

The Reverend William Y. Lindsay, M.A., Fourth Class Chaplain to the Territorial Force, to be Third Class Chaplain to the Territorial Force, ranking as Major. Dated 16th May, 1910.

#### UNATTACHED LIST FOR THE TERRITORIAL FORCE.

John Hamilton Barbor to be Second Lieutenant. Dated 1st July, 1910.

Robert Arthur Revell to be Second Lieutenant. Dated 1st July, 1910.

Hubert John Bigge to be Second Lieutenant. Dated 1st July, 1910.

Eric James Dalby McElwaine to be Second Lieutenant. Dated 1st July, 1910.

Arthur Hill Neale to be Second Lieutenant. Dated 1st July, 1910.

#### OFFICERS TRAINING CORPS.

*Edinburgh University Contingent, Senior Division;* Lieutenant Robert J. M. Inglis is granted the local rank of Captain. Dated 1st June, 1910.

#### TERRITORIAL FORCE RESERVE.

##### INFANTRY.

Supernumerary Captain and Honorary Major Francis Nowell Hodges, from the 4th Battalion, The King's (Shropshire Light Infantry), to be Captain with the honorary rank of Major, with precedence as in the Territorial Force. Dated 2nd July, 1910.

Supernumerary Captain William George Litt, from the 4th Battalion, The King's (Shropshire Light Infantry), to be Captain, with precedence as in the Territorial Force. Dated 2nd July, 1910.

ORDER of the Local Government Board: General Order: Altering Dates for closing Union Accounts and for other Purposes.

#### POOR LAW UNIONS.

To the Boards of Guardians of the several Poor Law Unions in England and Wales:—  
And to all others whom it may concern.

Whereas by certain General and other Orders (hereinafter referred to as "the Orders,") the Poor Law Commissioners, the Poor Law Board, and We, the Local Government Board, have made rules and regulations which relate to matters concerning the several Poor Law Unions in England and Wales, and including the keeping, closing and audit of the accounts of the Boards of Guardians and of the officers of Boards of Guardians of the said Poor Law Unions, the Financial Statements to be prepared and submitted to the District Auditors by the said Boards of Guardians, the periodical payment of the salaries and other remuneration of the said officers and the half-yearly estimate of expenditure and orders for contribution.

And whereas the Orders provide for contracts which contain covenants, agreements or conditions with regard to certain things to be done periodically:

And whereas it is expedient that further provision be made as hereinafter set forth:

Now therefore, We, the Local Government Board, in pursuance of the powers given to Us by the Statutes in that behalf, do hereby make the following Regulations, that is to say,—

ARTICLE I.—These Regulations shall come into operation on the first day of July, one thousand

nine hundred and ten, and shall thereafter apply and have effect subject to any departure to which we may assent.

ARTICLE II.—For the purposes of these Regulations and of the Orders so far as they relate to the Accounts of the Guardians, or of any Officer of the Guardians of a Poor Law Union, to the Audit of those Accounts, or to the Financial Statement to be prepared and submitted to the District Auditor by the Guardians, the following expressions shall have the meanings hereinafter respectively assigned to them; that is to say,—

The expression "year" means the twelve calendar months ending on the thirty-first day of March; and the expression "yearly" shall be construed accordingly.

The expression "half-year" means, as the case requires, the six calendar months ending on the thirtieth day of September or on the thirty-first day of March; and the expression "half-yearly" shall be construed accordingly.

The expression "quarter" means, as the case requires, the three calendar months ending on the thirtieth day of June, or on the thirtieth day of September, or on the thirty-first day of December, or on the thirty-first day of March; and the expression "quarterly" shall be construed accordingly.

The expression "week" means every period of seven days beginning on that day which the Guardians appoint as the first day of the week for the purposes aforesaid; and the expression "weekly" shall be construed accordingly.

ARTICLE III.—The accounts of the Guardians and of the officers of the Guardians of every Poor Law Union shall be made up and closed, and the Financial Statement shall be prepared by the Guardians, to the thirtieth day of September and the thirty-first day of March in each year.

ARTICLE IV.—Where in pursuance of the Orders the salary or other remuneration of an officer of the Guardians is payable quarterly, the said salary or remuneration shall be payable on the thirtieth day of June, the thirtieth day of September, the thirty-first day of December, and the thirty-first day of March in each year; and those days shall be the days according to which the Quarterly Account of any officer who, in pursuance of the Orders, is entitled to be paid any fees or emoluments shall be made out.

ARTICLE V.—The Orders, so far as they require the Clerk to the Guardians to estimate the probable amount of expenditure and the probable balances, to apportion the sums to be contributed, and to prepare orders for contributions, shall have effect as if the thirtieth day of September, and the thirty-first day of March were substituted in the Orders for the twenty-ninth day of September and the twenty-fifth day of March.

ARTICLE VI.—In every contract made in pursuance of or in conformity with the Orders on or after the day on which these Regulations come into operation, every covenant, agreement, or condition requiring anything to be done periodically shall be framed and shall apply and have effect so as to give to every expression defined by these Regulations, and used in or referred to or otherwise made applicable by the said covenant, agreement, or condition, the meaning assigned by these Regulations to the said expression.

ARTICLE VII.—In every contract made in pursuance of or in conformity with the Orders before the day on which these Regulations come into operation and subsisting on that day, every covenant, agreement, or condition requiring anything to be done periodically shall, where the parties so agree, and endorse the contract with