,917 6 6	946,082 13 6	Under Section 10 of the Finance Act, 1904, 1,000,000*l.* was paid into the Exchequer out of the account of Unclaimed Dividends. The liability has been reduced by the accumulation and re-investment of dividends.
X.—Post Office Savings Banks	. . .	. . .	. . .	The Consolidated Fund is liable to make good any amount by which the Funds held by the National Debt Commissioners may prove insufficient to meet the claims of Depositors in the Post Office Savings Banks, or of the Trustees of Trustee Savings Banks and Friendly Societies.
XI.—Trustee Savings Banks				
XII.—Friendly Societies				

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LOANS GUARANTEED BY THE BRITISH GOVERNMENT.

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LOANS GUARANTEED BY

STATEMENT of all outstanding **GUARANTEED LOANS**, on 31st March 1905

—	Amount of Loan.	Rates of Interest.	PURPOSE FOR WHICH LOAN WAS INTENDED.	Primary Security.	
	£. s. d.	per cent.			
NEW ZEALAND - -	1,000,000 - -	4	Immigration and construction of Roads, Bridges, and other Communications (33 & 34 Vict., c. 40 and 36 Vict., c. 15).	Revenues of the Colony -	1
CANADA - - - -	3,000,000 - -	4	Construction of Railway from Rivière du Loup, Quebec, to Truro, Nova Scotia (30 Vict., c. 16).	Revenues of the Dominion	2
	300,000 - -	4	*Purchase of Rupert's Land from Hudson's Bay Company (32 & 33 Vict., c. 101).*	*Ditto* - - -	3
	3,600,000 - -	4	Construction of Pacific Railway, and improvement of Canals (36 & 37 Vict., c. 45).	Ditto - - -	4
TURKEY - - - -	5,000,000 - -	4	To meet expenses of Turkey during Crimean War (18 & 19 Vict., c. 99).	The whole Revenues of the Ottoman Empire, and especially the annual amount of the Tribute of Egypt which remains over and above the part thereof appropriated to a prior loan, and on the Customs of Smyrna and Syria - - - -	5
EGYPT - - - -	9,424,000 - -	3	Payment of Alexandria Indemnities and other expenses connected with the Egyptian War (48 Vict., c. 11).	First charge on the Revenues assigned to the Service of the Preference and Unified Debts - -	6
GREECE - - - -	*6,023,700 - -	2½	Payment of War Indemnity to Turkey, and sundry internal debts (61 Vict., c. 4).	Charged on Revenues assigned for the service of the Hellenic Public Debt	7
MAURITIUS - - -	600,000 - -	3	For relief of Distress caused by Hurricane, and for construction of Public Works (55 & 56 Vict., c. 49).	Revenues of the Colony -	8
TRANSVAAL - - -	35,000,000 - -	3	Payment of Existing Liabilities, Purchase of Existing Railways, new development, &c. (Transvaal and Orange River Colony) (3 Edw. vii. c. 27).	Revenues of the Colony -	9
IRISH LAND (late IRISH CHURCH TEMPORALITIES) COMMISSION.	1,000,000 - -	2¾	†Intermediate Education, Ireland (32 & 33 Vict., c. 42 and 41 & 42 Vict., c. 66).	Irish Church Temporalities Fund - - -	10
Ditto - -	1,271,500 - -	3 & 3½	Relief of Distress, Ireland (43 Vict., c. 4 and 43 & 44 Vict., c. 14).	Ditto - - -	11
Ditto - - - -	*950,000* - -	3	*Arrears of Rent, Ireland (45 & 46 Vict., c. 62).*	*Ditto* - - -	12
LOCAL LOANS:					
3 PER CENT. STOCK -	72,900,295 15 9	3	Public Works and Improvements, &c. (50 & 51 Vict., c. 16.)	Assets of the Local Loans Fund - - - -	13
BONDS - - - -	9,200,000 - -	2½ & 3	Ditto - - - ditto - - - - (60 & 61 Vict., c. 51).	Ditto - - -	14
GUARANTEED 2¾ PER CENT. LAND STOCK.	13,599,184 6 9	2¾	Purchase of Land in Ireland (54 & 55 Vict., c. 48)	Land Purchase Account -	15
GUARANTEED 2¾ PER CENT. STOCK.	11,000,000 - -	2¾	Ditto - - - ditto - - - - (3 Edw. vii. c. 37).	Irish Land Purchase Fund	16

* The amount of the Loan originally authorised to be raised was 6,800,000*l.*, but bonds of the nominal value of 6,023,700*l.* only have been issued. The power to issue further bonds expired with the year 1903.

† The Treasury guaranteed bonds for 1,000,000*l.* (bearing interest), which were given to the Intermediate Education Board, Ireland, by the Irish Land Commission, in lieu of cash. The bonds which were redeemable in 1897 have been renewed for a period of 10 years from 21st February 1897, and the rate of interest reduced from 3½ per cent. to 2¾ per cent.

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THE BRITISH GOVERNMENT.

giving the Amount of each Loan, and other Particulars thereof.

	Extent of Guarantee.	When Redeemable.	Amount paid off by Sinking Fund, &c.	Amount outstanding on 31st March 1905.	Nominal Amount and Nature of Securities held on account of Sinking Fund on 31st March 1905.	
			£. s. d.	£. s. d.	£. s. d.	
1	Principal and Interest	1907	- - -	†1,000,000 - -	859,338 7 10	Colonial Debentures and Inscribed Stock, &c.
2	Interest only - -	1908	1,500,000 - -	1,500,000 - -	1,063,057 17 9	Canada Bonds and Inscribed Stock.
3	- - *ditto* - -	*1904*	*300,000* - -	- - -		
4	Principal and interest.	1910 to 1913	- - -	‡3,600,000 - -	1,532,775 11 -	
5	Interest only, jointly and severally with France.	- -	1,184,800 - - The last payment on account of Sinking Fund was in August 1875	3,815,200 - -	—	—
6	Annuity of 315,000*l.* guaranteed jointly and severally with Austria-Hungary, France, Germany, Italy, and Russia. (Russia's guarantee is limited to one-sixth.)	- ‖ -	1,508,800 - -	7,915,200 - -	—	—
7	Annuity to cover interest and sinking fund guaranteed jointly and severally with France and Russia	- -	153,300 - -	5,870,400 - -	—	—
8	Principal and interest	1940	- - -	600,000 - -	91,350 10 10	Colonial Inscribed Stock and Indian Guaranteed Railway Stock, &c.
9	- - ditto - -	1923 to 1953	- - -	35,000,000 - -	495,470 16 10	Transvaal Guaranteed Stock.
10	- - ditto -	1907	- - -	1,000,000 - -	—	—
11	- - ditto - -	1905 to 1907	150,000 - -	1,121,500 - -	—	—
12	- - *ditto* - -	*1904*	*950,000* - -	- - -	—	—
13	Interest only - -	1912	2,545,000 - -	70,355,295 15 9	- - -	—
14	Principal and interest.	1904–1905	7,700,000 - -	1,500,000 - -	- - -	—
15	Principal and interest.	1921	464,086 1 1	13,135,098 5 8	719,432 19 9	Guaranteed Land Stock.
16	Interest only.	1933	1,214 5 3	10,998,785 14 9	4,737 18 9	Guaranteed 2¾ per cent. Stock.

† Bonds for 200,000*l.* only have been sold; the balance is held by the New Zealand Government in reserve, for sale or hypothecation.

‡ Bonds for 3,200,000*l.* only have been sold; the balance is held by the Canadian Government in reserve and can be drawn against or sold at any time.

‖ The date of the final redemption of this loan is uncertain.

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STATEMENT of **UNREPAID ADVANCES** made to or for **COLONIAL GOVERNMENTS**, &c., from Votes of Parliament.

COLONY, &c.	Year in which Voted or Advanced.	Vote, &c.	Amount.	Purpose for which Advances made.	Amount repaid.	Amount remaining unrepaid on 31st March 1905.
			£ s. d.		£ s. d.	£ s. d.
St. Helena - -	*1871-72*	*Grants in Aid of Colonies, Civil Services, Class V.*	5,158 - -	*To defray certain Debts specified in Parliamentary Paper 395, of 1871, page 14.*	*5,158* - -	—
FIJI - - -	1875-76 1876-77 1877-78	ditto - -	40,000 - - 35,000 - - 30,000 - -	In aid of Local Revenue	32,184 18 9	†72,815 1 3
COLONISATION BOARD.	1888-89 1889-90 1890-91 1892-93	Crofters' Colonisation (Advances in Aid) - -	8,500 - - 1,500 - - 620 - - 7,500 - -	In aid of Emigration and Colonisation of Crofters and Cottars of the Western Highlands and Islands of Scotland	11,734 16 1	6,385 3 11
GOLD COAST -	1895-96 1896-97	Army Funds	99,025 9 8 3,798 19 4	To meet the extra expenditure incurred by the Imperial Government in connection with the Ashanti Expedition, 1895-96 -	4,026 5 6	
	1897-8	- ditto -	10,051 15 2	Kumasi and Gold Coast Expeditions.	- - -	
	1900-2	- ditto -	62,625 5 10 (approximately)	Ashanti operations -	- - -	‖ 600,916 15 2 (approximately.)
	1898-99	Colonial Services	29,441 10 8	For Telegraph construction.	- - -	
	1900-1	- ditto -	400,000 - -	To enable the Colony to meet the expenditure consequent on the disturbances in Ashanti.	- - -	

† This balance will be repaid by annual instalments of 5,000*l.*, which will finally extinguish the debt in 1919.

‖ Arrangements have now been made for the extinction of the Colony's debt to the Imperial Government by a lump sum payment of 100,000*l.*, and the balance in quarterly instalments of 5,000*l.* The sum of 100,000*l.* was not available for repayment by the end of the financial year 1904-5. The first quarterly instalment was however received by the Colonial Office in March 1905, but was not paid over to the Exchequer by the close of the year. The loan will be finally extinguished in 1930-1.

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STATEMENT of **UNREPAID ADVANCES** made to or for **COLONIAL GOVERNMENTS**, &c., from Votes of Parliament—*continued.*

COLONY, &c.	Year in which Voted or Advanced.	Vote, &c.	Amount.	Purpose for which Advances made.	Amount repaid.	Amount remaining unrepaid on 31st March 1905.
			£. s. d.		£ s. d.	£. s. d.
NORTH CHINA RAILWAYS.	- -	Army Funds -	90,000 - -	To cover cost of repairs to railway and rolling stock, in view of Military Operations in China.	- - -	§90,000 - -
JAMAICA - -	- -	ditto.	§§1,004 19 2	Cost of rifles &c., supplied to the Colonial Government in 1904-5.	200 19 10	803 19 4
SAMOA - - -	1898-99	Diplomatic and Consular Services.	49 5 8	To defray one-third of the cost of safes for Supreme Court of Apia, for safe custody of Records of Samoan Land Commission.	- - -	**49 5 8
Wuchang Viceroy -	1901-2	Loan to Wuchang Viceroy.	††75,000 - -	To provide funds for the payment of the troops of his province during period of Boxer movement in China.	30,000 - -	45,000 - -
Government of Crete.	1901-2	Treasury Chest Fund	‡‡40,000 - -	To meet the initial expenses of the Administration.	- -	40,000 - -
Pitcairn Islanders	*1903-4*	*Colonial Services*	*200 - -*	*To enable the Islanders to purchase a schooner*	*10 3 5*	**** 189 16 7*

§ This advance has been repaid to Army Funds since 31st March, 1905.
§§ Repayments in respect of this advance are appropriated in aid of Army Funds.
** This amount will be refunded by the Samoan Government when the finances of the Island permit. The Governments of Germany and of the United States have each contributed one-third of the cost of the safes.
†† This Loan is repayable by instalments within 10 years and is to bear a charge of 4½ per cent. per annum for Interest on Principal outstanding.
‡‡ The Cretan Government has undertaken to repay the Loan by an Annuity of 5 per cent. per annum for Interest and Sinking Fund to continue for 31 years. The advance was made from the Treasury Chest Fund in anticipation of a Vote of Parliament which was taken in 1902-3.
*** His Majesty's Government has now agreed to forego any further repayments on account of this loan.

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ACCOUNT of DUTIES collected for LOCAL AUTHORITIES by Imperial Officers, in the Year ended 31st March 1905, and assigned to the Three Divisions of the United Kingdom in the manner prescribed by the Acts 51 & 52 Vict. c. 41, 51 & 52 Vict. c. 60, 52 & 53 Vict. c. 50, 53 Vict. c. 8, 53 & 54 Vict. c. 60, 57 & 58 Vict. c. 30, 59 & 60 Vict. c. 16, 59 & 60 Vict. c. 37, 62 & 63 Vict. c. 17, and 1 Edw. VII. c. 13.

	Balances outstanding on 31st March 1904.	Net Receipts in the Year ending 31st March 1905.	Total of Net Receipts and Balances.	Payments to Local Taxation Accounts, &c. in the Year.	Balances outstanding on 31st March 1905, to be subsequently transferred.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1. LOCAL TAXATION (Customs and Excise) DUTIES:					
1. Customs:					
Additional Beer Duty	38 14 9	649 5 9	688 – 6	637 14 9	50 5 9
Additional Spirit Duty	16,937 17 5	174,279 7 6	191,217 4 11	177,107 17 5	14,109 7 6
2. Excise:					
Additional Beer Duty	11,232 19 3	422,626 11 –	433,859 10 3	433,232 19 3	626 11 –
Additional Spirit Duty	47,676 10 –	828,948 12 –	876,625 2 –	842,676 10 –	33,948 12 –
2. LICENCES (including Penalties)	35,764 2 10	4,074,377 3 7	4,110,141 6 5	4,039,764 2 10	70,377 3 7
3. SHARE OF ESTATE DUTY, &c. (*see* also below):					
(*a*) Under the Finance Act, 1894. In relief of rates generally	151,242 6 8	2,602,839 1 11	2,754,081 8 7	‡2,674,242 6 9	79,839 1 10
(*b*) Under Agricultural Rates Acts and consequential Acts	- - -	1,509,037 14 5	1,509,037 14 5	1,509,037 14 5	—
Total, Local Taxation Accounts £.	262,892 10 11	9,612,757 16 2	9,875,650 7 1	9,676,699 5 5	198,951 1 8
4. SHARE OF ESTATE DUTY (*see* also above):					
Under the Finance Act, 1894. In relief of rates on Tithe rent-charges attached to benefices (62 & 63 Vict. c. 17)	- - -	135,678 13 9	135,678 13 9	135,678 13 9	—
TOTAL £.	262,892 10 11	9,748,436 9 11	10,011,329 – 10	9,812,377 19 2	198,951 1 8

* *See* accounts on pages 20 to 23. † *See* also pages 9 and 71. ‡ *See* Note * on page 107.

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SUMMARY of PAYMENTS to the LOCAL TAXATION ACCOUNTS, &c.
Year ended 31st March 1905.

	England.	Scotland.	Ireland.	Total Payments.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
PAYMENTS FROM THE CONSOLIDATED FUND (as detailed on page 71.)	. . .	98,002 2 2	1,058,865 2 7	1,156,867 4 9
PAYMENTS FROM CUSTOMS AND INLAND REVENUE DUTIES (*see* page 106.):				
1. CUSTOMS:				
Additional Beer Duty	510 11 10	70 11 7	56 11 4	637 14 9
Additional Spirit Duty	141,686 1 11	19,482 – 6	15,939 15 –	177,107 17 5
Total Customs £.	142,196 13 9	19,552 12 1	15,996 6 4	177,745 12 2
2. INLAND REVENUE:				
Excise:				
Additional Beer Duty	347,386 7 5	46,765 12 6	39,080 19 4	433,232 19 3
Additional Spirit Duty	682,141 4 –	93,794 8 4	66,740 17 8	842,676 10 –
Licences (including Penalties)	3,651,630 8 1	388,133 14 9	—	4,039,764 2 10
Total Excise £.	4,681,157 19 6	528,693 15 7	105,821 17 –	5,315,673 12 1
Estate Duties:				
Under Finance Act, 1894. In relief of rates generally	2,106,163 6 11	315,843 8 10	* 252,235 11 –	2,674,242 6 9
Under Agricultural Rates Acts and consequential Acts	1,326,626 11 5	182,411 3 –	. . .	1,509,037 14 5
Under Finance Act, 1894 (*see* also above): In relief of rates on Tithe rent-charges attached to benefices (62 & 63 Vict. c. 17)	135,678 13 9	. . .	. . .	135,678 13 9
Total Estate Duties £.	3,568,468 12 1	498,254 11 10	252,235 11 –	4,318,958 14 11
Total Inland Revenue £.	8,249,626 11 7	1,026,948 7 5	358,057 8 –	9,634,632 7 –
Total payments from Customs and Inland Revenue £.	8,391,823 5 4	1,046,500 19 6	374,053 14 4	9,812,377 19 2
TOTAL £.	8,391,823 5 4	1,144,503 1 8	1,432,918 16 11	10,969,245 3 11

* Of this amount which was transferred to the Guarantee Fund under the Purchase of Land (Ireland) Act, 54 & 55 Vict. c. 48, Section 5 (2), £247,269 16*s.* 1*d.* was transferred to the Local Taxation Accounts under 57 & 58 Vict. c. 60, Section 1 (1) (*a*) and £4,965 to the Guarantee Fund.

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