

1904 (29) Civil services and revenue departments. Appropriation accounts, 1902-3. Appropriation accounts of the sums granted by Parliament for civil services, classes I. to VII., the grant to Lord Kitchener of Khartoum, and the revenue departments (including the Post Office packet and telegraph services), for the year ended 31st March 1903; together with the reports of the Comptroller and Auditor General thereon; and certain reports upon store accounts.

CIVIL SERVICES AND REVENUE DEPARTMENTS.

APPROPRIATION ACCOUNTS,

1902-3.

APPROPRIATION ACCOUNTS of the SUMS granted by PARLIAMENT for CIVIL SERVICES, Classes I. to VII., the GRANT to LORD KITCHENER of KHARTOUM, and the REVENUE DEPARTMENTS (including the Post Office Packet and Telegraph Services), for the Year ended 31st March 1903; together with the REPORTS of the COMPTROLLER and AUDITOR GENERAL thereon;

and

Certain REPORTS upon STORE ACCOUNTS.

(PRESENTED PURSUANT TO ACT 29 & 30 VICT. c. 39, s. 22.)

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1904.

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CIVIL SERVICE ACCOUNTS,
1902-3.

C L A S S I.

PUBLIC WORKS AND BUILDINGS.

REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS included in the CIVIL SERVICE ESTIMATES, CLASS I., for the Year ended the 31st of March 1903; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

CLASS I.

PUBLIC WORKS AND BUILDINGS.

GREAT BRITAIN:

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VOTE 1.

ROYAL PALACES AND MARLBOROUGH HOUSE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Expenditure in respect of ROYAL PALACES and MARLBOROUGH HOUSE, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.				
					Less than Granted.		More than Granted.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
ROYAL PALACES :									
A.—Salaries, Wages, and Allowances - - -	3,600	-	-	3,443	13	3	156	6	9
B.—Clothing - - - - -	165	-	-	204	11	10	-	-	39 11 10
C.—Police - - - - -	2,050	-	-	1,814	6	4	235	13	8
D.—New Works, Alterations, and Additions -	22,270	-	-	33,001	8	1	-	-	10,731 8 1
E.—Maintenance and Repairs - - - - -	33,460	-	-	27,191	4	8	6,268	15	4
F.—Furniture - - - - -	2,128	-	-	2,617	16	11	-	-	489 16 11
G.—Fuel, Light, Water, and Household Articles	4,360	-	-	4,174	15	5	185	4	7
H.—Rents, Tithe Rent-Charges, &c. - - -	637	-	-	630	2	5	6	17	7
TOTAL for ROYAL PALACES - - £.	68,670	-	-	73,077	18	11	6,852	17	11
MARLBOROUGH HOUSE :									
I.—New Works, Alterations, and Additions -	200	-	-	265	5	5	-	-	65 5 5
J.—Maintenance and Repairs - - - - -	4,500	-	-	7,411	9	9	4,588	10	3
Do. (Supplementary)	7,500	-	-						
K.—Water - - - - -	10	-	-	24	10	6	-	-	14 10 6
TOTAL for MARLBOROUGH HOUSE - £.	12,210	-	-	7,701	5	8	4,588	10	3
Original £. 73,380 } GROSS TOTAL £.	80,880	-	-	80,779	4	7	11,441	8	2
Supplementary 7,500 }							11,340	12	9
Deduct,—									
L.—Appropriations in Aid	580	-	-	919	5	2	Net Surplus of Gross Estimate over Expenditure.		
							£. 100 15 5		
							Surplus of Appropriations in Aid Realised.		
							£. 339 5 2		
							Total Surplus to be Surrendered.		
							£. 440 - 7		
Original £. 72,800 } NET TOTAL . £.	80,300	-	-	79,859	19	5			
Supplementary 7,500 }									

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Casual variation.
- B.—As explained in Appropriation Account, 1901-02, certain accounts could not be dealt with in that year, but became a charge on this year.
- C.—The cost of Police at Windsor was less than had been anticipated.
- D.—See Statement of New Works.
- E.—In view of the heavy charges in connection with New Works the Expenditure under this head was curtailed.
- F.—As explained in the Appropriation Account for 1901-2 a charge (300*l.*) for repairing the organ in the Chapel Royal, Hampton Court Palace, could not be paid in that year. The requirements at St. James's and Kensington Palaces were heavier than had been anticipated.
- G.—Casual variation.

 CLASS I.—*continued.*

 VOTE 1.—ROYAL PALACES AND MARLBOROUGH HOUSE—*continued.*

 EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

H.—Casual variation.

I.—*See* Statement of New Works.

J.—It was not possible to deal with a large part of the Accounts for this work before the 31st March.

K.—The Company's water was used during a temporary failure of the Orange Street supply. Extensive works of Repair were in progress, and led to increased consumption.

L.—The Receipts from the Sale of old materials considerably exceeded the Estimate and some new rents became receivable.

EXTRA REMUNERATION.

The Door-keeper at Holyrood Palace had a residence rent free, and received as Porter a salary of 37*l.* 16*s.* 4*d.* per annum charged on the Consolidated Fund.

The Surplus of 290*l.* 14*s.* 8*d.* shown on the Account of the Vote "Royal Palaces and Marlborough House," for the year ended 31st March 1902, has been surrendered.

His Majesty's Office of Works, &c., }
27 November 1903.

Schomberg K. McDonnell,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. H. Archibald.

D. C. Richmond,
Comptroller and Auditor General,

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CLASS I.—*continued.*

VOTE 1.—ROYAL PALACES AND MARLBOROUGH HOUSE—*continued.*

STATEMENT OF EXPENDITURE ON NEW WORKS, &c., 1902—1903.

CLASS I.—*continued.*VOTE 1.—ROYAL PALACES AND MARLBOROUGH HOUSE—*continued.*

STATEMENT OF EXPENDITURE

Section.	Description.	Vote.	Expenditure.	Balance.	
				Unexpended.	Excess.
	ROYAL PALACES.				
	Buckingham Palace :				
D.1	Improvements for protection against Fire -	£ 1,500	£. s. d. 807 10 6	£. s. d. 692 9 6	£. s. d. —
1901-2 2	Construction of Scullery for Guard Room -	-	4 4 7	—	4 4 7
	Side Lights at Sir Dighton Probyn's Offices-	-	129 9 11	—	129 9 11
	Buckingham Palace and Windsor Castle :				
4	Sanitary Improvements, Structural and other Special Works, &c., necessary to prepare these Palaces for Their Majesties' occupation.	10,000	14,864 1 11	—	4,864 1 11
	Frogmore House and Grounds :				
3	Laying a Fire Main - - - - -	550	573 14 2	—	23 14 2
	Hampton Court Palace :				
7	Enlargement of Stud Groom's House - -	200	106 7 4	3 12 8	—
1901-2 14	Re-erection of Ornamental Iron Screens -	-	691 15 8	—	691 15 8
1901-2 15	Erection of Sheds, Fences, &c. - - -	-	259 5 1	—	259 5 1
	Holyrood Palace :				
8	Improvement of Fire Appliances - -	120	98 4 6	21 15 6	—
9	Addition to Greenhouse in Palace Gardens -	150	156 - -	—	6 - -
10	Renewal of Kitchen Apparatus - - -	200	179 10 6	20 9 6	—
	Carried forward - - -	£ 12,720	17,960 4 2	738 7 2	5,978 11 4

CLASS I.—*continued.*

VOTE I.—ROYAL PALACES AND MARLBOROUGH HOUSE—*continued.*

ON NEW WORKS, &c., 1902-1903.

		OBSERVATIONS.		
-	-	-	-	A modified scheme was carried out ; it was not found possible to deal with the whole of the claims before the close of the year.
		£	s. d.	
Total Estimate -	-	300	-	Remanet. As stated in the Appropriation Account for 1901-2 the scheme was modified.
Expenditure to 31st March 1903 -	-	79	10 8	
Balance -	-	£. 220	9 4	
-	-	-	-	This service was necessary in order to obviate the use of artificial light in the day time ; it was originally undertaken as a Minor Work, but the expenditure proved to be in excess of the limit for such services, the cost having been under-estimated.
		£	s. d.	
Total Estimate -	-	60,000	-	The 60,000 <i>l.</i> was a lump sum taken to cover the cost of such alterations, &c., as were necessary at both Palaces, but much more work had to be done than was anticipated.
Expenditure to 31st March 1903 -	-	66,949	1 5	
Excess -	-	6,949	1 5	
-	-	-	-	Casual variation.
-	-	-	-	Casual variation.
		£	s. d.	
Total Estimate -	-	1,000	-	Remanet. See explanation in Appropriation Account, 1901-2.
Expenditure to 31st March 1903 -	-	967	2 9	
Balance -	-	£. 32	17 3	
		£	s. d.	
Total Estimate -	-	350	-	Remanet. See explanation in Appropriation Account, 1901-2.
Expenditure to 31st March 1903 -	-	362	12 6	
Excess -	-	£. 12	12 6	
-	-	-	-	It was found possible to utilise some of the old fittings instead of replacing them.
-	-	-	-	Casual variation.
-	-	-	-	Casual variation

CLASS I.—*continued.*VOTE 1.—ROYAL PALACES AND MARLBOROUGH HOUSE—*continued.*

STATEMENT OF EXPENDITURE

Section.	Description.	Vote.	Expenditure.	Balance.	
				Unexpended.	Excess.
		£.	£. s. d.	£. s. d.	£. s. d.
	Brought forward -	12,720	17,960 4 2	738 7 2	5,978 11 4
	ROYAL PALACES— <i>continued.</i>				
	Holyrood Palace :— <i>continued.</i>				
1901-2 16	Improvement of Gardens - - -	—	110 11 1	—	110 11 1
	Kensington Palace :				
6	Construction of a new Outside Larder -	150	—	150 -	—
1901-2 20	Preparation of the suite of Apartments assigned by His Majesty to H.R.H. Princess Henry of Battenberg.	—	5,729 17 -	—	5,729 17 -
	Measures necessary to minimise risk of Fire	—	166 15 4	—	166 15 4
	Osborne House :				
	Alterations and Improvements, &c. -	—	6 16 1	—	6 16 1
	Royal Mews, Pimlico :				
2	Improvements for protection against fire -	150	165 9 11	—	15 9 11
	St. James's Palace :				
	(Partly in occupation of His Majesty.)				
1901-2, 10	Installation of Electric Light - - -	—	184 17 -	—	184 17 -
	(Not in occupation of His Majesty.)				
1901-2. 11	Installation of Electric Light -	—	27 17 8	—	27 17 8
	Windsor Castle :				
1901-2. 7	Erection of permanent Shelter for Fire Appliances.	—	97 5 11	—	97 5 11
	Carried forward	£. 13,020	24,449 14 2	888 7 2	12,318 1 4

CLASS I.—*continued.*

VOTE 1.—ROYAL PALACES AND MARLBOROUGH HOUSE—*continued.*

ON NEW WORKS, &c., 1902-1903—*continued.*

OBSERVATIONS.

Total Estimate -	£.	s. d.	Remanet. The work could not be completed in time to allow of all the bills being paid before 31st March 1902.
Expenditure to 31st	800	- -	
March 1903 -	681	3 2	
Balance -	£118	16 10	
-	-	-	This work was not proceeded with.
Total Estimate -	£.	s. d.	The condition of this old building, which has been unoccupied for many years, proved to be far worse than had been anticipated, the floors and joists, and the wood-work generally, as well as some of the flues and chimneys, were very seriously defective and had to be entirely renewed, and the report of the Board's Sanitary Adviser made it necessary to incur considerable expense in sanitary works.
Expenditure to 31st	5,000	- -	
March 1903 -	10,749	1 9	
Excess	£ 5,749	1 9	
-	-	-	This service was carried out as a matter of urgency in view of the serious danger to which even a small outbreak of fire would expose the building owing to its age and construction.
-	-	-	Preliminary expenditure in connection with the Vote for 1903-4.
-	-	-	Casual variation.
Voted 1900-1 -	£.	s. d.	Remanet. A portion of the work was not carried out until after the close of 1901-2. See next item and explanation in Appropriation Account, 1901-2.
" 1901-2 -	400	- -	
Expenditure to 31st	£.	s. d.	
March 1903 -	1,400	- -	
Balance	£. 781	17 10	
Total Estimate -	£.	s. d.	Remanet. See explanation in Appropriation Account, 1901-2., and previous item.
Expenditure to 31st	1,000	- -	
March, 1903 -	1,457	- 2	
Excess	£. 457	- 2	
Total Estimate -	£	s. d.	Remanet. There was delay in the commencement of the work. See explanation in Appropriation Account for 1901-2.
Expenditure to 31st	150	- -	
March 1903 -	110	- -	
Balance -	£. 40	- -	

CLASS I.—*continued.*VOTE 1.—ROYAL PALACES AND MARLBOROUGH HOUSE—*continued.*

STATEMENT OF EXPENDITURE

Section.	Description.	Vote.	Expenditure.	Balance.	
				Unexpended.	Excess.
		£.	£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	13,020	24,449 14 2	888 7 2	12,318 1 4
	ROYAL PALACES— <i>continued.</i>				
	Windsor Royal Gardens:				
5	Special Works, Renewals of Glasshouses, &c.	8,000	7,775 - -	225 - -	—
11	Works and alterations of a minor character	1,250	776 13 11	473 6 1	—
		22,270	33,001 8 1	1,586 13 3	12,318 1 4
			Net Excess	£. 10,731 8 1	
	Marlborough House:				
	Alterations and arrangements necessary on change of occupation.	—	257 - 6	—	257 - 6
I. 12	Works and alterations of a minor character.	200	8 4 11	191 15 1	—
		200	265 5 5	191 15 1	257 - 6
			Net Excess	£. 65 5 5	

His Majesty's Office of Works, &c.,
27 November 1903.

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CLASS I.—*continued.*

VOTE 1.—ROYAL PALACES AND MARLBOROUGH HOUSE—*continued.*

ON NEW WORKS, &c., 1902-1903—*continued.*

O B S E R V A T I O N S .	
-	Casual variation.
-	Expenditure under this Head is uncertain.
-	The change of occupation necessitated various re-arrangements and alterations.
-	The work carried out under the previous item rendered all but a trivial expenditure under this Head unnecessary.

Schomberg K. McDonnell,
Accounting Officer.

CLASS I.—*continued.*

VOTE 1.

ROYAL PALACES AND MARLBOROUGH HOUSE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess. 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads B, D, F, I, and K.

Postponed Payments. 2. The Account shows a Net Surplus of Gross Estimate over Expenditure of 100*l.* 15*s.* 5*d.* I gather, however, from the reply to a communication addressed to the Accounting Officer, which is appended, that a deficit instead of a surplus would have resulted if certain claims for expenditure incurred on this service during the financial year 1902-03 had been paid within that period.

Supplementary Vote. 3. Sub-Head J, Marlborough House, Maintenance and Repairs.—In addition to the original estimate of 4,500*l.*, a Supplementary Vote of 7,500*l.* for this service was taken on 3rd March, 1903, making a total provision of 12,000*l.* Of this amount, 7,411*l.* 9*s.* 9*d.* only was expended during the year: the saving, 4,588*l.* 10*s.* 3*d.*, has been applied to meet excesses on other Sub-Heads of the Vote, the most noticeable of these being that of 10,731*l.* 8*s.* 1*d.* under Sub-Head D., to which further reference will be found in paragraph 5.

Sub-Head E. Osborne House and Gardens. 4. Sub-Head E.—Included under this Sub-Head is expenditure to the amount of 213*l.* 4*s.* 3*d.* upon Osborne House and Gardens, in connection, as is presumed, with a Convalescent Home for Naval and Military Officers, a service which appears in the Estimates for the year 1903-04. No provision for the service for the year 1902-03 was made in the original estimates or in the supplementary estimate already mentioned.

New Works. 5. The Statement of Expenditure on "New Works" appended to the Account shows various savings and excesses, with observations thereon. The expenditure in excess of the sums provided, and on works for which there was no provision in the Estimates, was sanctioned by the Treasury. The net excess of 10,731*l.* on Sub-Head D. was chiefly caused by Expenditure on the apartments of H.R.H. Princess Henry of Battenberg at Kensington Palace, and on Sanitary and other improvements at Buckingham Palace and Windsor Castle.

Surplus. 6. The Amount to be Surrendered is, as shown by the Account, 440*l.* -*s.* 7*d.*

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	80,880	-	-
Expenditure (<i>Gross</i>) - - - - -	80,779	4	7
Not Surplus - - -	£.	100	15 5
<i>Add,</i> —			
Appropriations in Aid realised in excess of the Estimate - - -	339	5	2
Total Amount to be Surrendered - - -	£.	440	- 7

D. C. Richmond,
Comptroller and Auditor General.

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CLASS I.—*continued.*

VOTE 1.—ROYAL PALACES AND MARLBOROUGH HOUSE—*continued.*

Query No. 5, 1902-03.

December 14, 1903.

April, 1902. Vr. 350.

Sub-Head E: Kensington Palace. Mowlem and Company.

Claims Received—

	£	s.	d.	£.	s.	d.
5 February, 1903	277	9	6			
" " "	421	19	7			
11 " "	30	-	4			
" " "	87	3	11			
" " "	10	16	1			
" " "	8	3	1			
23 " "	32	11	1			
3 " "	56	4	9			
				£924	8	4

Sub-Heads D. and E.: Simpson and Company, Vr. 213.

Claims Received—

	£	s.	d.	£	s.	d.
13 December, 1902	71	11	1			
23 " "	363	6	8			
21 January, 1903	353	13	10			
6 March, "	27	17	6			
	£816	9	1			
Less Advance, Feb., 1903	400	-	-			
				£416	9	1

Sub-Head E. Marlborough House: Dent and Hollyer.

Vr. 209, Claim received 21 February 1903 £571 - 10

Explanation is requested why these Accounts were not passed and paid within the financial year 1902-03.

Reply of Accounting Officer.

F. 36035—1903.

In view of the fact that on this Vote sufficient funds were not available to discharge the liabilities, the Board caused priority in examination and payment to be given to the Accounts for other services.

As the Comptroller and Auditor General is aware, overtime had to be largely resorted to in order to deal with the Accounts of the Department before the 31st of March, and it would have been quite impossible, in any circumstances, for the necessary steps in examination and payment to have been taken so as to dispose of all the accounts in the Board's hands within the financial year.

(Sd.) J. Willis,

For Accounting Officer.
18th December, 1903.

CLASS I.—*continued.*

VOTE 2.

ROYAL PARKS AND PLEASURE GARDENS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Expenses of ROYAL PARKS and PLEASURE GARDENS, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - -	12,082 - -	11,542 10 10	539 9 2	- -
B.—Travelling - - - -	253 - -	241 9 8	11 10 4	- -
C.—Clothing - - - -	1,096 - -	1,077 1 1	18 18 11	- -
D.—Police and Park Keepers - - -	21,177 - -	21,067 11 11	109 8 1	- -
E.—New Works, Alterations, and Additions	10,000 - -	9,637 17 2	362 2 10	- -
F.—Maintenance and Repairs - - -	76,048 - -	77,079 4 11	- -	1,031 4 11
G.—Furniture - - - -	632 - -	528 16 10	103 3 2	- -
H.—Rents, Insurance, Tithe Rent-Charges, &c.	912 - -	857 9 4	54 10 8	- -
GROSS TOTAL - - - £.	122,200 - -	122,032 1 9	1,199 3 2	1,031 4 11
			Net Surplus of Gross Estimate over Expenditure. £. 167 18 3	
<i>Deduct</i> —	Estimated.	Realised.	Surplus of Appropriations in Aid Realised.	
I.—Appropriations in Aid - - -	6,000 - -	6,325 7 10	£. 325 7 10	
NET TOTAL - - - £.	116,200 - -	115,706 13 11	Total Surplus to be Surrendered. £. 493 6 1	

CLASS I.—*continued.*VOTE 2.—ROYAL PARKS AND PLEASURE GARDENS—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—A considerable saving in the charge for the year resulted from the retirement of Col. Wheatley, formerly Bailiff of the Parks.

B.—Casual variation.

C.—Ditto.

D.—Ditto.

E.—*See* Statement of New Works.

F.—Casual variation.

G.—The Expenditure at Kew Gardens was less than had been anticipated.

H.—The charge was somewhat over-estimated.

I.—Casual variation.

EXTRA REMUNERATION.

An Assistant at the Royal Gardens, Kew, received from this Vote, for Evening Lectures to Young Gardeners, 40*l.* -*s.* -*d.*

The Surplus of 999*l.* 12*s.* 3*d.*, shown on the Account of the Vote "Royal Parks and Pleasure Gardens," for the year ended 31st March, 1902, has been surrendered.

His Majesty's Office of Works, &c., }
27 November 1903.

Schomberg K. McDonnell,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. H. Archibald.

D. C. Richmond,
Comptroller and Auditor General.

CLASS I.—*continued.*VOTE 2.—ROYAL PARKS AND PLEASURE GARDENS—*continued.*

STATEMENT OF EXPENDITURE

Section.	Description.	Vote.	Expenditure.	Balance.	
				Unexpended.	Excess.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
	Edinburgh Botanic Gardens :				
1	Rebuilding and extension of Herbaceous pits, &c.	600 - -	5 17 7	594 2 5	—
2	Making up road-way in Inverloith Place Lane.	310 - -	286 8 1	23 11 11	—
1901-02 1	Additional Electric Plant - - - -	—	13 2 11	—	13 2 11
1991-02 2	Sanitary conveniences for Staff - -	—	152 5 3	—	152 5 3
	Green Park :				
1901-02 13	Widening of Piccadilly: Works within the Park only.	—	76 3 9	—	76 3 9
	Hampton Court Gardens :				
3	Reconstruction of Glass Houses -	1,000 - -	995 - 8	4 19 4	—
	Hyde Park :				
	Reconstruction of frame ground - -	—	278 5 10	—	278 5 10
	Reconstruction of Workshops - - -	—	91 12 10	—	91 12 10
	Kensington Gardens :				
4	New Plant House - - - -	400 - -	—	400 - -	—
	Provision of additional accommodation at the Kiosk.	—	254 - -	—	254 - -
	Kew Gardens :				
5	New Pumping House, Mains, &c. - -	500 - -	295 2 8	204 17 4	—
	Carried forward - - - £.	2,810	2,447 19 7	1,227 11 -	865 10 7

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CLASS I.—*continued.*

VOTE 2.—ROYAL PARKS AND PLEASURE GARDENS—*continued.*

ON NEW WORKS, &c., 1902-1903.

OBSERVATIONS.	
Voted 1901-1902 - £. 1,000 - - Voted 1902-1903 - 600 - - ----- 1,600 - - Expenditure to } 31st March 1903 } 1,009 8 7 ----- Balance - - £. 590 11 5	Owing to local circumstances it was not found possible to proceed with this work.
- - - - -	Casual variation.
Total Estimate - £. 100 - - Expenditure to } 31st March 1903 } 114 8 11 ----- Excess - - £. 14 8 11	Remanet. The cost was originally under-estimated.
Total Estimate - £. 200 - - Expenditure to } 31st March 1903 } 190 6 3 ----- Balance - - £. 9 13 9	Remanet. It was not possible to deal with all the claims in respect of this Service in 1901-1902. See Appropriation Account of that year.
Total Estimate - £. 500 - - Expenditure to } 31st March 1903 } 218 7 1 ----- Balance - - £. 281 12 11	Remanet. Delay was caused by the modification of the original plan.
Voted 1901-1902 - £. 1,000 - - Voted 1902-1903 - 1,000 - - ----- 2,000 - - Expenditure to } 31st March 1903 } 1,918 - 5 ----- Balance - - £. 81 19 7	Casual variation.
- - - - -	This charge is for supplies (iron railings and gates) in connection with the work E 15 provided for in the Estimates for 1903-1904.
Expenditure to } 31st March 1903 } £. 267 5 3	Remanet.
Total Estimate - £. 600 - -	Questions arose as regards the site which rendered it undesirable to proceed with this work in 1902-1903.
- - - - -	This Service was urgently necessary, owing to the inadequacy of the existing accommodation, in order to obviate complaints by the public respecting the supply of refreshments.
Total Estimate - £. 2,525 - - Expenditure to } 31st March 1903 } 898 15 9 ----- Balance - - £. 1,626 4 3	It was found necessary to defer part of the work till 1903-1904.

CLASS I.—*continued.*VOTE 2.—ROYAL PARKS AND PLEASURE GARDENS—*continued.*

STATEMENT OF EXPENDITURE

Section.	Description.	Vote.	Expenditure.	Balance.	
				Unexpended.	Excess.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	2,810 - -	2,447 19 7	1,227 11 -	865 10 7
	<i>Kew Gardens—continued.</i>				
6	Additional Stabling - - - - -	250 - -	338 14 2	—	88 14 2
7	Herbarium, New Wing - - - - -	5,150 - -	5,355 11 6	—	205 11 6
8	Connection of Soft Water Tanks outside Temperate House.	250 - -	264 19 6	—	14 19 6
1901-02 6	Annexe to Museum 3 - - - - -	—	10 15 3	—	10 15 3
	<i>St. James's Park:</i>				
9	Alterations to improve sanitary condition of Storey's Gate Lodge.	500 - -	475 18 6	24 1 6	—
10	Minor Works in all the Parks - - - - -	1,040 - -	743 18 8	296 1 4	—
		£. 10,000 - -	9,637 17 2	1,547 13 10	1185 11 -
			Net Saving - - -	£. 362 2 10	

His Majesty's Office of Works, &c.;
27 November 1903.

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CLASS I.—*continued.*

VOTE 2.—ROYAL PARKS AND PLEASURE GARDENS—*continued.*

FOR NEW WORKS, &c., 1902-1903—*continued.*

OBSERVATIONS.							
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Total Estimate</td> <td style="text-align: right;">- £. 450 - -</td> </tr> <tr> <td style="border-right: 1px solid black;">Expenditure to 31st March 1903</td> <td style="text-align: right; border-left: 1px solid black;">} 515 18 3</td> </tr> <tr> <td style="border-top: 1px solid black;">Excess -</td> <td style="text-align: right; border-top: 1px solid black;">- £. 65 18 3</td> </tr> </table>	Total Estimate	- £. 450 - -	Expenditure to 31st March 1903	} 515 18 3	Excess -	- £. 65 18 3	<p>Some disused drains and cesspits were discovered and had to be removed. It was thought that old bricks could be partly utilised, but this did not prove to be the case.</p>
Total Estimate	- £. 450 - -						
Expenditure to 31st March 1903	} 515 18 3						
Excess -	- £. 65 18 3						
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Total Estimate</td> <td style="text-align: right;">- £ 7,050 - -</td> </tr> <tr> <td style="border-right: 1px solid black;">Expenditure to 31st March 1903</td> <td style="text-align: right; border-left: 1px solid black;">} 5,863 5 11</td> </tr> <tr> <td style="border-top: 1px solid black;">Balance -</td> <td style="text-align: right; border-top: 1px solid black;">- £. 1,186 14 1</td> </tr> </table>	Total Estimate	- £ 7,050 - -	Expenditure to 31st March 1903	} 5,863 5 11	Balance -	- £. 1,186 14 1	<p>Casual variation.</p>
Total Estimate	- £ 7,050 - -						
Expenditure to 31st March 1903	} 5,863 5 11						
Balance -	- £. 1,186 14 1						
<p style="text-align: center;">- - - - -</p>	<p>Casual variation.</p>						
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Total Estimate</td> <td style="text-align: right;">- £. 360 - -</td> </tr> <tr> <td style="border-right: 1px solid black;">Expenditure to 31st March 1903</td> <td style="text-align: right; border-left: 1px solid black;">} 368 5 11</td> </tr> <tr> <td style="border-top: 1px solid black;">Excess -</td> <td style="text-align: right; border-top: 1px solid black;">- £. 8 5 11</td> </tr> </table>	Total Estimate	- £. 360 - -	Expenditure to 31st March 1903	} 368 5 11	Excess -	- £. 8 5 11	<p>Remanet.</p>
Total Estimate	- £. 360 - -						
Expenditure to 31st March 1903	} 368 5 11						
Excess -	- £. 8 5 11						
<p style="text-align: center;">- - - - -</p>	<p>Casual variation.</p>						
<p style="text-align: center;">- - - - -</p>	<p>Expenditure under this head is uncertain.</p>						

Schomberg K. McDonnell,
Accounting Officer.

CLASS I.—*continued.*

VOTE 2.

ROYAL PARKS AND PLEASURE GARDENS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Head F.
- New Works. 2. The "Statement of Expenditure for New Works" appended to the Account, shows various savings and excesses, with observations thereon. The expenditure in excess of the sums provided in certain cases, and on works for which there was no provision in the Estimates, was sanctioned by the Treasury.
- Surplus. 3. The Amount to be Surrendered is, as shown by the Account, 493*l.* 6*s.* 1*d.*

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	122,200	-	-
Expenditure (<i>Gross</i>) - - - - -	122,032	1	9
Net Surplus - - - £.	167	18	3
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate -	325	7	10
Total Amount to be Surrendered - - - £.	493	6	1

D. C. Richmond,
Comptroller and Auditor General.

CLASS I.—continued.

VOTE 3.
HOUSES OF PARLIAMENT BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for HOUSES OF PARLIAMENT BUILDINGS, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.					
					Less than Granted.		More than Granted.			
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.		
A.—New Works, Alterations and Additions	5,300	— —	6,206	7 7	2,293	12 5	—			
Ditto (Supplementary)	3,200	— —								
B.—Maintenance and Repairs	8,100	— —	9,143	3 —	—	—	1,043	3 —		
C.—Maintenance of Approaches and Gardens	2,500	— —	1,728	4 2	771	15 10	—			
D.—Warming, Ventilating, Lighting, &c.	21,100	— —	23,793	— 3	—	—	393 — 3			
Ditto (Supplementary)	2,300	— —								
E.—Police	3,100	— —	3,079	— 10	20	19 2	—			
F.—Furniture	3,750	— —	4,020	10 6	—	—	270	10 6		
Original £43,850 } Supplementary £ 5,500 }	GROSS TOTAL £.		49,350	— —	47,970	6 4	3,086	7 5	1,706	13 9
					Net Surplus of Gross Estimate over Expenditure.					
					£. 1,379 13 8					
					Deficiency of Appropriations in Aid Realised.					
					£. 51 15 7					
					Net Surplus to be Surrendered.					
					£. 1,327 18 1					
Deduct:—		Estimated.		Realised.						
G.—Appropriations in Aid		350 — —		298 4 5						
Original £43,500 } Supplementary £ 5,500 }	NET TOTAL - £.		49,000	— —	47,672	1 11				

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—See Statement of New Works.
- B.—Renewals of defective apparatus in the Lavatories for which no provision had been made were carried out on the recommendation of the Select Committee on House of Commons Ventilation. The advances to the contractors for work done in the Lady-day Quarter were in excess of those in the previous year.
- C.—The expenditure on roads was less than had been anticipated. The work of laying out the Canning Statue enclosure was deferred, and also the improving of the lighting of New Palace Yard. The provision for both services is re-voted in the year 1903-4.
- D.—Casual variation.
- E.—Casual variation.
- F.—The requirements were somewhat greater than had been anticipated.
- G.—There were no receipts for old materials.

The Surplus of 211l. 7s. 7d. shown on the Account of the Vote "Houses of Parliament Buildings," for the year ended 31st March, 1902, has been surrendered.

His Majesty's Office of Works, &c., }
27 November 1903.

Schomberg K. McDonnell,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. H. Archibald.

D. C. Richmond,
Comptroller and Auditor General.

CLASS I.—*continued.*VOTE 3.—HOUSES OF PARLIAMENT BUILDINGS—*continued.*

STATEMENT OF EXPENDITURE

Section.	Description.	Vote.	Expenditure.	Balance.	
				Unexpended.	Excess.
		£.	£. s. d.	£. s. d.	£. s. d.
A 1	Carrying out certain alterations and improvements in Members' Smoking Room, the Kitchen Department, the Ladies' Tea Room, the Telegraph Office, and the Committee Rooms, recommended by the Select Committee on House of Commons Accommodation - - - - -	5,000	3,445 6 6	1,554 13 6	- -
3	Carrying out certain alterations recommended by the Chief Officer of the Metropolitan Fire Brigade with a view to the better protection of the buildings from fire	1,400 (Suppl.)	611 6 7	788 13 5	- -
4	Constructing a Lift and carrying out certain improvements and alterations at the residence of the Clerk of the House of Commons - - - - -	1,800 (Suppl.)	1,922 7 7	- -	122 7 7
2	Works and alterations of a minor character	300	227 6 11	72 13 1	- -
	Original - - - £5,300	8,500	6,206 7 7	2,416 - -	122 7 7
	Supplementary - - - £3,200				
				Net Saving £. 2,293 12 5	
D 1	Extension of Electric Lighting - - -	1,000	1,092 14 10	- -	92 14 10
2	Providing Hydraulic Lift for removal of ashes from Boiler Room - - - - -	120	196 - 4	- -	76 - 4
$\frac{1}{01-2}$	Providing Water Purifiers for Steam Boiler -	- -	9 8 11	- -	9 8 11
3 A	Works and alterations of a minor character-	100	38 2 -	61 18 -	- -
		1,220	1,336 6 1	61 18 -	178 4 1
				Net Excess £. 116 6 1	

His Majesty's Office of Works, &c., }
30 November 1903.

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CLASS I.—*continued.*

VOTE 3.—HOUSES OF PARLIAMENT BUILDINGS—*continued.*

ON NEW WORKS, &c., 1902-1903.

				OBSERVATIONS.
	£.	s.	d.	
Total Estimate	5,000	-	-	
Expenditure to 31st March 1903	4,562	6	3	
Balance	£. 437	13	9	Part of the cost of this Service fell upon the Vote for 1901-2, the work having been commenced in that year. See explanation in Appropriation Account, 1901-2.
-	-	-	-	It was not found possible to give full effect within the year to all the recommendations of the Chief Officer of the Fire Brigade.
-	-	-	-	Casual variation.
-	-	-	-	Expenditure under this head is uncertain.
-	-	-	-	Casual variation.
-	-	-	-	Alterations to a drain, rendered necessary by the fixing of the Lift, caused the expenditure to be greater than had been anticipated.
Total Estimate	950	-	-	Remanet.
Expenditure to 31st March, 1903	940	8	11	
Balance	£. -	11	1	
-	-	-	-	The Expenditure under this head is uncertain.

Schomberg K. McDonnell,
Accounting Officer.

CLASS I.—*continued.*

VOTE 3.

HOUSES OF PARLIAMENT BUILDINGS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. Expenditure in excess of the Estimate has been incurred under Sub-Heads B, D., and F.
- New Works. 2. Variations between the sums estimated for New Works and those expended are explained in the Statement of Expenditure on "New Works" appended to the Account.
- Surplus. 3. The Amount to be Surrendered is, as shown by the Account, 1,327*l.* 18*s.* 1*d.*

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	49,350	-	-
Expenditure (<i>Gross</i>) - - - - -	47,970	6	4
Net Surplus - - -	£. 1,379	13	8
<i>Deduct,—</i>			
Estimated Appropriations in Aid not realised - -	51	15	7
Net Amount to be Surrendered - - -	£. 1,327	18	1

D. C. Richmond,
Comptroller and Auditor General.

CLASS I.—*continued.*

VOTE 4.

MISCELLANEOUS LEGAL BUILDINGS, GREAT BRITAIN.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Expenditure in respect of MISCELLANEOUS LEGAL BUILDINGS, viz., COUNTY COURTS, and SHERIFF COURT HOUSES, SCOTLAND, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

CLASS I.—*continued.*

VOTE 4.

MISCELLANEOUS LEGAL BUILDINGS, GREAT BRITAIN.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Expenditure in respect of MISCELLANEOUS LEGAL BUILDINGS, viz., COUNTY COURTS, and SHERIFF COURT HOUSES, SCOTLAND, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
COUNTY COURT BUILDINGS.				
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—New Works, Alterations, Additions, and Purchases - - - - -	7,150 - -	4,350 14 2	2,799 5 10	—
B.—Maintenance and Repairs - - - - -	5,000 - -	5,320 14 -	—	320 14 -
C.—Rents, Tithe Rent-Charges, &c. - - -	14,000 - -	13,840 6 6	159 13 6	—
D.—Caretakers, &c. - - - - -	7,600 - -	7,823 10 6	—	223 10 6
E.—Furniture - - - - -	800 - -	1,039 - 4	—	239 - 4
F.—Fuel, Light, Water, and Household Articles - - - - -	4,300 - -	4,319 8 5	—	19 8 5
Total for COUNTY COURT BUILDINGS - £.	38,850 - -	36,693 13 11	2,958 19 4	802 13 3
SHERIFF COURT HOUSES, SCOTLAND.				
G.—New Works—Government Contribution of one-half the expense of Erecting or Improving Court Houses - - - - -	1,750 - -	26 14 6	1,723 5 6	—
H.—Government Contribution towards the cost of Maintenance, &c., of Court Houses - - - - -	8,850 - -	8,873 5 6	—	23 5 6
Total for SHERIFF COURT HOUSES, } £. SCOTLAND - - - - -	10,600 - -	8,900 - -	1,723 5 6	23 5 6
GROSS TOTAL - - - £.	49,450 - -	45,593 13 11	4,682 4 10	825 18 9
			Net Surplus of Gross Estimate over Expenditure.	
			£. 3,856 6 1	
			Surplus of Appropriations in Aid realised.	
			£. 103 19 8	
			Total Surplus to be Surrendered.	
			£. 3,960 5 9	
<i>Deduct,—</i>				
I.—Appropriations in Aid - - - - -	Estimated. 650 - -	Realised. 753 19 8		
NET TOTAL - - - £.	48,800 - -	44,839 14 3		

CLASS I.—*continued.*VOTE 4.—MISCELLANEOUS LEGAL BUILDINGS, GREAT BRITAIN—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—*See* Statement of New Works.
- B.—Casual variation.
- C.—Ditto.
- D.—The charge depends in some Courts on the number of sittings held. The provision in 1903-4 has been increased.
- E.—Under-estimated :—The provision in 1903-4 is increased.
- F.—Casual variation.
- G.—*See* Statement of New Works.
- H.—Casual variation.
- I.—Under-estimated.

The Surplus of 2,507*l.* 10*s.* 7*d.*, shewn on the Account of the Vote "Miscellaneous Legal Buildings, Great Britain," for the year ended 31st March 1902, has been surrendered.

His Majesty's Office of Works, &c.,
27 November 1903.

Schomberg K. McDonnell,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. H. Archibald.

D. C. Richmond,
Comptroller and Auditor General.

CLASS I.—*continued.*VOTE 4.—MISCELLANEOUS LEGAL BUILDINGS, GREAT BRITAIN—*continued.*

STATEMENT OF EXPENDITURE

Section	Description.	Vote.	Expenditure.	Balance.		
				Unexpended.	Excess.	
	COUNTY COURTS.	£.	£. s. d.	£. s. d.	£. s. d.	
A. 1	Cardiff: Erection of new Offices -	500	--	500 - -	--	
2	Croydon: Acquisition of Site and Erection of New Courts and Offices -	1,800	1,330 19 7	469 - 5	--	
3 01-2	Lambeth: Alterations and Additions -	--	3 8 7	--	3 8 7	
3	Middlesborough: Acquisition of site and erection of new Court and Offices.	4,000	2,413 7 3	1,586 12 9	--	
4	Pontypridd: Alterations and Extension of Court and Office Accommodation -	1,200	--	1,200 - -	--	
1897-8	Southampton: Alterations - - -	--	1 - 4	--	1 - 4	
5	Sunderland: Alterations in Offices - -	150	169 7 3	--	19 7 3	
4 00-1	Wigan: Erection of new Court Room and Offices.	--	1 13 8	--	1 13 8	
6	Works and alterations of a minor character.	500	430 17 6	69 2 6	--	
		£.	8,150	4,350 14 2	3,824 15 8	25 9 10
	Deduct, for Works which might not be executed within the year.	1,000	--	1,000 - -	--	
		£.	7,150	4,350 14 2	2,824 15 8	25 9 10

Net Saving - - £. 2,700. 5. 10.

CLASS I.—*continued.*

VOTE 4.—MISCELLANEOUS LEGAL BUILDINGS, GREAT BRITAIN—*continued.*

FOR NEW WORKS, &c., 1902-1903.

OBSERVATIONS.

<p>Total Estimate - £. 8,750 - - Expenditure to } 31st March 1903 } 53 9 7 Balance - - - £. 8,696 10 5</p>	<p>The circumstances which led to this work being originally deferred were explained in the Appropriation Account for 1901-2. A joint building for County Court and Inland Revenue Offices is to be erected, and in view of the pressure on the Revenue Buildings Vote for 1902-3, it was considered desirable to postpone the commencement until 1903-4.</p>
<p>Total Estimate - £. 11,300 - - Expenditure to } 31st March 1903 } 1,330 19 7 Balance - - - £. 9,969 - 5</p>	<p>The site was purchased, but it was not practicable to make any progress with the building before the close of the year.</p>
<p>Total Estimate - £. 2,000 - - Expenditure to } 31st March 1903 } 2,638 15 10 Excess - - - £. 638 15 10</p>	<p>Remanet. See explanation of excess in the Appropriation Account, 1901-2.</p>
<p>Total Estimate - £. 12,900 - - Expenditure to } 31st March 1903 } 4,508 - 11 Balance - - - £. 8,391 19 1</p>	<p>Progress was slower than was anticipated.</p>
<p>Total Estimate - £. 2,900 - -</p>	<p>This work was postponed in view of the reduction of 1,000<i>l.</i> from the tot 1 of Sub-Head A.</p>
<p>Total Expenditure } to 31st March 1903 } £. 779 9 11 - - - - -</p>	<p>Remanet. Freeholder's Solicitor's costs incurred in 1897 in connection with the alteration of the premises.</p>
<p>- - - - -</p>	<p>Casual variation due to the conditions under which the work had to be carried out.</p>
<p>Total Estimate - £. 8,500 - - Amount Expended } to 31st March 1903 } 8,331 11 8 Balance - - - £. 168 8 4</p>	<p>Remanet.</p>
<p>- - - - -</p>	<p>Expenditure under this head is uncertain.</p>

CLASS I.—*continued.*VOTE 4.—MISCELLANEOUS LEGAL BUILDINGS, GREAT BRITAIN—*continued.*

STATEMENT OF EXPENDITURE

Section.	Description.	Vote.	Expenditure.	Balance.	
				Unexpended.	Excess.
		£.	£. s. d.	£. s. d.	£. s. d.
G. 1	SHERIFF COURT HOUSES, SCOTLAND : Glasgow : Moiety of the Cost of Alterations and Renewals for the extension of	1,500	—	1,500 - -	—
2	Moiety of the Cost of Minor Works and Alterations which may be required during the year.	250	26 14 6	223 5 6	—
		£ 1,750	26 14 6	1,723 5 6	—

Net Saving - £. 1,723. 5. 6.

His Majesty's Office of Works, &c.,
27 November 1903.

CLASS I.—*continued.*

VOTE 4.—MISCELLANEOUS LEGAL BUILDINGS, GREAT BRITAIN—*continued.*

FOR NEW WORKS, &c., 1902-1903—*continued.*

O B S E R V A T I O N S.	
Total Estimate - £58,000 - -	The accounts for these alterations were not received from the County before the close of the year.
Government Moisty £29,000 - -	
Expenditure to } 31st. March 1903 } 26,880 - -	
Balance - £. 2,120 - -	
- - - -	Expenditure under this head is uncertain.

Schomberg K. McDonnell,
Accounting Officer.

CLASS I—*continued.*

VOTE 4.

MISCELLANEOUS LEGAL BUILDINGS, GREAT BRITAIN.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads B, D, E, F, and H.
- New Works. 2. The Statement of Expenditure on "New Works" appended to the Account shows various savings and excesses, with observations thereon. The Account shows a net saving of 2,799*l.* 5*s.* 10*d.* under Sub-Head A., and a saving of 1,723*l.* 5*s.* 6*d.*, under Sub-Head G. An exact comparison cannot be made between the amounts under the respective items of the grant, and the amounts actually expended on the several works, as the total amount of the Estimate for New Works under Sub-Heads A., and G., was reduced by an unapportioned sum of 1,000*l.* in respect of works which might not be executed within the year,
- County Courts. 3. With reference to my Report of last year, and to the evidence given before the Committee of Public Accounts (Q. 2180-2187), it may be noticed that the work of erecting a new Court at Middlesborough is now in progress, and that a sum of 4,508*l.* in all has been expended out of the total amount of 12,900*l.* estimated for under this item. On the other hand, the erection of new Offices at Cardiff has again been postponed.
- Sheriff Court Houses, Scotland. 4. No payment has been made out of the sum of 1,500*l.* provided for the cost of alteration of the Glasgow Court House, as the Accounts were not received before the close of the year.
- Surplus. 5. The Amount to be Surrendered is, as shown by the Account, 3,960*l.* 5*s.* 9*d.*

	<i>£.</i>	<i>s.</i>	<i>d.</i>
Grant (<i>Gross</i>) - - - - -	49,450	-	-
Expenditure (<i>Gross</i>) - - - - -	45,593	13	11
Net Surplus - - -	<i>£.</i> 3,856	6	1
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate	103	19	8
Total Amount to be Surrendered - -	<i>£.</i> 3,960	5	9

D. C. Richmond,
Comptroller and Auditor General.

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CLASS I.—continued.

VOTE 5.

ART AND SCIENCE BUILDINGS, GREAT BRITAIN.

ACCOUNT of the Sum Expended, compared with the Sum Granted, in respect of ART AND SCIENCE BUILDINGS, GREAT BRITAIN, in the year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—New Works, Alterations, Additions, and Purchases	12,300 - -	11,372 11 2	927 8 10	—
B.—Maintenance and Repairs	12,000 - -	12,527 6 10	—	527 6 10
C.—Furniture	2,350 - -	2,822 5 6	—	472 5 6
D.—Fuel, Light, Water, and Household Articles	10,900 - -	10,236 11 4	663 8 8	—
E.—Rents, Insurance Tithes, &c.	5,800 - -	5,567 15 1	232 4 11	—
F.—Carotakers	25 - -	25 - -	—	—
GROSS TOTAL - £.	43,375 - -	42,551 9 11	1,823 2 5	999 12 4
	Estimated.	Realised.	Net Surplus of Gross Estimate over Expenditure.	
Deduct,—	—	—	£. 823 10 1	
G—Appropriations in Aid	75 - -	194 5 9	Surplus of Appropriations in Aid Realised.	
			£. 119 5 9	
			Total Surplus to be Surrendered.	
NET TOTAL - £.	43,300 - -	42,357 4 2	£. 942 15 10	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—See Statement of New Works.

B.—Extensive repairs, which had not been foreseen, were found to be necessary before the general painting could be carried out at the Industrial Museum, Edinburgh, and the progress made with the painting enabled the Board to make a larger payment on account of that work than had been anticipated.

C.—The excess is due in part to a large unforeseen expenditure on the repair of roof blinds at the British Museum, but mainly to Additional Expenditure due to increase of Staff in connection with Secondary Education.

D.—The requirements in London were less than had been anticipated.

E.—One quarter's rent of the Galleries at South Kensington was not paid until 1903-4.

G.—Some unforeseen amounts were received for old materials and for an adjustment of a contractor's account.

The Surplus of 46l. 4s. 2d., shown on the Account of the Vote "Art and Science Buildings, Great Britain," for the year ended 31st March 1902, has been surrendered.

His Majesty's Office of Works, &c.,
30 November 1903.

Schomburg K. McDonnell,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. H. Archibald.

D. C. Richmond,
Comptroller and Auditor General.

CLASS I—*continued.*VOTE 5.—ART AND SCIENCE BUILDINGS, GREAT BRITAIN—*continued.*

STATEMENT OF EXPENDITURE

Section.	Description.	Vote.	Expenditure.	Balance.	
				Unexpended.	Excess.
	BRITISH MUSEUM BUILDINGS.	£.	£. s. d.	£. s. d.	£. s. d.
A 1	Hendon: acquisition of site and erection of store for Newspapers, &c.	3,000	2,623 4 9	376 15 3	—
	NATURAL HISTORY MUSEUM.				
2	Installation of electric light throughout the building.	500	523 13 2	—	23 13 2
3	Forming partition in Taxidermist's Room.	200	211 3 6	—	11 3 6
F 2 1901-2	Adaptation of new Room for Taxidermist.	—	2 19 8	—	2 19 8
	Erection of Macerating Chamber.	—	101 18 6	—	101 18 6
4	Works and alterations of a minor character.	600	71 16 6	528 3 6	—
	SCIENCE AND ART BUILDINGS.				
	RI. COLLEGE OF ART, SOUTH KENSINGTON.				
5	Constructing lavatory for women.	350	263 10 5	86 9 7	—
6	Providing a handrail on roof.	150	23 15 7	126 4 5	—
	VICTORIA AND ALBERT MUSEUM.				
	Foundations and Drains, &c., for Iron Buildings.	—	64 - -	—	64 - -
	Carried forward - £.	4,800	3,886 2 1	1,117 12 9	203 14 10

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CLASS I.—continued.

VOTE 5.—ART AND SCIENCE BUILDINGS, GREAT BRITAIN.—continued.

ON NEW WORKS, &c., 1902-1903.

O B S E R V A T I O N S.																			
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"></td> <td style="width: 10%; text-align: right;">£</td> <td style="width: 10%; text-align: right;">s.</td> <td style="width: 10%; text-align: right;">d.</td> </tr> <tr> <td>Total Estimate</td> <td style="text-align: right;">18,000</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Expenditure to 31st March 1903</td> <td style="text-align: right;">2,623</td> <td style="text-align: right;">4</td> <td style="text-align: right;">9</td> </tr> <tr> <td>Balance - -</td> <td style="text-align: right;">£. 15,376</td> <td style="text-align: right;">15</td> <td style="text-align: right;">3</td> </tr> </table>		£	s.	d.	Total Estimate	18,000	-	-	Expenditure to 31st March 1903	2,623	4	9	Balance - -	£. 15,376	15	3			<p>This expenditure is in respect of the Site alone, the tenders for the Building were not received in time to permit of the work being commenced before the close of the year.</p>
	£	s.	d.																
Total Estimate	18,000	-	-																
Expenditure to 31st March 1903	2,623	4	9																
Balance - -	£. 15,376	15	3																
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"></td> <td style="width: 10%; text-align: right;">£</td> <td style="width: 10%; text-align: right;">s.</td> <td style="width: 10%; text-align: right;">d.</td> </tr> <tr> <td>Total Estimate</td> <td style="text-align: right;">7,500</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Expenditure to 31st March 1903</td> <td style="text-align: right;">4,037</td> <td style="text-align: right;">-</td> <td style="text-align: right;">8</td> </tr> <tr> <td>Balance - -</td> <td style="text-align: right;">£. 3,462</td> <td style="text-align: right;">19</td> <td style="text-align: right;">4</td> </tr> </table>		£	s.	d.	Total Estimate	7,500	-	-	Expenditure to 31st March 1903	4,037	-	8	Balance - -	£. 3,462	19	4			<p>Casual variation.</p>
	£	s.	d.																
Total Estimate	7,500	-	-																
Expenditure to 31st March 1903	4,037	-	8																
Balance - -	£. 3,462	19	4																
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	£	s.	d.																
Total Estimate	150	-	-																
Expenditure to 31st March 1903	154	6	3																
Excess - -	£. 4	6	3																
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"></td> <td style="width: 10%; text-align: right;">£</td> <td style="width: 10%; text-align: right;">s.</td> <td style="width: 10%; text-align: right;">d.</td> </tr> <tr> <td>Total Expenditure to 31st March 1903</td> <td style="text-align: right;">276</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> </table>		£	s.	d.	Total Expenditure to 31st March 1903	276	-	-			<p>This work was pressed for by the Trustees as urgently necessary.</p> <p>Expenditure under this head is uncertain—fewer demands were received than had been anticipated when the Estimate was framed.</p> <p>A modified scheme was carried out.</p> <p>The Estimate was for a platform with handrail on cantilevers built into the wall; it was, however, subsequently decided that guard-rails only would suffice.</p> <p>Remanet. See explanation in Appropriation Account, 1901-2.</p>								
	£	s.	d.																
Total Expenditure to 31st March 1903	276	-	-																

CLASS I—*continued.*VOTE 5.—ART AND SCIENCE BUILDINGS, GREAT BRITAIN—*continued.*

STATEMENT OF EXPENDITURE

Section.	Description.	Vote.	Expenditure.	Balance.	
				Unexpended.	Excess.
	Brought forward - - -	£. 4,800	£. s. d. 3,886 2 1	£. s. d. 1,117 12 9	£. s. d. 203 14 10
	SCIENCE AND ART BUILDINGS— <i>continued.</i>				
	BOARD OF EDUCATION OFFICES, SOUTH KENSINGTON.				
7	Providing hydraulic lift in Stores Division.	300	—	300 - -	
	Provision of accommodation for portion of Staff of Charity Commission :— Foundations, drains, & furniture for Iron Building.	—	368 2 1	—	368 2 1
	GEOLOGICAL MUSEUM, JERMYN STREET.				
8	Enlargement of building.	3,350	3,332 15 10	17 4 2	—
	BETHNAL GREEN MUSEUM.				
9	Improving office accommodation.	200	80 12 1	119 7 11	—
	EDINBURGH MUSEUM.				
10	Completion of electric light installation.	3,350	3,328 2 2	21 17 10	—
	Improvement and additions to Fire Extinguishing Apparatus.	—	145 10 -	—	145 10 -
11	Works and alterations of a minor character.	300	231 6 11	68 13 1	—
		12,300	11,372 11 2	1,644 15 9	717 6 11

Net Saving £. 927 8s. 10d.

His Majesty's Office of Works, &c.
30 November 1903.

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CLASS I.—*continued.*

VOTE 5.—ART AND SCIENCE BUILDINGS, GREAT BRITAIN—*continued.*

ON NEW WORKS, &c., 1902-1903—*continued.*

OBSERVATIONS.

	This work was postponed at the desire of the Board of Education.										
	Rendered necessary by the transfer of a portion of the Staff of the Charity Commission to the Board of Education under an Order in Council.										
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"></td> <td style="width: 40%; text-align: right;">Casual variation.</td> </tr> <tr> <td>Total Estimate</td> <td style="text-align: right;">£. s. d.</td> </tr> <tr> <td style="padding-left: 20px;">- 3,350</td> <td style="text-align: right;">- -</td> </tr> <tr> <td>Expenditure to 31st March 1903</td> <td style="text-align: right;">} 3,362 - 10</td> </tr> <tr> <td style="padding-left: 20px;">Excess</td> <td style="text-align: right;">- £. 12 0 10</td> </tr> </table>		Casual variation.	Total Estimate	£. s. d.	- 3,350	- -	Expenditure to 31st March 1903	} 3,362 - 10	Excess	- £. 12 0 10	
	Casual variation.										
Total Estimate	£. s. d.										
- 3,350	- -										
Expenditure to 31st March 1903	} 3,362 - 10										
Excess	- £. 12 0 10										
	A modified scheme was carried out.										
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	Casual variation.										
Total Estimate	£. s. d.										
- 4,350	- -										
Expenditure to 31st March 1903	} 4,534 19 2										
Excess	- £. 184 19 2										
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"></td> <td style="width: 40%; text-align: right;">See explanation in Appropriation Account, 1901-2.</td> </tr> <tr> <td>Total Expenditure to 31st March 1903</td> <td style="text-align: right;">} £. s. d.</td> </tr> <tr> <td style="padding-left: 20px;"></td> <td style="text-align: right;">224 14 -</td> </tr> </table>		See explanation in Appropriation Account, 1901-2.	Total Expenditure to 31st March 1903	} £. s. d.		224 14 -					
	See explanation in Appropriation Account, 1901-2.										
Total Expenditure to 31st March 1903	} £. s. d.										
	224 14 -										
	The expenditure under this Head is uncertain.										

Schomberg K. McDonnell,
Accounting Officer.

CLASS I.—*continued.*

VOTE 5.

ART AND SCIENCE BUILDINGS, GREAT BRITAIN

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads B. and C.
- New Works. 2. A Statement of Expenditure on "New Works" is appended to the Account. Treasury authority has been given where necessary for expenditure on works for which there was no provision in the Estimate.
- Surplus. 3. The Amount to be Surrendered is, as shown by the Account, 942*l.* 15*s.* 10*d.*

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	43,375	-	-
Expenditure (<i>Gross</i>) - - - - -	42,551	9	11
Net Surplus - - -	£.	823	10 1
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate - - -	119	5	9
Total Amount to be Surrendered - - -	£.	942	15 10

D. C. Richmond,
Comptroller and Auditor General.

CLASS I.—continued.

VOTE 6.

DIPLOMATIC AND CONSULAR BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, in respect of DIPLOMATIC AND CONSULAR BUILDINGS, and for the Maintenance of certain CEMETERIES ABROAD, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—New Works, Alterations, Additions, and Purchases	18,600 — —	20,812 9 10	—	912 9 10
Ditto (Supplementary)	1,300 — —			
B.—Maintenance and Repairs	16,800 — —	15,932 9 6	1,367 10 6	—
Ditto (Supplementary)	500 — —			
C.—Rents, Insurance, &c.	5,000 — —	4,741 15 4	258 4 8	—
Original £. 40,400 } Supplementary 1,800 } GROSS TOTAL £.	42,200 — —	41,486 14 8	1,625 15 2	912 9 10
			Net Surplus of Gross Estimate over Expenditure.	
			£. 713 5 4	
			Surplus of Appropriations in Aid Realised.	
			£. 1,255 19 10	
			Total Surplus to be Surrendered.	
			£. 1,969 5 2	
Deduct,—	Estimated.	Realised.		
D.—Appropriations in Aid	800 — —	2,055 19 10		
Original £. 39,600 } Supplementary 1,800 } NET TOTAL £.	41,400 — —	39,430 14 10		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—See Statement of New Works.
- B.—As mentioned in the Statement of New Works, a service costing over 700l. chargeable under that head was inadvertently provided for in this Sub-Head. The remainder of the apparent saving is due to the failure of tradesmen to render accounts in due time.
- C.—Casual Variation.
- D.—A sum of 1,114l. was realised from a sale of property at Canton which had not been foreseen when the Estimate was prepared.

NOTES.

The old Consulate Court House and Prison at Constantinople have, with Treasury authority, been handed over to the British Seamen's Hospital Committee in exchange for more suitable premises. A strip of ground, part of the site of the British Consulate at Fusan, Corea, has, with Treasury authority, been ceded to the Seoul-Fusan Railway Co., for a new public road in exchange for another piece of land. The company has further agreed to construct and maintain without charge, a bridge over the railway giving access from the site of the Consulate to the sea and to provide ground for building a boat house and jetty if required.

The Surplus of 678l. 9s. 7d., shown on the Account of the Vote "Diplomatic and Consular Buildings," for the year ended 31st March 1902, has been surrendered.

His Majesty's Office of Works, &c., }
30 November 1903. }

Schomburg K. McDonnell,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. H. Archibald.

D. C. Richmond,
Comptroller and Auditor General.

CLASS I.—*continued.*VOTE 6.—DIPLOMATIC AND CONSULAR BUILDINGS—*continued.*

STATEMENT OF EXPENDITURE

Section.	Description.	Vote.	Expenditure.	Balance.	
				Unexpended.	Excess.
	Alexandria :	£.	£. s. d.	£. s. d.	£. s. d.
A 1	Erection of New Consular Buildings-	5,000	5,423 8 8	—	423 8 8
	Athens :				
A 2	Rebuilding Stables and Laundry -	800	781 10 -	18 10 -	—
	Bangkok :				
A 3	Re-construction of Servants' Quarters, &c.	800	651 18 3	148 1 9	—
	Cairo :				
A 4	Erection of Greenhouse and Enclosure of part of Verandah	280	114 16 7	165 3 5	—
	China, Japan, and Corea :				
A 5	Erection of New Buildings, Alterations and Additions to existing Buildings and acquisition of Sites.	5,100	4,761 17 11	338 2 1	—
	China, Peking :				
A 6	Works of repair and re-construction necessitated by the damage done to the Legation Buildings during the siege.	5,000	4,897 3 7	102 16 5	—
	Copenhagen :				
A 7	Contribution towards Repaving of Street in front of Legation.	120	—	120 - -	—
A 6 1901-2.	Adaptation of Rooms for Chancery and Offices.	—	29 - 1	—	29 - 1
	Carried forward - -£.	17,100	16,659 15 1	892 13 8	452 8 9

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CLASS I.—*continued.*

VOTE 6.—DIPLOMATIC AND CONSULAR BUILDINGS—*continued.*

ON NEW WORKS, 1902-1903.

OBSERVATIONS.																									
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;"></td> <td style="width: 10%; text-align: right;">£</td> <td style="width: 10%; text-align: right;">s.</td> <td style="width: 10%; text-align: right;">d.</td> <td style="width: 50%;"></td> </tr> <tr> <td>Total Estimate -</td> <td style="text-align: right;">18,500</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td rowspan="3" style="vertical-align: top;">Progress was somewhat more rapid than had been anticipated.</td> </tr> <tr> <td>Expenditure to 31st</td> <td></td> <td></td> <td></td> </tr> <tr> <td>March 1903 -</td> <td style="text-align: right;">5,423</td> <td style="text-align: right;">8</td> <td style="text-align: right;">8</td> </tr> <tr> <td>Balance -</td> <td style="text-align: right;">£. 13,076</td> <td style="text-align: right;">11</td> <td style="text-align: right;">4</td> <td></td> </tr> </table>		£	s.	d.		Total Estimate -	18,500	-	-	Progress was somewhat more rapid than had been anticipated.	Expenditure to 31st				March 1903 -	5,423	8	8	Balance -	£. 13,076	11	4			
	£	s.	d.																						
Total Estimate -	18,500	-	-	Progress was somewhat more rapid than had been anticipated.																					
Expenditure to 31st																									
March 1903 -	5,423	8	8																						
Balance -	£. 13,076	11	4																						
- - - - -				Casual variation.																					
- - - - -				The whole of the works provided for were not carried out during the year.																					
- - - - -				Part only of this work was carried out.																					
- - - - -				Casual variation.																					
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;"></td> <td style="width: 10%; text-align: right;">£.</td> <td style="width: 10%; text-align: right;">s.</td> <td style="width: 10%; text-align: right;">d.</td> <td style="width: 50%;"></td> </tr> <tr> <td>Total Estimate -</td> <td style="text-align: right;">13,000</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td rowspan="3" style="vertical-align: top;">Casual variation. The expenditure prior to 1st April 1902 was met from the Sub-Head for Maintenance.</td> </tr> <tr> <td>Expenditure to 31st</td> <td></td> <td></td> <td></td> </tr> <tr> <td>March 1903 -</td> <td style="text-align: right;">10,270</td> <td style="text-align: right;">1</td> <td style="text-align: right;">3</td> </tr> <tr> <td>Balance -</td> <td style="text-align: right;">£. 2,729</td> <td style="text-align: right;">18</td> <td style="text-align: right;">9</td> <td></td> </tr> </table>		£.	s.	d.		Total Estimate -	13,000	-	-	Casual variation. The expenditure prior to 1st April 1902 was met from the Sub-Head for Maintenance.	Expenditure to 31st				March 1903 -	10,270	1	3	Balance -	£. 2,729	18	9			
	£.	s.	d.																						
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Expenditure to 31st																									
March 1903 -	10,270	1	3																						
Balance -	£. 2,729	18	9																						
- - - - -				The proposed scheme was not carried out by the Local Authorities.																					
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Balance -	£. 36	16	3																						

CLASS I.—*continued.*VOTE 6.—DIPLOMATIC AND CONSULAR BUILDINGS—*continued.*

STATEMENT OF EXPENDITURE

Section.	Description.	Vote.	Expenditure.	Balance.	
				Unexpended.	Excess.
		£.	£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	17,100	16,659 15 1	892 13 8	452 8 9
	Laraiche (Morocco):				
A 8	Erection of Stable and Outhouse to Consulate.	140	62 14 6	77 5 6	—
	Tehran and Gulhek:				
A 9	Improvement of Water Supply - -	200	195 9 11	4 10 1	—
	Washington:				
A 12	Introduction of Electric Lighting to the Embassy House.	900 Suppl.	993 18 10	—	93 18 10
A 13	Improving the Sanitary Arrangements.	400 Suppl.	550 18 9	—	150 18 9
	Zanzibar:				
A 10	Construction of Verandah and of additional bedroom at Judge's House.	200	211 14 2	—	11 14 2
A 11	Works and alterations of an unforeseen or minor character.	960	2,137 18 7	—	1,177 18 7
	Minor Works - - - - -	—	(667 11 4)	—	—
	Unforeseen Works, viz:—				
	Berlin:				
	Extension of Electric Light Installation	—	713 7 3	—	—
	Bona (Congo Free State):				
	Purchase of Site for Consulate -	—	727 - -	—	—
			2,137 18 7		
	Original Estimate - - £.18,600	£. 19,900	20,812 9 10	974 9 3	1,886 19 1
	Supplementary Estimate £. 1,300				
			Net Excess - - -	£. 912 9 10	

His Majesty's Office of Works, &c., }
30 November 1903.

47.

CLASS I.—*continued.*

VOTE 6.—DIPLOMATIC AND CONSULAR BUILDINGS—*continued.*

ON NEW WORKS, 1902-1903—*continued.*

OBSERVATIONS.

	£.	s.	d.	
Voted 1902-3	140	-	-	See explanation in the Appropriation Account for 1901-2. The total cost was less than anticipated.
Expenditure to 31st March 1903	104	8	10	
Balance	£. 35	11	2	
- - - - -	-	-	-	Casual variation.
- - - - -	-	-	-	As the work proceeded it was found to be necessary to undertake certain alterations, extra wiring, &c, which had not been contemplated when the estimate was framed.
- - - - -	-	-	-	The works essential to put the Sanitary Arrangements into a satisfactory condition proved more extensive than had been anticipated.
- - - - -	-	-	-	Casual variation.
- - - - -	-	-	-	
- - - - -	-	-	-	
- - - - -	-	-	-	Through inadvertence, provision for this service was made under the Maintenance Sub-Head of the Vote, instead of this Sub-Head to which it properly belongs.
- - - - -	-	-	-	Advantage was taken of an opportunity which presented itself for the purchase, on very favourable terms, of a Site for Consular Buildings. Provision is made in the Estimates for 1903-4 for the erection of the building.

Schomberg K. McDonnell,
Accounting Officer.

CLASS I.—*continued.*

VOTE 6.

DIPLOMATIC AND CONSULAR BUILDINGS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess.	1. Expenditure in excess of the Estimate has been incurred under Sub-Head A.																												
New Works.	2. Sub-Head A, "New Works." Variations between the sums estimated for New Works and those expended are explained in the Statement appended to the Account. The excesses, where necessary, have been sanctioned by the Treasury. The excess of 1,177 <i>l.</i> on the item "Works and Alterations of an unforeseen or minor character," was partly caused by purchase of a site for a Consulate at Boma (Congo Free State), in circumstances explained in the Statement, and partly through the cost of extension of electric light installation at Berlin having been estimated for under Sub-Head B, on which a saving of 1,367 <i>l.</i> is shown, instead of under this Sub-Head, to which it is properly chargeable. The expenditure of 4,761 <i>l.</i> in China, Japan, and Corea, of which no detail is given in the Account, was chiefly in respect of a new Consulate at Wuchow, alterations at the Tokio Legation, new barracks at Seoul, and an assistant-surveyor's house at Shanghai.																												
Cost of repair of Legation Buildings at Peking damaged during the Siege.	3. The total expenditure to 31st March 1903, on Works of Repair and Reconstruction necessitated by the damage done to the Legation Buildings at Peking during the siege, is shown in the statement of expenditure on "New Works" to amount to 10,270 <i>l.</i> 1 <i>s.</i> 3 <i>d.</i> This matter was referred to in my Reports for the years 1900-1, 1901-2, and as stated before the Committee of Public Accounts of 1903 (Q. 2191), an account is being kept of the expenditure with a view to its recovery from China. It was expected that the repayment might be made by June 1904.																												
Surplus.	4. The Amount to be Surrendered is, as shown by the Account, 1,969 <i>l.</i> 5 <i>s.</i> 2 <i>d.</i>																												
	<table border="0" style="margin-left: auto;"> <thead> <tr> <th></th> <th style="text-align: right;">£.</th> <th style="text-align: right;">s.</th> <th style="text-align: right;">d.</th> </tr> </thead> <tbody> <tr> <td>Grant (<i>Gross</i>) - - - - -</td> <td style="text-align: right;">42,200</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Expenditure (<i>Gross</i>) - - - - -</td> <td style="text-align: right;">41,486</td> <td style="text-align: right;">14</td> <td style="text-align: right;">8</td> </tr> <tr> <td></td> <td colspan="3" style="text-align: right; border-top: 1px solid black;">Net Surplus - - - £. 713 5 4</td> </tr> <tr> <td colspan="4" style="padding-top: 5px;"><i>Add,—</i></td> </tr> <tr> <td>Appropriations in Aid realised in excess of the Estimate</td> <td style="text-align: right;">1,255</td> <td style="text-align: right;">19</td> <td style="text-align: right;">10</td> </tr> <tr> <td></td> <td colspan="3" style="text-align: right; border-top: 1px solid black;">Total Amount to be Surrendered - £. 1,969 5 2</td> </tr> </tbody> </table>		£.	s.	d.	Grant (<i>Gross</i>) - - - - -	42,200	-	-	Expenditure (<i>Gross</i>) - - - - -	41,486	14	8		Net Surplus - - - £. 713 5 4			<i>Add,—</i>				Appropriations in Aid realised in excess of the Estimate	1,255	19	10		Total Amount to be Surrendered - £. 1,969 5 2		
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D. C. Richmond,
Comptroller and Auditor General.

69

CLASS I.—continued.

VOTE 7.

REVENUE BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Expenses of the CUSTOMS, INLAND REVENUE, POST OFFICE and POST OFFICE TELEGRAPH BUILDINGS in GREAT BRITAIN, and certain POST OFFICES ABROAD, including Furniture, Fuel, and Sundry Miscellaneous Services, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
CUSTOMS BUILDINGS :				
A.—New Works, Alterations, Additions, and Purchases - - - -	£. s. d. 13,000 - -	£. s. d. 12,083 19 7	£. s. d. 916 - 5	£. s. d. —
B.—Maintenance and Repairs - - - -	5,800 - -	5,981 7 1	—	181 7 1
C.—Furniture - - - - -	2,400 - -	2,840 11 10	—	440 11 10
D.—Rents, Insurance, Tithe Rent-charges, &c. - - - - -	10,700 - -	10,808 16 7	—	108 16 7
E.—Fuel, Light, Water and Household Articles - - - - -	7,400 - -	7,706 16 4	—	306 16 4
Total CUSTOMS - - - £.	39,300 - -	39,421 11 5	916 - 5	1,037 11 10
INLAND REVENUE BUILDINGS :				
F.—New Works, Alterations, Additions, and Purchases - - - -	14,925 - -	12,383 14 8	2,541 5 4	—
G.—Maintenance and Repairs - - - -	9,000 - -	9,699 2 8	—	699 2 8
H.—Furniture - - - - -	4,300 - -	4,531 17 11	—	231 17 11
I.—Rents, Insurance, Tithe Rent-charges, &c. - - - - -	26,200 - -	25,876 17 10	323 2 2	—
J.—Fuel, Light, Water and Household Articles - - - - -	10,300 - -	10,773 6 1	—	473 6 1
Total INLAND REVENUE - - - £.	64,725 - -	63,264 19 2	2,864 7 6	1,404 6 8
POST OFFICE BUILDINGS :				
K.—New Works, Alterations, and Additions	101,350 - -	93,005 18 6	8,344 1 6	—
L.—Maintenance and Repairs - - - -	46,925 - -	54,846 5 4	—	7,921 5 4
M.—Furniture - - - - -	9,510 - -	11,285 7 2	—	1,775 7 2
N.—Fuel, Light, and Household Articles -	34,335 - -	34,395 4 2	—	60 4 2
Total POST OFFICE - - - £.	192,120 - -	193,532 15 2	8,344 1 6	9,756 16 8
POST OFFICE TELEGRAPH BUILDINGS :				
O.—New Works, Alterations, and Additions	46,120 - -	43,265 4 3	2,854 15 9	—
P.—Maintenance and Repairs - - - -	15,625 - -	18,282 1 9	—	2,657 1 9
Q.—Furniture - - - - -	4,700 - -	3,761 15 8	938 4 4	—
R.—Fuel, Light, and Household Articles -	11,445 - -	11,465 1 5	—	20 1 5
Total POST OFFICE TELEGRAPHS - £.	77,890 - -	76,774 3 1	3,793 - 1	2,677 3 2
GROSS TOTAL - £.	374,035 - -	372,993 8 10	15,917 9 6	14,875 18 4
			Net Surplus of Gross Estimate over Expenditure.	
			£. 1,041 11 2	
			Surplus of Appropriations in Aid Realised.	
			£. 1,394 3 -	
			Total Surplus to be Surrendered.	
			£. 2,435 14 2	
<i>Deduct,—</i>	Estimated.	Realised.		
S.—Appropriations in Aid - - - -	3,035 - -	4,429 3 -		
NET TOTAL - £.	371,000 - -	368,564 5 10		

CLASS I.—*continued.*VOTE 7.—REVENUE BUILDINGS—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—*See* Statement of New Works.
- B.—Casual variation.
- C.—The requirements were greater than had been anticipated. Increased provision is made under this head in 1903-4.
- D.—Casual variation.
- E.—Under-estimated. Increased provision is made in 1903-4.
- F.—*See* Statement of New Works.
- G.—Under-estimated.
- H.—Casual variation.
- I.—Casual variation.
- J.—Under-estimated. Increased provision is made in 1903-4.
- K.—*See* Statement of New Works.
- L.—Under-estimated. Increased provision is made in 1903-4.
- M.—The question of the apportionment of charge between Post and Telegraph Services was under consideration, subsequently to the preparation of the Estimates, by an Inter-departmental Committee and it was decided to abolish the apportionment of individual payments and to substitute a fixed proportion for Postal and Telegraph Services. This course has for some time been followed in the cases of Sub-Heads L, N, P. and R., and it has in this year been applied to Sub-Heads M. and Q. Under this arrangement the proportion of charge in the two Services differs considerably from the Estimate. On the whole there is an excess which is due to increased requirements. A larger provision has been made in the Estimates for 1903-4.
- N.—Casual variation.
- O.—*See* Statement of New Works.
- P.—*See* explanation under Sub-head L.
- Q.—*See* explanation under Sub-head M.
- R.—Casual variation.
- S.—The receipts from the Sale of Old Materials were unusually large owing to the sale of old buildings on sites acquired for Post Offices.

CLASS I.—*continued.*VOTE 7.—REVENUE BUILDINGS—*continued.*

NOTE TO BE CONNECTED WITH EXPENDITURE ON NEW WORKS, POST AND TELEGRAPHS.

Certain payments made in previous years and charged to New Works Post are now found to be chargeable to New Works Telegraphs. Having regard, however, to the amount of the expenditure on these Services during the current year, it has not been possible to make a complete adjustment, and in consequence the Sub-Head New Works Post remains overcharged to the extent of 396*l.* 11*s.* 6*d.*

CLAIM ABANDONED.

866*l.* 16*s.* 1*d.*, being the loss incurred by the failure of the Contractor for the erection of the New Head Post Office at Swansea, has, with Treasury authority, been written off as irrecoverable.

The Surplus of 1,240*l.* 4*s.* 2*d.*, shown on the Account of the Vote "Revenue Buildings," for the year ended 31st March 1902, has been surrendered.

His Majesty's Office of Works, &c.,
30 November 1903.

Schömborg K. McDonnell,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. H. Archibald.

D. C. Richmond,
Comptroller and Auditor General.

CLASS I.—*continued.*VOTE 7.—REVENUE BUILDINGS—*continued.*

STATEMENT OF EXPENDITURE FOR NEW WORKS.

Section.	DESCRIPTION.	Vote.	EXPENDITURE.	BALANCE.	
				Unexpended.	Excess.
		£.	£. s. d.	£. s. d.	£. s. d.
	CUSTOMS BUILDINGS.				
	<i>Port of London.</i>				
3 } 1901-2)	Custom House: Alterations to Hydraulic Lift.	- - -	- 15 7	- - -	- 15 7
14 } 1901-2)	Custom House: Alterations to fittings and furniture of Tea Office and Long Room and fitting up new Laboratories in connection with the Coal and Sugar Duties.	- - -	262 7 2	- - -	262 7 2
1	Custom House: Continuation of the Installation of the Electric Light.	500	522 5 3	- - -	22 5 3
	Custom House: Protection against Fire.	- - -	287 19 5	- - -	287 19 5
	Custom House: Provision of additional heating apparatus for Long Room and other portions of Custom House.	- - -	259 6 9	- - -	259 6 9
	Custom House: Purchase of fans, &c., for ventilation of Long Room.	- - -	357 15 0	- - -	357 15 0
2 } 1901-2)	Custom House: Extension of Refreshment Room.	- - -	17 16 6	- - -	17 16 6
2	Custom House: Additional Sanitary Offices for the Long Room Staff.	300	395 6 11	- - -	95 6 11
4 } 1901-2)	Erection of a new Dwelling House at the Customs Storage Depot (late Burning Ground), Rotherhithe.	- - -	420 19 11	- - -	420 19 11
5 } 1901-2)	Erection of an office at Victoria Dock.	- - -	67 17 7	- - -	67 17 7
3	Additions and Alterations of a minor character at the Custom House and outlying offices.	320	161 6 6	158 12 6	- - -
	<i>Outports, England and Wales.</i>				
7 } 1901-2)	Barrow-in-Furness, Erection of new Custom House	- - -	19 12 11	- - -	19 12 11
	Carried forward . . . £.	1,120	2,773 9 6	158 13 6	1,812 3 -

CLASS I.—*continued.*

VOTE 7.—REVENUE BUILDINGS—*continued.*

STATEMENT OF EXPENDITURE FOR NEW WORKS.

OBSERVATIONS.									
Remanet	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="text-align: right; font-size: small;">£ s. d.</td> </tr> <tr> <td>Total Estimate</td> <td style="text-align: right;">175 - -</td> </tr> <tr> <td>Amount expended to 31st March 1903</td> <td style="text-align: right;">167 8 2</td> </tr> <tr> <td style="border-top: 1px solid black;">Balance</td> <td style="text-align: right; border-top: 1px solid black;">£. 7 11 10</td> </tr> </table>		£ s. d.	Total Estimate	175 - -	Amount expended to 31st March 1903	167 8 2	Balance	£. 7 11 10
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Remanet. See explanation in Appropriation Account 1901-2	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="text-align: right; font-size: small;">£ s. d.</td> </tr> <tr> <td>Total Estimate</td> <td style="text-align: right;">2,000 - -</td> </tr> <tr> <td>Amount expended to 31st March 1903</td> <td style="text-align: right;">1,744 11 1</td> </tr> <tr> <td style="border-top: 1px solid black;">Balance</td> <td style="text-align: right; border-top: 1px solid black;">£. 255 8 11</td> </tr> </table>		£ s. d.	Total Estimate	2,000 - -	Amount expended to 31st March 1903	1,744 11 1	Balance	£. 255 8 11
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Casual variation	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="text-align: right; font-size: small;">£ s. d.</td> </tr> <tr> <td>Total Estimate</td> <td style="text-align: right;">5,500 - -</td> </tr> <tr> <td>Amount expended to 31 March 1903</td> <td style="text-align: right;">3,224 16 5</td> </tr> <tr> <td style="border-top: 1px solid black;">Balance</td> <td style="text-align: right; border-top: 1px solid black;">£. 2,275 3 7</td> </tr> </table>		£ s. d.	Total Estimate	5,500 - -	Amount expended to 31 March 1903	3,224 16 5	Balance	£. 2,275 3 7
	£ s. d.								
Total Estimate	5,500 - -								
Amount expended to 31 March 1903	3,224 16 5								
Balance	£. 2,275 3 7								
<p>These works were necessary to ensure the greater protection of the building against fire and were carried out on the recommendation of the Metropolitan Fire Brigade.</p> <p>Urgently required, the existing fire places being inadequate, a portion of the charge only was defrayed in this year, the cost of fixing will fall on the Vote for 1903-4.</p> <p>Provision is made for this work in the Vote for 1903-4, but it was considered desirable to purchase these fans, &c., at the same time as the heating apparatus (see previous item) the services being intimately connected.</p>									
Remanet. See explanation in Appropriation Account 1901-2	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="text-align: right; font-size: small;">£ s. d.</td> </tr> <tr> <td>Total Estimate</td> <td style="text-align: right;">300 - -</td> </tr> <tr> <td>Amount expended to 31 March 1902</td> <td style="text-align: right;">357 18 5</td> </tr> <tr> <td style="border-top: 1px solid black;">Excess</td> <td style="text-align: right; border-top: 1px solid black;">£. 57 18 5</td> </tr> </table>		£ s. d.	Total Estimate	300 - -	Amount expended to 31 March 1902	357 18 5	Excess	£. 57 18 5
	£ s. d.								
Total Estimate	300 - -								
Amount expended to 31 March 1902	357 18 5								
Excess	£. 57 18 5								
<p>Excess due to the fact that more structural work was found necessary in connection with the drains under the floors than had been anticipated. The cramped position in which the plumbing work had to be done also added to the cost.</p>									
Remanet. See explanation in Appropriation Account 1901-2	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="text-align: right; font-size: small;">£ s. d.</td> </tr> <tr> <td>Total Estimate</td> <td style="text-align: right;">650 - -</td> </tr> <tr> <td>Amount expended to 31st March 1903</td> <td style="text-align: right;">626 6 10</td> </tr> <tr> <td style="border-top: 1px solid black;">Balance</td> <td style="text-align: right; border-top: 1px solid black;">£. 23 13 2</td> </tr> </table>		£ s. d.	Total Estimate	650 - -	Amount expended to 31st March 1903	626 6 10	Balance	£. 23 13 2
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	£ s. d.								
Total Estimate	100 - -								
Amount expended to 31st March 1903	80 11 6								
Balance	£. 19 8 6								
<p>Expenditure under this Head is uncertain.</p>									
Remanet	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="text-align: right; font-size: small;">£ s. d.</td> </tr> <tr> <td>Total Estimate</td> <td style="text-align: right;">2,725 - -</td> </tr> <tr> <td>Amount expended to 31st March 1903</td> <td style="text-align: right;">2,779 10 7</td> </tr> <tr> <td style="border-top: 1px solid black;">Excess</td> <td style="text-align: right; border-top: 1px solid black;">£. 54 10 7</td> </tr> </table>		£ s. d.	Total Estimate	2,725 - -	Amount expended to 31st March 1903	2,779 10 7	Excess	£. 54 10 7
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Amount expended to 31st March 1903	2,779 10 7								
Excess	£. 54 10 7								

CLASS I.—*continued.*VOTE 7.—REVENUE BUILDINGS—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

Section.	DESCRIPTION.	Vote.	EXPENDITURE.	BALANCE.	
				Unexpended.	Excess.
		£.	£. s. d.	£. s. d.	£. s. d.
	Brought forward . . .	1,120	2,773 9 6	158 13 6	1,812 3 -
	<i>CUSTOMS BUILDINGS—continued.</i>				
	<i>Outports, England and Wales—continued.</i>				
4	Barry Dock: Erection of New Custom House.	500	- - -	500 - -	- - -
8 } 1901-2)	Liverpool Custom House: Additional accommodation.	- - -	50 16 9	- - -	50 16 9
	Liverpool Custom House: Extension of Electric Lighting to the Long Room.	- - -	55 3 4	- - -	55 3 4
5	Manchester (Salford): Erection of New Custom House.	5,000	4,974 6 8	25 13 4	- - -
6	Southampton: Completion of New Custom House.	5,330	3,930 2 11	1,399 17 1	- - -
7	Additions and Alterations of a minor character.	150	252 12 7	- - -	102 12 7
	<i>Outports, Scotland.</i>				
8	Longhope, Orkney: Acquisition of Site and erection of New Custom House	850	12 2 6	837 17 6	- - -
9	Additions and Alterations of a minor character.	50	35 5 4	14 14 8	- - -
	TOTAL . . . £.	13,000	12,083 19 7	2,936 16 1	2,020 15 8
			Net Saving - - - £.	916 - 5	

CLASS I.—*continued.*

VOTE 7.—REVENUE BUILDINGS—*continued.*

STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

OBSERVATIONS.

Pressure of other Services caused this work to be postponed	{	Total Estimate	£.	s.	d.
		Amount expended to 31st March 1903			Nil.
		Balance	£.	5,200	-

Remanet. See explanation in Appropriation Account 1901-2	Amount expended to 31st March 1903	£.	s.	d.
		701	15	10

Remanet	Amount expended to 31st March 1903	£.	s.	d.
		205	3	4

Casual variation	{	Total Estimate	£.	s.	d.
		Amount expended to 31st March 1903			11,850 - -
		Balance	£.	5,016	8

See explanation in the Appropriation Account for 1901-2. Some claims could not be disposed of in the year. There is a Saving on the Total Estimate due to the foundations having proved less costly than had been expected	{	Total Estimate	£.	s.	d.
		Amount expended to 31st March 1903			10,150 - -
		Balance	£.	9,399	6

Expenditure under Minor Works is uncertain. The demands in the year proved greater than had been anticipated.

Delay occurred in connection with the acquisition of the Site	{	Total Estimate	£.	s.	d.
		Amount expended to 31st March 1903			1,350 - -
		Balance	£.	1,337	17

Expenditure under this Head is uncertain.

CLASS I.—*continued.*VOTE 7.—REVENUE BUILDINGS—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

Section.	DESCRIPTION.	Vote.	EXPENDITURE.	BALANCE.	
				Unexpended.	Excess.
	INLAND REVENUE BUILDINGS.				
	<i>London.</i>	£.	£. s. d.	£. s. d.	£. s. d.
	2, Copthall Buildings, Telegraph Street, E.C. : Alterations, Fittings, &c.	- - -	97 8 -	- - -	97 8 -
	4, Fenywern Road : Alterations and Electric Lighting, &c.	- - -	186 14 1	- - -	186 14 1
3	Somerset House: Alterations to Rooms formerly occupied by the Exchequer and Audit Department for the accommodation of the Inland Revenue.	5,000	3,724 3 3	1,275 16 9	- - -
	Somerset House: Alterations consequent on departmental changes rendered necessary by recommendations of the Haldane Committee.	- - -	4 1 9	- - -	4 1 9
4	Somerset House: Altering Rooms on top floor of West Wing for accommodation of Estate Duty Office and preparing Vaults for reception of Records.	1,500	- - -	1,500 - -	- - -
1	Somerset House: Completion of the Installation of the Electric Light throughout the Building.	800	847 5 6	- - -	47 5 6
5	Somerset House: Constructing Sanitary Offices for Postage Embossing Branch.	250	- - -	250 - -	- - -
2	Somerset House: Continuing Alterations and Improvements to Water Closets and Lavatories in the Building generally.	200	208 5 4	- - -	8 5 4
	Somerset House: Extension of Public Stamping Department.	- - -	257 2 10	- - -	257 2 10
6	Additions and Alterations of a minor character at Somerset House, and other offices.	250	149 19 10	100 - 2	- - -
	<i>Country, England and Wales.</i>				
7	Cardiff: Erection of New Offices - -	500	- - -	500 - -	- - -
8	Ipswich: Erection of New Offices - -	2,000	2,027 8 6	- - -	27 8 6
9	Leicester: Erection of New Offices - -	500	- - -	500 - -	- - -
10 1900-1	Liverpool: Extension of Stamping Branch	- - -	20 13 5	- - -	20 13 5
9 1901-2	Liverpool: Heating Corridors - - -	- - -	43 13 5	- - -	43 13 5
	Carried forward - - £.	11,000	7,566 15 11	4,125 16 11	692 12 10

CLASS I.—*continued.*

VOTE 7.—REVENUE BUILDINGS—*continued.*

STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

OBSERVATIONS.

See explanation in Appropriation Account 1901-2 Amount expended to 31st March 1903 £. s. d.
105 5 1

Owing to the unsuitability of the offices formerly occupied by the Collector of London West Collection, fresh premises were hired. Alterations were required to adapt the house for official purposes, and electric light was installed.

The work could not be commenced until late in the year owing to the fact that the new Audit Office was not ready for occupation as early as anticipated.

Structural alterations urgently required to facilitate the despatch of business, and furniture in connection therewith. A small charge fell on this year.

See explanation above as to delay in the removal of the Audit Office.

The whole of the accounts for work done in 1901-2 were not rendered in time for payment within that year. See explanation in the Appropriation Account for that year.	{	Total Estimate	8,000	-	-
		Amount expended to 31st March 1903	8,132	1	6
		Excess	-£. 132	1	6

This work was proposed in view of the urgency for the extension of the Stamping Department. See below.

Casual variation Amount expended to 31st March 1903 £. s. d.
8,114 3 11

The accommodation was inadequate, and the need for an extension of the premises was very pressing.

Expenditure under this Head is uncertain.

In view of the pressure of other Services it was considered desirable to postpone this work. See explanation under Item 1, Sub-Head A, of the Vote for Miscellaneous Legal Buildings.	{	Total Estimate	7,650	-	-
		Amount expended to 31st March 1903	18	4	9
		Balance	£. 7,631	15	3

Casual variation	{	Total Estimate	5,400	-	-
		Amount expended to 31st March 1903	2,027	8	6
		Balance	£. 3,372	11	6

Delay arose in deciding on the Site. The amount was re-voted in the Estimates for 1903-4.	{	Total Estimate	5,600	-	-
		Amount expended to 31st March 1903	1	-	4
		Balance	£. 5,598	19	8

Remanet. See explanation in Appropriation Account 1901-2 as to excess over Estimate.	{	Total Estimate	200	-	-
		Amount expended to 31st March 1903	511	7	-
		Excess	£. 311	7	-

Remanet	{	Total Estimate	250	-	-
		Amount expended to 31st March 1903	224	19	5
		Balance	£. 25	-	7

CLASS I.—*continued.*VOTE 7.—REVENUE BUILDINGS—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

Section.	DESCRIPTION.	Vote.	EXPENDITURE.	BALANCE.	
				Unexpended.	Excess.
	INLAND REVENUE BUILDINGS— <i>continued.</i>	£.	£. s. d.	£. s. d.	£. s. d.
	Brought forward . .	11,000	7,566 15 11	4,125 16 11	692 12 10
	<i>Country, England and Wales—continued.</i>				
	Manchester : Accommodation for multiple recording presses at Stamp Office.	- . .	98 12 8	- . .	98 12 8
10 } 1901-2 }	Norwich : Adaptation of Office	- . .	424 - 6	- . .	424 - 6
10	Preston : Completion of New Offices . .	1,700	1,700 - -	- . .	- . .
11	Salisbury : Acquisition of site and erection of New Offices.	475	389 1 9	85 18 3	- . .
12	Sunderland : Completion of New Offices .	400	400 - -	- . .	- . .
13	Additions and Alterations of a minor character.	250	310 18 -	- . .	60 18 -
	<i>Scotland.</i>				
14	Edinburgh : Completion of Alterations .	900	1,469 5 2	- . .	569 5 2
15	Additions and Alterations of a minor character.	200	25 - 8	174 19 4	- . .
	TOTAL £.	14,925	12,383 14 8	4,386 14 6	1,845 9 2
			Net Saving	£,2,541 5 4	

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CLASS I.—*continued.*

VOTE 7.—REVENUE BUILDINGS—*continued.*

STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

OBSERVATIONS.

Alterations to fit the premises for the erection of the presses.

Remanet. It was not possible to deal with all the accounts for 1901-2 within that year. The excess on the Estimate is due to the fact that the tenders proved higher than had been anticipated.	Total Estimate	£	s.	d.
	Amount expended to 31st March 1903	1,000	-	-
	Excess	£. 218	16	4
.				
	Total Estimate	£.	s.	d.
	Amount expended to 31st March 1903	4,200	-	-
		£.	-	-

The Site was purchased, but it was not practicable to make any progress with the building before the close of the year.	Total Estimate	£.	s.	d.
	Amount expended to 31st March 1903	1,675	-	-
	Balance	£. 1,285	18	2

.				
	Total Estimate	£.	s.	d.
	Amount expended to 31st March 1903	4,420	-	-
		£.	-	-

Expenditure under this Head is uncertain. The demands in the year proved greater than had been anticipated.

See explanation in Appropriation Account 1901-2, under Heading of "Edinburgh, 3rd District: Re-arrangement of Rooms, &c."	Total Estimate	£.	s.	d.
	Amount expended to 31st March 1903	1,600	-	-
	Excess	£. 77	1	-

Expenditure under this Head is uncertain.

CLASS I.—*continued.*VOTE 7.—REVENUE BUILDINGS—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

Section.	DESCRIPTION.	Vote.			EXPENDITURE.	BALANCE.	
		Post.	Tele-graphs.	Total.		Unexpended.	Excess.
	POST AND TELEGRAPH BUILDINGS.						
Kl.	Works in Progress.	£.	£	£.	£. s. d.	£. s. d.	£. s. d.
	<i>London District.</i>						
3	Brockley : New Sorting Office . . .	750	-	750	1,147 5 7	- -	397 5 7
4	Clapham : New Sorting Office . . .	3,020	-	3,020	2,735 10 5	284 9 7	- -
⁶ 1900-1	East Finchley : New Sorting Office . .	-	-	-	30 7 10	- -	30 7 10
¹ 1901-2	General Post Office West: Additional Space for Cable and Instrument Work.	-	-	-	- 7 -	- -	- 7 -
⁸ 1899-00	Lea : New Sorting Office.	-	-	-	88 9 -	- -	88 9 -
1	Mount Pleasant : Enlargement of Telegraph Factory, Block E.	-	5,280	5,280	4,367 - 6	912 1s 6	- -
2	Mount Pleasant : New Tanks . . .	1,040	-	1,040	1,983 10 -	- -	943 10 -
² 1900-1	Mount Pleasant : Enlargement of Telegraph Factory, Block D.	-	-	-	168 15 -	- -	168 15 -
5	New Cross : New Sorting Office . . .	1,675	-	1,675	1,837 2 2	- -	162 2 2
⁴ 1901-2	West Brompton : New Branch Post Office.	-	-	-	78 5 9	- -	78 5 9
6	West Kensington : New District Post Office.	10,745	3,580	14,325	12,351 - 10	1,973 19 2	- -

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CLASS I.—*continued.*

VOTE 7.—REVENUE BUILDINGS—*continued.*

STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

OBSERVATIONS.

The slow progress of the contractor during 1901-2 caused a heavier charge to fall upon this year.	<table border="0"> <tr> <td></td> <td style="text-align: right;">£.</td> <td style="text-align: right;">s.</td> <td style="text-align: right;">d.</td> </tr> <tr> <td>Total Estimate</td> <td style="text-align: right;">3,050</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Amount expended to 31st March 1903</td> <td style="text-align: right;">2,801</td> <td style="text-align: right;">6</td> <td style="text-align: right;">7</td> </tr> <tr> <td>Balance</td> <td style="text-align: right;">£.</td> <td style="text-align: right;">248</td> <td style="text-align: right;">13 5</td> </tr> </table>		£.	s.	d.	Total Estimate	3,050	-	-	Amount expended to 31st March 1903	2,801	6	7	Balance	£.	248	13 5
	£.	s.	d.														
Total Estimate	3,050	-	-														
Amount expended to 31st March 1903	2,801	6	7														
Balance	£.	248	13 5														
Casual variation	<table border="0"> <tr> <td></td> <td style="text-align: right;">£.</td> <td style="text-align: right;">s.</td> <td style="text-align: right;">d.</td> </tr> <tr> <td>Total Estimate</td> <td style="text-align: right;">4,820</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Amount expended to 31st March 1903</td> <td style="text-align: right;">4,847</td> <td style="text-align: right;">10</td> <td style="text-align: right;">9</td> </tr> <tr> <td>Excess</td> <td style="text-align: right;">£.</td> <td style="text-align: right;">27</td> <td style="text-align: right;">10 9</td> </tr> </table>		£.	s.	d.	Total Estimate	4,820	-	-	Amount expended to 31st March 1903	4,847	10	9	Excess	£.	27	10 9
	£.	s.	d.														
Total Estimate	4,820	-	-														
Amount expended to 31st March 1903	4,847	10	9														
Excess	£.	27	10 9														
Remanet. <i>See explanation as to excess in Appropriation Account 1901-2.</i>	<table border="0"> <tr> <td></td> <td style="text-align: right;">£.</td> <td style="text-align: right;">s.</td> <td style="text-align: right;">d.</td> </tr> <tr> <td>Total Estimate</td> <td style="text-align: right;">1,970</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Amount expended to 31st March 1903</td> <td style="text-align: right;">2,415</td> <td style="text-align: right;">2</td> <td style="text-align: right;">8</td> </tr> <tr> <td>Excess</td> <td style="text-align: right;">£.</td> <td style="text-align: right;">445</td> <td style="text-align: right;">2 8</td> </tr> </table>		£.	s.	d.	Total Estimate	1,970	-	-	Amount expended to 31st March 1903	2,415	2	8	Excess	£.	445	2 8
	£.	s.	d.														
Total Estimate	1,970	-	-														
Amount expended to 31st March 1903	2,415	2	8														
Excess	£.	445	2 8														
Remanet	<table border="0"> <tr> <td></td> <td style="text-align: right;">£.</td> <td style="text-align: right;">s.</td> <td style="text-align: right;">d.</td> </tr> <tr> <td>Total Estimate</td> <td style="text-align: right;">1,850</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Amount expended to 31st March 1903</td> <td style="text-align: right;">1,594</td> <td style="text-align: right;">6</td> <td style="text-align: right;">2</td> </tr> <tr> <td>Balance</td> <td style="text-align: right;">£.</td> <td style="text-align: right;">255</td> <td style="text-align: right;">13 10</td> </tr> </table>		£.	s.	d.	Total Estimate	1,850	-	-	Amount expended to 31st March 1903	1,594	6	2	Balance	£.	255	13 10
	£.	s.	d.														
Total Estimate	1,850	-	-														
Amount expended to 31st March 1903	1,594	6	2														
Balance	£.	255	13 10														
Remanet. This was a payment to the Local Authorities for making up the road and laying a sewer. Delay occurred in the rendering of the account.	<table border="0"> <tr> <td></td> <td style="text-align: right;">£.</td> <td style="text-align: right;">s.</td> <td style="text-align: right;">d.</td> </tr> <tr> <td>Total Estimate</td> <td style="text-align: right;">2,800</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Amount expended to 31st March 1903</td> <td style="text-align: right;">2,728</td> <td style="text-align: right;">8</td> <td style="text-align: right;">3</td> </tr> <tr> <td>Balance</td> <td style="text-align: right;">£.</td> <td style="text-align: right;">71</td> <td style="text-align: right;">11 9</td> </tr> </table>		£.	s.	d.	Total Estimate	2,800	-	-	Amount expended to 31st March 1903	2,728	8	3	Balance	£.	71	11 9
	£.	s.	d.														
Total Estimate	2,800	-	-														
Amount expended to 31st March 1903	2,728	8	3														
Balance	£.	71	11 9														
Progress during the year was slower than had been expected	<table border="0"> <tr> <td></td> <td style="text-align: right;">£.</td> <td style="text-align: right;">s.</td> <td style="text-align: right;">d.</td> </tr> <tr> <td>Total Estimate</td> <td style="text-align: right;">16,400</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Amount expended to 31st March 1903</td> <td style="text-align: right;">15,668</td> <td style="text-align: right;">15</td> <td style="text-align: right;">11</td> </tr> <tr> <td>Balance</td> <td style="text-align: right;">£.</td> <td style="text-align: right;">731</td> <td style="text-align: right;">4 1</td> </tr> </table>		£.	s.	d.	Total Estimate	16,400	-	-	Amount expended to 31st March 1903	15,668	15	11	Balance	£.	731	4 1
	£.	s.	d.														
Total Estimate	16,400	-	-														
Amount expended to 31st March 1903	15,668	15	11														
Balance	£.	731	4 1														
It was thought when the Estimate for 1902-3 was framed that the Expenditure in 1901-2 would have been much greater than proved to be the case; owing however to delay on the part of the contractor increased expenditure fell on this year.	<table border="0"> <tr> <td></td> <td style="text-align: right;">£.</td> <td style="text-align: right;">s.</td> <td style="text-align: right;">d.</td> </tr> <tr> <td>Amount expended to 31st March 1903</td> <td style="text-align: right;">£.</td> <td style="text-align: right;">2,301</td> <td style="text-align: right;">9 11</td> </tr> </table>		£.	s.	d.	Amount expended to 31st March 1903	£.	2,301	9 11								
	£.	s.	d.														
Amount expended to 31st March 1903	£.	2,301	9 11														
Remanet. Balance of cost of lifts. <i>See explanation in Appropriation Account of 1900-1 as to saving on original Estimate.</i>	<table border="0"> <tr> <td></td> <td style="text-align: right;">£.</td> <td style="text-align: right;">s.</td> <td style="text-align: right;">d.</td> </tr> <tr> <td>Total Estimate</td> <td style="text-align: right;">20,500</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Amount expended to 31st March 1903</td> <td style="text-align: right;">14,099</td> <td style="text-align: right;">8</td> <td style="text-align: right;">1</td> </tr> <tr> <td>Balance</td> <td style="text-align: right;">£.</td> <td style="text-align: right;">6,400</td> <td style="text-align: right;">11 11</td> </tr> </table>		£.	s.	d.	Total Estimate	20,500	-	-	Amount expended to 31st March 1903	14,099	8	1	Balance	£.	6,400	11 11
	£.	s.	d.														
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Casual variation	<table border="0"> <tr> <td></td> <td style="text-align: right;">£.</td> <td style="text-align: right;">s.</td> <td style="text-align: right;">d.</td> </tr> <tr> <td>Total Estimate</td> <td style="text-align: right;">2,525</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Amount expended to 31st March 1903</td> <td style="text-align: right;">2,429</td> <td style="text-align: right;">10</td> <td style="text-align: right;">8</td> </tr> <tr> <td>Balance</td> <td style="text-align: right;">£.</td> <td style="text-align: right;">95</td> <td style="text-align: right;">9 4</td> </tr> </table>		£.	s.	d.	Total Estimate	2,525	-	-	Amount expended to 31st March 1903	2,429	10	8	Balance	£.	95	9 4
	£.	s.	d.														
Total Estimate	2,525	-	-														
Amount expended to 31st March 1903	2,429	10	8														
Balance	£.	95	9 4														
Remanet	<table border="0"> <tr> <td></td> <td style="text-align: right;">£.</td> <td style="text-align: right;">s.</td> <td style="text-align: right;">d.</td> </tr> <tr> <td>Total Estimate</td> <td style="text-align: right;">4,075</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Amount expended to 31st March 1903</td> <td style="text-align: right;">4,563</td> <td style="text-align: right;">14</td> <td style="text-align: right;">3</td> </tr> <tr> <td>Balance</td> <td style="text-align: right;">£.</td> <td style="text-align: right;">111</td> <td style="text-align: right;">5 9</td> </tr> </table>		£.	s.	d.	Total Estimate	4,075	-	-	Amount expended to 31st March 1903	4,563	14	3	Balance	£.	111	5 9
	£.	s.	d.														
Total Estimate	4,075	-	-														
Amount expended to 31st March 1903	4,563	14	3														
Balance	£.	111	5 9														
The progress with this work by the builders was less than had been anticipated.	<table border="0"> <tr> <td></td> <td style="text-align: right;">£.</td> <td style="text-align: right;">s.</td> <td style="text-align: right;">d.</td> </tr> <tr> <td>Total Estimate</td> <td style="text-align: right;">18,325</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Amount expended to 31st March 1903</td> <td style="text-align: right;">14,643</td> <td style="text-align: right;">9</td> <td style="text-align: right;">4</td> </tr> <tr> <td>Balance</td> <td style="text-align: right;">£.</td> <td style="text-align: right;">3,681</td> <td style="text-align: right;">10 8</td> </tr> </table>		£.	s.	d.	Total Estimate	18,325	-	-	Amount expended to 31st March 1903	14,643	9	4	Balance	£.	3,681	10 8
	£.	s.	d.														
Total Estimate	18,325	-	-														
Amount expended to 31st March 1903	14,643	9	4														
Balance	£.	3,681	10 8														

CLASS I.—*continued.*VOTE 7.—REVENUE BUILDINGS—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

Section.	DESCRIPTION.	Vote.			EXPENDITURE.	BALANCE.	
		Post.	Telegraphs.	Total.		Unexpended.	Excess.
	POST AND TELEGRAPH BUILDINGS— <i>cont</i> Works in Progress— <i>continued.</i> <i>Country, England and Wales.</i>	£.	£.	£.	£. s. d.	£. s. d.	£. s. d.
7	Aldershot : New Post Office. . .	2,663	887	3,550	3,185 - 11	364 19 1	- . -
8	Birmingham (Camp Hill): New Sorting Office.	500	-	500	1,020 3 5	- . -	520 3 5
9 } 1901-02 }	Bolton Head Post Office: Enlargement	-	-	-	245 12 9	- . -	245 12 9
9	Bridgnorth : New Post Office . . .	2,000	400	2,400	1,795 - 1	604 19 11	- . -
10	Brighton Head Post Office: Enlargement.	1,000	500	1,500	2,995 4 1	- . -	1,495 4 1
16 } 1900-1 }	Bury (Lancashire): New Post Office . . .	-	-	-	360 10 6	- . -	360 10 6
13 } 1901-2 }	Carlisle Post Office : Alterations- . . .	-	-	-	- 16 6	- . -	- 16 6
11	Chatham : New Post Office- . . .	845	280	1,125	1,434 10 11	- . -	309 10 11
12	Coventry : New Post Office- . . .	1,950	650	2,600	2,733 19 8	- . -	133 19 8
13	Darlington Post Office : Enlargement-	4,920	1,530	6,450	4,017 17 2	2,432 2 10	- . -
14	Derby Head Post Office: Enlargement	2,220	630	2,850	3,117 15 9	- . -	267 15 9
17 } 1901-2 }	Eastbourne Head Post Office: Enlargement.	-	-	-	2 10 1	- . -	2 10 1

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CLASS I.—*continued.*

VOTE 7.—REVENUE BUILDINGS—*continued.*

STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

OBSERVATIONS.

		£.	s.	d.
See explanation in Appropriation Account 1901-2	Total Estimate	11,000	-	-
	Amount expended to 31st March 1903	11,060	9	9
	Excess	£.	60	9 9
See explanation in Appropriation Account, 1901-2	Total Estimate	2,000	-	-
	Amount expended to 31st March 1903	1,980	8	6
	Balance	£.	19	11 6
Remanet. See explanation in Appropriation Account, 1901-2	Total Estimate	1,750	-	-
	Amount expended to 31st March 1903	1,372	-	5
	Balance	£.	377	19 7
The payments in 1901-2 were somewhat greater than appeared probable when this Estimate was framed. A saving was effected on the total estimate	Total Estimate	4,200	-	-
	Amount expended to 31st March 1903	4,005	1	1
	Balance	£.	194	18 11
The delay in 1901-2 (see explanation in Appropriation Account for that year) caused a heavier charge to fall upon this year	Total Estimate	16,000	-	-
	Amount expended to 31st March 1903	15,734	5	2
	Balance	£.	265	14 10
Remanet. Differences arose between the Commissioners and the builders on the accounts which resulted in an arbitration. The decision of the Arbitrator was not given till May 1902	Total Estimate	6,400	-	-
	Amount expended to 31st March 1903	6,036	14	6
	Balance	£.	363	5 6
Remanet	Total Estimate	3,450	-	-
	Amount expended to 31st March 1903	3,713	16	6
	Excess	£.	203	16 6
The progress of the builder in 1901-2 was slow, involving a heavier charge on this year	Total Estimate	9,400	-	-
	Amount expended to 31st March 1903	9,476	3	9
	Excess	£.	76	3 9
Casual variation	Total Estimate	7,600	-	-
	Amount expended to 31st March 1903	7,984	2	8
	Excess	£.	384	2 8
Difficulties in connection with the foundations delayed the progress of this work	Total Estimate	8,650	-	-
	Amount expended to 31st March, 1903	4,567	2	2
	Balance	£.	4,082	17 10
Casual variation	Total Estimate	5,350	-	-
	Amount expended to 31st March 1903	3,792	1	9
	Balance	£.	1,557	18 3
Remanet	Total Estimate	970	-	-
	Amount expended to 31st March 1903	1,022	17	2
	Excess	£.	52	17 2

CLASS I.—*continued.*VOTE 7.—REVENUE BUILDINGS—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

Section.	DESCRIPTION.	Vote.			EXPENDITURE.	BALANCE.	
		Post.	Tele- graphs.	Total.		Unexpended.	Excess.
	POST AND TELEGRAPH BUILDINGS— <i>cont.</i>						
	Works in Progress— <i>continued.</i>	£.	£.	£.	£. s. d.	£. s. d.	£. s. d.
	Country, England and Wales— <i>contd.</i>						
15	Esher : New Post Office - - -	1,275	1,275	2,550	2,685 15 5	- - -	135 15 5
16	Hinckley : New Post Office - - -	975	325	1,300	1,691 2 6	- - -	391 2 6
17	Holyhead : New Post Office - - -	225	75	300	865 15 10	- - -	565 15 10
29 1900-1	Hyde (Manchester): New Post Office -	-	-	-	- 9 9	- - -	- 9 9
18	Leeds (Armley) : New Sorting Office -	700	-	700	693 12 4	6 7 8	- - -
22 1901-2	Manchester (Salford and Pendleton) : New Sorting Office.	-	-	-	19 14 10	- - -	19 14 10
19	Norwich Head Post Office : Enlarge- ment.	5,700	1,300	7,000	5,058 9 7	1,941 10 5	- - -
36 1900-1	Oldham Head Post Office : Enlarge- ment.	-	-	-	396 10 1	- - -	396 10 1
20	Plymouth Head Post Office : Enlarge- ment.	6,080	1,920	8,000	7,193 7 9	806 12 3	- - -
21	Preston : New Post Office - - -	4,333	8,667	13,000	10,650 9 3	2,349 10 9	- - -
24 1901-02	Shrewsbury Station : New Sorting Office.	-	-	-	60 16 11	- - -	60 16 11
22	Stalybridge : New Post Office - - -	667	223	890	2,017 10 -	- - -	1,127 10 -

CLASS I.—*continued.*

VOTE 7.—REVENUE BUILDINGS—*continued.*

STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

OBSERVATIONS.

Casual variation	<table border="0"> <tr> <td>Total Estimate</td> <td>£.</td> <td>s.</td> <td>d.</td> </tr> <tr> <td>- - - - -</td> <td>-</td> <td>-</td> <td>-</td> </tr> <tr> <td>Amount expended to 31st March 1903</td> <td>2,689</td> <td>8</td> <td>11</td> </tr> <tr> <td>Balance</td> <td>£. 1,210</td> <td>11</td> <td>1</td> </tr> </table>	Total Estimate	£.	s.	d.	- - - - -	-	-	-	Amount expended to 31st March 1903	2,689	8	11	Balance	£. 1,210	11	1				
Total Estimate	£.	s.	d.																		
- - - - -	-	-	-																		
Amount expended to 31st March 1903	2,689	8	11																		
Balance	£. 1,210	11	1																		
The delay in commencing this work caused the charge falling on this year to be greater than had been anticipated. <i>See explanation in Appropriation Account 1901-2.</i>	<table border="0"> <tr> <td>Total Estimate</td> <td>£.</td> <td>s.</td> <td>d.</td> </tr> <tr> <td>- - - - -</td> <td>-</td> <td>-</td> <td>-</td> </tr> <tr> <td>Amount expended to 31st March 1903</td> <td>3,428</td> <td>10</td> <td>7</td> </tr> <tr> <td>Excess</td> <td>£. 128</td> <td>10</td> <td>7</td> </tr> </table>	Total Estimate	£.	s.	d.	- - - - -	-	-	-	Amount expended to 31st March 1903	3,428	10	7	Excess	£. 128	10	7				
Total Estimate	£.	s.	d.																		
- - - - -	-	-	-																		
Amount expended to 31st March 1903	3,428	10	7																		
Excess	£. 128	10	7																		
The slow progress of the work in 1901-2 had the effect of throwing a greater portion of the expenditure on this year.	<table border="0"> <tr> <td>Total Estimate</td> <td>£.</td> <td>s.</td> <td>d.</td> </tr> <tr> <td>- - - - -</td> <td>-</td> <td>-</td> <td>-</td> </tr> <tr> <td>Amount expended to 31st March 1903</td> <td>2,731</td> <td>16</td> <td>-</td> </tr> <tr> <td>Excess</td> <td>£. 131</td> <td>16</td> <td>-</td> </tr> </table>	Total Estimate	£.	s.	d.	- - - - -	-	-	-	Amount expended to 31st March 1903	2,731	16	-	Excess	£. 131	16	-				
Total Estimate	£.	s.	d.																		
- - - - -	-	-	-																		
Amount expended to 31st March 1903	2,731	16	-																		
Excess	£. 131	16	-																		
Remanet	<table border="0"> <tr> <td>Total Estimate</td> <td>£.</td> <td>s.</td> <td>d.</td> </tr> <tr> <td>- - - - -</td> <td>-</td> <td>-</td> <td>-</td> </tr> <tr> <td>Amount expended to 31st March 1903</td> <td>4,398</td> <td>17</td> <td>7</td> </tr> <tr> <td>Excess</td> <td>£. 198</td> <td>17</td> <td>7</td> </tr> </table>	Total Estimate	£.	s.	d.	- - - - -	-	-	-	Amount expended to 31st March 1903	4,398	17	7	Excess	£. 198	17	7				
Total Estimate	£.	s.	d.																		
- - - - -	-	-	-																		
Amount expended to 31st March 1903	4,398	17	7																		
Excess	£. 198	17	7																		
Casual variation	<table border="0"> <tr> <td>Total Estimate</td> <td>£.</td> <td>s.</td> <td>d.</td> </tr> <tr> <td>- - - - -</td> <td>-</td> <td>-</td> <td>-</td> </tr> <tr> <td>Amount expended to 31st March 1903</td> <td>918</td> <td>12</td> <td>4</td> </tr> <tr> <td>Balance</td> <td>£. 81</td> <td>7</td> <td>8</td> </tr> </table>	Total Estimate	£.	s.	d.	- - - - -	-	-	-	Amount expended to 31st March 1903	918	12	4	Balance	£. 81	7	8				
Total Estimate	£.	s.	d.																		
- - - - -	-	-	-																		
Amount expended to 31st March 1903	918	12	4																		
Balance	£. 81	7	8																		
Remanet. The cost of the service was under-estimated	<table border="0"> <tr> <td>Total Estimate</td> <td>£.</td> <td>s.</td> <td>d.</td> </tr> <tr> <td>- - - - -</td> <td>-</td> <td>-</td> <td>-</td> </tr> <tr> <td>Amount expended to 31st March 1903</td> <td>3,608</td> <td>10</td> <td>7</td> </tr> <tr> <td>Excess</td> <td>£. 598</td> <td>10</td> <td>7</td> </tr> </table>	Total Estimate	£.	s.	d.	- - - - -	-	-	-	Amount expended to 31st March 1903	3,608	10	7	Excess	£. 598	10	7				
Total Estimate	£.	s.	d.																		
- - - - -	-	-	-																		
Amount expended to 31st March 1903	3,608	10	7																		
Excess	£. 598	10	7																		
The progress by the builder was much slower than had been anticipated.	<table border="0"> <tr> <td>Total Estimate</td> <td>£.</td> <td>s.</td> <td>d.</td> </tr> <tr> <td>- - - - -</td> <td>-</td> <td>-</td> <td>-</td> </tr> <tr> <td>Amount expended to 31st March 1903</td> <td>5,178</td> <td>7</td> <td>8</td> </tr> <tr> <td>Balance</td> <td>£. 8,071</td> <td>12</td> <td>4</td> </tr> </table>	Total Estimate	£.	s.	d.	- - - - -	-	-	-	Amount expended to 31st March 1903	5,178	7	8	Balance	£. 8,071	12	4				
Total Estimate	£.	s.	d.																		
- - - - -	-	-	-																		
Amount expended to 31st March 1903	5,178	7	8																		
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Remanet. Differences arose between the Commissioners and the builders on the accounts, which resulted in an arbitration. The decision of the Arbitrator was not given until May 1902.	<table border="0"> <tr> <td>Total Estimate</td> <td>£.</td> <td>s.</td> <td>d.</td> </tr> <tr> <td>- - - - -</td> <td>-</td> <td>-</td> <td>-</td> </tr> <tr> <td>Amount expended to 31st March 1903</td> <td>7,671</td> <td>9</td> <td>6</td> </tr> <tr> <td>Excess</td> <td>£. 806</td> <td>9</td> <td>6</td> </tr> </table>	Total Estimate	£.	s.	d.	- - - - -	-	-	-	Amount expended to 31st March 1903	7,671	9	6	Excess	£. 806	9	6				
Total Estimate	£.	s.	d.																		
- - - - -	-	-	-																		
Amount expended to 31st March 1903	7,671	9	6																		
Excess	£. 806	9	6																		
Progress was not so great as had been expected	<table border="0"> <tr> <td>Total Estimate</td> <td>£.</td> <td>s.</td> <td>d.</td> </tr> <tr> <td>- - - - -</td> <td>-</td> <td>-</td> <td>-</td> </tr> <tr> <td>Amount expended to 31st March 1903</td> <td>8,040</td> <td>14</td> <td>7</td> </tr> <tr> <td>Balance</td> <td>£. 6,759</td> <td>5</td> <td>5</td> </tr> </table>	Total Estimate	£.	s.	d.	- - - - -	-	-	-	Amount expended to 31st March 1903	8,040	14	7	Balance	£. 6,759	5	5				
Total Estimate	£.	s.	d.																		
- - - - -	-	-	-																		
Amount expended to 31st March 1903	8,040	14	7																		
Balance	£. 6,759	5	5																		
A larger amount was expended in 1901-2 than was anticipated when the Estimate for 1902-3 was framed.	<table border="0"> <tr> <td>Total Estimate</td> <td>£.</td> <td>s.</td> <td>d.</td> </tr> <tr> <td>- - - - -</td> <td>-</td> <td>-</td> <td>-</td> </tr> <tr> <td>Amount expended to 31st March 1903</td> <td>26,237</td> <td>16</td> <td>10</td> </tr> <tr> <td>Balance</td> <td>£. 262</td> <td>3</td> <td>2</td> </tr> </table>	Total Estimate	£.	s.	d.	- - - - -	-	-	-	Amount expended to 31st March 1903	26,237	16	10	Balance	£. 262	3	2				
Total Estimate	£.	s.	d.																		
- - - - -	-	-	-																		
Amount expended to 31st March 1903	26,237	16	10																		
Balance	£. 262	3	2																		
Remanet	<table border="0"> <tr> <td>Total Estimate</td> <td>£.</td> <td>s.</td> <td>d.</td> </tr> <tr> <td>- - - - -</td> <td>-</td> <td>-</td> <td>-</td> </tr> <tr> <td>Amount expended to 31st March 1903</td> <td>5,679</td> <td>4</td> <td>7</td> </tr> <tr> <td>Balance</td> <td>£. 1,420</td> <td>15</td> <td>5</td> </tr> </table>	Total Estimate	£.	s.	d.	- - - - -	-	-	-	Amount expended to 31st March 1903	5,679	4	7	Balance	£. 1,420	15	5				
Total Estimate	£.	s.	d.																		
- - - - -	-	-	-																		
Amount expended to 31st March 1903	5,679	4	7																		
Balance	£. 1,420	15	5																		
Litigation took place between the contractor, who had failed to carry out his contract, and the Board. A judgment in favour of the contractor was reversed on one point in the Court of Appeal, which Court, however, decided on another point that the case must go before a jury. The Board were advised in the circumstances, and in view of the costs incurred, and which would be incurred if the case were proceeded with, that the matter should be settled by negotiation. The negotiation took place, and a sum of £1,700, to include costs, was paid to the contractor.	<table border="0"> <tr> <td>Total Estimate</td> <td>£.</td> <td>s.</td> <td>d.</td> </tr> <tr> <td>- - - - -</td> <td>-</td> <td>-</td> <td>-</td> </tr> <tr> <td>Amount expended to 31st March 1903</td> <td>6,960</td> <td>-</td> <td>-</td> </tr> <tr> <td>Excess</td> <td>£. 837</td> <td>16</td> <td>6</td> </tr> <tr> <td>Excess</td> <td>£. 1,427</td> <td>16</td> <td>6</td> </tr> </table>	Total Estimate	£.	s.	d.	- - - - -	-	-	-	Amount expended to 31st March 1903	6,960	-	-	Excess	£. 837	16	6	Excess	£. 1,427	16	6
Total Estimate	£.	s.	d.																		
- - - - -	-	-	-																		
Amount expended to 31st March 1903	6,960	-	-																		
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Excess	£. 1,427	16	6																		

CLASS I.—*continued.*VOTE 7.—REVENUE BUILDINGS—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

Section.	DESCRIPTION.	Vote.			EXPENDITURE.	BALANCE.	
		Post.	Tele- graphs.	Total.		Unexpended.	Excess.
	POST AND TELEGRAPH BUILDINGS— <i>cont.</i> Works in Progress— <i>continued.</i> <i>Country, England and Wales—contd.</i>	£.	£.	£.	£. s. d.	£. s. d.	£. s. d.
23	Sunderland : New Head Post Office -	9,750	3,250	13,000	11,991 14 4	1,008 5 8	. -
24	Swansea : New Head Post and Tele- graph Office.	250	250	500	1,040 6 11	- -	540 6 11
²⁸ 1901-2	Watford Post Office : Enlargement -	-	-	-	112 2 -	- -	112 2 -
25	York Head Post Office : Extension -	2,563	2,562	5,125	2,485 8 8	2,639 11 4	- -
	<i>Scotland.</i>						
26	Aberdeen Post Office : Extension -	4,500	1,500	6,000	5,254 1 4	745 18 8	- -
³² 1901-2	Dalkeith : New Post Office - - -	-	-	-	36 9 -	- -	36 9 -
27	Dunfermline Post Office : Extension -	2,090	850	2,940	2,800 2 8	130 17 4	- -
28	Hamilton : New Post Office - - -	350	150	500	328 6 4	171 13 8	- -
29	Kirkcaldy : New Post Office - - -	1,064	536	1,600	1,983 2 10	- -	383 2 10
³⁵ 1901-2	Melrose : New Post Office - - -	-	-	-	44 12 11	- -	44 12 11

CLASS I.—*continued.*

VOTE 7.—REVENUE BUILDINGS—*continued.*

STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

OBSERVATIONS.

Progress was less than had been anticipated owing mainly to alterations in the original scheme	{	<table border="0"> <tr> <td>Total Estimate</td> <td style="text-align: right;">£.</td> <td style="text-align: right;">s.</td> <td style="text-align: right;">d.</td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: right;">-</td> </tr> <tr> <td>Amount expended to 31st March 1903</td> <td style="text-align: right;">-</td> <td style="text-align: right;">26,553</td> <td style="text-align: right;">6</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Balance</td> <td style="text-align: right;">£.</td> <td style="text-align: right;">5,800</td> <td style="text-align: right;">14</td> </tr> </table>	Total Estimate	£.	s.	d.				-	Amount expended to 31st March 1903	-	26,553	6			-	-	Balance	£.	5,800	14				
Total Estimate	£.	s.	d.																							
			-																							
Amount expended to 31st March 1903	-	26,553	6																							
		-	-																							
Balance	£.	5,800	14																							
Delay on the part of the Post Office Engineers in supplying the lift caused a heavier charge than had been anticipated to fall on this year	{	<table border="0"> <tr> <td>Total Estimate</td> <td style="text-align: right;">£.</td> <td style="text-align: right;">s.</td> <td style="text-align: right;">d.</td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: right;">-</td> </tr> <tr> <td>Amount expended to 31st March 1903</td> <td style="text-align: right;">-</td> <td style="text-align: right;">31,679</td> <td style="text-align: right;">7</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">-</td> <td style="text-align: right;">10</td> </tr> <tr> <td>Excess</td> <td style="text-align: right;">£.</td> <td style="text-align: right;">809</td> <td style="text-align: right;">7</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">-</td> <td style="text-align: right;">10</td> </tr> </table>	Total Estimate	£.	s.	d.				-	Amount expended to 31st March 1903	-	31,679	7			-	10	Excess	£.	809	7			-	10
Total Estimate	£.	s.	d.																							
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Remanet	{	<table border="0"> <tr> <td>Total Estimate</td> <td style="text-align: right;">£.</td> <td style="text-align: right;">s.</td> <td style="text-align: right;">d.</td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: right;">-</td> </tr> <tr> <td>Amount expended to 31st March 1903</td> <td style="text-align: right;">-</td> <td style="text-align: right;">2,034</td> <td style="text-align: right;">13</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">-</td> <td style="text-align: right;">11</td> </tr> <tr> <td>Excess</td> <td style="text-align: right;">£.</td> <td style="text-align: right;">134</td> <td style="text-align: right;">13</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">-</td> <td style="text-align: right;">11</td> </tr> </table>	Total Estimate	£.	s.	d.				-	Amount expended to 31st March 1903	-	2,034	13			-	11	Excess	£.	134	13			-	11
Total Estimate	£.	s.	d.																							
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Amount expended to 31st March 1903	-	2,034	13																							
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Excess	£.	134	13																							
		-	11																							
Difficulties in connection with the foundations caused this work to be considerably delayed	{	<table border="0"> <tr> <td>Total Estimate</td> <td style="text-align: right;">£.</td> <td style="text-align: right;">s.</td> <td style="text-align: right;">d.</td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: right;">-</td> </tr> <tr> <td>Amount expended to 31st March 1903</td> <td style="text-align: right;">-</td> <td style="text-align: right;">3,125</td> <td style="text-align: right;">18</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">-</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Balance</td> <td style="text-align: right;">£.</td> <td style="text-align: right;">5,574</td> <td style="text-align: right;">1</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">-</td> <td style="text-align: right;">3</td> </tr> </table>	Total Estimate	£.	s.	d.				-	Amount expended to 31st March 1903	-	3,125	18			-	0	Balance	£.	5,574	1			-	3
Total Estimate	£.	s.	d.																							
			-																							
Amount expended to 31st March 1903	-	3,125	18																							
		-	0																							
Balance	£.	5,574	1																							
		-	3																							
The work was much impeded by difficulty in obtaining a sufficient supply of granite from the quarry	{	<table border="0"> <tr> <td>Total Estimate</td> <td style="text-align: right;">£.</td> <td style="text-align: right;">s.</td> <td style="text-align: right;">d.</td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: right;">-</td> </tr> <tr> <td>Amount expended to 31st March 1903</td> <td style="text-align: right;">-</td> <td style="text-align: right;">5,318</td> <td style="text-align: right;">13</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">-</td> <td style="text-align: right;">7</td> </tr> <tr> <td>Balance</td> <td style="text-align: right;">£.</td> <td style="text-align: right;">44,681</td> <td style="text-align: right;">6</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">-</td> <td style="text-align: right;">5</td> </tr> </table>	Total Estimate	£.	s.	d.				-	Amount expended to 31st March 1903	-	5,318	13			-	7	Balance	£.	44,681	6			-	5
Total Estimate	£.	s.	d.																							
			-																							
Amount expended to 31st March 1903	-	5,318	13																							
		-	7																							
Balance	£.	44,681	6																							
		-	5																							
Remanet	{	<table border="0"> <tr> <td>Total Estimate</td> <td style="text-align: right;">£.</td> <td style="text-align: right;">s.</td> <td style="text-align: right;">d.</td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: right;">-</td> </tr> <tr> <td>Amount expended to 31st March 1903</td> <td style="text-align: right;">-</td> <td style="text-align: right;">2,245</td> <td style="text-align: right;">9</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">-</td> <td style="text-align: right;">11</td> </tr> <tr> <td>Balance</td> <td style="text-align: right;">£.</td> <td style="text-align: right;">54</td> <td style="text-align: right;">10</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">-</td> <td style="text-align: right;">1</td> </tr> </table>	Total Estimate	£.	s.	d.				-	Amount expended to 31st March 1903	-	2,245	9			-	11	Balance	£.	54	10			-	1
Total Estimate	£.	s.	d.																							
			-																							
Amount expended to 31st March 1903	-	2,245	9																							
		-	11																							
Balance	£.	54	10																							
		-	1																							
Casual variation	{	<table border="0"> <tr> <td>Total Estimate</td> <td style="text-align: right;">£.</td> <td style="text-align: right;">s.</td> <td style="text-align: right;">d.</td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: right;">-</td> </tr> <tr> <td>Amount expended to 31st March 1903</td> <td style="text-align: right;">-</td> <td style="text-align: right;">2,830</td> <td style="text-align: right;">8</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">-</td> <td style="text-align: right;">2</td> </tr> <tr> <td>Balance</td> <td style="text-align: right;">£.</td> <td style="text-align: right;">909</td> <td style="text-align: right;">11</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">-</td> <td style="text-align: right;">10</td> </tr> </table>	Total Estimate	£.	s.	d.				-	Amount expended to 31st March 1903	-	2,830	8			-	2	Balance	£.	909	11			-	10
Total Estimate	£.	s.	d.																							
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Amount expended to 31st March 1903	-	2,830	8																							
		-	2																							
Balance	£.	909	11																							
		-	10																							
A larger amount was paid in 1901-2 than was expected when the Estimate was framed. The excess on the total estimate is due to the fact that the tenders proved higher than had been expected, and to alterations being made at the request of the Post Office	{	<table border="0"> <tr> <td>Total Estimate</td> <td style="text-align: right;">£.</td> <td style="text-align: right;">s.</td> <td style="text-align: right;">d.</td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: right;">-</td> </tr> <tr> <td>Amount expended to 31st March 1903</td> <td style="text-align: right;">-</td> <td style="text-align: right;">4,856</td> <td style="text-align: right;">16</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">-</td> <td style="text-align: right;">4</td> </tr> <tr> <td>Excess</td> <td style="text-align: right;">£.</td> <td style="text-align: right;">356</td> <td style="text-align: right;">16</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">-</td> <td style="text-align: right;">4</td> </tr> </table>	Total Estimate	£.	s.	d.				-	Amount expended to 31st March 1903	-	4,856	16			-	4	Excess	£.	356	16			-	4
Total Estimate	£.	s.	d.																							
			-																							
Amount expended to 31st March 1903	-	4,856	16																							
		-	4																							
Excess	£.	356	16																							
		-	4																							
Inclement weather during the winter of 1901-2 delayed the progress of the works, and so threw a greater expenditure on 1902-3 than was anticipated at the time the Estimate was framed	{	<table border="0"> <tr> <td>Total Estimate</td> <td style="text-align: right;">£.</td> <td style="text-align: right;">s.</td> <td style="text-align: right;">d.</td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: right;">-</td> </tr> <tr> <td>Amount expended to 31st March 1903</td> <td style="text-align: right;">-</td> <td style="text-align: right;">7,095</td> <td style="text-align: right;">3</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">-</td> <td style="text-align: right;">10</td> </tr> <tr> <td>Balance</td> <td style="text-align: right;">£.</td> <td style="text-align: right;">804</td> <td style="text-align: right;">16</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">-</td> <td style="text-align: right;">2</td> </tr> </table>	Total Estimate	£.	s.	d.				-	Amount expended to 31st March 1903	-	7,095	3			-	10	Balance	£.	804	16			-	2
Total Estimate	£.	s.	d.																							
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Balance	£.	804	16																							
		-	2																							
Remanet	{	<table border="0"> <tr> <td>Total Estimate</td> <td style="text-align: right;">£.</td> <td style="text-align: right;">s.</td> <td style="text-align: right;">d.</td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: right;">-</td> </tr> <tr> <td>Amount expended to 31st March 1903</td> <td style="text-align: right;">-</td> <td style="text-align: right;">2,191</td> <td style="text-align: right;">5</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Balance</td> <td style="text-align: right;">£.</td> <td style="text-align: right;">8</td> <td style="text-align: right;">15</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> </table>	Total Estimate	£.	s.	d.				-	Amount expended to 31st March 1903	-	2,191	5			-	-	Balance	£.	8	15			-	-
Total Estimate	£.	s.	d.																							
			-																							
Amount expended to 31st March 1903	-	2,191	5																							
		-	-																							
Balance	£.	8	15																							
		-	-																							

CLASS I.—*continued.*VOTE 7.—REVENUE BUILDINGS—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

Section.	DESCRIPTION.	Vote.			EXPENDITURE.	BALANCE.	
		Post.	Telegraphs.	Total.		Unexpended.	Excess.
	POST AND TELEGRAPH BUILDINGS— <i>continued.</i>	£.	£.	£.	£. s. d.	£. s. d.	£. s. d.
K. II.	Proposed Works, viz.:	14,000	5,000	19,000	6,621 17 9	12,378 2 3	- - -
	<i>London District.</i>						
1	Kentish Town: New Sorting Office -				- - -		
2	Maner Park: New Sorting Office -				- - -		
3	Upper Holloway: New Sorting Office				- - -		
4	Walthamstow: New Sorting Office -				1,553 1 10		
	<i>Country, England and Wales.</i>						
5	Bridgwater: New Post Office - -				48 3 10		
6	Burnley: New Post Office - - -				- - -		
7	Burton-on-Trent: New Post Office -				137 5 5		
8	Caudiff (Barry Docks): New Branch Office.				17 15 3		
		For Vote, see above.				For Total, see above.	
9	Durham Post Office: Extension - -				72 9 9		
10	Huntingdon: New Post Office - -				72 6 -		
11	Liverpool (Wavertree): New Sorting Office.				4 10 -		
12	Oxford Post Office: Extension - -				781 10 1		
13	Southampton: New Head Telegraph and Branch Office.				3,091 8 8		

CLASS I.—*continued.*

VOTE 7.—REVENUE BUILDINGS—*continued.*

STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

OBSERVATIONS.

		£. s. d.
	Total Estimate	4,000 - -
	Amount expended to 31st March 1903	1,610 11 10
	Balance	<u>£. 2,389 8 2</u>
		£. s. d.
	Total Estimate	4,500 - -
	Amount expended to 31st March 1903	48 3 10
	Balance	<u>£. 4,451 16 2</u>
		£. s. d.
	Total Estimate	10,500 - -
	Amount expended to 31st March 1903	137 5 5
	Balance	<u>£. 10,362 14 7</u>
		£. s. d.
	Total Estimate	5,300 - -
	Amount expended to 31st March 1903	83 2 -
	Balance	<u>£. 5,216 18 -</u>
		£. s. d.
	Total Estimate	2,845 - -
	Amount expended to 31st March 1903	72 9 9
	Balance	<u>£. 2,772 10 3</u>
		£. s. d.
	Total Estimate	2,300 - -
	Amount expended to 31st March 1903	72 6 -
	Balance	<u>£. 2,227 14 -</u>
		£. s. d.
	Total Estimate	1,800 - -
	Amount expended to 31st March 1903	21 4 3
	Balance	<u>£. 1,778 15 9</u>
		£. s. d.
	Total Estimate	7,900 - -
	Amount expended to 31st March 1903	781 10 1
	Balance	<u>£. 7,118 9 11</u>
		£. s. d.
	Total Estimate	19,500 - -
	Amount expended to 31st March 1903	3,091 11 6
	Balance	<u>£. 16,408 8 6</u>

CLASS I.—*continued.*VOTE 7.—REVENUE BUILDINGS—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

Section.	DESCRIPTION.	Vote.			EXPENDITURE.	BALANCE.	
		Post.	Tele-graphs.	Total.		Unexpended.	Excess.
	POST AND TELEGRAPH BUILDINGS— <i>cont.</i>	£.	£.	£.	£ s. d.	£ s. d.	£ s. d.
	Proposed Works— <i>continued.</i>						
	Scotland.						
14	Glasgow: New Parcel Office				723 16 8		
15	Peebles: New Post Office				79 10 3		
		For Vote, see page 64.				For Total, see page 64.	
16	Hawick Post Office: Enlargement						
K. III.	Minor and Unforeseen Works.						
	London District.						
	Works and alterations of an unforeseen or minor character.	6,000	2,000	8,000	14,152 3 10	-	6,152 3 10
	Minor Works				2,801 15 4		
	Unforeseen Works, viz. :—						
	Bostwick Collapsible Gates for Lifts in certain Post Office Buildings.				430 5 11		
	Charing Cross Branch Post Office: Alterations.				206 14 10		
	Chiswick: Enlargement of Sorting Office.				200 - -		
	Earls Court: Adaptations, &c., at New Branch Office.				7 5 2		
	Eastern District Office: Temporary Enlargement.				50 8 5		
	Farringdon Road: Storage of Postal Stores.				277 7 2		
		For Vote see above.				For Total see above.	
	Finsbury Park New Branch Office: Adaptation, Fittings and Furniture.				8 6 10		
	General Post Office, East: Gas Stoves for rooms occupied temporarily by Telegraph Message Branch.				- 11 11		
	General Post Office, East: Re-arrangement of accommodation and necessary fittings for Foreign and Eastern Central Letter Sorting Work.				187 14 7		
	General Post Office, East: Removal of Accountant General's Office, Telegraph Message Branch, from General Post Office, West.				13 1 10		

CLASS I.—continued.

VOTE 7.—REVENUE BUILDINGS—continued.

STATEMENT OF EXPENDITURE FOR NEW WORKS—continued.

OBSERVATIONS.

	Total Estimate	£. s. d.
	Amount expended to 31st March 1903	95,500 - -
		731 8 7
	Balance	£. 94,768 11 5
	Total Estimate	£. s. d.
	Amount expended to 31st March 1903	2,740 - -
		80 3 -
	Balance	£. 2,659 17 -

Several accidents having occurred through the insufficient protection of the openings to the hydraulic lifts in use in various Post Office Buildings, it was deemed necessary to fix collapsible gates as the most effective means of insuring safety.

The growth of business rendered additional accommodation necessary.

The growth of business rendered additional accommodation necessary.

	Amount expended to 31st March 1903	£. s. d.
Remanet		559 2 11

The need for more space, especially in connection with Registered Letter Work, was very pressing.

The premises in Bedford Street, formerly used for the storage of Postal Stores, were utilised for the accommodation of some of the Staff from the General Post Office, West. It consequently became necessary to provide other accommodation for Storage purposes, and expenditure was incurred for fitting up premises hired with that object.

	Amount expended to 31st March 1903	£. s. d.
Remanet		946 6 3

	Amount expended to 31st March 1903	£. s. d.
Remanet		142 9 8

	Amount expended to 31st March 1903	£. s. d.
Remanet		888 11 9

	Amount expended to 31st March 1903	£. s. d.
Remanet		583 16 6

CLASS I.—*continued.*VOTE 7.—REVENUE BUILDINGS—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

Section.	DESCRIPTION.	Vote.			EXPENDITURE.	BALANCE.	
		Post.	Tele- graphs.	Total.		Unexpended.	Excess.
	POST AND TELEGRAPH BUILDINGS— <i>continued.</i>						
	Minor and Unforeseen Works— <i>contd.</i> <i>London District—continued.</i>	£.	£.	£.	£. s. d.	£. s. d.	£. s. d.
	General Post Office, North: Additional Accommodation for Cashier's Branch of Comptroller and Accountant General.				115 5 8		
	General Post Office, West, Central Telegraph Instrument Gallery: Dwarf Screen.				84 19 11		
	General Post Office, West: Enlarge- ment of Mechanics' Workshop.				474 13 7		
	General Post Office, West, Telegraph Office: Re-arrangement of Instrument Tables.				174 7 5		
	General Post Office, West: Temporary Accommodation for School of Tele- graph Learners.				94 2 11		
	Hanwell: New Postmen's Sorting Office				22 4 10		
	Haymarket, 16, Charles St., S.W.: New Branch Office.				1 15 10		
	Kennington Road, 42: Additional Accommodation.				194 11 1		
	King's Cross Railway Station: Pro- vision of movable Wooden Hut for use of Mail Porters.				7 9 2		
	Knightsbridge: Post Office				3 1 -		
	Mount Pleasant Sorting Office: Iron lining for Water Tank.				312 7 10		
	Mount Pleasant Telegraph Factory and Sorting Office: Accommoda- tion for additional Electric Lighting Plant, &c.				4,307 19 8		
	Mount Pleasant Telegraph Factory: New Exit for Vans, &c.				79 8 7		
	Paddington: Christmas Pressure (1902-3).				194 10 4		
	Paddington: Christmas Pressure (1901-2).				11 - -		
	Paddington District Chief Office: Letter Packet Sorting Tables.				169 7 1		
	Pakenham Street, E.C.: Rebuilding Boundary Wall, &c.				30 10 9		
	Putney: Alterations at Branch Post Office.				149 15 9		
	Regent Street, 294, W., New Branch Post Office: Structural Alterations and Fittings.				453 1 8		
	South Western District Office: Altera- tions and New Fittings.				841 - 7		
	South Western District Office: Ex- tension of Store Room.				51 15 9		
						For Total, see page 66	
							For Vote, see page 66

CLASS I.—*continued.*

VOTE 7.—REVENUE BUILDINGS—*continued.*

STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

OBSERVATIONS.

See explanation in Appropriation Account 1901-2 Amount expended to 31st March 1903 £. s. d.
 181 8 10

Necessary in order to screen off a space in the Instrument Gallery to be used as a room by the Assistant Controller in Charge and as a Test Room.

The workshop had become too small for the work, and the increase in the staff, and in the bulk of the work, partly in connection with the new Telephone Service, rendered its enlargement an urgent matter.

The introduction of the "through switch" system made a re-arrangement of the instrument tables necessary.

Remanet Amount expended to 31st March 1903 £. s. d.
 537 19 10

Preliminary expenditure for fencing sites, &c., in anticipation of the provision in 1903-4.

Remanet from 1899-1900. A small adjustment of an account Amount expended to 31st March 1903 £. s. d.
 379 18 9

Remanet. Delay was caused by the re-building of an old wall found to be in a bad state, and by certain requirements of the ground landlords. } Amount expended to 31st March 1903 £. s. d.
 601 16 3

Remanet Amount expended to 31st March 1903 £. s. d.
 178 2 10

A small expenditure for photographs in connection with this new office fell upon this year.

To provide for storage of condensed water for use in boilers.

The increase of the work and the extent of the premises now supplied with electric light rendered a large addition to the plant a matter of extreme urgency, in view of the serious results of any failure of the current. It was necessary to provide accommodation for the additional machinery, boilers, &c.

See explanation in Appropriation Account 1901-1902 Amount expended to 31st March 1903 £. s. d.
 149 8 7

Such pressure has always to be met.

Remanet Amount expended to 31st March 1903 £. s. d.
 113 13 9

Specially asked for by the Post Office.

Remanet Amount expended to 31st March 1903 £. s. d.
 355 3 -

See explanation in Appropriation Account 1900-1901. This work as carried out in connection with other services chargeable to the Telephone Capital Account, and the adjustment of charge was made on the settlement of the final accounts. } Amount expended to 31st March 1903 £. s. d.
 155 - -

See explanation in Appropriation Account 1901-2 Amount expended to 31st March 1903. . . . £. s. d.
 757 1 10

In order to provide for the large increase in the Sorting Work, a re-arrangement of the accommodation had to be made and additional fittings became necessary.

It became necessary to provide more space for Stores.

CLASS I.—*continued.*VOTE 7.—REVENUE BUILDINGS—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

Section.	DESCRIPTION.	Vote.			EXPENDITURE.	BALANCE.	
		Post.	Telegraphs.	Total.		Unexpended.	Excess.
	POST AND TELEGRAPH BUILDINGS— <i>cont.</i> Minor and Unforeseen Works— <i>cont.</i> <i>London District—continued.</i>	£.	£.	£.	£. s. d.	£. s. d.	£. s. d.
	Throgmorton Avenue: Enlargement of Branch Post Office.				454 4 7		
	Upper Edmonton: New Sorting Office for Postmen.				17 11 9		
	Upper Edmonton, Fore Street Temporary Sorting Office: Fittings and Furniture.				86 11 6		
	Victoria Mansions, Victoria Street New Branch Post Office: Fitting up rooms.				130 6 5		
	Wandsworth, Offices for Superintendent of Telegraphs for South Metropolitan District of London: Repairs and Furniture.				351 6 6		
		For Vote, see page 66.				For Total, see page 66.	
	Waterloo Station (Parcel Depot): Christmas Pressure (1902-3).				105 13 8		
	Waterloo Station (Parcel Depot): Christmas Pressure (1901-2).				- 6 5		
	West Central District Office: Extension of the roof over pavement at the Entrance Lobby.				109 11 6		
	West Central District Office: Fitting up First Floor for Sorting work.				508 2 11		
	Western District Office: Improved Sorting accommodation.				233 7 2		
	<i>Country, England and Wales.</i>						
	Works and alterations of an unforeseen or minor character.	4,000	2,000	8,000	10,774 5 11		2,774 5 11
	Minor Works—				3,711 - 0		
	Unforeseen Works, viz. :—						
	Barnsley Post Office: Extension				7 13 -		
	Beckenham Crown Post Office: Fittings, &c.				2 15 10		
	Birmingham Post Office: Providing a Workshop for Telegraph mechanics.				5 6 10		
	Birmingham Repairs to Engineering: Stores Premises.				120 - -		
	Bournemouth Head Post Office: Enlargement, Fittings, &c.				7 6 6		
		For Vote, see above.				For Total, see above.	
	Brighton, Western Road: Additional accommodation.				82 11 8		
	Bristol: Alterations including removal of Returned Letter Branch.				18 3 3		
	Burslem: New Branch Post Office				1 5 7		
	Cambridge Head Post Office: Alterations including Fittings and Furniture.				30 15 11		
	Ely Post Office: Fittings, Furniture, and Alterations.				70 11 11		

75

CLASS I.—*continued.*

VOTE 7.—REVENUE BUILDINGS—*continued.*

STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

OBSERVATIONS.

The accommodation was inadequate and the office over-crowded. To obviate the inconvenience a re-arrangement was made and at the same time the lighting was improved by the enlargement of windows.

Expenditure on Sewers and Surface Drains in anticipation of the provision in 1903-4.

The lease of the Old Sorting Office expired and new premises had to be hired pending the erection of the permanent office. Expenditure on adaptation of existing fittings and provision of additional ones was incurred.

See explanation in Appropriation Account 1901-2	Amount expended to 31st March 1903	£. s. d.
		<u>207 3 -</u>

It became necessary to find accommodation for the newly appointed Telegraph Engineer for the South Metropolitan District. Suitable premises were hired and expenditure on repairs and new furniture was incurred.

Such pressure has always to be met.

Remanet	Amount expended to 31st March 1903	£. s. d.
		<u>190 3 4</u>

To provide protection against the weather for the men employed in loading the vans.

The growth of the work and the diversion of business from other Offices to the West Central District Office made it a pressing matter to afford more accommodation for Sorting work. The Office has been re-arranged and new fittings supplied.

In order to provide additional space for Sorting purposes the rooms formerly occupied by the caretaker were thrown into the Office and other alterations were made. Additional fittings became necessary.

Preliminary expenditure in connection with this proposed new work.

Remanet	Amount expended to 31st March 1903	£. s. d.
		<u>544 5 6</u>

Remanet	Amount expended to 31st March 1903	£. s. d.
		<u>371 10 -</u>

The store accommodation for the Engineers at the Head Post Office was very inadequate, and in order to relieve the pressure a lease was taken of other premises, expenditure being incurred on account of necessary works.

Expenditure on drawings in connection with this proposed new work.

See explanation in Appropriation Account 1901-2	Amount expended to 31st March 1903	£. s. d.
		<u>132 11 8</u>

Remanet	Amount expended to 31st March 1903	£. s. d.
		<u>231 16 3</u>

Preliminary expenditure incurred in anticipation of the provision in 1903-4	} Amount expended to 31st March 1903	£. s. d.
		<u>15 11 10</u>

A re-arrangement of offices became necessary and a portion of the cost fell on this year.

See explanation in Appropriation Account 1901-2	Amount expended to 31st March 1903	£. s. d.
		<u>84 5 9</u>

CLASS I.—*continued.*VOTE 7.—REVENUE BUILDINGS—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

Section.	DESCRIPTION.	Vote.			EXPENDITURE.	BALANCE.	
		Post.	Telegraphs.	Total.		Unexpended.	Excess.
	POST & TELEGRAPH BUILDINGS— <i>cont.</i>						
	Minor and Unforeseen Works— <i>contd.</i>						
	Country, England and Wales— <i>contd.</i>				£. s. d.		
	Falmouth: Enlargement of Post Office				7 3 7		
	Folkestone Head Post Office: Alterations, Fittings, and Furniture.				135 - -		
	High Wycombe: Erection of a Linesman's Shed.				71 5 5		
	Hull: New Postmen's Sorting Office, South Western District.				1,296 3 11		
	Hull: New Post Office . . .				6 7 6		
	Hford: New Post Office . . .				31 17 10		
	Jarrow Post Office: Alterations . .				145 10 8		
	Leeds: Accommodation for Clerical Staff of Engineering Branch.				42 5 11		
	Leeds (Hunslet): New Sorting Office .				- 7 -		
	Leicester Head Post Office: Clearing Site, construction of Vaults and Roadway, &c.				255 18 9		
	Leicester Sorting Office: Fittings and Furniture.			For Vote, see page 70	11 4 -	For Total, see page 70.	
	Lewes Sorting Office: Furniture and Fittings.				32 17 6		
	Liverpool, Eastern District Office: New Sorting Fittings.				56 4 -		
	Liverpool Head Post Office: Additional Storage Room for Parcels, and erection of a Shed for Hand Carts.				100 -		
	Liverpool Head Post Office: Remedying the liability of the basement to be flooded.				6 12 11		
	Liverpool (Lark Lane): New Postmen's Sorting Office.				23 9 3		
	Liverpool, Old Swan District: Postmen's Sorting Office.				32 19 1		
	Liverpool, Postmen's Sorting Office at Seaforth: Building, Fittings, and Furniture.				9 11 8		
	Liverpool: Christmas Pressure . . .				112 8 8		
	Liverpool, Southern District Office: New Sorting Fittings.				65 13 10		
	Llanfair, P.G. Telegraph Relay Office: Fittings.				152 15 -		
	Lowestoft Head Post Office: Enlargement of Instrument Room.				97 4 9		

CLASS I.—*continued.*

VOTE 7.—REVENUE BUILDINGS—*continued.*

STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

OBSERVATIONS.		£.	s.	d.
Remanet	Amount expended to 31st March 1903	501	12	9
To provide increased accommodation required by the growth of business.				
Remanet	Amount expended to 31st March 1903	170	5	5
See explanation in Appropriation Account 1900-01. There was delay in the commencement of the work owing to pressure of other Services; the absence of specific provision was due to in-advancement	} Amount expended to 31st March 1903	1,310	14	11
Preliminary expenditure in connection with a contemplated new work		11	4	6
Expenditure incurred in respect of formation of new road, &c., in anticipation of the Vote for 1903-04.				
Re-arrangement of office to afford more room for Sorting and Telegraph Work.				
The increase in the Staff rendered the existing accommodation so inadequate as to be detrimental to health. It was absolutely necessary to provide additional space before the winter season, and the offices were re-arranged accordingly.				
Preliminary expenses in connection with a contemplated new work	} Amount expended to 31st March 1903	25	17	8
Expenditure incurred in the formation of roadway with basement beneath, and enclosing Site of proposed addition to the Offices		295	18	9
The accommodation was inadequate and insanitary. New premises were leased, and additional fittings and furniture became necessary. A small portion of the expenditure fell on this year.				
See explanation in Appropriation Account 1901-02	Amount expended to 31st March 1903	65	6	6
Required in order to make the system of letter sorting correspond with that in use in the Liverpool Head Post Office.				
Growth of business.				
Remanet	Amount expended to 31st March 1903	161	—	11
Preliminary expenditure on account of the proposed new office—hoarding round site, &c.				
Preliminary expenditure in connection with a contemplated new work.				
In anticipation of the provision in 1903-04.				
Such pressure has always to be met.				
Required in order to ensure uniformity with the system of letter sorting in use at the Liverpool Head Post Office.				
Owing to the increase of business, the old office, the lease of which expired before the close of the year, had become inadequate. Fresh premises were hired, and new furniture and fittings had to be provided.				
Due to the establishment of a Pneumatic Tube between the Head Post Office and the Branch Office at the F.shmarket.				

CLASS I.—*continued.*VOTE 7.—REVENUE BUILDINGS—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

Section.	DESCRIPTION.	Vote.			EXPENDITURE.	BALANCE.	
		Post.	Telegraphs.	Total.		Unexpended.	Excess.
	POST & TELEGRAPH BUILDINGS— <i>cont.</i>						
	Minor and Unforeseen Works— <i>cont.</i>	£.	£.	£.	£. s. d.	£. s. d.	£. s. d.
	Country, England and Wales— <i>cont.</i>						
	Maidstone Head Post Office: Provision of better sanitary accommodation				306 - -		
	Manchester, Hanging Ditch Branch Post Office: Fittings, &c.				32 15 10		
	Manchester Head Post Office: Construction of Underground Telegraph Cable Chamber				205 7 -		
	Manchester Head Post Office: Furniture, Fittings, &c., since fire in September, 1900				43 - 8		
	Manchester Head Post Office: Improvement in the Fire Main Service				300 - -		
	Manchester, York Street Branch Post Office: Fittings and Furniture				134 9 9		
	Merthyr Tydfil: New Post Office				15 17 8		
	Merthyr Tydfil: Temporary accommodation, Fittings, &c.				306 15 10		
	Newcastle-on-Tyne Post Office: Extension.				53 12 9		
	Normanton Station Sorting Office: Fittings and Furniture.				401 6 3		
	Nottingham Head Post Office: Extension of Parcel Sorting Office and Construction of Truck Shed.				308 1 1		
	Nottingham Head Post Office: Heightening Chimney Shaft.				99 11 1		
	Nuneaton Head Post Office: Enlargement of accommodation for Telegraph &c., work, including Fittings.				201 18 7		
	Reading Post Office: Improved accommodation.				126 16 5		
	Red Hill Station: Sorting Office.				21 11 5		
	Rotherham: New Post Office				- 17 8		
	St. Albans: Alterations				35 - -		
	St. Leonards-on-Sea: Enlargement of Warrior Square Station Sorting Office.				609 5 1		
	Sheffield: New Post Office in Flat Street.				29 7 11		
	Southampton Head Telegraph Office: Re-arrangement of accommodation.				253 2 5		
	Tunbridge Wells Head Post Office: Temporary Enlargement of Sorting Office.				211 11 8		
	Tunbridge Wells: Transfer of Stationery Office of the Surveyor of South-Eastern District from Jerningham Place to 1, Rochelle Mansions.				78 10 9		
	Weybridge Post Office: Re-arrangement of accommodation.				142 7 5		
	Wigan: Post Office Extension				16 6 5		
	Winchester Head Post Office. Enlargement.				90 - -		

For Vote see page 70.

For Total see page 70.

CLASS I.—*continued.*VOTE 7.—REVENUE BUILDINGS.—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

OBSERVATIONS.

The Sanitary arrangements were very unsatisfactory and improvements were urgently needed.

Remanet	- - - - -	Amount expended to 31st March 1903	£.	s.	d.
			212	4	9

In view of the fire which occurred at this office in September, 1900, it was deemed desirable for the protection of the telegraph wires entering the building to concentrate them in an underground fireproof chamber.

Remanet	- - - - -	Amount expended to 31st March 1903	£.	s.	d.
			192	12	8

This work was urgently pressed for by the Post Office in view of the importance of adequate precautions against fire.

The work at the Branch Post Office in Mosley Street having outgrown the accommodation, New Offices were hired in York Street, entailing expenditure for fittings and furniture.

Cost of erection of hoarding round the site of the proposed new office.

See explanation in Appropriation Account 1901-2	- - -	Amount expended to 31st March 1903	£.	s.	d.
			307	3	3

Expenditure in connection with the site of the new building to be erected in the near future, viz.: pulling down old buildings and fencing in ground.

The increase of work rendered the existing accommodation insufficient. The offices were therefore enlarged and new fittings and furniture became necessary.

Urgently necessary in consequence of the growth of the work.

This work was carried out in order to obviate complaints from owners of neighbouring property of inconvenience and annoyance caused by smoke and heat from the chimney shaft of the electric light installation.

To provide for the increase of business.

See explanation in Appropriation Account 1901-2	- - -	Amount expended to 31st March 1903	£.	s.	d.
			223	16	5

Remanet	- - - - -	Amount expended to 31st March 1903	£.	s.	d.
			312	4	5

Preliminary expenditure in connection with a contemplated new work.

Remanet	- - - - -	Amount expended to 31st March 1903	£.	s.	d.
			174	3	8

The growth of the work rendered the accommodation inadequate; additional land was leased and the Office extended.

Expenditure incurred in respect of hoarding round the site of the proposed new office and for photographs	} Amount expended to 31st March 1903	£.	s.	d.
		31	3	11

Alterations to provide better accommodation for the Staff	-	Amount expended to 31st March 1903	£.	s.	d.
			335	4	11

Necessary in order to meet immediate requirements.

The accommodation at Jerningham Place was inadequate. Fresh offices were taken on lease and expenditure was incurred for removal expenses and new furniture.

The growth of business rendered increased accommodation necessary; alterations were undertaken with that object.

Preliminary expenditure in connection with a contemplated new work.

This work was undertaken in order to effect a much needed improvement in the accommodation.

CLASS I.—*continued.*VOTE 7.—REVENUE BUILDINGS.—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS.—*continued.*

Section.	DESCRIPTION.	Vote.			EXPENDITURE.	BALANCE.	
		Post.	Tele-graphis.	Total.		Unexpended.	Excess.
K. III.	POST & TELEGRAPH BUILDINGS— <i>cont.</i>						
3	Minor and Unforeseen Works— <i>contd.</i>						
	<i>Scotland.</i>	£.	£.	£.	£ s d.	£ s d.	£ s d.
	Works and alterations of an unforeseen or minor character.	1,500	500	2,000	1,606 18 1	393 1 11	
	Minor Works				487 11 4		
	Unforeseen Works, viz. :—						
	Aberdeen Post Office: Additions and Alterations.				158 16 11		
	Edinburgh, George Street Branch Post Office: Removal and Fittings.				195 2 4		
	Edinburgh, New Branch Post Office in Hope Street: Fittings and Furniture.				217 17 4		
	Glasgow: Additional Cloak Room Accommodation.				174 9 -		
	Glasgow Head Post Office: Additional retiring Accommodation and Furniture for Cloak Room.			} For Vote <i>see above</i>	127 12 9		} For Total, <i>see above.</i>
	Glasgow Head Post Office: Christmas Pressure Fittings.				147 1 4		
	Glasgow: Increased Accommodation in Registered Letter Branch.				- 13 6		
	Linlithgow: New Post Office . . .				1 9 5		
	Musselburgh: New Post Office . . .				1 11 7		
	Perth Railway Station: Fittings, &c., for new Parcels Sorting Office.				94 12 7		
	TOTAL £.	101,350	46,120	147,470	136,271 2 9	29,143 2 -	17,916 4 9
					Net Saving £. 11,198 17s. 3d.		

His Majesty's Office of Works, }
30 November 1903. }

CLASS I.—*continued.*VOTE 7.—REVENUE BUILDINGS.—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS.—*continued.*

OBSERVATIONS.

Remanet- Amount expended to 31st March 1903 $\begin{array}{r} \text{£} \text{ s. } d. \\ - \text{ 859 } 11 \text{ 9} \end{array}$

The accommodation was insufficient. Fresh offices were hired and expenditure was incurred for removal and new fittings.

See explanation in Appropriation Account 1901-2. Amount expended to 31st March 1903 $\begin{array}{r} \text{£} \text{ s. } d. \\ - \text{ 218 } 2 \text{ 10} \end{array}$

See explanation in Appropriation Account 1901-2. Amount expended to 31st March 1903 $\begin{array}{r} \text{£} \text{ s. } d. \\ - \text{ 183 } 9 \text{ -} \end{array}$

This work was necessary in order to provide more retiring and cloak room accommodation for women telegraphists, &c.

Such pressure has always to be met.

Remanet- Amount expended to 31st March 1903 $\begin{array}{r} \text{£} \text{ s. } d. \\ - \text{ 657 } 2 \text{ 11} \end{array}$

Preliminary expenditure in connection with a contemplated new work. Amount expended to 31st March 1903 $\begin{array}{r} \text{£} \text{ s. } d. \\ - \text{ 9 } 2 \text{ -} \end{array}$

Preliminary expenditure in connection with a contemplated new work. Amount expended to 31st March 1903 $\begin{array}{r} \text{£} \text{ s. } d. \\ - \text{ 2 } 14 \text{ 11} \end{array}$

Owing to the growth of business, additional accommodation was leased. Expenditure on fittings was thereby rendered necessary.

Schomberg K. McDonnell,
Accounting Officer.

CLASS I.—*continued.*

VOTE 7.

REVENUE BUILDINGS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads B, C, D, E, G, H, J, L, M, N, P, and R.
- New Works. 2. The Statement of Expenditure on "New Works" appended to the Account shows the variations between Grant and Expenditure upon the several works provided for under Sub-Heads A, F, K, and O. The expenditure on certain works for which there was no provision in the Estimates, and upon works in excess of the sums provided, has, where necessary, been sanctioned by the Treasury. A saving is shown under each of these Sub-Heads.
- New Works: Savings. 3. In continuation of paragraph 4 of my report last year, I notice that during the year 12l. 2s. 6d. only has been expended upon the new Custom House at Longhope (Orkney) and no expenditure was incurred upon the proposed new Inland Revenue Offices at Cardiff and Leicester.

In the case of the Cardiff (Barry Docks) Branch Post and Telegraph Office, 17l. 15s. 3d. only was expended. The work is grouped this year with others, for which provision was made by a single Vote of 19,000l., under a new heading "Proposed Works." Comparison between Grant and Expenditure for the year upon Works so grouped cannot be made, and no explanatory observations are given by the Accounting Officer. These "Proposed Works" include Sorting Offices at Kentish Town, Manor Park and Upper Holloway, and Post Offices at Burnley and Hawick, in respect of which, no expenditure has taken place. Of the total Grant of 19,000l. for such works, a sum of 12,378l. 2s. 3d. was not expended.

In the following cases also no expenditure is shown:—Barry Dock: New Custom House, for which 500l. was provided; and Inland Revenue Buildings, "Somerset House, altering rooms on top floor of West Wing," and "Somerset House, constructing Sanitary Offices for Postage Embossing Branch," for which 1,500l. and 250l. respectively were provided

- New Works: Excesses. 4. Among the cases of expenditure in excess of the sums provided in the Estimates, the following are noticeable:—

	Grant.		Expenditure.	
	£.	s. d.	£.	s. d.
Inland Revenue Buildings, Edinburgh	900	—	1,469	5...2
Post and Telegraph Buildings:—				
Birmingham (Camp Hill)	500	—	1,020	3 5
Brighton (Head Post Office)	1,500	—	2,995	4 1
Holyhead	300	—	865	15 10
Stalybridge	890	—	2,017	10 —
Swansea	500	—	1,040	6 11

In the Stalybridge case, in consequence of inferior material having been supplied, the Board gave notice to determine the contract, and entrusted the completion of the work to another firm. The original contractors, however, contended that correspondence by the Board's Officers amounted to a waiver of the notice of determination, and to avoid further litigation, the Board, with the covering sanction of the Treasury, effected a settlement by payment of a sum of 1,700l.

In the case of Swansea (new Head Post and Telegraph Office), the contractor failed to carry out the work, which was completed by the Department. As noted on the Account, the loss incurred by the contractor's failure, 866l. 16s. 1d., has, with Treasury sanction, been written off as irrecoverable.

- New Works: Unforeseen Works: Excesses. 5. The excess of 6,152l. 3s. 10d. on Minor and Unforeseen Works, London District, Post and Telegraph Buildings, is partly due to an expenditure of 4,307l. 19s. 8d. on additional Electric Light Plant at the Mount Pleasant Telegraph Factory and Sorting Office. A Treasury letter upon the subject is appended.

CLASS I.—*continued.*

VOTE 7.—REVENUE BUILDINGS—*continued.*

6. Post Office and Telegraph Buildings.—The Account shows net savings of Sub-Heads 8,344*l.* 1*s.* 6*d.* and 2,854*l.* 15*s.* 9*d.* under Sub-Heads K. and O. respectively. The gross K. and O. amount of unexpended balances on these Buildings, shown at the end of the "New Works" Statement on page 76, is 29,145*l.* 2*s.* 0*d.*, and the gross amount of excesses 17,946*l.* 4*s.* 9*d.*

In a Note to the Account it is explained that a complete adjustment of expenditure between Sub-Heads K. and O. has not been found practicable.

7. The Amount to be Surrendered is, as shown by the Account, 2,435*l.* 14*s.* 2*d.* Surplus.

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	374,035	-	-
Expenditure (<i>Gross</i>) - - - - -	372,993	8	10
	<hr/>		
Net Surplus - - - - -	£.	1,041	11 2
<i>Add.</i> —			
Appropriations in Aid realised in excess of the Estimate	1,394	3	-
	<hr/>		
Total Amount to be Surrendered - - - - -	£.	2,435	14 2
	<hr/>		

D. C. Richmond,
Comptroller and Auditor General.

LETTER referred to in the foregoing Report.

18960—1903.

(F 34341—1903.)

My Lord,

Treasury Chambers, 25 November 1903.

I HAVE laid before the Lords Commissioners of His Majesty's Treasury Sir S. K. McDonnell's letter of the 12th instant (F 26822—1903), respecting the cost of erecting the new Boiler House, etc., for the Sorting Office and Telegraph Factory at Mount Pleasant.

The original estimate for this work was 3,750*l.*, and My Lords sanctioned an expenditure of this amount from the Revenue Buildings Vote of last year; but it now appears that the total cost has amounted to 6,400*l.*, of which sum 4,310*l.* is chargeable to last year's Vote and 2,090*l.* to this year's. This very serious excess of 2,650*l.*, or 70 per cent. above the original Estimate, is ascribed partly to unforeseen requirements and partly to the difficulty of carrying out the work without interfering with the business of the Post Office.

My Lords have no option but to authorise your Board to meet last year's excess of 560*l.* (viz., the difference between 4,310*l.* and 3,750*l.*) out of savings on last year's Vote, and to charge the further expenditure of 2,090*l.* upon this year's Vote, but they desire me to request that, whenever any exceptional difficulty is found in estimating the cost of a proposed scheme, special warning may be given when the proposal is first submitted for Their sanction so as to afford Them the opportunity of considering alternative schemes.

The First Commissioner of Works.

I am, &c.,

(signed) *Victor Cavendish.*

CLASS I.—*continued.*

VOTE 8.

PUBLIC BUILDINGS, GREAT BRITAIN.

ACCOUNT of the Sum Expended, compared with the Sum Granted, in respect of sundry PUBLIC BUILDINGS in GREAT BRITAIN, not provided for on other Votes, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.			
					Less than Granted.		More than Granted.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
A.—New Works, Alterations, Additions, and Purchases - - - - -	89,895	- -	} 96,353	1 1	6,041	18	11	—
Ditto - ditto - (<i>Supplementary</i>)	12,500	- -						
AA.—Annuities - - - - -	43,431	- -	43,430	19 6	- -	- -	6	—
B.—Maintenance and Repairs - - - - -	72,500	- -	78,362	7 8	-	-	5,862	7 8
C.—Rents, Insurance, Tithe Rent-Charges, &c.	103,557	- -	102,597	3 5	959	16	7	—
D.—Caretakers, &c. - - - - -	8,000	- -	7,447	1 3	552	18	9	—
E.—Fuel, Light, and Household Articles - - - - -	77,050	- -	77,369	17 6	-	-	319	17 6
F.—Supply of Water - - - - -	6,200	- -	6,205	2 8	-	-	5	2 8
G.—Furniture - - - - -	30,140	- -	27,237	3 2	2,902	16	10	—
<i>Original</i> - £. 430,773 } GROSS TOTAL £.	443,273	- -	439,002	16 3	10,457	11 7	6,187	7 10
<i>Supplementary</i> 12,500 }								
					Net Surplus of Gross Estimate over Expenditure.			
					£. 4,270 3 9			
					Deficiency of Appropriations in Aid Realised.			
<i>Deduct,—</i>								
H.—Appropriations in Aid - - - - -	17,073	- -	15,947	1 2	£. 1,125 18 10			
					Net Surplus to be Surrendered.			
<i>Original</i> - £. 413,700 } NET TOTAL - £.	426,200	- -	423,055	15 1	£. 3,144 4 11			
<i>Supplementary</i> 12,500 }								

CLASS I.—*continued.*VOTE 8.—PUBLIC BUILDINGS, GREAT BRITAIN—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—See Statement of New Works.

B.—The sum of 7,090*l.* was deducted from the total amount of the items under this head “for services which may not be executed within the year” but it was not found possible to effect a saving of that amount. In the Estimate for the current year a considerably larger provision is made for this service.

C.—Certain premises were given up and the expenditure in hiring additional accommodation was somewhat less than had been anticipated.

D.—The transfer of the Exchequer and Audit Department did not take place until late in the year, and in consequence the full amount of the provision for night watching at that Department was not expended. There were changes of arrangement in other cases which resulted in savings.

E.—Casual variation.

F.—Ditto.

G.—Provision was made in this Sub-Head for services properly chargeable to Sub-Head A. and which have been so charged in this account.

H.—Over Estimated. Full allowance had not been made for the ceasing of rents owing to the pulling down of houses on the sites acquired for new offices. A house which had been let was taken into occupation for official purposes.

The Surplus of 223*l.* 11*s.* 9*d.*, shown on the Account of the Vote “Public Buildings, Great Britain,” for the year ended 31st March 1902, has been surrendered.

His Majesty's Office of Works, &c., }
30 November 1903.

Schömbery K. McDonnell,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. H. Archibald.

D. G. Richmond,
Comptroller and Auditor General.

CLASS I.—*continued.*VOTE 8.—PUBLIC BUILDINGS, GREAT BRITAIN—*continued.*

STATEMENT OF EXPENDITURE

Section.	DESCRIPTION.	Vote.	Expenditure.	Balance.	
				Unexpended.	Excess.
	Admiralty :	£.	£. s. d.	£. s. d.	£. s. d.
A 14 } 1901-2 }	Alterations consequent upon the diversion of a portion of the First Lord's Official Residence to departmental uses.	- -	- 8 3	- -	- 8 3
15 } 1901-2 }	16, Queen Anne's Gate. Adapting the house for an Official Residence for the Senior Naval Lord.	- -	400 8 9	- -	400 8 9
	Barry Dock Mercantile Marine Offices :				
1	Proportion of cost of erection of New Offices.	500	- -	500 - -	- -
	Burlington Gardens :				
	Civil Service Commission :				
1 } 1901-2 }	Preparation and adaptation of the premises vacated by the London University for occupation by the Civil Service Commission.	- -	2,514 15 3	- -	2,514 15 3
	Colonial Office :				
2	Alterations in rooms now in occupation of the Crown Agents to adapt same for the Colonial Office.	2,000	- -	2,000 - -	- -
3	Provision of a Passenger Lift - - -	1,000	1,128 12 4	- -	128 12 4
	Duke of York's Royal Military School :				
2 } 1901-2 }	Provision of a Gymnasium - - -	- -	212 19 8	- -	212 19 8
	Exchequer and Audit Department :				
4	Fitting up New Offices on Victoria Embankment and removal thereto.	4,400	3,984 3 5	415 16 7	- -
	Imperial Institute :				
3 } 1900-1 }	Purchase of the Institute Buildings and their adaptation in part for use by the London University.	- -	44 13 4	- -	44 13 4
	Leicester Probate Registry :				
5	Cost of acquisition of Site and Erection of Building.	500	- -	500 - -	- -
	Carried forward - - - £.	8,400	8,286 1	3,415 16 7	3,301 17 7

CLASS I.—*continued.*

VOTE 8.—PUBLIC BUILDINGS, GREAT BRITAIN—*continued.*

FOR NEW WORKS, &c., 1902-1903.

OBSERVATIONS.

<p>Total Estimate - £. 1,350 - - Expenditure to 31 March 1903 - 1,507 12 4 Excess - £. 157 12 4</p>	<p>Remanet.</p>
<p>Total Estimate - 4,650 - - Expenditure to 31 March 1903 - 4,371 13 2 Balance - £. 278 6 10</p>	<p>Remanet. See Explanation in Appropriation Account 1901-2.</p>
<p>Total Estimate - £. 5,900 - -</p>	<p>Pressure of other Services caused this work to be postponed. The amount was re-voted in the Estimate for 1903-4.</p>
<p>Total Estimate - 7,500 - - Expenditure to 31 March 1903 - 13,900 2 10 Excess - £. 6,400 2 10</p>	<p>Remanet. For the removal and the supply of additional Furniture the sum of 2,500<i>l.</i> was, through inadvertence, provided in the Vote under Sub-Head G. instead of in Sub-Head A. which (see the heading of that Sub-Head) should include all expenses connected with the new services. The 7,500<i>l.</i> was for Works only. The actual excess is therefore 3,900<i>l.</i>, and the causes of this excess were explained in the Appropriation Account 1901-2.</p>
<p>- - - - -</p>	<p>The transfer did not take place and the amount is re-voted in the Estimate for 1903-4.</p>
<p>- - - - -</p>	<p>This excess is due to the fact that overtime had to be worked in order to hasten the completion of the Service in compliance with the wishes of the Secretary for the Colonies.</p>
<p>Total Estimate - 3,000 - - Expenditure to 31 March 1903 - 3,015 5 1 Excess - £. 15 5 1</p>	<p>Remanet. It was not found possible to deal with all the Accounts before the close of 1901-2.</p>
<p>- - - - -</p>	<p>The Expenditure was somewhat less than had been expected, but there will be a small charge in 1903-4.</p>
<p>Total Estimate - 78,730 - - Expenditure to 31 March 1903 - 78,335 6 2 Balance - £. 394 13 10</p>	<p>Remanet.</p>
<p>Total Estimate - £. 1,100 - -</p>	<p>Delay arose in deciding on the Site. The amount was re-voted in the Estimate for 1903-4.</p>

CLASS I.—*continued.*VOTE 8.—PUBLIC BUILDINGS, GREAT BRITAIN—*continued.*

STATEMENT OF EXPENDITURE

Section.	DESCRIPTION.	Vote.	Expenditure.	Balance.		
				Unexpended.	Excess.	
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
	Brought forward -	8,400	8,286 1 -	3,415 16 7	3,301 17 7	
	London University :					
6	Re-arrangement of the heating plant -	1,000	1,021 12 -	-	-	21 12 -
	Manchester Mercantile Marine Offices :					
7	Cost of Site and erection of Building -	2,700	-	2,700 - -	-	-
	Millbank Prison Site :					
8	Mojety of cost of roads formed by the London County Council.	2,000	1,193 2 -	806 18 -	-	-
	National Gallery (Purchase of Adjacent Land) Act, 1901 :					
9	Acquisition of interests in property adjoining the National Gallery and works in connection therewith.	41,000 2,500 Supplementary	43,183 6 -	316 14 -	-	-
	Newcastle-on-Tyne Mercantile Marine Offices :					
10	Purchase of Site and erection of Building -	2,000	-	2,000 - -	-	-
	Patent Office Extension :					
11	Acquisition of Site and erection of Buildings	1,000 3,000 Supplementary	4,983 2 10	-	-	983 2 10
	18, Queen Anne's Gate :					
19	Adapting for Parliamentary Counsel, including additional furniture and removal from Whitehall Gardens.	1,250 Supplementary	865 2 5	384 17 7	-	-
	Royal Mint :					
6 1901-2	Erection of New Die and Medal Department.	-	150 13 6	-	-	150 13 6
	Salisbury Probate Registry :					
12	Cost of Site and erection of Building -	475	389 1 9	85 18 3	-	-
	Seamen's Registry :					
21	Removal from Custom House and contingent expenses.	2,500 Supplementary	2,603 8 8	-	-	103 8 8
	Southampton Ordnance Survey Offices :					
13	Provision of additional accommodation -	13,000	12,086 16 10	913 3 2	-	-
	Carried forward - - £.	80,825	74,762 7 -	10,623 7 7	4,560 14 7	

CLASS I.—*continued.*

VOTE 8.—PUBLIC BUILDINGS, GREAT BRITAIN—*continued.*

FOR NEW WORKS, &c., 1902-1903—*continued.*

OBSERVATIONS.

	£.	s.	d.	
Total Estimate	-	2,600	-	Casual variation.
Expenditure to 31				
March 1903	-	1,021	12	
Balance	-	£. 1,578	8	
Total Estimate	-	6,550	-	This work is connected with New Work No. 5 in the Vote for Customs Department, Revenue Buildings. The provision in that Vote was sufficient to meet the total charge for the joint Service for the year in view of the progress made with the work.
Expenditure to 31				
March 1903	-	1,045	19	
Balance	-	£. 5,504	1	
				The cost of this work proved less than had been anticipated.
-	-	-	-	Casual variation.
Total Estimate	£.	4,200	-	Difficulties arose with the Vendor which delayed the acquisition of the Site.
Expenditure to 31				
March 1903	-	163,750	-	<i>See</i> Appropriation Account for 1901-2. As therein stated the contract accounts could not be made up in time to make the final payment in that year.
Expenditure to 31				
March 1903	-	161,612	19	
Balance	-	£. 2,137	1	
Total Estimate	-	1,250	-	Part of the charge fell on the Vote for 1901-2. <i>See</i> Appropriation Account of that year. The provision of the full amount in the Supplementary Estimate was an oversight. The total expenditure was somewhat less than had been anticipated.
Expenditure to 31				
March 1903	-	1,074	3	
Balance	-	£. 175	16	
Total Estimate	-	11,050	-	Remanet. <i>See</i> also explanation in Appropriation Account 1901-2.
Expenditure to 31				
March 1903	-	11,748	13	
Excess	-	£. 698	13	
Total Estimate	-	1,675	-	The Site was purchased but it was not practicable to make any progress with the building before the close of the year.
Expenditure to 31				
March 1903	-	389	1	
Balance	-	£. 1,285	18	
-	-	-	-	Casual variation.
Total Estimate	-	21,800	-	Progress was less rapid than had been anticipated.
Expenditure to 31				
March 1903	-	19,412	11	
Balance	-	£. 2,387	8	

CLASS I.—*continued.*VOTE 8.—PUBLIC BUILDINGS, GREAT BRITAIN—*continued.*

STATEMENT OF EXPENDITURE

Section.	DESCRIPTION.	Vote.	Expenditure.	Balance.	
				Unexpended.	Excess.
		£.	£. s. d.	£. s. d.	£. s. d.
	Brought forward - -	80,825	74,762 7 -	10,623 7 7	4,560 14 7
	War Office :				
20	Costs of Removals to Additional Offices and Furniture and Fittings.	1,250 Supplementary	1,599 9 10	- -	349 9 10
	War Office, Winchester House :				
8 1901-2	Alterations and re-arrangement for the accommodation of the Intelligence Department of the War Office.	- -	23 12 5	- -	23 12 5
14	Sanitary improvements in Public Offices, &c.	2,000	713 5 2	1,286 14 10	- -
15	Introduction and Extension, &c., of the Electric Light in the principal Public Buildings.	2,500	1,644 18 6	855 1 6	- -
16	Works and alterations of an unforeseen or minor character.	8,970 2,000 Supplementary	11,048 10 10	- -	78 10 10
	Minor Works - - - - -		(2,350 10 10)		
	UNFORESEEN WORKS, VIZ.:				
	Admiralty :				
	Adapting basement rooms for Naval Store Branch.		284 17 7		
	Preparation of 7, Whitehall Place for occupation by Recruiting Branch.		276 2 -		
	Board of Education—Gwydyr House :				
	Preparation of Premises for use by Board of Education and removal thereto.	For Vote see above.	6 14 -		For Total see above.
	Charity Commission, Marlborough Hotel :				
	Preparation of Premises for use by Charity Commission and removal thereto.		575 12 -		
	Chelsea Hospital :				
	Converting loft over coach-house into Bedroom for Park Keeper's Quarters.		114 1 2		
	Grimsby Mercantile Marine Offices :				
	Alterations (carrying out Sir E. Fry's award in Fishery Dispute).		(235 13 5)		
	Carried forward to page 92 - - £.	97,545	80,792 3 9	12,765 3 11	5,012 7 8

CLASS I.—*continued.*

VOTE 8.—PUBLIC BUILDINGS, GREAT BRITAIN—*continued.*

FOR NEW WORKS, &c., 1902-1903—*continued.*

OBSERVATIONS.

- - - - -		This excess is due mainly to the removal of the Army Medical Department from No. 18 to No. 68, Victoria Street, which was not contemplated when the Estimate was prepared.
	£. s. d.	
Voted 1900-1 - -	2,000 - -	Remanet. <i>See</i> explanation in Appropriation Account 1901-2 as to excess on total Estimate.
Voted 1901-2 - -	3,500 - -	
Total Estimate £.	5,500 - -	
Expenditure to 31		
March 1903 - -	6,493 19 10	
Excess - £.	993 19 10	
- - - - -		It was necessary in view of the other charges on the Vote to limit the expenditure under this head.
- - - - -		In view of the demands on the Vote less work was done than had been originally intended.
- - - - -		Provided for in amount voted.
- - - - -		Provided for in amount voted.
- - - - -		It became necessary to provide additional accommodation owing to the large increase in the Staff. A small portion of the cost fell on this year.
- - - - -		This Service was rendered necessary by the transfer of Gwydyr House, previously occupied by the Charity Commission, to the Board of Education. <i>See</i> previous item.
- - - - -		Provided for in amount voted.
- - - - -		Provided for in amount voted.

CLASS I.—*continued.*VOTE 8.—PUBLIC BUILDINGS, GREAT BRITAIN—*continued.*

STATEMENT OF EXPENDITURE

Section.	DESCRIPTION.	Vote.	Expenditure.	Balance.	
				Unexpended.	Excess.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
	Unforeseen Works.— <i>contd.</i>				
	Hertford House :				
	Additional Heating Arrangements - -		146 9 -		
	Additional accommodation for Umbrellas of Visitors.		9 10 -		
	Horse Guards :				
	W.C. accommodation in North Wing - -		32 8 4		
	Forming Skylights in seven rooms for better lighting and ventilation.		- 8 9		
	Land Registry :				
	For adaptations in connection with removal to Fortugal Street premises.		403 8 3		
	For adaptations in connection with removal to Chichester Rents premises.		510 19 2		
	London University :				
	Electric Fan in Chemical Laboratory - -		32 15 10		
	Provision of Emergency Storage Battery -		1,011 4 4		
	Re-roofing Great Hall, &c. - - - -		630 - 5		
	Alterations to Passenger Lift - - - -		6 1 2		
	Alterations to the Old Kitchen in the Tower	For Vote	- 14 10		
		<i>see page 86.</i>		For Total <i>see page 86.</i>	
	National Portrait Gallery :				
	Ventilation Fans in Galleries - - - -		178 12 1		
	Probate Registry, Somerset House :				
	Extension of Racks in Strong Room - -		136 18 4		
	Public Record Office :				
	Provision of Room for Policemen - -		380 9 7		
	Re-arrangement of Heating Apparatus in Search Room.		194 14 -		
	Royal Courts of Justice :				
	Doors to book-cases in King's Benches as elsewhere.		271 15 5		
	Formation of Repositories for Documents in roof, North End of East Block.		243 10 10		
	Ventilation of Public Staircases East and West, and additional ventilation of stair- case to Bar Library.		300 16 3		
	Solicitors' costs in connection with transfer of Land from Clement's Inn, Ltd.		12 10 -		

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CLASS I.—*continued.*

VOTE 8.—PUBLIC BUILDINGS, GREAT BRITAIN—*continued.*

FOR NEW WORKS, &c., 1902-1903—*continued.*

			OBSERVATIONS
-	-	-	Provided for in amount voted.
		£. s. d.	
Expenditure to	31		Remanet.
March 1903	-	126 6 10	
Expenditure to	31		Remanet.
March 1903	-	331 5 6	
Expenditure to	31		Remanet.
March 1903	-	156 19 10	
-	-	-	Provided for in amount voted
-	-	-	Provided for in amount voted.
-	-	-	Provided for in amount voted.
-	-	-	Provided for in amount voted.
-	-	-	Provided for in amount voted
Expenditure to	31		Remanet.
March 1903	-	190 13 2	
Expenditure to	31		Remanet.
March 1903	-	109 7 3	
-	-	-	Provided for in amount voted.
-	-	-	Provided for in amount voted.
Expenditure to	31		<i>See Appropriation Account for 1901-2. It was not found possible to close all the accounts till this year.</i>
March 1903	-	421 8 5	
-	-	-	Provided for in amount voted.
-	-	-	Provided for in amount voted.
-	-	-	Provided for in amount voted.
-	-	-	Provided for in amount voted.
-	-	-	Costs incurred in connection with an application to the Land Registry for the amendment of the Land Certificate relating to certain property acquired under the Courts of Justice Site Act 1865.

CLASS I.—*continued.*VOTE 8.—PUBLIC BUILDINGS, GREAT BRITAIN—*continued.*

STATEMENT OF EXPENDITURE

Service.	DESCRIPTION.	Vote.	Expenditure.	Estimate.	
				Unexpended.	Excess.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.
	Unforeseen Works.— <i>contd.</i>				
	Royal Mint :				
	Alterations in Blanching and Drying Rooms for new machinery.		160 1 4		
	New Offices in No. 2 Rolling and Annealing Room.		164 6 3		
	Provision of proper Sanitary Accommodation in Mint Office.		25 8 9		
	Southampton Ordnance Survey Office :				
	Provision of New Flooring in North Block -		682 3 -		
	Tower of London :				
	Improvement for protection against fire -		333 5 1		
	Vaccine Station, Rugby Yard :				
	Fittings, &c., for Stabling - - - -	For Vote <i>see page 86.</i>	58 12 10	For Total <i>see page 86.</i>	
	Vaccine Station, Camberwell :				
	Fittings, &c., for Stabling - - - -		422 8 -		
	War Office, 27 and 28, Pall Mall :				
	Preparation of Premises and removal of Staff thereto.		129 9 7		
	War Office, Winchester House :				
	Electric fans for ventilation of Draughtsmen's Room.		100 9 6		
	York Ordnance Survey :				
	Alterations, &c., necessary for occupation -		- 3 9		
	Illumination and decoration of Principal Government Buildings on line of route of Coronation Procession		625 5 2		

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CLASS I.—*continued.*

VOTE 8.—PUBLIC BUILDINGS, GREAT BRITAIN—*continued.*

FOR NEW WORKS, &c., 1902-1903—*continued.*

O B S E R V A T I O N S.	
- - - - -	Provided for in amount voted.
- - - - -	Provided for in amount voted.
Expenditure to 31 March 1903 - 151 9 2	Remanet.
- - - - -	This work was undertaken as a matter of urgency in order to adapt the premises for use as a map store, a new floor being required to support the heavy map presses. This charge rendered necessary alterations in the heating arrangements.
Expenditure to 31 March 1903 - 341 - 1	See explanation in Appropriation Account 1901-2.
Expenditure to 31 March 1903 - 170 19 8	Provided for in amount voted. The work was urgent and part the cost fell upon 1901-2. See explanation in the Appropriation Account for that year.
- - - - -	Provided for in amount voted.
- - - - -	For the better concentration of the Staff it was thought desirable to remove certain outlying branches into premises in closer proximity to the War Office. A portion of the cost fell upon this year.
- - - - -	Provided for in amount voted.
Expenditure to 31 March 1903 - 160 3 10	Remanet.
- - - - -	This service was rendered necessary by the very general illumination and decoration of the streets traversed by Their Majesties' Coronation Procession.

CLASS I.—*continued.*VOTE 8.—PUBLIC BUILDINGS, GREAT BRITAIN—*continued.*

STATEMENT OF EXPENDITURE

Service.	DESCRIPTION.	Vote.	Expenditure.	Estimate.	
				Unexpended.	Excess.
		£.	£. s. d.	£. s. d.	£. s. d.
	Brought forward from p. 86	97,545	89,792 3 9	12,765 3 11	5,012 7 8
	<i>Scotland.</i>				
	General Register House Extension :				
17	Acquisition of Properties and additions to Buildings.	5,000	6,052 4 10	- -	1,052 4 10
18	Works and Alterations of an Unforeseen or Minor Character.	850	508 12 6	341 7 6	- -
	Minor Works - - - - -		109 9 -		
	Unforeseen Works :				
	Glasgow Mercantile Marine Office :				
	Additional accommodation - - - -		399 3 6		
	<i>Original</i> - - - - - £. 90,895	103,395	96,353 1 1	13,106 11 5	6,064 12 6
	<i>Supplementary</i> - - - - - 12,500				
	<i>Deduct</i> , for Services which might not be completed within the year.	1,000	- -	1,000 - -	- -
		102,395	96,353 1 1	12,106 11 5	6,064 12 6

Net SAVING - - £6,041 18 11

His Majesty's Office of Works, }
30 November 1903. }

CLASS I.—*continued.*

VOTE 8.

PUBLIC BUILDINGS, GREAT BRITAIN.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess. 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads B, E., and F.

New Works. 2. The Statement of Expenditure on "New Works" appended to the Account shows the variations between Estimate and Expenditure in respect of the several Works. Treasury sanction has, where necessary, been obtained for remanet expenditure not provided for in the Estimates, and for excesses.

The total amount of the Estimate for New Works under Sub-Head A. was reduced by an unapportioned sum of 1,000*l.* "for services which may not be completed within the year." In the following cases, for which a total sum of 7,700*l.* was estimated, no expenditure is shown, the items of the estimate being as stated:—

Barry Dock Mercantile Marine Offices - - - -	500 <i>l.</i>
Colonial Office Alterations - - - -	2,000 <i>l.</i>
Leicester Probate Registry - - - -	500 <i>l.</i>
Manchester Mercantile Marine Offices - - - -	2,700 <i>l.</i>
Newcastle-on-Tyne Mercantile Marine Offices - - - -	2,000 <i>l.</i>

In the case of the Manchester Offices, provision is also made for connected work under Vote 7, Customs Buildings, and the Accounting Officer states that no expenditure is charged under Vote 8, as the provision under Vote 7 was sufficient to meet the total charge for the year. The provision under Vote 7 for the year 1902-1903 was 5,000*l.*, and the expenditure 4,974*l.* 6*s.* 8*d.*

With reference to paragraph 2 of my Report last year, and to the remarks of the Committee of Public Accounts of 1903 (Q. 2,232-2,250), I observe that further expenditure to the extent of 2,514*l.* 15*s.* 3*d.* was incurred during the year 1902-1903 in connection with the adaptation of premises at Burlington Gardens for the Civil Service Commission.

No provision for this expenditure appears under Sub-Head A., but the Accounting Officer states that the provision (2,500*l.*) was made under Sub-Head G. (under which there is a saving of 2,902*l.* 16*s.* 10*d.*) through inadvertence, and that the actual excess cost of the work is, therefore, not 6,400*l.* as shown, but 3,900*l.*

Sub-Head B. 3. An excess of 5,862*l.* 7*s.* 8*d.* is shown under Sub-Head B., and is explained in a note on the Account.

Surplus. 4. The Amount to be Surrendered is, as shown by the Account, 3,144*l.* 4*s.* 11*d.*

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	443,273	-	-
Expenditure (<i>Gross</i>) - - - - -	439,002	16	3
Net Surplus - - - -	£. 4,270	3	9
<i>Deduct,—</i>			
Estimated Appropriations in Aid not realised - - -	1,125	18	10
Net Amount to be Surrendered - - -	£. 3,144	4	11

D. C. Richmond,
Comptroller and Auditor General.

CLASS I.—continued.

VOTE 9.

SURVEYS OF THE UNITED KINGDOM.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Expenses of the SURVEY OF THE UNITED KINGDOM, and of Minor Services connected therewith, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
A.—Pay and Extra Pay of, and Allowances to, Staff - - - - -	£. s. d. 8,960 - -	£. s. d. 9,313 15 8	—	£. s. d. 353 15 8
B.—Extra Pay and Allowances to Non-Commissioned Officers and Sappers -	18,500 - -	14,343 11 5	4,156 8 7	—
C.—Pay, &c. of Civil Assistants, Labourers, &c. - - - - -	177,719 - -	181,805 11 10	—	4,086 11 10
C 1.—Contract Work - - - - -	500 - -	360 7 2	139 12 10	—
D.—Travelling Expenses - - - - -	4,400 - -	4,303 8 5	96 11 7	—
E.—Electricity, Gas, Water, and Household Articles - - - - -	2,140 - -	1,382 17 6	757 2 6	—
F.—Stores - - - - -	20,943 - -	21,097 5 7	—	154 5 7
G.—Incidental Expenses - - - - -	4,127 - -	*4,522 13 7	—	395 13 7
GROSS TOTAL - - - £.	237 289 - -	237,129 11 2	5,149 15 6	4,990 6 8
			Net Surplus of Gross Estimate over Expenditure. £. 159 8 10	
Deduct,—	Estimated.	Realised.	Surplus of Appropriations in Aid Realised.	
H.—Appropriations in Aid - - - - -	28,880 - -	31,834 5 2	£. 2,954 5 2	
NET TOTAL - - - £.	208,409 - -	205,295 6 0	Total Surplus to be Surrendered. £. 3,113 14 -	

* The expenditure on Sub-Head G., "Incidental Expenses," includes payments as compensation for damage sustained by owners of property to the amount of 37*l.* 8*s.* -*d.*

CLASS I.—*continued.*VOTE 9.—SURVEYS OF THE UNITED KINGDOM—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The excess arose from the necessary employment of more Officers of high rank and pay than were provided for, and from the special temporary employment of an Instructor in Topographical Surveying.

B.—The saving arose from a large proportion of the Non-Commissioned Officers and Sappers provided for having been unavailable during the year.

C.—The excess arose from the necessary employment of more civilians to compensate for the deficiency in the military strength.

C 1.—The saving arose from the diminution of work available for execution by contract.

D.—The saving was due to the incompleteness of the staff.

E.—The saving was due to incomplete arrangements for working machinery by electricity.

F.—The excess arose from larger purchases of copper plates and lithographic stones for publishing the maps having become necessary.

G.—The excess was due to a special payment for a patent process of map reproduction.

H.—The variations between the estimate and the receipts were as follows :—

	Estimate.			Receipts.		
	£.	s.	d.	£.	s.	d.
Sale of Maps, &c.	20,550	-	-	22,707	9	1
Maps for Land Judge's Department and Land Commission, Ireland	3,600	-	-	2,995	10	7
Revision of Maps on Town Scales in Urban Districts, and other work for which repayment is made.	3,500	-	-	4,836	17	9
Other Miscellaneous Receipts	1,230	-	-	1,294	7	9
	28,880	-	-	31,834	5	2
Excess of Receipts				£. 2,954	5s.	2d.

A loss occurred of 18s. 11d. through the insolvency of a provincial map agent, and the amount has been written off as irrecoverable.

The Surplus of 5,391l. 17s. 2d., shown on the Account of the Vote "Surveys of the United Kingdom," for the Year ended 31st March 1902, has been surrendered.

Ordnance Survey Office, Southampton, }
11 November 1903.

Duncan A. Johnston, Col.,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell.

D. C. Richmond,
Comptroller and Auditor General.

CLASS I.—*continued.*

VOTE 9.

SURVEYS OF THE UNITED KINGDOM.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has been incurred under Sub-heads A., Excess. C., F., and G.

2. The Account, as in previous years, includes expenditure in the preparation and revision of Maps for use in proceedings before the Land Judges in Ireland, and the Irish Land Commission (Land Branch and Church Property Branch), the cost of which is recoverable, and when received is carried to account under Sub-head H, Appropriations in Aid. The transactions of the year on this behalf are summarised in the following statement:—

	Land Judges' Court.	Irish Land Commission.	
		Land Branch.	Church Property Branch.
	£. s. d.	£. s. d.	£. s. d.
Balances outstanding on 31st March 1902-	2,504 11 1	11 4 1	nil.
Cost of Work in 1902-1903 - . . -	2,514 7 7	273 10 1	nil.
	5,018 18 8	284 14 2	nil.
Received in 1902-1903 - . . -	2,720 19 4	274 11 3	nil.
Balance outstanding on 31st March 1903 -	2,297 19 4	10 2 11	nil.

3. The Amount to be Surrendered is, as shown by the Account, 3,113*l.* 14*s.* -*d.*

Surplus.

	£.	s.	d.
Grant (<i>Gross</i>) -	237,289	-	-
Expenditure (<i>Gross</i>) -	237,129	11	2
Net Surplus -	£. 159	8	10
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate -	2,954	5	2
Total Amount to be Surrendered -	£. 3,113	14	-

STORE ACCOUNTS.

4. With reference to Paragraph 4 of my Report on this Vote for last year, and to my reply to Question No. 2381 of the Committee of Public Accounts 1903, I have to state that the new system of stock-taking and book-keeping in the map department, therein referred to, was tested by my officers at the local examination of the Store Accounts in 1903, and was found to be satisfactory.

D. C. Richmond,
Comptroller and Auditor General.

CLASS I.—*continued.*

VOTE 10.

HARBOURS UNDER THE BOARD OF TRADE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Expenses of Maintaining certain HARBOURS under the BOARD OF TRADE and for GRANTS IN AID OF HARBOURS, in the year ended 31st March 1903, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
HARBOURS.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Holyhead Harbour	10,211 - -	8,080 1 4	2,130 18 8			
B.—Spurn Point Works	1,200 - -	485 7 2	714 12 10			
C.—Grants in Aid of Harbours	10,250 - -	1,500 - -	8,750 - -			
GROSS TOTAL £.	21,661 - -	10,065 8 6	11,595 11 6			
			Surplus of Gross Estimate over Expenditure. £. 11,595 11 6			
<i>Deduct.</i> —	Estimated.	Realised.	Deficiency of Appropriations in Aid Realised.			
D.—Appropriations in Aid	2,600 - -	2,571 12 1	£. 28 7 11			
NET TOTAL £.	19,061 - -	7,493 16 5	Net Surplus to be Surrendered. £. 11,567 3 7			

EXPLANATION of the Causes of variation between Expenditure and Grant.

A.—The larger portion of the expenditure for removal of Stagg Rock (for which 4,400*l.* was provided) did not come into charge during the year.

B.—It was not found necessary to renew a groyne for which 700*l.* was provided.

C.—The amount taken for Pwllheli—8,750*l.*—was not required within the year, the works not having been commenced.

D.—Over-estimated.

The Surplus of 230*l.* 2*s.* 2*d.*, shown on the Account of the Vote "Harbours under the Board of Trade," for the year ended 31st March 1902, has been surrendered.

Board of Trade,
30 November 1903.}

T. W. P. Blomefield,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell.

D. C. Richmond,
Comptroller and Auditor General.

CLASS I.—*continued.*

VOTE 10.

HARBOURS UNDER THE BOARD OF TRADE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

1. The Account shows a large under-expenditure on each Sub-Head of the Vote, the causes of which are explained on the face of the Account. Under-expenditure.

2. The Amount to be Surrendered is, as shown by the Account, 11,567*l.* 3*s.* 7*d.* Surplus.

	<i>£.</i>	<i>s.</i>	<i>d.</i>
Grant (<i>Gross</i>) - - - - -	21,661	-	-
Expenditure (<i>Gross</i>) - - - - -	10,065	8	6
Surplus - -	<i>£.</i> 11,595	11	6

Deduct,—

Estimated Appropriations in Aid not Realised - - -	28	7	11
Net Amount to be Surrendered - - -	<i>£.</i> 11,567	3	7

D. C. Richmond,
Comptroller and Auditor General.

CLASS I.—*continued.*

VOTE 11.

PETERHEAD HARBOUR.

ACCOUNT of the Sum Expended, compared with the Sum Granted, towards the Expense of Constructing a new HARBOUR OF REFUGE at PETERHEAD, in the Year ended 31st March 1903, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.			
					Less than Granted.		More than Granted.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
A.—Works - - - - -	21,564	- -	21,027	3 -	536	17 -	-	-
B.—Salaries - - - - -	2,260	- -	2,226	19 9	33	- 3	-	-
C.—Travelling and Subsistence Expenses, and Contingencies - - - - -	150	- -	98	10 11	51	9 1	-	-
D.—Insurance of Boilers - - - - -	26	- -	25	19 3	-	- 9	-	-
	£.	24,000 - -	23,378	12 11				
			Surplus to be Surrendered - - -	£.	621	7 1		

	£.	s.	d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -		70	- -
Amount of Extra Receipts realised in the year 1902-1903, and paid over to Exchequer (viz., Sale of Materials, Rents, &c.) - - - - -		79	3 4

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Surplus: The expenditure on Works was less than anticipated.
 B.—Surplus: Due to the appointment of a new Resident Engineer at a lower rate of pay.
 C.—Surplus: The requirements for Travelling and Contingencies were less than anticipated.
 D.—Surplus: Fractional difference.

EXTRA RECEIPTS.—More realised by Sale of Old Stores than estimated.

The Surplus of £202 5s. 2d., shown on the Account of the Vote "Peterhead Harbour," for the year ended 31st March 1902, has been surrendered.

Admiralty, }
 28th November 1903. }

R. D. Audry,
 Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
 Thos. J. Purchas.

D. C. Richmond,
 Comptroller and Auditor General.

CLASS I.—*continued.*

VOTE 11.

PETERHEAD HARBOUR.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. The aggregate value of the Plant and Stores in hand on the 31st March 1903 was 36,648*l.* 17*s.* 9*d.*, distributed as follows:—

	£.	s.	d.
Special Plant (professionally valued at 1st April 1903) -	27,648	-	-
General Tools (professionally valued at 1st April 1903) -	3,040	11	8
Materials (New and Old) - - - - -	5,960	6	1

Value of Stock at 31st March 1903.

2. The Surplus to be Surrendered is, as shown by the Account, 621*l.* 7*s.* 1*d.*

Surplus.

	£.	s.	d.
Grant - - - - -	24,000	-	-
Expenditure - - - - -	23,378	12	11
Surplus - -	£. 621	7	1

D. C. Richmond,
Comptroller and Auditor General.

CLASS I.—*continued.*VOTE 12.—RATES ON GOVERNMENT PROPERTY—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A. & B.—Casual variation.

C.—Due to increase in poundage of rates.

D.—Casual variation.

E.—The net increase in the valuations was less than had been anticipated.

F.—The amount provided in respect of drainage works at Malta was not expended during the year. It was re-voted in 1903-4.

H.—Due to increase in poundage of rates.

I.—Due to increase in the poundage of rates, causing a corresponding increase in the amounts repayable.

The Surplus of 12,380*l.* 6*s.* 5*d.*, shown on the Account of the Vote "Rates on Government Property," for the year ended 31st March 1902, has been surrendered.

Treasury,
23 November 1903. }

W. Blain,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. C. Purkis.

D. C. Richmond,
Comptroller and Auditor General.

CLASS I.—*continued.*

VOTE 12.

RATES ON GOVERNMENT PROPERTY.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

Excess. 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads B, C, and H.

Supple-
mentary
Estimate. 2. On the 17th July 1902 a Supplementary Estimate was presented to Parliament for additional expenditure under Sub-Heads C, E, and H., amounting to 33,000*l.*, of which 1,000*l.* was to be provided by further Appropriations in Aid. I notice, however, that by the Appropriation Act of 1902, a supplementary net sum of 32,000*l.* was granted, no mention being made of the additional credit to Appropriations in Aid. The Account has followed the lines of the Estimate, while the financial result is not affected.

Surplus. 3. The Amount to be Surrendered is, as shown by the Account, 7,893*l.* 11*s.* 4*d.*

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	559,688	-	-
Expenditure (<i>Gross</i>) - - - - -	553,952	6	1
Net Surplus - - -	£.	5,735	13 11

Add,—

Appropriations in Aid realised in excess of the Estimate - -	2,157	17	5
Total Amount to be Surrendered - - -	£.	7,893	11 4

D. C. Richmond,
Comptroller and Auditor General.

CLASS I.—*continued.*

VOTE 13.

PUBLIC WORKS AND BUILDINGS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Expenses of the Erection, Repairs, and Maintenance of PUBLIC BUILDINGS in IRELAND; for the Maintenance of certain PARKS and PUBLIC WORKS, and for Maintenance of DRAINAGE WORKS on the River SHANNON, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

CLASS I.—*continued.*

VOTE 13.

PUBLIC WORKS AND BUILDINGS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Expenses of the Erection, Repairs, and Maintenance of PUBLIC BUILDINGS in IRELAND; for the Maintenance of certain PARKS and PUBLIC WORKS, and for Maintenance of DRAINAGE WORKS on the River SHANNON, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Purchase of Sites and Buildings	135 - -	12,038 - 8	—	11,903 - 8
B.—New Works, Alterations, and Additions	98,280 - -	81,338 8 11	16,941 11 1	—
C.—Maintenance and Supplies	83,736 - -	85,919 8 1	—	2,183 8 1
D.—Furniture, Fittings, and Utensils	13,749 - -	13,049 16 2	699 3 10	—
E.—Rent and Insurance	10,130 - -	10,376 13 11	—	246 13 11
F.—Fuel, Light, Water, and Cleaning, &c	21,020 - -	21,205 18 11	—	185 18 11
G.—Phoenix Park National School	122 - -	105 4 -	16 16 -	—
H.—River Shannon Works	300 - -	290 3 3	9 16 9	—
I.—Compensation	1,500 - -	1,500 - -	—	—
GROSS TOTAL	£. 228,972 - -	225,823 13 11	17,667 7 8	14,519 1 7
			Net Surplus of Gross Estimate over Expenditure.	
			£. 3,148 6 1	
<i>Deduct,—</i>	<u>Estimated.</u>	<u>Realised.</u>	Surplus of Appropriations in Aid Realised.	
J.—Appropriations in Aid (Rents and Miscellaneous Receipts)	6,800 - -	6,875 17 4	£. 75 17 4	
NET TOTAL	£. 222,172 - -	218,947 16 7	Total Surplus to be Surrendered.	
			£. 3,224 3 5	

CLASS I.—*continued.*

VOTE 13.—PUBLIC WORKS AND BUILDINGS, IRELAND—*continued*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

	£	s.	d.	
A.—COAST GUARD STATIONS				
North Inishmore -	£. 30			
Brandon Quay -	£. 25			
		55	-	-
Royal College of Science	6,371	6	1	Provision in Vote
				Purchase of Nos. 5, 6 and 7, Upper Merrion Street.
				Treasury letters, 9th April, 1902, No. 5,628, and 2nd December, 1902, No. 18,011.
Lurgan R.I.C. Barracks	3,000	-	-	Purchase of Premises. Treasury letter, 26th May, 1902, No. 8,138.
Royal Irish Academy	2,541	14	7	Fining down Rent. Treasury letter, 14th March, 1903, No. 4,586.
ANCIENT MONUMENTS				
Mellifont Abbey -	-	70	-	Purchase of tenant's interest, &c. Treasury letter, 27th March, 1902, No. 5,024.
	£. 12,038	-	8	

B.—Reference is requested to the detailed statement which accompanies this account.

C.—Excess of 2½ per cent. on provision due to requirements (including provision of fire appliances) the necessity for which became apparent during the year. A sum of £5 was paid as compensation for damage caused by overflow of surface water from drains at Portglenone National School. Treasury letter, No. 12,227, 6th August, 1902.

D.—Saving—the probable Expenditure was over-estimated.

E.—Excess—Casual.

F.—Excess—Casual

G.—Saving—Casual.

H.—Saving—Casual.

J.—Surplus—casual.

The Surplus of 713*l.* 10*s.* 6*d.*, shown on the Account of the Vote "Public Works and Buildings, Ireland," for the year ended 31st March 1902, has been surrendered.

Office of Public Works, Dublin,)
28 November 1903.)

O. H. Braddell,
Accountant.

George C. V. Holmes,
Chairman and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. H. Archibald.

D. C. Richmond,
Comptroller and Auditor General.

CLASS I.—*continued.*VOTE 13.—PUBLIC WORKS AND BUILDINGS, IRELAND—*continued.*

SUB-HEAD B.—NEW WORKS AND ALTERATIONS.

STATEMENT showing the Amounts expended during the Year ended

No.	BUILDING OR WORK.	Vote.	Expenditure.	Balances.	
				Under-Expended.	Over-Expended.
		£.	£. s. d.	£. s. d.	£. s. d.
	Army :				
	Royal Hospital :				
1	Master's Quarters—Farm Buildings . . .	620	559 19 2	60 - 10	—
2	Protestant Church—Ceiling	1,000	1,623 15 5	—	623 15 5
3	Infirmary—Alterations	240	266 - 3	—	26 - 3
	Navy :				
	Coast Guard and Naval Reserve :				
4	Carnlough		—		
5	Castletown Bere		618 12 11		
6	Gulley Head (Dirk-cove)		548 13 6		
7	Knightstown	8,400	3,549 16 3	—	624 15 5
8	Laurence Cove		2,566 18 5		
9	Leestones (Kil-keel)		1,740 14 4		
10	Fanad Head		1 8 -		
11	Achill Head		—		
12	Whitestown (Greenmore)	2,850	—	2,835 16 6	—
13	Roches Point		12 15 6		
14	North Inishmore		—		
15	Bray—Railing round Boathouse . . .		—		
16	Tara—Station Officer's House . . .	700	416 13 5	214 8 7	—
17	Tara—Boathouse		68 18 -		
	Surveys of the United Kingdom :				
	Ordnance Survey, Dublin :				
18	New East Wing to Map Store Block . .	1,500	1,181 13 2	318 6 10	—
19-21 (a)	Vandyke Room	340	575 5 6	—	135 5 6
19-21 (b)	Temporary Building for Luncheon Room .	*60	—	60 - -	—
19-21 (c)	Map Presses	*900	519 14 4	380 5 8	—
22	Acetylene Installation	400	579 15 10	—	179 15 10
	State and Official Residences :				
23	Chief Secretary's Lodge—Concrete Quadrangle	150	150 15 8	—	- 15 8
	Civil Departments :				
	Department of Agriculture :				
24	Waterford—Portal Inspection, New Office .	140	91 10 -	48 10 -	—
25	Botanic Gardens Wall	250	276 19 5	—	26 19 5
	Carried forward	£ 17,650	15,349 19 1	3,917 8 5	1,617 7 6

* These items were, with Treasury Authority, substituted for works (Nos. 19-21) shown in Estimates.

CLASS I.—*continued.*VOTE 13.—PUBLIC WORKS AND BUILDINGS, IRELAND—*continued.*

SUB-HEAD B.—NEW WORKS AND ALTERATIONS.

31st March 1903, and the Saving or Excess on each item of the Sub-Head.

O B S E R V A T I O N S.

Estimated (revised) cost, 865*l.* (Treasury Letter, 2nd Oct., 1902, No. 15007). Work not fully completed.

Estimated cost, 3,000*l.* More progress was made than was anticipated. Provision in 1903-4.

Estimated cost, 240*l.* Works nearly completed.

Estimated cost, 1,100*l.* Owing to delay in acquiring the site, the work could not be commenced. Provision in 1903-4.

Estimated cost 4,790*l.* Expended, 3,996*l.* 19*s.* 5*d.* Completed.

Estimated cost, 3,164*l.* Expended, 3,238*l.* Completed.

Estimated (revised) cost, 4,700*l.* Expended, 4,134*l.* 11*s.* 8*d.* Provision in 1903-4.

Estimated cost, 3,450*l.* Expended, 3,659*l.* 3*s.* 2*d.* Completed.

Estimated cost, 2,800*l.* Expended, 2,843*l.* 2*s.* 9*d.* Work completed.

Estimated cost, 2,125*l.* It was not found possible to commence this work. Provision in 1903-4.

Estimated cost, 3,630*l.* Negotiations as to change of site delayed the commencement of the work. Provision in 1903-4.

Estimated cost, 1,970*l.* Owing to delay in acquiring the site, the work could not be commenced.

Estimate not made. Lease not yet perfected.

Estimated cost, 350*l.* Delay in acquiring site and in settling Admiralty requirements hindered the commencement of the work. Provision in 1903-4.

Estimated cost, 150*l.* Work abandoned in view of proposal to sell Boathouse.

Estimated cost 400*l.* Work completed.

Estimated cost, 150*l.* Work completed.

Estimated cost, 4,800*l.* Unfavourable weather delayed progress. Provision in 1903-4.

Estimated cost, 440*l.* The tenders proved considerably higher than the estimates. Work completed.

Estimated cost, 60*l.* Work abandoned.

The supplies required for the year were less than was anticipated. Provision in 1903-4.

Estimated cost, 400*l.* Excess expenditure due to difficulties in staunching foundations of gas tank.

Estimated cost, 150*l.* Work completed.

Estimated cost, 140*l.* Work completed.

Estimated cost, 710*l.* Expended, 539*l.* 3*s.* 11*d.* Work completed.

CLASS I.—*continued.*VOTE 13.—PUBLIC WORKS AND BUILDINGS, IRELAND—*continued.*SUB-HEAD B.—NEW WORKS AND ALTERATIONS—*continued.*

No.	BUILDING OR WORK.	Vote.	Expenditure.	Balances.	
				Under-Expended.	Over-Expended.
		£.	£. s. d.	£. s. d.	£. s. d.
	Brought forward . . .	17,650	15,349 19 1	3,917 8 5	1,617 7 6
	Legal Departments :				
26	Dublin Metropolitan Police :				
27	Central Bridewell, Erection of . . .	2,000	865 - 2	1,134 19 10	—
	Chapelized Police Station — Sanitary Improvements.	200	227 17 2	—	27 17 2
28	Royal Irish Constabulary :				
29	Banagher Barracks—Alterations . . .	250	165 - 10	84 19 2	—
	Temporary Barracks—Construction . . .	1,350	1,077 15 8	272 4 4	—
30	Dundrum Criminal Lunatic Asylum :				
	Electric Night Recording Apparatus . . .	125	68 - 0	56 19 3	—
	National Education Buildings :				
31	National Schools :				
32	Grants for Building, Enlarging, &c. . .	35,000	33,273 9 1	1,726 10 11	—
	Teachers' Residences—Grants for Building . . .	100	10 - -	90 - -	—
	Queen's Colleges :				
33	Galway—Dressing Room for Students . . .	130	146 10 6	—	16 10 6
34	Cork—Electric Cables	350	255 13 2	94 6 10	—
35	National Gallery Extension	5,850	5,511 7 -	338 13 -	—
	Revenue Departments :				
	Postal and Telegraph Buildings :				
36	Castlobar		776 6 -		—
37	Cahir		548 7 5		—
38	Clonea		2 6		—
39	Kells Provision for Commencing New Offices.	5,000	—	83 13 7	—
40	Lurgan		7 6		—
41	Birr		1,747 17 2		—
42	Omagh (including Inland Revenue Office)		1,843 5 10		—
43	Clonmel - New Office	1,000	1,193 5 11	—	193 5 11
44	Enniscorthy—ditto	1,653	1,343 19 8	309 - 4	—
45	Sligo—ditto	1,450	2,588 11 10	—	1,138 11 10
	Postal and Telegraph Buildings :				
46	Belfast—Fire Extinguishing Apparatus . . .	180	25 5 1	154 14 11	—
47	Coleraine—Alterations	250	223 13 3	26 6 9	—
48	Cork—Additions and Alterations	5,000	4,463 7 -	536 13 -	—
49	Curragh Camp—Furniture and Fittings . . .	300	148 14 9	151 5 3	—
50	Dublin, College Green — Additions and Alterations	750	120 10 -	629 10 -	—
	Carried forward . . £	78,588	71,974 7 4	9,607 5 7	2,993 12 11

CLASS I.—*continued.*NOTE 13.—PUBLIC WORKS AND BUILDINGS, IRELAND—*continued.*SUB-HEAD B.—NEW WORKS AND ALTERATIONS—*continued.*

O B S E R V A T I O N S.

Estimated cost 17,500*l.* Expended 16,305*l.* 19*s.* -. Work completed—further payments to be made.

Estimated cost 200*l.* Excess expenditure due to introduction of Vartry water for drinking purposes.

Estimated cost 250*l.* Work not fully completed.

Estimated cost 1,350*l.* The actual cost of construction proved to be less than was anticipated.

Estimated cost £125. Work completed. Saving due to reduced requirements.

The progress made with the several works for which Grants have been sanctioned did not warrant any further expenditure.

Estimated cost, 130*l.* Work completed.

Estimated cost 350*l.* Work not yet completed.

Estimated cost 21,150*l.* Expended 21,050*l.* 17*s.* 4*d.* Work completed but further payments to be made.

Estimated cost 3,804*l.* Expended 790*l.* - 6*d.* Work in progress. Provision in 1903-4.

Estimated cost 3,000*l.* Work in progress. Provision in 1903-4.

Estimated cost 3,280*l.* Expended 2*l.* 17*s.* -. It was not found possible to commence the work. Provision in 1903-4.

Estimated cost 2,000*l.* Same remark as in No. 38. Provision in 1903-4.

Estimated cost 3,950*l.* Expended 26*l.* 13*s.* 3*d.* Same remark as in No. 38. Provision in 1903-4.

Estimated cost 3,110*l.* Expended 1,749*l.* 19*s.* 2*d.* Work in progress. Provision in 1903-4.

Estimated cost 4,780*l.* Expended 1,846*l.* 17*s.* 7*d.* Work in progress. Provision in 1903-4.

Estimated cost 3,074*l.* Expended 3,522*l.* 6*s.* 3*d.* Excess expenditure due to sundry structural and other alterations required by P.O. Department. Work completed.

Estimated cost, 2,653*l.* Expended 2,796*l.* 16*s.* 6*d.* Work completed.

Estimated cost 4,455*l.* Expended 4,625*l.* 8*s.* 2*d.* Work completed.

Estimated cost 180*l.* Work completed but further payments to be made.

Estimated cost, 250*l.* Work completed.

Estimated (revised) cost 18,950*l.* Treasury letter No. 12580, 6 September, 1902. Expended 11,775*l.* 4*s.* 1*d.* Work in hands. Provision in 1903-4.

Estimated (revised) cost 5,648*l.* Expended 4,648*l.* 7*s.* 10*d.* Work completed and furniture supplied. The additional work sanctioned necessitating revised estimate was subsequently deferred.

Estimated (revised) cost 1750*l.* Treasury letter No. 19435, 20 December, 1902. The progress made was not so great as was anticipated. Provision in 1903-4.

CLASS I.—*continued.*VOTE 13.—PUBLIC WORKS AND BUILDINGS, IRELAND—*continued.*SUB-HEAD B.—NEW WORKS AND ALTERATIONS—*continued.*

No.	BUILDING OR WORK.	Vote.	Expenditure.	Balances.	
				Under-Expended.	Over-Expended.
		£.	£. s. d.	£. s. d.	£. s. d.
	Brought forward . . .	78,588	71,974 7 4	9,607 5 7	2,993 12 11
	Revenue Departments— <i>cont.</i> :				
	Postal and Telegraph Buildings— <i>cont.</i> :				
51	Galway, Alterations	500	518 - -	—	18 - -
52	Kilkenny, Sanitary Improvements . . .	180	160 - -	—	—
53	Limerick, Alterations and Additions . .	1,000	939 5 9	60 14 3	—
54	Portadown, Fittings for Parcels Depôt at Railway Station	150	4 9 5	145 10 7	—
	Dublin—Sundry Public Departments :				
55	Adaptation and Alteration of Buildings for Sundry Departments	9,500	—	9,500 - -	—
	Parks :				
56	Phoenix Park, Improving North Circular Road Gate	450	150 - -	300 - -	—
	Fishery Piers :				
57	Newcastle Pier, Co. Down, Contribution to Cost of Reconstruction	2,500	—	2,500 - -	—
58	Urgent Works at certain Harbours on the West Coast	1,000	—	1,000 - -	—
	Minor Works and Alterations :				
59	Royal Hospital	3,432	135 14 11	1,232 1 9	—
60	Royal Hibernian Military School		185 19 8		
61	Coast Guard and Naval Reserve		945 9 10		
62	Ordnance Survey		30 16 1		
63	State Residences		—		
64	Legal Departments		72 3 -		
65	Constabulary and Police		278 8 6		
66	Queen's Colleges		23 18 11		
67	Customs		—		
68	Inland Revenue		140 13 1		
69	Postal and Telegraph	254 18 3			
70	Parks	31 15 3			
71	Harbours	102 2 9			
72	Urgent and Unforeseen Works :				
	Army :				
	Royal Hospital, Alterations in D.A. General's Offices		74 11 1	—	—
	Carried forward . . . £.	97,280	76,020 11 10	24,345 12 2	3,012 12 11

CLASS I.—*continued.*VOTE 13.—PUBLIC WORKS AND BUILDINGS, IRELAND—*continued.*SUB-HEAD B.—NEW WORKS AND ALTERATIONS—*continued.*

OBSERVATIONS.

Estimated cost, 930*l.* Expended, 638*l.* Work completed, but further payments to be made.

Estimated cost, 160*l.* Work completed.

Estimated cost, 17,500*l.* Work in progress. Provision in 1903-4.

Estimated cost, 159*l.* The new building which is to contain the fittings was not ready.

Estimated (revised) cost, 11,450*l.* Owing to the failure to pass the Bill promoted last Session to acquire the necessary property, this provision was not called for. Provision in 1903-4.

Estimated cost, 450*l.* Work not yet completed.

Full amount of contribution, 5,000*l.* The County Council, who are carrying out the work, did not qualify for payment. Provision in 1903-4.

Having regard to the provision made under the Marine Works Act, 1902, it was unnecessary to utilise this Vote.

See remark against Enniskillen Post Office. No. 29, 1900-1.

Estimated cost, 77*l.* Work completed.

CLASS I.—*continued.*VOTE 13.—PUBLIC WORKS AND BUILDINGS, IRELAND—*continued.*SUB-HEAD B.—NEW WORKS AND ALTERATIONS—*continued.*

No.	BUILDING OR WORK.	Vote.	Expenditure.	Balances.	
				Under-Expended.	Over-Expended.
	Brought forward . . .	£. 97,280	£. s. d. 76,020 11 10	£. s. d. 24,345 12 2	£. s. d. 3,011 12 11
	Navy				
	Coast Guard and Naval Reserve				
	Ballycroyane C. G. Station, Extension of Boat Slip		45 - -		-
	Greencastle C.G. Station, Converting Watch House into Residence		45 7 6		-
	Carnsore C.G. Station, Erection of Signal Hut		145 - -		-
	Rosslare N. Reserve Battery, Rifle Range		48 17 -		-
	Ordnance Survey :				
	Dublin, Ceiling		21 4 5		-
	State Residences :				
	Vice Regal Lodge, Motor Car Shed		104 - 10		-
	Racquet Court, Asphalt Floor		92 2 6		-
	Civil Departments :				
	Department of Agriculture :				
	Head Office :				
	Fitting up Temporary Office		96 5 0		-
	Portal Inspection, Belfast, Office Accommodation	1,000	43 10 2	-	657 5 1
	Legal Departments, &c. :				
	D.M. Police Courts :				
	Altering Docks with Approaches		20 5 3		-
	R. I. Constabulary—Depôt :				
	Morris Tube Range		23 3 10		-
	Water Supply		204 - -		-
	Drainage Works		110 1 9		-
	National Education Buildings :				
	Model Schools :				
	Sligo, Sanitary Accommodation		48 8 6		-
	Belfast, do.		112 1 -		-
	Revenue Buildings :				
	Postal and Telegraph :				
	Dublin G.P. Office, Watching Gallery		140 - -		-
	Belfast G.P. Office, Electric Light		63 - -		-
	Tipperary Post Office, Alterations		63 12 -		-
	Clifden Ry. Station, Erection of Telegraph Hut		53 10 6		-
	Carried forward £.	98,280	77,495 8 10	24,345 12 2	3,668 18 -

CLASS I.—*continued.*VOTE 13.—PUBLIC WORKS AND BUILDINGS, IRELAND—*continued.*SUB-HEAD B.—NEW WORKS AND ALTERATIONS—*continued.*

OBSERVATIONS.

Estimated cost, 45*l.* Work completed.

Estimated cost, 50*l.* Work completed.

Estimated cost 150*l.* Work practically completed.

Estimated cost, 48*l.* Work completed.

Estimated cost, 21*l.* Work completed.

Estimated cost, 85*l.* Work completed.

Estimated cost, 92*l.* Work completed.

Estimated cost, 83*l.* Work completed.

Estimated cost, 37*l.* Work completed.

Estimated cost, 90*l.* Work not yet completed.

Estimated cost, 25*l.* Work completed.

Estimated cost, 180*l.* Work completed.

Estimated cost, 95*l.* Work completed.

Estimated cost, 46*l.* Work completed.

Estimated cost, 116*l.* Work completed.

Estimated cost, 135*l.* Work completed.

Estimated cost, 42*l.* Work completed.

Estimated cost, 65*l.* Work completed.

Estimated cost, 54*l.* Work completed.

CLASS I.—*continued.*VOTE 13.—PUBLIC WORKS AND BUILDINGS, IRELAND—*continued.*SUB-HEAD B.—NEW WORKS AND ALTERATIONS—*continued.*

No.	BUILDING OR WORK.	Vote.	Expenditure.	Balances.	
				Under-Expended.	Over-Expended.
		£.	£. s. d.	£. s. d.	£. s. d.
	Brought forward . . .	98,280	77,495 8 10	24,345 12 2	3,668 18 0
	Parks :				
	Phoenix Park, Workmen's Room . . .	—	32 4 6	—	—
	Do. Water Supply (People's Gardens)	—	32 5 —	—	—
	Harbours :				
	Kingstown Harbour, Moiety of cost of Latrine on West Pier	—	43 7 6	—	—
	Special Works :				
	State Residences :				
	Dublin Castle, Extra Accommodation . . .	—	657 5 10	—	—
	Do. Installation of electric light in bedrooms	—	115 10 —	—	—
	Vice-Regal Lodge, Fencing	—	26 8 —	—	1,397 15 3
	Civil Departments :				
	Local Government Board, temporary structure	—	264 16 —	—	—
	Constabulary and Police :				
	Lurgan R. I. C. Barracks, adaptation of premises	—	1 17 —	—	—
	Ulster King of Arms, Office accommodation for Works chargeable to 1901-2 or previous years ;	—	331 18 5	—	—
	Army :				
	Royal Hospital Infirmary	—	— 2 10	—	—
	Royal Hib. Military School, farm buildings .	—	48 10 5	—	—
	Do. do. alterations in Chaplain's quarters	—	12 11 11	—	—
	Navy :				
	Coast Guard and Naval Reserve :				
	Ross (Killala), New sea wall	—	418 2 5	—	—
	Ballinskelligs, Additions	—	4 16 —	—	—
	Dunnycove, Boathouse, &c.	—	41 15 10	—	—
	Rosslare, Wash-house	—	60 — —	—	—
	Surveys of United Kingdom :				
	Ordnance Survey, Dublin, Draughtsmen's offices	—	168 8 5	—	—
	Do. Drawing office, furniture	—	105 7 4	—	—
	Do. Diversion of drainage	—	9 9 8	—	—
	State Residences :				
	Dublin Castle, Bathroom, &c.	—	57 12 3	—	—
	Civil Departments :				
	Department of Agriculture :				
	Science and Art Museum Workshops . . .	—	1 3 8	—	—
	Carried forward . . . £.	98,280	79,938 10 10	24,345 12 2	5,066 13 3

CLASS I.—*continued.*VOTE 13.—PUBLIC WORKS AND BUILDINGS, IRELAND—*continued.*SUB-HEAD B.—NEW WORKS AND ALTERATIONS—*continued.*

OBSERVATIONS.

Estimated cost, 20*l.* Work completed.

Estimated cost, 120*l.* Work in progress.

Estimated cost, 45*l.* Work completed.

Treasury Letter, 18773, 6 December 1902. Estimated cost, 750*l.* Work nearly completed.

Treasury Letter, 17195, 17 November, 1902. Estimated cost, 155*l.* Work completed.

Treasury Letter, 2479, 13 February, 1903. Estimated cost, 27*l.* Work completed.

Treasury Letter, No. 1983, 6 February, 1903. Estimated cost, 300*l.* Work not completed.

Treasury Letter, No. 8133, 26 May, 1902. Estimated cost, 600*l.* Provision in 1903-1904.

Treasury Letter, No. 11109, 15 July, 1902. Estimated cost, 430*l.* Work not yet completed.

No. 1, 1901-1902. Estimated cost, 890*l.* Expended, 873*l.* 10*s.* 5*d.* Remanet.

No. 4, 1901-1902. Estimated cost, 350*l.* Expended, 301*l.* 19*s.* 5*d.*

Part of 62, 1901-1902. Work completed.

No. 13, 1901-1902. Estimated cost, 560*l.* Expended, 563*l.* 10*s.* 9*d.* Contract had to be determined and work completed

by Board.

No. 14, 1901-1902. Remanet.

No. 15, 1901-1902. Estimated cost, 400*l.* Expended, 416*l.* 15*s.* 10*d.*

Part of 53, 1901-1902.

No. 17, 1901-1902. Estimated cost, 1,000*l.* Expended, 1,055*l.* -*s.* 6*d.*

No. 19, 1901-1902. Estimated cost, 215*l.* Expended, 230*l.* 14*s.* 5*d.*

No. 20, 1901-1902. Estimated cost, 150*l.* Expended, 160*l.* 8*s.* 11*d.*

Part of 62, 1901-1902.

No. 29, 1901-1902. Remanet.

CLASS I.—*continued.*VOTE 13.—PUBLIC WORKS AND BUILDINGS, IRELAND—*continued.*SUB-HEAD B.—NEW WORKS AND ALTERATIONS—*continued.*

No.	BUILDING OR WORK.	Vote.	Expenditure.	Balances.			
				Under-Expended.		Over-Expended.	
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
	Brought forward - - £.	98,280	79,938 10 10	24,345 12 2		5,066 13 3	
	Works of 1901-1902, &c.— <i>continued.</i>						
	Legal Departments :						
	Record of Title - - - - -	—	2 2 9	—		—	
	Dublin Metropolitan Police :						
	Ballybough and Clontarf Stations, Alterations and Furniture	—	66 15 10	—		—	
	Royal Irish Constabulary :						
	Cork, Cornmarket Street Barracks, Cells -	—	108 12 4	—		—	
	Nenagh Barracks, Cells - - - - -	—	82 12 6	—		—	
	National Education Buildings :						
	Model Schools :						
	Newtownstewart, Sanitary Improvements -	—	39 16 6	—		—	
	Newry, Sanitary Improvements - - -	—	13 5 3	—		2,337 7 10	
	Revenue :						
	Inland Revenue :						
	Newry, Extension - - - - -	—	16 16 5	—		—	
	Postal and Telegraph :						
	Belfast Post Office, Alterations - - -	—	12 - -	—		—	
	Dundalk Post Office, New Office - - -	—	489 8 6	—		—	
	Enniskillen Post Office, New Office - -	—	227 3 4	—		—	
	Westport Post Office, New Office - - -	—	340 10 3	—		—	
	Armagh Post Office - - - - -	—	- 14 5	—		—	
	£.	98,280	81,338 8 11	24,345 12 2		7,404 1 1	

Net Under-Expenditure - - - £. 10,941 11s. 1d.

Office of Public Works, Dublin, }
23 November 1903.

CLASS I.—*continued.*VOTE 13.—PUBLIC WORKS AND BUILDINGS, IRELAND—*continued.*SUR-HEAD B.—NEW WORKS AND ALTERATIONS—*continued.*

OBSERVATIONS,

Part of No. 55, 1901-1902.

Special Work, 1901-1902. Estimated cost, 488*l.* Expended, 480*l.* 4*s.* 5*d.*

No. 26, 1901-1902. Estimated cost, 1,400*l.* Expended, 1,486*l.* 12*s.* 4*d.*

No. 28, 1901-1902. Estimated Cost, 400*l.* Expended, 349*l.* 12*s.* 6*d.*

No. 33, 1901-1902. Estimated cost, 400*l.* Expended, 372*l.* 6*s.* 2*d.*

No. 34, 1901-1902. Estimated cost, 580*l.* Expended, 609*l.* 2*s.* 1*d.*

No. 38, 1901-1902. Estimated cost, 135*l.* Expended, 169*l.* 3*s.* 8*d.*

No. 23, 1900-1901. Estimated cost, 3,546*l.* Expended, 3,812*l.* 8*s.* 11*d.* Additional work required by G.P.O.

No. 27, 1900-1901. Estimated cost, 4,350*l.* Expended 4,831*l.* 15*s.* 10*d.* Additional work required by G.P.O.

No. 29, 1900-1901. Estimated cost, 3,805*l.* Expended, 4,164*l.* 11*s.* 6*d.*† Excess principally due to Heating Works not originally contemplated.

No. 34, 1900-1901. Estimated cost, 3,308*l.* Expended, 3,900*l.* -*s.* 1*d.* Excess mainly due to extra foundations, depth of walls, etc., and arbitration fees. A dispute arose as to the amount payable to the Contractor and recourse was had to arbitration.

No. 22, 1900-1901. Estimated cost, 3,560*l.* Expenditure, 3,878*l.* 13*s.* -*d.* Additional work required by G.P.O.

† Including 49*l.* 10*s.* under No. 69, Minor Works.

O. H. Braddon,
accountant.

CLASS I.—*continued.*

VOTE 13.

PUBLIC WORKS AND BUILDINGS, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess** 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads A., C., E., and F.
- Purchase of Sites and Buildings.** 2. Sub-Head A., Purchase of Sites and Buildings.—With the exception of a sum of 55*l.* for two Coast Guard Buildings, no provision was made in the Estimates for the expenditure shown under this Sub-Head, which amounted to 12,038*l.* —*s.* 8*d.* Treasury sanction was given for the sum expended in each of the cases shown in a note to the Appropriation Account.
- New Works.** 3. Sub-Head B., New Works, Alterations and Additions.—The detailed Statement appended to the Account shows the variations between Estimate and Expenditure in respect of the several New Works, &c. Treasury sanction, where required, has been obtained for works not estimated for, and for excesses.
- The Statement shows a total under-expenditure amounting to 24,345*l.* 12*s.* 2*d.* For the reasons explained by the Accounting Officer, only 14*l.* 3*s.* 6*d.* was expended upon certain new Coast Guard Stations for which 2,850*l.* was provided; and no expenditure took place in respect of adaptation of buildings for Sundry Public Departments, Dublin, for which a provision of 9,500*l.* was made, or in respect of Fishery Piers and Harbour Works for which sums of 2,500*l.* and 1,000*l.* respectively were provided. Out of a Grant of 2,000*l.* for "Legal Departments, Dublin Metropolitan Police, erection of Central Bridewell," only 865*l.* —*s.* 2*d.* was spent, and there is a saving of 1,232*l.* 1*s.* 9*d.* on Minor Works.
- A total over-expenditure of 7,404*l.* 1*s.* 1*d.* is shown, which includes expenditure on Special Works, and on services continued from previous years for which no provision had been made in 1902–1903. Among them is an item of 340*l.* 10*s.* 3*d.* for the Westport new Post Office which, under Treasury authority, was paid for costs of arbitration, and for an amount in dispute awarded to the Contractor.
- By Deduction of the total over-expenditure, 7,404*l.* 1*s.* 1*d.*, from the total under-expenditure, 24,345*l.* 12*s.* 2*d.*, the net saving of 16,941*l.* 11*s.* 1*d.* is arrived at as shown in the Appropriation Account.
- National Education Schools: Building Grants.** 4. The expenditure under Sub-Head B. includes also Building Grants towards the cost of erecting and furnishing vested schoolhouses for schools administered under the "Rules and Regulations of the Commissioners of National Education in Ireland," the amount of Grant to be paid in each case being stated by the Commissioners in a communication to the Board of Works, and paid by the latter Department.
- A scale of payment, according to the number of children to be accommodated, has been sanctioned by the Treasury, and is set forth in the Rules (No. 73); the scale representing, on the average, two-thirds of the estimated cost. In addition, a Grant is made towards the cost of enclosing the premises.
- In two cases—of schools at Milverton and Clonpriest—the National Education Commissioners appear to have authorised payment of Grants in excess of this rule, on a scale which, though it had been submitted to the Treasury for consideration, had not been decided on and approved.
- The Grant to Milverton School has been increased by 29 per cent. from 220*l.* to 284*l.*; and that to Clonpriest School by 16·6 per cent., from 449*l.* 6*s.* 8*d.* to 524*l.*
- In two other cases, the Building Grants have similarly been increased by the National Education Commissioners, by 29 per cent., and 37·4 per cent., respectively, but have not been paid within the year under notice.
- In a communication addressed to the Commissioners of National Education, Ireland, on the 31st July 1902, the Treasury have stated that as "to refuse their sanction now to the action of the Commissioners in those cases would cause grave and not unnatural disappointment to the parties concerned and considerable public inconvenience, they consent to the course proposed; but they must request that no further action of the kind may be taken without their previous assent."
- National Education Schools Building Grants: Special Plans.** 5. By rule 79 of the Rules of the Commissioners of National Education in Ireland it is provided that "(a) the Board of Works will furnish instructions as to the plan and specifications, to which the parties receiving aid are bound strictly to adhere; but (b) the Commissioners will be prepared to consider and submit to the Board of Works special plans furnished to them by applicants; (c) but should such special plans provide accommodation for a larger number of pupils than that sanctioned by the Commissioners, or a more costly class of building than is deemed by them to be necessary, all the extra expense must be borne by the applicants."

CLASS I.—*continued.*

VOTE 13.—PUBLIC WORKS AND BUILDINGS, IRELAND—*continued.*

In reply to communications to the Board of Works, Ireland, I have been informed that the Commissioners of National Education have been accustomed to read this Rule as empowering them to authorize School Building Grants in excess of those admissible under the ordinary scale specified in Rule 73 without any special Treasury Authority.

As many Excess Grants of this character appear to have been made for schools built under such "Special Plans," and as the percentage of increase of Grant is high, and the aggregate extra cost considerable, I have communicated with the Treasury, enquiring whether their Lordships are satisfied that the Commissioners of National Education in Ireland have discretion, under Rule 79, to increase without previous sanction, on account of "Special Plans," the Building Grants which would have been payable under Rule 73.

Cases of this kind are distinct from the Grants adverted to in paragraph 4 of this Report.

6. Sub-Head I.—The expenditure of 1,500*l.* shown under this Sub-Head is the balance of the 2,000*l.* awarded as compensation for personal injury under circumstances explained in paragraph 4 of my Report upon this Account for the year 1901-1902. Compensation to Mr. Wheeler.

7. The Amount to be Surrendered is, as shown by the Account, 3,224*l.* 3*s.* 5*d.* Surplus.

	<i>£.</i>	<i>s.</i>	<i>d.</i>
Grant (<i>Gross</i>) - - - - -	228,972	-	-
Expenditure (<i>Gross</i>) - - - - -	225,823	13	11
Net Surplus - - -	<i>£.</i> 3,148	6	1
<i>Add.</i> —			
Appropriations in Aid realised in excess of the			
Estimate - - - - -		75	17 4
Total Amount to be Surrendered - - -	<i>£.</i> 3,224	3	5

STORE ACCOUNTS.

8. Certain Store Accounts have been subjected to a local test examination by officers of my Department, and questions raised thereon which are still the subject of correspondence. The general results were satisfactory.

D. C. Kirckmond,
Comptroller and Auditor General.

CLASS I.—*continued.*

VOTE 14.

RAILWAYS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Payments under the TRAMWAYS AND PUBLIC COMPANIES; the LIGHT RAILWAYS, the TRAMWAYS and the RAILWAYS (IRELAND) ACTS, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.			
					Less than Granted.		More than Granted.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
A.—Repayments to County Councils - -	22,627	- -	22,181	- 5	445	19 7	—	—
B.—Light Railways (Ireland) Acts, 1889 and 1893.	5,268	- -	5,267	16 6	-	3 6	—	—
ANNUITIES TO REPAY ADVANCES BY THE NATIONAL DEBT COMMISSIONERS—								
C.—Light Railways (Ireland) Acts, 1889 and 1893	65,697	- -	65,697	7 -	—	—	- 7 -	—
D.—Tramways (Ireland) Act, 1895 - -	13,586	- -	13,586	4 -	—	—	- 4 -	—
E.—Railways (Ireland) Act, 1896 - -	18,624	- -	18,623	16 6	-	3 6	—	—
	£.	125,802	- -	125,356	4 5	446	6 7	- 11 -
Deduct Deficit - - - - -							- 11 -	
Not Surplus to be Surrendered - - - - -					£.	445	15 7	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A. Saving—the claims in some instances fell short of the anticipated requirements.

The Surplus of 1,495*l.* 4*s.* 10*d.*, shown on the Account of the Vote "Railways, Ireland," for the year ended 31st March 1902, has been surrendered.

Office of Public Works, Dublin, }
28 November 1903.

O. H. Bruddell,
Accountant.

George C. V. Holmes,
Chairman and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. H. Archibald.

D. C. Richmond,
Comptroller and Auditor General.

CLASS I.—continued.

VOTE 14.

RAILWAYS, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. Sub-Head B. Light Railways (Ireland) Acts, 1889 and 1893.—In paragraph 5 of my Report upon the Account for the year 1900–1901, it was mentioned that of an amount of 11,092*l.* 16*s.* 2*d.* awarded under Arbitration to the Contractors for the Stranorlar and Glenties Railway Line, a balance of 5,656*l.* 16*s.* 6*d.* had been temporarily charged to a Suspense Account, and, together with a sum of 611*l.* 15*s.* 2*d.*, which had been paid into the Supreme Court, awaited the result of an Action.

Under an agreement eventually arrived at, the sum of 5,267*l.* 16*s.* 6*d.* (5,656*l.* 16*s.* 6*d.* less 389*l.*) has been paid, and charged to this Sub-Head, provision for the payment having been made in the Estimates and Voted by Parliament.

A Statement (A) is appended, which has been prepared by the Board of Works in accordance with the provisions of the Light Railways (Ireland) Act, 1889 (52 & 53 Vict. c. 66, s. 8), showing the moneys issued to and expended by the Board on account of Light Railways, &c., in Ireland, under various Acts, to 31st March 1903.

The Statement (Part II (2)) shows that the total expenditure from public funds upon the Stranorlar and Glenties Railway amounted to 123,886*l.* 3*s.* 7*d.*, an excess of 7,886*l.* 3*s.* 7*d.* over the proposed contribution; and that the total expenditure upon these Railways (which include those detailed at page 111 of the Appropriation Accounts for the year 1898–1899) has been 1,147,867*l.* 3*s.* 7*d.*, which is 5,267*l.* 3*s.* 7*d.* in excess of the capitalised value (1,142,600*l.*) of the contribution from public funds authorised by the Statute 52 and 53 Vict. c. 66.

2. The expenditure under Sub-Head C. represents instalments of Annuities in repayment of advances by the National Debt Commissioners, amounting to 542,600*l.*, under the Light Railways (Ireland) Acts, 1889 and 1893.

3. The expenditure under Sub-Head D. represents instalments of Annuities in repayment of advances by the National Debt Commissioners, amounting to 115,833*l.*, under the Tramways (Ireland) Act, 1895.

4. The expenditure under Sub-Head E. represents instalments of Annuities in repayment of advances by the National Debt Commissioners, amounting to 359,000*l.* made prior to 31st December 1901, under the Railways (Ireland) Act, 1896.

5. The Net Surplus to be Surrendered is, as shown by the Account, 445*l.* 15*s.* 7*d.*

	£.	s.	d.
Grant	125,802	-	-
Expenditure	125,356	4	5
Net Surplus	£. 445	15	7

ACCOUNT UNDER RAILWAYS (IRELAND) ACT, 1896, AND MARINE WORKS (IRELAND) ACT, 1902.

6. A Statement (B) is also appended, which has been prepared by the Board of Works, showing the money issued to and expended by the Board of Works in Ireland under the provisions of the Railways (Ireland) Act, 1896 (59 & 60 Vict. c. 34), and the Marine Works (Ireland) Act, 1902, 2 Edwd. 7 c. 24, for the period ended on the 31st March 1903.

For the purposes of those Acts the Treasury may advance sums not exceeding 600,000*l.* out of money to be borrowed from the National Debt Commissioners, the amount having been increased to this sum by the provisions of Sec. 9 of the Marine Works (Ireland) Act, 1902. By the same Section the net traffic receipts are also made available for these purposes.

CLASS I.—*continued.*VOTE 14.—RAILWAYS, IRELAND—*continued.*

The expenditure upon Railways, including Coach and Steamer services, and General Charges, to 31st March 1903, as shown in Statement B (2), has been 443,715*l.* 12*s.* 3*d.*, and upon Marine Works Charges 320*l.* 11*s.* 4*d.*, making a total of 444,036*l.* 3*s.* 7*d.* This sum has been partly provided by means of loans amounting to 439,000*l.*, obtained from the National Debt Commissioners under the authority of Section 4 of the Railways (Ireland) Act, 1896, and Section 9 of the Marine Works (Ireland) Act, 1902, the balance being covered by a sum of 6,499*l.* 15*s.* 9*d.*, which has also been received by the Board of Works in respect of net traffic and other receipts arising from Coach and Steamer services, &c., to 31st March 1903.

In addition to the total expenditure under these Acts of 444,036*l.* 3*s.* 7*d.*, a sum of 1,778*l.* 2*s.* 5*d.* is stated in a foot-note to have been paid out of the Votes for the Public Works Office (Ireland), Law Charges (Ireland), and Stationery. This additional sum, for costs and expenses, has been charged to Votes of Parliament by direction of the Treasury, and the amount so charged is to be taken in diminution of the funds which may be expended under the Acts.

Marine
Works
(Ireland)
Act, 1902,
Charges.

7. The sum of 320*l.* 11*s.* 4*d.* shown in the Statement (B) as expenditure for Marine Works Charges is on account of Preliminary Expenses on Works, in anticipation of the Certificate of the Lord Lieutenant which is required by the Marine Works (Ireland) Act, 1902. The Commissioners report that no such Certificate had been given up to the 31st March 1903. A further sum of 27*l.* 4*s.* 11*d.* for expenses in respect of doubtful Works is charged to the Public Works Office Vote, Ireland, Class II., Vote 38.

(C.) A Treasury letter on this subject is appended.

D. C. Richmond,
Comptroller and Auditor General.

(C.)

2960-03.

Treasury Chambers,
26th February 1903.

Gentlemen,

I AM directed by the Lords Commissioners of His Majesty's Treasury to refer to that part of your Report of the 14th instant which relates to expenditure incurred for the salaries and expenses of Temporary Assistant Engineers employed, in connection with certain works contemplated under the Marine Works Act 1902, on surveys, &c., which are necessary in order that His Excellency the Lord Lieutenant may be enabled to determine whether a certificate, as required by the Act, shall be issued or not.

Inasmuch as the Act makes no specific provision for such expenditure incurred before a work is certified, my Lords consider, on grounds of principle, that the proper course to adopt for future years will be that sanctioned by the Treasury letter (17194-02) of the 10th November last, viz., to charge the expenditure in the first instance to the Public Works Office Vote, and to repay it to the Vote, in the case of any certified work, out of the advance for that work.

As regards the year 1902-3, however, my Lords, in view of the fact that such preliminary expenditure could not have been estimated for in the Estimate for the year, and on the assumption that there is a reasonable probability that the works in connection with which it was incurred will ultimately be certified, agree to the proposal to meet it in the first instance out of moneys available under the Act, and to repay it out of the Office Vote at a later date so far as it is incurred in connection with projects which do not become "certified works."

The Commissioners of Public Works,
Ireland.

I am, &c.,
(signed) *W. H. Fisher.*

CLASS I—continued.

VOTE 14.—RAILWAYS, IRELAND—continued.

STATEMENT (A) referred to in the foregoing REPORT.

LIGHT RAILWAYS, &c., IRELAND.

STATEMENT of money issued to and expended by the Board of Works, Ireland, under 46 & 47 Vict. c. 43; 52 & 53 Vict. c. 66; 53 & 54 Vict. c. 52; 54 Vict. c. 2; 54 & 55 Vict. c. 24; 56 & 57 Vict. c. 50; 58 & 59 Vict. c. 20, and 63 & 64 Vict. c. 36, and of the purposes for which it was expended and the mode in which it was provided, for the period ended 31st March 1903.

PART I. (46 & 47 Vict. c. 43.)

Repayments to County Councils out of Money provided by Parliament in respect of Guarantees, in the Year ended 31st March 1903.

TRAMWAY OR RAILWAY.	Period in respect of which Repayment was made.	Amount.
		£. s. d.
Ballinascorthy and Timoleague Junction and Courtmacsherry Extension	1 year to 30 June 1902	700 - -
Ballinrobe and Claremorris	1 " 30 April 1902	1,522 8 2
Cavan and Leitrim	1 " 1 May 1902	793 - 1
Claremorris and Swineford	1 " 1 May 1902	2,863 4 -
Clogher Valley	1 " 30 April 1902	400 - -
Collooney and Swineford	1 " 30 September 1902	407 9 7
Cork and Muskerry	1 " 30 September 1902	2,037 7 8
Donegal and Killybegs	1 " 31 October 1902	467 18 3
Donoughmore Extension	1 " 30 June 1902	1,350 16 8
Dublin and Blessington	1 " 1 May 1901	10 - -
Headford and Kenmare	1 " 30 June 1902	600 - -
Killorglin and Valentia	1 " 30 June 1902	201 12 -
Loughrea and Attymon	1 ½ years 31 Dec. 1902	278 17 11
Schull and Skibbereen	1 " 30 April 1902	1,200 - -
South Clare	1 " 30 April 1902	1,400 - -
Stranorlar and Glenties	1 " 31 October 1902	882 15 5
Tuam and Claremorris	1 " 30 June 1902	1,140 - -
West Clare	1 " 30 April 1902	2,400 - -
		Nil.
		930 - 8
		2,897 10 -
		£. 22,181 - 5

PART II. (52 & 53 Vict. c. 66, &c.)

Contributions towards the Cost of Light Railways and other Railways in the period ended 31st March 1903.

(1.) Money issued to the Board of Works, and the mode in which provided.

	Issued out of Moneys Applicable to Local Loans.	Expended out of Parliamentary Grant.	Issued out of Savings Bank Money lent by the National Debt Commissioners.		TOTAL.
			Security.	Amount.	
Issued to 31st March 1903	£. s. d.	£. s. d.		£. s. d.	£. s. d.
	-	605,267 3 7	*Terminable Annuities.	542,000 - -	1,147,867 3 7
Expended to 31st March 1903	-	605,267 3 7	-	542,000 - -	1,147,867 3 7
Cash in the hands of the Board of Works	£.	-		-	-

£. s. d.
 * 18,650 12 - Terminated.
 22,303 17 - Terminating 15th August 1903
 24,733 18 - " 15th August 1904

CLASS I.—*continued.*VOTE 14.—RAILWAYS, IRELAND—*continued.*PART II.—Contributions towards Light Railways and other Railways—*continued.*

(2.) Moneys expended, and purposes for which expended.

RAILWAYS.	Capitalised Value of proposed Contribution from Public Funds.	Expenditure from Public Funds.		
		To 31st March 1902.	In the Year ended 31st March 1903.	TOTAL.
Total for—	£.	£. s. d.	£. s. d.	£. s. d.
(a) Railways on which no further Expenditure is likely to be made (for particulars, see page 111, Appropriation Account 1898-99).	1,015,800	1,016,660 4 8	- - -	1,016,660 4 8
Remaining Railways—				
Stranorlar and Glenties	116,000	118,618 7 1	*5,267 16 6	123,886 3 7
Preliminary Expenses, Superintending Engineers, and Contingencies.	- - -	7,320 15 4	- - -	7,320 15 4
£.		1,142,599 7 1	5,267 16 6	1,147,867 3 7

* Provided out of Parliamentary Grant 1902-3 (Railways (Ireland) Class I., Vote 14).

PART III.—(58 and 59 Vict. c. 20.)

Contribution for the Redemption of Treasury Liabilities to Tramway Guarantees under the Act 46 & 47 Vict. c. 43.

(1.) Money issued to the Board of Works, and mode in which provided.

YEAR.	Issued out of Savings Bank Money lent by the National Debt Commissioners.	
	Security.	Amount.
1898-99	Annuity terminating 30th August 1908 (10,475 <i>l.</i> 12 <i>s.</i>)	£. s. d. *89,167 - -
1900-01	30th August 1910 (3,110 <i>l.</i> 12 <i>s.</i>)	†26,666 - -
		£. 115,833 - -

* West Donegal Railway.

† Tralee and Dingle Railway.

‡ Mitchelstown and Fermoy Railway.

(2.) Money Expended, and purposes for which Expended.

COUNTY.	RAILWAY.	Guaranteed Capital Authorised.	Maximum Treasury Liability per Annum.	Redemption Money.	
				Annual Liability on which Calculated.	Amount Paid.
Donegal	West Donegal Light Railway.	£. s. d. 19,000 - -	£. s. d. 380 - -	£. s. d. 275 - -	£. s. d. 9,167 - -
Kerry	Tralee and Dingle Light Railway.	120,000 - -	2,400 - -	2,400 - -	80,000 - -
Cork	Mitchelstown and Fermoy	60,000 - -	1,200 - -	800 - -	26,666 - -
	£.	199,000 - -	3,980 - -	3,475 - -	115,833 - -

CLASS I.—continued.

VOTE 14.—RAILWAYS, IRELAND.—continued.

Surplus on 31st March 1903 to meet subsequent liabilities.

	£.	s.	d.	£.	s.	d.
Income available for Capitalisation under 52 & 53 Vict. c. 60, and 56 & 57 Vict. c. 50 :—						
(a) Annual Sum authorised by the Acts to be expended on Light Railways, Ireland				25,000	-	-
(b) Unappropriated residue of the Annual Sum of 40,000 <i>l.</i> authorised to be contributed towards Baronial Guarantees under 46 & 47 Vict. c. 43. s. 9.	Full amount			40,000	-	-
Less (1) Guarantees commuted under the Tramways (Ireland) Act, 1895 :						
West Donegal Light Railway			380			
Tralee and Dingle Railway			2,400			
Mitchelstown and Fermoy Railway			1,200			
			3,980			
(2) Proportion liable to be required to meet remaining Guarantees			26,742			
<i>Deduct</i> ,—Proportion of Income representing—				30,722	-	-
(a) The Capital Expenditure of 600,000 <i>l.</i> (authorised by 52 & 53 Vict. c. 66) out of money voted by Parliament				18,000	-	-
(b) The Capital Sum of 542,600 <i>l.</i> borrowed from the National Debt Commissioners				16,278	-	-
						34,278 - -
Balance						Nil.

O. H. Braddell,
Accountant.

STATEMENT B.

RAILWAYS (IRELAND) ACT, 1896, 59 & 60 Vict. c. 34, and MARINE WORKS (IRELAND) ACT, 1902, 2 Ed. 7. c. 24.

STATEMENT of Money issued to and expended by the Board of Works, Ireland, the mode in which it was provided, and the purposes for which it was expended for the period ended 31st March 1903.

(1.) Money issued to the Board of Works, and mode in which provided.

Issued to the Board of Works by the National Debt Commissioners.		Mode in which Provided.	
Year.	Amount.	Security.	Amount.
	£. s. d.		£. s. d.
1897-98	10,000 - -	Terminable Annuity ending 15th September 1926	506 7 6
1898-99	20,000 - -	15th September 1927	1,012 2 6
	10,000 - -	15th September 1928	4,069 16 6
1899-1900	70,000 - -	15th September 1929	5,222 19 -
1900-1901	100,000 - -	15th September 1930	7,812 11 -
	40,000 - -	15th September 1931	4,174 13 -
1901-1902	100,000 - -		
1902-1903	80,000 - -		
£.	439,000 - -		22,798 9 6

CLASS I.—*continued.*VOTE 14.—RAILWAYS, IRELAND—*continued.*RAILWAYS (IRELAND) ACT, 1896, 59 & 60 Vict. c. 34, and Marine Works (Ireland) Act, 1902, 2 Ed. 7 c. 24—*contd.*

(2.) Money expended, and the purposes for which expended.

WORK.	Estimated Cost.	Treasury Contribution Proposed or Authorised.	Amount Expended		Total to 31st March 1903.
			To 31st March 1902.	In the Year 1902-1903.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
RAILWAYS—					
Buncrana and Carndonagh . . .	118,825 - -	*98,527 10 -	88,991 14 11	3,734 12 11	92,726 7 10
Letterkenny and Burtonport . . .	318,860 - -	†318,860 - -	218,481 6 10	77,542 2 5	296,023 9 3
COACH AND STEAMER SERVICES—					
(a.) Killaloe and Dromod . . .	—	‡9,500 - -	7,500 - -	1,000 - -	8,500 - -
(b.) New Piers on Lough Derg in connection with (a).	944 - -	667 - -	667 4 6	—	667 4 6
(c.) Listowel and Tarbert Coach . . .	6,188 - -	‡6,188 - -	3,707 1 5	742 14 7	4,449 16 -
(d.) Tarbert and Kiltrush Steamer . . .	5,208 - -	‡5,208 - -	3,063 3 -	597 9 7	3,660 12 7
(e.) Ennistymon and Ballyvaughan Coach	2,660 - -	‡2,660 - -	1,640 5 6	315 9 2	1,955 14 8
(f.) Rooskey and Dromod Coach . . .	740 - -	‡740 - -	518 9 10	83 14 -	602 3 10
(g.) Sligo and Belmullet Steamer . . .	50,550 - -	‡50,550 - -	25,030 14 5	4,493 15 1	29,524 9 6
GENERAL CHARGES . . .	10,000 - -	10,000 - -	4,462 5 8	1,143 8 5	**5,605 14 1
MARINE WORKS CHARGES . . .	—	—	—	320 11 4	320 11 4
	—	†502,900 10 -	354,062 6 1	89,973 17 6	444,036 3 7

* The difference between the Treasury contribution and the total estimated cost is made up by the sum of 5,297*l.* 10*s.* proceeds of the issue of 5,000*l.* Baronial Stock, and a contribution by the working company (The Londonderry and Lough Swilly Railway Company) limited to a maximum sum of 15,000*l.*

† A reduction will be made in this amount equal to the proceeds of 5,000*l.* (stock) guaranteed by the County Donegal.

‡ To cover a period of seven years.

‡‡ To cover a period of six years.

§ Certain counties have passed presentments in favour of the Contractors, amounting to 1,700*l.* per annum subject to certain conditions.

** In addition, sums amounting to 1,778*l.* 2*s.* 5*d.* were paid out of Votes for Public Works Office, Law Charges and Stationery.

(3.) Funds made available by Section 4 of the Railways (Ireland) Act, 1896 and Sec. 9 of The Marine Works (Ireland) Act, 1902	£. s. d.
Amount issued to the Board of Works by the Commissioners for the Reduction of the National Debt	600,000 - -
Amount remaining to be issued	439,000 - -
	£. 161,000 - -

Note.—The receipts from Coach and Steamer Services, etc., to 31st March 1903 amounted to 6,499*l.* 15*s.* 9*d.*

Office of Public Works, Dublin, }
28 November 1903.

O. H. Braddell,
Accountant.

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CLASS I.—*continued.*

PUBLIC WORKS AND BUILDINGS.

THE subjoined Summary compares the Gross Expenditure for the Services in Class I. with the Gross Grants for the Year 1902-3; and also shows the variation between the Sums Estimated and Realised as Appropriations in Aid, together with other Extra Receipts, payable to the Exchequer.

S U M M A R Y.

No. of Vote.	SERVICE.	Grant (Gross).	Expenditure (Gross).	Expenditure, compared with Grant.		Appropriations in Aid.		Amount to be Surrendered.	Other Extra Receipts, payable to Exchequer.		
				Surplus.	Deficit.	More than Estimated.	Less than Estimated.		Estimated.	Realised.	
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
1	Royal Palaces and Marlborough House -	80,880	80,779 4 7	100 15 5	—	339 5 2	—	440 - 7	—	—	
2	Royal Parks and Pleasure Gardens - -	122,200	122,032 1 9	167 18 3	—	325 7 10	—	493 6 1	—	—	
3	Houses of Parliament Buildings - - -	49,350	47,970 6 4	1,379 13 8	—	—	51 15 7	1,327 18 1	—	—	
4	Miscellaneous Legal Buildings, Great Britain	49,450	45,593 13 11	3,856 6 1	—	103 19 8	—	3,960 5 9	—	—	
5	Art and Science Buildings, Great Britain -	43,375	42,551 9 11	823 10 1	—	119 5 9	—	942 15 10	—	—	
6	Diplomatic and Consular Buildings - - -	42,200	41,486 14 8	713 5 4	—	1,255 19 10.	—	1,969 5 2	—	—	
7	Revenue Buildings - - - - -	374,035	372,993 8 10	1,041 11 2	—	1,394 3 -	—	2,435 14 2	—	—	
8	Public Buildings, Great Britain - - -	443,273	439,002 16 3	4,270 3 9	—	—	1,125 18 10	3,144 4 11	—	—	
9	Surveys of the United Kingdom - - -	237,289	237,129 11 2	159 8 10	—	2,954 5 2	—	3,113 14 -	—	—	
10	Harbours under the Board of Trade - - -	21,661	10,065 8 6	11,595 11 6	—	—	28 7 11	11,567 3 7	—	—	
11	Peterhead Harbour - - - - -	24,000	23,378 12 11	621 7 1	—	—	—	621 7 1	70 - -	79 3 4	
12	Rates on Government Property - - -	559,688	553,952 6 1	5,735 13 11	—	2,157 17 5	—	7,893 11 4	—	—	
13	Public Works and Buildings, Ireland - -	228,972	225,823 13 11	3,148 6 1	—	75 17 4	—	3,224 3 5	—	—	
14	Railways, Ireland - - - - -	125,802	125,356 4 5	445 15 7	—	—	—	445 15 7	—	—	
	TOTAL - - - £.	2,402,175	2,368,115 13 3	34,059 6 9	—	8,726 1 2	1,206 2 4		70 - -	79 3 4	
								TOTAL Amount to be Surrendered - - - £.	41,579 5 7	More than Estimated	£. 9 3 4

Exchequer and Audit Department,)
January, 1904.)

D. C. Richmond,
Comptroller General of the Receipt and Issue
of His Majesty's Exchequer, and
Auditor General of Public Accounts

AND REVENUE DEPARTMENTS, FOR THE YEAR ENDED 31 MARCH 1903. 129

CIVIL SERVICE ACCOUNTS,
1902-3.

CLASS II.

SALARIES AND EXPENSES OF CIVIL DEPARTMENTS.

REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS included in the CIVIL SERVICE ESTIMATES, CLASS II., for the Year ended the 31st of March 1903; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

CLASS II.

SALARIES AND EXPENSES OF CIVIL DEPARTMENTS.

ENGLAND :

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SCOTLAND :

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IRELAND :

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40.—Valuation and Boundary Survey - - - - -	267

CLASS II.—*continued.*

VOTE 1.

HOUSE OF LORDS OFFICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the Offices of the HOUSE OF LORDS, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.			
	£.	s. d.	£.	s. d.	Less than Granted.		More than Granted.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
DEPARTMENT OF THE LORD CHANCELLOR:								
A.—Salaries - - - - -	5,409	- -	5,408	15 6	-	4 6	-	-
DEPARTMENT OF THE CHAIRMAN OF COMMITTEES:								
B.—Salaries - - - - -	4,405	- -	4,403	15 -	1	5 -	-	-
DEPARTMENT OF THE CLERK OF THE PARLIAMENTS:								
C.—Salaries, Wages, and Allowances - -	19,166	- -	18,365	17 11	800	2 1	-	-
D.—Incidental Expenses - - - - -	655	- -	688	13 10	-	-	33	13 10
DEPARTMENT OF THE GENTLEMAN USHER OF THE BLACK ROD:								
E.—Salaries - - - - -	1,300	- -	1,300	- -	-	-	-	-
LIBRARIAN'S DEPARTMENT:								
F.—Salaries and Wages - - - - -	1,559	- -	1,558	6 3	-	13 9	-	-
G.—Incidental Expenses - - - - -	40	- -	24	12 4	15	7 8	-	-
DEPARTMENT OF THE LORD GREAT CHAMBERLAIN:								
H.—Salaries and Wages - - - - -	4,538	- -	4,543	16 -	-	-	5	16 -
I.—Incidental Expenses - - - - -	110	- -	172	9 -	-	-	62	9 -
CONTINGENT EXPENSES OF THE HOUSE OF LORDS:								
K.—Witnesses attending Committees - -	200	- -	76	12 2	123	7 10	-	-
L.—Shorthand Writers - - - - -	800	- -	542	16 9	257	3 3	-	-
M.—Miscellaneous Expenses - - - - -	25	- -	33	1 6	-	-	8	1 6
N.—Calendaring Historical Documents -	400	- -	328	14 -	71	6 -	-	-
O.—Police - - - - -	4,050	- -	4,015	19 4	34	- 8	-	-
GROSS TOTAL - - - £.	42,657	- -	41,463	9 7	1,303	10 9	110	- 4
					Net Surplus of Gross Estimate over Expenditure.			
					£.1,193 10 5			
					Surplus of Appropriations in Aid Realised.			
<i>Deduct,</i> —					Estimated.			
P.—Appropriations in Aid - - - - -	35,000	- -	38,919	8 1	£. 3,919 8 1			
					Total Surplus to be Surrendered.			
NET TOTAL - - - £.	7,657	- -	2,544	1 6	£. 5,112 18 6			

CLASS II.—*continued.*VOTE I.—HOUSE OF LORDS OFFICES—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—This was an over-estimate on the Messenger's salary.

C.—Savings arising from the death of a Senior Clerk in January 1902; from the smallness of the charge on the item of "Indexes to Reports of Select Committees," and from the absence of charge on the item of "Nautical Assessors."

D.—Excess caused partly by extra charge for delivery of Papers, and partly by expenses incurred in connection with the Coronation.

F.—Fraction of a pound.

G.—The charges were below the Estimate.

H. }
I. } The excesses on these Sub-Heads were caused by expenses incurred in connection with the Coronation.
M. }

K. } The number of Select Committees appointed on Public Matters requiring the attendance of
L. } Witnesses and of Shorthand Writers was smaller than estimated for.

M.—See explanation under Sub-Head H.

N. }
O. } The charges on these Sub-Heads were severally below the Estimate.

P.—Appropriations-in-Aid.—The amount of Fees received on Private Bills and Oppositions thereto, was above the Estimate. The Private Bills for the ensuing Session not being deposited until after the preparation of the Estimate, it is almost impossible to calculate with any degree of accuracy, the probable amount of Fees that will be received thereon.

Estimated amount of Fees to be applied as Appropriations in Aid	-	-	-	£35,000	0	0
				£.	s.	d.
Amount of Fees realised in the Year 1902-1903	-	-	-	41,775	8	10
Deducted for payment of Superannuation Allowances beyond the interest on the invested Fee Fund, Fees returned, &c.	-	-	-	2,856	-	9
Amount shown as Appropriations in Aid realised	-	-	-	£ 38,919	8	1

EXTRA REMUNERATION.

	£.	s.	d.	
Mr. A. H. M. Butler	195	-	-	Vote from the Treasury, &c. (Index to Local and Personal Statutes prior to 1798).
" W. Worfell	56	5	-	Vote from the Treasury, &c. (Statute Law Committee).
	1	-	-	" "

The Surplus of 3,616*l.* 10*s.* 8*d.*, shown on the Account of the Vote "House of Lords Offices," for the year ended 31st March 1902, has been surrendered.

24 November 1903.

Henry Graham,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. C. Purkis.

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 1.

HOUSE OF LORDS OFFICES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads D., H., I., and M. Excess.

2. The Amount to be Surrendered is, as shown by the Account, 5,112*l.* 18*s.* 6*d.* Surplus.

	<i>£.</i>	<i>s.</i>	<i>d.</i>
Grant (<i>Gross</i>) - - - - -	42,657	-	-
Expenditure (<i>Gross</i>) - - - - -	41,463	9	7
Net Surplus - - -	<u>£.</u> 1,193	10	5
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate	3,919	8	1
Total Amount to be Surrendered - - -	<u>£.</u> 5,112	18	6

APPROPRIATIONS IN AID.

3. The full amount of Fees realised in the year 1902-3 was 41,775*l.* 8*s.* 10*d.*, of which 2,757*l.* 16*s.* 11*d.* was applied in making good the amount by which the Super-annuation Allowances of the Officers of the House of Lords exceeded the interest of the invested Fee Fund, which is applied in payment of these allowances. Appropriations in Aid.

FEE FUND ACCOUNT.

4. A detailed examination has been given to the Fee Fund Account, and the result was satisfactory. Fee Fund Account.

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 2.

HOUSE OF COMMONS OFFICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the SALARIES and EXPENSES in the OFFICES of THE HOUSE OF COMMONS, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.			
					Less than Granted.		More than Granted.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
CHAIRMAN OF COMMITTEE OF WAYS AND MEANS, &c:								
A.—Salary - - - - -	2,500	- -	2,500	- -	—		—	
DEPARTMENT OF THE CLERK OF THE HOUSE:								
B.—Salaries and Allowances - -	26,212	- -	25,543	10 4	668	9 8	—	
C.—Postage and Incidental Expenses - -	45	- -	42	15 7	2	4 5	—	
DEPARTMENT OF THE SPEAKER:								
D.—Salaries and Allowances - - - -	9,495	- -	9,707	1 6	—		212	1 6
E.—Delivery of Votes and Parliamentary Papers - - - - -	880	- -	990	13 2	—		110	13 2
DEPARTMENT OF THE SERJEANT-AT-ARMS:								
F.—Salaries, Wages, and Allowances - -	10,555	- -	10,803	12 3	—		248	12 3
G.—Incidental Expenses - - - - -	3,340	- -	3,444	15 9	—		104	15 9
H.—Witnesses and other Committee Expenses - - - - -	500	- -	667	16 1	—		167	16 1
I.—Shorthand Writers - - - - -	1,500	- -	1,138	13 4	361	6 8	—	
K.—Police and Miscellaneous Expenses -	4,517	- -	4,687	18 10	—		170	18 10
GROSS TOTAL £.	59,544	- -	59,526	16 10	1,032	0 9	1,014	17 7
					Net Surplus of Gross Estimate over Expenditure.			
					£. 17 3 2			
					Surplus of Appropriations in Aid Realised.			
					£. 1,924 1 6			
					Total Surplus to be Surrendered.			
					£. 1,941 4 8			
<i>Deduct,—</i>								
I.—Appropriations in Aid - - - - -	34,500	- -	36,424	1 6				
NET TOTAL - - - - £.	25,044	- -	23,102	15 4				

CLASS II.—*continued.*

VOTE 2.—HOUSE OF COMMONS OFFICES—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—Saving caused by changes in the Staff and delay in filling vacancies, and the expenses connected with public petitions being below the estimate.

C.—Casual variation.

D.—Excess caused by the allowance of the payment of the full salary of the Assistant Librarian, who retired in August, being continued to December 31st.

E.—Excess caused by the autumn session, the expense of the delivery of votes being increased.

F.—Excess caused for the same reason, the pay of sessional cleaners being larger.

G.—Excess caused for same reason, miscellaneous expenses being heavier.

H.—Excess caused by special allowances to certain Expert Witnesses called before Select Committees.

I.—The Charge for Shorthand Writers was below the estimate.

K.—Excess caused by the Autumn Session.

EXTRA REMUNERATION.

One clerk received £55, and one received £50 for extra work in the Library.

The Surplus of 8,030*l.* 12*s.* 7*d.*, shown on the Account of the Vote "House of Commons Offices," for the year ended 31st March 1902, has been surrendered.

W. Gibbons,
Accounting Officer.

W. C. Gully,
Speaker.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. C. Purkis.

D. C. Richmond,
Comptroller and Auditor General.

VOTE 2.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1.—EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads D., E., F., G., H., and K. Excess.

2.—The Amount to be Surrendered is, as shown by the Account, 1,941*l.* 4*s.* 8*d.* Surplus.

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	59,544	-	-
Expenditure (<i>Gross</i>) - - - - -	59,526	16	10
Not Surplus - - -	£.	17	3 2
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate - - - - -	1,924	1	6
Total Amount to be Surrendered - - -	£.	1,941	4 8

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 3.

TREASURY AND SUBORDINATE DEPARTMENTS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and other Expenses in the Department of His Majesty's TREASURY and SUBORDINATE DEPARTMENTS, including Expenses in respect of Advances under the Light Railways Act, 1896, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
TREASURY.				
A.—Salaries, Wages, and Allowances - -	51,482 - -	50,667 11 5	814 8 7	—
B.—Travelling Expenses - - - -	300 - -	285 - 9	14 19 3	—
C.—Special Inquiries - - - -	600 - -	620 13 5	—	20 13 5
D.—Incidental Expenses - - - -	328 - -	380 18 7	—	52 18 7
D1.—Loss by Fraud - - - -	- -	144 4 -	—	144 4 -
OFFICE OF PARLIAMENTARY COUNSEL.				
E.—Salaries and Wages - - - -	6,316 - -	5,620 - -	696 - -	—
F.—Fees to Counsel, &c. - - - -	1,500 - -	1,235 - -	265 - -	—
G.—Incidental Expenses - - - -	12 - -	6 10 3	5 9 9	—
STATUTE LAW COMMITTEE.				
H.—Revision of Statute Law, &c. - -	1,037 - -	779 15 -	257 5 -	—
I.—State Trials Reports Committee - -	—	—	—	—
TOTAL for TREASURY, &c. - - £.	61,575 - -	59,739 13 5	2,053 2 7	217 16 -
PAYMASTER GENERAL'S OFFICE.				
J.—Salaries, Wages, and Allowances, London	17,590 - -	17,777 6 9	—	187 6 9
K.—Travelling and Incidental Expenses, London - - - -	150 - -	121 19 3	28 - 9	—
L.—Salaries, Wages, and Allowances, Treasury Remembrancer's Office, Ireland - - - -	3,646 - -	3,609 9 7	36 10 5	—
M.—Travelling and Incidental Expenses, Ireland - - - -	40 - -	29 2 4	10 17 8	—
TOTAL for PAYMASTER GENERAL'S OFFICE, London and Dublin - } £.	21,426 - -	21,537 17 11	75 8 10	187 6 9
Carried forward - - - £.	83,001 - -	81,277 11 4	2,128 11 5	405 2 9

CLASS II.—*continued.*

VOTE 3.—TREASURY AND SUBORDINATE DEPARTMENTS—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted..
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward £.	83,001 - -	81,277 11 4	2,128 11 5	405 2 9
EXCHEQUER OFFICE, SCOTLAND.				
N.—Salaries	4,515 - -	4,481 18 6	33 1 6	—
TEACHERS' PENSION OFFICE, IRELAND.				
O.—Salaries	1,650 - -	1,649 12 6	- 7 6	—
P.—Travelling and Incidental Expenses	5 - -	1 4 5	3 15 7	—
TOTAL for TEACHERS' PENSION OFFICE } £.	1,655 - -	1,650 16 11	4 3 1	- - -
SUEZ CANAL (BRITISH DIRECTORS).				
Q.—Personal Remuneration	1,800 - -	1,800 - -	—	—
R.—Travelling and Incidental Expenses	175 - -	580 12 -	—	405 12 -
TOTAL for SUEZ CANAL (BRITISH DIRECTORS) } £.	1,975 - -	2,380 12 -	—	405 12 -
S.—Receiver of Hereditary Revenue	445 - -	445 - -	—	—
T.—Principal Chemist of the Government Laboratories	1,500 - -	1,500 - -	—	—
U.—Annuity under the Light Railways Act, 1896	560 - -	559 17 -	- 3 -	—
GROSS TOTAL £.	93,651 - -	92,295 15 9	2,165 19 -	810 14 9
			Net Surplus of Gross Estimate over Expenditure.	
			£. 1,355 4 3	
Deduct,—			Surplus of Appropriations in Aid Realised.	
V.—Appropriations in Aid	3,800 - -	4,302 19 4	£. 502 19 4	
NET TOTAL, TREASURY AND SUBORDINATE DEPARTMENTS } £.			Total Surplus to be Surrendered..	
			£. 1,858 3 7	
			Stamps.	
			£. s. d.	
Estimated Amount of Extra Receipts payable to Exchequer			4,500 - -	
Amount of Extra Receipts realised in the year 1902-1903, and paid over to Exchequer			4,657 11 -	

CLASS II.—*continued.*NOTE 3.—TREASURY AND SUBORDINATE DEPARTMENTS—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The saving was mainly due (1) to changes in the establishment consequent upon retirements, &c., and (2) to non-payment of salary to a Second Class Clerk whose services were temporarily lent to the Natal Government.

B. and D.—Cannot be accurately estimated.

C.—The number and cost of these enquiries cannot be foreseen.

DI.—This loss occurred through the defalcations of the Superintendent of Messengers to the Parliamentary Secretary, on account of which he was prosecuted and imprisoned. A sum of 23*l.* 18*s.*, due to the defaulter in respect of salary up to the date of his suspension, was withheld.

E.—Due to the retirement of the First Parliamentary Counsel, the new appointments consequent thereon being made at a lower rate of salary.

F.—The Fees depend upon the number and nature of the Bills required to be drafted, and cannot therefore be accurately estimated.

G.—Casual variation.

H.—Due to the postponement of the Revision Bill for the Scotch Pre-Union Acts and to delay in the completion of the Edition of Commonwealth Statutes. No payments were made during the year in respect of these services.

J.—It was found necessary to employ additional clerical assistance, owing to increase of work, partly consequent upon the War in South Africa.

K. and M.—Cannot be accurately estimated.

L.—Due chiefly to non-payment of salary to a Clerk temporarily serving in another Department, a substitute being employed at a lower rate of pay.

N.—Due to the death of a Second Division Clerk, and the appointment of another at the initial rate of Salary.

P.—Cannot be accurately estimated.

R.—Of this excess, 400*l.* represents the cost of plate presented to Sir Charles Hartley, K.C.M.G., and Sir J. Wolfe-Barry, K.C.B., in acknowledgment of their gratuitous services during a long period, as representatives of the British Government, in connection with the Technical Works Commission of the Suez Canal Company.

V.—The Appropriations in Aid were as under:—

	Estimated.	Actual.			
	£.	£.	s.	d.	
Exchequer Office (Scotland):					
Fees from Ultimus Haeres Estates -	300	321	16	2	These Fees vary with the number and nature of the Estates administered.
Contribution from the Funds of the Congested Districts Board for services rendered - - - - -	150	150	-	-	
Suez Canal (British Directors):					
Fees earned by the Directors - - -	2,000	2,347	17	1	Cannot be accurately estimated.
Interest and Dividend on Qualifying Shares - - - - -	1,350	1,482	10	1	
Treasury, &c. — In respect of Fee on a sub-pœna - - - - -	—	-	16	-	
	£. 3,800	4,302	19	4	

CLASS II.—*continued.*

VOTE 3.—TREASURY AND SUBORDINATE DEPARTMENTS—*continued.*

EXTRA RECEIPTS—STAMPS.

These Fees, which are received in connection with the Registration of Joint Stock Companies, vary with the number of Companies registered and the amount of their Capital, and cannot therefore be accurately estimated.

In addition to these receipts, a sum of 360*l.* 10*s.* 7*d.* was received for interest on advances for the construction of the Lauder Light Railway, the charges in respect of which are included under Sub-Head U.

EXTRA REMUNERATION.

Treasury.—A Second Class Clerk received a gratuity of 55*l.* for services in connection with the Local Records Committee.

A Second Division Clerk (Higher Grade) received 50*l.* for services in cataloguing and re-arranging the Treasury Library.

The Surplus of 486*l.* 1*s.* 4*d.* shown on the Account of the Vote "Treasury and Subordinate Departments," for the year ended 31st March 1902, has been surrendered.

Treasury,
27 November 1903.

W. Blain,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. C. Purkis.

D. C. Richmond,
Comptroller and Auditor General.

VOTE 3.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads C, Excess, D, J, and R.

2. Sub-Head D1, Loss by Fraud.—This new Sub-Head has been introduced into the New Account for the purpose of recording a loss sustained through the defalcations of the Sub-Head Superintendent of Messengers to the Parliamentary Secretary.

The total amount of the defalcations was 175*l.* 14*s.* 2*d.*, but 31*l.* 10*s.* 2*d.* was repaid to the Treasury by the defaulter's Solicitor.

3. The Amount to be Surrendered is, as shown by the Account, 1,858*l.* 3*s.* 7*d.* Surplus.

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	93,651	-	-
Expenditure (<i>Gross</i>) - - - - -	92,295	15	9
Net Surplus - - -	£. 1,355	4	3
<i>Add</i> —			
Appropriations in Aid realised in excess of the Estimate - - -	502	19	4
Total Amount to be Surrendered - - -	£. 1,858	3	7

EXTRA RECEIPTS, payable to EXCHEQUER.

4. In addition to the Extra Receipts shown upon the Account, a sum of 500*l.* has been paid to the Exchequer in repayment of the expenses of the Treasury in connection with the administration of the Local Loans Fund, partly out of the Income of that Fund, and partly out of the Appropriations in Aid realised by the Public Works Loan Commission in excess of the Estimated Amount.

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 4.

HOME OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of His Majesty's Secretary of State for the HOME DEPARTMENT and Subordinate Offices, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.				
					Less than Granted.		More than Granted.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
HOME OFFICE :									
A.—Salaries, Wages, and Allowances - - -	35,835	-	-	35,672	8	-	162	12	-
B.—Travelling - - - - -	125	-	-	133	15	1	-	8	15
C.—Special Inquiries - - - - -	1,200	-	-	774	19	7	425	-	5
D.—Incidental Expenses - - - - -	200	-	-	188	17	3	11	2	9
INSPECTION OF FACTORIES AND WORKSHOPS :									
E.—Salaries and Allowances - - - - -	48,118	-	-	46,766	9	1	1,351	10	11
F.—Travelling, &c. - - - - -	11,500	-	-	10,410	8	4	1,089	11	8
G.—Fees to Surgeons, &c. - - - - -	7,200	-	-	6,623	10	2	576	9	10
H.—Costs of Prosecutions, Inquiries, and Arbitrations - - - - -	1,500	-	-	1,064	2	9	435	17	3
I.—Incidental Expenses - - - - -	1,000	-	-	923	16	3	76	3	9
INSPECTION OF EXPLOSIVES :									
K.—Salaries and Allowances - - - - -	2,860	-	-	2,859	7	6	-	12	6
L.—Travelling - - - - -	900	-	-	801	4	9	98	15	3
M.—Fees and Expenses of Chemical Referees	850	-	-	933	6	-	-	83	6
N.—Costs of Inquiries and Arbitrations -	5	-	-	-	14	6	4	5	6
O.—Incidental Expenses - - - - -	60	-	-	97	5	10	-	37	5
INSPECTION OF MINES AND QUARRIES :									
P.—Salaries and Allowances - - - - -	20,928	-	-	20,131	16	5	796	3	7
Q.—Travelling - - - - -	9,800	-	-	9,490	8	5	309	11	7
R.—Costs of Inquiries, Arbitrations, &c. -	1,050	-	-	1,444	12	5	-	394	12
S.—Incidental Expenses - - - - -	500	-	-	506	19	5	-	6	19
Carried forward - - - £.	143,631	-	-	138,824	1	9	5,337	17	-
							530	18	9

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CLASS II.—*continued.*

VOTE 4.—HOME OFFICE—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	143,631 - -	138,824 1 9	5,337 17 -	530 18 9
BOARDS OF EXAMINATION OF MANAGERS AND UNDER-MANAGERS OF COAL MINES:				
T.—Salaries - - - - -	1,200 - -	1,252 1 -	—	52 1 -
U.—Travelling Expenses - - - -	450 - -	381 3 3	68 16 9	—
V.—Advertisements and Incidental Expenses - - - - -	150 - -	106 10 8	43 9 4	—
INSPECTION UNDER CRUELTY TO ANIMALS ACT:				
W.—Salaries - - - - -	525 - -	525 - -	—	—
X.—Travelling and Incidental Expenses -	100 - -	103 1 5	—	3 1 5
INEBRIATES ACTS, 1879 TO 1898:				
Y.—Salaries - - - - -	600 - -	600 - -	—	—
Z.—Travelling and Incidental Expenses -	250 - -	253 18 8	—	3 18 8
AA.—Contributions to Certified Inebriate Reformatories - - - - -	13,000 - -	9,780 4 11	3,219 15 1	—
BB. — Maintenance of Criminal Lunatics transferred from Certified Inebriate Reformatories to Local Asylums -	250 - -	74 11 1	175 8 11	—
WORKMEN'S COMPENSATION ACTS, 1897 and 1900:				
CC.—Fees and Expenses of Medical Referees, &c. - - - - -	500 - -	202 12 -	297 8 -	—
GROSS TOTAL - - - £.	160,656 - -	152,103 4 9	9,142 15 1	589 19 10
			Net Surplus of Gross Estimate over Expenditure.	
			£. 8,552 15 3	
			Surplus of Appropriations in Aid Realised.	
<i>Deduct,—</i>	Estimated.	Realised.		
DD.—Appropriations in Aid - - -	8,300 - -	11,035 17 4	£. 2,735 17 4	
			Total Surplus to be Surrendered.	
NET TOTAL - - - £.	152,356 - -	141,067 7 5	£. 11,288 12 7	

CLASS II.—*continued.*VOTE 4.—HOME OFFICE—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This surplus is due to savings on the sum provided for Copying and on charges in personnel, as reduced by payments for special work done by certain Clerks out of Office hours.

B.—A casual variation.

C.—The expenditure under this Sub-Head varies according to the number and character of the Special Inquiries which it may be found necessary to hold during the year; and consequently it cannot be estimated with exactness.

D.—A casual variation.

E.—This surplus is due to the following causes :—(1) the retirement of an Inspector after the estimate was made and before the beginning of the financial year; (2) changes in the Staff which occurred during the year; viz. (a) the retirement of the Deputy Chief Inspector and of an Inspector's Assistant; and (b) the death of an Inspector; (3) savings due to temporary vacancies in the Staff; and (4) expenditure below the estimate of the amount required for fees for engineering advice.

F.—The surplus is due to :—(a) the temporary vacancies referred to under the previous Sub-Head; (b) the absence of certain Inspectors on extended sick-leave; and (c) an over-estimate of the normal requirements.

G.—The increase in the number of accident reports in respect of which fees would be payable did not prove nearly so great as had been anticipated.

H.—The explanation given under Sub-Head C. applies to this Sub-Head also.

I.—The cost of postage was somewhat over-estimated.

K.—Fractional part of a £.

L.—During the financial year one Inspector was absent for two months on special leave, and the time of another was much occupied by his duties as Secretary to a Departmental Committee.

M.—It was found necessary to submit to the Chemical Referee a larger number of samples than had been expected, and to require complete instead of a partial examination in a greater proportion of cases than seemed likely at the time of making the estimate.

N.—The expenditure under this Sub-Head is usually merely nominal.

O.—The excess is due to the purchase of special instruments for use in scientific investigations in connection with explosives.

P.—This surplus is due to the following causes :—(1) The death of an Inspector after the estimate was made and before the beginning of the financial year; (2) changes in the staff during the year, viz. : (a) the lending of the services of an Assistant Inspector to the Indian Government; and (b) the death of an Assistant Inspector; and (3) the temporary vacancies caused by these changes.

Q.—This surplus is mainly due to the temporary vacancies referred to under Sub-Head P.

R.—The expenditure in respect of the Station for testing mining explosives exceeded the estimate in consequence of (a) the construction of a new magazine and the carrying out of other special works; and (b) an under-estimate of the number of tests that would be asked for. There was also a small casual excess upon the other item of this Sub-Head.

S.—A casual variation.

T.—The number of candidates attending the examinations, in respect of whom capitation fees would be payable, was slightly under-estimated.

U.—The expenditure under this Sub-Head, which varies according to the number of Board Meetings held, was below the average of recent years.

V.—The expenditure was below the average.

X.
Z. } Casual variations.

AA.—The progress made with the establishment of new Reformatories and the extension of existing Institutions was less rapid than seemed probable when the estimate was made.

BB.—Until further experience has been gained, the estimate under this Sub-Head must necessarily be to a large extent conjectural.

CC.—As the expenditure under this Sub-Head depends upon the references made to the Medical Referees by Judges and Arbitrators—a matter over which the Department has no control—it was considered expedient to allow some margin for a possible increase of cost.

DD.—A detailed statement is appended.

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CLASS II.—*continued.*

VOTE 4.—HOME OFFICE—*continued.*

APPROPRIATIONS IN AID.

Nature of Receipt.	Estimated.	Realised.	More than Estimated.	Less than Estimated.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1. Home Office Fees on Royal Licences, Charters, &c.	600 - -	743 12 6	143 12 6	—
2. Fees under the Naturalisation Act - - -	2,800 - -	4,333 10 -	1,533 10 -	—
3. Fees under the Coal Mines Regulation Act- -	1,400 - -	1,681 10 -	281 10 -	—
4. Fees for Testing Mining Explosives - - -	450 - -	573 - -	123 - -	—
5. Fees and Expenses under the Explosives Act (including repayment of Expenses) - - -	400 - -	456 11 5	56 11 5	—
6. Fees and Expenses for Inquiries under the Burial Act - - - - -	50 - -	—	—	50 - -
7. Fines imposed in England and Wales under the Factory and Workshop Acts, the Coal and Metalliferous Mines Regulation Acts, and the Explosives Act - - - - -	2,600 - -	3,193 19 11	593 19 11	—
8. Miscellaneous Receipts- - - - -	—	53 13 6	53 13 6	—
£.	8,300 - -	11,035 17 4	2,735 17 4	50 - -

£2,735 17 4

1. The estimate is necessarily only approximate.
2. In 1902-3 there was an extraordinary increase in the number of applications for naturalisation. The amounts yielded by these fees in the financial years 1900-1 and 1901-2 were respectively £2,629 and £2,696 10s.
3. The number of candidates attending the examinations was unusually large.
- 4, 5. The receipts under these two items are subject to fluctuations according to the state of the trade in explosives.
6. No Inquiry was held during the financial year.
7. The Estimate is necessarily only approximate.
8. Principally costs of Prosecutions allowed to Inspectors of Factories and Mines.

EXTRA REMUNERATION.

Name.	Office.	Amount.	Remarks.
		£. s. d.	
W. Wheeler - -	Junior Clerk, Home Office -	31 10 -	For services as Secretary to a Departmental Committee on the Regulations under the Cremation Act. Paid from Sub-Head C. of the Home Office Vote.
Ditto - - -	ditto - ditto - -	31 10 -	For examination of old records of the Home Office out of office hours. Paid from Sub-Head A. of the Home Office Vote.
E. E. B. Boehmer -	Superintendent of Registry, Home Office.	31 10 -	- - ditto - - ditto.
S. M. Grünwald -	Assistant Clerk in Charge of Accounts, Home Office.	31 10 -	- - ditto - - ditto.
H. C. Stigger - -	Assistant Clerk, Home Office	58 8 10	For extra duties performed out of office hours. Paid from Sub-Head A. of the Home Office Vote.
J. T. Dwyer - - -	ditto - ditto - -	31 3 4	- - ditto - - ditto.
C. R. Pendock - -	Inspector of Factories.	100 - -	For services as Secretary to a Departmental Committee on the Ventilation of Factories. Paid from Sub-Head H. of the Home Office Vote.
A. H. Stokes - - -	Inspector of Mines.	37 12 -	For acting as Assistant Examiner under the Education Department. Paid from the Vote for the Board of Education.
G. J. Williams - -	Assistant ditto - -	41 16 -	- - ditto - - ditto.

CLASS II.—*continued.*VOTE 4.—HOME OFFICE—*continued.*

The Surplus of 6,523*l.* 6*s.* 3*d.* shown on the Account of the Vote "Home Office," for the year ended 31st March 1902, has been surrendered.

Home Office, Whitehall, }
26 October 1903. }

W. P. Byrne,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell.

D. C. Richmond,
Comptroller and Auditor General.

VOTE 4.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. EXPENDITURE in excess of the Estimate has taken place under Sub-Heads B, M, O, R, S, T, X, and Z.
- Surplus. 2. The Amount to be Surrendered is, as shown by the Account, 11,288*l.* 12*s.* 7*d.*

	£.	s.	d.
Grant (<i>Gross</i>)	160,656	—	—
Expenditure (<i>Gross</i>)	152,108	4	9
	Net Surplus - - £. 8,552 15 3		
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate	2,735	17	4
Total Amount to be Surrendered	£. 11,288	12	7

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 5.

FOREIGN OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the Department of HIS MAJESTY'S SECRETARY OF STATE FOR FOREIGN AFFAIRS, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.			
					Less than Granted.		More than Granted.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
A.—Salaries, Wages, and Allowances - -	52,145	- -	50,815	12 -	1,329	8 -	-	-
B.—Legal Adviser - - - - -	1,950	- -	1,945	18 6	4	1 6	-	-
C.—Messengers' Salaries - - - - -	4,280	- -	4,168	1 8	111	18 4	-	-
D.— Ditto - Travelling Expenses - -	6,800	- -	5,569	5 1	1,230	14 11	-	-
E.—Incidental Expenses - - - - -	575	- -	493	4 7	81	15 5	-	-
GROSS TOTAL. £.	65,750	- -	62,992	1 10	2,757 18 2			
					Surplus of Gross Estimate over Expenditure. £. 2,757 18 2			
<i>Deduct,—</i>	Estimated.		Realised.		Deficiency of Appropriations in Aid Realised.			
F.—Appropriations in Aid (Passport Fees) -	600	- -	578	3 6	£. 21 16 6			
NET TOTAL £.	65,150	- -	62,413	18 4	Net Surplus to be Surrendered. £. 2,736 1 8			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Mainly caused by retirements and consequent promotions at the minimum rates of Salary ; and by an Assistant Clerk being placed on reduced Salary during his absence on sick leave.

B.—No observation.

C.—Chiefly owing to the temporary service of a Home Service Messenger having come to an end.

D.—Below the average.

E.—Same as D.

F.—Same as D.

CLASS II.—*continued.*VOTE 5.—FOREIGN OFFICE—*continued.*

EXTRA REMUNERATION.

The following Extra Allowances were made to Members of the Foreign Office during the year :—

	Amount.	Date of Treasury Authority.
	£. s. d.	
From the Diplomatic and Consular Services Vote :		
To an Assistant Clerk: For translations in connection with the British Guiana-Brazil Boundary Arbitration - - - - -	62 - -	Nov. 18, 1902.
To an Assistant Clerk: For translations in connection with the British Guiana-Brazil Boundary Arbitration - - - - -	62 - -	do.
To a Junior Clerk, First Class: For translations in connection with the British Guiana-Brazil Boundary Arbitration - - - - -	77 12 6	do.
To a Junior Clerk, First Class: Outfit as Secretary to the Duke of Connaught's Special Mission to Madrid - - - - -	100 - -	April 26, 1902.
To a Junior Clerk, First Class: Outfit on appointment as Assistant to H.M. Agent in Abyssinia - - - - -	100 - -	Dec. 11, 1902.

The Surplus of 86*l.* 19*s.* 2*d.*, shown on the Account of the Vote "Foreign Office," for the year ended 31st March 1902, has been surrendered.

Foreign Office,)
November 30, 1903.)

W. C. Cartwright,
Accounting Officer

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. H. Archibald.

D. C. Richmond,
Comptroller and Auditor General.

VOTE 5.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Net Surplus.	1. The Amount to be Surrendered is, as shown by the Account, 2,736 <i>l.</i> 1 <i>s.</i> 8 <i>d.</i>	
		£. s. d.
	Grant (<i>Gross</i>) - - - - -	65,750 - -
	Expenditure (<i>Gross</i>) - - - - -	62,992 1 10
	Net Surplus - - - - -	£. 2,757 18 2
	<i>Deduct</i> ,—	
	Estimated Appropriations in Aid not realised - - - - -	21 16 6
	Net Amount to be Surrendered - - - - -	£. 2,736 1 8

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 6.

COLONIAL OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the Department of His Majesty's SECRETARY of STATE for the COLONIES, including certain Expenses connected with EMIGRATION, in the Year ended 31st March 1903, showing a Surplus upon four Sub-Heads of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances - -	45,895 - -	45,814 13 8	80 6 4	--
B.—Incidental Expenses - - - -	705 - -	607 19 6	97 - 6	--
C.—Emigrants' Information Office - -	1,500 - -	1,500 - -	--	--
D.—Colonial Conference - - - -	3,000 - -	4,492 13 7	7 6 5	--
Do. (<i>Supplementary</i>) - - - -	1,500 - -			
E.—Visit of Secretary of State to South Africa (<i>Supplementary</i>) - - - -	2,200 - -	1,413 2 4	786 17 8	--
<i>Original</i> £51,100 } <i>Supplementary</i> 3,700 }	£ 54,800 - -	53,828 9 1	--	--
Surplus to be Surrendered - - £.			971 10 11	

Estimated amount of Extra Receipts payable to Exchequer - - - - - Nil.
Amount of Extra Receipts realised during the year 1902-3, and paid over to Exchequer - £ - 1s. 8d.

EXPLANATION of Causes of Variation between Expenditure and Grant.

A.—Savings occurred owing to vacancies and minor changes in the Establishment, and proved more than sufficient to cover excesses which were occasioned chiefly by the temporary addition of an Acting Principal Clerk to the Establishment and by increased expenditure on the subordinate establishment necessitated by pressure of work.

B.—The expenditure on travelling proved to be smaller than was thought likely when the Estimate was framed.

D.—Casual.

E.—The saving is due to the fact that less was expended for Travelling than had been Estimated for. The miscellaneous charges in connection with the outward voyage in H.M.S. "Good Hope," were also less than the Admiralty estimated.

EXTRA REMUNERATION.

An Acting Second Class Clerk received from Army Funds, Pay and Allowances amounting to 99l. as a Major of Royal Engineers (Militia), and pensions of 144l. 8s. 8d. per annum from Southern Nigeria and of 100l. per annum from Gold Coast Funds, and the Staff Officer received a gratuity of 50l., and the First Office Keeper one of 30l., from the Vote for Coronation of His Majesty on account of special work devolving upon them in connection with that event.

EXTRA RECEIPTS.

This was an amount refunded as overpaid on account of the repetition of telegrams, from the Vote for 1900-1901.

CLASS II.—*continued.*VOTE 6.—COLONIAL OFFICE—*continued*

The surplus of 569*l.* 5*s.* 4*d.* shown on the Account of the Vote "Colonial Office" for the year ended 31st of March, 1902, has been surrendered.

Colonial Office,
28 November 1903. }

A. H. H. Engelbach,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. H. Archibald.

D. C. Richmond,
Comptroller and Auditor General.

VOTE 6.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Surplus. 1. The Surplus to be Surrendered is, as shown by the Account, 971*l.* 10*s.* 11*d.*

	£.	s.	d.
Grant - - - - -	54,800	-	-
Expenditure - - - - -	53,828	9	1
Surplus - - -	£. 971	10	11

EMIGRANTS' INFORMATION OFFICE.—GRANT IN AID.

Grant in Aid. 2. A copy of the Grant in Aid Account for the year 1902-3, is annexed. Including the balance of 476*l.* 19*s.* 7½*d.* brought forward, the Account shows a total receipt of 1,976*l.* 19*s.* 7½*d.*, and a total expenditure of 1,405*l.* 5*s.* 4*d.* The balance carried forward is 571*l.* 14*s.* 3½*d.*

Sale of Handbooks. A sum of 170*l.* 3*s.* 11*d.* received during the year 1902-3 in respect of the Sale of Handbooks has been paid over to the Stationery Office.

D. C. Richmond,
Comptroller and Auditor General.

ANNUAL ACCOUNT for the year 1902-1903 in respect of Parliamentary Grant in Aid of the Emigrants' Information Office.

RECEIPTS.			EXPENDITURE.		
	£.	s. d.		£.	s. d.
Grant in Aid - - - - -	1,500	- -	HEAD OFFICE.		
Balance carried forward from Account 1901-1902 -	476	19 7½	Salaries - - - - -	896	3 9
			Rent - - - - -	260	- -
			Miscellaneous - - - - -	40	16 7
			BRANCHES.		
			Fees - - - - -	80	- - -
			Miscellaneous (purchase of Boards, &c.) - - - - -	128	5 -
				1,405	5 4
			Balance to be carried to Account of 1903-1904	571	14 3½
£.	1,976	19 7½	£.	1,976	19 7½

14th May. 1903

Henry Lambert,
Chairman.

CLASS II.—*continued.*

VOTE 7.

PRIVY COUNCIL OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the Department of His Majesty's Most Honourable PRIVY COUNCIL, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.			
					Less than Granted.		More than Granted.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
A.—Salaries and Wages - - - -	13,092	- -	11,391	10 2	1,700	9 10	-	-
B.—Incidental Expenses - - - -	680	- -	395	12 8	284	7 4	-	-
C.—Expenses under Pharmacy Act - - -	126	- -	126	- -	-	-	-	-
Poisons Committee Expenses - - -	-	- -	26	5 6	-	-	26	5 6
Court of Claims Expenses - - - -	-	- -	4	2 -	-	-	4	2 -
GROSS TOTAL - - - £.	13,898	- -	11,943	10 4	1,984	17 2	30	7 6
					Net Surplus of Gross Estimate over Expenditure.			
					£. 1,954 9 8			
<i>Deduct,—</i>	Estimated.		Realised.		Surplus of Appropriations in Aid Realised.			
D.—Appropriations in Aid (Judicial Fees)	1,508	- -	2,055	9 -	£. 547 9 -			
					Total Surplus to be Surrendered.			
NET TOTAL - - £	12,390	- -	9,888	1 4	£. 2,501 18 8			

EXPLANATION of the Causes of variation between Expenditure and Grant.

A.—The saving is due to (i.) The Lord President having surrendered his Salary on the Appointment of the Marquess of Londonderry to be President of the Board of Education, in August 1902; (ii.) a reorganisation of the Establishment of the Judicial Department of the Privy Council; and (iii.) a reduction in the Staff of Messengers on the Establishment of the Privy Council Office.

B.—The saving is due to the fact that fewer Special Trains were required than was anticipated, and to the Office Keeper's Expenses having been somewhat less than provided for.

C.—

Poisons Committee Expenses.—These Expenses were directed to be paid out of the Vote by the Treasury (17281—01.)

Court of Claims Expenses.—These Expenses were directed to be paid out of the Vote by the Treasury (5028—02.)

D.—The Registrar states that the excess for 1902-3 is larger than the excesses for 1900-1 and 1901-2 in spite of the fact that the number of Records received in that year was less than in either of the two preceding years. This shows how difficult it is to estimate the probable total of Judicial Fees.

CLASS II.—*continued.*VOTE 7.—PRIVY COUNCIL OFFICE—*continued.*

The Surplus of 50*l.* 5*s.* 2*d.* shown on the Account of the Vote "Privy Council Office," for the year ended 31st March 1902, has been surrendered.

J. H. Harrison,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, *H. C. Purkis.* *D. C. Richmond,*
Comptroller and Auditor-General.

VOTE 7.

PRIVY COUNCIL OFFICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

New Sub-Heads. 1. Two new Sub-Heads have again been introduced into the Account for the purpose of recording Expenditure incurred by the "Poisons Committee" and the "Court of Claims"; in addition to the expenditure noticed in paragraph 1 of my Report of last year.

Surplus. 2 The Amount to be Surrendered is, as shown by the Account, 2,501*l.* 18*s.* 8*d.*

	<i>£.</i>	<i>s.</i>	<i>d.</i>
Grant (<i>Gross</i>) - - - - -	13,898	-	-
Expenditure (<i>Gross</i>) - - - - -	11,943	10	4
Net Surplus -	<i>£.</i> 1,954	9	8
<i>Add—</i>			
Appropriations in Aid realised in excess of the Estimate - - - - -	547	9	-
Total Amount to be Surrendered	<i>£.</i> 2,501	18	8

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 7A.

PRIVY SEAL OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the Office of the LORD PRIVY SEAL in the year ended 31st March 1903, showing a Surplus upon the Vote.

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.			
					Less than Granted.		More than Granted.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
A.—Salaries - - - - -	1,000	- -	746	18 -	225	12	6	-
B.—Incidental Expenses - - - - -			27	9 6				-
	£.	1,000 - -	774	7 6				-
Surplus to be Surrendered - - £.					225	12	6	

EXPLANATION of the causes of variation between Expenditure and Grant.

A. The grant represents the Vote on Account taken in respect of the original Estimate of 2,770*l.* Lord Salisbury resigned in July, 1902, and the remainder of the Estimate was therefore not voted.

B.—The Vote on Account provided for about four months' expenditure, but as Lord Salisbury resigned on the 11th July the total provision was not required.

The Surplus of 240*l.* 7*s.* -*d.* shown on the Account of the Vote "Privy Seal Office," for the year ended 31st March 1902 has been surrendered.

Treasury,
23rd November 1903.

W. Blain,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. C. Purkis.

D. C. Richmond,
Comptroller and Auditor General.

VOTE 7A.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. The Amount provided in the Estimates submitted to Parliament for this Service Amount of was 2,770*l.*, but, for the reason stated by the Accounting Officer, the actual grant was Grant. only 1,000*l.*, of which no particular portion was allocated to either Sub-Head.

2. The Surplus to be Surrendered is, as shown by the Account, 225*l.* 12*s.* 6*d.* Surplus.

	£.	s. d.
Grant - - - - -	1,000	- -
Expenditure - - - - -	774	7 6
Surplus - - - - -	£. 225	12 6

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 8.

BOARD OF TRADE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the OFFICE OF THE COMMITTEE OF PRIVY COUNCIL FOR TRADE, and SUBORDINATE DEPARTMENTS, including a GRANT in AID, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
BOARD OF TRADE.						
A.—Salaries	57,711 - -	56,115 13 5	1,595 6 7	—	—	
B.—Copying	3,600 - -	3,965 9 4	—	365 9 4	—	
C.—Special Services	6,402 - -	4,742 4 3	1,659 15 9	—	—	
D.—Travelling Expenses	3,000 - -	3,107 2 2	—	107 2 2	—	
E.—Electric Laboratory	400 - -	319 3 -	80 17 -	—	—	
F.—Incidental Expenses	925 - -	836 5 10	88 14 2	—	—	
LEGAL BRANCH.						
G.—Salaries	6,600 - -	6,489 8 1	110 11 11	—	—	
H.—Travelling and Incidental Expenses	250 - -	176 15 4	73 4 8	—	—	
I.—Law Charges	15,300 - -	13,356 16 5	1,943 3 7	—	—	
STANDARDS DEPARTMENT.						
K.—Salaries	1,408 - -	1,429 4 8	—	21 4 8	—	
L.—Incidental Expenses	800 - -	732 18 6	67 1 6	—	—	
GENERAL REGISTER AND RECORD OFFICE OF SHIPPING AND SEAMEN.						
M.—Salaries	12,603 - -	12,587 11 -	15 9 -	—	—	
N.—Copying, &c.	600 - -	594 12 5	5 7 7	—	—	
O.—Travelling and Incidental Expenses	100 - -	81 17 11	18 2 1	—	—	
TOTAL for BOARD OF TRADE . . . £.	109,699 - -	104,535 2 4	5,657 13 10	493 16 2	—	
COMMERCIAL, LABOUR, AND STATISTICAL DEPARTMENTS.						
P.—Salaries, Wages, and Allowances	21,020 - -	20,923 2 5	96 17 7	—	—	
Q.—Travelling Expenses	300 - -	313 15 4	—	13 15 4	—	
Carried forward . . . £.	21,20 - -	21,236 17 9	96 17 7	13 15 4	—	

CLASS II.—continued.

VOTE 8.—BOARD OF TRADE—continued.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	21,320 - -	21,236 17 9	96 17 7	13 15 4
R.—Incidental Expenses - - - -	1,550 - -	1,535 6 11	14 13 1	—
S.—Fees and Travelling Expenses under the Conciliation Act, 1896 - - - -	700 - -	546 5 6	153 14 6	—
T.—Grant in Aid of Expenses of Advisory Committee for Commercial Intelligence	1,000 - -	1,000 - -	—	—
TOTAL for COMMERCIAL, LABOUR, AND STATISTICAL DEPARTMENTS } £.	24,570 - -	24,318 10 2	265 5 2	13 15 4
PATENT OFFICE.				
U.—Salaries, Wages, and Allowances - -	65,891 - -	65,193 16 4	697 3 8	—
V.—Police - - - - -	295 - -	296 11 10	—	1 11 10
W.—Law Reporting - - - - -	1,600 - -	1,358 - 8	241 19 4	—
X.—International Bureau - - - - -	150 - -	144 8 5	5 11 7	—
Y.—Travelling Expenses - - - - -	30 - -	112 17 1	—	82 17 1
Z.—Assessors under Section 28 of the Patent Act 1883 - - - - -	—	—	—	—
AA.—Incidental Expenses - - - - -	1,625 - -	2,095 10 3	—	470 10 3
TOTAL for PATENT OFFICE - - £.	69,591 - -	69,201 4 7	944 14 7	554 19 2
LIGHT RAILWAYS COMMISSION.				
BB.—Salaries and Allowances - - - -	3,700 - -	3,364 12 2	335 7 10	—
CC.—Travelling Expenses - - - - -	500 - -	355 17 7	144 2 5	—
DD.—Incidental Expenses - - - - -	50 - -	11 11 10	38 8 2	—
Total for Light Railways Commission	4,250 - -	3,732 1 7	517 18 5	—
GROSS TOTAL - - - £.	208,110 - -	201,786 18 8	7,385 12 -	1,062 10 8
			Net Surplus of Gross Estimate over Expenditure.	
			£. 6,323 1 4	
			Surplus of Appropriations in Aid Realised.	
			£. 442 7 7	
			Total Surplus to be Surrendered.	
			£. 6,765 8 11	
<i>Deduct,—</i>	Estimated.	Realised.		
EE.—Appropriations in Aid - - - -	10,645 - -	11,087 7 7		
NET TOTAL - - £.	197,465 - -	190,699 11 1		

CLASS II.—*continued.*VOTE 8.—BOARD OF TRADE—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Saving caused by vacancies and changes in the Staff.
Note.—A Second Division Clerk received 50*l.* from the Vote for Temporary Commissions for acting as Secretary to the Ichthyological Research Committee, and certain other Second Division Clerks received between them 297*l.* for overtime.
- B.—Under-estimated.
- C.—The expenditure on Fishery Statistics, Light Railway Orders and Special Inquiries was less than anticipated, and there was no charge under the Railway and Canal Traffic Act.
- D.—Under-estimated.
- E.—The cost of energy was less than estimated.
- F.—The expenditure on Foreign Postage and on advertising was less than estimated.
- G.—Saving due to changes in the Staff. In addition to this sum 200*l.* was paid out of Sub-Head I (Law Charges) for services in connection with Inquiries into Boiler Explosions.
- H.—Over-estimated.
- I.—The expenditure under the Patents and Crown Lands Acts and in connection with Boiler Explosion Inquiries was less than estimated.
- K.—The cost of occasional mechanical assistance was greater than estimated.
- L.—The saving was on expenditure in connection with Repairs to Instruments.
- M.—Slight variation. Certain Second Division Clerks received between them 113*l.* for overtime.
- N.—Slight variation.
- O.—Slight variation.
- P.—Slight variation.
Note.—The Registrar of Conciliation Boards received 25*l.* for Russian Translation under Treasury Authority No. 2881 of 18/2/03 and certain Second Division Clerks received between them 58*l.* for overtime.
- Q.—Slight variation.
- R.—Slight variation.
- S.—There were fewer cases than anticipated.
- T.—Nil.
- U.—Saving caused mainly by retirements and appointments of successors at minimum rates of salaries.
Note.—One Assistant Examiner received 46*l.* out of the Vote for the Civil Service Commission for acting as occasional Assistant Examiner and four others received 250*l.* from the Vote for the Board of Education for acting as Assistant Examiners.
- V.—Slight variation.
- W.—The number of cases for report was less than was anticipated.
- X.—Slight variation.
- Y.—Excess due to expenses of visit to Berlin Patent Office sanctioned by Treasury letter No. 18238 of 3/12/02.
- AA.—The expenditure upon Tracings of Drawings was increased owing to the passing of the Patents Act 1902.
- BB.—The allowance for remuneration was not entirely expended.
- CC.—Fewer inquiries were held by the Commissioners than was anticipated and the Travelling expenses were consequently less.
- DD.—Over-estimated.

CLASS II.—*continued.*VOTE 8.—BOARD OF TRADE—*continued.*EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

EE.—Appropriations in Aid :—

	Estimated.	Realised.	More than Estimated.	Less than Estimated.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Fees for Tramway, Harbour, &c., Provisional Orders.	1,645 - -	1,995 - -	350 - -	—	There were more Orders than anticipated.
Fees for Electric Lighting Provisional Orders.	2,500 - -	3,050 - -	550 - -	—	There were more Orders than anticipated.
Fees for inspecting Lime Juice.	150 - -	126 10 -	—	23 10 -	Over-estimated.
Contributions from Seamen's Savings Bank for Cost of Management.	300 - -	300 - -	—	—	Nil.
Contribution from Lloyds for compiling and editing Mercantile Navy List.	350 - -	350 - -	—	—	Nil.
Miscellaneous Receipts	2,500 - -	2,437 15 4	—	62 4 8	Slight variation.
Light Railways Fees	2,500 - -	2,000 - -	—	500 - -	There were fewer Orders than anticipated.
Boiler Explosions — costs recovered.	250 - -	311 5 -	61 5 -	—	Under-estimated.
Fees under Weights and Measures Act, 1889.	450 - -	516 17 3	66 17 3	—	Under-estimated.
£.	10,645 - -	11,087 7 7	1,028 2 3	585 14 8	
			£. 442 7 7		

During the year 1902-3 the sum of 8,455*l.* 13*s.* 11*d.* was received at the Patent Office by the Sale of Patent Office Publications, and this amount has been paid to the Stationery Office.

The Surplus of 9,639*l.* 7*s.* 8*d.*, shown on the Account of the Vote "Board of Trade," for the year ended 31st March 1902, has been surrendered.

Board of Trade, }
30 November 1903. }

T. W. P. Blomefield,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell.

D. C. Richmond,
Comptroller and Auditor General.

CLASS II—continued.

VOTE 8.

BOARD OF TRADE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess.	1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads B., D., K., Q., V., V., and AA.																																
Grant in Aid.	2. The Grant in Aid under Sub-Head T. has been separately accounted for, and is noticed in paragraph 4.																																
Surplus.	3. The Amount to be Surrendered is, as shown by the Account, 6,765 <i>l.</i> 8 <i>s.</i> 11 <i>d.</i>																																
	<table border="0" style="margin-left: auto;"> <tr> <td></td> <td style="text-align: right;">£.</td> <td style="text-align: right;">s.</td> <td style="text-align: right;">d.</td> </tr> <tr> <td>Grant (<i>Gross</i>)</td> <td style="text-align: right;">208,110</td> <td style="text-align: right;">—</td> <td style="text-align: right;">—</td> </tr> <tr> <td>Expenditure (<i>Gross</i>)</td> <td style="text-align: right;">201,786</td> <td style="text-align: right;">18</td> <td style="text-align: right;">8</td> </tr> <tr> <td></td> <td colspan="3" style="text-align: right; border-top: 1px solid black;">Net Surplus</td> </tr> <tr> <td></td> <td style="text-align: right;">6,323</td> <td style="text-align: right;">1</td> <td style="text-align: right;">4</td> </tr> <tr> <td style="padding-left: 2em;"><i>Add,—</i></td> <td></td> <td></td> <td></td> </tr> <tr> <td style="padding-left: 2em;">Appropriations in Aid realised in excess of the Estimate</td> <td style="text-align: right;">442</td> <td style="text-align: right;">7</td> <td style="text-align: right;">7</td> </tr> <tr> <td style="padding-left: 2em;">Total Amount to be Surrendered</td> <td style="text-align: right;">£. 6,765</td> <td style="text-align: right;">8</td> <td style="text-align: right;">11</td> </tr> </table>		£.	s.	d.	Grant (<i>Gross</i>)	208,110	—	—	Expenditure (<i>Gross</i>)	201,786	18	8		Net Surplus				6,323	1	4	<i>Add,—</i>				Appropriations in Aid realised in excess of the Estimate	442	7	7	Total Amount to be Surrendered	£. 6,765	8	11
	£.	s.	d.																														
Grant (<i>Gross</i>)	208,110	—	—																														
Expenditure (<i>Gross</i>)	201,786	18	8																														
	Net Surplus																																
	6,323	1	4																														
<i>Add,—</i>																																	
Appropriations in Aid realised in excess of the Estimate	442	7	7																														
Total Amount to be Surrendered	£. 6,765	8	11																														

ACCOUNT OF RECEIPTS AND PAYMENTS OF THE ADVISORY COMMITTEE FOR COMMERCIAL INTELLIGENCE.

4. This Account, which has been audited in my Department, shows that out of the sum of 1,000*l.* granted by Parliament 281*l.* 3*s.* 4*d.* was expended during the year, leaving a Balance of 718*l.* 16*s.* 8*d.* This sum added to the accumulated Balances of previous years (1,869*l.* 18*s.* 4*d.*) gives a total Balance on this Account of 2,588*l.* 15*s.* —*d.*

EXTRA RECEIPTS, payable to EXCHEQUER.

5. In addition to the Appropriations in Aid shown on the Account, it appears from a Return furnished by the Inland Revenue Department that 235,269*l.* 11*s.* 9*d.* was received in that Department during the year in connection with this Vote, in respect of the sale of Fee Stamps for Patents for Inventions, Designs, and Trade Marks.

It also appears from the same Return that 72,273*l.* 5*s.* 4*d.* was received for Fee Stamps on Companies Registration in the United Kingdom, a large part of which is due to services performed by the Board of Trade in England and Ireland.

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 9.

MERCANTILE MARINE SERVICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of certain SERVICES transferred from the MERCANTILE MARINE FUND (61 and 62 Vict. c. 44, s.s. 1 and 4) and other Services connected with the MERCANTILE MARINE in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.			
					Less than Granted.		More than Granted.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
MERCANTILE MARINE OFFICES, &c.								
A.—Salaries, Wages, and Allowances - -	55,932	- -	55,204	1 -	727	19 -	-	-
B.—Travelling Expenses - - - -	1,710	- -	2,068	12 5	-	-	358	12 5
C.—Maintenance of Steam Launches, &c. -	815	- -	832	9 2	-	-	17	9 2
D.—Incidental Expenses, &c. - - -	1 400	- -	1,115	2 4	284	17 8	-	-
E.—Investigations into conduct of Masters, Mates, and Engineers - - -	550	- -	840	2 9	-	-	290	2 9
F.—Uniforms - - - -	680	- -	635	15 11	44	4 1	-	-
TOTAL - - -	61,087	- -	60,696	3 7	1,057	- 9	666	4 4
SURVEYORS, &c.								
G.—Salaries, Wages, and Allowances - -	58,375	- -	58,236	4 4	138	15 8	-	-
H.—Travelling Expenses - - - -	3,000	- -	3,304	17 2	-	-	304	17 2
I.—Maintenance, &c., of Steam Launches -	550	- -	1,333	19 3	216	- 9	-	-
Do. (Supplementary) -	1,000	- -						
K.—Incidental Expenses (Instruments, Experiments, &c.) - - - -	650	- -	795	15 4	-	-	145	15 4
L.—Uniforms - - - -	225	- -	241	2 3	-	-	16	2 3
TOTAL - - -	63,800	- -	63,911	18 4	354	16 5	466	14 9
WRECKS AND CASUALTIES.								
M.—Remuneration to Coastguard and Consuls for Services in connection with Wrecks - - - -	1,500	- -	1,840	1 9	-	-	340	1 9
N.—Travelling and Incidental Expenses -	200	- -	184	9 10	15	10 2	-	-
TOTAL - - - £.	1,700	- -	2,024	11 7	15	10 2	340	1 9
Carried forward - - - £.	126,587	- -	126,632	13 6	1,427	7 4	1,473	- 10

CLASS II.—*continued.*VOTE 9.—MERCANTILE MARINE SERVICES—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward . . . £.	126,587 - -	126,632 13 6	1,427 7 4	1,473 - 10
SAVING LIFE.				
O.—Salaries	1,084 - -	1,072 4 6	11 15 6	—
P.—Expenses of Apparatus, &c., and Gratuities for Saving Life on the Coasts of the United Kingdom	12,600 - -	13,664 18 4	—	64 18 4
Do. (Supplementary)	1,000 - -			
TOTAL £.	14,684 - -	14,737 2 10	11 15 6	64 18 4
INSPECTORS OF SHIPS' PROVISIONS.				
Q.—Salaries	4,755 - -	4,640 16 9	114 3 3	—
R.—Travelling and Incidental Expenses	1,100 - -	1,056 6 -	43 14 -	—
TOTAL £.	5,855 - -	5,697 2 9	157 17 3	—
RELIEF OF DISTRESSED BRITISH SEAMEN ABROAD.				
S.—Subsistence and Conveyance of Seamen	3,000 - -	2,502 18 11	497 1 1	—
T.—Rewards for Saving Life Abroad and for Albert Medals	230 - -	239 9 1	—	9 9 11
U.—Commission to Consuls, &c.	370 - -	325 9 4	44 10 8	—
V.—Contribution to Funds of Humane Establishment at Sable Island, Nova Scotia	400 - -	400 - -	—	—
TOTAL £.	4,000 - -	3,467 17 4	541 11 9	9 9 1
GROSS TOTAL £.				
	151,126 - -	150,534 16 5	2,138 11 10	1,547 8 3
			Net Surplus of Gross Estimate over Expenditure.	
			£. 591 3 7	
			Surplus of Appropriations in Aid Realised.	
			£. 4,617 9 7	
			Total Surplus to be Surrendered..	
			£. 5,208 13 2	
<i>Deduct,—</i>				
W --Appropriations in Aid	Estimated.	Realised.		
	52,300 - -	56,917 9 7		
Original - £96,826 } NET TOTAL £.	98,826 - -	93,617 6 10		
Supplementary 2,000 }				

CLASS II.—*continued.*

VOTE 9.—MERCANTILE MARINE SERVICES—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Slight variation.
- B.—Under-estimated.
- C.—Slight variation.
- D.—Over-estimated.
- E.—There were more Investigations than anticipated.
- F.—Slight variation.
- G.—Slight variation. NOTE.—53*l.* was paid to certain Clerks and Messengers for overtime.
- H.—Under-estimated. The increase in Fees received, caused by a larger number of Vessels coming up for Survey alluded to under Sub-head W., caused a corresponding increase in the Travelling Expenses of the Surveyors.
- I.—Over-estimated.
- K.—Under-estimated.
- L.—Slight variation.
- M.—There was an increased number of Wreck Returns during this year and the Services of the Coast Guard were in greater requisition.
- N.—Slight variation.
- O.—Slight variation.
- P.—Slight variation.
- Q.—Slight variation.
- R.—Slight variation.
- S.—Saving due to the fact that certain charges which may ultimately have to be borne by the Vote are still unsettled pending decision on legal points.
- T.—Slight variation.
- U.—Slight variation.
- V.—Nil.
- W.—Appropriations in Aid :—

—	Estimated.		Realised.		More than Estimated.		Less than Estimated.		—
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	
Mercantile Marine Offices, Fees, &c.	13,300	- -	14,622	2 6	1,322	2 6	-	-	Under-estimated.
Surveyors' Fees, &c.	34,500	- -	37,088	12 1	3,188	12 1	-	-	More vessels came up for survey than anticipated.
Wrecks and Casualties: Fees and Commission.	1,300	- -	1,052	2 2	-	-	247	17 10	Over-estimated.
Saving Life: Proceeds of Sale of Old Stores.	50	- -	113	13 7	63	13 7	-	-	Under-estimated.
Miscellaneous:									
Unclaimed Wages and Effects of Deceased Seamen.	2,100	- -	2,034	14 1	-	-	65	5 11	Slight variation.
Interest on invested portion of above.	300	- -	316	15 1	16	15 1	-	-	Slight variation.
Unclaimed Wages of Living Seamen.	350	- -	372	3 7	22	3 7	-	-	Slight variation.
Unclaimed Wreck and Salvage.	400	- -	717	6 6	317	6 6	-	-	Under-estimated.
£.	52,300	- -	56,917	9 7	4,930	13 4	313	3 9	
					£. 4,617	9 7	-	-	

The Surplus of 4,492*l.* 17*s.* 3*d.* shown on the Account of the Vote "Mercantile Marine Services," for the year ended 31st March 1902, has been surrendered.

Board of Trade. }
30 November 1903. }

T. W. P. Blomefield,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell.

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 9.

MERCANTILE MARINE SERVICES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess.	1. Expenditure in excess of the Estimate has been incurred under Sub-Heads B., C., E., H., K., L., M., P., and T.																																
Outstanding charges against Mercantile Marine Fund.	2. The outstanding Balance of charges to the Mercantile Marine Fund (37 <i>l.</i> 1 <i>s.</i> 6 <i>d.</i>) referred to in paragraph 2 of my Report for the year 1901-02 has been satisfactorily accounted for.																																
Loss through volcanic eruption at Martinique.	3. Sub-Head S.—Subsistence and conveyance of Seamen.—A sum of 6 <i>l.</i> 3 <i>s.</i> 6 <i>d.</i> has been charged to this Sub-Head by direction of the Treasury, in respect of a loss arising through the death of the Consul in the volcanic eruption at Martinique.																																
Loss through embezzlement by an Acting Vice-Consul.	4. Sub-Head W.—A sum of 10 <i>l.</i> 16 <i>s.</i> 6 <i>d.</i> has been paid during the year to the representatives of an Italian Seaman who died in hospital at Rio de Janeiro in 1892, on account of wages which had been received and misappropriated by the Acting Vice-Consul at that Port; by direction of the Treasury the payment has been charged against Unclaimed Wages and Effects of Deceased Seamen, thereby reducing the balance to be applied as Appropriations in Aid of this Vote.																																
Abandoned claims.	5. The following claims in connection with the relief of distressed British Seamen were abandoned during the year with the sanction of the Lords of the Treasury:—																																
	<table border="0"> <tr> <td></td> <td style="text-align: right;">£.</td> <td style="text-align: right;">s.</td> <td style="text-align: right;">d.</td> </tr> <tr> <td>1. Claims on Shipowners - - - - -</td> <td style="text-align: right;">278</td> <td style="text-align: right;">8</td> <td style="text-align: right;">7</td> </tr> <tr> <td>2. Charges arising through errors or misapprehension of instructions on the part of different officers -</td> <td style="text-align: right;">75</td> <td style="text-align: right;">11</td> <td style="text-align: right;">9</td> </tr> <tr> <td>3. Claims on Shipmasters who guaranteed repayment of relief afforded to them - - - - -</td> <td style="text-align: right;">26</td> <td style="text-align: right;">9</td> <td style="text-align: right;">7</td> </tr> <tr> <td></td> <td style="text-align: right;"><u>£.</u></td> <td style="text-align: right;"><u>380</u></td> <td style="text-align: right;"><u>9 11</u></td> </tr> </table>		£.	s.	d.	1. Claims on Shipowners - - - - -	278	8	7	2. Charges arising through errors or misapprehension of instructions on the part of different officers -	75	11	9	3. Claims on Shipmasters who guaranteed repayment of relief afforded to them - - - - -	26	9	7		<u>£.</u>	<u>380</u>	<u>9 11</u>												
	£.	s.	d.																														
1. Claims on Shipowners - - - - -	278	8	7																														
2. Charges arising through errors or misapprehension of instructions on the part of different officers -	75	11	9																														
3. Claims on Shipmasters who guaranteed repayment of relief afforded to them - - - - -	26	9	7																														
	<u>£.</u>	<u>380</u>	<u>9 11</u>																														
Surplus.	6. The Amount to be Surrendered is, as shown by the Account, 5,208 <i>l.</i> 13 <i>s.</i> 2 <i>d.</i>																																
	<table border="0"> <tr> <td></td> <td style="text-align: right;">£.</td> <td style="text-align: right;">s.</td> <td style="text-align: right;">d.</td> </tr> <tr> <td>Grant (<i>Gross</i>) - - - - -</td> <td style="text-align: right;">151,126</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Expenditure (<i>Gross</i>) - - - - -</td> <td style="text-align: right;">150,534</td> <td style="text-align: right;">16</td> <td style="text-align: right;">5</td> </tr> <tr> <td></td> <td style="text-align: right;"><u>£.</u></td> <td style="text-align: right;"><u>591</u></td> <td style="text-align: right;"><u>3 7</u></td> </tr> <tr> <td>Net Surplus - - - - -</td> <td style="text-align: right;">£.</td> <td style="text-align: right;">591</td> <td style="text-align: right;">3 7</td> </tr> <tr> <td><i>Add</i>—</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Appropriations in Aid realised in excess of the Estimate -</td> <td style="text-align: right;">4,617</td> <td style="text-align: right;">9</td> <td style="text-align: right;">7</td> </tr> <tr> <td>Total Amount to be Surrendered - - -</td> <td style="text-align: right;">£.</td> <td style="text-align: right;">5,208</td> <td style="text-align: right;">13 2</td> </tr> </table>		£.	s.	d.	Grant (<i>Gross</i>) - - - - -	151,126	-	-	Expenditure (<i>Gross</i>) - - - - -	150,534	16	5		<u>£.</u>	<u>591</u>	<u>3 7</u>	Net Surplus - - - - -	£.	591	3 7	<i>Add</i> —				Appropriations in Aid realised in excess of the Estimate -	4,617	9	7	Total Amount to be Surrendered - - -	£.	5,208	13 2
	£.	s.	d.																														
Grant (<i>Gross</i>) - - - - -	151,126	-	-																														
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Appropriations in Aid realised in excess of the Estimate -	4,617	9	7																														
Total Amount to be Surrendered - - -	£.	5,208	13 2																														

D. C. Richmond,
Comptroller and Auditor General.

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CLASS II.—continued.

VOTE 10.

BANKRUPTCY DEPARTMENT OF THE BOARD OF TRADE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to meet the Deficiency of Income from Fees, &c., for the requirements of the BOARD OF TRADE, for carrying into effect the BANKRUPTCY ACTS of 1883 and 1890, and THE COMPANIES (WINDING-UP) ACT, 1890, in the Year ended 31st March 1903, showing the Surplus or Deficit on each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
BANKRUPTCY :						
A. 1.—Inspector General's Office	17,122 - -	16,897 15 2	224 4 10			
B. 1.—Salaried Official Receivers, High Court	15,134 - -	14,660 1 5	473 18 7			
C. 1.—Salaried Official Receivers, County Courts	26,319 - -	25,386 14 1	932 5 11			
D. 1.—Country Receivers paid by Fees and Commission	37,000 - -	35,139 15 8	1,860 4 4			
E. 1.—Postages	2,700 - -	2,562 7 3	137 12 9			
F. 1.—Contingencies (including Travelling Expenses)	2,500 - -	1,534 13 4	965 6 8			
G. 1.—Stationery and Printing	7,500 - -	7,625 - 11			125 - 11	
H. 1.—Law Charges	1,400 - -	787 6 3	612 13 9			
J. 1.—Rent of Rooms for Meetings	900 - -	868 14 10	31 5 2			
COMPANIES :						
A. 2.—Inspector General's Office	4,663 - -	4,663 - -				
B. 2.—Salaried Official Receivers, High Court	13,100 - -	12,273 11 5	826 8 7			
C. 2.—Salaried Official Receivers, County Courts	800 - -	611 - -	189 - -			
D. 2.—Country Receivers paid by Fees and Commission	500 - -	418 13 6	81 6 6			
E. 2.—Postages	120 - -	75 6 2	44 13 10			
F. 2.—Contingencies (including Travelling Expenses)	500 - -	277 16 11	222 3 1			
G. 2.—Stationery and Printing	1,000 - -	679 8 10	320 11 2			
H. 2.—Law Charges	700 - -	205 4 11	494 15 1			
J. 2.—Rent of Rooms for Meetings	30 - -	15 19 6	14 - 6			
TOTAL ESTIMATED EXPENDITURE	131,988 - -		7,430 10 9		125 - 11	
Deduct,— Estimated advance from Revenue	131,978 - -					
NET TOTAL - - £	10 - -					
	£.	124,682 10 2				
Net Actual Expenditure less than the Estimate - - -						7,305 9 10
	£.		7,430 10 9			7,430 10 9

Note.—By Section 77 of the Bankruptcy Act, 1883, and Section 19 of the Companies (Winding-up) Act, 1890, the Treasury is empowered to issue out of the Fees, &c., recovered under the Acts, such sums as may be required towards meeting the charge for Salaries and Expenses of the Department. The advance so required was estimated, above, at £131,978. The amount actually drawn from the Treasury was: on account of Bankruptcy, 106,250*l.*, and on account of Companies, 19,500*l.*

There remains, therefore, undrawn - - - - -					6,228 -
Of the amount drawn from the Treasury, namely - - - - -	Bankruptcy.	Companies.			
	£. s. d.	£. s. d.			
	106,250 - -	19,500 - -	131,978 - -		
There was actually expended - - - - -	105,462 8 11	19,220 1 3	125,750 - -		
There remains, therefore, a Net Surplus in the hands of the Board of Trade to be repaid of - - - - -	787 11 1	279 18 9	1,067 9 10		1,067 9 10
To which is to be added the Grant to be surrendered - - - - -					10 - -
Making (as shown in the Account) a total difference, being Saving, of - - - £.					7,305 9 10

CLASS II.—*continued.*VOTE 10.—BANKRUPTCY DEPARTMENT OF THE BOARD OF TRADE—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A. 1.—Allowance for Clerical Staff over-estimated.
- B. 1.—Saving caused by retirement of an Official Receiver and consequent promotions. Clerical allowance over-estimated.
- C. 1.—Clerical allowances over-estimated.
- D. 1. }
E. 1. } Over-estimated.
F. 1. }
- G. 1.—Under-estimated. 8,000*l.* has been taken for this service for the year 1903-4.
- H. 1. }
J. 1. } Over-estimated.
- A. 2. _____
- B. 2.—Clerical allowance over-estimated.
- C. 2. }
D. 2. }
E. 2. }
F. 2. } Over-estimated.
G. 2. }
H. 2. }
J. 2. }
- Note.*—The Expenditure under Sub-Head F. 2, includes a sum of 14*l.* 14*s.* in respect of Fees charged for the use of the Manchester Assize Court by the District Registrar of the High Court in two cases, in which Public Examinations were ordered under the Companies (Winding up) Act. The charge against this Sub-Head is authorised by Treasury Letter 7,710 of 17th May, 1902.

EXTRA RECEIPTS.

Bankruptcy.

Fees making up the sum of 63,934*l.* 0*s.* 0*d.* have been duly audited and found correct, and have been reported to the Finance Department of the Board of Trade for transfer to the Treasury, and they represent the total amount of Fees charged by Official Receivers against Bankrupts' Estates (55,819*l.* 5*s.* 7*d.*); received in cash by Official Receivers (233*l.* 4*s.* 3*d.*); and charged against Bankrupts' Estates under the Treasury Order of 2nd February 1899 for *ad valorem* duty chargeable under Table A. of the Scale of Fees (*a*) on the Audit of Accounts of Trustees in Bankruptcy, and (*b*) on applications for release made by Trustees in Bankruptcy (7,881*l.* 10*s.* 2*d.*).

Companies (Winding-up).

Fees making up the sum of 10,862*l.* 8*s.* 1*d.* have been reported to the Finance Department of the Board of Trade for transfer to the Treasury, and they correctly represent the total amount of Fees charged by Official Receivers against companies in liquidation (10,200*l.* 1*l.* 6*d.*); received in cash by Official Receivers (95*l.* 7*s.* 9*d.*); and charged against companies in liquidation under the Treasury Order of 2nd February 1899 for *ad valorem* duty chargeable under Table A. of the Scale of Fees on the Audit of Accounts of Liquidators (566*l.* 5*s.* 10*d.*) The accounts in which the above-mentioned Fees have been charged have been duly audited.

Issues to the extent of 125,750*l.* have been made in aid of the Vote of Parliament (Section 77 of the Bankruptcy Act, 1883, and Section 19 of the Companies (Winding-up) Act, 1890).

The unexpended Grant of 8*l.*, shown on the Account of the Vote "Bankruptcy Department of the Board of Trade," for the year ended 31st March 1902, has been surrendered, and the unexpended balance (711*l.* 9*s.* 3*d.*) of Treasury advances has been refunded to the Treasury.

Board of Trade, Bankruptcy Department, }
27 November 1903. }

John Smith,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell.

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 10.

BANKRUPTCY DEPARTMENT OF THE BOARD OF TRADE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Head G. 1. Excess.
2. Certain debit balances of Estates Accounts, which have arisen through insufficiency of assets, have, with the sanction of the Treasury, been written off during the year as irrecoverable, and charged as follows:— Debit Balances on Estates.
- | | | | | |
|---|-----------|-----|----|----|
| To the Vote (under the proper Sub-Heads): | | £. | s. | d. |
| Bankruptcy | - - - - - | 692 | 12 | 7 |
| Companies (Winding-up) | - - - - - | 212 | 17 | 5 |
| To the Fees Accounts: | | £. | s. | d. |
| Bankruptcy | - - - - - | 476 | 15 | 1 |
| Companies (Winding-up) | - - - - - | 426 | 9 | 11 |
3. Claims for costs given against defendants in proceedings instituted by the Bankruptcy Department, amounting to 170*l.* 18*s.* 7*d.*, were abandoned during the year with the sanction of the Treasury. Of this amount, 96*l.* 8*s.* 7*d.* has been charged under Sub-Head H. 1, and 74*l.* 10*s.* under Sub-Head H. 2. Abandoned Claims.
4. The unexpended Parliamentary Grant to be surrendered to the Exchequer is 10*l.*; and, as the Treasury advances have exceeded the actual expenditure by 1,067*l.* 9*s.* 10*d.*, this amount will have to be repaid to that Department or otherwise adjusted. Surrender of Grant and repayment to Treasury.
5. Appended to this Report is a Statement (A.) which has been made up in my Department, showing that the total amount received in the year in respect of proceedings in Bankruptcy and Companies Liquidation, and, for dividends on funds invested, was 168,937*l.* 13*s.* 8*d.* Fees, &c., received during the year.
6. From the appended Statements furnished by the Treasury, it appears that, in addition to the expenditure shown in the Account for 1901-2, expenses in connection with Bankruptcy proceedings and with Companies administration, amounting to 57,673*l.* 2*s.* 1*d.* and 8,774*l.* 7*s.* 11*d.*, respectively, were charged against other Votes of Parliament in that year. (A.) Additional Expenditure on other Votes of Parliament.
- In respect of the first of these amounts a net sum of 20,421*l.* 2*s.* 7*d.* is shown in the Statement as payable to the Exchequer, and this, together with the above-mentioned sum of 8,774*l.* 7*s.* 11*d.*, has been duly paid to the Exchequer. (B.) to (B. 2)
7. Two further Statements, compiled in my Department, are appended, showing the receipts into, and payments out of, the Bankruptcy Fees and the Companies (Winding-up) Act Fees Accounts, respectively, during the year ended 31st March 1903, and the balances in the hands of the Paymaster General on that date. Statements of Annual Receipts and Payments.

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—*continued.*VOTE 10.—BANKRUPTCY DEPARTMENT OF THE BOARD OF TRADE—*continued.*

STATEMENTS referred to in the foregoing REPORT

(A.)

STATEMENT of Fees and other Receipts in the Year ended 31st March 1903.

	£.	s.	d.
I. Under Bankruptcy Acts—			
Receipts shown in the Accounts of the Board of Trade, viz.:			
(a)—Fees certified by the Inspector General in Bankruptcy	63,934	—	—
(b)—Other Receipts by the Board of Trade	238	2	10
Fees collected by the Inland Revenue Department by means of Stamps	50,648	2	3
Dividends on Funds invested by the Treasury under Section 76 of the Bankruptcy Act, 1883	20,841	12	8
II.—Under Companies (Winding-up) Act—			
Receipts shown in the Accounts of the Board of Trade, viz.:			
(a)—Fees certified by the Inspector General in Bankruptcy	10,862	8	1
(b)—Other Receipts by the Board of Trade	2,495	8	9
Fees collected by the Inland Revenue Department by means of Stamps	3,035	9	6
Fees from County Courts	467	8	8
Dividends on Funds invested by the Treasury under Section 16 of the Companies Liquidation Act, 1890	16,415	—	11
TOTAL	168,937	13	8

CLASS II.—*continued.*

VOTE 10.—BANKRUPTCY DEPARTMENT OF THE BOARD OF TRADE—*continued.*

(B.)

(4134—1903.)

Sir,
I AM directed by the Lords Commissioners of His Majesty's Treasury to transmit to you herewith, copies of Accounts for the year 1901-1902 showing the cost of administration under the Bankruptcy Act 1883, and the Companies (Winding-up) Act, 1890, respectively. (B. 1), (B. 2).
I am to state that, with the concurrence of the Board of Trade, my Lords propose to prefer a claim against the Bankruptcy Fees Account for 20,421*l.* 2*s.* 7*d.*, and against the Companies (Winding-up) Act Fees Account, for 8,774*l.* 7*s.* 11*d.*, and to pay these balances to the Exchequer.

Treasury Chambers, 10 March 1903.
I am, Sir,
Your obedient Servant,
(Signed) E. W. Hamilton.

The Comptroller and Auditor General

(B. 1.)

STATEMENT showing the COST of BANKRUPTCY ADMINISTRATION for the Year 1901-1902.

	£.	s.	d.
I.—Charged on the Vote for the Bankruptcy Department of the Board of Trade	103,333	6	-
II.—Charged on other Votes:			
1. Salaries and Remuneration:			
Supreme Court	13,599	2	3
County Courts	22,120	-	-
Board of Trade	2,844	-	-
Mercantile Marine Services	275	-	-
	38,838	2	3
2. Incidental and Travelling Expenses (Supreme Court)	33	6	7
3. Rent, Rates, Taxes, Repairs, &c.:			
Works	4,599	5	5
Rates	1,988	18	-
	6,588	5	3
4. Stationery:			
Stationery Office	602	-	-
County Courts	100	-	-
	702	-	-
5. Pensions and Compensations	7,171	4	7
6. Expenses of Prosecutions (1,866 <i>l.</i> 19 <i>s.</i> 7 <i>d.</i>)	1,866	19	7
7. Cost of Audit	170	-	-
8. Postages	1,211	-	-
9. Telegrams	20	-	-
10. Cost of Services rendered by the Inland Revenue Department in connection with Bankruptcy Stamps	1,006	5	8
TOTAL CHARGED on other VOTES	57,673	2	1
<i>Deduct</i> ,—Nominal Amount of Interest on Funds transferred under the Courts of Justice (Salaries and Funds) Act, 1869, less Income Tax	36,851	19	6
Rent of 34, Lincoln's Inn Fields (erected from Bankruptcy Funds), now used by another Department	400	-	-
	37,251	10	6
Amount remaining due to His Majesty's Exchequer	20,421	2	7

CLASS II.—*continued.*VOTE 10.—BANKRUPTCY DEPARTMENT OF THE BOARD OF TRADE—*continued.*

(B. 2.)

STATEMENT showing the COST of PROCEEDINGS under the COMPANIES
(WINDING-UP) ACT, 1890, for the Year 1901-1902.

	£.	s.	d.
I. Charged on the Vote for Bankruptcy Department of the Board of Trade	19,705	4	9
II. Charged on other Votes :			
1. Salaries :			
Supreme Court	3,456	19	8
Board of Trade	1,326	-	-
Mercantile Marine Services	75	-	-
County Courts	212	16	3
	4,970	15	11
2. Travelling and Incidents (Supreme Court)	5	-	-
3. Rent, Rates, Fuel, Light, &c. :			
Works	3,081	12	6
Rates	85	18	9
	3,167	11	3
4. Stationery :			
Stationery Office	170	-	-
County Courts	50	-	-
	220	-	-
5. Cost of Audit	44	-	-
6. Postage	306	-	-
7. Cost of Services rendered by the Inland Revenue Department in connection with Stamps under the Companies (Winding-up) Act, 1890	61	-	9
AMOUNT remaining due to His Majesty's Exchequer	8,774	7	11

(C.)

STATEMENT showing the RECEIPTS into and PAYMENTS out of the BANKRUPTCY
FEES ACCOUNT from 1st April 1902 to 31st March 1903.

	£.	s.	d.		£.	s.	d.
Balance in hands of Paymaster General on 1st April 1902	208,750	15	1	Transfers to Board of Trade	106,250	-	-
Dividends	20,841	12	8				
Fees from Board of Trade	60,000	-	-	Transfer to Exchequer	20,421	2	7
Fees from Inland Revenue	50,958	1	7				
Balance of Advances made from Fees in 1901-1902	416	14	-	Balance in hands of Paymaster General (Treasury Deposit Fund) on 31st March 1903	214,206	-	9
£.	340,967	3	4	£.	340,967	3	4

(C. 1.)

STATEMENT showing the RECEIPTS into and PAYMENTS out of the COMPANIES (WINDING-UP)
ACT FEES ACCOUNT from 1st April 1902 to 31st March 1903.

	£.	s.	d.		£.	s.	d.
Balance in hands of Paymaster General on 1st April 1902	13,970	11	2	Transfers to Board of Trade	19,500	-	-
Dividends	16,415	-	11	Transfer to Exchequer	8,774	7	11
Fees from Board of Trade	12,000	-	-				
Fees from Inland Revenue	3,067	4	5	Transfers to Companies Liquidation Account	1,814	5	5
Fees from County Courts	467	8	8	Balance in hands of Paymaster General (Treasury Deposit Fund) on 31st March 1903	16,126	7	1
Balance of Advances made from Fees in 1901-02	294	15	3	£.	46,215	-	5
£.	46,215	-	5	£.	46,215	-	5

CLASS II.—*continued.*

VOTE 11.

BOARD OF AGRICULTURE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the OFFICE OF THE BOARD OF AGRICULTURE, and to pay certain Grants in Aid, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages	53,519 - -	48,657 5 3	4,861 14 9	—
B.—Travelling Expenses	4,700 - -	4,652 13 10	47 6 2	—
C.—Special Services, Legal and Incidental Expenses	2,100 - -	2,010 9 6	89 10 6	—
D.—Collection of Agricultural Statistics	4,500 - -	4,559 1 9	—	59 1 9
E.—Agricultural and Dairy Education	8,900 - -	8,900 - -	—	—
F.—Diseases of Animals (Grants in Aid)	42,850 - -	42,850 - -	—	—
G.—Expenses Repayable	3,550 - -	3,037 17 9	512 2 3	—
GROSS TOTAL £.	120,119 - -	114,667 8 1	5,510 13 8	59 1 9
			Net Surplus of Gross Estimate over Expenditure. £.5,451 11 11	
<i>Deduct,—</i>	<i>Estimated.</i>	<i>Realised.</i>	Deficiency of Appropriations in Aid Realised. £. 2,871 8 2	
H.—Appropriations in Aid	24,403 - -	21,531 11 10	Net Surplus to be Surrendered. £.2,580 3 9	
NET TOTAL £.	95,716 - -	93,135 16 3		

CLASS II.—*continued.*VOTE 11.—BOARD OF AGRICULTURE—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Salaries and Wages -	- A saving of 4,092 <i>l.</i> was effected in respect of the Temporary Staff provided for Swine Fever business, owing to the improved position with regard to that Disease during the financial year 1902-3. Other savings, amounting to 770 <i>l.</i> , were due to retirements, changes in Staff, etc.
B.—Travelling Expenses -	- Cannot be accurately estimated.
C.—Special Services, Legal and Incidental Expenses -	- } The Expenditure under this Sub-Head is necessarily subject to fluctuation, and cannot be estimated with exactness.
D.—Collection of Agricultural Statistics -	- The Expenses of Collection were more than the sum estimated.
G.—Expenses Repayable -	- The Expenditure was below the Estimate, which is necessarily only approximate.
H.—Appropriations in Aid	- The reduction of the cost of the Swine Fever Staff referred to under Sub-Head A effected a corresponding reduction in Appropriations in Aid, the cost of the Staff being repaid from the Cattle Pleuro-Pneumonia Account for Great Britain. The receipts in respect of the general business of the Department show an increase, of about 1,200 <i>l.</i> These latter receipts are liable to considerable fluctuation, and cannot be at all accurately estimated.

EXTRA REMUNERATION.

A gratuity of 100*l.* was paid to a Temporary Veterinary Inspector, as Secretary to the Glanders Committee. Two Permanent Writers were paid 87*l.* 2*s.* 7*d.* and 75*l.* 17*s.* 7*d.* respectively for engrossing and copying documents for which the cost is repaid by the persons interested. A Temporary Assistant Inspector is in receipt of 120*l.* Army retired pay.

The Surplus of 4,976*l.* 16*s.* 10*d.*, shown on the Account of the Vote "Board of Agriculture," for the year ended 31st March 1902, has been surrendered.

T. H. Elliott,
Secretary and Accounting Officer.

Board of Agriculture and Fisheries, }
24th November 1903.

Wm. Thos. Taylor,
Clerk in Charge of Accounts.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell.

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 11.

BOARD OF AGRICULTURE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. Expenditure in excess of the Estimate has been incurred under Sub-Head D.

2. In accordance with Treasury instructions, the salaries of the staff of the Department for Swine Fever Business are included, as from 1st April 1902, under Sub-Head A, instead of being charged directly to the Pleuro-Pneumonia Account as heretofore; and a corresponding amount is included in the credit Sub-Head H, Appropriations-in-Aid, in respect of the subsequent repayment from the Cattle Pleuro-Pneumonia Account.

Excess.
Sub-Head A.
Salaries of
Staff for
Swine Fever
Business.

Out of a provision of 15,303*l.* for this service, for the year ended 31st March 1903, Expenditure amounting to 11,210*l.* 13*s.* 4*d.* has been incurred, and a corresponding sum has been transferred from the Pleuro-Pneumonia Account to the Appropriations-in-Aid of the Vote.

3. The Expenditure under Sub-Head E consists of the following Grants to the under-mentioned Institutions for Agricultural Instruction in England and Wales, viz:—

Sub-Head E.
Agricultural
and Dairy
Education.

	Agricultural Instruction,	Diary Instruction,	Farm.
	£.	£.	£.
University College of North Wales, Bangor - -	800	—	200
Yorkshire College, Leeds - - - - -	800	—	200
Durham College of Science, Newcastle-on-Tyne -	800	—	200
Cambridge University - - - - -	800	—	200
South-Eastern Agricultural College, Wyo - -	800	—	200
University College of Wales, Aberystwyth - -	800	—	—
University College, Reading - - - - -	800	—	—
Midland Agricultural and Dairy Institute - -	—	600	150
British Dairy Institute, Reading - - - - -	—	300	—
Eastern Counties Dairy Institute, Ipswich - -	—	300	—
Harper Adams Agricultural College - - - -	300	—	—
Agricultural and Horticultural School, Holmes Chapel.	200	—	—
Agricultural and Horticultural School, Uckfield -	200	—	—
Harris Institute, Preston - - - - -	150	—	—
Cumberland and Westmoreland Farm School -	100	—	—
£.	6,550	1,200	1,150
	TOTAL - - £.		8,900

The work in respect of which these grants are made is described in the Annual Report of the Board of Agriculture on the Distribution of Grants for Agricultural Education and Research (Parliamentary Paper, 1903 [Cd. 1701]).

CLASS II.—*continued.*VOTE 11.—BOARD OF AGRICULTURE—*continued.*

- Sub-Head F., Diseases of Animals (Grants in Aid). 4. The Grant in Aid (4,500*l.*) of the Cattle Pleuro-Pneumonia Account for Great Britain and the further Grant in Aid (38,350*l.*), for expenses in connection with Swine Fever, have been paid over to the separate account at the Bank of England, and are further noticed in paragraph 7.
- Expenses Repayable. 5. Balances amounting to 82*l.* 10*s.* are due to the Board for advances made under Sub-Head G to private persons for works in connection with the Inclosure and Drainage and Land Improvement Acts.
- Surplus. 6. The Amount to be Surrendered is, as shown by the Account, 2,580*l.* 3*s.* 9*d.*

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	120,119	-	-
Expenditure (<i>Gross</i>) - - - - -	114,667	8	1
Net Surplus - - -	£. 5,451	11	11
<i>Deduct,—</i>			
Estimated Appropriations in Aid not realised - - -	2,871	8	2
Net Amount to be Surrendered - - -	£. 2,580	3	9

CATTLE PLEURO-PNEUMONIA ACCOUNT FOR GREAT BRITAIN.

7. The account of the receipts and expenditure in respect of the Cattle Pleuro-Pneumonia Fund for Great Britain is appended as in previous years. A Balance of 4,299*l.* 15*s.* 6*d.* was brought forward from the preceding account, and it will be seen that besides the Grants in Aid of 42,850*l.* the sum of 342*l.* 6*s.* 1*d.* was received for Salvage of Animals slaughtered. The Total Receipts within the year, including the balance at its commencement were 47,492*l.* 1*s.* 7*d.*, the Expenditure amounted to 45,874*l.* 7*s.* 5*d.*, and the Balance remaining unexpended on 31st March 1903, was 1,617*l.* 14*s.* 2*d.*

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 11.—BOARD OF AGRICULTURE—*continued.*

CATTLE PLEURO-PNEUMONIA ACCOUNT FOR GREAT BRITAIN.

ACCOUNT of Receipts and Payments in respect of the Cattle Pleuro-Pneumonia Account for Great Britain, in accordance with Regulation 2 of the Second Schedule to the Diseases of Animals Act, 1894 (57 & 58 Vict. c. 57), in the Year ended 31st March 1903.

RECEIPTS.	Amount.	PAYMENTS.	Amount.
	£. s. d.		£. s. d.
Balance on 1st April 1902	4,299 15 6	Salaries :	
Parliamentary Grant	42,850 - -	Temporary Staff	11,210 13 4
		Paid by Fees	7,371 3 7
			18,581 16 11
Salvage of carcases of slaughtered Cattle		Travelling Expenses	9,510 2 7
Salvage of carcases of slaughtered Sheep		Compensation to Owners of slaughtered Cattle	
Salvage of carcases of slaughtered Swine	342 6 1	Compensation to Owners of slaughtered Sheep	
	342 6 1	Compensation to Owners of slaughtered Swine	11,340 12 8
Local Taxation (England) Account	- - -	Miscellaneous expenses (including the cost of requisites for cleansing and disinfection, killing, burying, branding, and removal of Animals, and other petty expenses)	6,441 15 3
Local Taxation (Scotland) Account	- - -	Balance on 31st March 1903	1,617 14 2
			£. 47,492 1 7
	£. 47,492 1 7		£. 47,492 1 7

Board of Agriculture and Fisheries, }
24 November 1903.

T. H. Elliott,
Secretary and Accounting Officer.
Wm. Thos. Taylor,
Clerk in Charge of Accounts.

CLASS II.—*continued.*

VOTE 12.

CHARITY COMMISSION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the CHARITY COMMISSION for ENGLAND and WALES, in the Year ended 31st March 1903, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - - -	32,862 - -	30,764 2 4	2,097 17 8	—
B.—Travelling - - - - -	500 - -	225 17 3	274 2 9	—
C.—Incidental Expenses - - - - -	80 - -	53 12 1	26 7 11	—
	£. 33,442 - -	31,043 11 8		—
Surplus to be Surrendered - - £.			2,398 8 4	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	2,300 - -
Amount of Extra Receipts realised during the year 1902-1903, and paid over to Exchequer - - - - -	} 3,759 7 4

EXPLANATION of the Causes of Variation between Expenditure and Grant.

Sub-Head A.—A saving was effected in consequence of the period which elapsed between the retirement of the late Chief Commissioner and the issue of the warrant to his successor.

A saving of a part of the Salaries of an Assistant Commissioner, a Temporary Assistant Commissioner, two Second Class Clerks (New Scale), the Recorder of Unreported Charities, and two Clerks of the Second Division was effected in consequence of the transfer of those Officers to the Board of Education.

The Temporary Assistant Commissioner provided for in the Estimate for inquiring into Charities in the County Boroughs of Lancashire was not appointed.

A Second Class Clerkship (New Scale) was replaced by a Staff Post.

A vacant Second Class Clerkship and a vacant Second Division Clerkship remained unfilled during the year.

The above-mentioned Savings were reduced by the grant of an increase of Salary to the Assistant Commissioner engaged upon an Inquiry in the County of Lancaster, by an excess upon the Grant for Copying and Drafting, and by payments to substitutes for Officers lent to the Board of Education.

Sub-Head B.—The Transfer of an Assistant Commissioner and of a Temporary Assistant Commissioner to the Board of Education, and the non-appointment of a Temporary Assistant Commissioner to inquire in the Lancashire Boroughs caused a saving on this Sub-Head.

Sub-Head C.—This Sub-Head was over-estimated.

CLASS II.—*continued.*

VOTE 12.—CHARITY COMMISSION—*continued.*

EXTRA REMUNERATION.

Mr. A. K. Kennedy-Purvis, a 1st Class Clerk, received 60*l.* for taxing Bills of Costs.
The following amounts were paid for overtime or shorthand:—

	£.	s.	d.
Mr. F. H. Lewis, 2nd Division Clerk	27	4	6
„ A. E. Large	29	9	9
„ F. J. Tribe	28	14	—
„ J. Topple, Assistant Clerk	32	14	6
„ W. C. Patterson	30	18	4
„ W. Howard	28	15	2
„ F. Westover	28	8	2

EXTRA RECEIPTS.—This Sub-Head consists of repayments by Councils of Counties and Boroughs of a proportion of the expenditure incurred in connection with Inquiries under the Charity Inquiries (Expenses) Act, 1892. No certain Estimate can be made, inasmuch as the Commissioners are possessed of no power to compel a repayment within any given time.

The Surplus of 2,433*l.* 13*s.* 2*d.*, shown on the Account of the Vote “Charity Commission,” for the year ended 31st March 1902, has been surrendered.

R. Durnford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. C. Purkis.

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 12.

CHARITY COMMISSION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Sub-Heads A. and B. 1. As explained on the Account, part of the savings under Sub-Heads A. and B., is due to the transfer of certain officers to the Board of Education.
- Surplus. 2. The Surplus to be Surrendered is, as shown by the Account, 2,398*l.* 8*s.* 4*d.*

	£.	s.	d.
Grant - - - - -	33,442	-	-
Expenditure - - - - -	31,043	11	8
Surplus - - -	<u>£. 2,398</u>	<u>8</u>	<u>4</u>

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 13.

CIVIL SERVICE COMMISSION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the CIVIL SERVICE COMMISSION, in the Year ended 31st March 1903, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT		EXPENDITURE.		Expenditure, compared with Grant			
					Less than Granted.		More than Granted.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
A.—Salaries, Wages, and Allowances - -	18,652	- -	18,600	15 1	51	4 11	—	—
B.—Assistant Examiners - - - -	18,400	- -	16,492	16 7	1,907	3 5	—	—
C.—Incidental Expenses - - - -	2,400	- -	2,268	13 3½	131	6 8½	—	—
D.—Copying - - - -	2,500	- -	1,722	- 10½	777	19 1½	—	—
E.—Bonuses and Gratuities to Copyists - -	2,450	- -	1,719	5 -	730	15 -	—	—
	£.	44,402 - -	40,803	10 10				

Surplus to be Surrendered - - £. 3,598 9 2

	£.	s.	d.
Estimated Amount of Extra Receipts payable to Exchequer - - - -	-	-	650 - -
Amount of Extra Receipts realised in the year 1902-3, and paid over to Exchequer -	620	5	-

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The removal of this Department to Burlington Gardens effected a greater economy in the cost of Temporary Messengers in London than had been expected.

B.—Fewer Candidates were examined than had been anticipated. There was also a change of method with respect to an important section of the work.

C.—Fewer Provincial examinations were held than had been expected, and a saving has been effected in advertising.

D.—The Copying Office attached to this Department, which had rendered assistance in Copying to other Departments was closed, and the amount estimated for it was thus saved.

E.—The Applications for gratuities were fewer than had been expected.

CLASS II.—*continued.*VOTE 13.—CIVIL SERVICE COMMISSION—*continued.*

EXTRA REMUNERATION.—In the year 1902–1903 one of the Examiners received 109*l.* 16*s.* –*d.*, and the Permanent Assistant to the Examiners 29*l.* 12*s.* –*d.* for acting as Examiners under the Assistant Military Secretary for Education. The same Examiner also received 72*l.* 13*s.* 10*d.* for acting as Examiner to the Admiralty. The Permanent Assistant to the Examiners was granted a gratuity of 50*l.*, for assistance rendered in connection with the adaptation of the old London University Buildings to the needs of this Department.

EXTRA RECEIPTS.—The number of examinations held, for which a fee is paid in cash, was less than had been anticipated.

The Surplus of 1,238*l.* 1*s.* 2*d.*, shown on the Account of the Vote “Civil Service Commission,” for the year ended 31st March 1902, has been surrendered.

13 November 1903.

Stanley Leathes,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. C. Purkis.

D. C. Richmond,
Comptroller and Auditor General.

VOTE 13.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Surplus. 1. The Surplus to be Surrendered is, as shown by the Account, 3,598*l.* 9*s.* 2*d.*

	£.	s.	d.
Grant - - - - -	44,402	-	-
Expenditure - - - - -	40,803	10	10
Surplus - - -	£. 3,598	9	2

EXTRA RECEIPTS, payable to EXCHEQUER.

Fee Stamps. 2. In addition to the Extra Receipts shown on the Account, it appears from a statement furnished to me by the Inland Revenue Department that 18,398*l.* 18*s.* 6*d.* was received in that Department during the year in connection with this Vote.

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 14.

EXCHEQUER AND AUDIT DEPARTMENT.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the Department of the Comptroller and Auditor General, in the Year ended 31st March 1903, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.					
			Less than Granted.			More than Granted.		
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
A.—Salaries, Wages, and Allowances	63,845 - -	61,543 11 1	2,301 8 11	—	—	—	—	
B.—Travelling and Removal Expenses	3,122 - -	2,827 4 2	294 15 10	—	—	—	—	
C.—Law Expenses	20 - -	—	20 - -	—	—	—	—	
D.—Incidental Expenses	135 - -	120 18 7	14 1 5	—	—	—	—	
GROSS TOTAL - £.	67,122 - -	64,491 13 10	2,630 6 2	—	—	—	—	
			Surplus of Gross Estimate over Expenditure.					
<i>Deduct,—</i>	<i>Estimated.</i>	<i>Realised.</i>	£.2,630 6 2					
E.—Appropriations in Aid	2,517 - -	2,517 - -	Surplus to be Surrendered.					
NET TOTAL - £.	64,605 - -	61,974 13 10	£.2,630 6 2					

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Saving chiefly due to the exceptional number of retirements during the year, the consequent promotions and appointments being at the minimum rate of salary of the several scales.
- B.—Saving chiefly on the cost of travelling in connection with the audit of the Army and Navy Accounts.
- C.—No questions arose which necessitated reference to a Legal Adviser.
- D.—Casual variation.

The Surplus of 1,145*l.* 12*s.* 2*d.*, shown on the Account of the Vote "Exchequer and Audit Department," for the year ended 31st March 1902, has been surrendered.

Exchequer and Audit Department, }
23 October 1903.

John A. Kemp,
Accounting Officer.

I have examined this Account, and find it to be correct.

Treasury,
19 December 1903.

E. W. Hamilton,
Auditor of the Civil List.

I certify that this Account has been examined, and is correct.

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 14.

EXCHEQUER AND AUDIT DEPARTMENT.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Surplus. 1. The Amount to be Surrendered is, as shown by the Account, 2,630*l.* 6*s.* 2*d.*

	<i>£.</i>	<i>s.</i>	<i>d.</i>
Grant (<i>Gross</i>) - - - - -	67,122	-	-
Expenditure (<i>Gross</i>) - - - - -	64,491	13	10
Surplus - - -	<i>£.</i> 2,630	6	2

EXTRA RECEIPTS, payable to EXCHEQUER.

Management of Local Loans Fund. 2. A sum of 1,070*l.* has been paid to the Exchequer, in repayment of the Expenses of this Department in connection with the administration of the Local Loans Fund, partly out of the income of that fund, and partly out of the Appropriations in Aid realised by the Public Works Loan Commission, in excess of the estimated amount.

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 15.

FRIENDLY SOCIETIES REGISTRY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the REGISTRY of FRIENDLY SOCIETIES, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Allowances (England and General)	6,200 - -	6,227 2 10	-	27 2 10
B.—Salaries and Allowances (Scotland)	515 - -	518 18 -	-	3 18 -
C.—Salaries and Allowances (Ireland)	421 - -	433 12 -	-	12 12 -
D.—Incidental Expenses	225 - -	66 4 7	158 15 5	-
	£. 7,361 - -	7,245 17 5	158 15 5	43 12 10
		Deduct Deficit - - - -	43 12 10	
		Net Surplus to be Surrendered - £.	115 2 7	

	Estimated.	Realised.	Realised.	
			More than Estimated.	Less than Estimated.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Extra Receipts payable to His Majesty's Exchequer	800 - -	799 5 11	-	- 14 1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This excess is caused by the Civil Service Commission having ceased to execute the copying of many documents and the copying being now done partly in this Office and partly by an outside copying office. Authorised by Treasury letter of 16 April, 1902—4516/02.

B.—This excess is caused by the number of Savings Bank Hearings by the Scotch Registrar being slightly more than estimated.

C.—This excess is caused by the number of Savings Bank Hearings by the Irish Registrar being more than estimated. Treasury authority was given for paying the excess under Sub-Heads A., B. and C. out of savings on the Vote—10017/03.

D.—This variation is owing to the amount for Advertisements of Cancellings not reaching the estimate, and the large amount recovered by the Law Clerk for Expenses of Prosecution.

CLASS II.—*continued.*VOTE 15.—FRIENDLY SOCIETIES REGISTRY—*continued.*

The Surplus of 151*l.* 18*s.* 6*d.*, shown on the Account of the Vote "Friendly Societies Registry," for the Year ended 31st March 1902, has been surrendered.

E. W. Brabrook,
Accounting Officer

Friendly Societies Registry, }
7 November 1903. }

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. C. Purkis.

D. C. Richmond,
Comptroller and Auditor General.

VOTE 15.

FRIENDLY SOCIETIES REGISTRY.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

Excess. 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads A., B. and C.

Net Surplus. 2. The Net Surplus to be Surrendered is, as shown by the Account, 115*l.* 2*s.* 7*d.*

	£.	s.	d.
Grant	7,361	--	--
Expenditure	7,245	17	5
Net Surplus	£. 115	2	7

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—continued.

VOTE 16.

LOCAL GOVERNMENT BOARD.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the LOCAL GOVERNMENT BOARD, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.			
					Less than Granted.		More than Granted.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
LOCAL GOVERNMENT BOARD :								
A.—Salaries and Wages - - - -	99,611	- -	98,366	15 1	1,244	4 11	—	
B.—Law Charges, Special Inquiries, &c. -	650	- -	410	- 9	239	19 3	—	
C.—Travelling Expenses - - - -	4,605	- -	4,162	19 6	442	- 6	—	
D.—Incidental Expenses - - - -	625	- -	640	8 1	—		15	8 1
INSPECTION OF METROPOLITAN VAGRANT WARDS :								
E.—Salaries - - - - -	414	- -	449	10 6	—		35	10 6
F.—Travelling Expenses - - - -	75	- -	75	11 11	—		-	11 11
INSPECTION OF POOR LAW SCHOOLS :								
G.—Salaries - - - - -	1,950	- -	1,492	16 8	457	3 4	—	
H.—Travelling and Incidental Expenses -	1,000	- -	527	16 5	472	3 7	—	
DISTRICT AUDITORS :								
I.—Salaries - - - - -	47,357	- -	45,864	12 5	1,492	7 7	—	
K.—Travelling Expenses - - - -	16,650	- -	15,899	19 -	750	1 0	—	
L.—Incidental Expenses - - - -	2,100	- -	1,602	3 7	497	16 5	—	
Carried forward - - - £.	175,037	- -	169,492	13 11	5,595	16 7	51	10 6

CLASS II.—*continued.*VOTE 16.—LOCAL GOVERNMENT BOARD—*continued.*

SERVICE.	GRANT.			EXPENDITURE.			Expenditure, compared with Grant.					
	£.	s.	d.	£.	s.	d.	Less than Granted.		More than Granted.			
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Brought forward . . .	175,037	-	-	169,492	13	11	5,595	16	7	51	10	6
ENGINEERING DEPARTMENT:												
M.—Salaries	12,501	-	-	11,956	13	2	544	6	10	-	-	-
N.—Travelling and Incidental Expenses	2,800	-	-	2,591	19	8	208	-	4	-	-	-
MEDICAL DEPARTMENT:												
O.—Salaries	11,510	-	-	11,428	11	9	81	8	3	-	-	-
P.—Travelling and Incidental Expenses	3,200	-	-	2,332	5	6	867	14	6	-	-	-
Q.—Auxiliary Scientific Investigations	1,900	-	-	1,881	7	9	18	12	3	-	-	-
R.—National Vaccine Establishment	5,536	-	-	5,432	13	11	103	6	1	-	-	-
S.—Ditto Incidental Expenses	5,540	-	-	4,834	13	-	705	7	-	-	-	-
S (a.)—Charges for preparation of protective plague serum	-	-	-	1,500	-	-	-	-	-	1,500	-	-
INSPECTION OF ALKALI, &C. WORKS:												
T.—Salaries	4,774	-	-	4,819	13	8	-	-	-	45	13	8
U.—Travelling Expenses	1,600	-	-	1,474	19	6	125	-	6	-	-	-
V.—Incidental Expenses	375	-	-	346	9	-	28	11	-	-	-	-
POOR LAW SCHOOLS:												
W.—Grants for Drawing and Manual Instruction	550	-	-	535	15	6	14	4	6	-	-	-
GROSS TOTAL £.	225,323	-	-	218,627	16	4	8,292	7	10	1,597	4	2
							Net Surplus of Gross Estimate over Expenditure.					
							£. 6,695 3 8					
							Surplus of Appropriations in Aid Realised.					
							£. 108 17 5					
							Total Surplus to be Surrendered.					
							£. 6,504 1 1					
							NET TOTAL £. 220,323 - - 213,518 18 11					

	Estimated Receipts.			Actual Receipts.		
	£.	s.	d.	£.	s.	d.
Amount of Stamps under District Auditors Act, 1879, Local Government Acts, 1888 and 1894, and London Government Act, 1899	51,000	-	-	54,958	-	-
Amount of Stamps under Alkali, &c. Works Regulation Acts	3,260	-	-	3,295	-	-

CLASS II.—*continued.*

VOTE 16.—LOCAL GOVERNMENT BOARD—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Surplus, 1,244*l.* 4*s.* 11*d.*, caused chiefly by retirements and changes in the Office Staff.
- B.—Surplus, 239*l.* 19*s.* 3*d.* The Law Charges payable during the year were smaller than usual.
- C.—Surplus, 442*l.* —*s.* 6*d.* The Estimate under this Sub-Head is necessarily approximate only. The charge varies according to the travelling required in the year.
- D.—Deficit, 15*l.* 8*s.* 1*d.* Slightly under-estimated.
- E.—Deficit 35*l.* 10*s.* 6*d.* Due partly to an increase in the wages of the Visiting Officers, and partly to fourteen instead of thirteen four-weekly payments falling due within the year.
- F.—Deficit, —*l.* 11*s.* 11*d.* Casual variation.
- G.—Surplus, 457*l.* 3*s.* 4*d.* }
 H.—Surplus, 472*l.* 3*s.* 7*d.* } Due to a vacancy in the office of one of the Inspectors.
- I.—Surplus, 1,492*l.* 7*s.* 7*d.* Caused by retirements and changes in the Audit Staff.
- K.—Surplus, 750*l.* 1*s.* —*d.* }
 L.—Surplus, 497*l.* 16*s.* 5*d.* } The extent of the travelling and incidental expenses in connection with the Audits varies in different years, and the Estimates under these Sub-Heads are necessarily approximate only.
- M.—Surplus, 544*l.* 6*s.* 10*d.* Due to retirements and changes in the Engineering Staff.
- N.—Surplus, 208*l.* —*s.* 4*d.* The expenditure under this Sub-Head depends upon the number of local Inquiries held during the year and the estimate therefore is approximate only.
- O.—Surplus, 81*l.* 8*s.* 3*d.* Due partly to an abatement made from the salary of an Inspector under Section 6 of the Superannuation Act, 1887, and partly to his retirement and the appointment of his successor at the minimum salary of the class.
- P.—Surplus, 867*l.* 14*s.* 6*d.* The extent to which journeys by these Inspectors are required varies in different years, and cannot be accurately estimated.
- Q.—Surplus, 18*l.* 12*s.* 3*d.* Casual variation.
- R.—Surplus, 103*l.* 6*s.* 1*d.* }
 S.—Surplus, 705*l.* 7*s.* —*d.* } The expenditure under these Sub-Heads depended upon the extent to which Small-pox prevailed during the year, and could not be more closely estimated.
- S(a).—(Charges for preparation of protective plague serum.) Deficit 1,500*l.* Not provided for in estimate but subsequently authorised to be made out of savings on other Sub-Heads of the Vote.
- T.—Deficit, 45*l.* 13*s.* 8*d.* Caused by an increase in the salaries of certain of the Inspectors.
- U.—Surplus, 125*l.* —*s.* 6*d.* The expenditure under this Sub-Head cannot be closely estimated as the amount of travelling required varies in different years.
- V.—Surplus, 28*l.* 11*s.* 0*d.* The quantity of apparatus and chemicals required in the year was slightly less than was estimated.
- W.—Surplus 14*l.* 4*s.* 6*d.* Casual variation.
- X.—(Appropriations in Aid.)—Surplus 108*l.* 17*s.* 5*d.* A larger amount in respect of Local Inquiries was received during the year than was anticipated.

CLASS II.—*continued.*VOTE 16.—LOCAL GOVERNMENT BOARD—*continued.*

EXTRA REMUNERATION.—The Inspector of Local Loans and Local Acts received 100*l.* 6*s.* through the Scotch Education Department, as an Auditor under the Educational Endowments (Scotland) Act, 1882. One of the Inspectors of Poor Law Schools received 157*l.* 10*s.* 8*d.* for extra services in inspecting the Poor Law Schools in the Metropolitan district during the previous financial year in consequence of a vacancy in Inspectorships of that district. The Parliamentary Agent and Legal Assistant received fees amounting to 56*l.* 14*s.* in connection with the conduct through Parliament of Provisional Orders made by the Local Government Board, Ireland. The Assistant Director of the Animal Vaccine Establishment received 200*l.* for assisting in the vaccination of calves. An Inspector received 300*l.* for acting as Secretary of the Temporary Commission appointed to enquire as to Arsenical Poisoning. An Assistant Inspector received 160*l.* for acting as Secretary to the Food Preservatives Committee. A Second Class Clerk received 75*l.* for acting as Secretary to the Departmental Committee on the Nursing of Sick Poor in Workhouses, and a Second Division Clerk received 65*l.* as Secretary to the Departmental Committee on Workhouse Accounts. A First Class Clerk received 877*l.* 6*s.* 8*d.* for acting as Secretary to the Sewage Disposal Commission, and for clerical assistance rendered to him, a Second Division Clerk received 58*l.* 4*s.* Four other Second Division Clerks received payments for overtime amounting respectively to 34*l.* 14*s.* 6*d.*, 30*l.* 19*s.* 6*d.*, 32*l.* 11*s.* 9*d.*, and 36*l.*

Payments in excess of 25*l.* were made to 12 Assistant Clerks for overtime. The payments were as follows:—

£.	s.	d.	£.	s.	d.	£.	s.	d.
31	12	11	47	13	2	27	13	—
28	7	0	27	10	8	38	18	9
33	13	2	38	7	8	28	14	0
43	11	6	34	14	2	52	13	6

Two temporary Men Copyists received Bonuses from the Civil Service Commission of 27*l.* 15*s.* and 31*l.* 10*s.* respectively.

RECEIPTS FROM STAMPS UNDER THE DISTRICT AUDITORS ACT, 1879, AND LOCAL GOVERNMENT ACTS, 1888 and 1894, AND LONDON GOVERNMENT ACT, 1899.—3,958*l.* more than estimated. The excess was caused partly by the amount of the expenditure of Local Authorities, which was audited by the District Auditors, being larger than in the previous year.

RECEIPTS FROM STAMPS UNDER THE ALKALI, &c. WORKS REGULATION ACTS, 1881 and 1892. — 35*l.* more than estimated. Due to a larger number of Works requiring to be registered than in the previous year.

The Surplus of 5,531*l.* 13*s.* 5*d.*, shown on the Account of the Vote "Local Government Board," for the year ended 31st March 1902, has been surrendered.

Local Government Board, Whitehall, S.W., }
28th November 1903.

H. C. Monro,
Assistant Secretary and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct,

D. C. Richmond,
Comptroller and Auditor General.

Examined,
H. C. Purkis.

CLASS II.—*continued.*

VOTE 16.

LOCAL GOVERNMENT BOARD.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads D, E, F., and T Excess.

2. A new Sub-Head (S (a)) has been opened with Treasury sanction to record a contribution of 1,500*l.* to the Jenner Institute of Preventive Medicine. Of this amount 1,000*l.*—being one third of a sum of 3,000*l.* to be jointly contributed by the Local Government Board, the Local Government Board for Scotland, and the Colonies—is to meet the cost of the first two years' preparation of Yersin's plague serum, and is granted upon the understanding that any sums received by the Institute for the sale of the serum shall from time to time be paid to the Local Government Board, to be allocated to the several Contributors up to the amount of their respective contributions. The remaining sum of 500*l.* is a grant in aid of the cost of the preparation of Haffkine's fluid, of which any proceeds of sales will accrue to the Local Government Board. New Sub-Head.

3. The Amount to be Surrendered is, as shown by the Account, 6,804*l.* 1*s.* 1*d.* Surplus.

	<i>£.</i>	<i>s.</i>	<i>d.</i>
Grant (<i>Gross</i>) - - - - -	225,323	-	-
Expenditure (<i>Gross</i>) - - - - -	218,627	16	4
Net Surplus - - - - -	<i>£.</i> 6,695	3	8
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate - - - - -	108	17	5
Total Amount to be Surrendered - - - - -	<i>£.</i> 6,804	1	1

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 17.

LUNACY COMMISSION, ENGLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the Office of the COMMISSIONERS IN LUNACY, ENGLAND, in the Year ended 31st March 1903, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - -	14,511 - -	13,913 11 1	597 8 11	—	—	—
B.—Travelling - - - -	1,650 - -	1,412 16 10	237 3 2	—	—	—
C.—Incidental Expenses - - - -	86 - -	74 2 7	11 17 5	—	—	—
GROSS TOTAL - - - £.	16,247 - -	15,400 10 6	846 9 6	—	—	—
			Surplus of Gross Estimate over Expenditure.			
			£. 846 9 6			
<i>Deduct,—</i>	<u>Estimated.</u>	<u>Realised.</u>	Surplus of Appropriations in Aid Realised.			
D.—Appropriations in Aid - - - -	1,107 - -	1,137 9 -	£. 30 9 -			
NET TOTAL - - - £.	15,140 - -	14,263 1 6	Total Surplus to be Surrendered.			
			£. 876 18 6			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Surplus due to payments to Consulting Architects and Engineers and to Medical Men being less than estimated, and to an interval elapsing between the retirement of a commissioner and the commencement of his duties by his successor.

B.—Surplus due to the circuit work of the Commissioners being carried out at a less cost than estimated.

C.—Surplus due to fees to coroners for copies of depositions and charges for tracing plans being less than estimated.

D.—Surplus due to penalties recovered by the Commissioners in Lunacy in prosecutions for offences under the Lunacy Act 1890.

The Surplus of 833*l.* 16*s.* 2*d.* shown on the Account of the Vote "Lunacy Commission, England," for the year ended March 31st 1902, has been surrendered.

23 July 1903.

L. L. Shadwell,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. C. Purkis,

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 17.

LUNACY COMMISSION, ENGLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

Surplus.

The Amount to be Surrendered is, as shown by the Account, 876*l.* 18*s.* 6*d.*

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	16,247	-	-
Expenditure (<i>Gross</i>) - - - - -	15,400	10	6
Surplus - - -	£.	846	9 6

Add,—

Appropriations in Aid realised in excess of the Estimate -	30	9	0
Total Amount to be Surrendered - - -	£.	876	18 6

D. C. Richmond,
Comptroller and Auditor General

CLASS II.—*continued.*

VOTE 18.

THE MINT, INCLUDING COINAGE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the MINT, including the Expenses of Coinage, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances -	33,000 - -	33,338 7 6	—	338 7 6
B.—Police - - - - -	1,071 - -	1,076 6 1	—	5 6 1
C.—Incidental Office Expenses - - -	300 - -	244 12 -	55 8 -	—
D.—Machinery and Repairs - - - -	5,400 - -	5,358 14 -	41 6 -	—
E.—Incidental Coinage Expenses - - -	7,500 - -	18,668 10 2	—	11,168 10 2
F.—Alloy Metal - - - - -	2,000 - -	1,400 4 6	599 15 6	—
G.—Brokerage - - - - -	650 - -	262 15 3	387 4 9	—
H.—Loss on Coinage—Gold - - - -	5,000 - -	3,987 9 9	1,012 10 3	—
I.—Loss on Coinage—Silver - - - -	2,000 - -	1,179 12 10	820 7 2	—
K.—Loss on worn Silver Coin withdrawn from circulation - - - - -	52,000 - -	44,600 13 11	7,399 6 1	—
L.—Supply of Token Coin to United Kingdom and Colonies - - - - -	16,000 - -	11,128 7 11	4,871 12 1	—
L.L.—Preparation of H.M. Seals, Engraving, &c. - - - - -	2,000 - -	598 10 4	1,401 9 8	—
GROSS TOTAL - - £.	126,921 - -	121,844 4 3	16,588 10 6	11,512 3 9
<i>Deduct,—</i>				
M.—Appropriations in Aid - - - -	126,900 - -	126,900 - -	Net Surplus of Gross Estimate over Expenditure.	
NET TOTAL - - - £.	21 - -	—	£. 5,076 15 9	
Surplus of Appropriations in Aid over Gross Expenditure - - - - -	—	5,055 15 9		

Estimated Amount of Extra Receipts - - - - -	* 673,100 - -	£. s. d.
Amount of Extra Receipts realised during the Year 1902-3, and paid over to Exchequer - - - - -	* 402,077 8 7	

* Exclusive of 126,900*l.* appropriated in aid of Vote, as shown above.

CLASS II.—*continued.*VOTE 18.—THE MINT, INCLUDING COINAGE—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

SAVINGS.

C.—This saving is explained by the decrease in the amount paid for stamps on Bills of Exchange, only £11 having been spent on this account as against an average of about £66 during the previous three financial years.

D.—The insignificant saving under this Sub-Head appears to require no comment.

F.—This saving is partly due to the exceptionally large balance of alloy in hand on the 1st April 1902, and partly to the fall in the market value of copper—the metal required being purchased at a considerably lower average figure than in 1901–2.

G.—The fact that only about two and a quarter million ounces of silver bullion were purchased (*i.e.*, half the estimated amount) is to a great extent accounted for by the suspension of the usual Christmas issue of new coin, as in the preceding year, while a fall in the price of silver enabled purchases to be effected at a reduced outlay, resulting in a further saving under the Sub-Head.

H.—It seemed probable at the time the estimate for 1902–3 was prepared that the gold coinage would be considerable—possibly rather more than £10,000,000. The actual coinage amounted to £7,559,044, and there was accordingly a saving of a little over £1,000.

I.—The amount of Imperial silver coined was, as already explained under Sub-Head G, much less than had been anticipated, and the gross loss arising from coinage operations was, therefore, less than the sum provided for this purpose.

K.—The comparatively small amount of worn silver coin withdrawn during the previous financial year rendered it necessary that provision should be made for the withdrawal of more than the average amount during 1902–3. The total sum received, £456,967, while proving actually to be considerably above the average of recent years, fell somewhat short of the amount for which provision was made, thus accounting for the saving shown under this Sub-Head.

L.—The increase in the demand for silver coin from sterling-using Colonies, which seemed highly probable when the estimate for 1902–3 was framed, only took place to a very limited extent. As a result the total amount spent for freight, &c., was only slightly larger than in the previous year, and the vote for this service having been increased by £2,000, a very considerable saving was consequently effected.

L.L.—The saving exhibited under this Sub-Head is due to the fact that the work estimated for was not completed within the financial year.

EXCESSES.

A.—Although a saving of nearly £1,000 arose out of changes which occurred during the year in the offices of Deputy Master and Chemist and Assayer, the payments to an increased staff of Artificers (sanctioned early in 1902) absorbed that sum. Further expenditure on overtime and extra clerical assistance incurred in connection with the preparation and issue of Coronation Medals and Specimen Coins rendered the slight excess unavoidable.

B.—This small excess is due to certain special payments made to the Police at the time of His Majesty's Coronation.

E.—The demands of the War Office for South African Medals and Clasps continued to be very heavy, and it was still found necessary to retain the services of certain private firms, employed to assist in their preparation. The sum of £13,500 was expended in this way, and there were also various disbursements for crucibles, metal for dies, &c., in excess of the anticipated outlay.

NOTE.

The payments made to the Standard Bank of South Africa at the rate of 10s. 0d. per cent. on silver coin transmitted to its Inland Branches throughout South Africa, authorised by the Treasury, No. 11,959/94 amounted in 1902–3 to £656 0s. 10d.

EXTRA RECEIPTS.

The estimate of Extra Receipts was based upon the assumption that the coinage of silver would amount to about one and a half million sterling. The actual coinage, however, was rather less than a million sterling, and the consequent falling-off in the amount of profit on silver accounts for the deficiency shown. The receipts from other sources were, however, very close to the estimated amount.

The amount of the expenses incurred and recovered in connection with the manufacture of coinage appliances for the Branch Mints was £278 12s. 6d.

CLASS II.—*continued.*VOTE 18.—THE MINT, INCLUDING COINAGE—*continued.*

STATEMENT of the various Services performed by the MINT on account of other Departments, or of the Colonies, and treated as Advances outside the Vote, from 1st April 1902 to 31st March 1903.

ADVANCE.		SERVICE.	Date of Repayment.
Date.	Amount.		
1902:	£ s. d.		1902:
17 July . . .	245 12 6	Nickel Blanks for a Jamaica Coinage	22 July.
10 October . . .	761 14 4	Bronze Bars for a Canada Coinage	3 November.
10 „ . . .	14 2 2	„ „ „ Cyprus „	29 December.
13 November . . .	376 13 6	„ „ „ Canada „	22 „
1903:			1903:
23 February . . .	204 12 6	Striking Metropolitan Police Medals	30 March.
25 March . . .	216 8 11	„ „ „ „	30 „

The Surplus of 38,330*l.* 12*s.* 4*d.*, shown on the Account of the Vote "The Mint, including Coinage," for the year ended 31st March 1902, has been surrendered.

Royal Mint, }
18 November 1903. }

William Ellison-Macartney,
Deputy Master and Comptroller.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. C. Purkis.

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 18.

THE MINT, INCLUDING COINAGE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads A. Excess. B. and E.

2	The Amount to be Surrendered is, as shown by the Account, 5,076 <i>l.</i> 15 <i>s.</i> 9 <i>d.</i>	Net Surplus.
	£. s. d.	
	Grant (<i>Gross</i>) - - - - -	126,921 - -
	Expenditure (<i>Gross</i>) - - - - -	121,844 4 3
	Net Surplus - - -	£. 5,076 15 9

EXTRA RECEIPTS, payable to EXCHEQUER.

3. Exclusive of the sum of 126,900*l.* appropriated in aid of the Expenditure, the Extra Receipts realised during the year amounted to 402,077*l.* 8*s.* 7*d.*, as against an Estimate of 673,100*l.* As explained by the Accounting Officer, the actual coinage of silver during the year fell far short of the estimate, with a consequent falling off in profit earned.

COINAGE ACCOUNT.

4. No further adjustment has been made in the year 1902-3 between the Mint and the Coinage Fund in respect of the loss arising during the process of re-coining Light Gold.

I append a Statement showing that the balance on the 31st March 1903 in the hands of the National Debt Commissioners in connection with this Fund was Stock (Consols) 241,381*l.* 4*s.* 4*d.*; and further, that there was a cash balance of 27*l.* 16*s.* 4*d.* in the hands of the Deputy Master of the Mint.

BRANCH MINTS.

5. The Accounts of the Branch Mints in Australia at Melbourne, Sydney, and Perth are, under Treasury directions, examined in my Department.

D. C. Richmond,
Comptroller and Auditor General.

NATIONAL DEBT COMMISSIONERS—COINAGE ACCOUNT.

RECEIPTS.				EXPENDITURE.			
	Cash.		Stock.		Cash.		Stock.
	£.	s. d.	£. s. d.		£. s. d.	£. s. d.	
Balance on 1st April 1902	—	—	234,459 8				
Dividends received and invested in Consols in 1902-1903.	6,518	4 3	Stock purchased in 1902-1903. 6,922 3 8	Purchase of Consols in 1902-1903.	6,518	4 3	
				Balance on 31st March 1903	—		
	£.	6,518 4 3	£. 241,381 4 4		£.	6,518 4 3	£. 241,381 4 4

MINT ACCOUNT—COINAGE.

Balance in hands of the Mint on 1st April 1902.	£.	27 16 4	Balance in hands of the Mint on 31st March 1903.	£.	27 16 4
	£.	27 16 4		£.	27 16 4

CLASS II.—*continued.*

VOTE 19.

NATIONAL DEBT OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the NATIONAL DEBT OFFICE, in the Year ended 31st March 1903, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
NATIONAL DEBT OFFICE :				
A.—Salaries - - - - -	15,278 - -	15,149 6 2	128 13 10	—
B.—Incidental Expenses - - - -	50 - -	37 18 1	12 1 11	—
PENSIONS COMMUTATION BOARD :				
C.—Salaries - - - - -	491 - -	454 15 -	36 5 0	—
D.—Incidental Expenses - - - -	10 - -	- 9 4	9 10 8	—
GROSS TOTAL - - - £.	15,829 - -	15,642 8 7	186 11 5	—
			Surplus of Gross Estimate over Expenditure.	
			£. 186 11 5	
			Surplus of Appropriations in Aid Realised.	
<i>Deduct,—</i>	<i>Estimated.</i>	<i>Realised.</i>		
E.—Appropriations in Aid - - - -	2,529 - -	2,667 18 10	£. 138 18 10	
			Total Surplus to be Surrendered.	
NET TOTAL - - - £.	13,300 - -	12,974 9 9	£. 325 10 3	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.— This saving arises from a Principal Clerk receiving half-pay for part of the year, and from a saving in Temporary Salaries,
- B.—This saving arises from the expenses being less than the sum estimated.
- C.—This saving arises from the fees paid to the Medical Officers and Medical Referees being less than the sum estimated.
- D.—This saving arises from the expenses being less than the sum estimated.
- E.—This excess arises from the amount of commission received by the National Debt Office under the Savings Bank (Investment) Regulations and the amount of fees paid in connection with the Commutation of Pensions being more than the sum estimated.

CLASS II.—*continued.*VOTE 19.—NATIONAL DEBT OFFICE—*continued.*

The Surplus of 552*l.* 7*s.* 6*d.*, shown on the Account of the Vote "National Debt Office," for the Year ended 31st March 1902, has been surrendered.

National Debt Office, }
24 June, 1903. }

G. Hervey,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. H. Archibald.

D. C. Richmond,
Comptroller and Auditor General.

VOTE 19.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Surplus. 1. THE Amount to be Surrendered is, as shown by the Account, 325*l.* 10*s.* 3*d.*

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	15,829	-	-
Expenditure (<i>Gross</i>) - - - - -	15,642	8	7
Surplus - - -	£. 186	11	5

Add,—

Appropriations in Aid realised in excess of the Estimate 138 18 10

Total Amount to be Surrendered - - - £. 325 10 3

EXTRA RECEIPTS, payable to EXCHEQUER.

Management of Local Loans Fund. 2. A sum of 50*l.* has been paid to the Exchequer in repayment of the expenses of this Department in connection with the administration of the Local Loans Fund, partly out of the income of that Fund, and partly out of the Appropriations in Aid realised by the Public Works Loan Commission in excess of the Estimated Amount.

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—continued.

VOTE 20.

PUBLIC RECORD OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the PUBLIC RECORD OFFICE, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.				
					Less than Granted.		More than Granted.		
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	
A.—Salaries and Wages	20,685	- -	20,211	8 7½	473	11 4½	—	—	
B.—Incidental Expenses	175	- -	181	0 8½	—	—	6	0 8½	
C.—Calendars and Historical Documents	3,200	- -	3,666	14 6	—	—	466	14 6	
	£.	24,060	- -	24,059	3 10	473	11 4½	472	15 2½
Deduct Deficit							472	15 2½	
Net Surplus to be Surrendered				£.			-	16 2	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This saving was caused by the absence on sick leave of an Officer during the whole year, by the deaths of the Secretary and an Assistant Keeper, and consequent promotions and appointments at lower initial salaries.

B.—This excess was caused by the cost of removal of the Land Revenue Records from the Victoria Embankment to the Public Record Office on the amalgamation of the office of Keeper of the Land Revenue Records with that of Deputy Keeper of the Public Records.

C.—This excess was caused by the progress made by some of the Editors of the publications being greater than was expected.

The expenditure under Sub-Head C. includes two payments of 30*l.* and 15*l.* respectively for the purchase of Indexes to King's Bench Records prepared by private persons.

EXTRA REMUNERATION.

The late Secretary received pay at the rate of 100*l.* a year, until his death, as Secretary to the Historical MSS. Commission, and 39*l.* 7*s.* 6*d.* for calendaring the Harley MSS. of the Marquis of Bath.

An Assistant Keeper succeeded as Secretary of the Commission and on account of his salary, and for calendaring the MSS. of the Marquess of Salisbury, received 74*l.* 2*s.* 4*d.*

Four Clerks received 60*l.*, 34*l.*, 41*l.* 5*s.*, and 2*l.* 2*s.* 6*d.* respectively, for calendaring the MSS. of the Marquess of Salisbury and indexing reports of the Historical MSS. Commission.

Two Transcribers received 7*l.* 16*s.* 8*d.* and 19*l.* 16*s.* 6*d.* respectively for transcribing MSS. for the same Commission.

The above payments were made out of the Vote for Temporary Commissions.

One Assistant Keeper and five Clerks received 50*l.*, 30*l.* 12*s.* 6*d.*, 138*l.* 15*s.*, 122*l.* 10*s.*, 66*l.*, and 76*l.* 5*s.* respectively for indexing Calendars. These payments were made out of Sub-Head C. of the Vote for this office.

One Transcriber received 29*l.* 6*s.* for copying and arranging MSS. at the House of Lords, paid out of the Vote for the House of Lords.

CLASS II.—*continued.*VOTE 20.—PUBLIC RECORD OFFICE—*continued.*

The Surplus of 9*l.* 1*s.* 1*d.*, shown on the Account of the Vote "Public Record Office," for the year ended 31st March 1902, has been surrendered.

18 November 1903.

H. C. Maxwell-Lyte,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. C. Purkis.

D. C. Richmond,
Comptroller and Auditor General.

VOTE 20.

PUBLIC RECORD OFFICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads B., and C.
Net Surplus 2. The Net Surplus to be Surrendered is, as shown by the Account, 16*s.* 2*d.*

	£.	s.	d.
Grant	24,060	-	-
Expenditure	24,059	3	10
Net Surplus	£.	16	2

EXTRA RECEIPTS, payable to EXCHEQUER.

- Fee Stamps. 3. From a statement furnished to me by the Inland Revenue Department, it appears that 1,036*l.* 19*s.* 0*d.* has been received by that Department during the year for Fee, &c. Stamps in connection with this Vote.

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 21.

PUBLIC WORKS LOAN COMMISSION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the Establishment under the PUBLIC WORKS LOAN COMMISSIONERS, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	7,014 - -	7,056 8 2	—	42 8 2
B.—Incidental Expenses - - - - -	75 - -	57 12 2	17 7 10	-
C.—Engineering Expenses - - - - -	75 - -	—	75 - -	—
D.—Legal Salaries - - - - -	2,652 - -	2,620 15 10	31 4 2	-
E.—Other Legal Charges - - - - -	450 - -	310 13 7	139 6 5	—
GROSS TOTAL - - - £.	10,266 - -	10,045 9 9	262 18 5	42 8 2
<i>Deduct,—</i>	Estimated.	Realised.	Surplus of Gross Estimate over Expenditure.	
F—Appropriations in Aid - - - - -	10,250 - -	10,250 - -	£. 220 10 3	
NET TOTAL - - - £.	16 - -		Surplus to be Surrendered. £. 220 10 3	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The deficit was caused by the Substitution of a Temporary Minor Staff Post for a Second Division Clerkship, Higher Grade, and the addition of a Second Division Clerkship to the Establishment (Treasury Letter of 11th November 1902, No. 17032—02), by Overtime Allowance (Treasury Letter of 14th March 1902, No. 4020—02), and by the appointment of an additional Abstractor to the Staff (Treasury Letter of 23rd January 1902, No. 583—02).

B.—The amount required under this Sub-Head was less than was estimated.

C.—No occasion has arisen for the employment of an Engineer at this Board's expense.

D.—The sum required for the Services of Clerks was less than was estimated.

E.—The surplus has arisen from the small amount of litigation pending during the year.

F.—The amount realised under Appropriations in Aid amounted to 25,635*l.* 19*s.* 3*d.*, being 15,385*l.* 19*s.* 3*d.* in excess of the Estimate of 10,250*l.* applicable in aid of the Exchequer Grant. This excess was due to a larger number and amount of Advances for Loans (upon which Fees are payable) than anticipated. The excess of 15,385*l.* 19*s.* 3*d.* has been paid into the Exchequer in July 1903.

CLASS II.—*continued.*VOTE 21.—PUBLIC WORKS LOAN COMMISSION—*continued.*

The Surplus of 344*l.* 11*s.* 11*d.*, shown on the Account of the Vote "Public Works Loan Commission," for the year ended 31st March 1902, has been Surrendered.

R. Philpot,
Secretary, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. H. Archibald.

D. C. Richmond,
Comptroller and Auditor General.

VOTE 21.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess.	1. Expenditure in excess of the Estimate has been incurred under Sub-Head A																
Sub-Head F.	2. Sub-Head F.—Appropriations in Aid.—The amount shown on the Account as realised under this Sub-Head is 10,250 <i>l.</i> only; but, as stated in the note of explanation, the amount actually realised was 25,635 <i>l.</i> 19 <i>s.</i> 3 <i>d.</i> The difference between the amount realised and the amount appropriated to meet the expenditure, viz., 15,385 <i>l.</i> 19 <i>s.</i> 3 <i>d.</i> , has been paid direct to the Exchequer in part payment of the Administrative Expenses of the various public Departments in connection with the Local Loans Fund. These Expenses amounted in all to 37,798 <i>l.</i> 16 <i>s.</i> 9 <i>d.</i> The balance of 22,412 <i>l.</i> 17 <i>s.</i> 6 <i>d.</i> has been paid to the Exchequer from the surplus income of the Local Loans Fund.																
Surplus.	3. The Amount to be Surrendered is, as shown by the Account, 220 <i>l.</i> 10 <i>s.</i> 3 <i>d.</i>																
	<table border="0" style="margin-left: auto; margin-right: auto;"> <tr> <td></td> <td style="text-align: right;">£.</td> <td style="text-align: right;">s.</td> <td style="text-align: right;">d.</td> </tr> <tr> <td>Grant (<i>Gross</i>) - - - - -</td> <td style="text-align: right;">10,266</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Expenditure (<i>Gross</i>) - - - - -</td> <td style="text-align: right;">10,045</td> <td style="text-align: right;">9</td> <td style="text-align: right;">9</td> </tr> <tr> <td style="border-top: 1px solid black;">Net Surplus - - -</td> <td style="border-top: 1px solid black; text-align: right;">£.</td> <td style="border-top: 1px solid black; text-align: right;">220</td> <td style="border-top: 1px solid black; text-align: right;">10 3</td> </tr> </table>		£.	s.	d.	Grant (<i>Gross</i>) - - - - -	10,266	-	-	Expenditure (<i>Gross</i>) - - - - -	10,045	9	9	Net Surplus - - -	£.	220	10 3
	£.	s.	d.														
Grant (<i>Gross</i>) - - - - -	10,266	-	-														
Expenditure (<i>Gross</i>) - - - - -	10,045	9	9														
Net Surplus - - -	£.	220	10 3														

EXTRA RECEIPTS, payable to EXCHEQUER.

Local Loans Fund. 4. A sum of 7,127*l.* 9*s.* 9*d.* has been paid to the Exchequer in repayment of the expenses of this Department in connection with the administration of the Local Loans Fund, partly out of the Income of that Fund, and partly, as explained above, out of the Appropriations in Aid of this Vote realised in excess of the estimated amount.

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 22.

REGISTRAR GENERAL'S OFFICE, ENGLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the Department of the REGISTRAR GENERAL OF BIRTHS, &c., in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.			
					Less than Granted.		More than Granted.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
A.—Salaries and Wages - - - -	23,410	- -	23,108	10 9	301	9 3	-	-
B.—Travelling, &c. - - - -	950	- -	951	12 -	-	-	1	12 -
C.—Fees and Expenses of Superintendent Registrars, &c. - - - -	23,074	- -	22,214	3 8	859	16 4	-	-
D.—Incidental Expenses - - - -	240	- -	255	17 6	-	-	15	17 6
CENSUS OF ENGLAND AND WALES, 1901.								
E.—Salaries and Wages	15,000	- -	15,823	10 4	-	-	823	10 4
F.—Payments to Local Officers - - -	50	- -	30	12 9	19	7 3	-	-
G.—Incidental Expenses - - - -	100	- -	54	13 5	45	6 7	-	-
GROSS TOTAL - £.	62,824	- -	62,439	- 5	1,225	19 5	840	19 10
					Net Surplus of Gross Estimate over Expenditure.			
					£. 384 19 7			
					Surplus of Appropriations in Aid Realised.			
<i>Deduct,—</i>								
		Estimated.	Realised.					
Appropriations in Aid { Fees received for Searches and Certified Copies	8,300	- -	9,097	7 6	£. 797 7 6			
Extra Receipts { Fees received under Section 9 of Census Act, 1900	-	-	155	7 6	£. 155 7 6			
		-	9,252	15 -	£. 952 15 -			
					Total Surplus to be Surrendered.			
NET TOTAL - £.	54,524	- -	53,186	5 5	£. 1,337 14 7			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The saving under this Sub-Head is mainly due to the retirement of the Superintendent of Accounts and to the consequent promotions at the minimum rates of salary.

B.—A casual excess of expenditure met out of savings under other Sub-Heads by authority of Treasury Letter No. 4826/03, March 21st, 1903.

C.—The saving under this Sub-Head is chiefly due to the Births, Deaths, and Marriages registered during the year, from which the Superintendent Registrars' Fees are principally derived, having fallen considerably below the estimated number.

D.—The excess under this Sub-Head, which was met out of savings under other Sub-Heads by authority of Treasury Letter No. 10,781/03, June 22nd 1903, is due to the cost of travelling between the General Register Office and the Census Office having somewhat exceeded expectations.

E.—The excess of Expenditure under this Sub-Head is due in the first place to the maintenance of a large staff for a longer period than was originally contemplated, in order to accelerate the publication of the County Volumes of the Census Report and to push forward the laborious tabulation which forms the ground work

CLASS II.—*continued.*VOTE 22.—REGISTRAR GENERAL'S OFFICE, ENGLAND—*continued.*EXPLANATION of the Causes of Variation between Expenditure and Grant.—*continued.*

of the Supplement to the Registrar General's 65th Annual Report; and, in the second place, to the preparation of special returns for local Authorities under the provisions of the 9th Section of the Census Act, 1900. As regards the latter, it will be observed that the sum of £155 7s. 6d. was received from local authorities as the cost of preparing such returns, so that the actual excess of Expenditure under this Sub-Head may be regarded as £668. The excess of £823 was met out of savings under other Sub-Heads of the Vote by authority of Treasury Letters (No. 4826/03), March 21st 1903 and (No. 10,781/03), June 22nd 1903.

F.—A casual difference between Estimate and Expenditure.

G.—The expenditure under this Sub-Head being necessarily dependent on contingencies of uncertain character, a closer Estimate was impossible.

APPROPRIATIONS IN AID.

The receipts from this source, which had in the three preceding years been subject to fluctuation, increased beyond expectation, considerably exceeding those of any previous year.

EXTRA REMUNERATION.

The sum of 4,339*l.* 4*s.* 1*d.* including bonuses to the amount of £2,345 was paid by authority of Treasury Letters of August 6th 1901 (No. 12,834), November 5th, 1900 (No. 17,633/00), November 27th, 1900 (No. 18,308/00), September 3rd, 1902 (No. 13,827/02) and November 3rd 1902 (No. 15,879/02) to the various classes of Clerks engaged upon the work of the Census and to their supervisors.

In accordance with the requirements of Treasury Circular of August 28th, 1897, a list of individual payments in excess of £25 is annexed.

A list of persons who received more than £25 Extra Remuneration during the financial year 1902-3 :—

	£	s.	d.
A. J. Mundy	300	—	—
A. C. Waters	75	—	—
A. Bellingham	170	—	—
F. Finch	119	—	4
C. W. Danby	80	—	—
F. Bendle	84	16	—
C. Fair	122	2	5
W. F. Cook	107	18	7
R. A. Moad	118	1	7
T. A. Saunders	146	12	—
C. H. Martin	128	—	6
H. C. Eason	124	17	7
E. Buckwell	110	18	9
W. O. D. Jones	100	19	2
D. Ll. Evans	158	17	4
J. W. Reading	102	12	3
W. A. Brown	107	4	5
W. H. Hare	123	8	9
E. Kemp	40	2	10
J. A. Ollis	39	17	2
C. E. Hampson	41	9	—
Miss M. E. Haynes	100	—	—
„ M. Spencely	64	5	9
„ E. M. Beaver	61	2	1
„ A. B. Horncastle	63	6	5
„ H. W. Whiteman	59	13	—
A. E. Lassetter	32	19	9
F. Biggs	29	15	1

EXTRA RECEIPTS.

At the time of framing the Estimates there was no basis on which to estimate the extent to which local authorities would avail themselves of the privilege accorded them for the first time under this Section of the Census Act, 1900.

The Surplus of 707*l.* 12*s.* 1*d.*, shown on the Account of the Vote "Registrar General's Office, England," for the year ended 31st March 1902, has been surrendered.

General Register Office, }
4th Dec. 1903. }

Wm. C. Dunbar,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. C. Purkis.

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 22.

REGISTRAR GENERAL'S OFFICE, ENGLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads B, D, Excess. and E.

2. The Amount to be Surrendered is, as shown by the Account, 1,337*l.* 14*s.* 7*d.* Surplus.

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	62,824	-	-
Expenditure (<i>Gross</i>) - - - - -	62,439	-	5
Net Surplus - - - - -	£. 384	19	7
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate - - - - -		952	15 -
Total Amount to be Surrendered - - - - -	£. 1,337	14	7

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 23.

STATIONERY AND PRINTING.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Expense of providing STATIONERY, PRINTING, PAPER, BINDING, and PRINTED BOOKS for the Public Service; to pay the Salaries and Expenses of the STATIONERY OFFICE, and for sundry Miscellaneous Services, including REPORTS of PARLIAMENTARY DEBATES, in the Year ended 31st March 1903 showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.			
					Less than Granted.		More than Granted.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
A.—Salaries, Wages, and Allowances - -	32,900	- -	33,132	3 -	—		232	3 -
B.—Horses and Carts, and Carriage - -	4,900	- -	4,946	10 5	—		46	10 5
C.—Police - - - - -	200	- -	206	15 11	—		6	15 11
D.—Incidental Expenses - - - - -	1,750	- -	1,957	2 7	—		207	2 7
E.—Printing for Public Departments - -	265,000	- -	275,026	13 1	—		10,026	13 1
F.—Paper for Public Departments - -	230,000	- -	205,932	18 6	24,067	1 6	—	
G.—Parchments and Vellum for Public Departments - - - - -	12,000	- -	12,727	12 9	—		727	12 9
H.—Binding, &c., for Public Departments -	82,000	- -	74,036	1 8	7,963	18 4	—	
I.—Small Stores for Public Departments -	100,000	- -	101,279	1 6	—		1,279	1 6
J.—Printing, Paper, Binding, &c., for two Houses of Parliament - - - - -	85,000	- -	97,972	7 10	—		12,972	7 10
K.—Printing, Paper, Binding, &c., for Stationery Office Publications -	29,000	- -	31,669	12 2	—		2,669	12 2
L.—Printing, Paper, Binding, &c., for Gazettes - - - - -	2,500	- -	2,395	12 2	104	7 10	—	
M.—Parliamentary Debates and Records -	9,500	- -	12,406	15 2	—		2906	15 2
N.—Printing, Paper, &c., for Customs Bills of Entry - - - - -	5,500	- -	5,809	9 4	—		309	9 4
O.—Parliamentary Papers for Free Libraries -	150	- -	199	15 6	—		49	15 6
—Editing Volume of Brehon Law - -	—		466	4 -	—		466	4 -
GROSS TOTAL - - - £.	860,400	- -	860,164	15 7	32,135	7 8	31,900	3 3
					Net Surplus of Gross Estimate over Expenditure.			
					£. 235 4 5			
					Surplus of Appropriations in Aid Realised.			
					£. 5,378 19 7			
					Total Surplus to be Surrendered			
					£. 5,614 4 -			
<i>Deduct, —</i>								
P.—Appropriations in Aid - - - - -	90,255	- -	95,633	19 7				
NET TOTAL £.	770,145	- -	764,530	16 -				

CLASS II.—*continued.*VOTE 23.—STATIONERY AND PRINTING—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Salaries. Excess 232*l.* 3*s.* -*d.*

The excess is attributable to reorganisations in the Office, approved by the Lords Commissioners of the Treasury.

B.—Horses and Carts, and Carriage. Excess, 46*l.* 10*s.* 5*d.*

To this Sub-Head are charged not only the cost of horses and carts directly employed by the Stationery Office, but also of the carriage of goods by rail or steamer. An exact estimate is impossible.

C.—Police. Excess, 6*l.* 15*s.* 11*d.*

Consequent on an increase of the weekly wages granted to the night watchman in Dublin.

D.—Incidents. Excess, 207*l.* 2*s.* 7*d.*

The excess is almost entirely owing to removals of officers to and from Dublin in connection with the reorganisations of the Department referred to in the note on the excess in Sub-Head A. Salaries.

	Excess.			Saving.		
	£.	s.	d.	£.	s.	d.
E.—Printing	10,026	13	1	—	—	—
H.—Binding	—	—	—	7,963	18	4
J.—Parliament	12,972	7	10	—	—	—
K.—Stationery Office Publications	2,669	12	2	—	—	—
	25,668	13	1	7,963	18	4
	7,963	18	4	—	—	—
Net Excess	£.	17,704	14	9		

As more than once explained, the three printing Sub-Heads and the binding Sub-Head (to the last of which is charged the cost of printing sheets for ledgers, account books, &c., if delivered bound) interweave so closely as to be practically inseparable.

The excess is mainly, if not entirely, to be attributed to the extraordinary length of the Session of 1902. The House of Commons sat that year for 181 days, the average length of the Sessions of the four previous years having been rather less than 122 days.

The cost of printing the Votes and Proceedings of the House of Commons alone exceeded the average of the previous four years, paid at the same rate of charge, by 7,300*l.*

The number of pages of other Papers set in type for or presented to Parliament in 1902 was 40 per cent. greater than in the previous year.

F.—Paper. Saving, 24,067*l.* 1*s.* 6*d.*

The saving to the extent of about 19,000*l.* is the result of a drop in prices.

The average price at which ordinary Stock papers were bought during the year was 33*d.* per lb. less than the average of 1900-1, the year last completed at the time that the Estimate was prepared.

The weight of these papers bought during the year was 13,823,800 lbs. (that figure multiplied by 33*d.* = 19,008*l.*)

There was in addition to this a considerable falling off in the demands received from the War Department

G.—Parchments. Excess, 727*l.* 12*s.* 0*d.*

The demands from both the War Department and the Admiralty for parchments were probably unprecedented.

I.—Small Stores. Excess, 1,279*l.* 1*s.* 6*d.*

The actual excess is 492*l.* only (less than one half per cent. of the Vote), the stocks having been increased during the year to the amount of 787*l.* A closer estimate is impossible.

L.—Gazettes. Saving, 104*l.* 7*s.* 10*d.*

The cost of printing the "Dublin Gazette" was less than in 1901-2.

M.—Parliamentary Records. Excess, 2,900*l.* 15*s.* 2*d.*

The excess is attributable to the extraordinary length of the Session, and to an increase in the number of copies of the Reports of Debates demanded for gratuitous issue to Peers and Members.

N.—Bills of Entry. Excess, 309*l.* 9*s.* 4*d.*

The excess is attributable to a growth in the bulk of the Liverpool Bill of Entry.

O.—Parliamentary Papers for Free Libraries. Excess, 49*l.* 15*s.* 6*d.*

The excess was in consequence of increased demands received from Free Libraries for Parliamentary Papers, and was incurred with the approval of the Lords Commissioners of the Treasury.

Brehon Laws. Excess, 466*l.* 4*s.* -*d.*

The excess represents a final payment to the Editor, on completion of the publication, made by direction of the Lords Commissioners of the Treasury.

P.—Appropriations in Aid. Excess, 5,378*l.* 19*s.* 7*d.*

Any exact estimate of Receipts is impossible.

CLASS II.—*continued.*VOTE 23.—STATIONERY AND PRINTING—*continued.*

EXTRA REMUNERATION (Sub-Head A).

Payments in excess of 25*l.* were made to two Clerks for overtime, the amounts being 32*l.* 15*s.* 6*d.* and 27*l.* 12*s.* -*d.* respectively.

Mr. Pulling, who, as Editor of Statutory Rules, &c., received 300*l.* out of Sub-Head A., was paid 383*l.* 15*s.* -*d.* out of the Vote for Treasury, &c. (Statute Law Committee) for editing Annual Volume of Chronological Table and Index to Statutes, and a revised edition of Statutory Rules and Orders.

The following charges, amounting in all to 36*l.* 16*s.* 6*d.*, have been by Treasury authority included in the account for Stationery, &c., obtained for the use of the Imperial Yeomanry Depot without the intervention of the Stationery Office. Under Sub-Heads E. (22*l.* 13*s.* 6*d.*), F. (3*l.* 15*s.* 6*d.*), H. (3*l.* 12*s.* -*d.*), and I. (6*l.* 15*s.* 6*d.*)

The prices paid are estimated as being about 50 per cent. in excess of those at which the articles could have been supplied in ordinary course.

A sum of 36*l.* 8*s.* 3*d.*, being a deficit in the accounts of the late Mr. Jones, as Sales Agent for Publications in the House of Commons, has been written off under Treasury authority.

In addition to the amount realised as Appropriation in Aid, a sum of 10,459*l.* 5*s.* -*d.* was received in consequence of the substitution in November 1902 of Cash Payments in place of Stamps for ordinary advertisements in the London Gazette, these having been previously brought to account by the Inland Revenue. The above amount has, under Treasury instructions, been credited to Exchequer Extra Receipts, and paid over to the Exchequer in 1903-4.

The Surplus of 5,885*l.* 8*s.* 11*d.* shown on the Account of the Vote "Stationery and Printing," for the year ended 31st March 1902, has been surrendered.

His Majesty's Stationery Office, }
5 November 1903.

T. D. Pigott,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. C. Purkis.

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 23.

STATIONERY AND PRINTING.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. Expenditure in excess of the Estimate has been incurred under Sub-Heads A., B., Excess. C., D., E., G., I., J., K., M., N., and O., being 13 out of the 16 Sub-Heads of the Vote. These Excesses as well as the large countervailing under-expenditure under Sub-Heads F. and H. are fully explained on the face of the Account.
2. Editing Volume of Brehon Law.—A special Sub-Head has been introduced with Special Treasury sanction for the purpose of recording expenditure amounting to 446*l.* 4*s.* 0*d.* Sub-Head. incurred for editing Volumes 5 and 6 of the Brehon Laws. This work, which apparently has been in course of preparation since the year 1865, is stated to be now completed.
3. Included in the Expenditure under Sub-Heads E., F., H., and I. are certain repay- Sub-Heads ments to the War Department, on account of the purchase of Stationery, &c., made E., F., H., by that Department in South Africa, to which I have taken exception, upon the ground and I. that the value of the articles had apparently been previously refunded. I am informed that inquiries are being made on the subject in South Africa.
4. Parchments and Vellum for Public Departments.—With reference to the evidence Sub-Head given before the Committee of Public Accounts 1903 (Qn. 2720-4) in regard to the large G. sums spent upon the purchase of Parchment, it may be noticed that while the expenditure for this year has exceeded the Grant by 727*l.* 12*s.* 9*d.*, this result was anticipated in the explanation given by the Accounting Officer of the large under-expenditure recorded on the Account for 1901-2. In the Estimate for the financial year 1903-4 the Grant is reduced by 2,000*l.*
5. In continuation of paragraph 3 of my Report on this Vote for the year Advances to 1901-2, I have to report that considerable progress has been made in the reduction of Contractors. arrears in the examination of the Contractors' bills for printing.
6. The balance remaining unpaid on 31st March 1903, in respect of Advances on behalf Outstanding of various Repaying Departments amounted to 7,967*l.* 18*s.* 6*d.*, as against 5,936*l.* 9*s.* 5*d.* Balances. on 31st March 1902.
The sum of 971*l.* 5*s.* 9*d.*, noticed in my Reports of the last three years as due from the Government of Canada on account of its share of the expenses of printing the papers, &c., of the Bohring Sea Arbitration, has now been received, together with a sum of 87*l.* 10*s.* 6*d.*, hitherto included in the total amount of Stock Issues unclaimed.
The balances remaining unpaid on 31st March 1903 (whether claimed or not yet claimed from Repaying Departments) on account of the value of Stock issued by the Stationery Office amounted to 21,761*l.* 10*s.* 5*d.*, as against a balance of 15,551*l.* 9*s.* 2*d.* on 31st March 1902.
7. The amount of the balances due to the Stationery Office on the 31st March 1903, Agents' on the Accounts of the various Agents for the Sale of its Publications, &c., was, as Balances. certified by the Agents, 19,597*l.* 7*s.* 2*d.*, as against 18,623*l.* 1*s.* 7*d.* on 31st March 1902
8. Sub-Head P., Appropriations in Aid.—A local test examination of these receipts has Appropriations in Aid. been made with satisfactory results.
9. The Amount to be Surrendered is, as shown by the Account, 5,614*l.* 4*s.* -*d.* Surplus.

	<i>£.</i>	<i>s.</i>	<i>d.</i>
Grant (<i>Gross</i>) - - - - -	860,400	-	-
Expenditure (<i>Gross</i>) - - - - -	860,164	15	7
Net Surplus - - -	£. 235	4	5
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate -	5,378	19	7
Total Amount to be Surrendered - -	£. 5,614	4	-

CLASS II.—*continued.*VOTE 23.—STATIONERY AND PRINTING.—*continued.*

EXTRA RECEIPTS payable to EXCHEQUER.

Stamps. 10. In addition to the Appropriations in Aid shown on the Account, it appears, from a Statement furnished to me by the Inland Revenue Department, that the following sums have been received in that Department during the year in connection with the Sale of Fee, &c., Stamps in respect of the "London and Edinburgh Gazettes," viz. :—

	£.	s.	d.
"London Gazette" - - - - -	18,481	15	-
"Edinburgh Gazette" - - - - -	3,368	4	3

Since November 1902, the fees payable in respect of advertising in the "London Gazette" have been received in cash. The amount so collected is 10,459*l.* 5*s.* -*d.*, which, added to the sum of 18,481*l.* 15*s.* -*d.*, gives a total receipt for the year of 28,941*l.* -*s.* -*d.*

These cash receipts have, by direction of the Treasury, been credited to Exchequer Extra Receipts.

STORE ACCOUNTS.

Local exam- 11. The Store Accounts have been subjected to a local test examination, with generally
ination of satisfactory results.

Store Accounts. 12. The value of the Stock in the possession of the Stationery Office, as certified by the officers of that Department and by professional stock-takers, was stated to be as follows :—

	On 1st April 1902.				On 31st March 1903.				
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Paper and Envelopes, England	39,632	-	-				38,261	-	-
Ireland	6,671	-	-				6,758	-	-
				46,303	-	-			45,019
Parchment and Vellum, England	3,302	-	-				4,443	-	-
Ireland	486	-	-				518	-	-
				3,788	-	-			4,961
Small Stores, England	10,989	-	-				11,933	-	-
Ireland	2,748	-	-				2,595	-	-
				13,737	-	-			14,528
Gazettes, London	37	-	-				37	-	-
Dublin	700	-	-				769	-	-
				737	-	-			806
Parliamentary Records	-	-	-	1,730	-	-			2,232
Stationery Office Publications	-	-	-	86,332	-	-			86,657
Waste, estimated at	-	-	-	462	-	-			616
				£. 153,089	-	-			£. 154,819

This Statement does not include the value of Parliamentary Publications, nor that of the Stock in the hands of Contractors for printing, and of Agents and others for sale.

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 24.

OFFICE OF WOODS, FORESTS, AND LAND REVENUES, &c.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses in the OFFICE of HIS MAJESTY'S WOODS, FORESTS, and LAND REVENUES, and in the OFFICE of the LAND REVENUE RECORDS and INROLMENTS, in the Year ended 31st March 1903; showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
OFFICE OF WOODS, &c.				
A.—Salaries, Wages, and Allowances - -	15,226 - -	14,994 8 1	231 11 11	—
B.—Incidental Expenses - - - -	85 - -	71 17 6	13 2 6	—
LEGAL BRANCH.				
C.—Salaries - - - -	3,085 - -	3,080 - -	5 - -	—
D.—Fees to Counsel - - - -	1,200 - -	621 1 6	578 18 6	—
E.—Law Stationers' Bills for Incidental Expenses - - - -	1,000 - -	1,374 13 3	—	374 13 3
F.—Law Costs recovered from the Crown -	50 - -	—	50 - -	—
OFFICE OF LAND REVENUE RECORDS AND INROLMENTS.				
G.—Salaries - - - -	1,459 - -	940 6 7	518 13 5	—
H.—Incidental Expenses - - - -	30 - -	7 1 3	22 18 9	—
£.	22,135 - -	21,089 8 2	1,420 5 1	374 13 3
Deduct Deficit - - - -			374 13 3	
Net Surplus to be Surrendered - - - £.			1,045 11 10	
Extra Cash Estimated Receipts - - - -				£10.
Actual Receipts - - - -				Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Of the amount of 231*l.* 11*s.* 11*d.* saved, 100*l.* included in the Estimate of 15,226*l.* as "Contribution to the Land Revenue in respect of Fees, &c., to Receivers" was unexpended. The balance of 131*l.* 11*s.* 11*d.* is partly attributable to the retirement of a Messenger through illness (subsequent to the date when the Estimates were framed), and to his post remaining vacant for some months, and partly to a saving in respect of persons temporarily employed.

D. to F.—The impossibility of framing any sound estimate as to the amount of litigation and legal investigations which may necessarily arise and have to be made in any particular year.

G.—The post of Keeper of the Land Revenue Records and Inrolments, whose salary of 700*l.* per annum was included in the Estimate of 1,459*l.* has not been filled up. A gratuity of 200*l.* was made to the Clerk in charge of the Record Office for services which devolved upon him during the vacancy.

H.—A less expenditure than anticipated in the travelling expenses of the Clerk in charge of the Land Revenue Record Office.

NOTE.—The fees received from Public Departments for Record Agency Searches, &c., are no longer chargeable. If chargeable, they would have been for the year to 31st March 1903, as follows:—

	£.	s.	d.
Office of Woods, &c. - - - -	284	10	8
Board of Trade - - - -	25	4	8
Office of Works - - - -	-	18	-
Treasury Solicitor (Law Courts Branch) -	-	3	4

CLASS II.—*continued.*VOTE 24.—OFFICE OF WOODS, FORESTS, AND LAND REVENUES, &c.—*continued.*

EXTRA REMUNERATION.

	£.	s.	d.
Seven Abstractors in the Office of Woods, &c. (Class II., Vote 24) were paid for overtime	173	5	6
One Abstractor in the Land Revenue Record Office	22	18	0
One Abstractor in the Office of Woods was paid for Plan Drawing in the Land Revenue Record Office	9	13	-
One Abstractor in the Land Revenue Record Office was paid for Plan Drawing in the Land Revenue Record Office	3	13	-
One Writer in the Office of Woods, &c., received from the Civil Service Commissioners extra remuneration by way of bonus—Class II., Vote 13	33	15	-

The Surplus of 2,226*l.* 17*s.* 6*d.*, shown on the Account of the Vote "Office of Woods, Forests, and Land Revenues, &c.," for the year ended the 31st March 1902, has been surrendered.

Office of Woods, &c., }
September, 1903. }

E. Stafford Howard,
J. F. F. Horner,
Commissioners of His Majesty's Woods, Forests,
and Land Revenues, Accounting Officers.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. C. Purkis.

D. C. Richmond,
Comptroller and Auditor General.

VOTE 24.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. Expenditure in Excess of the Estimate has been incurred under Sub-Head E.
- Fees to Counsel. 2. Sub-Head D.—With reference to paragraph 2 of my Report on this Vote for the year 1901-2, and to the evidence given before the Public Accounts Committee last July (Qu. 2748-55), I notice that though the expenditure under this Sub-Head has risen considerably a large saving is still shown, counter-balanced, however, to a great extent by over expenditure under Sub-Head E (Law Stationers' Bills, &c).
- Net Surplus. 3. The Net Surplus to be Surrendered is, as shown by the Account, 1,045*l.* 11*s.* 10*d.*

	£.	s.	d.
Grant	22,135	-	-
Expenditure	21,089	8	2
Net Surplus	£: 1,045	11	10

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 25.

OFFICE OF WORKS AND PUBLIC BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the OFFICE of the COMMISSIONERS OF HIS MAJESTY'S WORKS AND PUBLIC BUILDINGS, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages	55,500 - -	55,602 19 1	—	102 19 1		
B.—Travelling Expenses	3,450 - -	3,054 1 11	395 18 1	—		
C.—Incidental Expenses	700 - -	691 11 -	8 9 -	—		
GROSS TOTAL	£. 59,650 - -	59,348 12 -	404 7 1	102 19 1		
		Deduct Deficit - - - -	102 19 1			
		Net Surplus to be Surrendered - £.	301 8 -			

	£. s. d.
Estimated Amount of Extra Receipts, payable to Exchequer	60 - -
Amount of Extra Receipts realised in the Year 1902-1903, and paid over to Exchequer	38 15 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Casual Variation.

B.—The amount of foreign travelling is uncertain, in this year it was considerably less than had been expected.

C.—Casual variation.

Extra Receipts.—The amount of the receipts cannot be estimated with accuracy.

CLASS II.—*continued.*VOTE 25.—OFFICE OF WORKS AND PUBLIC BUILDINGS—*continued.*

EXTRA REMUNERATION.

In addition to their Salaries provided in this Vote, certain Officers received Extra Remuneration as follows:—

For copying specifications and for overtime:—

		£.	s.	d.	£.	s.	d.
A Staff Clerk.	From this Vote	-	-	-	61	-	-
" "	" " "	-	-	-	46	12	-
A Clerk, Second Division. Higher Grade.	" " "	-	-	-	57	16	-
" " "	From Public Buildings Expenses Account	39	15	9			
" " "	" " "	-	17	3			
" " "	From this Vote	-	-	-	40	13	-
" " "	" " "	-	-	-	37	11	6
" " "	" " "	-	-	-	35	3	6
" " "	" " "	-	-	-	27	17	3
" " "	" " "	-	-	-	26	18	6
" " "	" " "	-	-	-	25	11	6
An Assistant Clerk.	From Public Buildings Expenses Account	-	12	-			
" "	" this Vote	49	4	9			
					49	16	9

For measuring and for overtime:—

An Examiner.	From this Vote	-	-	-	54	8	-
" "	" the Vote "Coronation of His Majesty"	-	-	-	17	4	-
" "	" Public Buildings Expenses Account	-	-	-	1	4	-
					72	16	-
" "	From this Vote	-	-	-	18	16	-
" "	" Public Buildings Expenses Account	-	-	-	34	16	-
" "	" Telephone Capital Account	-	-	-	-	8	-
					54	-	-
An Assistant Examiner.	From this Vote	-	-	-	66	17	6
" "	" " "	-	-	-	62	12	-
" "	" " "	-	-	-	61	5	-
" "	" " "	-	-	-	49	10	-
" "	From Public Buildings Expenses Account	-	1	12			
" "	" Telephone Capital Account	-	-	16			
					51	18	-
" "	From this Vote	-	-	-	51	17	-
" "	" " "	-	-	-	49	2	-
" "	" " "	-	-	-	44	9	-
" "	" " "	-	-	-	36	-	-
" "	" " "	-	-	-	34	10	-
The Senior Examiner of Technical Accounts, from this Vote, for preparing Schedules of Triennial Contracts for Works, etc.					50	-	-
A First Class Clerk of the Works, from this Vote, for extra work, &c.		50	-	-			
	Commission for collecting Premiums of Insurance, &c., on Apartments occupied as Grace and Favour Residences.		2	10			
					52	10	-

The Surplus of 210l. 9s. 3d., shown on the Account of the Vote "Office of Works and Public Buildings," for the year ended 31st March, 1902, has been surrendered.

His Majesty's Office of Works, &c.,
30 November 1903.

Schomberg K. McDonnell,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. H. Archibald.

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 25.

OFFICE OF WORKS AND PUBLIC BUILDINGS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Head A.	Excess.
2. The Net Surplus to be Surrendered is, as shown by the Account, 301 <i>l.</i> 8 <i>s.</i> - <i>d.</i>	Net Surplus.
	£. s. d.
Grant - - - - -	59,650 - -
Expenditure - - - - -	59,348 12 -
Net Surplus - - -	£. 301 8 -

NON-VOTED SERVICES.

3. The Account of Miscellaneous Non-Voted Services administered by the Office of Works, and audited in my Department, is appended. Account of
Non-Voted
Services.
4. The amounts shown on both sides of the Account under the heading "Commissioners of Works Investment Account" 461*l.* 13*s.* 4*d.*, are the dividends received and invested during 1902-3 in the purchase of Stock, in accordance with the Battersea Park Amendment and Extension Act 1851 (14 and 15 Vict. C. 77, Sec. 16), which provided for the creation of a "Fund for Improvements in the Metropolis." On the 1st April 1902, the Fund consisted of 17,705*l.* 12*s.* 3*d.* Consols, and by the addition of 489*l.* 8*s.* 2*d.* Consols purchased during the year, the total amount of Stock held in respect of this Fund on 31st March 1903 was raised to 18,195*l.* -*s.* 5*d.* Battersea
Park Estate.

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 25.—OFFICE OF WORKS, &c.—*continued.*

Dr ACCOUNT CURRENT of Non-Voted Services, 1902-1903. Cr.

	£.	s.	d.	£.	s.	d.		£.	s.	d.	£.	s.	d.
Balance on 1st April 1902	—			77,284	17	10							
To Receipts in the year 1902-1903 :							By Payments in the Year 1902-1903 :						
Bankruptcy Buildings, Watchmen	216	11	—				Bankruptcy Buildings, Watchmen	215	8	8			
Bankruptcy Offices, Cleaning	119	—	—				Bankruptcy Offices, Cleaning	119	—	—			
Battersea Park	283	1	8				Battersea Park	5	—	—			
Brompton Cemetery	5,470	19	6				Brompton Cemetery	5,881	19	4			
Fees for Bills of Quantities	268	16	—				Fees for Bills of Quantities	205	16	—			
Fees for Schedules of Prices	16	—	—				Fees for Schedules of Prices	15	—	—			
Grace and Favour Residences, Insurance	338	8	7				Grace and Favour Residences, Insurance	309	1	8			
Ditto ditto Rates	1,499	13	1				Ditto ditto Rates	1,510	11	—			
Hertford British Hospital, Paris	3,877	15	10				Hertford British Hospital, Paris	3,877	15	10			
Home Office, Wages of Caretaker of Explosives Shed	13	—	—				Home Office, Wages of Caretaker of Explosives Shed	13	—	—			
Horse Guards Parade, Stands	112	11	10				Horse Guards Parade, Stands	112	11	10			
Inrolment Fees	26	15	6				Inrolment Fees	22	19	6			
Keyholders' Deposit Fund	34	13	—				Keyholders' Deposit Fund	25	4	—			
Labouring Classes' Dwellings	—						Labouring Classes' Dwellings	—	11	—			
Land Registry, New Buildings	5,000	—	—				Land Registry, New Buildings	14,679	2	3			
Menai Bridge	1,802	5	6				Menai Bridge	2,689	18	8			
Mercantile Marine and Board of Trade Survey Offices, Cleaning	75	—	—				Mercantile Marine and Board of Trade Survey Offices, Cleaning	75	—	—			
Millbank Prison Site, Roads	1,905	17	10				Millbank Prison Site, Roads	1,905	17	10			
National Physical Laboratory	1,000	—	—				National Physical Laboratory	1,831	6	10			
Ordnance Survey Office, Southampton, Coal	540	4	4				Ordnance Survey Office, Southampton, Coal	—					

Prisons, England, Coal	2,563	16	1	
Public Buildings, Expenses	445,000	-	-	
Royal Family, Works for Members of	1,229	14	6	
Royal Portland Dispensary Fund	28	6	8	
Seamen's Hospitals	701	2	9	
Trade, Board of, Works for	116	15	7	
Venison Fees, Windsor Great Park	65	13	-	
War Department, Works for	49	17	9	
Woods, &c., His Majesty's Office of, Works for	102	6	10	
Works, &c., H.M. Commissioners of, Investment Account	461	13	4	
				472,920 - 2
	£.	550,204	18	-

H.M. Office of Works, &c., }
30 November 1903. }

Prisons, England, Coal	-			
Public Buildings, Expenses	366,448	16	10	
Royal Family, Works for Members of	2,450	6	4	
Royal Portland Dispensary Fund	28	6	8	
Seamen's Hospitals	744	1	5	
Trade, Board of, Works for	126	13	2	
Venison Fees, Windsor Great Park	70	17	-	
War Department, Works for	49	17	9	
Woods, &c., His Majesty's Office of, Works for	75	5	7	
Works, &c., H.M. Commissioners of, Investment Account	461	13	4	
				403,951 2 6
Balance on 31st March 1903				146,253 15 6
	£.	550,204	18	

Schomberg K. McDonnell,
Accounting Officer.

CLASS II.—*continued.*

VOTE 26.

SECRET SERVICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Charge of His Majesty's FOREIGN and other SECRET SERVICES, in the Year ended 31st March 1903, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Secret Service - - - - -	65,000 - -	50,763 15 2	14,236 4 10	—
		Surplus to be Surrendered - - - £.	14,236 4 10	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

The Expenditure out of this Grant is necessarily of an uncertain character, and cannot be accurately estimated.

The Surplus of 16,683*l.* 15*s.* 4*d.* shown on the Account of the Vote "Secret Service," for the year ended 31st March 1902, has been surrendered.

Treasury,
26 October, 1903. }

W. Blain,
Accounting Officer.

I certify that the Amount shown to have been expended in this Account is supported by Certificates from the responsible Ministers of the Crown.

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 26.

SECRET SERVICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Charges for the year 1902-3 are supported by Certificates from the responsible Ministers of the Crown in the form prescribed by the Treasury Minute of 12th April 1888. Certificates furnished.

2. The Account shows a Surplus to be Surrendered of 14,236*l.* 4*s.* 10*d.* Surplus.

	<i>£.</i>	<i>s.</i>	<i>d.</i>
Grant - - - - -	65,000	-	-
Expenditure - - - - -	50,763	15	2
Surplus - -	£. 14,236	4	10

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 27.

OFFICE OF THE SECRETARY FOR SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the Office of His Majesty's SECRETARY FOR SCOTLAND, and Subordinate Office, Expenses under the INEBRIATES ACTS 1879-1900, and Expenses under Private Legislation Procedure (Scotland) Act, 1899, including a Grant-in-Aid of the Congested Districts (Scotland) Fund in the Year ended 31st March 1903, showing a Surplus upon six Sub-Heads of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances - -	13,299 - -	12,817 19 9	481 - 2	—
B.—Travelling - - - - -	620 - -	598 17 1	21 2 11	—
C.—Special Inquiries - - - - -	80 - -	26 5 -	53 15 -	—
D.—Incidental Expenses - - - - -	250 - -	185 15 10	64 4 2	—
E.—Congested Districts Board (Scotland) Grant in Aid - - - - -	20,000 - -	20,000 - -	—	—
F.—Expenses under the Private Legislation Procedure (Scotland) Act 1899 -	1,500 - -	1,069 3 9	430 16 3	—
G.—Expenses under the Inebriates Acts -	1,800 - -	1,325 16 6	474 3 6	—
GROSS TOTAL £.	37,549 - -	36,023 17 11	1,525 2 1	—
			Surplus of Gross Estimate over Expenditure.	
			£. 1,525 2 1	
<i>Deduct,—</i>	Estimated.	Realised.	Surplus of Appropriations in Aid Realised.	
H.—Appropriations in Aid - - - - -	2,230 - -	3,219 8 7	£. 989 8 7	
			Total Surplus to be Surrendered.	
NET TOTAL - £.	35,319 - -	32,804 9 4	£. 2,514 10 8	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	—
Amount of Extra Receipts realised in the Year 1902-3, and paid over to Exchequer -	912 12 8

CLASS II.—*continued.*

VOTE 27.—OFFICE OF THE SECRETARY FOR SCOTLAND—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Salaries, etc.—Saving chiefly due to appointment of new Assistant Under Secretary and other Officers on minimum Salaries of their respective Scales.

B.—Travelling.—
D.—Incidental Expenses } Estimated as closely as possible.

C.—Special Inquiries.—The amount of expenditure under this Sub-Head is very uncertain.

E.—Congested Districts, etc., Grant-in-Aid.—Expended in full.

F.—Expenses under the Private Legislation, etc., Act.—Estimated as nearly as possible.

G.—Expenses under the Inebriates Acts.—The first estimate for this Sub-Head, framed in accordance with anticipated expenditure.

H.—Appropriations in Aid.—The fees under the Private Legislation Procedure (Scotland) Act considerably exceeded the amount estimated.

EXTRA RECEIPTS.

The amount received consisted of repayments to the Colonisation Board and interest on the Board's Bank Account. No Exchequer Extra Receipts were estimated for.

Estimated amount of receipts under the Alkali Works Regulation Acts, 1881 and 1892, 401*l.*

Amount received on account of such stamps in the year, 400*l.*

The Surplus of 2,425*l.* 7*s.* 2*d.*, shown on the Account of the Vote "Office of the Secretary for Scotland," for the year ended 31st March 1902, has been surrendered.

Scottish Office,
20th November 1903.

Reginald MacLeod,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. C. Purdie.

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 27.

OFFICE OF THE SECRETARY FOR SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Congested Districts Board. 1. The Grant-in-Aid of the Congested Districts Board (Scotland) which will be found accounted for in the separate Account appended to this Report, has been audited in my Department, and is further noticed in paragraph 3.

Surplus. 2. The Amount to be Surrendered is, as shown by the Account, 2,514*l.* 10*s.* 8*d.*

	<i>£.</i>	<i>s.</i>	<i>d.</i>
Grant (<i>Gross</i>) - - - - -	37,549	-	-
Expenditure (<i>Gross</i>) - - - - -	36,023	17	11
Surplus - - -	<i>£.</i> 1,525	2	1
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate	989	8	7
Total Amount to be Surrendered -	<i>£.</i> 2,514	10	8

CONGESTED DISTRICTS BOARD (SCOTLAND) FUND.

Fund Account. 3. Land and Migration.—The amount entered on the receipt side of the Account under the head of "Land and Migration—Miscellaneous Receipts" includes a sum of 6,618*l.* 13*s.*, representing the purchase money of certain holdings purchased by the Board and sold by them to Crofters, and a corresponding sum included on the payment side under the head of "Loans" represents the sums advanced on loan to the Crofters to enable them to make the purchases.

4. The balance on the whole account which at 31st March 1902, stood at 71,758*l.* 5*s.* 10*d.*, had risen at the close of this account to 86,114*l.* 6*s.* 9*d.*

OUTSTANDING QUESTION—1898-99.

5. In continuation of paragraph 5 of my Report of last year, relative to an unvouched sum of 49*l.* 9*s.*, in connection with the work upon Portnambbothag Pier, I have to state that during the year vouchers have been furnished for 15*l.* 13*s.* 6*d.*, leaving a balance of 33*l.* 15*s.* 6*d.* Of this amount the County Treasurer of Ross and Cromarty has been called upon to repay the sum advanced, but not expended, of 32*l.* 15*s.* 6*d.* The sum of 1*l.* -*s.* -*d.* will then remain still awaiting clearance.

CROFTERS COLONISATION.

5. My remarks on the expenditure of the Colonisation Board will be found under the Vote for Temporary Commissions, Class VII., Vote 1.

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 27.—OFFICE OF THE SECRETARY FOR SCOTLAND—*continued.*

CONGESTED DISTRICTS BOARD (SCOTLAND) FUND.

ACCOUNT of Receipts and Payments under the Congested Districts (Scotland) Act, 1897, 60 & 61 Vict. c. 53.
for the Year ended 31st March 1903.

Receipts.	Total Amount.	Payments.	Total Amount.
	£. s. d.		£. s. d.
Balance on 1st April 1902	71,758 5 10	Administrative Expenses :	
Annual sum available out of the Local Taxation (Scotland) Account (59 & 60 Vict. c. 37)	15,000 - -	Salaries - - - - -	863 - 10
Annual sum voted by Parliament in aid of the Fund	20,000 - -	Travelling Expenses - - -	444 2 10
Interest on Bank Balances	1,408 17 11	Incidental Expenses, Stationery, Postages, Rent, &c.	152 10 2
Agriculture (Sec. 4, Sub-sec. 1a & b) Miscellaneous Receipts	2,446 4 1	Agriculture (Sec. 4, Sub-sec. 1a & b) Grants and other expenditure	4,567 5 9
Land and Migration (Sec. 4, Sub-sec. 1e and d) :		Land and Migration (Sec. 4, Sub- sec. 1e and d) :	
Repayments of Loans and Interest	58 19 -	Loans - - - - -	7,501 13 -
Miscellaneous Receipts	6,649 17 4	Grants and other expenditure	1,508 6 -
Industries (Sec. 4, Sub-sec. 1g), Miscellaneous Receipts	9 5 -	Lighthouses, Piers, Roads, &c. (Sec. 4, Sub-sec. 1f), Grants and other expenditure	15,003 9 11
		Industries (Sec. 4, Sub-sec. 1g), Grants and other expenditure	155 11 7
		Construction of certain Piers (54 & 55 Vict. c. 58)	156 - -
		Maintenance of Minor Lighthouses	865 2 4
		Balance on 31st March 1903	86,114 6 9
£.	117,331 9 2	£.	117,331 9 2

Edinburgh, 15th June 1903.

R. R. MacGregor,
Accounting Officer.

CLASS II.—*continued.*

VOTE 28.

FISHERY BOARD FOR SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the FISHERY BOARD for SCOTLAND, and for Grants in Aid of Piers or Quays, and Scientific Investigation, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.			
					Less than Granted.		More than Granted.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
A.—Salaries and Allowances	10,725	— —	10,702	17 10	22	2 2	—	—
B.—Travelling	1,700	— —	1,692	9 1	7	10 11	—	—
C.—Postage	90	— —	95	1 11	—	—	5	1 11
D.—Grant in Aid of Piers or Quays	3,000	— —	3,000	— —	—	—	—	—
E.—Surplus of Herring Brand Fees, 1901	1,327	— —	1,327	— —	—	—	—	—
F.—Scientific Investigation	770	— —	769	4 2½	—	15 9½	—	—
G.—Incidental Expenses	485	— —	484	— 4½	—	19 7½	—	—
	£.	18,097 — —	18,070	13 5	31	8 6	5	1 11
Deduct Deficit						5 1 11		
Net Surplus to be Surrendered						26 6 7		
						£.	s. d.	
Estimated Amount of Extra Receipts payable to Exchequer						6,780	— —	
Amount of Extra Receipts realised in the year 1902-3, and paid over to Exchequer						7,780	1 10	

Note.—It was estimated that 180*l.* would be received from the Local Loans Fund for expenses connected with administration of Loans to Fishermen under the Crofters Holdings Act, 1886. The actual sum paid over to the Exchequer was 157*l.* 19*s.* 8*d.*

CLASS II.—*continued.*VOTE 28.—FISHERY BOARD FOR SCOTLAND—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Salaries and Allowances.—Surplus, 22*l.* 2*s.* 2*d.* On account of savings arising from the retirement of the Assistant Inspector of Fisheries, and consequent promotion and appointment to the vacancies on the staff at minimum rates.

B.—Travelling.—Surplus, 7*l.* 10*s.* 11*d.* Owing to restriction of expenditure to keep within the Vote.

C.—Postage.—Deficit, 5*l.* 1*s.* 11*d.* Due to increased postage in connection with registration, &c., of Fishing Boats—a duty newly undertaken by certain of the outdoor staff. (Sanctioned by Treasury Letter of 8th May, 1903. No. 8268.)

F.—Scientific Investigation.—Surplus, 15*s.* 9½*d.* Owing to restriction of expenditure to keep within the Vote.

G.—Incidental Expenses.—Surplus, 19*s.* 7½*d.* Owing to restriction of expenditure to keep within the Vote.

EXTRA RECEIPTS.

Surplus, 1,000*l.* 1*s.* 10*d.* The estimate was based on the average amount received from herring brand fees during the previous three seasons, but the revenue for the past year exceeded that average by the amount stated.

The Surplus of 55*l.* 7*s.* 9*d.* shown on the Account of the Vote "Fishery Board for Scotland," for the year ended 31st March 1902, has been surrendered.

Fishery Board for Scotland,
Edinburgh, 25th November, 1903. }

Angus Sutherland,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. C. Purkis.

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 28.

FISHERY BOARD FOR SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

- Excess. 1. Expenditure in excess of the Estimate has been incurred under Sub-Head C.
 Net Surplus. 2. The Net Surplus to be Surrendered is, as shown by the Account, 26*l.* 6*s.* 7*d.*

	<i>£.</i>	<i>s.</i>	<i>d.</i>
Grant - - - - -	18,097	-	-
Expenditure - - - - -	18,070	13	5
Net Surplus - - -	<i>£.</i> 26	6	7

EXTRA RECEIPTS, payable to EXCHEQUER.

- Management of Local Loans Fund. 3. In addition to the Extra Receipts shown upon the Account, a sum of 15*l.* 19*s.* 8*d.* has been paid to the Exchequer, as stated by the Accounting Officer in a footnote to the Account, in repayment of the expenses of this Department in connection with the administration of the Local Loans Fund, partly out of the Income of that Fund, and partly out of the Appropriations in Aid realised by the Public Works Loan Commission, in excess of the estimated amount.

STORE ACCOUNTS.

- Store Accounts. 4. The Store Accounts for the year 1902-3 have been examined in my Department, and the result, on the whole, may be regarded as satisfactory.

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 29.

LUNACY COMMISSION, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the BOARD OF LUNACY IN SCOTLAND, in the Year ended 31st March 1903, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	5,395 - -	5,361 12 -	33 8 -	—
B.—Travelling Expenses	1,125 - -	1,082 7 5	42 12 7	—
C.—Incidental Expenses	80 - -	52 19 11	27 - 1	—
GROSS TOTAL £.	6,600 - -	6,496 19 4	103 - 8	—
			Surplus of Gross Estimate over Expenditure.	
			£. 103 - 8	
<i>Deduct,—</i>	<i>Estimated.</i>	<i>Realised.</i>	Surplus of Appropriations in Aid Realised.	
D.—Appropriations in Aid	525 - -	567 17 -	£. 42 17 -	
NET TOTAL £.	6,075 - -	5,929 2 4	Total Surplus to be Surrendered.	
			£. 145 17 8	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- B.—The Expenditure under this head cannot be accurately estimated.
- C.—Ditto Ditto.
- D.—Increased number of Sheriffs' Orders.

The Surplus of 64l. 13s. 0d. shown on the Account of the Vote "Lunacy Commission, Scotland," for the year ended 31st March 1902, has been surrendered.

General Board of Lunacy, Edinburgh,
27 October 1903.

T. W. L. Spence,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. C. Purkis.

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 29.

LUNACY COMMISSION, SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Surplus. The Amount to be Surrendered is, as shown by the Account, 145*l.* 17*s.* 8*d.*

	£.	s.	d.
Grant (<i>Gross</i>)	6,600	-	-
Expenditure (<i>Gross</i>)	6,496	19	4
Surplus	£.	103	- 8

Add,—

Appropriations in Aid realised in excess of the Estimate	42	17	-
Total Amount to be Surrendered	£.	145	17 8

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 30.

REGISTRAR GENERAL'S OFFICE, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the Department of the REGISTRAR GENERAL OF BIRTHS, &c., SCOTLAND, in the Year ended 31st March 1903, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.			
					Less than Granted.		More than Granted.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
A.—Salaries - - - - -	4,230	- -	4,124	16 1	105	3 11		
B.—Travelling Expenses - - - - -	1,200	- -	1,142	8 5	57	11 7		
C.—Incidental Expenses - - - - -	130	- -	128	14 10	1	5 2		
CENSUS OF SCOTLAND, 1901.								
D.—Salaries - - - - -	2,700	- -	2,312	6 5	387	13 7		
E.—Incidental Expenses - - - - -	20	- -	8	5 7	11	14 5		
GROSS TOTAL - - - £.	8,280	- -	7,716	11 4	563	8 8		
<i>Deduct,—</i>								
	Estimated.		Realised.		Surplus of Gross Estimate over Expenditure.			
G.—Appropriations in Aid (Fees for Searches and Extracts) - - - - -	750	- -	785	16 -	£. 563 8 8			
					Surplus of Appropriations in Aid Realised.			
					£. 35 16 -			
NET TOTAL - - - £.	7,530	- -	6,930	15 4	Total Surplus to be Surrendered.			
					£. 599 4 8			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving chiefly due to the retirement of the Secretary and Chief Clerk, and consequent new appointments at minimum salaries.

B.—The Expenditure under this Sub-Head is of an uncertain character, and fluctuates from various causes, such as the state of the weather, the efficiency of the local Registrars, &c.

C.—The Expenditure under this Sub-Head is variable, and cannot be more closely estimated.

CENSUS OF SCOTLAND, 1901 (63 Vict. c. 4.)

D.—Saving mainly due to overtime attendance by the temporary Census Staff having been less than was estimated.

E.—The Expenditure for this temporary service is of a casual and contingent character, and could not be closely estimated.

G.—These Receipts are liable to fluctuation, and could not be more closely estimated.

CLASS II.—*continued.*VOTE 30.—REGISTRAR GENERAL'S OFFICE, SCOTLAND—*continued.*

EXTRA REMUNERATION.

Payments in excess of £25 were made to the Senior Clerk and seven Second Division Clerks for extra work in connection with the Census.

The payments were as follows:—

£	s.	d.	£	s.	d.
31	5	-	31	11	-
33	16	6	29	16	6
29	9	6	30	13	-
29	18	6	25	12	6

The Surplus of 2,120*l.* 2*s.* 3*d.*, shown on the Account of the Vote "Registrar General's Office, Scotland," for the year ended 31st March 1902, has been surrendered.

Edinburgh, }
14 November 1903. }

Stair Agnew, Registrar General,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. C. Purkis.

D. C. Richmond,
Comptroller and Auditor General.

VOTE 30.

REGISTRAR GENERAL'S OFFICE, SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Surplus.

1. The Amount to be Surrendered is, as shown by the Account, 599*l.* 4*s.* 8*d.*

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	8,280	-	-
Expenditure (<i>Gross</i>) -	7,716	11	4
Surplus - - -	£. 563	8	8
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate - . .	35	16	.
Total Surplus to be Surrendered - - -	£. 599	4	8

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 31.

LOCAL GOVERNMENT BOARD FOR SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the LOCAL GOVERNMENT BOARD FOR SCOTLAND, and for Expenses under the VACCINATION ACT, INFECTIOUS DISEASES NOTIFICATION ACT, LOCAL GOVERNMENT (SCOTLAND) ACTS, BURGH POLICE (SCOTLAND) ACT, PUBLIC HEALTH (SCOTLAND) ACT, POOR LAW (SCOTLAND) ACT, and SALE OF FOOD AND DRUGS ACTS, in the Year ended 31st March 1903, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.	
					Less than Granted.	More than Granted.
	£.	s. d.	£.	s. d.	£.	s. d.
A.—Salaries and Wages - - - -	11,470	- -	11,392	7 -	77	13 -
B.—Travelling Expenses - - - -	1,500	- -	1,245	7 9	254	12 3
C.—Special Enquiries - - - -	770	- -	706	10 10	63	9 2
D.—Incidental Expenses - - - -	205	- -	166	14 5	38	5 7
	£.	13,945 - -	13,511 - -			
Surplus to be Surrendered - - - £.					434	- -

	£.	s.	d.
Estimated Amount of Extra Receipts payable to Exchequer - - -			Nil.
Amount of Extra Receipts realised in the Year 1902-3, and paid over to Exchequer - - - - -			61 13 8

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Surplus due partly to resignation of a member of the staff and appointment at minimum salary, and partly to a saving on "Copying and Special Assistance."
- B.—The Board's Medical Inspector and one of the General Superintendents were, during part of the year, engaged on a Departmental Committee, and their travelling expenses, so far as charged to Sub-Head B of the Vote, were considerably less than usual.
- C.—This expenditure is very variable, and cannot be accurately estimated.
- D.—Expenditure variable.

CLASS II.—*continued.*VOTE 31.—LOCAL GOVERNMENT BOARD FOR SCOTLAND—*continued.*

EXTRA REMUNERATION.*

The Medical Officer under the Public Health Act received from the Crown Agent the sum of 34*l.* 13*s.* for Analyses and Opinions in connection with Criminal Investigations, and 8*l.* 8*s.* for attendance as a witness in High Court trials.

The Medical Inspector received 50*l.* from the Vote "Temporary Commissions" for services rendered to the Royal Commission on Physical Training (Scotland).

Payments were made during the year out of Sub-Head C—Special Enquiries—to certain members of the Clerical Staff for remuneration for work in connection with the Departmental Committee on Poor Law Medical Relief, as follows:—

	£	s.	d.
G. A. Mackay	8	—	—
A. Oliphant	9	—	—
J. B. B. Brown	7	5	6

EXTRA RECEIPTS.

This sum represents the Extra Receipts recovered in connection with the Vote "Pauper Lunatics" (Scotland), now extinct.

The Surplus of 730*l.* 2*s.* 10*d.*, shown on the Account of the Vote "Local Government Board for Scotland," for the year ended 31st March 1902, has been surrendered.

Local Government Board, Edinburgh, }
10 November 1903.

G. Falconer-Stewart,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. C. Purkis.

D. C. Richmond,
Comptroller and Auditor General.

VOTE 31.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Surplus. The Surplus to be Surrendered is, as shown by the Account, 434*l.*

	£.	s.	d.
Grant - - - - -	13,945	—	—
Expenditure - - - - -	13,511	—	—
Surplus - - - £.	434	—	—

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 32.

HOUSEHOLD OF THE LORD LIEUTENANT OF IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to Pay the Salaries and Expenses of the HOUSEHOLD OF THE LORD LIEUTENANT OF IRELAND, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Household - - - -	3,923 - -	3,927 5 8	—	—	4 5 8	—
B.—Travelling and Incidental Expenses, Household - - - -	100 - -	46 7 9	53 12 3	—	—	—
C.—Salaries and Allowances, Chapel - -	789 - -	788 7 -	—	13 -	—	—
TOTAL - - £.	4,812 - -	4,762 - 5	54 5 3	—	4 5 8	—
Deduct Deficit - - - -			—	—	4 5 8	—
Net Surplus to be Surrendered - £.			—	—	49 19 7	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Payment for services of a Telegraphist at the Vice-Regal Lodge larger than estimated.
- B.—Travelling expenses payable on account of members of the Household less than anticipated.
- C.—Fraction of 1*l.*

EXTRA REMUNERATION.

Name.	Office.	Amount.	Service or Vote.
		£. s. d.	
Major Hon. M. O'Brien, D.S.O.	Aide-de-Camp.	120 4 3	Army funds.
Lieutenant Hon. G. E. F. Ward.	ditto	81 18 4	ditto
Captain W. H. B. Long.	ditto	352 9 7	ditto
Captain Hon. G. O. Cadogan.	ditto	64 5 9	ditto
Lieutenant Hon. Cyril Ward, R.N., M.V.O.	ditto	145 7 -	Navy Funds

CLASS II.—*continued.*VOTE 32.—HOUSEHOLD OF THE LORD LIEUTENANT OF IRELAND—*continued.*

The Surplus of 70*l.* -*s.* 5*d.*, shown on the Account of the Vote "Household of the Lord Lieutenant of Ireland," for the Year ended 31st March 1902, has been surrendered.

Dublin Castle, }
21 November 1903. }

A. P. MacDonnell,
Accounting Officer.

F. J. Cullinan, Clerk in Charge of the Account.

I certify that this Account has been examined under my directions, and is correct.

D. C. Richmond,
Comptroller and Auditor General.

Examined,
H. J. Bidwell.

VOTE 32.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess 1. Expenditure in excess of the Estimate has been incurred under Sub-Head A.
Surplus. 2. The Surplus to be Surrendered is, as shown by the Account, 49*l.* 19*s.* 7*d.*

	<i>£.</i>	<i>s.</i>	<i>d.</i>
Grant	4,812	-	-
Expenditure	4,762	-	5
Surplus	<u>£.</u>	49	19 7

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 33.

CHIEF SECRETARY FOR IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the Offices of the CHIEF SECRETARY in DUBLIN and LONDON, and of the Inspectors of Lunatic Asylums, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
CHIEF SECRETARY'S OFFICES.				
A.—Salaries, Wages, and Allowances - -	20,554 - -	20,589 13 4	—	35 13 4
B.—Travelling - - - - -	1,450 - -	1,427 14 9	22 5 3	—
C.—Incidental Expenses - - - -	350 - -	358 1 3	—	8 1 3
INSPECTORS OF LUNATIC ASYLUMS.				
D.—Salaries - - - - -	3,621 - -	3,629 1 5	—	8 1 5
E.—Travelling - - - - -	350 - -	298 8 7	51 11 5	—
F.—Incidental Expenses - - - -	30 - -	16 4 3	13 15 9	—
GROSS TOTAL- - - £.	26,355 - -	26,319 3 7	87 12 5	51 16 -
			Net Surplus of Gross Estimate over Expenditure.	
			£. 35 16 5	
<i>Deduct,—</i>			Surplus of Appropriations in Aid Realised.	
			£. 17 1 6	
G.—Appropriations in Aid - - -	Estimated. 247 - -	Realised. 264 1 6		
NET TOTAL - - - £.	26,108 - -	26,055 2 1	Total Surplus to be Surrendered. £. 52 17 11	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Excess caused by the amount estimated for copying proving insufficient, owing to pressure of work in office, and larger expenditure on account of shorthand writing for Privy Council Office. Also payment of 10l. 10s. for the compilation of certain statistics required for the preparation of the Land Bill of 1903, Treasury letter 16 Dec. 1902, No. 19428/02.

B.—Approximate estimate.

C.—Expenditure on Newspapers larger than anticipated.

CLASS II.—*continued.*VOTE 33.—CHIEF SECRETARY FOR IRELAND—*continued.*EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

D.—The Travelling Expenses (which are included under Salaries) of Professional Assistants in connection with Asylum Buildings were slightly more than anticipated.

E.—The attendance of the Inspectors at Head-quarters was more frequently required than anticipated.

F.—Saving effected in ordinary office incidental expenses.

G.—Licences were issued to private Asylums for a larger number of Patients than anticipated, resulting in increased fees being received.

EXTRA REMUNERATION.

Name.	Rank.	Amount.	Vote or Account.
R. Manders - -	Draughtsman of Bills- - - -	£200 - - } 64 1 - }	Law Charges, &c., Ireland. Local Government Board for Ireland.

The Surplus of 273*l.* 4*s.* 7*d.*, shown on the Account of the Vote "Chief Secretary for Ireland," for the year ended 31st March 1902, has been surrendered.

Dublin Castle, }
25 November 1903. }

A. P. MacDonnell,
Accounting Officer.

F. J. Cullinan,
Clerk in charge of the Account.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell.

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 33.

CHIEF SECRETARY FOR IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads A., Excess. C., and D.

2. The Amount to be Surrendered is, as shown by the Account, 52*l.* 17*s.* 11*d.* Surplus.

	<i>£.</i>	<i>s.</i>	<i>d.</i>
Grant (<i>Gross</i>) - - - - -	26,355	-	-
Expenditure (<i>Gross</i>) - - - - -	26,319	3	7
Net Surplus - - - <i>£.</i>	35	16	5
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate - - - - -	17	1	6
Total Amount to be Surrendered - - - <i>£.</i>	52	17	11

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 34.

DEPARTMENT OF AGRICULTURE AND TECHNICAL INSTRUCTION, IRELAND.

ACCOUNT of the Sum expended, compared with the Sum granted, to pay the Salaries and Expenses of the DEPARTMENT OF AGRICULTURE and other INDUSTRIES and TECHNICAL INSTRUCTION for IRELAND, and of the Services administered by that Department, including Sundry Grants in Aid in the year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - -	36,960 - -	35,585 8 8	1,374 11 4	—	—	—
B.—Travelling - - - - -	7,500 - -	6,285 - 3	1,214 19 9	—	—	—
C.—Special Services and Incidental Expenses	1,200 - -	1,107 9 4	92 10 8	—	—	—
D.—Collection of Agricultural Statistics -	2,660 - -	2,603 1 6	56 18 6	—	—	—
E.—Grants in Aid under Section 15 of the Agriculture and Technical Instruction (Ireland) Act, 1899.	18,000 - -	18,000 - -	—	—	—	—
F.—Diseases of Animals, Grants in Aid -	12,000 - -	12,000 - -	—	—	—	—
INSTITUTIONS OF SCIENCE AND ART :						
G 1.—Salaries and Wages - - - -	26,185 - -	24,062 15 2	2,122 4 10	—	—	—
G 2.—Purchase of Specimens for Museum (Grant in Aid).	2,300 - -	2,300 - -	—	—	—	—
G 3.—Purchase of Books for National Library (Grant in Aid).	1,300 - -	1,300 - -	—	—	—	—
G 4.—Furniture, Materials, &c., and Fitting up of Objects.	1,800 - -	1,797 10 11	2 9 1	—	—	—
G 5.—Royal College of Science: Purchase of Specimens, Books, Apparatus for Libraries, &c.	1,800 - -	1,798 14 5	1 5 7	—	—	—
G 6.—Royal College of Science: Prizes, Scholarships, and Examinations.	2,140 - -	1,929 6 11	210 13 1	—	—	—
G 7.—School of Art: Accessories and Models, Materials, &c.	200 - -	195 10 2	4 9 10	—	—	—
G 8.—School of Art: Prizes, &c. - - -	585 - -	574 7 9	10 12 3	—	—	—
G 9.—Botanic Gardens: Purchase of Seeds, Plants, Books, and Garden Sundries.	740 - -	739 9 11	- 10 1	—	—	—
G 10.—Travelling - - - - -	400 - -	390 17 11	9 2 1	—	—	—
G 11.—Incidental Expenses - - - -	615 - -	613 11 4	1 8 8	—	—	—
Carried forward - - - -	116,385 - -	111,283 4 3	5,101 15 9	—	—	—

CLASS II.—*continued.*

VOTE 34.—DEPARTMENT OF AGRICULTURE AND TECHNICAL INSTRUCTION, IRELAND—*continued.*

SERVICE.	GRANT.			EXPENDITURE.			Expenditure, compared with Grant.					
							Less than Granted.			More than Granted.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Brought forward - -	116,385	-	-	111,283	4	3	5,101	15	9	-	-	-
SCHOOLS OF SCIENCE AND ART, &C. :												
H 1.—Annual Grants, Science - - -	3,000	-	-	1,613	18	-	1,386	2	-	-	-	-
H 2.—Annual Grants, Art - - -	2,000	-	-	1,639	12	2	360	7	10	-	-	-
H 3.—Grants for Examples, School Accessories, Models, Books, and Materials for Examinations.	1,000	-	-	3,265	7	1	-	-	-	2,265	7	1
H 4.—Grants in Aid of Technical Instruction for Ireland (52 & 53 Vic., c. 76).	3,500	-	-	3,557	2	7	-	-	-	57	2	7
H 5.—Grants for Drawing and Manual Instruction in Miscellaneous Schools.	1,500	-	-	1,208	15	3	291	4	9	-	-	-
H 6.—Grants for Day Secondary Schools -	7,000	-	-	9,575	10	8	-	-	-	2,575	10	8
CONGESTED DISTRICTS BOARD :												
I.—Grant in Aid - - - - -	25,000	-	-	25,000	-	-	-	-	-	-	-	-
GROSS TOTAL - £.	159,385	-	-	157,143	10	-	7,139	10	4	4,898	-	4
Net Surplus of Gross Estimate over Expenditure.												
£. 2,241 0 -												
Surplus of Appropriations in Aid Realised.												
£. 899 13 4												
Total Surplus to be Surrendered.												
£. 3,141 3 4												
Deduct,—												
Estimated.												
Realised.												
K.—Appropriations in Aid - - - -	1,140	-	-	2,039	13	4	-	-	-	-	-	-
NET TOTAL - £.	158,245	-	-	155,103	16	8	-	-	-	-	-	-

EXPLANATION of the causes of variation between Expenditure and Grant.

A.—The saving was caused by Inspectorships for which provision was made for the full year not having been filled up until towards the close of the financial year, by casual savings on the items for "Copying and Shorthand" and for "Occasional Inspectors," and by the absence in South Africa of a Veterinary Inspector on leave without pay for the entire year.

B.—Saving caused by the vacancies among the Inspectors as indicated under Sub-Head A.

C.—Saving due to the expenditure for Special Services, Inquiries, Reports and Translations, having been less than was anticipated when the Estimate was framed.

D.—The expenses of Enumerators were less than in previous years.

E.—No variation.

CLASS II.—*continued.*VOTE 34.—DEPARTMENT OF AGRICULTURE AND TECHNICAL INSTRUCTION, IRELAND—*continued.*EXPLANATION of the causes of variation between Expenditure and Grant—*continued*

F.—No variation.

G 1.—The saving was mainly due to the fact that the reorganisation of the Royal College of Science was not carried into effect until September 1902, and several of the new staff for whom provision was made for the full year were not appointed until towards the close of the financial year. Absences, owing to sickness, among the Attendants and Artisans also caused a saving.

G 2.—No variation.

G 3.—No variation.

G 4.—Casual saving.

G 5.—Casual saving.

G 6.—This saving was caused through there being a smaller number of Scholarship holders and Exhibitioners in attendance throughout the year than provision had been made for.

G 7.—Small saving on the amount provided for casts and models.

G 8.—The amount required to defray the travelling expenses of Teachers in Training attending the Summer Courses, was less per head than in previous years.

G 9.—Casual saving.

G 10.—There were less travelling expenses incurred by the Professors of the Royal College of Science than usual, owing to the reorganisation of the College.

G 11.—Small casual saving.

H 1.—The Grants for instruction in Science and Art subjects in Day Secondary Schools were formerly payable out of Sub-Heads H 1 and H 2. When the separate estimate for the Grants for Day Secondary Schools (H 6) was made, the amount of the Grants earned by these schools was under-estimated, so that the amounts provided under H 1 and H 2 were greater than the sums required.

H 2.—Saving due to the cause indicated under H 1.

H 3.—The number of schools which adopted the Department's programme of Experimental Science, Drawing and Manual Instruction, was much greater than the number estimated. The excess was sanctioned by Treasury Letter of 20th February 1903 (3202/03).

H 4.—The delay in the presentation by Local Authorities of two claims in 1901-2, caused the postponement of their payment until 1902-3. The excess was sanctioned by Treasury Letter of 20th February, 1903 (3202/03).

H 5.—The sum expended proved sufficient to discharge the claims presented for payment.

H 6.—The excess on this Sub-Head, which was sanctioned by Treasury Letter of 20th February, 1903 (3202/03), was due to an under-estimate of the number of Day Secondary Schools entitled to Grants for instruction in Science and Art subjects.

I.—No variation.

K.—The increase was due to a larger number of fee-paying students attending the Royal College of Science than had been estimated, to the receipt of a balance of 107*l.* 18*s.* 3*d.* from the Fee Fund (Reserve) Account of the Royal College of Science, and to the repayment by the Congested Districts Board of one half of the salary of an Agricultural Inspector whose services had been lent by the Department to that Board.

CLASS II.—continued.

VOTE 34.—DEPARTMENT OF AGRICULTURE AND TECHNICAL INSTRUCTION, IRELAND—continued.

EXTRA REMUNERATION.

RETURN of Officers of the DEPARTMENT who have received Pensions or other Government Money in addition to the fixed Salaries and Emoluments of their offices, where the amount of such Extra Remuneration exceeded £25 in the aggregate, year ended 31st March 1903.

Name.	Rank.	Service for which Extra Remuneration was received.	Source from which provided.	Amount for the Year.
Boland, H. P.	Second Division Clerk	Overtime	Class II., Vote 34	£. s. d. 23 16 2
"	"	Gratuity for acting as Temporary Staff Officer	" "	90 - -
Brown, M. E.	Messenger	Army Pension	Army Vote	57 16 8
Cleary, M. J.	Veterinary Inspector	Inspecting Live Stock. Fees for the period from 30 Oct., 1901, to 31 Dec., 1902. He received a fixed salary at the rate of 500 <i>l.</i> a year from the Vote from 1st Jan. 1903	Endowment Fund of Department	891 9 -
Condron, E.	Messenger	Pension from Dublin Metropolitan Police	Class III., Vote 18	64 10 -
Donohoe, M.	Officer employed on Swine Fever Investigation duty - ditto	Pension from Dublin Metropolitan Police	" "	89 - -
Dunne, J.		Pension from Dublin Metropolitan Police	" "	68 13 -
Fielding, V. J.	Second Division Clerk	Overtime	Class II., Vote 34	25 2 4
Filgate, W. T. M.	Inspector for Industries	Services at Cork Exhibition	Endowment Fund of Department	150 - -
Fletcher, Geo.	Senior Inspector of Technical Instruction	Examiner's Fees. Board of Intermediate Education	Intermediate Education Board for Ireland	40 - -
Fox, T.	Doorkeeper	Pension from Dublin Metropolitan Police	Class III., Vote 18	89 - -
Gabbie, W. J.	Veterinary Inspector	Acting Veterinary Surgeon	Army Vote	100 - -
Halpin, T.	Messenger	Pension from Dublin Metropolitan Police	Class III., Vote 18	68 12 10
Holt, E. W. L.	Scientific Adviser, Fisheries Branch	Additional Salary	Endowment Fund of Department	200 - -
Jones, C.	Veterinary Inspector	Special Post-mortem Examinations	Cattle Pleuro - Pneumonia Account	35 - -
Kerr, F.	"	Special Post-mortem Examinations	Cattle Pleuro - Pneumonia Account	35 - -
Lee, R. H.	Second Division Clerk	Services in respect of Cork Exhibition	Endowment Fund	50 - -
Mahoney, J. C.	Temporary Staff Officer (Veterinary Branch)	Additional Salary	Cattle Pleuro - Pneumonia Account	37 - -
McCabe, T.	Messenger	Pension from Royal Irish Constabulary	Class III., Vote 19	72 - -
Neill, C.	Officer employed on Swine Fever Investigation duty	Pension from Dublin Metropolitan Police	Class III., Vote 18	65 4 2
Odbert, H. M.	Abstractor	Gratuity for preparing Register of Stallions for 1902	Endowment Fund of Department	30 - -
O'Sullivan, P.	Junior Inspector Art	Taskwork	Class II., Vote 34	14 13 4
Porter, T. S.	Agricultural Inspector	Examiner's Fees. Board of Intermediate Education	Intermediate Education Board for Ireland	80 - -
Quigley, T.	Officer employed on Swine Fever Investigation duty	Pension from Navy	Navy Vote	45 12 6
Ryan, M.	Messenger	Pension from Dublin Metropolitan Police	Class III., Vote 18	61 5 1
		Opening and closing Offices in Castle Street	Class II., Vote 34 Class II., Vote 3 Class III., Vote 21	15 - - 7 10 - 7 10 -
Sundry Persons		35 Ship Inspectors receive Pensions from the Dublin Metropolitan Police, the Royal Irish Constabulary, and the Army Vote amounting to £1,988 3 <i>s.</i> 2 <i>d.</i> One of these Inspectors also receives £35 per annum from the Inland Revenue for collection of Income Tax.		
SCIENCE AND ART INSTITUTIONS.				
Barrett, W. F.	Professor, Royal College of Science	Special Summer Course	Class II., Vote 34	75 - -
		Dean of Faculty	" "	50 - -
		Share of Students' Fees	College Fee Fund	200 18 2
		Examiner R.C.S. Scholarships	Endowment Fund of Department	11 11 -

CLASS II.—*continued.*Vote 34.—DEPARTMENT OF AGRICULTURE AND TECHNICAL INSTRUCTION IRELAND.—*continued.*The following sums in excess of 25*l.* have been paid by way of Extra Remuneration.—*continued.*

Name.	Rank.	Service for which Extra Remuneration was received.	Source from which provided.	Amount for the year.
Brenan J. . .	Head Master, Metropolitan School of Art . . .	Examiner	Intermediate Education Board for Ireland . . .	£ s. d. 80 - -
		Special Summer Course	Class II., Vote 34 . . .	25 - -
Brown, W. . .	Assistant to Professor, Royal College of Science . . .	Special Summer Course	" "	40 - -
		Superintending Science and Art Examinations	" "	4 4 -
Buckley, J. J. .	Assistant,— Science and Art Museum . . .	Share of Students' Fees	College Fee Fund . . .	17 12 -
		Sunday and Evening Attendances at Museum	Class II., Vote 34 . . .	28 17 -
		Lectures in Zoology	" "	93 6 8
Carpenter, G. H.	Assistant Naturalist, Science and Art Museum . . .	Evening Attendances at Museum	" "	16 15 -
		Superintending Examinations at the Metropolitan School of Art	" "	2 2 -
		Articles for Department's Journal	Endowment Fund of Department	5 5 -
Cole, G. A. J. .	Professor, Royal College of Science . . .	Share of Students' Fees	College Fee Fund . . .	73 12 2
Hartley, W. N.	Professor Royal College of Science . . .	Dean of Faculty	Class II., Vote 34 . . .	274 14 2
		Share of Students' Fees	College Fee Fund . . .	50 - -
Johnson, T. . .	Professor, Royal College of Science . . .	Special Services (Seed Testing)	Endowment Fund of Department	70 - 2
Johnston, J. P.	Assistant Royal College of Science . . .	Assistant Examiner, Board of Education	Class IV., Vote 1 . . .	50 - -
Lyon, J. . . .	Professor, Royal College of Science . . .	Pioneer Lectures	Endowment Fund of Department	65 - -
		Share of Students' Fees	College Fee Fund . . .	4 4 -
		Evening Lectures at Botanic Gardens	College Fee Fund . . .	238 10 8
*Moore, F. W. .	Keeper, Royal Botanic Gardens . . .	Services and Demonstrations in connection with Fruit Growing	Class II., Vote 34 . . .	25 - -
		Sunday and Evening Attendances at Museum	Endowment Fund of Department	50 - -
Nichols, A. R. .	Assistant Naturalist Science and Art Museum . . .	Superintending Science and Art Examinations	Class II., Vote 34 . . .	33 - -
		Share of Students' Fees	" "	3 13 6
Orr, W. McF. .	Professor, Royal College of Science . . .	Examiner	College Fee Fund . . .	162 9 8
		Examining Candidates for Exhibitions	Intermediate Education Board for Ireland . . .	80 - -
		Special Summer Courses	Endowment Fund of Department	12 8 -
Pethybridge, G. H.	Assistant Agricultural Biologist, Royal College of Science . . .	Lecture in Botany at Royal Botanical Gardens	Endowment Fund of Department	30 - -
		Share of Students' Fees	Class II., Vote 34 . . .	25 - -
Plunkett, G. T.	Director, Science and Art Museum . . .	Army Pension	College Fee Fund . . .	24 11 -
		Share of Students' Fees	Army Vote	450 - -
Pollok, J. H. .	Assistant Chemist, Royal College of Science . . .	Special Summer Course	College Fee Fund . . .	27 10 -
		Superintending Science and Art Examinations	Class II., Vote 34 . . .	40 - -
White, H. B. .	Chief Clerk, Science and Art Museum . . .	Superintending Examinations in the Metropolitan School of Art	" "	2 2 -
			" "	27 6 -

* Is also provided with residence, fuel and light valued at 10*l.* 10*s.* per annum.

Return of Pensioned Military Officers who received casual remuneration, amounting to £25 and upwards from the Vote Department of Agricultural and Technical Instruction, Ireland, in the Year ended 31 March 1903.

Meredith, T. B.	Retired Major . . .	Superintending Science and Art Examinations	Class II., Vote 34 . . .	27 6 -
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The Surplus of £2,962 15*s.* 2*d.* shown on the Account of the Vote "Department of Agriculture and Technical Instruction Ireland" for the year ended 31st March, 1902, has been surrendered.

J. P. Walsh,
Clerk in Charge of Accounts.

T. P. Gill,
Accounting Officer.

Office of Department of Agriculture and
Technical Instruction, Ireland,
18 November 1903.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell.

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—continued.

VOTE 34.—DEPARTMENT OF AGRICULTURE AND TECHNICAL INSTRUCTION, IRELAND—continued.

(A.)

DEPARTMENT OF AGRICULTURE AND OTHER INDUSTRIES AND TECHNICAL INSTRUCTION FOR IRELAND.
ENDOWMENT FUND.

ACCOUNT of the Receipts and Payments by the Department in respect of the Moneys placed at its disposal by the Agriculture and Technical Instruction (Ireland) Act, 1899 (62 and 63 Vic., cap. 50) for the year ended 31st March 1903.

53.

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Section of Act, 62 and 63 Vic., c. 50.	RECEIPTS.	AMOUNTS.			Section of Act, 62 and 63 Vic., c. 50.	PAYMENTS.	AMOUNTS.		
		£.	s.	d.			£.	s.	d.
	Balance on 1st April, 1902	83,102	17	7	16 (1) (a)	<i>Buildings, Fittings and Appliances. Royal Veterinary College of Ireland</i>	3,940	1	-
	<i>Parliamentary Grants:</i>				16 (1) (b)	<i>Purchasing and Stocking additional land and providing suitable buildings, fittings and appliances for the Munster Institution</i>	1,716	13	11
15 d.	Sum payable as an equivalent for the Salaries attached to Judgeships abolished, &c., in pursuance of the Supreme Court of Judicature (Ireland) (No. 2) Act, 1897, 60 and 61 Vic., c. 66	12,000	-	-		<i>Grants sanctioned with the concurrence of the Board of Technical Instruction:</i>			
15 f.	Sum representing the amount of expenses formerly paid out of Parliamentary Grants in connection with instruction given in Ireland in Agriculture, exclusive of such instruction given in Elementary National Schools	6,000	-	-	1 (1) (c)	(i.) County Boroughs	31,808	4	4
		18,000	-	-		(ii.) Elsewhere than County Boroughs, and making, &c., inquiries and collecting, &c., information for the purposes of Technical Instruction			
	<i>Local Taxation (Ireland) Account:</i>					Payments. Receipts.	£28,618	2s. 10d.	£66 4s. 3d.
15 a.	Sum formerly payable to the Commissioners of National Education, under the Local Taxation (Customs and Excise) Act, 1890, 53 and 54 Vic., c. 60, sec. 3	78,000	-	-	"	Loans			500 - -
15 g.	Sum paid to the Local Taxation (Ireland) Account pursuant to the Local Taxation (Ireland) Estate Duty Act, 1896, 59 and 60 Vic., c. 41, not required for the purposes of the Local Government (Ireland) Act, 1898, 61 and 62 Vic., c. 37	3,129	15	2	16 (1) (d)	<i>Sea Fisheries:</i>	Payments. Receipts.	£5,872 11s. 3d.	£1,090 16s. 1d.
	Sum payable under the Agriculture and Technical Instruction (Ireland) (No. 2) Act 1902, 2 Ed. VII., c. 33.	5,000	-	-	" (e)	<i>Superannuation of officers transferred from National Education Office</i>			47 15 6
		86,129	15	2	" (f)	<i>Travelling and Subsistence of Members of the Council and Boards</i>			392 10 2
	<i>Irish Church Temporalities Fund:</i>				" (g)	<i>Grants sanctioned with the concurrence of the Agricultural Board:</i>			
15 h.	Annual Sum payable	70,000	-	-		Agriculture and other Rural Industries (including expenses incurred under Section 17).	Payments.	Receipts.	
							£. s. d.	£. s. d.	
						Albert Institution	6,355 14 2	779 15 -	5,575 19 2
						Albert Farm and Garden	3,451 6 7	3,258 3 8	193 2 11
						Munster Institution and Farm	4,337 19 10	2,733 7 7	1,604 12 3
						Rural and other Industries	2,660 5 5	22 7 -	2,637 18 5
	Carried forward £	257,232	12	3		Carried forward £	81,750	11	5

AND REVENUE DEPARTMENTS, FOR THE YEAR ENDED 31 MARCH 1903. 241

CLASS II.—*continued.*

VOTE 34.—DEPARTMENT OF AGRICULTURE AND TECHNICAL INSTRUCTION, IRELAND.—*continued.*

(B.)

GENERAL CATTLE DISEASES FUND (IRELAND) INCLUDING THE CATTLE PLEURO-PNEUMONIA ACCOUNT FOR IRELAND.

ACCOUNT of Receipts and Payments in respect of the General Cattle Diseases Fund (Ireland), including the Cattle Pleuro-Pneumonia Account (Ireland), in the year ended 31st March 1903.

	RECEIPTS.		AMOUNTS.		PAYMENTS.		AMOUNTS.			
		£	s.	d.		£	s.	d.		
<i>Balance on 1st April, 1902—</i>										
General Cattle Diseases Fund (Ireland)		4,355	10	-						
Cattle Pleuro-Pneumonia Account for Ireland		5,990	6	11						
				10,345	16	11				
<i>General Cattle Diseases Fund (Ireland) (57 and 58 Vict., cap. 57, s. 71 (1).)—</i>										
Assessments on Local Authorities		11,019	10	2						
Proportion of Fines		212	18	3						
				11,232	8	5				
<i>Cattle Pleuro-Pneumonia Account for Ireland of the General Cattle Diseases Fund—</i>										
Parliamentary Grant in Aid of the Account: under the Diseases of Animals Act, 1894 (57 & 58 Vict., c. 57) for General Expenses, including Special Expenditure for the Protection of Imported Cattle		150	-	-						
Parliamentary Grant in Aid of the Account: for the costs of the Execution of the Diseases of Animals Act, 1894 (57 & 58 Vict., c. 57) as respects Swine Fever		11,650	-	-						
Parliamentary Grant in Aid of the Account: in respect of Expenses in connection with the Suppression of Rabies		200	-	-						
				12,000	-	-				
Salvage				1,711	18	9				
Transferred from the General Cattle Diseases Fund (57 & 58 Vict., c. 57, s. 73 (3))										
Total				£	35,290	4	1			
<i>General Cattle Diseases Fund (Ireland)—</i>										
Recoupments to Local Authorities (57 & 58 Vict., c. 57, ss. 71 and 72)		5,779	7	4						
Fees		15	15	-						
Travelling Expenses		10	11	6						
Miscellaneous Expenses		12	18	9						
Transferred to Cattle Pleuro-Pneumonia Account for Ireland (57 and 58, Vict., c. 57, s. 73 (3))										
							5,818	12	7	
<i>Cattle Pleuro-Pneumonia Account for Ireland of the General Cattle Diseases Fund—</i>										
<i>General Expenses—</i>										
Salaries (including the pay of the Staff employed in Cleansing, Disinfection, Branding, &c.)		6,148	12	5						
Fees		377	7	6						
Travelling Expenses		3,615	13	1						
Compensation to Owners of Slaughtered Swine		5,783	5	-						
Miscellaneous (including the cost of Requisites for Cleansing and Disinfection, and Casual Labour in Killing, Burying, Branding, and Removal of Animals and other petty expenses)		771	13	10						
Total General Expenses							16,696	11	10	
<i>Rabies Expenses—</i>										
Salaries and Fees		14	13	6						
Travelling		8	14	2						
Miscellaneous Expenses		4	12	11						
Total Rabies Expenses							28	-	7	
<i>Balance, 31st March 1903—</i>										
General Cattle Diseases Fund (Ireland)		9,769	5	10						
Cattle Pleuro-Pneumonia Account for Ireland		2,977	13	3			12,746	19	1	
Total							£	35,290	4	1

H H 2

Department of Agriculture, &c
18 November 1903.

T. P. Gill,
Accounting Officer.

J. P. Walsh,
Clerk in Charge of Accounts.

AND REVENUE DEPARTMENTS, FOR THE YEAR ENDED 31 MARCH 1903.

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CLASS II.—*continued.*VOTE 34.—DEPARTMENT OF AGRICULTURE AND TECHNICAL INSTRUCTION FOR IRELAND—*continued.*

(C.)

STATEMENT of Expenditure, &c., out of Grants in Aid for the Purchase of Specimens, Books, &c.

	Purchase of Specimens for Museum.	Purchase of Books for National Library.
	£ s. d.	£ s. d.
Balance brought forward on 1st April 1902	35 9 1	134 15 6
Grants in 1902-1903	2,300 - -	1,300 - -
	2,335 9 1	1,434 15 6
Expenditure in 1902-1903	2,221 9 1	1,430 8 5
Balance on 31st March 1903, carried forward . . . £.	114 - -	4 7 1

T. P. Gill,
Accounting Officer.

J. P. Walsh,
Clerk in Charge of Accounts.

Department of Agriculture, &c.,
18 November 1903.

CLASS II.—*continued.*

VOTE 34.

DEPARTMENT OF AGRICULTURE AND TECHNICAL INSTRUCTION,
IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. Expenditure in excess of the Estimate has taken place under Sub-Heads H3., H4. and H6. Excess

GRANTS IN AID.

2. The Grants in Aid under Sub-Heads E., F., G2., and G3. are accounted for in the separate Accounts marked A., B., C., appended to the Appropriation Account. They have been audited in my Department, and my remarks upon Accounts A. and B. will be found in paragraphs 5 to 9 of this Report. Grants in Aid. Sub-Heads E., F., G2., and G3.

3. The Grant in Aid under Sub-Head I., amounting to 25,000*l.*, was paid over to the separate Account of the Congested Districts Board, at the Bank of Ireland, and has been expended under the prescribed conditions. Sub-Head I. Congested Districts Board.

The Account of that Board, as audited by my Department, is appended (Account D.) and is the subject of further remark at paragraph 10.

4. The Amount to be Surrendered is, as shown by the Account, 3,141*l.* 3*s.* 4*d.*

Surplus.

	£.	s.	d.
Grant (<i>Gross</i>)	159,385	-	..
Expenditure (<i>Gross</i>)	157,143	10	-
Net Surplus	£. 2,241	10	-
<i>Add</i> —			
Appropriations in Aid realised in excess of the Estimate	899	13	4
Total Surplus to be Surrendered	£. 3,141	3	4

ACCOUNTS OF THE FUNDS ADMINISTERED BY THE DEPARTMENT.

ACCOUNT A. THE ENDOWMENT FUND.

RECEIPTS.

5. The Balance brought forward from the previous Account was 83,102*l.* 17*s.* 7*d.* the Receipts during the year amounted to 185,725*l.* 3*s.* 4*d.*, making a total of 268,828*l.* 0*s.* 11*d.* Endowment Fund.

The portion of the Sea and Coast Fisheries Fund reserved for Expenditure, elsewhere than in the Congested Districts, to which reference was made in paragraph 6 of my Report last year, is still being administered by the Board of Works, Ireland.

6. Under the terms of Section 15 (*g*) of the Act, all sums paid to the Local Taxation (Ireland) Account which are not required for the purposes of the Local Government (Ireland) Act (61 and 62, Vict. c. 37) are to be paid over to the Endowment Fund. The sum so received in the year 1902-3 was 3,129*l.* 15*s.* 2*d.*, which, with the Receipts appearing in the Accounts for the years 1900-1 (166,886*l.*), and 1901-2 (15,000*l.*) completes the total of 185,015*l.* 15*s.* 2*d.* payable to the Endowment Fund under this Sub-Section of the Act.

7. Under the terms of the Act 2 Edw. VII., c. 33, the annual sum of 5,000*l.* formerly paid to the Royal Dublin Society, under 51 and 52 Vict., c. 60, is now paid to the Department of Agriculture to "be expended in such manner as the Department may consider expedient for the improvement of the breed of horses and cattle." The first annual grant was paid over to the Department in March, 1903.

CLASS II.—*continued.*VOTE 34.—DEPARTMENT OF AGRICULTURE AND TECHNICAL INSTRUCTION,
IRELAND—*continued.*

EXPENDITURE.

Endowment Fund Expenditure. S. As stated in paragraph 8 of my Report last year, certain sums had been set apart under Section 16 of the Act 62 and 63 Vict., c. 50, out of the Endowment Fund for the undermentioned purposes, viz. :—

- (1) Royal Veterinary College.
- (2) Munster Institution.
- (3) Technical Instruction.
- (4) Sea Fisheries.

- (1) Royal Veterinary College, for buildings, &c.—Sec. 16, 1 (a) provided for this purpose a capital sum, "which shall not, save with the concurrence of the Agricultural Board, exceed 15,000*l.*" As this sum was not considered sufficient to provide suitable buildings, the necessary authority was obtained for the application of a further sum of 5,000*l.* out of the surplus of the Endowment Fund, under Sec. 16, 1 (g) of the Act. The expenditure for this purpose during the year ended 31st March last was 3,940*l.* 1*s.*, which added to the sum of 13,636*l.* 11*s.* 9*d.* previously expended, makes a total of 17,576*l.* 12*s.* 9*d.*
- (2) Munster Institution.—Of the capital sum of 10,000*l.* allocated under Sec. 16, 1 (b) of the Act, for purchasing and stocking lands, and for buildings, the sum of 1,716*l.* 13*s.* 11*d.* was expended during the year.
- (3) Technical Instruction.—Sec. 16, 1 c. provides an annual sum of 55,000*l.* Under the terms of this Section, the Department originally allocated 25,000*l.* of this sum to County Boroughs, and 30,000*l.* "Elsewhere and for enquiries." This allocation has now been revised in consequence of the increased area added to the County Borough of Dublin under the provisions of the Dublin Corporation Act, 1900 (63 and 64 Vict., c. 264, Sec. 71), and a further sum of 952*l.* 1*s.* 2*d.* has been allotted to that County Borough. The expenditure for County Boroughs during the year ended 31st March last was 31,808*l.* 4*s.* 4*d.* which together with the sum of 14,250*l.* 3*s.* 5*d.* previously expended, shows a total of 46,058*l.* 7*s.* 9*d.*; while "Elsewhere" the expenditure was 23,551*l.* 18*s.* 7*d.* during the year, which with 11,390*l.* 7*s.* 7*d.* previously expended, makes a total of 39,942*l.* 6*s.* 2*d.*
- (4) Sea Fisheries.—Of the annual sum of 10,000*l.* allotted for this purpose under Sec. 16, 1 (d) of the Act 62 and 63 Vict., c. 50, the sum of 4,781*l.* 15*s.* 2*d.* was expended in the year ended 31st March last, which together with the sum of 7,587*l.* 1*s.* 10*d.* expended previously, makes a total of 11,368*l.* 17*s.*

The Surplus of the moneys placed at the disposal of the Department under Section 15 of the Act, after providing for the services set forth in Section 16 (a to f), has been applied, as shown in the Account, for the purposes of agriculture and other rural industries or sea fisheries, as laid down in Section 16 (g).

ACCOUNT B. GENERAL CATTLE DISEASES FUND, INCLUDING CATTLE PLEURO-
PNEUMONIA ACCOUNT FOR IRELAND.

9. A Balance of 10,345*l.* 16*s.* 11*d.*, was brought forward from the preceding year. By Section 2, 1 (a), of the Act 62 and 63 Vict., c. 50 the powers under the Diseases of Animals Acts, 1894 and 1896 (57 and 58 Vict. c. 57, 59 and 60 Vict. c. 15) were transferred to the Department. In virtue of these powers the Department required the Local Government Board, Ireland, to assess the sum of 15,629*l.* 9*s.* 1*d.* upon the local authorities. Of this sum 11,019*l.*, 10*s.* 2*d.* had been received up to the date of 31st March last.

In addition to this, the Parliamentary Grant of 12,000*l.*, and the sum of 212*l.* 18*s.* 3*d.* in respect of the proportion of Fines due to the General Cattle Diseases Fund, together with 1,711*l.* 18*s.* 9*d.* for Salvage, were received during the year, making a total of 35,290*l.* 4*s.* 1*d.*, whilst the Expenditure amounted to 22,543*l.* 5*s.*, leaving a balance of 12,746*l.* 19*s.* 1*d.*

CLASS II.—*continued.*

VOTE 34.—DEPARTMENT OF AGRICULTURE AND TECHNICAL INSTRUCTION,
IRELAND—*continued.*

ACCOUNT D. CONGESTED DISTRICTS BOARD.

10. On the Receipt side of the Account under the heading Miscellaneous Funds the Parliamentary Grant is shown as 35,000*l.* In strictness it should have been shown as 25,000*l.*, the difference of 10,000*l.* having been temporarily advanced from the Civil Contingencies Fund. In view, however, of the fact that provision was made in a Supplementary Estimate for the year 1903-04 (P.P. 285) for the purpose of repaying this amount to the Civil Contingencies Fund, it appears to me unnecessary to do more than call attention to the error in description.

11. A test examination was applied to the Store Accounts, with satisfactory results. The irregularities in the Store Account of the Killybegs Station, to which mention was drawn in the 11th paragraph of last year's Report have been satisfactorily adjusted. The missing stores valued at 16*l.* 12*s.* 1*d.* have been paid for by the Storekeeper, the Accounts between him and the Board have been closed and the store abolished.

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 34.—DEPARTMENT OF AGRICULTURE AND TECHNICAL INSTRUCTION, IRELAND—*continued.*

ACCOUNT D.
CONGESTED DISTRICTS BOARD FOR IRELAND.

ACCOUNT of Receipts and Payments under the Statute 54 and 55 Vict., cap. 48, Part II.; 59 and 60 Vict., cap. 47, Part IV.; and 62 and 63 Vict., cap. 18, S. 2. (1).
between 1st April 1902 and 31st March 1903.

RECEIPTS.	NET TOTAL RECEIPTS.	PAYMENTS.	NET TOTAL EXPENDITURE.
	£. s. d.		£. s. d.
BALANCE on 1st April 1902	7,324 18 7	I.— <i>Miscellaneous Funds</i> —	
I.— <i>Miscellaneous Funds</i> —		Administration	24,315 13 9
Interest on Church Surplus Grant	41,250 - -	Technical Instruction	12,284 7 8
Parliamentary Grant	35,000 - -	Purchase and Improvement of Estates, Amalgamation and En-	
Administration	365 9 8	largement of Holdings, and Migration—	
Technical Instruction	967 12 9	Purchase of Estates and Redemption of Charges	61,708 19 5
Purchase and Improvement of Estates, Amalgamation and En-		Improvement of Estates, purchase of Tenants' Interests,	
largement of Holdings, and Migration—		Annuities on Land Stock, &c.	57,697 0 3
Proceeds of Sale of Land Stock advanced under Acts 59 and		Interest paid on borrowed money	492 7 11
60 Vict., cap. 47, sec. 43, and 62 and 63 Vict., cap. 18, sec. 2,		Agriculture—	
for Purchase of Estates and Redemption of Charges	66,998 16 1	Loans (New System)	1,384 4 4
Rents and other Receipts	36,650 17 1	Grants and other Expenditure	17,894 4 3
Proceeds of Sale of Land Stock received from Irish Land		Interest paid on borrowed money	- - -
Commission on re-sale of Estates—		Fisheries—	
Agriculture—		Loans	- - -
Repayment of Loans and Interest—(1) Loans made prior to		Grants and other Expenditure	11,028 3 6
1st April 1900	52 - 3	Industries—	
Repayment of Loans and Interest—(2) New System	378 4 10	Loans	- - -
Miscellaneous Receipts	4,434 6 5	Grants and other Expenditure	3,282 2 4
Fisheries—		Piers, Roads, Bridges, &c.—	
Repayment of Loans and Interest	- - -	Grants and other Expenditure	4,953 13 -
Miscellaneous Receipts	8,729 14 11	Steamer—	
Industries—		Maintenance Account	2,982 6 11
Repayment of Loans and Interest	627 6 6	Purchase of Stock—Sinking Fund Account	787 - -
Miscellaneous Receipts	3,300 8 7	General Purposes—	
Piers, Roads, Bridges, &c.—		Loans	- - -
Miscellaneous Receipts	1,191 11 3	Grants and other Expenditure	1,884 8 3
Steamer—		Interest paid on Borrowed Money	192 10 -
Miscellaneous Receipts	48 12 9	Board of Works:—Borrowed Money repaid under sec. 40 (6), Act	
General Purposes—		54 and 55 Vict., cap. 48—	
Repayment of Loans and Interest	- - -	For Improvement of Estates—Principal	800 - -
Miscellaneous Receipts	27 16 11	For Loans to Tenants—Principal	- - -
Interest on Securities and Bank Deposits	88 8 3	For other Services—Principal	1,000 - -
Proceeds of Sale of Securities (other than Land Stock advanced			
under Acts 59 & 60, Vict., cap. 47, and 54 & 55 Vict., cap. 48)	6,323 7 10		
Carried forward	£213,759 12 8	Carried forward	£202,687 10 7

248 APPROPRIATION ACCOUNTS OF SUMS GRANTED FOR CIVIL SERVICES

	Brought forward	£	s.	d.
Board of Works—Money-borrowed under sec. 40 (6), Act 54 and 55 Vict., cap. 48—		213,759	12	8
For Improvement of Estates		8,000		
For Loans to Tenants		1,000		
For other Services				
II.—Irish Reproductive Loan Fund—				
Repayment of Loans made prior to 1st June 1893, with Interest thereon		235	19	2
Proceeds of Sale of Securities				
Interest on Securities		129		6
Agriculture—				
Repayment of Loans and Interest		89	18	
Fisheries—				
Repayment of Loans and Interest		5,343	14	11
Industries—				
Repayment of Loans and Interest		673	16	6
General Purposes—				
Repayment of Loans and Interest		384	5	2
III.—Sea and Coast Fisheries Fund—				
Repayment of Loans made prior to 1st June 1893, with Interest thereon		41	10	2
Proceeds of Sale of Securities		2,095	2	5
Interest on Securities		30	2	4
Agriculture—				
Repayment of Loans and Interest		9	2	
Fisheries—				
Repayment of Loans and Interest		740	13	11
Industries—				
Repayment of Loans and Interest		135	5	
General Purposes—				
Repayment of Loans and Interest				
TOTAL	£.	232,668	2	9

Parliamentary Grant—

	£.	s.	d.
Balance on 1st April 1902			
Annual Grant, 1902-1903	25,000		
	25,000		
Less $\frac{1}{2}$ ds of Expenditure 1st April 1902 to 31st March 1903 upon—			
(1) Administration	15,966	16	1
(2) Technical Instruction	7,544	9	11
(3) Improvement of Estates	14,031	1	5
	37,542	7	5
	£.	Nil.	

Congested Districts Board for Ireland, }
12th June 1903.

	Brought forward	£	s.	d.
II.—Irish Reproductive Loan Fund—		202,687	10	7
Agriculture—				
Loans				
Fisheries—				
Loans		5,721	8	5
Industries—				
Loans		534	3	9
General Purposes—				
Loans				
III.—Sea and Coast Fisheries Fund—				
Agriculture—				
Loans				
Fisheries—				
Loans		936	17	3
Industries—				
Loans		175	2	11
General Purposes—				
Loans		2,095	2	5
Cash transferred to Miscellaneous Fund		20,517	17	5
Balance on 31st March, 1903				
TOTAL	£.	232,668	2	9

F. W. D. Mitchell,
Accounting Officer.

CLASS II.—*continued.*VOTE 34.—DEPARTMENT OF AGRICULTURE AND TECHNICAL INSTRUCTION, IRELAND—*continued.*

	£. s. d.
Church Surplus Grant, per Sec. 35 of the Purchase of Land (Ireland) Act, 1891 -	1,500,000 - -
Payments thereout	-
Balance outstanding	<u>£. 1,500,000 - -</u>

SECURITIES.

Account.	Stock, &c.	Amount.
		£. s. d.
Sinking Fund (Steamer)		- - -
Miscellaneous Funds	{ Consols, 2½%	- - -
	{ Guaranteed Land Stock, including Stock advanced under 59 and 60 Vict., cap. 47, sec. 43, &c.	1,426 - -
Irish Reproductive Fund		5,000 - -
Sea and Coast Fisheries Fund		- - -
Stock held by Irish Land Commission for credit of Congested Districts Board	Guaranteed Land Stock	- - -
	Total £.	<u>6,426 - -</u>

CONGESTED DISTRICTS BOARD.

SUMMARY of Loan Securities and Amounts due to Board under Agreements on 31st March 1903.

Security.	Miscellaneous Fund.	I. Repro. Loan Fund.	Sea and Coast F. Fund.	Total.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Agriculture Loans	3,877 12 7	1,513 11 8	161 0 10	5,552 14 1
Fisheries do.	- - -	23,997 15 6	1,666 2 1	25,663 17 7
Industries do.	6,084 16 8	839 4 10	183 - 11	7,107 2 5
General Purposes Loans	- - -	192 2 7	- - -	192 2 7
Cattle Agreements	1,866 15 -	- - -	- - -	1,866 15 -
Swine do.	87 - -	- - -	- - -	87 - -
Hive, &c. do.	118 19 4	- - -	- - -	118 19 4
Boats, Nets, &c. Agreements	841 12 11	- - -	- - -	841 12 11
Large Boats do.	11,226 4 2	- - -	- - -	11,226 4 2
Yawls do.	670 19 9	- - -	- - -	670 19 9
Totals £.	<u>24,774 - 5</u>	<u>26,542 14 7</u>	<u>2,010 12 10</u>	<u>53,327 7 10</u>

CLASS II.—*continued.*

VOTE 34.—DEPARTMENT OF AGRICULTURE AND TECHNICAL INSTRUCTION, IRELAND—*continued.*

ADVANCES OF LAND STOCK MADE BY LAND COMMISSION.

County.	Limit of Advance.	Total Advances to 31 March 1903.	Amount of Stock cancelled.		Balance.	
			£.	s. d.	£.	s. d.
Donegal	213,612	18,299 - -	—	—	18,299 - -	
Leitrim	63,122	—	—	—	—	
Sligo	53,102	4,524 - -	—	—	4,524 - -	
Mayo	332,162	320,215 4 9	53,396 19 5	—	266,818 5 4	
Roscommon	100,000	98,607 - -	—	—	98,607 - -	
Galway	135,586	25,598 - -	2,798 14 3	—	22,799 5 9	
Clare	724	—	—	—	—	
Kerry	163,763	—	—	—	—	
Cork	72,645	—	—	—	—	
TOTALS	1,134,716	467,243 4 9	56,195 13 8	—	411,047 11 1	

15 June 1903.

F. W. D. Mitchell,
Accounting Officer.

CLASS II.—*continued.*

VOTE 35.

CHARITABLE DONATIONS AND BEQUESTS OFFICE, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the OFFICE of the COMMISSIONERS of CHARITABLE DONATIONS and BEQUESTS for IRELAND, in the Year ended 31st March 1903, showing a Surplus upon each Sub-Head of the Vote.

SERVICES.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - -	1,935 - -	1,931 12 2	3 7 10	—	—	—
B.—Law Costs - - - -	50 - -	44 16 10	5 3 2	—	—	—
C.—Travelling and Incidental Expenses -	33 - -	31 6 7	1 13 5	—	—	—
GROSS TOTAL - - - £.	2,018 - -	2,007 15 7	10 4 5	—	—	—
			Surplus of Gross Estimate over Expenditure.			
			£. 10 4 5			
<i>Deduct,—</i>	<i>Estimated.</i>	<i>Realised.</i>	Surplus of Appropriations-in-Aid Realised.			
D.—Appropriations in Aid - - - -	38 - -	38 8 8	£. - 8 8			
NET TOTAL - - - £.	1,980 - -	1,969 6 11	Total Surplus to be Surrendered.			
			£. 10 13 1			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A. B. C.—Economy in Expenditure of Grant.

The surplus of 25l. 11s. 2d. shown on the Account of the Vote "Charitable Donations and Bequests Office, Ireland," for the year ended 31st March, 1902, has been surrendered.

1st July 1903.

W. M. Johnson, Chairman.
 Arnold F. Graves, } Secretaries and
 J. G. Alcorn, } Accounting Officers.
 J. R. Boyd, Clerk in Charge of Accounts.

I certify that this Account has been examined under my directions, and is correct.

Examined,
 H. C. Purkis.

D. C. Richmond,
 Comptroller and Auditor General.

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CLASS II.—*continued.*

VOTE 35.

CHARITABLE DONATIONS AND BEQUESTS OFFICE, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. The Amount to be Surrendered is, as shown by the Account, 10*l.* 13*s.* 1*d.*

Surplus.

	<i>£.</i>	<i>s.</i>	<i>d.</i>
Grant (<i>Gross</i>) - - - - -	2,018	-	-
Expenditure (<i>Gross</i>) - - - - -	2,007	15	7
Surplus - - -	<i>£.</i>	10	4 5

Add,—

Appropriations in Aid realised in excess of the Estimate -	-	8	8
Total Amount to be Surrendered - - -	<i>£.</i>	10	13 1

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 36.

LOCAL GOVERNMENT BOARD, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the LOCAL GOVERNMENT BOARD, IRELAND, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - -	40,864 - -	39,864 - 10	999 19 2	—	—	—
B.—Travelling, &c., of Inspectors - -	7,320 - -	6,397 4 10	922 15 2	—	—	—
C.—Salaries of Auditors of Poor Law Unions, &c.	8,097 - -	8,545 2 4	—	448 2 4	—	—
D.—Travelling, &c., of Auditors - -	3,500 - -	3,312 3 1	187 16 11	—	—	—
E.—Law Costs - - - - -	5,000 - -	2,534 3 8	2,465 16 4	—	—	—
F.—Inquiries - - - - -	11,500 - -	5,953 7 1	5,546 12 11	—	—	—
G.—Vaccine Lymph, Expenses in connection with gratuitous supply of.	1,200 - -	1,187 18 4	12 1 8	—	—	—
H.—Incidental Expenses - - - -	550 - -	330 12 5	219 7 7	—	—	—
Castllake Workhouse (Cashel Union)	—	150 - -	—	150 - -	—	—
GROSS TOTAL - - £.	78,031 - -	68,274 12 7	10,354 9 9	598 2 4	—	—
			Net Surplus of Gross Estimate over Expenditure. £. 9,756 7 5			
<i>Deduct,—</i>	<i>Estimated.</i>	<i>Realised.</i>	Surplus of Appropriations in Aid Realised.			
I —Appropriations in Aid - - - -	12,000 - -	13,820 9 5	£. 1,820 9 5			
NET TOTAL - - - £.	66,031 - -	54,454 3 2	Total Surplus to be Surrendered. £. 11,576 16 10			

CLASS II.—*continued.*VOTE 36.—LOCAL GOVERNMENT BOARD, IRELAND—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Saving.—Deaths of Assistant Secretary and Senior Assistant to Senior Clerk on the 14th and 3rd April 1902, respectively, promotions and appointments consequent thereon, death of Inspector on 31st January 1903, vacancies in junior clerical staff and saving in the amount estimated for copying. Two temporary Medical Inspectors, whose salaries for portion of the year only were provided for in the Estimate, were placed on the permanent staff, Treasury Letter, No. 3733, of 7th May 1902; and there were appointed two (temporary) Lady Inspectors of boarded-out pauper children, Treasury Letters of 7th March and 5th November 1902 (Nos. 3578 and 16453), and an Assistant Inspector, Treasury Letter of 7th May 1902 (No. 3733).
- B.—Saving.—Travelling, &c., expenses of Inspectors proved less than anticipated.
- C.—Excess.—Appointment of a permanent and a temporary Auditor authorised by Treasury Letter of 20th May 1902, No. 8405, and recall to duty of two retired Auditors, Treasury Letter, No. 12150, dated 1st August 1902, pending the issue of the necessary Civil Service Certificates in the cases of the two Auditors appointed temporarily—the previous temporary Auditor having been appointed to the new permanent post.
- D.—Saving.—Travelling, &c., expenses of Auditors proved less than anticipated.
- E.—Saving.—An estimate of the amount required for this Sub-Head cannot be framed with any degree of accuracy, as it is impossible to foresee what litigation may take place during the year. Moreover, the legal proceedings anticipated in certain cases did not arise.
- F.—Saving.—The cost of inquiries under the Labourers' Acts proved considerably less than expected, the improvement schemes made by Rural District Councils, although as numerous, not being of so extensive a character as in the two previous years. In addition, applications from local authorities for the appointment of arbitrators were not received in as many instances as estimated.
- G.—Saving.—Casual variation.
- H.—Saving.—In Office travelling principally
- Castlelake Workhouse (Cashel Union).—Excess.—No provision is made in the annual estimate for this Sub-Head. It was first opened in 1887–88.
- Note.*—The Lords Commissioners of His Majesty's Treasury sanctioned (Treasury Letter No. 5397/03) the excesses, Sub-Heads C. and Castlelake Workhouse, being met out of savings on the other Sub-Heads of the Vote.
- I.—Appropriations in Aid.—The surplus is, practically, in respect of Provisional Orders, &c., and includes repayment of the cost of the local inquiry held under the Dublin Rathmines and Rathgar and Pembroke (Equalisation of Rates) Act, 1901.

Extra Remuneration.—The Representative of Mr. A. Bourke, Inspector (deceased), Mr. J. W. Drury, Adjustment Auditor, and Mr. P. C. Cowan, Chief Engineering Inspector, received 47l. 5s. each for services in connection with the inquiry held under the Dublin Rathmines and Rathgar and Pembroke (Equalisation of Rates) Act, 1901. Mr. T. P. Nolan, LL.D., Local Stocks Clerk, received a sum of 67l. 4s. from the Vote for Law Charges and Criminal Prosecutions, Ireland (Class III., Vote 14) as an expert in handwriting.

The Surplus of 10,316l. 18s. shown on the Account of the Vote "Local Government Board, Ireland," for the year ended 31st March 1902, has been surrendered.

25th November 1903.

H. A. Robinson,
Vice-President and Accounting Officer.

M. Daly,
Clerk in Charge of Accounts.

I certify that this Account has been examined under my directions, and is correct.

D. C. Richmond,
Comptroller and Auditor General.

Examined,
H. C. Purkis.

CLASS II.—*continued.*

VOTE 36.

LOCAL GOVERNMENT BOARD, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. EXPENDITURE in excess of the Estimate has taken place under Sub-Head C.
- Outstanding Advances. 2. Sub-Heads E. and F.—These Sub-Heads include expenditure to the amount of 6,733*l.* 16*s.* 3*d.* in connection with the grant of Provisional Orders, &c., the cost of which is recoverable from Local Authorities. The balance outstanding on the 31st March 1902 was 5,748*l.* 1*s.* 9*d.*, the repayments received in the year amounted to 7,534*l.* 4*s.* 5*d.*, and on the 31st March 1903 there was a balance of 4,947*l.* 13*s.* 7*d.* to be recovered.
- Castlelake Workhouse. 3. Castlelake (Cashel Union) Workhouse Rent.—This special Sub-Head is still continued with the sanction of the Treasury, under the circumstances explained in evidence before the Committee of Public Accounts last year (Qu. 2801–5, 2807–24). The total charge in the present Account of 150*l.* is reduced to 105*l.* by a receipt from the Guardians of 45*l.* which has been credited to Appropriations in Aid.
- Extra Remuneration. 4. In addition to the sums stated to have been paid as Extra Remuneration a Junior Clerk received from the Board of Intermediate Education a sum of 80*l.* for acting as Examiner.
- Surplus. 5. The Amount to be surrendered is, as shown by the Account, 11,576*l.* 16*s.* 10*d.*

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	78,031	-	-
Expenditure (<i>Gross</i>) - - - - -	68,274	12	7
Net Surplus - - - - -	£.	9,756	7 5
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate - - - - -	£.	1,820	9 5
Total Amount to be Surrendered - - - - -	£.	11,576	16 10

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—continued.

VOTE 37.

PUBLIC RECORD OFFICE, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the PUBLIC RECORD OFFICE, IRELAND, and of the KEEPER OF STATE PAPERS, DUBLIN, in the Year ended 31st March 1903, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances - -	5,213 - -	5,124 8 5	88 11 7	—
B.—Incidental Expenses - - - -	40 - -	26 9 7	13 10 5	—
	£. 5,253 - -	5,150 18 -		
Surplus to be Surrendered - - £.			102 2 -	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

	Savings.	
	£. s. d.	£. s. d.
A.—Salaries:		
(1.) Clerks:		
(i) A clerk, whose salary had been estimated at 156 <i>l.</i> 12 <i>s.</i> 1 <i>d.</i> , was transferred on 15th August 1902 (having then received 5 <i>l.</i> 5 <i>s.</i> - <i>d.</i>), and his place was filled on 1st December 1902, by a clerk whose salary amounted to 50 <i>l.</i> 2 <i>s.</i> 9 <i>d.</i> - - - - -	50 4 4	—
(ii) A clerk, whose salary had been estimated at 232 <i>l.</i> - <i>s.</i> 3 <i>d.</i> , was transferred on 16th March 1903 (having then received 221 <i>l.</i> 6 <i>s.</i> 11 <i>d.</i>), and his place remained unfilled on 31st March 1903	10 13 4	—
(iii) Fractional excess of Grant - - - - -	- 10 7	61 8 3
(2.) Copying:		
Casual excess of Grant - - - - -	—	- 14 8
(3.) Foreman and Workmen:		
(i) One workman, who is an Army Reservist, was absent on military service in South Africa for 18 weeks, at 1 <i>l.</i> 6 <i>s.</i> - <i>d.</i> per week - - -	23 8 -	—
(ii) Fractional excess of Grant - - - - -	- 12 2	24 0 2
(4.) Temporary Servants:		
Casual and fractional excess of Grant - - - - -	—	2 8 6
B.—Incidental Expenses:		
Casual excess of Grant - - - - -	—	13 10 5
Total - - - £.		102 2 0

CLASS II.—*continued.*VOTE 37.—PUBLIC RECORD OFFICE, IRELAND—*continued.*

The Surplus of 207*l.* 14*s.* 8*d.*, shown on the Account of the Vote "Public Record Office, Ireland," for the year ended 31st March 1902, has been surrendered.

26 October 1903.

James Mills,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. C. Purkis.

D. C. Richmond,
Comptroller and Auditor General.

VOTE 37.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Surplus. 1. THE Surplus to be Surrendered is, as shown by the Account, 102*l.* 2*s.* -*d.*

	£.	s.	d.
Grant	5,253	-	-
Expenditure	5,150	18	-
Surplus	102	2	-

EXTRA RECEIPTS, payable to EXCHEQUER.

Fee Stamps. 2. It appears from a statement furnished to me by the Inland Revenue Department that 943*l.* 10*s.* -*d.* was received in that Department during the year for Fee, &c., stamps in connection with this Vote.

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—continued.

VOTE 38.

PUBLIC WORKS OFFICE, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the OFFICE OF PUBLIC WORKS in IRELAND, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.			
					Less than Granted.		More than Granted.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
A.—Salaries	27,168	- -	26,908	3 2	259	16 10	—	—
B.—Travelling Expenses	3,000	- -	2,781	7 9	218	12 3	—	—
C.—Incidental Expenses	350	- -	305	13 11	44	6 1	—	—
D.—Land Improvement Acts and Land Act, 1881—Loans	8,309	- -	8,696	6 7	—	—	387	6 7
GROSS TOTAL £.	38,827	- -	38,691	11 5	522	15 2	387	6 7
					Net Surplus of Gross Estimate over Expenditure.			
					£. 135 8 7			
					Surplus of Appropriations in Aid Realised.			
<i>Deduct,—</i>	Estimated.		Realised.					
E—Appropriations in Aid	2,500	- -	3,533	10 -	£.1,033 10 -			
					Total Surplus to be Surrendered.			
NET TOTAL £.	36,327	- -	35,158	1 5	£. 1,168	18 7		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Savings due to vacancies and fresh appointments at the minimum scale were only partly absorbed by payments caused by additions to the Staff.
- B.—Saving.—The Estimate is necessarily approximate only. The charges incurred vary according to the number of inspections of buildings and public works required to be done in the year.
- C.—Saving—Casual.
- D.—Excess.—Caused by payment of salaries and travelling expenses to two temporary inspectors.
- E.—Surplus occasioned by an increase of activity on the Land Loans Services.

CLASS II.—*continued.*VOTE 38.—PUBLIC WORKS OFFICE, IRELAND—*continued.*EXTRA REMUNERATION IN EXCESS OF 25*l.*

NAME.	Rank.	Amount.	Vote or Account.
S. W. Strange	Second Division Clerk	{ <i>£. s. d.</i> (a) 25 - - (b) 2 17 -	Class II., Vote No. 38. Railways Act, 1896.
J. Dobbin	Second Division Clerk, Higher Grade	(c) 25 14 3	Class II., Vote 38.

(a) Revising epitome of Acts relating to the Board's duties.

(b) Copying.

(c) Superintending the opening of new Registers for Land Law Loans and work in connection with the payment of half-yearly loan instalments.

The Surplus of 1,009*l.* 14*s.* 6*d.*, shown on the Account of the Vote "Public Works Office, Ireland," for the year ended 31st March 1902, has been surrendered.

Office of Public Works, Dublin, }
28 November 1903. }

O. H. Braddell,
Accountant.

George C. V. Holmes,
Chairman and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. H. Archibald.

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 38.

PUBLIC WORKS OFFICE, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Head D. Excess.
 2. The Amount to be Surrendered is, as shown by the Account, 1,168*l.* 18*s.* 7*d.* Surplus.

	<i>£.</i>	<i>s.</i>	<i>d.</i>
Grant (<i>Gross</i>) - - - - -	38,827	-	-
Expenditure (<i>Gross</i>) - - - - -	38,691	11	5
Net Surplus - - -	<i>£.</i> 135	8	7
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate	1,033	10	-
Total Amount to be Surrendered - - -	<u><i>£.</i> 1,168</u>	<u>18</u>	<u>7</u>

EXTRA RECEIPTS, payable to EXCHEQUER.

3. A sum of 18,994*l.* has been paid to the Exchequer in repayment of the expenses of the Department in connection with the administration of the Local Loans Fund, partly out of the Income of that Fund, and partly out of the Appropriations in Aid realised by the Public Works Loan Commission in excess of the estimated amount. Management of Local Loans Fund.

NON-VOTED SERVICES.

4. Appended to this Report is a Statement, prepared by the Board of Works, showing the Receipts and Expenditure in respect of the Non-Voted Services administered by the Board of Works in Ireland, and audited in my Department. Non-Voted Services.

IRISH CHURCH FUND LOANS.

5. The amount of arrears on 31st March 1903, upon the Loans provided from the Irish Church Fund, and administered by the Board of Works, was as follows:— Arrears on Loans.

	<i>£.</i>	<i>s.</i>	<i>d.</i>
Principal - - - - -	9,061	18	6
Interest - - - - -	1,761	5	1
TOTAL - - -	<u><i>£.</i> 10,823</u>	<u>3</u>	<u>7</u>

The amount of arrears outstanding on 31st March 1902 was 11,205*l.* 8*s.* 0*d.*

SEA FISHERIES (IRELAND) ACT, 1883.

6. Piers Works.—In continuation of paragraph 7 of my Report of last year, I have to remark that a further sum of 823*l.* 5*s.* 5*d.* was expended in the year 1902-1903 upon repairs of Spiddal Pier, County Galway, which, added to the former expenditure of 2,288*l.* 2*s.* 11*d.*, brings the total amount expended upon these repairs, apart from expenses of the Engineering Staff, to 3,111*l.* 8*s.* 4*d.* The sum of 300*l.*, to which I referred last year, having since been contributed by County Galway, the net expenditure is 2,811*l.* 8*s.* 4*d.* Spiddal Pier.

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 38.—PUBLIC WORKS OFFICE, IRELAND—*continued.*

STATEMENT of Cash Receipts and Payments by the Commissioners of Public Works in Ireland, Non-Voted Services, for the Year 1902-1903.

	£.	s.	d.	£.	s.	d.		£.	s.	d.	£.	s.	d.
BALANCE, 1st April 1902				60,221	7	4	PAYMENTS in the Year 1902-1903, viz. :—						
RECEIPTS in the Year 1902-1903, viz. :—							<i>Public Works Loans Advances :</i>						
<i>Public Works Loans Advances :</i>							County Councils	12,457	8	-			
Issued from National Debt Commissioners, - 1 Edward VII., c. 35	300,000	-	-				Public Buildings	29	-	-			
Ditto - - ditto - - ditto - - 2 ,, ,, c. 22	450,000	-	-	750,000	-		Railways	30,755	1	11			
							Quarries, Mines, &c.	9,000	-	-			
							Harbours, Docks, &c.	600	-	-			
							Housing of the Working Classes	33,558	10	3			
							Glebe Loans	5,854	6	8			
							Public Health	220,441	11	-			
							River Drainage, Maintenance	3,602	5	9			
							Ditto - 26 and 27 Vict., c. 88	1,930	-	-			
							Land Improvement Preliminary Expenses	1,200	-	-			
							Lunatic Asylum Buildings	59,200	18	2			
							Labourers Acts, 1883 and 1885	251,367	10	-			
							Workhouse Buildings	28,900	6	7			
							Small Dwellings Acquisition	10,707	18	-			
							Land Improvement	37,330	-	-			
							National School Teachers' Residences	5,868	8	-			
							National Schools and Training Colleges	4,543	-	-			
							Dispensary Houses	4,115	-	-			
							Land Law Loans to Tenants	41,615	-	-			
											763,067	4	4
<i>Public Works Loans Repayments :</i>							<i>Public Works Loans Repayments :</i>						
County Councils	5,950	18	6				Repaid to National Debt Commissioners				673,423	16	-
Local Boards	3,782	19	11										
Roads and Bridges	5,357	12	6										
Inland Navigation	651	6	10										
Public Buildings	2,003	8	8										
Railways	10,698	13	2										
Quarries, Mines, &c.	2,692	6	6										
Harbours, Docks, &c.	18,798	14	6										
Labourers' Dwellings in Towns	9,704	17	11										
Housing of the Working Classes	30,895	8	4										
Artizans' Dwellings	827	12	1										

262 APPROPRIATION ACCOUNTS OF SUMS GRANTED FOR CIVIL SERVICES

CLASS II.—continued.

VOTE 39.

REGISTRAR GENERAL'S OFFICE, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the REGISTRAR GENERAL of BIRTHS, &c., and the Expenses of collecting Emigration Statistics, in the Year ended 31st March 1903, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Allowances	8,985 - -	8,696 9 6	288 10 6	—
B.—Travelling Expenses	390 - -	288 12 1	101 7 11	—
C.—Superintendent and District Registrars	4,800 - -	4,682 5 9	117 14 3	—
D.—Legal Expenses	130 - -	65 19 -	64 1 -	—
E.—Incidental Expenses	70 - -	69 13 11	- 6 1	—
F.—Enumeration Expenses: Emigration Statistics -	120 - -	116 4 1	3 15 11	—
CENSUS OF IRELAND, 1901.				
G.—Salaries and Allowances	7,572 - -	5,049 19 11	2,522 - 1	—
H.—Incidental Expenses	30 - -	15 13 3	14 6 9	—
GROSS TOTAL £.	22,097 - -	18,984 17 6	3,112 2 6	—
			Surplus of Gross Estimate over Expenditure.	
			£. 3,112 2 6	
			Deficiency of Appropriations in Aid Realised.	
			£. 11 10 6	
			Net Surplus to be Surrendered.	
			£. 3,100 12 -	
			Surplus of Gross Estimate over Expenditure.	
			£. 3,112 2 6	
			Deficiency of Appropriations in Aid Realised.	
			£. 11 10 6	
			Net Surplus to be Surrendered.	
			£. 3,100 12 -	
			Surplus of Gross Estimate over Expenditure.	
			£. 3,112 2 6	
			Deficiency of Appropriations in Aid Realised.	
			£. 11 10 6	
			Net Surplus to be Surrendered.	
			£. 3,100 12 -	
			Surplus of Gross Estimate over Expenditure.	
			£. 3,112 2 6	
			Deficiency of Appropriations in Aid Realised.	
			£. 11 10 6	
			Net Surplus to be Surrendered.	
			£. 3,100 12 -	
			Surplus of Gross Estimate over Expenditure.	
			£. 3,112 2 6	
			Deficiency of Appropriations in Aid Realised.	
			£. 11 10 6	
			Net Surplus to be Surrendered.	
			£. 3,100 12 -	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Changes in Office staff owing to two deaths and one resignation.
- B.—The expenditure was less than was anticipated owing to the fact that in consequence of pressure in connection with the Census Reports no members of the Office Staff could be spared for special inspection duty, and to the circumstance that the Inspector of Registration was engaged for a considerable time on duty in Dublin and its vicinity, during which period no Subsistence Allowance was payable to him and his travelling expenses were small.
- C.—The claims of the Superintendent Registrars and Registrars were less in the aggregate than the amounts paid in previous years.
- D.—The expenditure is variable, and depends on the number and expenses of the prosecutions ordered by this Department.
- E.—A closer estimate could not be made.
- G.—The sum estimated would have been required if the conditions existing when the Estimate was furnished had continued. It was proposed in May, 1902, as the conditions under which the Estimate for this Sub-Head was framed had been materially altered, to reduce the sum inserted by 2,000*l.*, but the Treasury decided that as the Estimate had been presented to Parliament, no alteration should then be made in the amount given therein.
- H.—Surplus accounted for by the closing of the Census Office at a date earlier than was anticipated.
- K.—Receipts were slightly over-estimated

CLASS II.—*continued.*VOTE 39.—REGISTRAR GENERAL'S OFFICE, IRELAND—*continued.*EXTRA REMUNERATION, where the Aggregate Amount in each case exceeds 25*l.*

NAME.	RANK.	Services for which given.			Total.	Vote from which Paid.
		Gratuity. Census of Ireland, 1901.	Taskwork	Extra Time.		
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	
William A. Squires	Superintendent	350 - -	- - -	- - -	350 - -	General Register Office.
Peter J. O'Neill	ditto	350 - -	- - -	- - -	350 - -	ditto.
Patrick O'Flanagan	Deputy Superintendent	200 - -	- - -	- - -	200 - -	ditto.
Patrick J. Rigney	Second Division Clerk	350 - -	9 - 9	9 - -	368 - 9	ditto.
John J. Kenny	ditto	- - -	17 - 8	21 14 6	38 15 2	ditto.
George A. Nownham	ditto	350 - -	- - -	- - -	350 - -	ditto.
James T. Dewar	ditto	- - -	12 12 11	49 5 -	61 17 11	ditto.
Edmond Geary	ditto	- - -	9 19 5	16 7 9	26 7 2	ditto.
Robert A. Cammack	ditto	- - -	9 16 10	38 14 -	48 10 10	ditto.
James J. Conyn	ditto	- - -	5 16 8	41 18 6	47 15 2	ditto.
Benjamin Maddock	Index Compiler	- - -	37 7 11	24 17 6	62 5 5	ditto.
William Kilbride	ditto	- - -	33 3 6	17 6 3	50 9 9	ditto.
Charles M. Joy	Office Keeper	60 - -	Attending to furnaces 15 13 -	- - -	75 13 -	ditto.

The Surplus of 4,331*l.* 18*s.* 1*d.*, shown on the Account of the Vote "Registrar General's Office, Ireland," for the Year ended 31st March 1902, has been surrendered.

Peter J. O'Neill,
Superintendent of Accounts,
General Register Office, Dublin,
3rd November 1903.

R. E. Matheson,
Registrar General, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

D. C. Richmond,
Comptroller and Auditor General.

Examined,
H. C. Purkis.

VOTE 39.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Surplus. 1. The Amount to be Surrendered is, as shown by the Account, 3,100*l.* 12*s.* -*d.*

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	22,097	-	-
Expenditure (<i>Gross</i>) - - - - -	18,984	17	6
Surplus - -	£. 3,112	2	6
<i>Deduct—</i>			
Estimated Appropriations in Aid not realised - -	11	10	6
Net Amount to be Surrendered - -	£. 3,100	12	-

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—continued.

VOTE 40.

VALUATION AND BOUNDARY SURVEY, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the GENERAL VALUATION and BOUNDARY SURVEY OF IRELAND, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	19,456 - -	19,156 12 6	299 7 6	—
B.—Travelling and Subsistence Allowance .	5,300 - -	5,837 15 11	—	537 15 11
C.—Labour - - - - -	150 - -	123 6 -	26 14 -	—
D.—Legal Expenses - - - - -	250 - -	196 15 4	53 4 8	—
E.—Incidental Expenses - - - - -	130 - -	142 6 9	—	12 6 9
F.—Valuation Lists - - - - -	150 - -	147 2 11	2 17 1	—
G.—Belfast Re-valuation - - - - -	1,000 - -	778 5 5	221 14 7	—
H.—Dublin Re-valuation - - - - -	—	—	—	—
GROSS TOTAL - £.	26,436 - -	26,382 4 10	603 17 10	550 2 8
			Net Surplus of Gross Estimate over Expenditure.	
			£. 53 15 2	
<i>Deduct,—</i>			Deficiency of Appropriations in Aid Realised.	
I.—Appropriations in Aid - - - - -	Estimated.	Realised.	£. 10 3 6	
Original 10,000	£. 9,380 - -	9,369 16 6		
Supplementary 620				
<i>Original - £16,436</i>	NET TOTAL - £.	17,012 8 4	Net Surplus to be Surrendered.	
<i>Supplementary 620</i>			£. 43 11 8	

	Estimated.	Realised.
	£. s. d.	£. s. d.
Proportion of Cost payable by the several County Councils in Ireland, under Act 37 & 38 Vict. c. 70, as amended by the Local Government (Adaptation of Irish Enactments) Ireland Order, 1899.	8,000 - -	8,000 - -
Fees under Act 23 Vict. c. 4, s. 9:	1,380 - -	1,369 16 6
Repayment by the Corporation of Belfast on account of the County Borough contribution to the cost of Re-valuation.	—	—
Repayment by the Corporation of Dublin on account of the County Borough contribution to the cost of Re-valuation.	—	—
TOTAL - - - £.	9,380 - -	9,369 16 6

CLASS II.—*continued.*VOTE 40.—VALUATION AND BOUNDARY SURVEY, IRELAND—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Salaries.—The decrease on this Sub-Head is chiefly due to the transfer of Valuers from time to time during the year to the Belfast Re-valuation, and to the fact that two vacancies in the Staff of Second Section Valuers and Surveyors remained unfilled for over two months.

B.—Travelling and Subsistence Allowance.—The excess on this Sub-Head is caused by the large increase in Revision Work, owing to the more thorough manner in which the new Rating Bodies (created by the Local Government (Ireland) Act, 1898) carry out the provisions of the Valuation Acts, thus necessitating increased expenses in the field.

C.—Labour.—This charge is mainly incurred in large cities, Belfast in particular; but the complete survey made of that city in the course of the Re-valuation has saved for a few succeeding years a good deal of survey work that would otherwise be thrown on the Annual Revision, and consequently less expenditure on labour is required.

D.—Legal Expenses.—The expenditure on this Sub-Head is very variable, and is practically beyond the control of this Department, depending on the number and gravity of appeals lodged against Valuations.

E.—Incidental Expenses.—The estimate for this service was reduced from 150*l.* to 130*l.*, as it was expected that a saving could be made on carriage of Valuation Lists to the new Rating Bodies; but this was not found practicable in 1902–1903.

F.—Valuation Lists.—Practically the whole of the estimate was expended.

G.—Belfast Re-valuation.—The estimate for this service was a nominal sum, as the expenses for the year could not be calculated with any degree of accuracy.

H.—Dublin Re-valuation.—This service has been suspended.

I.—Appropriations in Aid:

(1.) Repayments by Counties, &c.—This is a fixed annual sum, and the full amount was repaid.

(2.) Fees.—These receipts fluctuate greatly in amount, and cannot be accurately estimated. The original estimate was 1,500*l.*, but was afterwards reduced to 1,380*l.*, a Supplementary Estimate for 120*l.* being granted.

(3.) Repayments by Belfast Corporation.—The Corporation of Belfast having refused to pay any further instalments, the Treasury, after correspondence with the Irish Government, agreed to hold the question of repayment over for the present, and allowed a Supplementary Vote of 500*l.* in lieu of the original Estimate for these receipts.

(4.) Repayment by Dublin Corporation.—As no expenditure has yet been incurred on this service, there are no receipts from this body.

EXTRA REMUNERATION.

	£.	s.	d.
A.—Personal Assistance to the Commissioner of Valuation	50	—	—
B.—Copying Valuation Lists (Sub-Head F)	147	2	11
C.—Paid out of the Irish Land Commission Vote to officers of this Department for making extracts from Valuation Lists, &c., for the Church Property Department, and for preparing Standard Year Certificates under Act 61 and 62 Vict. c. 37, s. 55	102	5	1
D.—Paid out of Congested Districts (Ireland) Vote for preparing Migration Return in December 1902, and January 1903	102	19	3
TOTAL	£. 402	7	3

CLASS II.—*continued.*

VOTE 40.—VALUATION AND BOUNDARY SURVEY, IRELAND—*continued.*

Officers who have obtained 25*l.* and upwards as Extra Remuneration in the Year 1902-1903, with particulars.

Names.	Payments made under the above Headings.				
	A.	B.	C.	D.	Total.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
William M. Elliott	50 - -	7 - -	—	3 9 -	60 9 -
Richard N. Scales	—	—	39 5 9	3 14 0	42 19 9

The Surplus of 535*l.* 12*s.* 7*d.*, shown on the Account of the Vote "Valuation and Boundary Survey, Ireland," for the year ended 31st March 1902, has been Surrendered.

General Valuation Office, Dublin, } *John G. Barton,*
23 December 1903. } Commissioner of Valuation and General Boundary Surveyor,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, *H. C. Purkis.* *D. C. Richmond,*
Comptroller and Auditor General.

VOTE 40.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. Expenditure in excess of the Estimate has been incurred under Sub-Heads B. Excess and E.

2. Appropriations in Aid.—As it became apparent that the full amount authorised as Sub-Head I. Appropriations in Aid would not be realised within the year 1902-1903, a supplementary vote was taken in February, 1903, to make up the deficiency—*viz.*, 620*l.*

The matter is explained by the Accounting Officer in his remarks on the Causes of Variation, Sub-Head I., Appropriations in Aid.

3. The Amount to be Surrendered is, as shown by the Account, 43*l.* 11*s.* 8*d.* Surplus.

	£.	s.	d.
Grant (<i>Gross</i>)	26,436	-	-
Expenditure (<i>Gross</i>)	26,382	4	10
Net Surplus	£.	53	15 2
<i>Deduct,—</i>			
Estimated Appropriations in Aid not realised	-	10	3 6
Net Amount to be Surrendered	£.	43	11 8

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—*continued.*

SALARIES AND EXPENSES OF CIVIL DEPARTMENTS.

The subjoined Summary compares the Gross Expenditure for the Services in Class II. with the Gross Grants for the Year 1902-3; and also shows the variation between the Sums Estimated and Realised as Appropriations in Aid, together with other Extra Receipts, payable to the Exchequer.

SUMMARY.

No. of Vote.	S E R V I C E.	Grant. (Gross). £.	Expenditure. (Gross). £. s. d.	Expenditure, compared with Grant.		Appropriations in Aid.		Amount to be Surrendered. £. s. d.	Other Extra Receipts, payable to Exchequer.	
				Surplus. £. s. d.	Deficit. £. s. d.	More than Estimated. £. s. d.	Less than Estimated. £. s. d.		Estimated. £. s. d.	Realised. £. s. d.
1	House of Lords Offices - - -	42,657	41,463 9 7	1,193 10 5	—	3,919 8 1	—	5,112 18 6	—	—
2	House of Commons Offices - -	59,544	59,526 16 10	17 3 2	—	1,924 1 6	—	1,941 4 8	—	—
3	Treasury and Subordinate Departments -	93,651	92,295 15 9	1,355 4 3	—	502 19 4	—	1,858 3 7	*500 - -	*500 - -
4	Home Office - - - - -	160,656	152,103 4 9	8,552 15 3	—	2,735 17 4	—	11,288 12 7	—	—
5	Foreign Office - - - - -	65,750	62,992 1 10	2,757 18 2	—	—	21 16 6	2,736 1 8	—	—
6	Colonial Office - - - - -	54,800	53,828 9 1	971 10 11	—	—	—	971 10 11	—	- 1 8
7	Privy Council Office - - - -	13,898	11,943 10 4	1,954 9 8	—	547 9 -	—	2,501 18 8	—	—
7a	Privy Seal Office - - - - -	1,000	774 7 6	225 12 6	—	—	—	225 12 6	—	—
8	Board of Trade - - - - -	208,110	201,786 18 8	6,323 1 4	—	442 7 7	—	6,765 8 11	—	—
9	Mercantile Marine Services - - -	151,126	150,534 16 5	591 3 7	—	4,617 9 7	—	5,208 13 2	—	—
10	Bankruptcy Department of the Board of Trade	10	—	10 - -	—	—	—	10 - -	—	—
11	Board of Agriculture - - - -	120,119	114,667 8 1	5,451 11 11	—	—	2,871 8 2	2,580 3 9	—	—
12	Charity Commission - - - - -	33,442	31,043 11 8	2,398 8 4	—	—	—	2,398 8 4	2,300 - -	3,759 7 4
13	Civil Service Commission - - - -	44,402	40,803 10 10	3,598 9 2	—	—	—	3,598 9 2	650 - -	620 5 -
14	Exchequer and Audit Department - -	67,122	64,491 13 10	2,630 6 2	—	—	—	2,630 6 2	*1,001 - -	*1,070 - -
15	Friendly Societies Registry, - - -	7,361	7,245 17 5	115 2 7	—	—	—	115 2 7	800 - -	799 5 11
16	Local Government Board - - - -	225,323	218,627 16 4	6,695 3 8	—	108 17 5	—	6,804 1 1	—	—
17	Lunacy Commission, England - - -	16,247	15,400 10 6	846 9 6	—	30 9 -	—	876 18 6	—	—

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18	Mint, including Coinage	126,921	121,844 4 3	5,076 15 9	—	—	—	5,076 15 9	673,100 — —	492,077 8 7
19	National Debt Office	15,829	15,642 8 7	186 11 5	—	138 18 10	—	325 10 3	*525 — —	*501 — —
20	Public Record Office	24,060	24,059 3 10	— 16 2	—	—	—	— 16 2	— — —	— — —
21	Public Works Loan Commission	10,266	10,045 9 9	220 10 3	—	—	—	220 10 3	{ *4,583 — — 9,750 — —	{ *7,127 9 9 15,385 19 3
22	Registrar General's Office, England	62,824	62,439 — 5	384 19 7	—	—	—	1,337 14 7	— — —	— — —
23	Stationery and Printing	860,400	860,164 15 7	235 4 5	—	5,378 19 7	—	5,614 4 —	— — —	— — —
24	Office of Woods, Forests, and Land Revenues, &c.	22,135	21,069 8 2	1,045 11 10	—	—	—	1,045 11 10	10 — —	— — —
25	Office of Works and Public Buildings	59,650	59,348 12 —	301 8 —	—	—	—	301 8 —	60 — —	38 15 6
26	Secret Service	65,000	50,763 15 2	14,236 4 10	—	—	—	14,236 4 10	— — —	— — —
27	Office of the Secretary for Scotland	37,549	36,023 17 11	1,525 2 1	—	989 8 7	—	2,514 10 8	— — —	912 12 8
28	Fishery Board for Scotland	18,097	18,070 13 5	26 6 7	—	—	—	26 6 7	{ 6,780 — — *180 — —	{ 7,780 1 10 *157 19 8
29	Lunacy Commission, Scotland	6,600	6,496 19 4	103 — 8	—	42 17 —	—	145 17 9	— — —	— — —
30	Registrar General's Office, Scotland	8,290	7,716 11 4	563 8 8	—	35 16 —	—	599 4 8	— — —	— — —
31	Local Government Board for Scotland	13,945	13,511 — —	434 — —	—	—	—	434 — —	— — —	61 13 8
32	Household of the Lord Lieutenant of Ireland	4,812	4,762 — 5	49 19 7	—	—	—	49 19 7	— — —	— — —
33	Chief Secretary for Ireland	26,355	26,319 3 7	35 16 5	—	17 1 6	—	52 17 11	— — —	— — —
34	Department of Agriculture and Technical Instruction, Ireland	159,385	157,143 10 —	2,241 10 —	—	899 13 4	—	3,141 3 4	— — —	— — —
35	Charitable Donations and Bequests Office, Ireland	2,018	2,007 15 7	10 4 5	—	— 8 8	—	10 13 1	— — —	— — —
36	Local Government Board, Ireland	78,031	68,274 12 7	9,756 7 5	—	1,820 9 5	—	11,576 16 10	— — —	— — —
37	Public Record Office, Ireland	5,253	5,150 18 —	102 2 —	—	—	—	102 2 —	— — —	— — —
38	Public Works Office, Ireland	38,827	38,691 11 5	135 8 7	—	1,033 10 —	—	1,168 18 7	— — —	— — —
39	Registrar General's Office, Ireland	22,097	18,984 17 6	3,112 2 6	—	—	11 10 6	3,100 12 —	— — —	— — —
40	Valuation and Boundary Survey, Ireland	26,436	26,382 4 10	53 15 2	—	—	10 3 6	43 11 8	— — —	— — —
TOTAL - - £.		3,059,988	2,974,462 13 1	85,525 6 11	—	26,138 16 9	2,914 18 8	700,239 — —	440,792 — 10	
TOTAL Amount to be Surrendered - - - £.								108,749 5 —	Less than Estimated } £. 259,456 19 2	

* Receipts from Local Loans Fund.

Exchequer and Audit Department, }
January 1904.

D. C. Richmond,
Comptroller General of the Receipt and Issue
of His Majesty's Exchequer, and
Auditor General of Public Accounts.

CIVIL SERVICE ACCOUNTS.
1902-3.

CLASS III.

LAW AND JUSTICE.

REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS included in the CIVIL SERVICE ESTIMATES, CLASS III., for the Year ended the 31st of March 1903; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

CLASS III.

LAW AND JUSTICE.

ENGLAND:

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7.—Prisons, England and the Colonies - - - - -	299
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SCOTLAND:

10.—Law Charges and Courts of Law - - - - -	311
11.—Register House, Edinburgh - - - - -	315
12.—Crofters Commission - - - - -	317
13.—Prisons - - - - -	319

IRELAND:

14.—Law Charges and Criminal Prosecutions - - - - -	324
15.—Supreme Court of Judicature, &c. - - - - -	327
16.—The Irish Land Commission - - - - -	331
17.—County Court Officers, &c. - - - - -	334
18.—Dublin Metropolitan Police - - - - -	337
19.—Royal Irish Constabulary - - - - -	340
20.—Prisons - - - - -	343
21.—Reformatory and Industrial Schools - - - - -	350
22.—Dundrum Criminal Lunatic Asylum - - - - -	353

CLASS III.—continued.

VOTE 1.
LAW CHARGES, ENGLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for LAW CHARGES, ENGLAND, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant:	
			Less than Granted.	More than Granted.
LAW OFFICERS' DEPARTMENT:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, &c. - - - - -	14,255 - -	14,243 8 1	11 11 11	—
LEGAL PROCEEDINGS.				
B.—Criminal Prosecutions and quasi-Criminal Proceedings - - - - -	25,000 - -	27,243 2 11	—	2,243 2 11
C.—Legal Proceedings, &c. (other than Criminal) - - - - -	13,200 - -	10,081 4 5	3,118 15 7	—
D.—Coin Prosecutions - - - - -	700 - -	554 15 8	145 4 4	—
E.—Bankruptcy Prosecutions (52 & 53 Vict. c. 62, s. 16, and 46 & 47 Vict. c. 52, s. 166.) - - - - -	1,750 - -	3,566 15 7	—	1,816 15 7
F.—Intervention by King's Proctor in Divorce Cases - - - - -	4,000 - -	3,522 14 5	477 5 7	—
G.—High Seas Prosecutions (57 & 58 Vic. c. 60, s. 687, &c.) - - - - -	100 - -	8 11 -	91 9 -	—
DEPARTMENT OF THE SOLICITOR, KING'S PROCTOR, AND DIRECTOR OF PUBLIC PROSECUTIONS.				
H.—Salaries - - - - -	25,191 - -	25,352 8 5	—	161 8 5
I.—Incidental Expenses - - - - -	35 - -	25 3 9	9 16 3	—
J.—Parliamentary Agency - - - - -	1,100 - -	268 5 1	831 14 11	—
GROSS TOTAL - - - £.	85,331 - -	84,866 9 4	4,685 17 7	4,221 6 11
			Net Surplus of Gross Estimate over Expenditure. £. 464 10 8	
			Surplus of Appropriations in Aid Realised. £. 3,607 11 7	
			Total Surplus to be Surrendered. £. 4,072 2 3	
<i>Deduct,—</i>	Estimated.	Realised.		
K.—Appropriations in Aid - - - - -	13,200 - -	16,807 11 7		
NET TOTAL - - - £.	72,131 - -	68,058 17 9		

CLASS III.—*continued.*VOTE 1.—LAW CHARGES, ENGLAND—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—No claim for Office Disbursements was made and an interval of three days ensued between the death of a clerk and the appointment of a successor.

B, D, E, and F.—The Services provided for under these Sub-Heads are liable to fluctuate considerably, and the Estimates therefore are necessarily approximate only.

C.—The preceding observation also applies to this Sub-Head, the payments during the year being mainly dependent upon the amount of litigation in which the various Departments represented by the Solicitor to the Treasury may be involved.

The expenditure under this Sub-Head is distributable among the several Departments and matters as follows:—

	£.	s.	d.
Treasury	1,594	13	11
Home Office	1,293	12	3
Admiralty	2,074	15	6
War Office	1,814	17	9
Office of Works	918	15	10
Foreign Office	557	4	10
Colonial Office	135	2	4
Costs in Chancery matters	1,240	10	11
Costs in Charity matters	451	11	1
TOTAL £.	10,081	4	5

G.—Two small claims only were paid under this Sub-Head, but several prosecutions for offences committed on the High Seas were conducted by the Director of Public Prosecutions, and charges which would otherwise have fallen upon this Sub-Head are included in the prosecution charges under Sub-Head B.

H.—This excess is mainly attributable to two incremental advances of salary to an Assistant (Treasury Letter 633 of 1902) and to the appointment of a First Class Clerk to be Chief Clerk (Treasury Letter 3543 of 1902).

I.—Casual Variation.

J.—This service is estimated by the Treasury, and the following payments were made under their Lordships' directions:—

To Sir R. H. Wyatt:—	£.	s.	d.	£.	s.	d.
(17,450/1902) <i>Re</i> Grand Junction Water Bill, 1902				18	1	11
(1,987/1903) <i>Re</i> Commercial Gas Bill, South Metropolitan Bill, and The Gas Reference	100	9	2			
<i>Re</i> Electric Lighting (London) Bill	149	14	—	250	3	2
Total				£. 268	5	1

CLASS III.—*continued.*VOTE 1.—LAW CHARGES, ENGLAND—*continued.*EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

K.—The increase in the receipts is mainly attributable to the heavy nature of the work provided for under Sub-Heads B. and E. The receipts to this Sub-Head are apportionable as follows:—

	Estimate.	Receipts.
	£.	£. s. d.
B.—Criminal Prosecutions -	5,000	6,951 19 9
C.—Legal Proceedings -	5,000	5,773 - 1
D.—Coin Prosecutions -	500	441 17 6
E.—Bankruptcy Prosecutions -	400	1,021 4 -
F.—Interventions by King's Proctor -	250	89 12 6
H.—Crown's Nominee Costs -	1,850	2,269 13 5
Miscellaneous Costs, Fees, and Fines -	200	260 4 4
TOTAL £.	13,200	16,807 11 7

Under the Treasury Minute, dated 5th July 1895, the under-mentioned Fees have been paid during the Financial Year ended 31st March 1903 to the Law Officers of the Crown, viz.:—Attorney General Sir R. B. Finlay, K.C., M.P., and Solicitor General The Right Honourable Sir E. H. Carson, K.C., M.P., in respect of contentious business:—

DEPARTMENT.	Sir R. B. Finlay, Attorney General.	Rt. Hon. Sir E. H. Carson, Solicitor General.
	£. s. d.	£. s. d.
Solicitor to the Treasury -	2,012 7 -	402 15 6
King's Proctor in Divorce Cases -	203 10 -	- - -
Ditto in Crown's Nominee Cases -	24 19 6	121 12 -
Director of Public Prosecutions -	673 18 3	1,244 11 9
TOTAL, Treasury Solicitor's Vote - £.	2,914 14 9	1,768 19 3
Treasury -	69 14 -	- - -
War Office -	- - -	230 8 -
Postmaster General -	- 17 4	29 17 -
Inland Revenue -	1,133 18 2	1,195 8 -
Board of Customs -	139 3 -	18 1 -
Board of Trade -	334 12 2	242 16 6
Ditto (Bankruptcy Department) -	59 8 -	51 8 6
Office of Woods, &c. -	163 15 9	163 15 9
TOTAL - . . . £.	4,816 3 2	3,700 14 -

EXTRA REMUNERATION.

A Gratuity of 10*l.* was paid to James Townsend, Senior Messenger and Paper Keeper in this Department, for his services in connection with the arrangement, numbering, &c., of certain old papers in the Record Office (Treasury Letter, 8857/1902).

CLASS III.—*continued.*VOTE 1.—LAW CHARGES, ENGLAND—*continued.*

The Surplus of 5,388*l.* 10*s.* 4*d.*, shown on the Account of the Vote "Law Charges, England," for the year ended 31st March 1902, has been surrendered.

Desart,
Accounting Officer.

W. Raven,
Clerk in charge of Accounts.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell.

D. C. Richmond,
Comptroller and Auditor General.

VOTE 1.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess. 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads B, E., and H.

Surplus. 2. The Amount to be Surrendered is, as shown by the Account, 4,072*l.* 2*s.* 3*d.*

	£.	s.	d.
Grant (<i>Gross</i>)	85,381	—	—
Expenditure (<i>Gross</i>)	84,866	9	4
Net Surplus	£.	464	10 8

Add,—
Appropriations in Aid realised in excess of the Estimate 3,607 11 7

Total Amount to be Surrendered - - - £. 4,072 2 3

D. C. Richmond,
Comptroller and Auditor General.

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CLASS III.—continued.

VOTE 2.

MISCELLANEOUS LEGAL EXPENSES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for certain MISCELLANEOUS LEGAL EXPENSES, including Grants in Aid of the Expenses of the Incorporated Law Societies of England and Ireland, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
SHERIFFS' EXPENSES :				
A.—Repayments to Sheriffs - - - -	£. s. d. 22,100 - -	£. s. d. 21,686 8 7	£. s. d. 413 11 5	£. s. d. —
FUGITIVE OFFENDERS :				
B.—Expenses incurred under various Treaties with Foreign Powers, and under the Fugitive Offenders' Act (44 & 45 Vict. c. 69).	700 - -	1,469 19 10	—	769 19 10
RAILWAY AND CANAL COMMISSION :				
C.—Salaries	6,365 - -	6,365 17 -	—	- 17 -
D.—Travelling Expenses - - - -	120 - -	137 17 11	—	17 17 11
E.—Incidental Expenses - - - -	7 - -	6 13 6	- 6 6	—
TOTAL for RAILWAY AND CANAL COMMISSION - - - - } £.	6,492 - -	6,510 8 5	- 6 6	18 14 11
WRECK INQUIRIES :				
F.—Inquiries before Magistrates - - -	1,000 - -	895 5 10	104 14 2	—
G.—Assessors: Remuneration - - - -	1,800 - -	1,669 6 5	130 13 7	—
H.—Assessors: Travelling Expenses - -	1,400 - -	1,305 15 2	94 4 10	—
I.—Shorthand Writers - - - -	250 - -	137 16 -	112 4 -	—
TOTAL for WRECK INQUIRIES - £.	4,450 - -	4,008 3 5	441 16 7	—
REVISING BARRISTERS (ENGLAND):				
J.—Revising Barristers - - - -	25,463 - -	25,462 10 -	- 10 -	—
K.—Incorporated Law Societies of England and Ireland, Grants-in-Aid - - - -	2,800 - -	2,800 - -	—	—
GROSS TOTAL - - - - £.	62,005 - -	61,937 10 3	856 4 6	788 14 9
			Net Surplus of Gross Estimate over Expenditure.	
			£. 67 9 9	
			Surplus of Appropriations in Aid-Realised.	
			£. - 5 -	
			Total Surplus to be Surrendered.	
			£. 67 14 9	
NET TOTAL - - - - £.				
	Estimated.	Realised.		
L.—Appropriations in Aid - - - -	12,731 - -	12,731 5 -		
	NET TOTAL - - - - £.	49,274 - -	49,206 5 3	£. 67 14 9

Estimated Amount of Extra Receipts payable to Exchequer (Stamps) - - - - £. s. d. 320 - -
 Amount of Receipts realised in the Year 1902-3, and paid over to Exchequer - - - - 289 16 6

CLASS III.—*continued.*VOTE 2.—MISCELLANEOUS LEGAL EXPENSES—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—These Expenses vary from year to year, and can only be approximately estimated.
 B.—These expenses are necessarily of a variable and uncertain amount. Most of the excess due to expenditure incurred in obtaining the surrender of a suspected person from New Zealand.
 D.—Cannot be accurately estimated.
 F., G., H., I.—Fewer Inquiries were held than had been anticipated.

EXTRA RECEIPTS.—Stamps. These receipts cannot be accurately estimated.

The Surplus of 555*l.* 13*s.* 2*d.* shown on the Account of the Vote "Miscellaneous Legal Expenses," for the year ended 31st March 1902, has been surrendered.

Treasury,
27 November 1903.}

W. Blain,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. C. Purkis.

D. C. Richmond,
Comptroller and Auditor General.

VOTE 2.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads B., C., and D.
 Sub-Head B. 2. Of the Excess under Sub-Head B. the greater part (522*l.* 1*s.* 10*d.*) is due to further charges in the case of wrongful arrest to which reference was made in paragraph 2 of my Report of last year.
 Surplus. 3. The Amount to be Surrendered is, as shown by the Account, 67*l.* 14*s.* 9*d.*

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	62,005	-	-
Expenditure (<i>Gross</i>) - - - - -	61,937	10	3
	<hr/>		
Net Surplus - - -	£.	67	9 9
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate	£.	-	5 -
	<hr/>		
Total Amount to be Surrendered - - -	£.	67	14 9
	<hr/>		

D. C. Richmond,
Comptroller and Auditor General.

CLASS III.—*continued.*VOTE 3.—SUPREME COURT OF JUDICATURE—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Saving arising from changes in establishments, and from promotions and new appointments made at initial rates of salary.
- B.—Saving arising from changes on the South-Eastern Circuit.
- C.—The expenditure under this head depends upon the duration of the Assizes, and cannot be more closely forecast.
- D.—The remuneration of "District Registrars paid by Fees" was less than anticipated.
- E.—Sundry increases of salary were sanctioned after the Estimate was framed.
- F.—Approximate Estimate.
- G.—The expenditure in the Lunacy Departments was less than anticipated.
- H.—Excess arising from the purchase of the Taxing Masters' Library, for which no provision had been made in the Estimate. Treasury letter 21st May, 8062-02.
- I.—Nil.
- K.—Part of an allowance ceased to be payable on the retirement of a Second Class Clerk.
- K1.—No expenditure under this head was anticipated when the Estimate was framed.
- L.—These receipts fluctuate according to the amount of business before the Court, and cannot be more closely forecast.

APPROPRIATIONS IN AID 1902-3.

PARTICULARS.	Estimated.	Realised.
	£.	£. s. d.
Fees received by District Registrars	20,000	21,305 14 -
Fees of Taxation on Bills of Costs payable out of Funds in Court	6,000	7,202 15 6
Lunacy Percentage	16,000	18,314 - -
Brokerage, &c., Fees	9,200	8,561 - -
Admiralty Registry Fees	100	66 10 -
Crown Office.—Fees in connection with Warrants and Letters Patent	2,000	2,387 7 -
Royal Courts of Justice.—Fees for Courts, Arbitration Rooms, &c.	1,000	1,101 15 10
Tipstaff's Fees	3 - -
County Allowance in aid of Travelling Expenses	1 11 6
Sums under 1s., Supreme Court Funds Rules	3 13 5
Inland Revenue penalties	3 - -
	£. 54,300	58,960 7 3

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CLASS III.—*continued.*

VOTE 3.—SUPREME COURT OF JUDICATURE—*continued.*

EXTRA REMUNERATION 1902-3.

Name.	Office.	Amount.	Nature of Service.	Source of payment.
Dr. D. Nicholson	Visitor in Lunacy	£. s. 68 5	Inquiries into mental condition of convicts under sentence of death.	Home Office Vote, Sub-Head C.
S. Hall	Second Class Clerk, Central Office	25 -	Extra work on Index to Deeds of Arrangement.	Sub-Head A.
C. S. Magee	Probate Registrar, Peterborough	262 10	Revising Barrister.	Miscellaneous Legal Expenses Vote 2, Sub-Head J.

EXTRA RECEIPTS 1902-3.

Estimated.	Realised.	Particulars.
	s. d.	
	6 8	Fine imposed upon the Howden District Rural Council on indictment for nuisance.

The Surplus of 5,032*l.* 4*s.* 9*d.* shown on the Account of the Vote "Supreme Court of Judicature," for the year ended 31st March 1902, has been surrendered.

Royal Courts of Justice,
16 October 1903. }

W. H. Rowe,
Accounting Officer.

C. Crookshank,
Clerk in charge of the Account.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell.

D. C. Richmond,
Comptroller and Auditor General.

CLASS III.—*continued.*

VOTE 3.

SUPREME COURT OF JUDICATURE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads C., E., F., and H.
- New Sub Head. 2. A new Sub-Head (K1.) has been opened, under Treasury sanction, to record payments amounting to 1,050*l.* to Commissioners of Assize.
- Surplus. 3. The Amount to be Surrendered is, as shown by the Account, 6,559*l.* 18*s.* -*d*

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	375,229	-	-
Expenditure (<i>Gross</i>) - - - - -	373,329	9	3
Net Surplus - - -	£. 1,899	10	9
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate - - - - -	4,660	7	3
Total Amount to be Surrendered - - -	£. 6,559	18	-

EXTRA RECEIPTS, payable to EXCHEQUER.

- Fee Stamps. 4. It appears, from a statement furnished to me by the Inland Revenue Department, that 364,320*l.* 3*s.* 9*d.* was received in that Department during the year for Fee, &c. Stamps, in connection with this Vote.

D. C. Richmond,
Comptroller and Auditor General.

CLASS III.—*continued.*

VOTE 4.

LAND REGISTRY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the Office of LAND REGISTRY, in the Year ended 31st March 1903, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries	36,643 - -	34,834 17 7	1,808 2 5	—	—	—
B.—Travelling and Incidental Expenses	1,559 - -	1,487 10 10	71 9 2	—	—	—
C.—Examination of Absolute Title	1,000 - -	- -	1,000 - -	—	—	—
	£ 39,202 - -	36,322 8 5				
Surplus to be Surrendered			£2,879 11 7			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This saving is owing to the postponement of appointments and promotions for which provision had been made.

B.—Approximate Estimate.

C.—Applications for Absolute Titles being voluntary, it was not possible to estimate with any certainty what number would be received. Only a few were received, and these were dealt with by the ordinary Staff.

The Surplus of 4,732*l.* 6*s.* 3*d.* shown on the Account of the Vote "Land Registry," for the year ended 31st March 1902, has been surrendered.

F. T. Villiers Bayly,
30 November 1903. }

U. F. Brickdale,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell.

D. C. Richmond,
Comptroller and Auditor General.

CLASS III.—*continued.*

VOTE 4.

LAND REGISTRY.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Surplus.	1. THE Surplus to be Surrendered is, as shown by the Account, 2,879 <i>l.</i> 11 <i>s.</i> 7 <i>d.</i>		
		£.	<i>s.</i> <i>d.</i>
	Grant - - - - -	39,202	- -
	Expenditure - - - - -	36,322	8 5
	Surplus - - -	£. 2,879	11 7

EXTRA RECEIPTS, payable to EXCHEQUER.

Fee Stamps. 2. It appears, from a statement furnished to me by the Inland Revenue Department, that 64,212*l.* 17*s.* 6*d.* was received by that Department during the year for Fee, &c., Stamps, in connection with this Vote.

D. C. Richmond,
Comptroller and Auditor General.

CLASS III.—continued.

VOTE 5.

COUNTY COURTS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses connected with COUNTY COURTS in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—County Court Department (Treasury) Salaries	8,465 — —	8,516 5 7	—	51 5 7
B.—County Court Officers, &c., Salaries and Allowances	410,000 — —	401,053 6 2	8,946 13 10	—
C.—Travelling and Subsistence	15,000 — —	14,863 9 7	136 10 5	—
D.—Printing and Stationery	25,000 — —	26,733 15 10	—	1,733 15 10
E.—Registrars in Bankruptcy	23,000 — —	23,515 16 2	—	515 16 2.
F.—Registrars under Companies (Winding-up) Act, 1890	300 — —	240 8 10	59 11 2	—
G.—Expenses under Workmen's Compensation Act, 1897	1,500 — —	985 5 8	514 14 4	—
H.—Postage for the Courts	14,500 — —	15,219 15 10	—	719 15 10
I.—Conveyance of Persons Committed to Prison	3,000 — —	3,214 3 1	—	214 3 1
J.—Prosecutions and other Law and Incidental Expenses	900 — —	653 9 6	246 10 6	—
GROSS TOTAL £.	501,665 — —	494,995 16 3	9,904 — 3	3,234 16 6
			Net Surplus of Gross Estimate over Expenditure.	
			£. 6,669 3 9	
	Estimated.	Realised.	Surplus of Appropriations in Aid Realised.	
K.—Appropriations in Aid	460,665 — —	509,028 12 10	£. 48,363 12 10	
NET TOTAL £.	41,000 — —	14,032 16 7	Total Surplus to be Surrendered.	
			£. 55,032 16 7	

CLASS III.—*continued.*VOTE 5.—COUNTY COURTS—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The excess is due to the appointment of an additional Examiner not anticipated when the Estimate was framed, and no provision was therefore included for the Salary of the appointee.

B.—It is necessary to allow a reasonable margin in the amount taken for County Court Officers' Salaries, which as a rule fluctuate with the business of the Courts: as was anticipated, there has been a large increase in the process issued, and a corresponding increase on Appropriations in Aid; but this has occurred mainly at the largest Courts, where the Registrars are in receipt of maximum Salaries; a similar increase in the business of other Courts where the Salaries are fluctuating would have exhausted the grant.

C. and F.—The expenditure will not admit of a closer estimate.

D., E. and H.—Excesses on these Sub-heads are due to increase of business.

G.—The estimate was reduced from £2,000 to £1,500. It is not considered expedient to have a less margin for this service.

I.—The expenditure is dependent upon the number of persons taken to prison, which in 1902 was 9,504 against 8,490 in 1901.

J.—Prosecutions for Assault have been of a minor character in which only small sums have been authorised.

K.—The surplus has arisen from the enormous increase of the process issued during the year which has exceeded anticipations. Statistics show that in the year 1902 the number of the various processes exceeded those of any previous year.

EXTRA REMUNERATION.

During the year a Clerk in the Registry of County Court Judgments received 30*l.* 6*s.* from the Vote, for copying after office hours.

NOTE 1.

The following payments to County Court Registrars, allowed by the County Court Department in Registrars' Accounts, have been recovered during the year from the Vote for the Supreme Court of Judicature, viz., for District Registrars' Remuneration, the sum of 11,434*l.* 14*s.* 5*d.*; for remuneration under the Deeds of Arrangement Act, 1887, the sum of 1,265*l.* 12*s.* 6*d.*. The sum of 21,168*l.* 6*s.* 0*d.* received from County Court Registrars has been paid over to the Central Office in respect of District Registry Fees.

NOTE 2.

COMPANIES (WINDING-UP) ACT FEES.

During the year the sum of 467*l.* 8*s.* 8*d.*, received from County Court Registrars, has been paid over to the Paymaster General to the credit of The Companies (Winding-up) Act Fees Account.

The Surplus of 25,321*l.* 2*s.* 2*d.*, shown on the Account of the Vote "County Courts," for the year ended 31st March 1902, has been surrendered.

B. J. Bridgman,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell.

D. C. Richmond,
Comptroller and Auditor General.

CLASS III.—*continued.*

VOTE 5.

COUNTY COURTS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. Expenditure in excess of the Estimate has been incurred under Sub-Heads A, D, E., H. and I. Excess.

2. The outstanding Accounts for the County Court of Birmingham, from 1st July 1900, to 31st December 1901, referred to in par. 2 of my Report on this Vote for last year, have now been rendered. The arrears covered a period of eighteen months. Outstanding
Accounts.
Birmingham
County Court

With reference to my further remarks in the same paragraph, and to questions Nos. 2859 to 2873 of the Committee of Public Accounts, 1903, as to the refusal of the Registrars of the Birmingham County Court to render any account of the Fees, etc., which they were allowed to retain, with Treasury sanction, under certain conditions. I have been informed by the Accounting Officer "that a communication has been received by the Lords Commissioners of H.M. Treasury from the Lord Chancellor stating that the provision inserted in the County Courts Act, 1903, [3 Edw. VII, cap. 42] (Clause 2 of Section 6) appears to settle for the future the question of the retention of "Fees by the Registrars of the County Court of Birmingham." The words of the Sub-Section are as follows:—"When an order has been made as to a registrar under Section forty-five of the County Courts Act, 1888, he shall account for, and pay over to the Exchequer all Fees whatsoever received by him after the date of such order in such manner as the Lord Chancellor, with the concurrence of the Treasury, may direct."

3. An unvouched charge of 189*l.* 18*s.* 10*d.* has been included in the Account for the year 1902-03 under Treasury sanction, in respect of Salary due to the late Registrar of the County Court of Newport and Ryde, who was removed from the Registrarship in March 1901. The amount has been applied to meet, in full, a deficiency in his banking account. Unvouched
Charge.

4. The Amount to be Surrendered is, as shown by the Account, 55,032*l.* 16*s.* 7*d.* Surplus.

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	501,665	-	-
Expenditure (<i>Gross</i>) - - - - -	494,995	16	3
Net Surplus - - -	£.	6,669	3 9
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate - - -	-	48,363	12 10
Total Amount to be Surrendered . . .	£.	55,032	16 7

D. C. Richmond.
Comptroller and Auditor General.

CLASS III.—*continued.*

VOTE 6.

POLICE, ENGLAND AND WALES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries of the Commissioner and Assistant Commissioners of METROPOLITAN POLICE and of the Receiver for the METROPOLITAN POLICE DISTRICT, the Pay and Expenses of Officers of the METROPOLITAN POLICE employed on special Duties, and the Salaries and Expenses of the Inspectors of Constabulary, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
METROPOLITAN POLICE :				
A.—Salaries	5,200 - -	5,145 19 4	54 - 8	—
B.—Pay and Expenses of Officers specially employed.	40,000 - -	29,606 7 10	10,393 12 2	—
C.—Habitual Criminals Registry	1,000 - -	1,118 8 6	—	118 8 6
INSPECTORS OF CONSTABULARY :				
D.—Salaries and Allowances	2,450 - -	2,355 5 6	94 14 6	—
E.—Travelling	750 - -	705 11 -	44 9 -	—
F.—Incidental Expenses	30 - -	23 13 1	6 6 11	—
GROSS TOTAL £.	49,430 - -	38,955 5 3	10,593 3 3	118 8 6
			Net Surplus of Gross Estimate over Expenditure.	
	Estimated.	Realised.	£. 10,474 14 9	
<i>Deduct,—</i>			Surplus of Appropriations in Aid realised.	
G.—Appropriations in Aid	35 - -	38 9 8	£. 3 9 8	
NET TOTAL £.	49,395 - -	38,916 15 7	Total Surplus to be Surrendered.	
			£. 10,478 4 5	

CLASS III.—*continued.*

VOTE 6.—POLICE, ENGLAND AND WALES—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving consequent on the retirement of Sir Edward Bradford in March, 1903.

B.—Due to a large reduction in the number of men specially employed.

C.—In the course of the financial year it was found necessary to increase the Police Staff employed in connection with the identification of criminals.

D.—Saving consequent on a change in personnel.

E.—Casual variations.

F.—Casual variations.

G.—The new Commissioner of Metropolitan Police is subject to the provisions of the Police Act, 1890, and rateable deductions were accordingly made from his salary.

EXTRA REMUNERATION:

(Paid from the Metropolitan Police Fund.)

NAME.	OFFICE.	AMOUNT.	REMARKS.
		£. s. d.	
Sir E. Bradford . . .	Commissioner	92 14 10	Allowance for Horse at £100 a year till date of retirement, viz:—4 March 1903.
Mr. Henry	Assistant Commissioner and subsequently Commissioner	82 15 6	Ditto ditto from 3 June 1902.
Sir A. C. Bruce	Assistant Commissioner	100 - -	Allowance for Horse.

The Surplus of 7,425*l.* 17*s.* 7*d.*, shown on the Account of the Vote "Police, England and Wales," for the Year ended 31st March 1902, has been surrendered.

Home Office, Whitehall, }
26 October 1903. }

W. P. Byrne,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell.

D. C. Richmond,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 6.

POLICE, ENGLAND AND WALES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. Expenditure in excess of the Estimate has been incurred under Sub-Head C.
- Sub-Head B. 2. With reference to the large under-expenditure (10,393*l.* 13*s.* 2*d.*) under Sub-Head B, following upon a like under-expenditure of 7,285*l.* 16*s.* 4*d.* on a Grant of 44,000*l.* in 1901-2, I notice that the Estimate for 1903-4 is for 35,000*l.* only.
- Surplus. 3. The Amount to be Surrendered is, as shown by the Account, 10,478*l.* 4*s.* 5*d.*

	<i>£.</i>	<i>s.</i>	<i>d.</i>
Grant (<i>Gross</i>) - - - - -	49,430	-	-
Expenditure (<i>Gross</i>) - - - - -	38,955	5	3
Net Surplus - - -	£. 10,474	14	9
<i>Add,—</i>			
Appropriations in Aid realised in excess of Estimate -	3	9	8
Total Amount to be Surrendered - -	£. 10,478	4	5

METROPOLITAN POLICE FUND ACCOUNTS.

- Metropolitan Police Fund Accounts (A.) to (E.) 4. Accounts of the Receipts and Payments in respect of the Funds of the Metropolitan Police, and the Metropolitan Police Pensions (A. and C.), as audited in my Department, together with my Reports thereon (B. and D.), are appended. A Statement of the capital raised and expended under the provisions of the Metropolitan Police Acts, 1886, 1887, and 1897, and of the Metropolitan Police Courts Act, 1897 (E.), is also appended.

D. C. Richmond,
Comptroller and Auditor General.

CLASS III.—*continued.*VOTE 6.—POLICE, ENGLAND AND WALES—*continued.*

METROPOLITAN POLICE FUND.

(A.)

ACCOUNT showing Receipts and Payments for the Year ended 31st March 1903.

RECEIPTS.		PAYMENTS.	
	£. s. d.		£. s. d.
To Balance on 1st April 1902 - - -	645,029 11 11	A.—ADMINISTRATIVE EXPENSES.	
„ A. To Vote of Parliament for Salaries of Commissioner, Receiver, and two Assistant Commissioners. -	5,145 19 4	By 1. Salaries and Allowances, Commissioner's Office.	26,801 1 3
„ B. Contribution from Local Taxation Account :—		„ 2. Salaries and Allowances, Receiver's Office.	12,187 5 9
(i) On the Rental Assessed - £. s. d.		„ 3. Pay of Office Keeper, Charwomen, &c.	1,586 9 1
782,087 18 -		„ 4. Books, printing and stationery (Offices and Divisions).	6,479 3 2
(ii) Under the Agricultural Rates Act, 1896 4,389 14 8		„ 5. Charges incidental to Sinking Fund and Permanent Loan.	536 10 -
	787,077 12 8	„ 6. Postage - - - - -	1,392 10 -
„ C. Receipts from Parishes - - -	990,689 17 2	„ 7. Travelling expenses - - - -	530 - 2
„ D. Sums received for special services of Police.	235,535 18 -	„ 8. Newspapers and advertisements -	591 6 1
„ E. Reimbursement of Expenses (<i>see contra K. 60</i>).	18,301 4 1	„ 9. Law charges - - - - -	2,011 3 2
„ F. Receipts for conveyance of Prisoners	6,615 10 -	„ 10. Audit expenses - - - - -	550 - -
„ G. Stoppages from pay of Police for Lodgings.	13,054 18 3	B.—OFFICE EXPENSES.	
„ H. Proceeds of sale of old stores and cast horses.	446 2 10	„ 12. Interest on and repayment of loans, rates, taxes, and repairs.	15,553 14 4
„ J. Receipts at Courts of Summary Jurisdiction.	50,906 5 9	„ 13. Fuel and light - - - - -	1,201 18 2
„ K. Miscellaneous receipts - - -	2,764 16 11	„ 14. Furniture, fittings, and repairs to same - - - - -	291 13 1
„ L. Reimbursement of expenses incurred in the conveyance of Naval Prisoners (<i>see contra P. 69</i>).	1,684 9 1	„ 15. Miscellaneous contingencies -	585 7 1
„ M. Receipts for hackney carriage licences.	41,728 7 11	C.—POLICE COURTS, ADMINISTRATIVE AND OFFICE EXPENSES.	
„ N. Rewards, &c., unclaimed in respect of property found in hackney carriages (<i>see contra R. 73</i>).	194 8 5	„ 16. Salaries and allowances - - -	(a) 21,475 14 1
Total Ordinary Receipts (including Balance brought forward, 1st April 1902.)	2,799,175 2 4	„ 17. Books, printing, and stationery -	814 10 2
Carried forward - - - £.	2,799,175 2 4	„ 18. Travelling expenses - - - -	228 9 2
		„ 19. Incidental expenses - - - -	557 17 9
		„ 20. Fees to medical witnesses and interpreters, and translation of depositions.	1,241 17 9
		D.—PAY AND CLOTHING OF FORCE.	
		„ 21. Salaries of Chief Constables and Superintendents.	14,733 11 6
		„ 22. Pay of Inspectors, Sergeants, and Constables.	1,427,617 2 1
		„ 23. Extra duty pay, rewards, &c. - -	1,225 15 -
		„ 24. Clothing and accoutrements - -	98,069 3 1
		E.—MEDICAL AND FUNERAL EXPENSES.	
		„ 25. Salaries of Chief and District Surgeons.	6,817 10 8
		„ 26. Medical attendance, medicines, &c.	6,316 8 9
		„ 27. Funeral expenses of police officers	288 15 -
		Carried forward - - - £.	1,649,681 16 4

CLASS III.—*continued.*VOTE 6.—POLICE, ENGLAND AND WALES—*continued.*METROPOLITAN POLICE FUND.—(A.)—Account showing Receipts and Payments for the Year ended 31st March 1903—*continued.*

RECEIPTS.		PAYMENTS.	
	£. s. d.		£. s. d.
Brought forward . . .	2,799,175 2 4	Brought forward . . .	1,649,681 16 4
To Excess of Receipts over Payments during the year on account of :—		F.—HORSES, VANS, AND CARTS.	
Deposits as Security - £ s. d.		By 28. Purchase of horses - - - -	2,150 - -
Deposits for Services of Police - - - - 36 17 8	87 12 8	" 29. Van-horsing contract - - - -	4,480 10 6
" Sale of Surplus Lands, &c. (Capital Account) - - - -	835 18 2	" 30. Forage - - - - -	9,030 1 2
		" 31. Saddlery, farriery, and stable contingencies.	4,721 11 4
		" 32. Purchase and repair of vans and carts	1,009 1 3
		G.—ERECTION AND MAINTENANCE OF POLICE STATIONS.	
		" 33. Purchase of sites and erection of buildings.	64,416 18 7
		" 34. Salaries of Draughtsmen and Clerks of Works.	2,233 13 2
		" 35. Solicitors' charges - - - -	1,808 10 6
		" 37. Sinking Fund charges - - - -	4,364 - -
		" 38. Furniture and fittings for new Police Stations.	2,258 9 11
		" 39. Rent and insurance - - - -	3,048 9 2
		" 40. Interest on loans - - - -	6,030 2 8
		" 41. Rates and taxes - - - -	11,006 5 -
		" 42. Furniture and fittings for existing stations.	3,892 3 4
		" 43. Special works - - - -	12,828 1 5
		" 44. Ordinary repairs - - - -	9,817 4 8
		H.—POLICE COURTS, ERECTION AND MAINTENANCE, AND INCIDENTAL EXPENSES.	
		By 46. Solicitors' charges - - - -	196 19 2
		" 48. Sinking Fund charge - - - -	1,139 - -
		" 49. Furniture and fittings - - - -	547 7 2
		" 50. Rent, insurance, rates, and taxes -	3,352 3 -
		" 51. Fuel, light, and miscellaneous charges	2,807 1 4
		" 52. Interest on loans - - - -	1,500 - -
		" 53. Repairs - - - - -	3,308 7 3
		I.—INCIDENTAL EXPENSES IN CONNECTION WITH POLICE STATIONS.	
		" 54. Coals - - - - -	15,562 8 3
		" 55. Gas - - - - -	8,928 13 11
		" 56. Cleaning - - - - -	14,596 14 10
		" 57. Miscellaneous charges - - - -	3,832 13 -
		K.—MISCELLANEOUS EXPENSES:	
		" 58. Contingent expenses - - - -	3,875 7 5
		" 59. Extraordinary expenses - - - -	18,596 - 2
		" 60. Ditto - - ditto, reimbursed (see contra E.).	17,321 8 10
		" 62. Lanterns - - - - -	4,693 - 7
Carried forward - - £.	2,800,098 13 2	Carried forward £.	1,893,034 3 11

CLASS III.—*continued.*VOTE 6.—POLICE, ENGLAND AND WALES—*continued.*METROPOLITAN POLICE FUND.—(A.)—Account showing Receipts and Payments for the Year ended 31st March 1903—*continued.*

RECEIPTS.		PAYMENTS.	
	£. s. d.		£. s. d.
Brought forward - - -	2,800,098 13 2	Brought forward - - -	1,893,034 3 11
		K.—MISCELLANEOUS EXPENSES— <i>contd.</i>	
		By 63. Telegraphs and telephones - -	5,705 3 -
		„ 64. Building and repair of boats - -	751 6 8
		„ L.—65. EXPENSES INCURRED UNDER THE PUBLIC CARRIAGE ACT, 1869.	38,558 7 1
		M.—RETIRED ALLOWANCES.	
		„ 66. Retired allowances to Officers, Clerks, &c.	2,805 6 1
		„ 67. Contribution to make good deficiency of Pension Fund for 1901-1902.	139,679 11 11
		„ N.—68. POLICE COURTS, RETIRED AL- LOWANCES TO OFFICERS, CLERKS, &c.	3,285 15 7
		P.—SPECIAL EXPENSES.	
		„ 69. Expenses incurred in conveying Naval prisoners (<i>see contra L.</i>).	1,440 3 9
		„ 69A. Allowances to Reservists' families-	1,591 5 5
		R.—REPAYMENTS.	
		„ 71. Lodging deductions repaid to the Admiralty and War Department.	2,690 3 2
		„ 72. Excess of Police Rate repaid to Parishes.	2,064 18 9
		„ 74. Surplus Fees and Fines at Chatham and Sheerness Courts paid to the Exchequer.	443 16 11
		„ 73. Sale of property found in public carriages, &c., paid to Inland Revenue (<i>see contra N.</i>)	194 8 4
		„ S.—CORONATION EXPENSES - - -	(b) 48,937 19 10
		TOTAL Ordinary Payments - £.	2,141,182 10 5
		„ Excess of payments over re- £. s. d. ceipts during the year on account of Library Fund - 21 12 9 Property Tax - - - 371 3 9	392 16 6.
		„ Temporary advance to Capital Account	14,780
		„ Balance on 31st March 1903, viz :	
		Cash - - - - £. s. d.	634,814 6 11
		Sub-Accounting Officers(a) 4,513 2 8	
		Advances on account of repayable expendi- ture - - - - (b) 4,415 16 8	
			643,743 6 3
	£. 2,800,098 13 2		£ 2,800,098 13 2

NOTES.

a) After the Parliamentary Account had been presented, it was discovered that an overpayment of 2s. 4d. had been made (Audit Qr. No. 12). This sum has since been recovered.

(b) Since the Parliamentary Account has been presented, a portion of the expenses therein shown has been recovered, and the amount, viz.: 283s. 10s. 10d., is here credited.

A. Richard Pennefather.
9 November, 1903.

CLASS III.—*continued.*VOTE 6.—POLICE, ENGLAND AND WALES—*continued.*

(B.)

POLICE, ENGLAND AND WALES.

Report of the Comptroller and Auditor General on the Account of the Metropolitan Police Fund.

- Strength of the Force. 1. The actual strength of the Force at the close of the year 1902-3 was found to be slightly in excess of the authorised Force. This is understood to be due to the return, from Service with the Colours, of certain First Class Army Reserve men. The temporary excess has been sanctioned by the Home Office.
- Balance. 2. The Balance standing to the credit of the Police Fund on 31st March 1903 was, as shown by the Account, 643,743*l.* 6*s.* 3*d.* This amount is, however, subject to a charge of 155,638*l.* -*s.* 2*d.*, to make good the deficiency of the Pension Fund in accordance with the terms of Section 19 of the Police Act, 1890 (53 & 54 Vict. c. 45).

STORE ACCOUNTS.

3. The Store Ledgers recording the Receipts and Issues of Equipment and other Stores at Headquarters have been inspected, with satisfactory results.

D. C. Richmond,
Comptroller and Auditor General.

CLASS III.—*continued.*

VOTE 6.—POLICE, ENGLAND AND WALES—*continued.*

METROPOLITAN POLICE PENSION FUND.

(C.)

ACCOUNT showing Receipts and Payments for the Year ended 31st March 1903.

RECEIPTS.			PAYMENTS.		
	£.	s. d.		£.	s. d.
To Deductions from Pay. of Police.	35,324	18 8.	By Balance — Deficiency for 1901-1902, as per last Statement.	139,679	11 11
„ Fines imposed at Courts of Summary Jurisdiction.	9,694	2 2	„ Pensions under the old Superannuation Act.	113,773	1 11
„ Proceeds of Sale of Old Clothing.	2,239	14 -	„ Pensions under the Police Act, 1890.	284,086	12 7
„ Contributions from Public Departments, &c.	47,686	5 2	„ Gratuities to men - -	3,134	- 10
„ Dividends from Capital invested.	98	4 10	„ Rateable deductions returned to men.	316	14 6
„ Fees for Pedlars' and Chimney Sweepers' Certificates.	747	- -	„ Pensions to widows and children.	890	11 10
„ Fees for serving Summonses, &c.	5,020	1 -	„ Gratuities to widows and children of men who have died in the Force.	2,269	2 6
„ Contribution under Local Taxation (Customs and Excise) Act, 1890.	150,000	- -	„ Gratuities to widows and children of pensioners who have died within 12 months of grant of Pension.	624	12 11
„ Contribution from the Metropolitan Police Fund to make good the deficiency for 1901-1902.	139,679	11 11	„ Law Charges - - -	15	7 10
„ Deficiency of the Fund for 1902-1903.	155,638	- 2	„ Expenses of Management	1,338	1 1
£.	546,127	17 11	£.	546,127	17 11

A. Richard Pennefather.

9 November 1903.

CLASS III.—*continued.*VOTE 6.—POLICE, ENGLAND AND WALES—*continued.*

(D.)

POLICE, ENGLAND AND WALES.

Report of the Comptroller and Auditor General on the Account of the Metropolitan Police Pension Fund.

Deficit on the Fund. The Account shows a Deficit of 155,638*l.* -s. 2*d.*, which, under the terms of Section 19 of the Police Act, 1890, will have to be made good out of the Police Fund.

D. C. Richmond,
Comptroller and Auditor General.

(E.)

1. METROPOLITAN POLICE CAPITAL ACCOUNT.

49 Vict. c. 22; 50 & 51 Vict. c. 45, and 60 & 61 Vict. c. 42.

	Received prior to 1st April 1902.	Received during year to 31st March 1903.	Total Received.		Expended prior to 1st April 1902.	Expended during year to 31st March 1903.	Total Expended.
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.
Loan from Metropolitan Board of Works.	200,000 - -	- - -	200,000 - -	New Scotland Yard, Site and Building.	207,765 7 2	- - -	207,765 7 2
Metropolitan Police Debenture Stock	300,000 - -	- - -	300,000 - -	Converting Leasehold Properties into Freeholds.	104,023 15 0	- - -	104,023 15 0
Net Premium on Issue thereof	3,083 2 2	- - -	3,083 2 2	New Police Stations :—			
Sale of Surplus Lands, &c.	1,994 7 6	835 18 2	2,830 5 8	Sites	06,005 - -	- - -	06,005 - -
Balance overspent on 31st March 1903.	- - -	- - -	12,002 2 10	Erection of Buildings -	17,348 5 7	- - -	17,348 5 7
				Investment of Premium in Sinking Fund.	3,083 2 2	- - -	3,083 2 2
	£. 605,977 9 8	835 18 2	618,815 10 8		£. 618,815 10 8	- - -	618,815 10 8

2. METROPOLITAN POLICE COURTS CAPITAL ACCOUNT.

60 & 61 Vict. c. 26.

	Received prior to 1st April 1902.	Received during year to 31st March 1903.	Total Received.		Expended prior to 1st April 1902.	Expended during year to 31st March 1903.	Total Expended.
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.
Metropolitan Police Debenture Stock.	50,000 - -	- - -	50,000 - -	Purchase of Freeholds of Police Courts.	50,230 - -	- - -	50,230 - -
Net premium on issue thereof	2,750 - -	- - -	2,750 - -	Purchase of Sites for New Courts.	33,508 10 -	5,680 - -	39,278 10 -
Balance overspent on 31st March 1903.	- - -	- - -	52,608 10 -	Improvements to existing Courts.	3,900 - -	- - -	3,900 - -
				Erection of New Police Courts	- - -	9,100 - -	9,100 - -
				Investment of Premium in Sinking Fund.	2,750 - -	- - -	2,750 - -
	£. 52,750 - -	- - -	105,258 10 -		£. 90,478 10 -	14,780 - -	105,258 10 -

9 November 1903.

A. Richard Pennefather.

CLASS III.—continued.

VOTE 7.

PRISONS, ENGLAND AND THE COLONIES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Expenses of the PRISONS in ENGLAND, WALES, and the COLONIES, in the Year ended 31st March 1903. showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.			
					Less than Granted.		More than Granted.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
SUPERINTENDENCE.								
A.—Salaries	23,341	—	23,835	5 11	—	—	494	5 11
B.—Travelling Expenses	2,500	—	2,355	7 2	144	12 10	—	—
C.—Incidental Expenses	300	—	289	7 3	10	12 9	—	—
PRISONS, &c.								
D.—Pay and Allowances	323,406	—	321,296	19 5	2,109	— 7	—	—
E.—Victualling								
<i>Original</i> £. 86,200	99,000	—	99,227	5 4	—	—	227	5 4
<i>Supplementary</i> £. 12,800								
F.—Clothing, Bedding, Furniture, &c.	34,900	—	33,983	12 7	916	7 5	—	—
G.—Medicines, Surgical Instruments, &c.	2,600	—	2,708	11 4	—	—	108	11 4
H.—Gratuities to Prisoners and Charities	11,850	—	10,825	— 1	1,024	19 11	—	—
I.—Lighting, Water, Cleaning Articles, &c.								
<i>Original</i> £. 26,000	29,500	—	28,790	6 9	709	13 3	—	—
<i>Supplementary</i> £. 3,500								
K.—Rent, &c.	600	—	627	15 11	—	—	27	15 11
L.—Escort and Conveyance								
<i>Original</i> £. 48,500	52,500	—	54,227	16 3½	—	—	1,727	16 3½
<i>Supplementary</i> £. 4,000								
M.—New Buildings and Alterations, &c.	79,432	—	69,353	7 2	10,078	12 10	—	—
N.—Ordinary Repairs of Buildings	20,000	—	20,244	7 8	—	—	244	7 8
O.—Fine Fund	150	—	85	18 —	64	2 —	—	—
P.—Travelling and Removal Expenses of Officers	5,400	—	5,976	19 —½	—	—	576	19 —½
Q.—Incidental Expenses	5,450	—	5,442	6 1	7	13 11	—	—
R.—Maintenance of Criminal Lunatics	4,500	—	3,778	12 —	721	8 —	—	—
COLONIAL SERVICES.								
S.—Maintenance of Imperial Convicts	100	—	—	—	100	—	—	—
T.—Maintenance of Invalids, Lunatics, Paupers, &c.	2,700	—	2,018	— 10	681	19 2	—	—
Loss by Fraud	—	—	241	7 10½	—	—	241	7 10½
GROSS TOTAL (<i>Original</i> , £. 677,929; <i>Supplementary</i> , 20,300)	698,229	—	685,308	6 8½	16,569	2 8	3,648	9 4½
					Net Surplus of Gross Estimate over Expenditure.			
					£. 12,920 13 3½			
					Surplus of Appropriations in Aid Realised.			
					£. 16,712 15 1½			
<i>Deduct</i> —					Total Surplus to be Surrendered.			
U.—Appropriations in Aid	17,000	—	33,712	15 1½				
NET TOTAL.	£. 681,229	—	£. 651,595	11 7	£. 29,633 8 5			

NOTE of the Expense of the Manufacturing Department, Farm, &c.

	Receipts.		Payments.		Excess of Receipts over Payments.	
	£.	s. d.	£.	s. d.	£.	s. d.
Manufacturing Department	140,836	18 11	113,078	15 6½	27,758	3 4½
Farm	3,996	19 9	2,537	1 7	1,459	18 2
Miscellaneous	4,554	14 1	60	— 6	4,494	13 7

CLASS III.—*continued.*VOTE 7.—PRISONS, ENGLAND AND THE COLONIES—*continued.*

EXPLANATION of the Causes of the Variation between Expenditure and Grant.

A.—*Salaries.*—The salary of the Chaplain Inspector, which was paid under this Sub-Head, was taken for under "Pay," &c., Treasury Authority of 21st May 1902 (1830-02).

B.—*Travelling Expenses.*—Rather less travelling than was anticipated.

C.—*Incidental Expenses.*—Incidental to Estimate.

D.—*Pay and Allowances.*—This saving is partly due to the reason stated at A, and partly due to the fact that it was found practicable not to appoint the whole of the additional subordinate Officers taken for. Gratuities on retirement for marriage were paid, and charged under this Sub-Head, to seven female Officers, viz. :—Mrs. North, formerly Assistant Matron Tarry (Aylesbury Prison), 36*l.*; Mrs. Wain, formerly Warder King (Liverpool Prison), 39*l.* 1*s.*; Mrs. Boorman, formerly Warder Tucker (Stafford Prison), 32*l.* 12*s.* 9*d.*; Mrs. Martin, formerly Warder Bullock (Birmingham Prison), 47*l.* 6*s.* 8*d.*; Mrs. Guilleret, formerly Warder Johns (Stafford Prison), 32*l.* 1*s.* 4*d.*; Mrs. Roulston, formerly Warder Searle (Liverpool Prison), 32*l.* 7*s.* 10*d.*; and Mrs. Sheldrick, formerly Assistant Warder Pearce (Holloway Prison), 31*l.* 8*s.* 10*d.*

E.—*Victualling.*—Incidental to Estimate.

F.—*Clothing, Bedding, and Furniture.*—Owing to extreme vigilance it was found practicable to keep under the expenditure under this Sub-Head.

G.—*Medicines, Surgical Instruments, &c.*—This small excess was largely owing to extra expenditure in guarding against smallpox.

H.—*Gratuities to Prisoners and Charities.*—The payments to trial prisoners and Debtors, under the rule granting this concession for work performed, were not so high as anticipated.

I.—*Lighting, Water, Cleaning Articles, &c.*—The price of gas was rather lower; and the improved illumination, necessitating an increased expenditure of gas, which was thought likely, was not carried out to the extent anticipated.

K.—*Rent, &c.*—Incidental to Estimate.

L.—*Escort and Conveyance.*—This excess is owing to continued high number of prisoners, and the necessity of transferring many to avoid overcrowding. There is also a continuing upward tendency in the claims of Local Authorities for cab and conveyance hire, so that prisoners should not be marched through the streets.

M.—*New Buildings and Alterations.*—Statement appended, furnishing explanations of the savings and excesses on the various items of this Sub-Head.

N.—*Ordinary Repairs of Buildings.*—Incidental to Estimate.

O.—*Fine Fund.*—This expenditure is regulated by the actual amount of fines levied in this and past years.

P.—*Travelling and Removal Expenses of Officers.*—There was a larger number of transfers of officers on promotion, owing to unexpected vacancies, than was anticipated.

Q.—*Incidental Expenses.*—Incidental to Estimate. 300*l.* was paid to the Wesleyan Methodist community for extinguishing the building debt on the Chapel at Dartmoor by Treasury Authority 9,245-1900.

R.—*Maintenance of Criminal Lunatics.*—The claims under this Sub-Head were not so heavy as anticipated.

S.—*Maintenance of Imperial Convicts.*—No claim was made by the Colonies during the year.

T.—*Maintenance of Invalids, Lunatics, Paupers, &c.*—This charge is decreasing more rapidly than anticipated.

Loss by Fraud.—The Governor of Shepton Mallet Prison embezzled public money entrusted to his charge to the amount of 241*l.* 7*s.* 10½*d.*, for which offence he was tried and sentenced to 9 months' hard labour. The Treasury authorised the raising of this Sub-Head by letter of 14th April 1903 (3997-03). The sum of 61*l.* 2*s.* 3*d.*, pay due to the late Governor, was applied, in accordance with Treasury direction, in reduction of the loss by fraud.

U.—*Appropriations in Aid.*—Owing to a dearth of orders from Government Departments—in part due to the cessation of the War—the expenditure for materials required by the Manufacturing Department was less than anticipated.

EXTRA REMUNERATION.

Fees paid by Coroners to certain Medical Officers, whose salaries are charged under D., are included in Q.

The total amount of fines abated from Officers' pay was 83*l.* 5*s.* 7*d.*

The cost of the maintenance of convicts employed on the Admiralty Works was 9,621*l.*, and on War Office Works 5,084*l.*

The Surplus of 1,869*l.* 4*s.* 6*d.*, shown on the Account of the Vote "Prisons, England and the Colonies," for the year ended 31st March 1902, has been surrendered.

H. Hatfield Cribb.

E. Ruggles-Brise,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Butwell.

D. C. Richmond,
Comptroller and Auditor General.

CLASS III.—*continued.*VOTE 7.—PRISONS, ENGLAND AND THE COLONIES—*continued.*

M.—NEW BUILDINGS AND ALTERATIONS.—Expenditure, 1902-1903.

Item.	Services and Prisons.	Vote.	Expenditure.	Balance		REMARKS.
				Un-ex- pended.	Excess.	
		£.	£.	£.	£.	
<i>I</i>	<i>Constructing and Improving :</i>					
	1. Brixton	7,067	8,400	—	1,333	The year's vote was insufficient for the excess which was expected would fall on the following year's. The actual excess on the estimate of 58,297 <i>l.</i> is only 247 <i>l.</i>
	2. Dartmoor	2,400	1,946	454	—	
	3. Holloway	3,932	4,520	—	588	The excess is due to payment for work this year which was expected to be done last year and is covered by the savings then effected.
	4. Pentonville	1,000	993	7	—	Casual variation.
	5. Portland	2,000	2,490	—	490	More work done by prison labour than expected. The reverse of Dartmoor case, where the saving nearly balances this excess.
	6. Wandsworth	2,619	721	1,895	—	The work could not be started soon enough to spend the money voted.
	7. S. I. Reformatories	18,284	16,249	2,035	—	Contractor did not earn as much as was expected.
	8. Various Prisons in small sums	8,324	6,776	1,548	—	Savings incidental to Estimate and due otherwise to the impossibility of carrying out some of the work.
<i>II</i>	<i>Cooking and Washing Accommodation:</i>	2,887	2,925	—	38	Casual variation.
<i>III</i>	<i>Providing Officers' Quarters -</i>	6,906	3,733	3,173	—	Some work originally intended to be carried out was abandoned.
<i>IV</i>	<i>Sanitary Services (various)</i>	3,980	8,693	287	—	Ditto.
<i>V</i>	<i>Providing and Improving Workshops and Stores.</i>	2,417	2,118	299	—	The saving was due to a re-arrangement of services.
<i>VI</i>	<i>Providing and Improving Hospitals :</i>					
	1. Birmingham	1,000	1,010	—	10	Casual variation.
	2. Durham	2,175	983	1,192	—	Land not acquired soon enough for building operations to be undertaken.
	3. Various Prisons in small sums	772	728	44	—	Casual variation.
<i>VII</i>	<i>Improving the Security of Prisons</i>	2,269	1,535	734	—	Savings incidental to estimate and due otherwise to the impossibility of carrying out some of the work.
<i>VIII</i>	<i>Miscellaneous Services</i>	6,400	5,521	879	—	Ditto.
	£.	79,432	69,353	12,547	2,468	
	Net Savings		10,079			
	£.	79,432	79,432			

CLASS III.—*continued.*VOTE 7.—PRISONS, ENGLAND AND THE COLONIES—*continued.*ABSTRACT STATEMENT of the MANUFACTURING ACCOUNTS of PRISONS in ENGLAND and WALES.
for the Year ended 31st March 1903.

<i>Dr.</i>				<i>Cr.</i>	
	£. s. d.	£. s. d.		£. s. d.	
To Stores, Book Debts, &c., on 1st April 1902	116,005 15 3		By Receipts for Goods sold	83,678 17 11.	
<i>Less</i> ,—Due on open Accounts	27,104 13 7		<i>Stores issued to Prison Department, as under:—</i>		
		88,901 1 8	C.—Incidental Expenses	7 11 0	
<i>Payments for Stores, Materials, &c.</i>		100,383 0 6½	D.—Pay and Allowances of Officers, including Uniform	5, 35 8 1	
<i>Stores received from Prison Department, as under:—</i>			E.—Vetrualling	3,757 - 0	
Manufacturing Department	12,005 10 9		F.—Clothing, Bedding, Furniture, &c.	29,668 19 8	
Farm	12 2 4		G.—Medicines, Surgical Instruments, &c.	45 8 2	
Stores	77 15 11	12,005 9 -	I.—Lighting, Water, Cleaning Articles, &c.	1,765 12 0	
<i>Sundry Creditors:—</i>			M.—New Buildings and Alterations	1,006 1 5	
Trade Firms	22,734 6 6		N.—Ordinary Repairs of Buildings	459 15 2	
Prison Department	2,769 11 10		Q.—Incidental Expenses	455 13 3	
Other Public Departments	762 17 1	29,206 15 5	Manufacturing Department	12,005 10 9	
<i>Net Profit</i>		21,974 14 2½	Farm	245 10 0	
				67,163 1 -	
			<i>Stores, Book Debts, &c., on 31st March 1903:—</i>		
			Stores, &c.	78,604 4 11	
			Book Debts, viz.:—		
			Private Customers	1,285 10 3	
			Prison Department	14,424 14 5	
			Other Public Departments	15,000 18 4	
				109,324 7 11	
	£. 250,161 0 10			£. 250,161 0 10	

* The connection between Net Profit (21,974. 14. 2½*d.*), as per Manufacturing Accounts, 1902-1903, and Net Receipts in respect of manufacturing operations (27,768. 3. 4½*d.*), as per Appropriation Account, is shown as follows:—

	£. s. d.		£. s. d.
Expenditure on Stores, &c., as per "Note" to Appropriation Account †	113,078 15 6½	Receipts, as per "Note" to Appropriation Account †	140,836 13 11
<i>Add for,—</i>		<i>Add for,—</i>	
Decrease in Debts due to Manufacturing Department for Stores &c., supplied to Customers, but not paid for prior to 31st March 1903	785 11 6	Decrease in Debts for Stores received, but not paid for prior to 31st March 1903	897 15 2
Decrease of Stock (being Stock disposed of in excess of that purchased in the year)	5,895 15 10		
Net Profit, as per Manufacturing Account	21,974 14 2½		
	£ 141,734 17 1		£. 141,734 17 1

† Receipts as per "Note" to Appropriation Account - 140,836 13 11
‡ Payments as per "Note" to Appropriation Account - 113,078 15 6½

Difference as per "Note" to Appropriation Account - £. 27,768 3 4½ being amount of Item of Appropriation in Aid.

H. Hatfield Cribb,
Comptroller of Accounts and Sto

CLASS III.—continued.

VOTE 7.—PRISONS, ENGLAND AND THE COLONIES—continued.

ABSTRACT STATEMENT of the FARM ACCOUNTS of PRISONS in ENGLAND and WALES, for the Year ended 31st March, 1903.

Dr.				Cr.	
	£. s. d.	£. s. d.		£. s. d.	
To Live and Dead Stock, Book Debts, &c., on 1st April, 1902	3,204 5 0		By Receipts for Sales	2,207 14 10	
Less,—Due on open accounts	707 10 6		„ Supplies made to Prison Department, as under:—		
„ Payments for Supplies	2,254 9 4	7,406 14 6	D.—Pay and Allowances to Officers, including Uniform	17 19 2	
„ Supplies received from Prison Department, as under:—			E.—Victualling	1,434 11 3	
Manufacturing Department	245 19 0		L.—Lighting, Water, Cleaning Articles, &c.	24 14 2	
Stores	36 12 0	982 12 3	L.—Escort and Conveyance	31 4 -	
„ Sundry Creditors:—			M.—New Buildings and Alterations, &c.	237 10 -	
Trade Firms	568 17 5		Q.—Incidental Expenses	31 4 -	
Prison Department	93 5 11	607 3 4	Manufacturing Department	12 2 4	1,789 4 11
„ Net Profit		1,507 13 9	„ Live and Dead Stock, Book Debts, &c., on 31st March, 1903:—		
			Live and Dead Stock	7,080 - 8	
			Book Debts, viz.:—		
			Dealers, &c.	16 0 3	
			Prison Department	515 0 6	8,211 13 5
	£.	12,208 13 2		£.	12,208 13 2

* The connection between Net Profit (1,507l. 13s. 9d.), as per Farm Accounts, 1902-1903, and Net Receipts in respect of Farming Operations (1450l. 18s. 2d.), as per Appropriation Account, is shown as follows:—

	£. s. d.		£. s. d.
Expenditure on Live and Dead Stock, as per "Note" to Appropriation Account †	2,537 1 7	Receipts, as per "Note" to Appropriation Account ‡	3,096 19 9
Add for,—		Add for,—	
Decrease in Live and Dead Stock (being Stock disposed of in excess of that purchased in the year)	135 17 5	Decrease in debts for Live and Dead Stock received but not paid for prior to 31st March, 1903	40 7 2
Net Profit, as per Farm Account	1,507 13 9	Increase in debts due to the Farm Department for Live and Dead Stock supplied to Customers, but not paid for prior to 31st March, 1903	143 5 10
	£.		£.
	4,180 12 0		4,180 12 0

	£	s.	d.
† Receipts as per "Note" to Appropriation Account	3,096	19	9
‡ Payments as per "Note" to Appropriation Account	2,537	1	7
Difference as per "Note" to Appropriation Account	1450	18	2

being amount of item of Appropriation in Aid

H. Hatfield Cribb,
Comptroller of Accounts and Stores.

CLASS III.—*continued.*

VOTE 7.

PRISONS, ENGLAND AND THE COLONIES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess.	1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads A., E., G., K., L., N., and P.																																				
Special Expenditure under Sub-Head A.	2. Sub-Head A. Included in the expenditure under this Sub-Head is a sum of 150 <i>l.</i> paid to the Representatives of the late Col. Beamish, Surveyor of Prisons, for work done by him in connection with State Inebriate Reformatories, and 100 <i>l.</i> to a former Clerk-in-Charge of Accounts, as Translator for Local Prisons.																																				
Statement of New Works, &c.	3. Sub-Head M. In the statement of New Buildings and Alterations, appended to the Appropriation Account, the causes of variation between Grant and Expenditure are fully explained. The excesses over the amounts authorised have received the sanction of the Treasury.																																				
Special Expenditure under Sub-Head Q.	4. Sub-Head Q. Included in the expenditure under this Sub-Head is a sum of 65 <i>l.</i> 5 <i>s.</i> 10 <i>d.</i> paid, with the sanction of the Treasury, for costs in obtaining a further Writ of Attachment against a prisoner who had been illegally released. With like sanction, two sums of 50 <i>l.</i> were paid as compensation to prisoners illegally detained after their terms of imprisonment had expired, and a sum of 50 <i>l.</i> as an act of grace in part repayment of compensation paid by a firm of Contractors to a workman who was injured whilst engaged on work for Wakefield Prison.																																				
New Sub-Head.	5. A Special Sub-Head, "Loss by Fraud," has been opened, under Treasury sanction, for the purpose of recording a loss of 241 <i>l.</i> 7 <i>s.</i> 10½ <i>d.</i> due to forgery and embezzlement on the part of the former Governor of Shepton Mallet Prison. New regulations have been framed with the object of preventing the recurrence of similar losses in future.																																				
Surplus.	6. The Amount to be Surrendered is, as shown by the Account, 29,633 <i>l.</i> 8 <i>s.</i> 5 <i>d.</i>																																				
	<table border="0" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th></th> <th style="text-align: right;">£.</th> <th style="text-align: right;">s.</th> <th style="text-align: right;">d.</th> </tr> </thead> <tbody> <tr> <td>Grant (<i>Gross</i>)</td> <td style="text-align: right;">698,229</td> <td style="text-align: right;">—</td> <td style="text-align: right;">—</td> </tr> <tr> <td>Expenditure (<i>Gross</i>)</td> <td style="text-align: right;">685,308</td> <td style="text-align: right;">6</td> <td style="text-align: right;">8½</td> </tr> <tr> <td colspan="4" style="text-align: right;"><hr/></td> </tr> <tr> <td style="text-align: right;"><i>Add,—</i></td> <td></td> <td></td> <td></td> </tr> <tr> <td style="text-align: right;">Net Surplus</td> <td style="text-align: right;">12,920</td> <td style="text-align: right;">13</td> <td style="text-align: right;">3½</td> </tr> <tr> <td style="text-align: right;">Appropriations in Aid realised in excess of the Estimate</td> <td style="text-align: right;">16,712</td> <td style="text-align: right;">15</td> <td style="text-align: right;">1½</td> </tr> <tr> <td colspan="4" style="text-align: right;"><hr/></td> </tr> <tr> <td style="text-align: right;">Total Surplus to be Surrendered</td> <td style="text-align: right;">29,633</td> <td style="text-align: right;">8</td> <td style="text-align: right;">5</td> </tr> </tbody> </table>		£.	s.	d.	Grant (<i>Gross</i>)	698,229	—	—	Expenditure (<i>Gross</i>)	685,308	6	8½	<hr/>				<i>Add,—</i>				Net Surplus	12,920	13	3½	Appropriations in Aid realised in excess of the Estimate	16,712	15	1½	<hr/>				Total Surplus to be Surrendered	29,633	8	5
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STORE, MANUFACTURING, AND FARM ACCOUNTS.

7. The Statements of the Manufacturing and Farm Accounts appended to the Appropriation Account have been examined in my Department.

A Local Test Examination of the Store and Manufacturing Accounts has also been carried out by my Officers at the Prisons of Nottingham, Northampton, Leicester, Derby, Leeds, Wakefield, Northallerton, Warwick, Oxford, Aylesbury, and Pentonville. The examination was extended to the recently established State Inebriate Reformatories at Warwick and Aylesbury. The results of the examination were generally satisfactory.

D. C. Richmond,
Comptroller and Auditor General.

CLASS III.—*continued.*

VOTE 8.

REFORMATORY AND INDUSTRIAL SCHOOLS, GREAT BRITAIN.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Salaries and Expenses of the OFFICE of the INSPECTOR of REFORMATORIES, and the Expense of the Maintenance of JUVENILE OFFENDERS in REFORMATORY, INDUSTRIAL, and DAY INDUSTRIAL SCHOOLS and under the YOUTHFUL OFFENDERS ACT, in GREAT BRITAIN, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
INSPECTOR OF REFORMATORIES, &c. :	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	8,608 - -	8,619 5 4	—	11 5 4
B.—Travelling - - - - -	1,100 - -	1,123 13 4	—	23 13 4
C.—Legal Proceedings - - - - -	1,350 - -	1,205 15 2	144 4 10	—
D.—Incidental Expenses - - - - -	250 - -	245 10 4	4 9 8	—
ENGLAND :				
E.—Reformatory Schools - - - - -	64,500 - -	63,820 11 7	679 8 5	—
F.—Industrial Schools - - - - -	130,000 - -	126,812 19 4	3,187 0 8	—
G.—Industrial Truant Schools - - - - -	8,500 - -	7,837 18 8	662 1 4	—
H.—Day Industrial Schools - - - - -	6,500 - -	5,678 2 1	821 17 11	—
SCOTLAND :				
I.—Reformatory Schools - - - - -	11,000 - -	10,815 12 -	184 8 -	—
K.—Industrial Schools - - - - -	54,000 - -	53,080 3 8	919 16 4	—
L.—Day Industrial Schools - - - - -	1,300 - -	1,607 0 6	—	307 0 6
YOUTHFUL OFFENDERS ACT (GREAT BRITAIN :)				
M.—Contributions towards Maintenance -	2,000 - -	27 8 -	1,972 12 -	—
GROSS TOTAL - - - £.	289,108 - -	280,874 - -	8,575 19 2	341 19 2
			Net Surplus of Gross Estimate over Expenditure.	
			£. 8,234 - -	
			Surplus of Appropriations in Aid Realised.	
			£. 865 12 11	
			Total Surplus to be Sur-rendered.	
			£. 9,099 12 11	
Deduct,—	Estimated.	Realised.		
N.—Appropriations in Aid - - - - -	28,200 - -	29,065 12 11		
NET TOTAL - - - £.	260,908 - -	251,808 7 1		

CLASS III.—*continued.*VOTE 8.—REFORMATORY AND INDUSTRIAL SCHOOLS, GREAT BRITAIN—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This excess was caused by expenditure beyond the amount provided for commission on the collection of parental contributions. It would have been greater but for savings on other items of the Sub-head.

B.—A casual variation.

C.—The expenditure under this Sub-head was reduced by the operation of the Youthful Offenders Act, 1901.

D.—A casual variation.

E.—The number of children under detention was slightly lower than had been anticipated.

F.—The estimate of the number of children who will be under detention is necessarily only approximate. Moreover in 1902-03 the proportion of children committed under conditions carrying the lower rates of contribution was larger than in the previous year.

G.—The decrease in numbers was greater than seemed probable when the estimate was made.

H.—The two large new schools in London did not fill up so quickly as was expected, and in some parts of the country there was a falling off in the number of committals.

I.—A casual variation.

K.—The decrease in numbers was greater than had been expected owing to the Glasgow Authorities having made freer use than previously of their Day Industrial Schools.

L.—This excess is mainly due to the increase in numbers in the Glasgow Schools referred to under the previous Sub-head.

M.—Contrary to the expectations of the Department, Courts of Summary Jurisdiction made hardly any use of the powers conferred on them by Section 4 (1) of the Youthful Offenders Act.

N.—The Reformatory Office was able to collect a somewhat larger amount than it seemed prudent to reckon upon at the time of making the estimate.

The Surplus of 6,596*l.* 0*s.* 5*d.*, shown on the Account of the Vote "Reformatory and Industrial Schools, Great Britain," for the year ended 31st March 1902, has been surrendered.

Home Office, Whitehall, }
26 November 1903. }

W. P. Byrne,
Accounting Officer.

I certify that this account has been examined under my directions, and is correct.

D. C. Richmond,
Comptroller and Auditor General.

Examined,
H. J. Bidwell.

CLASS III.—*continued.*

VOTE 8.

REFORMATORY AND INDUSTRIAL SCHOOLS, GREAT BRITAIN.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads A., B., Excess and L.

2. Sub-Head M. Youthful Offenders Act. Contributions towards Maintenance. It will be seen that out of 2,000*l.* provided under this Sub-Head, a sum of 27*l.* 8*s.* only has been expended for the reason stated by the Accounting Officer.

Youthful Offenders Act, Great Britain.

3. The Parental Contributions brought to account as Appropriations in Aid are again in excess of the amount estimated to be received, although the estimate of receipts under this head was increased by 3,200*l.* as compared with the estimate of the preceding year.

Parental Contributions.

4. The Amount to be Surrendered is, as shown by the Account, 9,099*l.* 12*s.* 11*d.* Surplus.

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	289,108	-	-
Expenditure (<i>Gross</i>) - - - - -	280,874	-	-
	<hr/>		
Net Surplus - - -	£. 8,234	-	-
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate - - - - -	865	12	11
	<hr/>		
Total Amount to be Surrendered - - -	£. 9,099	12	11

D. C. Richmond,
Comptroller and Auditor General.

CLASS III.—continued.

VOTE 9.

BROADMOOR CRIMINAL LUNATIC ASYLUM.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Expense of the Maintenance of CRIMINAL LUNATICS in the BROADMOOR CRIMINAL LUNATIC ASYLUM, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.			
					Loss than Granted.		More than Granted.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
A.—Salaries and Wages - - - -	12,319	- -	12,313	13 7	5	6 5		
B.—Victualling for Patients, Attendants, and Servants, and Allowances to Attendants and Servants in lieu - - -	10,519	- -	9,815	19 1	703	0 11		
C.—Uniform for Attendants and Servants -	448	- -	426	6 3	21	13 9		
D.—Clothing for Patients - - - -	1,498	- -	1,413	8 9	84	11 3		
E.—Bedding - - - - -	640	- -	596	19 10	43	0 2		
F.—Medicines, Surgical Instruments, &c. -	220	- -	179	4 10	40	15 2		
G.—Furniture, Kitchen Utensils, Crockery, &c.	1,794	- -	1,728	7 3	65	12 9		
H.—Fuel, Light, and Water - - - -	3,950	- -	2,755	10 2	1,194	9 10		
I.—Soap, Scouring and Cleaning Articles -	405	- -	352	4 7	52	15 5		
K.—Allowance in lieu of Quarters - - -	475	- -	350	1 -	124	19 -		
L.—Escort and Convoyance of Patients -	120	- -	95	19 3	24	- 9		
M.—Allowances to Patients, and Gratuities on Discharge - - - - -	700	- -	663	4 2	36	15 10		
N.—New Buildings and Alterations - - -	2,020	- -	1,827	11 7	192	8 5		
O.—Ordinary Repairs of Buildings, Roads, Fences, and Drains - - - - -	2,200	- -	2,185	- 5	14	19 7		
P.—Incidental Expenses - - - - -	485	- -	470	2 8	14	17 4		
Farm and Garden - - - - -			149	3 4			149	3 4
GROSS TOTAL - - - £.	37,793	- -	35,322	16 9	2,619	6 7	149	3 4
					Net Surplus of Gross Estimate over Expenditure.			
					£. 2,470 3 3			
					Surplus of Appropriation in Aid Realised.			
					£. 78 0 0			
<i>Deduct,—</i>			Estimated.	Realised.				
Q.—Appropriation in Aid - - - - -			1,158	- -				
Farm and Garden :—								
Receipts - - - - -	£. 2,445	15 8						
Parliamentary Vote - - - - -	- 149	3 4						
Payments - - - - -								
NET TOTAL - - - £.	36,635	- -	34,086	16 9	Total Surplus to be Surrendered.			
					£. 2,548 3 3			

Number of Criminal Lunatics Estimated for - - - 665 and 60 additional for 9 months
Daily Average Number of Criminal Lunatics actually maintained - - - - 711

CLASS III.—*continued.*VOTE 9.—BROADMOOR CRIMINAL LUNATIC ASYLUM—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Saving due to ordinary fluctuations in the Staff.
- B.—Saving due to (1) the actual number rationed falling below the number estimated, (2) favourable contract rates, and (3) considerable reductions in the requirements for "Sick and Extra" Diet.
- C.—Amount unexpended.
- D.—Saving due partly to the failure of the Contractor to supply goods ordered, and partly to prices falling below the estimate.
- E.—Saving partly due to favourable Contracts, and partly to the re-adjustment of floating stocks, making it possible to supply certain articles to the new block without incurring the cost of purchasing.
- F.—The medical requirements were smaller than was anticipated, and a favourable contract was arranged, effecting a saving of 10 per cent.
- G.—The Asylum was fortunate in having patients available who were capable of adapting and making such articles as bedsteads and mattresses for the use of the new block, the difference between Expenditure and Grant under this head is the direct result.
- H.—The mild weather during the winter months of 1902-03 lessened the quantities of coal required, but the principal cause of saving under "Fuel, Light, &c." was the considerable fall in prices, of which there was a slight indication, though very little certainty, at the time the estimate was prepared.
- I.—This saving is due to smaller requirements, and to the advance in prices being less than was anticipated.
- K.—The amount saved was not required, as the number of Attendants drawing the allowance was smaller than was anticipated.
- L.—Amount unexpended. An accurate forecast of expenditure under this Sub-Head is impossible.
- M.—A liberal estimate was made in order to provide for the payment of a larger number of patients consequent upon the opening of the new block, but the number usefully employed proved somewhat smaller than was anticipated.
- N.—The 1,300*l.* re-voted for the addition to the Male Asylum was a part of total estimate of 22,640*l.* The saving was due to advantageous contracts, and to the use of a larger proportion of bricks from the demolition of the old Deputy Superintendent's house than was anticipated would be available.
- O.—In calculating the amount required for the last month of the financial year, it was necessary to allow for the full wages of all the workmen, but the state of the weather and sickness amongst the men caused a shortage in payments of about 10*l.* The remainder of the savings was due to some of the men being withdrawn to assist with the New Works.
- P.—A saving of 13*l.* was effected in the item "Other Petty Expenses."
- Q.—The estimated amount of receipts under the item "Rents, Sales of Old Stores, &c." was increased by the sale of surplus building plant, such as scaffold poles, ropes, &c. used in the erection of the new block.
- FARM AND GARDEN.—There was a deficit in the Farm and Garden account of 149*l.*, due to the partial failure of the potato crop, the stoppage of the purchase and sale of pigs on account of the prevalence of swine fever in the district, and a considerable deficiency in the supply of milk to the establishment. Treasury sanction for this deficit being met out of savings under the Sub-Heads of the Vote was obtained, and it was forwarded to the Audit Office with the March, 1903, accounts.

EXTRA REMUNERATION.—The Superintendent received from the Home Office Vote the sum of £63 for medical enquiries in capital cases.

The Surplus of 2,469*l.* 19*s.* 9*d.*, shown on the Account of the Vote "Broadmoor Criminal Lunatic Asylum," for the year ended 31st March 1902, has been surrendered.

A. E. Sayer,
Steward.

R. Brayn,
Accounting Officer, Broadmoor Asylum.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bulwell.

D. C. Richmond,
Comptroller and Auditor General.

CLASS III.—*continued.*

VOTE 9.

BROADMOOR CRIMINAL LUNATIC ASYLUM.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. A special Sub-Head has been opened, with the sanction of the Treasury, to record the excess of expenditure over receipts in respect of the Farm and Garden amounting to 149*l.* 3*s.* 4*d.* The causes of this excess are explained on the face of the Account.
- Farm and Garden. 2. Statements showing the details of the Farm and Garden Account have been furnished with the Monthly Cash Accounts, and their accuracy has been verified as far as possible.
- Marriage Gratuities. 3. Included in the expenditure under Sub-Head A., Salaries, &c., are four gratuities paid, with the sanction of the Treasury, to female attendants on their marriage and consequent retirement. The total of these gratuities amounted to 220*l.* 10*s.* 3*d.*
- Surplus. 4. The Amount to be Surrendered is, as shown by the Account, 2,548*l.* 3*s.* 3*d.*

	<i>£.</i>	<i>s.</i>	<i>d.</i>
Grant (<i>Gross</i>) - - - - -	37,793	-	-
Expenditure (<i>Gross</i>) - - - - -	35,322	16	9
Net Surplus -	£. 2,470	3	3

Add,—

Appropriations in Aid realised in excess of the Estimate	78	-	-
Total Amount ¹ to be Surrendered -	£. 2,548	3	3

D. C. Richmond,
Comptroller and Auditor General.

CLASS III.—*continued.*

VOTE 10.

LAW CHARGES AND COURTS OF LAW, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the LORD ADVOCATE'S DEPARTMENT and other LAW CHARGES, and the Salaries and Expenses of the COURTS OF LAW AND JUSTICE IN SCOTLAND, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.	
	£.	s. d.	£.	s. d.	Less than Granted.	More than Granted.
LAW CHARGES.						
A.—Salaries, Lord Advocate's Department - - -	15,133	- -	15,083	- 4	49 19 8	—
B.—Incidental Expenses, Lord Advocate's Department - - -	410	- -	524	18 3	—	114 18 3
C.—Criminal Prosecutions under the authority of the Lord Advocate - - -	600	- -	636	14 2	—	36 14 2
D.—Sheriffs' Accounts, &c. - - -	17,600	- -	17,460	17 1	139 2 11	—
E.—Procurators Fiscal and Criminal Officers' Salaries - - -	27,925	- -	28,003	16 4	—	78 16 4
F.—Expenses of Agents attending to the Interests of the Crown - - -	50	- -	12	3 2	37 16 10	—
G.—Law Agents in Scotland for sundry Departments - - -	2,000	- -	2,734	7 8	—	734 7 8
H.—Parliamentary Business relating to Scotland - - -	400	- -	252	10 -	147 10 -	—
TOTAL for LAW CHARGES - - £.	64,118	- -	64,708	7 -	374 9 5	964 16 5
COURTS OF LAW AND JUSTICE.						
I.—Salaries (Court of Session) - - -	20,747	- -	20,545	6 4	201 13 8	—
K.—Salaries (Court of Justiciary) - - -	1,773	- -	1,765	13 1	7 6 11	—
L.—Circuit Expenses - - -	250	- -	280	13 8	—	30 13 8
M.—Salaries (Accountant of Court) - - -	4,303	- -	4,007	10 -	295 10 -	—
N.—Travelling and Incidental Expenses - - -	380	- -	391	6 10	—	11 6 10
SHERIFF COURTS.						
O.—Salaries - - -	34,933	- -	34,463	19 5	469 - 7	—
P.—Incidental Expenses - - -	650	- -	606	1 4	43 18 8	—
Q.—Compensations - - -	253	- -	88	18 4	164 1 8	—
R.—Election Petitions - - -	50	- -	—	—	50 - -	—
S.—Signet Office - - -	650	- -	650	- -	—	—
T.—Clerk to Admission of Notaries - - -	80	- -	80	- -	—	—
TOTAL for COURTS OF LAW AND JUSTICE - - £.	64,069	- -	62,879	9 -	1,231 11 6	42 - 6
GROSS TOTAL - - £.	128,187	- -	127,587	16 -	1,606 - 11	1,006 16 11
					Net Surplus of Gross Estimate over Expenditure.	
					£. 599 4 -	
					Surplus of Appropriations in Aid Realised.	
					£. 2,952 2 11	
					Total Surplus to be Surrendered.	
					£. 3,551 6 11	
<i>Deduct,—</i>						
U.—Appropriations in Aid - - -	43,900	- -	46,852	2 11		
NET TOTAL - - £.	84,287	- -	80,735	13 1		

CLASS III.—*continued.*VOTE 10.—LAW CHARGES AND COURTS OF LAW, SCOTLAND—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving owing to a vacancy in the office of Clerk of an Advocate Depute, and on the allowance for Copying in the Crown Office, after deducting a special payment of 25*l.* to the Clerk in the Lord Advocate's Department.

B.—Excess owing to additional payments in consequence of the Autumn Session of Parliament.

C. and D.—Casual variations to which Sub-Heads of this nature are liable.

E.—Excess caused by increased Salaries to the Procurators Fiscal at Ayr, Kilmarnock, and Dundee, and by extra special payments to the Clerks in the office of the Procurator Fiscal, Edinburgh, less saving owing to the abolition of the office of Procurator Fiscal at Thurso.

F.—Casual variation; the payments under this Sub-Head fluctuate considerably and cannot be closely estimated.

G.—Excess owing to exceptionally heavy legal expenses on behalf of the War Department in connection with the acquisition of land.

H.—The claims against this Sub-Head were not so heavy as anticipated.

I.—Saving owing to a vacancy in one of the Clerkships in the Bill Chamber, on a reduction in the allowance for clerical assistance in that Office, on the allowance for Copying in the Extractor's Department, and on the allowance for Clerks in the Teind Office.

K.—Small saving on the allowance for extra Clerical assistance.

L.—Casual variation, the amount of payments depending on the duration of the Circuits.

M.—Saving mainly owing to the resignation of a Senior Clerk, and consequent promotions at minimum salaries; also the allowance for extra Clerical assistance was not fully required.

N.—Casual excess.

O.—The allowance for Temporary Sheriff Substitutes was only required to a small extent during the year, but the saving on that item, amounting to about 1,058*l.*, was diminished by increased salaries and allowances to the Sheriff Clerks of Renfrew, Ayr, and Inverness.

P.—Casual saving.

Q.—Saving owing to the deaths of the Commissary Clerks of Ayr and Inverness who received allowances from this Sub-Head.

R.—There were no claims against this Sub-Head during the year.

U.—Appropriations in Aid.—The increase in the various branches of receipts was as follows, viz. :—

	<i>£.</i>	<i>s.</i>	<i>d.</i>
Fines and Forfeitures	204	—	6
Sheriff Court Fees	1,104	10	8
Commissary Fees	1,644	15	9
	<u>2,953</u>	<u>6</u>	<u>11</u>
Sheriff Clerk of Chancery—Decrease	1	4	—
	<u>2,952</u>	<u>2</u>	<u>11</u>
Net Increase	2,952	2	11

The increase in the Commissary Fees was mainly owing to the Fees of the Commissary Clerks of Ayrshire and Inverness having been credited to this Vote instead of, as formerly, being paid to the Clerks themselves.

CLASS III.—*continued.*

VOTE 10.—LAW CHARGES AND COURTS OF LAW, SCOTLAND—*continued.*

EXTRA REMUNERATION.

The Procurators Fiscal throughout Scotland received Extra Remuneration during the year 1902-1903, for business connected with the duties of their office, as will be found in the Estimates for 1904-1905 opposite to their respective salaries, amounting in all to - £. s. d.
2,010 19 2

The Surplus of 3,318*l.* 7*s.* 5*d.* shown on the Account of the Vote "Law Charges and Courts of Law Scotland," for the year ended 31st March 1902, has been surrendered.

Exchequer Chambers, Edinburgh,
29 September, 1903.

Kenneth Mackenzie,
King's and Lord Treasurer's Remembrancer,
Accounting Officer.

P. Persse Sealy,
Clerk in Charge of Accounts.

I certify that this Account has been examined under my directions, and is correct.

D. C. Richmond,
Comptroller and Auditor General.

Examined
H. J. Bidwell.

CLASS III.—*continued.*

VOTE 10.

LAW CHARGES AND COURTS OF LAW, SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess. 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads B, C, E, G, L, and N.

Local Test. 2. A local Test Examination was carried out by Officers of my Department at Edinburgh, Cupar, and Alloa. This Test was applied to the Expenditure incurred under Sub-Head D, Sheriffs' Accounts, &c., and to the Receipts from Fees, Fines, &c., which are brought to account under Sub-Head U., Appropriations in Aid. The results were generally satisfactory.

Surplus. 3. The Amount to be Surrendered is, as shown by the Account, 3,551*l.* 6*s.* 11*d.*

	<i>£.</i>	<i>s.</i>	<i>d.</i>
Grant (<i>Gross</i>) - - - - -	128,187	-	-
Expenditure (<i>Gross</i>) - - - - -	127,587	16	-
Net Surplus - - -	<i>£.</i> 599	4	-
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate -	2,952	2	11
Total Amount to be Surrendered - - -	<i>£.</i> 3,551	6	11

EXTRA RECEIPTS, payable to EXCHEQUER.

Fee Stamps. 4. It appears, from a statement furnished to me by the Inland Revenue Department, that a sum of 15,515*l.* 1*s.* 3*d.* was received by that Department during the year, for Fee, &c. Stamps in connection with this Vote.

D. C. Richmond,
Comptroller and Auditor General.

CLASS III.—*continued.*

VOTE 11.

REGISTER HOUSE, EDINBURGH.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the Offices in His Majesty's GENERAL REGISTER HOUSE, EDINBURGH, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.			
					Less than Granted.		More than Granted.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
A.—Salaries	40,416	- -	39,477	14 4	937	5 8	—	—
B.—Police and Incidental Expenses	655	- -	669	12 3	—	—	14	12 3
C.—Publication of Historical Records	1,000	- -	1,000	- -	—	—	—	—
	£.	42,071 - -	41,147	6 7	938	5 8	14	12 3
			Deduct Deficit - - -		14	12 3		
			Not Surplus to be Surrendered - - - £.		923	13 5		

	£.	s.	d.
Estimated amount of Extra Receipts payable to Exchequer in cash	-	-	50 - -
Amount of Extra Receipts realised in 1902-1903, and paid over to Exchequer	-	-	50 10 8

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This saving is owing to resignations in the Sasines Office, to vacancies for short periods, and to appointments at minimum salaries to posts vacated by senior officers.

B.—Excess caused by an increase to the pay of the Police Constables.

EXTRA RECEIPTS.—Casual variation.

The Surplus of 1,855l. 14s. 9d., shown on the Account of the Vote "Register House, Edinburgh," for the year ended 31st March 1902, has been surrendered.

Exchequer Chambers, Edinburgh,
29 September 1903.

Kenneth Mackenzie,
King's and Lord Treasurer's Remembrancer,
Accounting Officer.

P. Persse Scaly,
Clerk in Charge of Accounts.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell.

D. C. Richmond,
Comptroller and Auditor General.

CLASS III.—*continued.*

VOTE 11.

REGISTER HOUSE, EDINBURGH.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. Expenditure in Excess of the Estimate has taken place under Sub-Head B.
- Net Surplus. 2. The Net Surplus to be Surrendered is, as shown by the Account, 923*l.* 13*s.* 5*d.*

	£.	s.	d.
Grant	42,071	-	-
Expenditure	41,147	6	7
Net Surplus	£. 923	13	5

EXTRA RECEIPTS, payable to EXCHEQUER.

- Fee Stamps. 3. In addition to the Extra Receipts shown on the Account, it appears, from a statement furnished to me by the Inland Revenue Department, that 54,134*l.* 2*s.* 7*d.* was received in that Department during the year for Fee, &c., Stamps in connection with this Vote.

D. C. Richmond,
Comptroller and Auditor General.

CLASS III.—continued.

VOTE 12.

CROFTERS COMMISSION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Salaries and Expenses of the Establishment of the CROFTERS COMMISSION, in the Year ended 31st March 1903, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	3,940 - -	3,675 4 9	264 15 3	—
B.—Travelling	900 - -	571 1 -	328 19 -	—
C.—Incidental Expenses	120 - -	74 - 11	45 19 1	—
D.—Remuneration to Sheriff Clerks	30 - -	13 1 -	16 19 -	—
	£. 4,990 - -	4,333 7 8	—	—
Surplus to be Surrendered £.			656 12 4	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving owing to a vacancy for a short period in the office of Commissioner, and the reduction of the salary on a new appointment; there was also a saving on the allowance for Assessors, &c.

B.—The amount of time spent away from Edinburgh by the Commissioners and their Staff was not so great as anticipated when the Estimate was framed.

C. and D.—Casual variations.

The Surplus of 174l. 2s. 3d., shown on the Account of the Vote "Crofters Commission," for the year ended 31st March 1902, has been surrendered.

Exchequer Chambers, Edinburgh, }
29 September 1903.

Kenneth Mackenzie,
King's and Lord Treasurer's Remembrancer,
Accounting Officer.

P. Persse Sealy,
Clerk in Charge of Accounts.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell.

D. C. Richmond,
Comptroller and Auditor General.

CLASS III.—*continued.*

VOTE 12.

CROFTERS COMMISSION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Surplus.	1. The Surplus to be Surrendered is, as shown by the Account, 656 <i>l.</i> 12 <i>s.</i> 4 <i>d.</i>		
		£.	s.
	Grant - - - - -	4,990	- -
	Expenditure - - - - -	4,333	7 8
	Surplus - - -	£. 656	12 4

EXTRA RECEIPTS, payable to EXCHEQUER.

Fee Stamps. 2. From a Statement, furnished to me by the Inland Revenue Department, it appears that 20*l.* 13*s.* -*d.* was received in that Department during the year for Fee, &c. Stamps in connection with this Vote.

D. C. Richmond,
Comptroller and Auditor General.

CLASS III.—*continued.*

VOTE 13.
PRISONS, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Salaries and Expenses of the PRISON COMMISSIONERS for SCOTLAND, and of the Prisons under their Control, including the Maintenance of Criminal Lunatics and Inmates of the State Inebriate Reformatory, and the Preparation of Judicial Statistics, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.			
					Less than Granted.		More than Granted.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
PRISON COMMISSIONERS' OFFICE.								
A.—Salaries - - - - -	6,816	- -	6,446	1 11	369	18 1	—	—
B.—Travelling Expenses - - - - -	595	- -	593	5 7	1	14 5	—	—
C.—Incidental Expenses - - - - -	130	- -	126	14 1	3	5 11	—	—
PRISONS, &c.								
D.—Pay and Allowances of Officers (including Uniform) - - - - -	41,800	- -	40,690	15 4	1,109	4 8	—	—
E.—Victualling - - - - -	13,600	- -	14,185	5 6	—	—	585	5 6
F.—Clothing, Bedding, Furniture, &c. - - - - -	4,350	- -	3,560	15 10	789	4 2	—	—
G.—Medicines, Surgical Instruments, &c. - - - - -	420	- -	451	4 10	—	—	31	4 10
H.—Gratuities to Prisoners - - - - -	1,300	- -	1,312	8 5	—	—	12	8 5
I.—Fuel, Light, Water, Cleaning Articles, &c. - - - - -	6,350	- -	6,184	19 10	165	- 2	—	—
J.—Rents and Feu Duties - - - - -	600	- -	590	2 11	9	17 1	—	—
K.—Escort and Conveyance - - - - -	11,000	- -	10,853	16 7	146	3 5	—	—
L.—New Buildings and Alterations - - - - -	4,610	- -	3,943	1 3	666	18 9	—	—
M.—Ordinary Repairs of Buildings - - - - -	2,100	- -	2,095	19 10	4	- 2	—	—
N.—Maintenance of Insane Prisoners Boarded out - - - - -	40	- -	63	- 10	—	—	23	- 10
O.—Incidental Expenses - - - - -	800	- -	1,043	7 11	—	—	243	7 11
P.—Grants to Discharged Prisoners' Aid Societies - - - - -	470	- -	424	14 8	45	5 4	—	—
Q.—Maintenance of Prisoners in Police Cells - - - - -	1,050	- -	1,010	6 11	39	13 1	—	—
GROSS TOTAL - - £.	96,031	- -	93,576	2 3	3,350	5 3	895	7 6
					Net Surplus of Gross Estimate over Expenditure.			
					£. 2,454 17 9			
					Surplus of Appropriations in Aid Realised.			
					£. 596 3 7			
					Total Surplus to be Surrendered.			
<i>Deduct,—</i>								
R.—Appropriations in Aid - - - - -	4,900	- -	5,496	3 7				
NET TOTAL - - £.	91,131	- -	88,079	18 8			£. 3,051	1 4

CLASS III.—*continued.*VOTE 13.—PRISONS, SCOTLAND—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due to (a) transfer of Assistant Surveyor to English Prison Department and promotion of a Clerk of Works at minimum salary, (b) retirement of Superintendent of Stores and Messenger, and new appointments at minimum salaries, (c) absence of Superintendent of Statistics on sick leave with half-pay during portion of year, (d) transfer of Second Class Prison Clerk to a Prison. On the other hand, an Abstractor has been added to the Staff in room of the Prison Clerk transferred, and an additional Second Division Clerk was employed for a short time during the absence of the Superintendent of Statistics. A Temporary Draughtsman was also employed for part of the year as a substitute for Clerk of Works promoted.

B, C, I, J, K, M, P, and Q.—Estimated as closely as possible.

D.—Saving owing to (a) vacancy in Office of Governor of Glasgow (Duke Street) Prison, (b) appointment of Officers at minimum salaries to fill vacancies, and on account of incomplete occupation of Offices, (c) Marriage gratuities to Female Officers, payments for whipping juveniles, and expenditure on Officers' uniforms being less than anticipated.

E.—Excess owing partly to average number of prisoners being larger than estimated for, and also to increased cost of materials (Treasury letter, 27th February 1903, S. 14500 D/8).

F.—Saving owing to larger stocks and fewer condemnations than anticipated.

G. and H.—Estimated as closely as possible (Treasury letter, 27th February 1903, S. 14500 D/8).

L.—Saving due to delay of building at Barlinnie and employment of Prison labour at Duke Street Prison.

N.—Transfers to Asylums have been more numerous than anticipated (Treasury letter, 27th February 1903, S. 14500 D/8).

O.—Excess owing to increased expenditure for transfer of Officers (Treasury letter, 27th February 1903 S. 14500 D/8).

	Particulars.	Sum			Excess.	Remarks.			
		Estimated.	Realised.						
		£.	s.	d.	£.	s.	d.		
R.—	Net Proceeds of Prison Labour	4,700	-	-	5,155	12	11	455 12 11	Better returns than anticipated.
	Miscellaneous Receipts (Rents, &c.)	200	-	-	340	10	8	140 10 8	Larger receipts than anticipated.

The Excess of Manufactory Receipts over Expenditure (5,155*l.* 12*s.* 11*d.*) is accounted for as follows:—

		£.	s.	d.
Net profit, as per Manufacturing Statement, 1902-03	-	-	-	5,166 10 2
<i>Deduct,—</i>		£.	s.	d.
Increase in Total of Stock and Debts due to Manufactory	-	-	-	398 10 8
Less, Increase in Debts due by Manufactory	-	-	-	387 13 5
				<u>10 17 3</u>
				<u>£. 5,155 12 11</u>

CLASS III.—*continued.*

VOTE 13.—PRISONS, SCOTLAND—*continued.*

The Surplus of 281*l.* 3*s.* 11*d.*, shown on the Account of the Vote "Prisons, Scotland," for the year ended 31st March 1902, has been surrendered.

A. B. McHardy,
Accounting Officer.

H. E. Hicks.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell.

D. C. Richmond,
Comptroller and Auditor General.

NEW BUILDINGS AND ALTERATIONS, 1902-1903.

NAMES OF PRISONS.	AMOUNT VOTED.	EXPENDITURE.	CAUSE OF VARIATION BETWEEN GRANT AND EXPENDITURE.
	£.	£. s. d.	
Barlinnie General Prison, Glasgow	700	110 11 3	Other work on grounds near the Prison delayed this.
Peterhead Convict Prison	46 2 5	Expenditure on fencing. There was no amount Voted owing to a misunderstanding when the Estimate was being framed.
Inverness New Prison	2,000	1,099 19 9	—
Duke Street Prison	400	285 17 11	Saving due to employment of Prison labour.
Aberdeen Prison	1,000	996 11 8	—
Perth General Prison	250	250 - -	—
Minor alterations	200	253 18 3	—
	£. 4,010	3,943 1 3	

Excess authorised by Treasury letter of 27th February 1903, S. 14500 D/8.

CLASS III.—*continued.*

VOTE 13.

PRISONS, SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under Sub-Heads E, G, H, Excess, N., and O.

2. Included in the expenditure under Sub-Head D, Pay and Allowances, are gratuities Marriage amounting to 104*l.* 5*s.* 2*d.* paid, with the sanction of the Treasury, to two Female Warders Gratuities retiring from the service on marriage.

3. The Amount to be Surrendered is, as shown by the Account, 3,051*l.* 1*s.* 4*d.* Surplus.

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	96,031	-	-
Expenditure (<i>Gross</i>) - - - - -	93,576	2	3
Net Surplus - - - - -	£. 2,454	17	9
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate - - - - -	596	3	7
Total Amount to be Surrendered - - - - -	£. 3,051	1	4

EXTRA RECEIPTS, payable to EXCHEQUER.

4. In addition to the receipts brought to account as Appropriations in Aid, a sum of Sale of old 5,078*l.* 10*s.* 3*d.*, proceeds of the Sale of the old Prison Buildings at Inverness, was received Prison at by the Prison Commissioners, and, by direction of the Treasury, paid over to the Inverness. Exchequer.

STORE AND MANUFACTURING ACCOUNTS.

5. A local test examination of the Receipt and Issue of Provisions and Miscellaneous Local Test Stores for Prison use was carried out at the Prisons of Edinburgh, Perth, Barlinnie, and Examination of Duke Street, Glasgow. Store and

The accuracy of the Abstract Statement of Manufacturing Accounts appended to the Store and Manufacturing Accounts Appropriation Account has also been tested at these Prisons by an examination of the local records of the Cash and Store transactions of the Manufacturing Department. The results of the examination were generally satisfactory.

FARM ACCOUNTS.

6. The correctness of the Farm Accounts, which are for the first time shown separately Farm in the Abstract Statement of Manufacturing Accounts, was also tested at Perth and Accounts. Barlinnie with satisfactory results.

D. C. Richmond,
Comptroller and Auditor General.

CLASS III.—*continued.*

VOTE 14.

LAW CHARGES AND CRIMINAL PROSECUTIONS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Expenses of CRIMINAL PROSECUTIONS and other LAW CHARGES in IRELAND, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.			
					Less than Granted.		More than Granted.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
A.—Law Officers	7,000	- -	7,000	- -	-	-	-	-
B.—Crown Solicitors	16,877	- -	16,917	- 7	-	-	40	- 7
C.—Sessional Crown Solicitors	2,525	- -	2,481	- 10	43	19 2	-	-
D.—Prosecutors, &c.	16,000	- -	11,005	12 11	4,994	7 1	-	-
E.—Fees to Law Officers	1,000	- -	1,085	14 -	-	-	85	14 -
F.—Fees to Counsel	8,000	- -	8,110	4 -	-	-	110	4 -
G.—General Law Expenses	6,100	- -	5,174	6 11	925	13 1	-	-
H.—Defence of Public Officials	400	- -	150	1 1	249	18 11	-	-
I.—Assize Expenses	11,000	- -	10,731	13 3	268	6 9	-	-
GROSS TOTAL £.	68,902	- -	62,655	13 7	6,482	5 -	235	18 7
					Net Surplus of Gross Estimate over Expenditure.			
					£. 6,246 6 5			
					Surplus of Appropriations in Aid Realised.			
<i>Deduct,—</i>					• £. 312 4 4			
J.—Appropriations in Aid	385	- -	697	4 4	Total Surplus to be Surrendered.			
NET TOTAL £.	68,517	- -	61,958	9 3	£. 6,558 10 9			

CLASS III.—*continued.*VOTE 14.—LAW CHARGES AND CRIMINAL PROSECUTIONS, IRELAND—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—Excess caused by employment at a Salary of 400*l.* a year, of an Assistant Solicitor in the Chief Crown Solicitor's Department (Legal Branch of the Board of Works) during the absence, on prolonged sick leave, of the Solicitor.—Treasury letter 1st November 1902, No. 16742/02, also to salary of Crown Solicitor of Roscommon being raised from 300*l.* to 350*l.* a year.—Treasury letter 3rd June 1902, No. 8610/02, and increased salary of Crown Solicitor of Leitrim, from 200*l.* to 300*l.* a year, upon amalgamation of his office with that of the Sessional Crown Solicitor; less by savings during the intervals of appointment to vacancies in the Crown Solicitorships of Westmeath and Sligo.

C.—Saving owing to cancellation of cheque for June quarter's salary 1902, due to the Sessional Crown Solicitor of Clare and uncashed on 30th June 1903; less by payment of arrears due to the late Sessional Crown Solicitor of Leitrim.

D., E., F., G., H., I.—Approximate Estimates.

J.—Increased costs recovered by the Chief Crown Solicitor, and increase of fees payable on the distribution of Escheated Estates.

EXTRA REMUNERATION.

The Attorney-General received 71*l.* 8*s.* -*d.* from Escheated Estates, and 10*l.* 10*s.* -*d.* fees from the Board of Trade.

The Surplus of 6,935*l.* 8*s.* 11*d.*, shown on the Account of the Vote "Law Charges and Criminal Prosecutions, Ireland," for the year ended 31st March 1902, has been surrendered.

Dublin Castle, }
30 November 1903. }

A. P. MacDonnell,
Accounting Officer.

F. J. Cullinan,
Clerk in Charge of the Account.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell.

D. C. Richmond,
Comptroller and Auditor General.

CLASS III.—*continued.*

VOTE 14.

LAW CHARGES AND CRIMINAL PROSECUTIONS, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

- Excess. 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads B, E, and F.
- Surplus. 2. The Amount to be Surrendered is, as shown by the Account, 655*l.* 10*s.* 9*d.*

	£.	s.	d.
Grant (<i>Gross</i>)	-	-	-
Expenditure (<i>Gross</i>)	-	62,655	13 7
Net Surplus	-	6,246	6 5

Add,—

Appropriations in Aid realised in excess of the Estimate 312 4 4

Total Amount to be Surrendered - - - £. 6,558 10 9

EXTRA RECEIPTS, payable to EXCHEQUER.

- Expenses repaid from Local Loans Fund. 3. A sum of 1,447*l.* 15*s.* 4*d.* has been paid to the Exchequer, in repayment of the expenses of this Department, in connection with the Administration of the Local Loans Fund, partly out of the income of that Fund, and partly out of the Appropriations in Aid realised by the Public Works Loan Commission in excess of the estimated amount.

D. C. Richmond,
Comptroller and Auditor General.

CLASS III.—continued.

VOTE 15.

SUPREME COURT OF JUDICATURE, AND OTHER LEGAL DEPARTMENTS
IN IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay such of the Salaries and Expenses of the SUPREME COURT OF JUDICATURE, and of certain other LEGAL DEPARTMENTS IN IRELAND, as are not charged on the Consolidated Fund, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
SUPREME COURT OF JUDICATURE.				
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	81,089 - -	81,057 8 10	31 11 2	—
B.—Scrivenery - - - - -	8,500 - -	7,633 12 3	866 7 9	—
C.—Incidental Expenses - - - - -	350 - -	351 8 11	—	1 8 11
D.—Compensation to District Probate Registrars for loss of Fees - - - - -	656 - -	603 5 9	52 14 3	—
E.—Bankruptcy, Costs of Official Assignees -	150 - -	454 2 2	—	304 2 2
TOTAL for SUPREME COURT - - £.	90,745 - -	90,099 17 11	950 13 2	305 11 1
REGISTRY OF DEEDS.				
F.—Salaries - - - - -	13,681 - -	13,220 13 9	460 6 3	—
G.—Incidental Expenses - - - - -	25 - -	6 16 6	18 3 6	—
H.—Transcription of Memorials - - - - -	1,800 - -	1,814 17 9	—	14 17 9
TOTAL for REGISTRY OF DEEDS - £.	15,506 - -	15,042 8 0	478 9 9	14 17 9
GROSS TOTAL - - £.	106,251 - -	105,142 5 11	1,429 2 11	320 8 10
			Net Surplus of Gross Estimate over Expenditure.	
			£. 1,108 14 1	
			Surplus of Appropriations in Aid Realised.	
			£. 986 19 7	
<i>Deduct,—</i>	Estimated.	Realised.		
I.—Appropriations in Aid - - - - -	2,251 - -	3,237 19 7		
			Total Surplus to be Surrendered.	
NET TOTAL - - - £.	104,000 - -	101,904 6 4	£. 2,095 13 8	

CLASS III.—*continued.*VOTE 15.—SUPREME COURT OF JUDICATURE, AND OTHER LEGAL DEPARTMENTS
IN IRELAND—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Saving.—Approximate Estimate.
- B.—Saving.—Scrivenery for judgments, records and writs less than anticipated.
- C.—Excess.—The amount of postage paid for in Local Registration of Title Office greater than in previous years.
- D.—Saving.—Retirement of District Probate Registrar.
- E.—Excess.—Cannot be closely estimated.
- F.—Saving.—Retirement and new appointments at minimum salary.
- G.—Saving.
- H.—Excess.—Approximate Estimate.
- I.—Excess.—Increase in number of Sales in Land Judges' Court; a slight increase in the amount of Bankruptcy Fees.

	Estimated.	Realised.	Excess.	Deficiency.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Land Judges, Duty on Sales - -	1,600 - -	2,567 15 10	967 15 10	—
Bankruptcy Fees on Office Copies - -	651 - -	670 3 9	19 3 9	—
Total - - £.	2,251 - -	3,237 19 7	986 19 7	—

CLASS III.—*continued.*

VOTE 15.—SUPREME COURT OF JUDICATURE, AND OTHER LEGAL DEPARTMENTS
IN IRELAND—*continued*

EXTRA REMUNERATION.

NAME.	OFFICE.	Amount.	Description of Service.	Vote from which Paid.
		<i>£. s. d.</i>		
Kennedy, I. J.	Town Registrar	550 17 -	Registrar on Circuit	Supreme Court &c., Ireland.
O'Brien, Jas.	Secretary to Lord Chief Justice	550 17 -	ditto	ditto
Walker, A.	Trainbearer	183 12 4	ditto	ditto
McGovern, Thos.	Crier	58 - -	Crier on Circuit	ditto
Burns, S.	Tipstaff	87 10 -	ditto	ditto
Fitzgibbon, J.	ditto	71 - -	ditto	ditto
McLoughlin, Wm.	ditto	53 - -	ditto	ditto
Hutchence, Wm.	ditto	72 - -	ditto	ditto
Angell, J. S.	Keeper of Council Chamber	75 - -	Tipstaff	ditto
Trayer, J. R.	Junior Clerk, Probate Registry	106 5 -	Preparation of Annual Calendars	ditto
Bally, F.	ditto	37 10 -		
Staples, J. M.	ditto	37 10 -		
Cooke, W. F.	Scrivener, King's Bench	50 - -	Election Petition Clerk	ditto

The Surplus of 4,242*l.* 14*s.* 8*d.*, shown on the Account for the year 1901-2 has been Surrendered.

L. A. Teeling,
Accounting Officer.

Accountant General's Office,
Four Courts, Dublin,
23 November, 1903.

F. Sweeney,
Clerk in charge of Accounts.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell.

D. C. Richmond,
Comptroller and Auditor General.

CLASS III.—*continued.*

VOTE 15.

SUPREME COURT OF JUDICATURE, AND OTHER LEGAL
DEPARTMENTS IN IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads C. E.
and H.
- Surplus. 2. The Amount to be Surrendered is, as shown by the Account, 2,095*l.* 13*s.* 8*d.*

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	106,251	-	-
Expenditure (<i>Gross</i>) - - - - -	105,142	5	11
Net Surplus - - -	£. 1,108	14	1
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate	986	19	7
Total Amount to be Surrendered - - -	£. 2,095	13	8

EXTRA RECEIPTS, payable to EXCHEQUER.

- Fee Stamps. 3. It appears, from a statement furnished to me by the Inland Revenue Department, that the following amounts were received in that Department during the year for Fee &c., Stamps, in connection with this Vote:—

	£.	s.	d.
Bankruptcy Court - - - - -	2,770	6	-
Judgments Registry Fund - - - - -	2,139	14	6
Judicature - - - - -	34,288	17	11
Lunacy Fee Fund - - - - -	429	1	-
Registration of Deeds - - - - -	15,269	9	8
Registration of Title - - - - -	3,056	6	9
	£ 57,953	15	10

D. C. Richmond,
Comptroller and Auditor General.

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CLASS III.—continued.

VOTE 16.

IRISH LAND COMMISSION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the IRISH LAND COMMISSION in the year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Allowances - - - -	129,882 - -	125,891 - 8	3,990 19 4	—	—	—
B.—Travelling Expenses - - - -	11,000 - -	9,685 11 -	1,314 9 -	—	—	—
C.—Incidental Expenses - - - -	800 - -	617 12 9	182 7 3	—	—	—
LEGAL DEPARTMENT :						
D.—Salaries - - - -	3,656 - -	3,526 13 9	129 6 3	—	—	—
E.—Incidental Expenses - - - -	2,000 - -	1,266 6 5	733 13 7	—	—	—
Loss on Unoccupied Holdings - - - -	—	661 11 11	—	—	661 11 11	—
Loss by Default - - - -	—	981 12 3	—	—	981 12 3	—
GROSS TOTAL - - - £.	147,338 - -	142,630 8 9	6,350 15 5	1,643 4 2		
			Net Surplus of Gross Estimate over Expenditure.			
			£4,707 11 3			
			Surplus of Appropriations in Aid Realised.			
			£257 10 2			
			Total Surplus to be Surrendered.			
			£4,965 1 5			
Deduct,—						
F.—Appropriations in Aid - - - -	Estimated. 14,185 - -	Realised. 14,442 10 2				
NET TOTAL - - - £.	133,153 - -	128,187 18 7				

EXTRA RECEIPTS.

	Amount Estimated.	Amount Realised.	More than Estimated.	Less than Estimated.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Stamps - - - -	5,000 - -	4,350 5 11	—	649 14 1
Cash :				
Expenses of Administration of Local Loans - -	8,000 - -	8,000 - -	—	—
£.	13,000 - -	12,350 5 11	—	649 14 1

 CLASS III.—*continued.*

 VOTE 16.—IRISH LAND COMMISSION—*continued*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

Sub-Head A.—Saving. Chiefly on Clerical Staff and Assistant Commissioners' Salaries in consequence of vacancies caused by deaths or otherwise not having been immediately filled. A vacancy on the Assistant Commissioners' Staff and one on the Staff of Draughtsmen were not filled within the year.

Sub-Head B.—Saving. It is not possible to prepare a close Estimate, as the expenditure under this Sub-Head depends chiefly on the disposition of the Assistant Commissioners in the country during the year.

Sub-Head C.—Over-estimate.

Sub-Head D.—The allowance to Solicitor for Clerical Assistance, &c., was not fully expended.

Sub-Head E.—Saving. Expenditure less than anticipated.

Loss on Unoccupied Holdings.—This Sub-Head was, by direction of the Treasury, opened for the purpose of defraying out of the surplus on the Vote Account any losses on "Unoccupied Holdings" in respect of which accounts have been closed during the year. During the year to 31st March 1903, the sum of 661*l.* 11*s.* 11*d.* was ascertained to have been so lost, and, with the sanction of the Treasury, has been charged against the surplus of the Grant for the year 1902-3.

Loss by Default.—This loss, occasioned by the defalcation of a late Cashier who absconded, has been charged to the Vote for 1902-3 under sanction of Treasury Letter of 21st November 1903 (No. 2028-1903).

Sub-Head F.—The total costs received were more than anticipated.

 EXTRA REMUNERATION.

Mr. C. Litton Falkiner, Legal Assistant Commissioner, received a sum of 26*l.* 2*s.* during the year for services as an Inspector under the Historical MSS. Commission.

Messrs. A. P. Ross and B. J. O'Donnell, Third Class Clerks, received 36*l.* each from the County Court Officers (Ireland) Vote for acting as Registrars to Revising Barristers.

 EXTRA RECEIPTS.

Stamps.—The estimated amount of receipts on account of Stamps can never be more than approximately estimated.

The Surplus of 4,450*l.* 4*s.* 1*d.*, shown on the Account of the Vote "Irish Land Commission," for the year ended 31st March 1902, has been surrendered.

R. Lewis,
Accountant.

23 November 1903.

J. H. Franks,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell.

D. C. Richmond,
Comptroller and Auditor General.

CLASS III.—*continued.*

VOTE 16.

IRISH LAND COMMISSION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. A special Sub-Head has again been introduced, under Treasury sanction, to record irrecoverable expenditure amounting to 661*l.* 11*s.* 11*d.* on "Unoccupied Holdings," in respect of which the Accounts had been closed during the year. Special Sub-Head: Unoccupied Holdings.

2. Another special Sub-Head has been opened, under Treasury authority, for the purpose of recording, and charging the Account with, the sum of 981*l.* 12*s.* 3*d.*, being the loss arising from the defalcations of a late Cashier who absconded. Of this amount 742*l.* 17*s.* belonged to the Irish Land Account, and 238*l.* 15*s.* 3*d.* to the Irish Church Temporalities. From correspondence furnished to me in connection with these losses, I gather that laxity is imputed to the late Accountant in not systematically checking and balancing the Cashier's Accounts. Fresh regulations for dealing with remittances and instituting safeguards for the prevention of fraud were issued by the Commissioners on 12th November 1902, and are now in operation. I am not, however, aware whether they have as yet received Treasury approval. Loss by Default.

3. The Amount to be Surrendered is, as shown by the Account, 4,965*l.* 1*s.* 5*d.* Surplus.

	<i>£.</i>	<i>s. d.</i>
Grant (<i>Gross</i>) - - - - -	147,338	- -
Expenditure (<i>Gross</i>) - - - - -	142,630	8 9
Net Surplus - - -	<i>£.</i> 4,707	11 3
<i>Add,—</i>		
Appropriations in Aid Realised in excess of the Estimate - - - - -	257	10 2
Total Amount to be Surrendered - - -	<i>£.</i> 4,965	1 5

D. C. Richmond
Comptroller and Auditor General.

CLASS III.—*continued.*

VOTE 17.

COUNTY COURT OFFICERS, &c., IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Salaries, Allowances, Expenses and Pensions, of various COUNTY COURT OFFICERS, and of MAGISTRATES in IRELAND, and the Expenses of REVISION, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.	
					Less than Granted.	More than Granted.
	£.	s. d.	£.	s. d.	£.	s. d.
COUNTY COURT OFFICERS.						
A.—Salaries - - - - -	45,842	- -	46,934	15 -	-	1,092 15 -
B.—Allowances - - - - -	8,250	- -	8,815	8 9	-	565 8 9
C.—Personal and Travelling Expenses - -	6,200	- -	5,744	12 6	455 7 6	-
MAGISTRATES.						
D.—Salaries - - - - -	38,750	- -	37,621	13 3	1,128 6 9	-
E.—Allowances - - - - -	7,560	- -	7,293	16 11	266 3 1	-
F.—Personal and Travelling Expenses - -	3,200	- -	2,892	12 5	307 7 7	-
G.—Expenses of Revision - - - - -	4,850	- -	4,721	10 4	128 9 8	-
H.—Pensions - - - - -	356	- -	149	15 7	206 4 5	-
GROSS TOTAL - - - £.	115,008	- -	114,174	4 9	2,491 19 -	1,658 3 9
					Net Surplus of Gross Estimate over Expenditure. £. 833 15 3	
<i>Deduct,—</i>	Estimated.		Realised.		Surplus of Appropriations in Aid Realised.	
I.—Appropriations in Aid - - - - -	4,150	- -	4,632	1 11	£. 482 1 11	
NET TOTAL - - - £.	110,858	- -	109,542	2 10	Total Surplus to be Surrendered. £. 1,315 17 2	

CLASS III.—*continued.*VOTE 17.—COUNTY COURT OFFICERS, &c., IRELAND—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Increases due to :—
 The union of the offices of Clerk of the Crown and Clerk of the Peace for Dublin and Galway.
 Payment of Balance of Salary for 1901-2 to the Representatives of the late Clerk of the Crown and Peace for the County of Wicklow.
 Payment of a lump sum of £550 to the Clerk of the Peace for Co. Kilkenny for equity business in the past.
 Payment of Salary of £100 p.a. to the Clerk of the Peace for County Clare for similar duty, less Savings under the Heads of Process Server and Local Registrars of Title.
- B.—Increases on the consolidation of the offices of Clerk of the Crown and Clerk of the Peace for Dublin and Galway less casual savings.
- C.—The Travelling Expenses of the Judges and their Registrars were slightly less than was anticipated.
- D.—Provision was made for 70 magistrates, but the number drawing pay during the year was less than 70
- E.—Same as D.
- F.—Approximate Estimate.
- G.—The revision occupied a less number of days than was authorised and estimated for.
- H.—Death of Mr. Faris, the only pensioner.
- I.—Increase in the amounts received under the heads of Preparation of Jurors' Lists, additional Cost of Revision and Publicans' Licences less a slight decrease in Bankruptcy Fees.

The Surplus of 693*l.* 11*s.* 6*d.* shown on the Account of the Vote "County Court Officers, &c., Ireland," for the year ended 31st March 1902, has been surrendered.

R. W. A. Holmes,
Accounting Officer.

Anthony Ormsby,
Clerk in Charge of the Account.

Dublin Castle,
25 November 1903.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell,

D. C. Richmond,
Comptroller and Auditor General.

CLASS III.—*continued.*

VOTE 17.

COUNTY COURT OFFICERS, &c., IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. Expenditure in excess of the Estimate has taken place under Sub-Heads A., and B.
 Surplus. 2. THE Amount to be Surrendered is, as shown by the Account, 1,315*l.* 17*s.* 2*d.*

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	115,008	-	-
Expenditure (<i>Gross</i>) - - - - -	114,174	4	9
	<hr/>		
Net Surplus - - -	£. 833	15	3
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate	482	1	11
	<hr/>		
Total Amount to be Surrendered - - -	£. 1,315	17	2
	<hr/>		

EXTRA RECEIPTS, payable to EXCHEQUER.

- Fee, &c.,
Stamps 3. It appears from a Statement furnished by the Inland Revenue Department that 19,818*l.* 13*s.* was received in that Department during the year for Fee, &c. Stamps, in connection with this Vote.

D. C. Richmond,
Comptroller and Auditor General

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CLASS III.—continued.

VOTE 18.

DUBLIN METROPOLITAN POLICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the COMMISSIONER OF POLICE, the POLICE COURTS, and METROPOLITAN POLICE ESTABLISHMENT of DUBLIN, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.			
					Less than Granted.		More than Granted.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
A.—Salaries	11,724	— —	11,300	11 6	423	8 6	—	—
B.—Pay, Extra Pay, &c., of the Force	97,454	— —	95,410	15 3	2,043	4 9	—	—
C.—Clothing and Equipments	2,168	— —	1,867	9 9	300	10 3	—	—
D.—Purchase of Horses, &c.	345	— —	367	8 2	—	—	22	8 2
E.—Forage	765	— —	751	13 5	13	6 7	—	—
F.—Law Expenses	210	— —	241	18 9	—	—	31	18 9
G.—Incidental Expenses	600	— —	510	4 0	89	16 —	—	—
H.—Travelling	650	— —	497	6 2	152	13 10	—	—
I.—Escort and Conveyance of Children to Industrial Schools	200	— —	153	18 1	46	1 11	—	—
J.—Coronation Expenses	—	— —	165	12 —	—	—	165	12 —
K.—Pensions and Gratuities	31,323	— —	31,612	18 6	—	—	289	18 6
GROSS TOTAL	£. 145,439	— —	142,879	15 7	3,069	1 10	509	17 5
					Net Surplus of Gross Estimate over Expenditure.			
					£. 2,559 4 5			
					Surplus of Appropriations in Aid Realised.			
<i>Deduct,—</i>	<i>Estimated.</i>		<i>Realised.</i>		£. 591 10 1			
I.—Appropriations in Aid	51,022	— —	51,613	10 1				
NET TOTAL	£. 94,417	— —	91,266	5 6	Total Surplus to be Surrendered.			
					£. 3,150 14 6			

CLASS III.—*continued.*VOTE 18.—DUBLIN METROPOLITAN POLICE—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Changes in the Staff, by death and retirement.
- B.—Force not recruited up to its full authorised strength. The estimated strength was 1278, and the average strength during the year was 1214.
- C.—Issue of a less expensive article of uniform in lieu of a more expensive article.
- D.—} Casual difference between estimated and actual Expenditure.
E.—}
- F.—Increase of fee to Police Court Solicitor. Treasury letter, 29 May, 1902, No. 8587.
- G.—} Variable nature of service.
H.—}
I.—}
- J.—Special Sub-Head. Treasury letter, 16th June, 1902, No. 9,734.
- K.—Pensions granted exceeded pensions ceased.
- L.—The Police Tax, and Incidental Revenue, yielded more than was estimated.

EXTRA REMUNERATION.—Mr. T. J. Wall, K.C., Chief Police Magistrate, received 47*l.* 5*s.* -*d.* Fees, as Magistrate for holding Wreck Inquiries, from Vote for Miscellaneous Legal Expenses; and the late Laurence Brennan, and his representative, received 29*l.* 18*s.* 1*d.* from the Vote for Local Government Board, Ireland (Class 2, Vote 36).

The Surplus of 59*l.* 6*s.* 8*d.*, shown on the Account of the Vote "Dublin Metropolitan Police," for the year ended 31st March 1902, has been surrendered.

J. M. Goldsmith, Accountant,
Metropolitan Police Office, Dublin Castle, }
23 November 1903.

John Ross, of Bladensburg,
Chief Commissioner of Police,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell.

D. C. Richmond,
Comptroller and Auditor General.

CLASS III.—*continued.*

VOTE 18.

DUBLIN METROPOLITAN POLICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure has exceeded the Estimate under Sub-Heads D, F., and K. Excess.
2. A new Sub-Head J. "Coronation Expenses" has been opened, with the sanction of the Treasury, to record the payment of the expenses of a detachment of the Metropolitan Police taking part in the celebration of the Coronation of their Majesties. New Sub-Head.
3. The Amount to be Surrendered is, as shown by the Account, 3,150*l.* 14*s.* 6*d.* Surplus.

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	145,439	-	-
Expenditure (<i>Gross</i>) - - - - -	142,879	15	7
Surplus - - -	£. 2,559	4	5
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate	591	10	1
Total Amount to be Surrendered - - -	£. 3,150	14	6

D. C. Richmond,
Comptroller and Auditor General.

CLASS III.—*continued.*

VOTE 19.

ROYAL IRISH CONSTABULARY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Expenses of the ROYAL IRISH CONSTABULARY, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.			
					Less than Granted.		More than Granted.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
SUPERINTENDING OFFICERS.								
A.—Salaries - - - - -	12,709	- -	12,867	12 4	-	-	158	12 4
B.—Allowances - - - - -	1,406	- -	1,138	1 10	267	18 2	-	-
CONSTABULARY.								
C.—Pay - - - - -	765,683	- -	761,165	7 6	4,517	12 6	-	-
D.—Allowances - - - - -	72,992	- -	73,055	7 4	-	-	63	7 4
E.—Subsistence Allowances - - - - -	22,000	- -	20,862	12 8	1,137	7 4	-	-
F.—Travelling Expenses - - - - -	23,000	- -	24,337	5 2	-	-	1,337	5 2
G.—Clothing - - - - -	33,726	- -	38,518	11 10	-	-	4,792	11 10
H.—Arms, Ammunition, Accoutrements, and Saddlery - - - - -	1,475	- -	1,496	17 7	-	-	21	17 7
I.—Purchase of Horses - - - - -	925	- -	772	- -	153	- -	-	-
K.—Forage - - - - -	15,600	- -	15,344	14 5	255	5 7	-	-
L.—Rent of Barracks - - - - -	33,696	- -	34,139	12 3	-	-	443	12 3
M.—Barrack Furniture - - - - -	1,181	- -	1,443	16 2	-	-	262	16 2
N.—Fuel, Light, and Water - - - - -	17,560	- -	17,944	14 7	-	-	384	14 7
O.—Postage - - - - -	5,200	- -	5,249	16 3	-	-	49	16 3
P.—Escort and Conveyance of Children to Industrial Schools - - - - -	300	- -	266	3 3	33	16 9	-	-
Q.—Incidental Expenses - - - - -	5,300	- -	5,669	3 6	-	-	369	3 6
R.—Transport Service - - - - -	2,000	- -	847	16 8	1,152	3 4	-	-
*.—Expenses of R.I.C. Detachment for the King's Coronation Procession. - - - - -	-	-	468	3 10	-	-	468	3 10
PENSIONS.								
S.—Pensions and Gratuities - - - - -	376,164	- -	368,079	6 6	8,084	13 6	-	-
GROSS TOTAL - - - - -	£. 1,390,917	- -	1,383,667	3 8	15,601	17 2	8,352	0 10
					Net Surplus of Gross Estimate over Expenditure. £. 7,249 16 4			
					Surplus of Appropriations in Aid Realised. £. 515 18 1			
					Total Surplus to be Surrendered £. 7,765 14 5			
					NET TOTAL - - - - -			
					Estimated. Realised.			
					T.—Appropriations in Aid - - - - -			
					NET TOTAL - - - - -			

CLASS III.—*continued.*VOTE 19.—ROYAL IRISH CONSTABULARY—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This excess, which is not, was chiefly caused by: (1) payments to Second Division Clerks for overtime, (2) filling up a vacancy for a Second Division Clerk, and (3) appointment of a Second Division Clerk for temporary service.

B.—Saving arose from travelling expenses of Head Quarter Officers being less than anticipated.

C.—Saving the result of changes and vacancies in the various ranks during the year. The average actual strength of Sergeants and Constables during 1902–3 was 10,668, while 10,690 were estimated for.

D.—Excess due to an increase in the number of men drawing the Belfast Allowance of 2s. per week; 100 additional men, drawn from Counties, having been appointed to that City in July, 1902.

E.—This saving arose from the fact that the whole sum provided in Estimate for Elections and other emergencies was not required.

F.—Excess caused by the condition of certain portions of the Country, which required the frequent movement of officers and men.

G.—The whole of this excess is due to special payments, made with Treasury sanction, for cloth which, though delivered within the year of account, would not, in ordinary course, have been paid for until 1903–4.

H.—The excess arises from the requirements of the year proving slightly more than was anticipated.

I.—Saving due (1) to reduction in price allowed for remounts, and (2) to purchase of fewer horses than were estimated for.

K.—Saving caused by changes and vacancies in the number of horses.

L.—Excess due to demands, necessarily acceded to, from owners of barracks for higher rents, and to formation during the year of temporary posts and stations unprovided for in Estimate.

M.—Excess caused by the requirements being in excess of the average of previous years upon which Estimate was based.

N.—Excess chiefly arose from a considerable increase in number of stations and posts drawing fuel and light allowances.

O.—Excess due to increased correspondence in Counties.

P.—Saving arose from variable nature of service.

Q.—Excess caused by increase in the cost of carriage of fuel, water, and provisions to outlying stations, and by variable nature of service. £1 was paid from this sub-head for "Damages" in case of a constable who was sued for assaulting a civilian.

R.—Saving arose from the provision made for an anticipated increase in the Transport Establishment not being required.

*.—This Sub-Head was raised under Treasury authority to show expenses of R.I.C. Detachment for the King's Coronation Procession.

S.—Saving due to the provision made for new Pensions and for Gratuities proving to be much in excess of actual requirements.

T.—The receipts for Extra Force in Counties and for sale of Cast Stores, &c., proved to be larger than was anticipated.

EXTRA REMUNERATION.

One Sergeant of the R.I.C. received 27*l.* 6*s.* 0*d.* from the Department of Agriculture, &c. (from Cattle P.P. account), for services in connection with Special Swine Fever Investigations at Belfast.

The Surplus of 3,224*l.* 18*s.* 9*d.*, shown on the Account of the Vote "Royal Irish Constabulary," for the year ended 31st March 1902, has been surrendered.

Joseph F. Balfé,
Clerk in Charge of Accounts.

Royal Irish Constabulary Office,
23 November 1903.

N. Chamberlain,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell.

D. C. Richmond,
Comptroller and Auditor General.

CLASS III.—*continued.*

VOTE 19.

ROYAL IRISH CONSTABULARY.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess. 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads A., D., F., G., H. L., M., N., O., and Q.

New Sub-Head. 2. A special Sub-Head has been opened, with Treasury sanction, to record the expenditure caused by the despatch of a Detachment of the Royal Irish Constabulary to take part in the King's Coronation Procession.

Sub-Head G. 3. Sub-Head G.—Clothing.—The excess on this Sub-Head is stated by the Accounting Officer to be "due to special payments made, with Treasury sanction, for cloth, which, though delivered within the year of Account, would not, in ordinary course, have been paid for until 1903-4." The fact that over-expenditure on this Sub-Head had been incurred in the three years 1899-1900 to 1901-2 was mentioned in my last report on this Account and was also noticed in evidence before the Committee of Public Accounts of 1903 (Q. 2913-2917). Increased provision to the extent of 2,744*l.* has been made under this Sub-Head for the year 1903-4.

Surplus. 4. The Amount to be Surrendered is, as shown by the Account, 7,765*l.* 14*s.* 5*d.*

	£.	s.	d.
Grant (<i>Gross</i>)	1,390,917	-	-
Expenditure (<i>Gross</i>)	1,383,667	3	8

Net Surplus	£. 7,249	16	4
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate	-	515	18 1

Total Amount to be Surrendered	£. 7,765	14	5

D. C. Richmond,
Comptroller and Auditor General.

CLASS III.—*continued.*

VOTE 20.

PRISONS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Expenses of the GENERAL PRISONS BOARD in IRELAND, and of the Establishments under their control, and of the Register of Habitual Criminals, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
OFFICE OF GENERAL PRISONS BOARD.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	8,206 - -	8,385 12 1	—	179 12 1
B.—Travelling Expenses - - - - -	1,050 - -	954 8 9	95 11 3	—
C.—Incidental Expenses - - - - -	100 - -	68 9 7	31 10 5	—
PRISONS, &c.				
D.—Salaries and Wages - - - - -	44,511 - -	44,569 15 -	—	58 15 -
E.—Allowances for Officers in lieu of Rations and Quarters - - - - -	3,700 - -	2,760 7 5	939 12 7	—
F.—Uniforms for Officers - - - - -	2,085 - -	1,758 7 11	326 12 1	—
G.—Victualling for Prisoners - - - - -	17,200 - -	14,463 13 3	2,736 6 9	—
H.—Clothing for Prisoners - - - - -	3,300 - -	2,975 12 1	324 7 11	—
I.—Bedding for Prisoners - - - - -	1,020 - -	1,046 1 1	—	26 1 1
J.—Medicines, Surgical Instruments, &c. - - - - -	520 - -	428 19 2	91 - 10	—
K.—Gratuities to Prisoners - - - - -	1,020 - -	929 9 11	90 10 1	—
L.—Furniture, Kitchen Utensils, Crockery, &c. - - - - -	900 - -	842 7 6	57 12 6	—
M.—Soap, Scouring, and Cleaning Articles - - - - -	700 - -	651 11 -	48 9 -	—
N.—Escort and Conveyance of Prisoners - - - - -	10,250 - -	9,618 11 2	631 8 10	—
O.—Fuel, Light, and Water - - - - -	10,040 - -	9,179 17 11	860 2 1	—
P.—Rent - - - - -	515 - -	514 5 8	- 14 4	—
Q.—New Buildings and Alterations - - - - -	4,328 - -	6,176 1 3	—	1,848 1 3
R.—Ordinary Repairs of Buildings - - - - -	5,750 - -	4,928 5 3	821 14 9	—
S.—Maintenance of Children of Female Prisoners - - - - -	16 - -	—	16 - -	—
T.—Incidental Expenses - - - - -	1,550 - -	1,631 16 7	—	81 16 7
U.—Washing for Public Departments - - - - -	30 - -	47 19 11	—	17 19 11
V.—Fine Fund - - - - -	50 - -	38 5 -	11 15 -	—
W.—Contributions to Discharged Prisoners' Aid Societies - - - - -	50 - -	50 - -	—	—
GROSS TOTAL - - - £.	116,891 - -	112,019 17 6	7,083 8 5	2,212 5 11
	Estimated.	Realised.	Net Surplus of Gross Estimate over Expenditure.	
			£. 4,871 2 6	
<i>Deduct,—</i>			Surplus of Appropriations in Aid Realised.	
*X.—Appropriations in Aid - - - - -	3,250 - -	3,750 13 1	£. 500 13 1	
			Total Surplus to be Surrendered.	
NET TOTAL - - - £.	113,641 - -	108,269 4 5	£. 5,371 15 7	
*Appropriations in Aid.	Receipts.	Payments.	Excess of Receipts Appropriated in Aid.	
Manufacturing Department - - - - -	£. s. d. 15,849 2 -	£. s. d. 12,404 - 2	£. s. d. 3,439 1 10	
Miscellaneous Receipts - - - - -	311 11 3	—	311 11 3	
£.	16,154 13 3	12,404 - 2	3,750 13 1	

CLASS III.—*continued.*VOTE 20.—PRISONS, IRELAND—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Excess due to the payment of one Second Division Clerk as a Temporary Staff Officer at an increased salary, and to the temporary employment in the Board's Office of a Prison Clerk in accordance with Treasury sanction, which was not available in time to admit of the necessary provision being made in the Estimate.

B.—The travelling expenses were less than anticipated.

C.—The cost of advertising for contracts, &c., was less than usual.

D. and E.—Variations under Sub-Heads D. and E. due to changes in the Staffs of the Prisons during the year, and to the re-organisation of the Convict Prisons Service. An allowance of 15*l.* per annum in lieu of rations hitherto paid to Convict Prison Officers and charged to Sub-Head E. was, from 1 January 1903, merged in the salaries sanctioned for such Officers. Gratuities amounting to a total of 351*l.* 18*s.* 11*d.* were paid in the year to six female officers who retired from the Prisons Service on marriage, and charged to Sub-Head D. with the sanction of the Treasury.

F.—The expenditure incurred sufficed to defray the cost of the supplies of uniform clothing required during the year.

G. } —Surpluses due to the daily average number of prisoners in custody in the year being lower than
H. } estimated.

I.—Excess due to the increase in cost of some articles of bedding, and to the necessity which arose for providing an additional supply of mattresses owing to the adoption of a new Prison Rule after the Estimate had been framed.

J. }
K. } —The expenditure under Sub-Heads J., K., L., M., and N., was estimated as closely as possible.
L. }
M. }
N. }

O.—A reduction in Contract rates for coals accounts for the surplus under this Sub-Head.

P.—Fractional difference.

Q.—See detailed statement appended of the expenditure under this Sub-Head.

R.—The expenditure sufficed for the maintenance and repair of the Prison buildings during the year, the full amount provided to meet contingencies was not required.

S.—No expenditure was incurred on the service provided for under this Sub-Head.

T.—Excess due to the travelling, &c., expenses of officers on transfer having been heavier than was anticipated owing to the concentration of the Male Convict Prison Staff at Maryborough, and to the cost of a Public Inquiry as to the illness of a prisoner.

U.—The quantity of work done for the Royal Irish Constabulary Depot was much in excess of that for which provision was made in the Estimate.

V.—The expenditure incurred in the year sufficed to meet the claims of Prison Officers which were considered deserving of assistance from the Fine Fund.

W.—No variation.

X.—The excess of Receipts over Payments on the Manufacturing Department was greater than anticipated.

The excesses of expenditure over grant on Sub-Heads A., D., I., Q., T., and U., have been sanctioned by the Treasury (letter No. 4733/03, dated 23.3.1903).

The fines inflicted on Prison Officers and deducted from their salaries in the year ended 31 March 1903 amounted to 34*l.* 15*s.* 5*d.*

CLASS III.—*continued.*

VOTE 20.—PRISONS, IRELAND—*continued.*

EXTRA REMUNERATION.

RETURN of Prison Officers who have received Pensions or other Government Money, in addition to the fixed Salaries and Emoluments of their Offices provided for in the Estimate for Prisons, Ireland, 1902-1903, where the amount of such extra Remuneration exceeded 25*l.* in the aggregate, during the Year ended 31st March 1903.

PRISON.	Name of Officer.	Rank in Prisons' Service.	Service for which Extra Remuneration was Received.	Source from which Provided.	Amount.	Nature of Remuneration, whether "Pension," "Fixed Salary," or "Variable Amount."
Mountjoy .	John Ryan .	Warder .	Army .	Army Vote .	£. s. d. 26 13 2	Pension.
Ditto .	Robert Bollard .	ditto .	Royal Irish Constabulary.	Constabulary Vote.	50 - -	ditto.
Ditto .	Thomas Bailey .	Temporary Warder (Civil Guard).	ditto .	ditto .	72 - -	ditto.
Ditto .	James Farrell .	ditto .	ditto .	ditto .	48 7 2	ditto.
Ditto .	John Magee .	ditto .	ditto .	ditto .	53 14 8	ditto.
Ditto .	George Worrell .	ditto .	ditto .	ditto .	53 3 11	ditto.
Ditto .	John Sheehan .	Temporary Warder	ditto .	ditto .	42 4 4	ditto.
Ditto .	William Hogarty .	ditto .	ditto .	ditto .	43 10 5	ditto.
Ditto .	Patrick Kenny .	ditto .	Dublin Metropolitan Police	Dublin Metropolitan Police Vote.	46 16 -	ditto.
Ditto .	John White .	ditto .	Irish Prison Service	Superannuation Vote.	41 15 11	ditto.
Ditto .	Thos. Rothwell .	ditto .	ditto .	ditto .	43 3 9	ditto.
Ditto .	Thos. Sharpe .	Night Patrol	ditto .	ditto .	29 4 3	ditto.
Ditto .	Thos. Hession .	ditto .	ditto .	ditto .	36 5 3	ditto.
Ditto .	Timothy Dinneen .	ditto .	ditto .	ditto .	75 14 4	ditto.
Maryborough .	William Burrows .	Deputy Governor	Army .	Army Vote .	200 - -	ditto.
Ditto .	Hugh Dunphy .	Temporary Warder	Royal Irish Constabulary.	Constabulary Vote.	62 - -	ditto.
Ditto .	John McCaffery .	ditto .	ditto .	ditto .	72 - -	ditto.
Ditto .	John Worrall .	ditto .	ditto .	ditto .	53 3 11	ditto.
Ditto .	Ed. Muldowney .	ditto .	ditto .	ditto .	48 7 2	ditto.
Ditto .	Patrick Geraghty .	ditto .	ditto .	ditto .	48 7 2	ditto.
Ditto .	Richard Vogan .	ditto .	ditto .	ditto .	53 3 11	ditto.
Castlebar .	M. O'M. Knott .	Medical Officer	Surgeon, Royal Irish Constabulary.	ditto .	50 - -	Variable Amount
Ditto .	ditto .	ditto .	Surgeon, Military	Army Vote .	50 - -	ditto.

CLASS III.—*continued.*VOTE 20.—PRISONS, IRELAND—*continued.*EXTRA REMUNERATION—*continued.*RETURN of Prison Officers who have received Pensions or other Government Money, &c.—*continued.*

PRISON.	Name of Officer.	Rank in Prisons' Service.	Service for which Extra Remuneration was Received.	Source from which Provided.	Amount.	Nature of Remuneration, whether "Pension," "Fixed Salary," or "Variable Amount."
Castlebar . .	John Campbell .	Bridewell Keeper, (Ballina).	Army . . .	Army Vote .	£. s. d. 31 18 0	Pension.
Clonmel . .	Rev. L. C. Warren	Church of Ireland Chaplain.	Chaplain to Military	ditto . .	75	Variable Amount.
Ditto . .	Peter Whelan .	Warder . .	Royal Irish Constabulary.	Constabulary Vote.	30 - -	Pension.
Cork, Male .	T. B. Moriarty .	Medical Officer	Army . . .	Army Vote .	365 - -	ditto
Ditto . .	John Irwin .	Bridewell Keeper (Fernoy).	Royal Irish Constabulary.	Constabulary Vote.	49 19 5	ditto.
Ditto . .	Denis Courtney .	Bridewell Keeper (Mallow).	ditto . . .	ditto . .	32 4 9	ditto.
Dundalk . .	Rev. J. G. Rainsford.	Church of Ireland Chaplain.	Chaplain to Military	Army Vote .	109 18 11	Variable Amount.
Ditto . .	Robert McBarron	Bridewell Keeper (Newry).	Royal Irish Constabulary.	Constabulary Vote.	48 7 2	Pension.
Galway . .	R. I. Kinkead .	Medical Officer	Professor, Queen's College, Galway.	Queen's Colleges (Ireland) Vote.	150 - -	Fixed Salary.
Ditto . .	Patrick Fallon .	Bridewell Keeper (Loughrea).	Royal Irish Constabulary.	Constabulary Vote.	30 - -	Pension.
Ditto . .	John Ladiey .	Bridewell Keeper (Clifden).	ditto . . .	ditto . .	48 7 2	ditto.
Kilmainham .	Rev. Patk. Fee .	Roman Catholic Chaplain.	Chaplain to Royal Hospital.	Army Vote .	70 7 -	Fixed Salary.
Limerick, Male	T. J. Gelston .	Medical Officer .	Medical Officer—Dispensary.	Local Taxation Account and Local Rates.	96 - -	Pension.
Ditto . .	John H. Lee .	Apothecary .	Apothecary—Dispensary.	ditto . .	125 - -	Fixed Salary.
Ditto . .	Philip Bolger .	Bridewell Keeper (Kilrush).	Royal Irish Constabulary.	Constabulary Vote.	60 - -	Pension.
Limerick, Female.	J. Holmes . .	Medical Officer (Temporary)	Medical Officer—Dispensary.	Local Taxation Account and Local Rates.	160 - -	Variable Amount.
Londonderry .	Laurence Power	Chief Warder .	Royal Irish Constabulary.	Constabulary Vote.	29 - -	Pension.
Tralee . .	Very Rev. Dean Carmody.	Roman Catholic Chaplain.	Chaplain to Military	Army Vote .	74 - -	Variable Amount.
Tullamore	Edward Wilkinson.	Bridewell Keeper (Birr.)	Royal Irish Constabulary.	Constabulary Vote.	30 - -	Pension.
Ditto . .	Jas. Byrne .	Temporary Caretaker—(Mullingar Prison.)	Army . . .	Army Vote .	10 13 -	ditto.
Ditto . .	Ditto. . .	Ditto. . .	Irish Prison Service	Superannuation Vote	45 6 4	ditto.

J. S. Gibbons,
Chairman.

J. J. Rafter,
Clerk in Charge of Accounts.

CLASS III.—*continued.*VOTE 20.—PRISONS, IRELAND—*continued.*

ABSTRACT STATEMENT of the Manufacturing Accounts of the Prisons in Ireland for the Year ended 31st March 1903.

AND REVENUE DEPARTMENTS, FOR THE YEAR ENDED 31 MARCH 1903.

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<i>Dr</i>	Agriculture.			Other Industries.			TOTAL.						Agriculture.			Other Industries.			TOTAL.			<i>Cr</i>	
	£.	s.	d.	£.	s.	d.	£.	s.	d.		£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	
To Stores, Book Debts, &c., on 1st April 1902.	379	1	11	9,200	3	2½				By Receipts for Goods Sold, &c.	471	13	4	6,640	3	11	7,111	17	3				
<i>Less</i> due on Open Account - - - -	48	7	-	2,358	6	4				„ Stores issued to Prison Department as under :—													
	330	14	11	6,841	16	10½	7,172	11	9	C.—Incidental Expenses—Office of General Prisons Board - - - -	-	-	-	-	8	-							
„ Payments for Stores, Materials, &c. - -	287	10	-	10,894	11	-	11,182	1	-	F.—Uniforms for Officers - - - -	-	1	6	1,560	8	4							
„ Stores received from Prison Department, as under :—										G.—Victualling for Prisoners - - - -	141	-	11	1,541	4	1							
Manufacturing Department - - - -	6	19	5	1,214	19	9	1,221	19	2	H.—Clothing for Prisoners - - - -	1	4	2	2,884	9	-							
„ Sundry Creditors on 31st March 1903, viz. :—										I.—Bedding for Prisoners - - - -	-	16	-	648	5	4							
Trade Firms - - - - -	76	18	11	2,011	17	9				J.—Medicines, Surgical Instruments, &c. -	-	4	6	1	1	8							
Prison Department - - - - -	-	10	-	189	-	8				L.—Furniture, Kitchen Utensils, Crockery-ware - - - -	-	16	6	242	13	11							
	77	8	11	2,200	18	5	2,278	7	4	M.—Soap, Scouring and Cleaning Articles -	-	13	6	121	10	3							
Net Profit - - - - -	374	8	1	3,188	8	3½	3,562	16	4½	O.—Fuel, Light, and Water - - - -	-	5	6	50	11	1							
							25,417	15	8	Q.—New Buildings and Alterations - - -	19	13	-	122	19	4							
										R.—Ordinary Repairs of Buildings - - -	15	1	2	144	16	3							
										T.—Incidental Expenses - - - -	2	-	-	8	1	7							
										Manufacturing Department - - - -	5	7	10	1,216	11	4							
										Stores, Book Debts, &c., on 31st March 1903 :—													
										Stores, &c. - - - - -	374	11	1	6,730	4	-							
										Book Debts, viz. :—													
										Private Customers - - - - -	1	11	3	350	12	8							
										Prison Department - - - - -	41	1	1	1,758	3	3							
										Other Public Departments - - - -	-	-	-	318	10	4							
											417	3	5	9,157	10	3	9,574	13	8				
																	25,417	15	8				

E. Metcalfe,
Controller of Industries.

J. S. Gibbons,
Chairman.

CLASS III.—*continued.*VOTE 20.—PRISONS, IRELAND—*continued.*

MANUFACTURING DEPARTMENT, 1902-1903.

The excess of Receipts over Expenditure (3,439*l.* 1*s.* 10*d.*) is accounted for as follows :—

Net Profit, as per Manufacturing Statement, 1902-3	£. s. d.	£. s. d.
	—	3,562 16 4½
<i>Deduct,—</i>		
Increase of Stock within the year	626 4 1	
Decrease in debts due by the Manufacturing Department	128 6 —	
	754 10 1	
Less, decrease in debts due to the Manufacturing Department	630 15 6½	
		123 14 6½
	£.	3,439 1 10

SUB-HEAD Q. NEW BUILDINGS and ALTERATIONS.

Particulars of Expenditure.

Prison.	Work.	Grant.		Expenditure.		Excess.		Saving.		Remarks.
		£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	
Maryborough	Erection of Warders' Cottages.	3,328	—	3,312	4 11	—	—	15	15 1	Incidental to Estimate.
do.	Enlargement of Prison	1,000	—	2,863	16 4	1,863	16 4	—	—	The original sanctioned Estimate, made in 1897, of the cost of the scheme for the enlargement of Maryborough Prison was 23,000 <i>l.</i> , of which amount the instalment of 1,000 <i>l.</i> , provided in the Parliamentary Estimates for 1902-1903 represented the balance available for expenditure in that year. Owing, however, to the sums payable to the Contractor for extra work done by him, and to the increase of the prices of materials required for the portion of the scheme to be carried out by Prison labour, it became necessary to increase the estimate of the total cost of the work to 27,000 <i>l.</i> , and to exceed the provision for expenditure on it in 1902-3. The amended estimate and excess expenditure have been authorized by the Treasury per letters of 23.7.1902, No. 10,229; 21.3.1902, No. 12,763, and 23.3.1903, No. 4733.
Net Excess.										
						1,848 <i>l.</i> 1 <i>s.</i> 3 <i>d.</i>				

The Surplus of 7,798*l.* 1*s.* 10*d.*, shown on the Account of the Vote "Prisons, Ireland," for the year ended 31st March 1902, has been surrendered.

Office of General Prisons Board,
Dublin Castle,

J. S. Gibbons,
Chairman and Accounting Officer

J. J. Ryfter,
Clerk in Charge of Accounts.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell.

D. C. Richmond,
Comptroller and Auditor General.

CLASS III.—*continued.*

VOTE 20.

PRISONS, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. Expenditure in excess of the Estimate has been incurred under Sub-Heads A., D., I., Q., T. and U. The Excess (1,865*l.* 16*s.* 4*d.*) under Sub-Head Q in connection with the Enlargement of Maryborough Prison is explained in the Statement of New Buildings and Alterations appended to the Account. Excess.

2. The Amount to be Surrendered is, as shown by the Account, 5,371*l.* 15*s.* 7*d.*

Surplus.

	<i>£.</i>	<i>s.</i>	<i>d.</i>
Grant (<i>Gross</i>) - - - - -	116,891	-	-
Expenditure (<i>Gross</i>) - - - - -	112,019	17	6
	Net Surplus - - - <i>£.</i> 4,871 2 6		
<i>Add.</i> —			
Appropriations in Aid realised in excess of the Estimate	500	13	1
	Total Amount to be Surrendered - - - <i>£.</i> 5,371 15 7		

D. C. Richmond,
Comptroller and Auditor General.

CLASS III.—*continued.*

VOTE 21.

REFORMATORY AND INDUSTRIAL SCHOOLS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the Expenses of REFORMATORY and INDUSTRIAL SCHOOLS, and under the Youthful Offenders Act, 1901, in IRELAND, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Inspector's Office	2,046 - -	2,140 13 11	—	94 13 11
B.—Travelling Expenses, ditto	350 - -	406 3 7	—	56 3 7
C.—Incidental Expenses, ditto	135 - -	128 5 7	6 14 5	—
D.—Maintenance of Juvenile Offenders	9,156 - -	8,713 11 7	442 8 5	—
E.—Maintenance in Industrial Schools	99,000 - -	97,124 7 2	1,875 12 10	—
F.—Maintenance under Youthful Offenders Act, 1901	200 - -	—	200 - -	—
GROSS TOTAL . . . £.	110,887 - -	108,513 1 10	2,524 15 8	150 17 6
			Net Surplus of Gross Estimate over Expenditure.	
			£. 2,373 18 2	
	Estimated.	Realised.	Surplus of Appropriations in Aid Realised.	
<i>Deduct,—</i> G.—Appropriations in Aid	1,300 - -	1,590 3 9	£. 290 3 9	
NET TOTAL . . . £.	109,587 - -	106,922 18 1	Total Surplus to be Surrendered. £. 2,664 1 11	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The change of practice noted under Sub-Head G., Appropriations in Aid, necessitated increased payments to the Collectors.

B.—The inspection of schools throughout the Country by the Inspector and the Assistant Inspector required a larger expenditure for travelling than anticipated.

C.—Expenditure on Office incidents less than anticipated.

D.—Approximate Estimate.

E.—The number of children under detention in Schools was less than estimated.

F.—There were no transactions under this Sub-Head. Provision was made (See sub-section 1 of section 4) in accordance with Treasury Letter, 28 December 1901, No. 19473/01.

G.—The receipts in respect of parental contributions, included herein, represent an additional quarter's collection in excess of the annual Appropriations in Aid shown in previous years. The collection for the last quarter of the year 1902-3 (which is not usually received until the following May) has now been included in the amount credited to the Vote, in compliance with the usual practice adopted by the Audit Department. The sum realised therefore embraces parental contributions for five quarters.

CLASS III.—*continued.*VOTE 21.—REFORMATORY AND INDUSTRIAL SCHOOLS, IRELAND—*continued.*

EXTRA REMUNERATION.

Name.	Rank.	Amount.			Vote or Account.
		£.	s.	d.	
W. C. Moore	Senior Clerk	30	-	-	Class VII., Vote 2.
W. Langran	Abstractor	30	-	-	Class VII., Vote 1.

The Surplus of 3,288l. 3s. 7d., shown on the Account of the Vote "Reformatory and Industrial Schools, Ireland," for the year ended 31st March, 1902, has been surrendered.

Dublin Castle, }
28 November 1903. }

A. P. MacDonnell,
Accounting Officer.

F. J. Cullinan,
Clerk in Charge of the Account.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell.

D. C. Richmond,
Comptroller and Auditor General.

CLASS III.—*continued.*

VOTE 21.

REFORMATORY AND INDUSTRIAL SCHOOLS, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess. 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads A. and B.

Surplus. 2 The Amount to be Surrendered is, as shown by the Account, 2,664*l.* 1*s.* 11*d.*

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	110,887	-	-
Expenditure (<i>Gross</i>) - - - - -	108,513	1	10
	<hr/>		
Net Surplus - - -	£. 2,373	18	2
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate - - - - -	290	3	9
	<hr/>		
Total Amount to be Surrendered - - -	£. 2,664	1	11
	<hr/>		

D. C. Richmond,
Comptroller and Auditor General.

CLASS III.—*continued.*VOTE 22.—DUNDRUM CRIMINAL LUNATIC ASYLUM, IRELAND—*continued.*

EXPLANATION of the CAUSES of VARIATION between EXPENDITURE and GRANT.

A.—Saving caused by changes in the Staff, the incoming Attendants and Fitter commencing on the minimum salary. To counterbalance these savings, there were unforeseen items, such as operation fees and increased allowances to four attendants in lieu of rations.

B.—Increase due to a slight increase in the contract prices, and also to extra medical comforts and feeding cases.

C.—Saving due to the absence of destruction of clothing by patients.

D.—Excess caused by the extra expense incurred by the vaccination of the entire staff and patients, and also owing to the extraordinary number of surgical cases during the financial year.

E.—Excess caused by the discharge of more patients than usual during the year. It is impossible to forecast the expenditure under this Sub-Head.

F.—Amount unexpended.

G.—Amount unexpended.

The Surplus of 59*l.* 2*s.*, shown on the Account of the Vote "Dundrum Criminal Lunatic Asylum, Ireland," for the year ended 31st March 1902, has been surrendered.

John G. Squires,
Sub-Accounting Officer,
3rd December 1903.

G. Revington,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell.

D. C. Richmond,
Comptroller and Auditor General.

CLASS III.—*continued.*

VOTE 22.

DUNDRUM CRIMINAL LUNATIC ASYLUM, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads B, D, *Excess.*
and E.

2. The usual Statements relating to the Farm and Garden Accounts have been for- *Farm and*
warded to me, and their accuracy has been tested, as far as possible, by the aid of *Garden.*
documents furnished with the Monthly Cash Accounts.

3. The Amount to be Surrendered is, as shown by the Account, 84*l.* 7*s.* 9*d.* Surplus

		<i>£.</i>	<i>s.</i>	<i>d.</i>
Grant (<i>Gross</i>) - - - - -	6,533	-	-	-
Expenditure (<i>Gross</i>) - - - - -	6,526	11	3	
Net Surplus - - -	<i>£.</i>	6	8	9
<i>Add,—</i>				
Net Surplus on Farm and Garden Account -	-	77	19	-
Total Amount to be Surrendered - - -	<i>£.</i>	84	7	9

D. C. Richmond,
Comptroller and Auditor General.

CLASS III.—*continued.*

LAW AND JUSTICE.

THE subjoined Summary compares the Gross Expenditure for the Services in Class III. with the Gross Grants for the Year 1902-3; and also shows the variation between the Sums Estimated and Realised as Appropriations in Aid, together with other Extra Receipts payable to the Exchequer.

SUMMARY.

No. of Vote.	SERVICE	Grant (Gross).	Expenditure (Gross).	Expenditure, compared with Grant.		Appropriations in Aid.		Amount to be Surrendered.	Other Extra Receipts, payable to Exchequer.	
				Surplus.	Deficit.	More than Estimated.	Less than Estimated.		Estimated.	Realised.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	Law Charges, England - - - -	85,331	84,866 9 4	464 10 8	—	3,607 11 7	—	4,072 2 3	—	—
2	Miscellaneous Legal Expenses - - -	62,005	61,937 10 3	67 9 9	—	0 5 0	—	67 14 9	—	—
3	Supreme Court of Judicature - - -	375,229	373,329 9 3	1,899 10 9	—	4,660 7 3	—	6,559 18 0	—	0 6 8
4	Land Registry - - - - -	39,202	36,322 8 5	2,879 11 7	—	—	—	2,879 11 7	—	—
5	County Courts - - - - -	501,665	494,995 16 3	6,669 3 9	—	48,363 12 10	—	55,032 16 7	—	—
6	Police, England and Wales - - -	49,430	38,955 5 3	10,474 14 9	—	3 9 8	—	10,478 4 5	—	—
7	Prisons, England and the Colonies - -	698,229	685,308 6 9	12,920 13 3	—	16,712 15 2	—	29,633 8 5	—	—
8	Reformatory and Industrial Schools, Great Britain - - - - -	289,108	280,874 0 0	8,234 0 0	—	865 12 11	—	9,099 12 11	—	—
9	Broadmoor Criminal Lunatic Asylum -	37,793	35,322 16 9	2,470 3 3	—	78 0 0	—	2,548 3 3	—	—

PAGE NO. 362 IS BLANK

10	Law Charges and Courts of Law, Scotland	128,187	127,587 16 0	599 4 0	—	2,952 2 11	—	3,551 6 11	—	—
11	Register House, Edinburgh - - -	42,071	41,147 6 7	923 13 5	—	—	—	923 13 5	50 0 0	50 10 8
12	Crofters Commission - - - - -	4,990	4,333 7 8	656 12 4	—	—	—	656 12 4	—	—
13	Prisons, Scotland - - - - -	96,031	93,576 2 3	2,454 17 9	—	596 3 7	—	3,051 1 4	—	5,078 10 3
14	Law Charges and Criminal Prosecutions, Ireland - - - - -	68,902	62,665 13 7	6,246 6 5	—	312 4 4	—	6,558 10 9	*1,450 0 0	*1,447 15 4
15	Supreme Court of Judicature, &c., Ireland	106,251	105,142 5 11	1,108 14 1	—	986 19 7	—	2,095 13 8	—	—
16	The Irish Land Commission - - -	147,338	142,630 8 9	4,707 11 3	—	257 10 2	—	4,965 1 5	*8,000 0 0	*8,000 0 0
17	County Court Officers, &c., Ireland - -	115,008	114,174 4 9	833 15 3	—	482 1 11	—	1,315 17 2	—	—
18	Dublin Metropolitan Police - - - -	145,439	142,879 15 7	2,559 4 5	—	591 10 1	—	3,150 14 6	—	—
19	Royal Irish Constabulary - - - -	1,390,917	1,383,667 3 8	7,249 16 4	—	515 18 1	—	7,765 14 5	—	—
20	Prisons, Ireland - - - - -	116,891	112,019 17 6	4,871 2 6	—	500 13 1	—	5,371 15 7	—	—
21	Reformatory and Industrial Schools, Ireland - - - - -	110,887	108,513 1 10	2,373 18 2	—	290 3 9	—	2,664 1 11	—	—
22	Dundrum Criminal Lunatic Asylum, Ireland - - - - -	6,533	6,526 11 3	6 8 9	—	77 19 0	—	84 7 9	10 0 0	17 15 4
TOTAL - - - £.		4,617,437	4,536,765 17 7	80,671 2 5	—	81,855 0 11	—	—	9,510 0 0	14,594 18 3
TOTAL Amount to be Surrendered - £.								162,526 3 4	More than Estimated	£5,084 18 3

* Receipts from Local Loans Fund.

Exchequer and Audit Department,)
January 1904. }

D. C. Richmond.
Comptroller General of the Receipt and Issue
of His Majesty's Exchequer, and
Auditor General of Public Accounts.

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CIVIL SERVICE ACCOUNTS,
1902-3.

CLASS IV.

EDUCATION, SCIENCE AND ART.

REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS included in the CIVIL SERVICE ESTIMATES, CLASS IV., for the Year ended the 31st of March 1903; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

CLASS IV.

EDUCATION, SCIENCE AND ART.

ENGLAND :		PAGE
1.—Board of Education	- - - - -	362
2.—British Museum	- - - - -	378
3.—National Gallery	- - - - -	382
4.—National Portrait Gallery	- - - - -	385
5.—Wallace Collection	- - - - -	387
6.—Scientific Investigation, &c.	- - - - -	390
7.—Universities and Colleges, Great Britain, and Intermediate Education, Wales		393
SCOTLAND :		
8.—Public Education	- - - - -	395
9.—National Gallery, &c.	- - - - -	399
IRELAND :		
10.—Public Education	- - - - -	401
11.—Endowed Schools Commissioners	- - - - -	409
12.—National Gallery	- - - - -	411
13.—Queen's Colleges	- - - - -	413

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VOTE 1.

BOARD OF EDUCATION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the BOARD OF EDUCATION, and of the various Establishments connected therewith, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

CLASS IV.—*continued.*

VOTE 1.

BOARD OF

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and therewith, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.			
					Less than Granted.		More than Granted.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
ADMINISTRATION :								
A1.—Salaries, Wages and Allowances	132,276	- -	133,925	16 4	---		1,649	16 4
2.—Travelling and Incidental Expenses	3,400	- -	2,692	17 10	707	2 2	—	
3.—Miscellaneous Inquiries - -	100	- -	—		100	- -	—	
4.—Salaries and Wages, (Stores Branch, South Kensington) -	11,052	- -	10,357	14 2	694	5 10	—	
5.—Carrriage, Van Service, &c., (South Kensington)	3,550	- -	2,342	12 6	1,207	7 6	---	
INSPECTION AND EXAMINATION :								
B1.—Salaries and Allowances -	208,641	- -	204,342	3 9	4,298	16 3	—	
2.—Travelling Allowances and Incidental Expenses	52,771	- -	47,266	14 8	5,504	5 4	—	
ELEMENTARY SCHOOLS :								
C1.—Pensions and Gratuities to Teachers	62,075	- -	61,555	9 5	519	10 7	—	
2.—Annual Grants for Day Scholars	5,220,230	- -	5,431,057	5 5	---		53,199	5 5
Do. (Supplementary)	157,628	- -						
Carried forward . . . £.	5,851,723	- -	5,893,540	14 1	13,031	7 8	54,849	1 9

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CLASS IV.—*continued.*

VOTE 1.

EDUCATION.

Expenses of the BOARD OF EDUCATION, and of the various Establishments connected Head of the Vote.

EXPLANATION

Of the Causes of Variation between Expenditure and Grant.

This difference resulted from various changes in the Establishment during the year, the most important of which were (1), the charge for the first time of the Salary of the President, as from 11th August, 1902 (Sec. 6 (2) of the Act of 62 and 63 Vict. cap. 33). (2) The transfer under Treasury Authority of certain officers from the Charity Commission, for work connected with Charitable Trusts, &c. for neither of which had provision been made in the Estimates for 1902-3.

This saving arose mainly in consequence of the non-expenditure of the sum taken for Advertisements (400*l.*), under the Endowed Schools Acts, arrangements having been made subsequently whereby the incidence of the expense fell on the schools, and partly from the travelling expenses of the Administrative Staff not having been so heavy as was anticipated.

No Inquiry was undertaken this year.

This saving was partly due to the substitution of Temporary Second Division Clerks on Annual Salaries for Temporary Clerical Assistants on hourly pay, to the promotion at reduced rates of pay of some of the latter to permanent positions as Assistant Clerks, and to a decrease during this year in the work connected with the receipt and return of collections and school works.

This saving was due to the decrease in the number of works referred to in the preceding paragraph, as well as to the reduced cost of cases and repairs to vans.

This saving was caused by (1) delay in appointment of the full staff of Inspectors estimated for (2) by death and retirement of Sub-Inspectors at Whitehall (3) by a decrease in the number of papers examined, and (4) by the requirements for the inspection of Secondary Schools having being less than were anticipated.

This saving was due in part to an over-estimate of Personal and Travelling Expenses, and in part to the circumstances referred to under B 1.

Casual variation.

This excess arises partly from the necessary variation in the Grants which overlap at the close of the year, and partly from the average attendance on which grants were payable having exceeded the estimate.

The following Table shows the estimate and the result for the year :—

	Average Attendance.	Rate of Grant per Scholar.	Grant.
		<i>s. d.</i>	<i>£.</i>
Estimate - - - - -	4,964,177	21 8	5,377,858
Result - - - - -	5,020,074	21 7½	5,431,057

CLASS IV.—*continued.*

VOTE 1—BOARD OF

SERVICE.	GRANT.		EXPENDITURE.		Expenditure compared with Grant.			
					Less than Granted.		More than Granted.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
Brought forward - - - £.	5,851,723	- -	5,893,540	14 1	13,031	7 8	54,849	1 9
ELEMENTARY SCHOOLS—<i>continued.</i>								
C3.—Annual Grants for Evening Scholars	100	- -	203	16 10	- -	- -	103	16 10
4.—Fee Grants for Day Scholars	2,430,321	- -	2,517,864	5 -	-	-	8,614	5 -
Do. (<i>Supplementary</i>)	78,929	- -						
5.—Annual Grants for Blind, Deaf, Defective and Epileptic children	33,703	- -	33,678	11 2	24	8 10	-	-
6.—Grants to School Boards	217,500	- -	273,749	3 7	-	16 5	-	-
Do. (<i>Supplementary</i>)	56,250	- -						
7.—Aid Grant for Voluntary Elementary Schools	625,200	- -	619,556	8 7	5,643	11 5	-	-
8.—Organisation of Districts, &c.	760	- -	349	2 2	410	17 10	-	-
TRAINING COLLEGES, &c.								
D1.—Grants to Training Colleges	231,433	- -	231,977	- -	-	-	544	- -
2.—Grants to Miscellaneous Schools	450	- -	236	16 2	213	3 10	-	-
OTHER AIDED SCHOOLS.								
E1.—Grants to Science Day Schools and Schools of Art	198,000	- -	190,309	4 11	7,690	15 1	-	-
2.—Grants to Evening Schools and Science and Art Classes	330,500	- -	295,863	15 4	34,636	4 8	-	-
3.—Local Secretaries and Assistants	5,500	- -	4,653	13 11	846	6 1	-	-
4.—Scholarships, Royal and Local Exhibitions and Prizes	12,885	- -	12,405	5 3	479	14 9	-	-
5.—Examples of Students' Works and Materials for Examinations	2,070	- -	1,149	10 9	920	9 3	-	-
6.—Building Grants	252	- -	655	- -	-	-	403	- -
Carried forward - - - £.	10,075,576	- -	10,076,192	7 9	63,897	15 10	64,514	3 7

CLASS IV.—*continued.*EDUCATION—*continued.*

EXPLANATION

Of the Causes of Variation between Expenditure and Grant.

This excess was due to an under-estimate of the amount of overlap in the case of certain grants relating to 1901-02 that could not be paid in that year.

The explanation under Sub-Head C 2. applies also to the excess under this Sub-Head.

Casual difference.

This saving was due to some Voluntary Schools having been closed or transferred to School Boards.

The services of an Inspector of Returns were not required so frequently, nor were there so many Notices to be advertised, as in previous years: hence the saving.

This excess was due to an under-estimate of the number of Students in Day Training Colleges.

This saving was the result of an over-estimate. Estimate was reduced to 300*l.* in 1903-04.

This saving was due to the fact that the demand for recognition of Schools under the regulations for Secondary Day Schools (Division B.) did not follow so closely upon the issue of the new regulations as had been anticipated.

This saving was due to the number of attendances found to be eligible for grants under the Minute of July, 1901, proving to be smaller than was anticipated from the records of the previous years upon which the estimate was based.

This saving was caused by a decrease in the number of candidates for examination in the Special Local Secretaries' Districts.

This Sub-Head is affected by local effort and cannot be estimated accurately: hence the saving.

Provision had been made for an increase in the cost of casts, but there was a reduction in both the price per hundred and in the number required. There was also a reduction in the cost of the other materials required for the examinations.

This excess was caused by the delay in the arrangements connected with the buildings of the School of Science and Art at Bootle, which was expected to fall upon the Vote for 1901-02. It would have been greater had not a similar delay occurred in the case of the buildings at Nantwich for which provision had been made in the Estimate for this year.

CLASS IV.—*continued.*

VOTE 1.—BOARD OF

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.			
					Less than Granted.		More than Granted.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
Brought forward - - -	10,075,576	- -	10,076,192	7 9	63,897	15 10	64,514	3 7
ROYAL COLLEGE OF SCIENCE, LONDON :								
F1.—Salaries and Wages - -	14,608	- -	14,031	10 3	576	9 9	—	—
2.—Exhibitions and Allowances to Students	4,210	- -	3,381	11 6	828	8 6	—	—
3.—Laboratory Expenses. Appa- ratus, Instruments, Material, &c. (including a Grant in Aid)	2,750	- -	2,792	18 6	—	—	42	18 6
4.—Committee on Solar Physics (Grant in Aid)	2,000	- -	1,700	- -	300	- -	—	—
5. Ditto. (Salaries) -	—	—	944	11 1	—	—	944	11 1
ROYAL COLLEGE OF ART :								
G1.—Salaries and Wages -	6,991	- -	6,495	3 3	495	16 9	—	—
2.—Allowances to Students -	4,625	- -	3,385	19 -	1,239	1 -	—	—
3.—Materials, Plants, Models, &c.	1,100	- -	1,073	5 11	26	14 1	—	—
MUSEUMS AND CIRCULATION :								
H1.—Salaries and Wages (Victoria and Albert Museum)	29,744	- -	29,346	12 8	397	7 4	—	—
2.—Salaries and Wages (Bethnal Green)	1,745	- -	1,703	3 9	41	16 3	—	—
3.—Police (Victoria and Albert Museum)	10,750	- -	10,842	12 11	—	—	92	12 11
4.—Police (Bethnal Green) - -	1,700	- -	1,694	9 2	5	10 10	—	—
5.—Travelling - - -	750	- -	505	12 2	244	7 10	—	—
6.—Incidental Expenses - -	300	- -	74	15 11	225	4 1	—	—
7.—Purchase Grant, Science (Grant in Aid)	1,560	- -	1,560	- -	—	—	—	—
8.—Purchase Grant, Art (Grant in Aid)	11,000	- -	11,000	- -	—	—	—	—
9.—Local Museums, Grant in Aid of	1,500	- -	1,500	- -	—	—	—	—
Carried forward - - - . £.	10,170,909	- -	10,168,224	13 10	68,278	12 3	65,594	6 1

CLASS IV.—*continued.*EDUCATION—*continued.*

EXPLANATION
Of the Causes of Variation between Expenditure and Grant.

This saving was due to retirements from and changes in the Staff.

This saving was due to the number of properly qualified applicants falling considerably short of the number for which the estimate was made.

Casual excess.

This Grant in Aid was revised in 1902-3. In the estimates for 1903-4, the Grant in Aid was fixed at 700*l.* and a new Sub-Head, F5. Committee on Solar Physics Salaries, was introduced with an estimated expenditure of 1,021*l.* for Salaries, &c.

New Sub-Head opened under Treasury authority to meet the changes indicated above, which came into effect during the currency of the year 1902-3.

This saving was due chiefly to the non-organisation of Craft Classes (Metal Work, Enamel and Lithography) estimated for.

This saving was due to delay on the part of some holders of Scholarships in taking up their duties and to others retiring before their Scholarships had expired, and to there being an insufficient number of qualified candidates to fill the places provided for.

Casual saving.

Casual saving due to variations and changes in the Staff.

Casual saving.

Casual excess caused principally by coronation pay.

Casual saving.

This saving was caused by the necessity for Foreign travel not having arisen to the extent anticipated; and also to there having been less call for travelling in connection with the Circulation Collections.

The expenditure under this Head, owing to its nature, cannot be estimated for with accuracy, but it was over-estimated in 1902-3, and the Grant was reduced by 100*l.* in 1903-4.

This is a Grant in Aid.

This is a Grant in Aid.

This is a Grant in Aid.

CLASS IV.—*continued.*

VOTE 1.—BOARD OF

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.			
					Less than Granted.		More than Granted.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
Brought forward - - -	10,170,909	- -	10,168,224	13 10	68,278	12 3	65,594	6 1
MUSEUMS AND CIRCULATION—								
<i>continued.</i>								
H10.—Preparation, Illustration and Printing of Catalogues, &c.	900	- -	863	3 4	36	16 8	—	—
11.—Carriage, Apparatus, Materials, &c.	800	- -	798	11 1	1	8 11	—	—
WORKS AND FURNITURE, SOUTH KENSINGTON :								
11.—Wages - - - - -	17,152	- -	17,151	7 10	-	12 2	—	—
2.—Heating, Lighting and precautions against Fire	6,760	- -	6,997	3 4	—	—	237	3 4
3.—Furniture, Materials, &c., and fitting up objects for Exhibition	5,000	- -	4,758	9 7	241	10 5	—	—
GEOLOGICAL MUSEUM :								
K1.—Salaries and Wages - -	2,001	- -	2,161	5 4	—	—	160	5 4
2.—Police - - - - -	777	- -	884	7 7	—	—	107	7 7
3.—Purchase of Specimens, &c. (Grant in Aid)	240	- -	240	- -	—	—	—	—
4.—Furniture, Fittings, &c. -	140	- -	168	18 4	—	—	28	18 4
5.—Heating and Lighting - -	350	- -	410	15 6	—	—	60	15 6
6.—Travelling, Incidental Expenses, Postage and Advertisements	50	- -	51	11 10	—	—	1	11 10
Carried forward - - £.	10,205,079	- -	10,202,710	7 7	68,559	- 5	66,190	8 -

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CLASS IV.—*continued.*

EDUCATION—*continued.*

EXPLANATION
Of the Causes of Variation between Expenditure and Grant.

Casual saving.

Casual saving.

Casual saving.

This excess was caused chiefly by the unexpected breakdown of a circulating boiler which necessitated its renewal.

This saving was due to the non-delivery of cases and frames on order in time for payment during this financial year.

This excess was due to an abnormal amount of work occasioned by the removal of the Geological Survey Offices, from 28, Jermyn Street.

This excess was due mainly to the employment of an extra Constable during building operations, and also to an under-estimate.

This is a Grant in Aid.

This excess was caused by the alterations necessitated at Jermyn Street owing to relinquishing possession of the house demolished for rebuilding.

Same observation.

Casual excess.

CLASS IV.—*continued.*

VOTE 1.—BOARD OF

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.			
					Less than Granted.		More than Granted.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
Brought forward - - -	10,205,079	- -	10,202,710	7 7	68,559	- 5	66,190	8 -
GEOLOGICAL SURVEY of the UNITED KINGDOM :								
L1.—Salaries	15,658	- -	15,506	12 1	151	7 11	—	—
2.—Travelling	2,150	- -	2,175	19 3	—	—	25	19 3
3.—Incidental Expenses, Postage, &c.	400	- -	351	19 1	48	- 11	—	—
<i>Original</i> £. 9,930,480 } (GROSS) <i>Supplementary</i> 292,807 } (TOTAL) £.	10,223,287	- -	10,220,744	18 -	68,758	9 3	66,216	7 3
					Net Surplus of Gross Estimate over Expenditure.			
					£. 2,542 2 -			
					Deficiency of Appropriations in Aid Realised.			
					£. 682 17 - .			
					Net Surplus to be Surrendered.			
					£. 1,859 5 -			
<i>Deduct,—</i>	<u>Estimate.</u>		<u>Realised.</u>					
M.—Appropriations in Aid	8,618	- -	7,935	3 -				
NET TOTAL £.	10,214,669	- -	10,212,809	15 -				

CLASS IV.—*continued.*

EDUCATION—*continued.*

EXPLANATION

Of the Causes of Variation between Expenditure and Grant.

This saving is due to changes and retirements.

Casual excess.

Casual saving.

APPROPRIATIONS IN AID.

This deficiency was caused principally by the amount received for admission to the Victoria and Albert Museum, and the Fees payable for admission to the Royal College of Art, being less than were estimated, as well as by the delay of the Secondary Schools in applying for Inspection by the Board, modified by Surplus under Miscellaneous Receipts in respect of certain repayments of cost of Inspection and Aid Grant unexpended.

Particulars of the Estimated Receipts as compared with the Actual Receipts :—

	Estimate.	Actual.
	£. s. d.	£. s. d.
Miscellaneous Receipts	1,110 - -	1,581 11 5
Fees for Inspection of Secondary Schools	2,000 - -	1,251 10 -
„ Elementary Stage Examinations	1,000 - -	1,133 15 3
„ Architect	100 - -	52 10 -
„ Admission to Colleges of Science and Art, London	3,800 - -	3,382 15 -
„ Admission to Museums, London	608 - -	533 1 4
£.	8,618 - -	7,935 3 -

CLASS IV.—*continued.*VOTE 1.—BOARD OF EDUCATION—*continued.*

EXTRA REMUNERATION.

RETURN showing the EXTRA REMUNERATION (when exceeding 25*l.*) received by Officers of the BOARD OF EDUCATION, out of PUBLIC FUNDS, &c., in addition to the fixed Salaries and Ordinary Emoluments of their Offices, during the Year ended 31st March 1903.

Rank of Officer.	Service for which Extra Remuneration was Received.	Source from which provided.	Amount.
A. 1.—ADMINISTRATION :			£. s. d.
Assistant Secretary	For Editing the Register of the Privy Council (net sum)	Class II., Vote 7 .	217 14 -
Junior Examiner A.	Assisting Consultative Committee and acting temporarily as Secretary to the Teachers' Registration Council.	Class IV., Vote 1 .	50 - -
" " B.	Clerical Assistance to Principal Assistant Secretary.	" " .	100 - -
F. 1.—ROYAL COLLEGE OF SCIENCE :			
Professor (Geology) and Dean of College.	Examiner	" " .	200 - -
Professor (Physics)	"	" " .	189 11 -
" (Chemistry)	"	" " .	266 13 4
" (Mechanics, &c.)	"	" " .	216 2 -
" "	Royal College of Science, Dublin	Class II., Vote 34 .	6 13 -
" (Botany)	"	Class IV., Vote 1 .	122 2 -
"	"	" " .	185 14 -
" (Mining)	Editor of Mining Statistics, &c.	Class II., Vote 4 .	100 - -
	Civil Pension, Home Office, late Inspector of Mines.	Class VI., Vote 1 .	525 - -
Assistant Professor (Mechanics, &c.)	Examiner	Class IV., Vote 1 .	133 6 8
" " (Chemistry)	Assistant Examiner	" " .	85 15 -
" " (Physics) A.	Examiner	" " .	130 10 -
" " " B.	Assistant Examiner	" " .	83 8 -
Instructor (Mechanics, &c.) A.	Examiner	Class IV., Vote 1 .	120 - -
" " B.	"	" " .	279 17 -
" " "	Royal College of Science, Dublin	Class II., Vote 34 .	16 18 -
Demonstrator (Chemistry) A.	Assistant Examiner, &c.	Class IV., Vote 1 .	78 11 -
" " B.	" "	" " .	77 13 -
" " C.	" "	" " .	104 15 -
" (Botany)	" "	" " .	25 17 -
" (Geology)	" "	" " .	89 5 -
" (Physics) A.	" "	" " .	75 9 -
" " B.	" "	" " .	79 16 -
" " "	Examiner (Civil Service Commission)	Class II., Vote 13 .	56 - -
Assistant (Chemistry) A.	Assistant Examiner	Class IV., Vote 1 .	77 10 -
" " B.	" " &c.	" " .	89 7 -
" (Geology)	" "	" " .	25 12 -
" (Mechanics, &c.)	" "	" " .	206 4 -

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CLASS IV.—*continued.*

VOTE I.—BOARD OF EDUCATION—*continued.*

EXTRA REMUNERATION—*continued.*

RETURN showing the Extra Remuneration received by Officers of the Department of Science, &c.—*continued.*

Rank of Officer.	Service for which Extra Remuneration was Received.	Source from which Provided.	Amount.
F. 5.—COMMITTEE ON SOLAR PHYSICS—SALARIES :			£. s. d.
Director Solar Physics Observatory	Civil Pension	Class VI., Vote 1 .	533 6 8
	Examiner	Class IV., Vote 1 .	130 19 -
Chief Assistant	Assistant Examiner	" " .	70 18 -
First Assistant	" "	" " .	29 - -
Second Assistant	" "	" " .	30 - -
H. 1.—VICTORIA AND ALBERT MUSEUM :			
Keeper, 2nd Grade	Extra service during absence of an Assistant Keeper on Military Duty (Treasury Minute, 23rd December 1899)	Class IV., Vote 1 .	43 13 8
Assistant A.	" " " " .	" " .	29 2 5
" B.	" " " " .	" " .	29 2 5
Assistant Keeper	Assistant Examiner	" " .	65 9 -
Assistant	" "	" " .	75 16 -
I. 1.—GEOLOGICAL SURVEY :			
Assistant in Fossil Department .	Cutting Rock Sections	Class IV., Vote 1 .	36 5 -

B. 1.—INSPECTION AND EXAMINATION.

A gross sum of 1,063*l.* (approximately) has been paid for Examination and Inspection Fees to 9 Officers in receipt of Military or Naval retired pay. In some cases the payments are subject to 10 per cent. deduction under Treasury Rules framed under Section 6 of the Superannuation Act, 1887.

The Surplus of 3,508*l.* -s. 2*d.* shown on the Account of the Vote "Board of Education," for the year ended 31st March 1902, has been surrendered.

John Bromley,
Accounting Officer.

30 November 1903.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. H. Archibald.

D. C. Richmond,
Comptroller and Auditor General.

CLASS IV.—*continued.*VOTE 1.—BOARD OF EDUCATION—*continued.*

STATEMENT of Expenditure out of Grants in Aid, 1902-1903.

	Balance from 1901-1902.	Grant, 1902-1903.	TOTAL.	Expenditure, 1902-1903.	Balance carried forward.
	£. s. d.	£.	£. s. d.	£. s. d.	£. s. d.
F. 4. Committee on Solar Physics	171 - 11	1,700	1,871 - 11	572 1 10	1,298 19 1
H. 7.—Purchase Grant. Science	589 1 3	1,560	2,149 1 3	1,823 9 5	325 11 10
H. 8.—Purchase Grant. Art	916 - 1	11,000	11,916 - 1	11,009 19 5	906 - 8
H. 9.—Grant in Aid of Local Museums.	1,539 19 10	1,500	3,039 19 10	999 8 5	2,040 11 5
K. 3.—Purchase of Specimens, Geological Museum.	79 1 8	240	319 1 8	308 2 11	10 18 9

Edw. Harris,
Clerk in Charge of the Accounts.

SOLAR PHYSICS.—In this balance is included the Special Grant of 1,000*l.* for Apparatus and Instruments which, owing to the difficulties of manufacture, will take a long time to produce.

LOCAL MUSEUMS.—In this balance are included sums already promised to various Local Authorities. By October 1903, 557*l.* had been paid over, and a further sum of 621*l.* had been promised subject to the reproductions being made and delivered. 1600*l.* further has also been promised during 1903-4.

CLASS IV.—*continued.*

VOTE 1.

BOARD OF EDUCATION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. Expenditure in excess of the Estimate has been incurred under the following Sub-Heads:—A. 1, C. 2, C. 3, C. 4, D. 1, E. 6, F. 3, H. 3, I. 2, K. 1, K. 2, K. 4, K. 5, K. 6, and L. 2. Excess.
2. A new Sub-Head, F. 5 (Committee on Solar Physics—Salaries), has, with Treasury sanction, been opened to record the remuneration of the Staff employed at the Solar Physics Observatory, South Kensington. A sum of 300*l.* for this service would appear from the Estimates to have been provided in the Grant-in-Aid under Sub-Head F. 4 (Committee on Solar Physics), which has been reduced by a corresponding amount. New Sub-Head.
3. Under Section 20 of the Elementary Education Act of 1876, embodied in Article 90 of the Code, the income of Schools in receipt of Parliamentary Grants must be applied only for the "purpose of Public Elementary Schools." Accounts of Public Elementary Schools.
- Hitherto, Managers of Public Elementary Schools have been required to furnish accounts of receipts and expenditure within the school year, which have been open to my officers for examination in the light of this Section. It now appears, from the terms of a letter addressed by the Board of Education to the Local Government Board, a copy of which has been furnished for my information, that the present conditions will soon be superseded. In the words of this letter, "the necessity for rendering to the Board "accounts of income and expenditure in respect of individual schools will cease at the appointed day, under the changed conditions brought about by the Education Act of 1902; and they (the Board) are prepared to accept the certificate of the Local Government Board Auditor to the pertinent aggregate accounts of the Local Authority, as "sufficient evidence that the income of the schools in the area has been 'applied only for "the purpose of Public Elementary Schools."
- My responsibility under the Section quoted has thus for the future devolved upon the Local Government Board.
4. During the year 1902–03 Grants were paid to Evening Schools under the Minute of the Board of Education, dated 3rd July 1901, which superseded the Evening School Code of 1900. The Board, in their examination of claims by Evening Schools under this Minute, came to the conclusion that in the course of the transition most of the schools would be inadequately remunerated for the work done by them during the session 1901–02 if Grants were paid strictly within the limits laid down by the Minute. Supplementary Grants to Evening Schools.
- The authority of the Treasury was accordingly obtained to supplement by an amount not exceeding one-sixth the Grant payable under the Minute; and this proportion of one-sixth was allowed in almost every case.
5. In Article 17 (ii.) of the Board's Minute of 3rd July 1901, it is provided that, in addition to the ordinary Grant payable in respect of instruction in the subjects named in the Schedule to the Minute, "additional Grants . . . may be made when practical "work is satisfactorily carried out in such subjects of Groups V., VII., and VIII. as "involve exceptional expenditure for materials and appliances." In some cases the Board of Education refused to award this additional Grant on the ground that no exceptional expenditure had been incurred by the Managers, but usually the award was made without regard to the question whether or not exceptional expenditure had been so incurred. Evening Schools. Additional Grants for Special Subjects.

CLASS IV.—*continued.*VOTE 1.—BOARD OF EDUCATION—*continued.*

From replies to communications addressed to the Board on the subject, I gather that they do not regard it as essential to the award of additional Grant under this Article that exceptional expenditure should actually have been incurred.

It is true that the Minute of 3rd July 1901 marked a period of transition, but inasmuch as it received Parliamentary sanction, I have thought it right to notice what appears to be a deviation from its literal interpretation.

Over-pay-
ments. 6. The total of admitted over-payments during the year was 489*l.* 17*s.* 7*d.*, of which sum 467*l.* 11*s.* 1*d.* has been recovered, leaving a balance of 22*l.* 6*s.* 6*d.*, which, in accordance with the usual practice, will be adjusted either by deduction from subsequent grants or by remittances from School Managers.

Net Surplus. 7. The Amount to be Surrendered is, as shown by the Account, 1,859*l.* 5*s.*

	<i>£.</i>	<i>s.</i>	<i>d.</i>
Grant (<i>Gross</i>) - - - - -	10,223,287	-	-
Expenditure (<i>Gross</i>) - - - - -	10,220,744	18	-
	Net Surplus - - - 2,542 2 -		
<i>Deduct,—</i>			
Estimated Appropriations in Aid not realised - - -	682	17	-
	Net Amount to be Surrendered - - - <i>£.</i> 1,859 5 -		

GRANTS IN AID.

Grants in
Aid. 8. A statement prepared by the Accounting Officer is appended to the Account showing the expenditure out of the various Grants in Aid and the balances at the close of the year. This expenditure has been audited in detail in my Department. With reference to the evidence given before the Committee of Public Accounts, 1903 (Q 3,046), it will be observed that the Balance on the Grant in Aid of Local Museums has increased from 1,539*l.* 19*s.* 10*d.* on 31st March 1902 to 2,040*l.* 11*s.* 5*d.* on 31st March 1903. This increase is explained in a note to the Statement.

ELEMENTARY SCHOOL TEACHERS' ANNUITY FUND.

Elementary
School
Teachers'
Deferred
Annuity
Fund. 9. The Capital and Income Accounts rendered for the year 1902-1903 in respect of the Elementary School Teachers' Deferred Annuity Fund, instituted under the Act of 1898 (61 and 62 Vic., c. 57), have been printed as an Appendix to this Report in accordance with the arrangement to which reference was made in my Report on Vote 9 of Class IV. for the year 1900-01.

D. C. Richmond,
Comptroller and Auditor General.

ELEMENTARY SCHOOL TEACHERS. DEFERRED ANNUITY FUND (ENGLAND)

ACCOUNT OF RECEIPTS AND PAYMENTS, &c., between 1st April 1902, and 31st March 1903, in respect of the Capital and Income of the Deferred Annuity Fund, created under the provisions of the Elementary School Teachers (Superannuation) Act, 1898 (61 & 62 Vict., Cap. 57).

DR.

CAPITAL ACCOUNT.

CR.

	In the quarter ended 31 March 1903.	In the period 1 April 1902 to 31 December 1902.	TOTAL.		Men Teachers' Subsidiary Fund:—	In the quarter ended 31 March 1903.	In the period 1 April 1902 to 31 December 1902.	TOTAL.	
			Securities (Stock).	Cash.				Securities (Stock).	Cash.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.
Balance on 1st April 1902:—									
Men Teachers' Subsidiary Fund	—	—	167,258 18 7	—	Cash transferred to the Income Account	20 — —	113 — —	—	133 — —
Women Teachers' Subsidiary Fund	—	—	143,567 17 9	—	Cash invested in the purchase of Securities	20,555 10 7	57,780 3 10	—	78,335 14 5
Men Teachers' Subsidiary Fund:—					Women Teachers' Subsidiary Fund:—				
Cash Transferred from the Income Account	20,575 10 7	57,893 3 10	—	78,468 14 5	Cash transferred to the Income Account	7 — —	37 — —	—	44 — —
Securities purchased	22,235 9 10	61,014 18 5	83,250 8 3	—	Cash invested in the purchase of Securities	22,982 2 11	55,555 7 3	—	78,537 10 2
Women Teachers' Subsidiary Fund:—					Balance on 31st March 1903:—			477,625 16 5	—
Cash Transferred from the Income Account	22,989 2 11	55,592 7 3	—	78,581 10 2					
Securities purchased	24,859 13 4	58,688 18 6	83,548 11 10	—					
TOTAL	£		477,625 16 5	157,050 4 7				477,625 16 5	157,050 4 7

DETAILS OF SECURITIES.

Description.	Men Teachers' Sub. Fund.	Women Teachers' Sub. Fund.	TOTAL.
	£ s. d.	£ s. d.	£ s. d.
2½% Consols	250,509 6 10	227,116 9 7	477,625 16 5

INCOME ACCOUNT.

	In the quarter ended 31 March 1903.	In the period 1 April 1902 to 31 December 1902.	TOTAL.		Men Teachers' Subsidiary Fund:—	In the quarter ended 31 March 1903.	In the period 1 April 1902 to 31 December 1902.	TOTAL.	
			£ s. d.	£ s. d.				£ s. d.	£ s. d.
Balance on 1st April 1902:—									
Men Teachers' Subsidiary Fund	—	—	47 13 6	—	Cash transferred to the Capital Account	20,575 10 7	57,893 3 10	78,468 14 5	—
Women Teachers' Subsidiary Fund	—	—	13 11 —	—	Deferred Annuities	24 — —	55 7 5	79 7 5	—
Total Balance			61 4 6	—	Women Teachers' Subsidiary Fund:—				
Men Teachers' Subsidiary Fund:—					Cash transferred to the Capital Account	22,989 2 11	55,592 7 3	78,581 10 2	—
Contributions of Teachers	19,053 — 4	54,107 4 8	73,160 5 —	—	Deferred Annuities	10 4 8	18 6 3	28 10 11	—
Cash transferred from the Capital Account	26 — —	113 — —	133 — —	—	Balance on 31st March 1903, viz.:—				
Interest on Investments	1,522 10 3	3,785 19 2	5,308 9 5	—	Men Teachers' Subsidiary Fund	—	5 19 1	—	—
Women Teachers' Subsidiary Fund:—					Women Teachers' Subsidiary Fund	—	1 18 1	—	—
Contributions of Teachers	21,648 4 10	52,314 4 8	73,962 9 6	—					
Cash transferred from the Capital Account	7 — —	37 — —	44 — —	—					
Interest on Investments	1,340 18 1	3,278 2 7	4,619 — 8	—					
TOTAL	£		157,166 — 1	—	TOTAL	£		157,166 — 1	—

Paymaster-General's Office, Whitehall }
24 June 1903.

C. Maude,
Accounting Officer.

CLASS IV.—*continued.*

VOTE 2.

BRITISH MUSEUM.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and other Expenses of the BRITISH MUSEUM and of the NATURAL HISTORY MUSEUM, including certain Grants in Aid, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.							
					Less than Granted.		More than Granted.					
BRITISH MUSEUM.												
	£.	s.	d.	£.	s.	d.	£.	s.	d.			
A.—Salaries and Wages - - - -	56,883	-	-	56,891	11	2	—	8	11	2		
B.—Police - - - - -	4,834	-	-	4,848	5	7	—	14	5	7		
C.—Purchases and Acquisitions, Grant in Aid - - - - -	22,000	-	-	22,000	-	-	—	—	—	—		
D.—Bookbinding, Preparing, &c. - - -	10,347	-	-	10,343	10	10	3	9	2	—		
E.—Printing Catalogues, &c. - - - -	7,586	-	-	7,481	5	11	104	14	1	—		
F.—Reproduction of Works of Art for Local Museums - - - - -	600	-	-	708	-	11	—	108	-	11		
G.—Warming, Ventilating, Fire-extinguishing, and Electric Lighting Apparatus - - - - -	3,156	-	-	3,113	16	5	42	3	7	—		
H.—Furniture and Fittings - - - - -	11,949	-	-	11,972	16	9	—	23	16	9		
I.—Incidental Expenses - - - - -	3,291	-	-	3,280	15	3	10	4	9	—		
K.—Annuity in respect of Loan for Purchase of Land, &c. (57 & 58 Vict. c. 34) - - -	7,883	-	-	7,841	2	1	41	17	11	—		
TOTAL, British Museum £.	128,529	-	-	128,481	4	11	202	9	6	154	14	5
NATURAL HISTORY MUSEUM, SOUTH KENSINGTON.												
L.—Salaries and Wages - - - - -	26,985	-	-	26,931	10	5	53	9	7	—	—	—
M.—Police - - - - -	2,641	-	-	2,651	13	4	—	—	—	10	13	4
N.—Purchases and Acquisitions, Grant in Aid - - - - -	5,800	-	-	5,800	-	-	—	—	—	—	—	—
O.—Preparing, Bookbinding, &c. - - -	3,925	-	-	4,123	1	-	—	—	—	198	1	-
P.—Printing Catalogues, &c. - - - -	2,980	-	-	2,543	9	4	436	10	8	—	—	—
Q.—Warming, Ventilating, and Fire-extinguishing Apparatus - - - - -	300	-	-	335	-	7	—	—	—	35	-	7
R.—Furniture and Fittings - - - - -	4,960	-	-	4,956	13	9	3	6	3	—	—	—
S.—Incidental Expenses - - - - -	1,460	-	-	1,535	7	8	—	—	—	75	7	8
TOTAL, Natural History Museum - £.	49,051	-	-	48,876	16	1	493	6	6	319	2	7
GROSS TOTAL - - £.	177,580	-	-	177,358	1	-	695	16	-	473	17	-
<i>Deduct,—</i>												
T.—Appropriations in Aid: £.							Net Surplus of Gross Estimate over Expenditure.					
Dividends on 30,000l. 2½ Per Cent. Consolidated Annuities (26 Geo. 2 c. 22, s. 48) - - - - -	825						£. 221 19 -					
Receipts from the sale of Museum Publications, including Printed Titles of Printed Books, &c. - 2,175							Surplus of Appropriations in Aid Realised.					
Rents from Houses, &c. (57 & 58 Vict. c. 34) - - - - -	8,000						£. 490 - 5					
	11,000	-	-	11,490	-	5	Total Surplus to be Surrendered.					
NET TOTAL - - £.	166,580	-	-	165,868	-	7	£. 711 19 5					

CLASS IV.—*continued.*

VOTE 2.—BRITISH MUSEUM—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The expenditure on this Sub-Head was well within the *gross* Estimate, but slightly in excess of the *net* provision. Some additions to that part of the Establishment paid weekly were found to be necessary in 1902-03, and an augmentation in the number of the Attendants employed in the Reading Room during the prolonged hours of opening. These additions and augmentations were duly sanctioned by the Treasury, (Excess on the Sub-Head formally sanctioned by Treasury Letter of the 31st July 1903, 13050/1903.)

B.—Excess due to the payment of Coronation gratuities to the Metropolitan Police, for which no provision had been made in the Museum Estimates. (Treasury Letter, 31st July 1903, 13050/1903.)

C.—Grant in Aid.

D. and E.—Variations between the estimated and the actual expenditure on these Sub-Heads.

F.—Excess due to a payment in 1902-03 for work authorised in 1901-02, but not completed within that financial year. The saving in 1901-02 was larger than the excess in 1902-03. (Treasury Letter, 31st July 1903, 13050/1903.)

G.—Variation between the estimated and the actual expenditure on this Sub-Head.

H.—Casual excess. (Treasury Letter, 31st July 1903, 13050/1903.)

I. and K.—Variations between the estimated and the actual expenditure on these Sub-Heads.

L.—Variation between the estimated and the actual expenditure on this Sub-Head.

M.—Payment of Coronation gratuities to the Metropolitan Police. (Treasury Letter, 31st July 1903, 13050/1903.)

N.—Grant in Aid.

O.—Expenditure on the preparation, &c., of Zoological specimens in excess of provision. (Excess authorised by the Treasury Letter of the 10th March 1903, 4252/1903.)

P.—Saving mainly due to the amount provided for printing, &c., of catalogues for the Department of Geology not having been expended.

Q.—Repairs, &c., to the warming and ventilating apparatus, &c., in excess of provision. (Treasury Letter, 31st July 1903, 13050/1903.)

R.—Small variation between the estimated and the actual expenditure under this Sub-Head.

S.—Cost of postage and other incidental services in excess of provision. (Treasury Letter, 31st July 1903, 13050/1903.)

T.—Receipts from rents were in excess of the amount anticipated to be received within the financial year 1902-03, when the Estimates were framed.

The total amounts received under this Sub-Head were as follows, viz :—

	£	s.	d.
From dividends on the Museum Invested Fund, as estimated	825	—	—
From the sale of publications	2,100	12	11
From the rents of houses, &c. (57 and 58 Vict. c. 34), including 466l. 10s. 1d. repaid by the Commissioners of Inland Revenue in respect of Income Tax on rents received by the Trustees	8,486	19	3
	£	s.	d.
From royalties on casts made from the Trustees' moulds	16	11	9
From lavatories, &c., Natural History Museum, and bicycle stands, British Museum	33	9	8
From the sale of old stores	27	6	10
	77	8	3
TOTAL	£. 11,490	—	5

CLASS IV.—*continued.*VOTE 2.—BRITISH MUSEUM—*continued.*

EXTRA REMUNERATION.

Payments in excess of the provision in the Estimates were made in 1902-03, viz :—

	£	s.	d.
To Assistants in the Reading Room after regular official hours - - - (Increased rate of pay sanctioned by Treasury Letter of the 25th March 1902, 2930/1902.)	34	7	-
To Attendants at the British Museum—Reading Room service, &c. - - - (Treasury Letter, 3rd November 1902, 16772/1902 and 31st July 1903, 13050/1903.)	36	4	-
To Attendants at the Natural History Museum on early morning duty, watching labourers, &c. - - - (Treasury Letter, 31st July, 1903, 13050/1903.)	19	19	9

Payments by other Departments were made to Officers and Assistants on the Museum Establishment, in each case exceeding £25, in the year 1902-03 as follows, viz. :—

FOREIGN OFFICE.—156*l.* 7*s.* 6*d.* to an Assistant Keeper in the Department of Printed Books and 283*l.* 15*s.* -*d.* to an Assistant in the same Department for assistance in the work of settling the British Guiana-Brazil boundary.

SCOTCH EDUCATION DEPARTMENT.—35*l.* 14*s.* -*d.* to an Assistant in the Department of British and Medieval Antiquities and Ethnography for services rendered to the Edinburgh Museum of Science and Art.

The Surplus of 1,759*l.* 7*s.* 10*d.*, shown on the Account of the Vote "British Museum," for the year ended 31st March 1902, has been surrendered.

British Museum, }
19 November 1903. }

E. Maunde Thompson,
Director and Principal Librarian,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. H. Archibald.

D. C. Richmond,
Comptroller and Auditor General.

CLASS IV.—*continued.*

VOTE 2.

BRITISH MUSEUM.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads A., B., Excess. F., H., M., O., Q., and S.

2. In view of Paragraph 50 of the 5th Report of the Public Accounts Committee of Age Limit. 1895, I have to state that a pensioned officer who attained the age of 70 years on 24th November 1902 has since that date received remuneration for special work to the amount of 108*l.* 13*s.*

3. The Amount to be Surrendered is, as shown by the Account, 711*l.* 19*s.* 5*d.* Surplus.

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	177,580	-	-
Expenditure (<i>Gross</i>) - - - - -	177,358	1	-
Net Surplus - - -	£. 221	19	-
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate - - - - -	490	-	5
Total Amount to be Surrendered - - -	£. 711	19	5

GRANTS IN AID OF PURCHASES.

4. A Statement is appended, showing the expenditure out of the Grants in Aid, with Grants in Aid. the balances remaining at the close of the year. The expenditure has been audited in detail in my Department.

D. C. Richmond,
Comptroller and Auditor General

STATEMENT as to Expenditure from Grants in Aid.

Sub-Head C.—Purchases and Acquisitions (British Museum):	£.	s.	d.
Balance from 1881-1902	6,963	7	10
Grant, 1902-1903	22,000	-	-
	28,963	7	10
Expenditure, 1902-1903	19,067	7	7
Balance to 1903-1904	£. 9,896	-	3
Sub-Head N.—Purchases and Acquisitions (Natural History Museum):	£.	s.	d.
Balance from 1901-1902	886	-	1
Grant, 1902-1903	5,800	-	-
	6,686	-	1
Expenditure, 1902-1903	5,968	13	9
Balance to 1903-1904	£. 717	6	4

CLASS IV.—*continued.*

VOTE 3.

NATIONAL GALLERY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the NATIONAL GALLERY, and of the NATIONAL GALLERY OF BRITISH ART, MILLBANK, including a Grant in Aid for the purchase of Pictures, in the Year ended 31st March 1903, showing a Surplus upon Five Sub-Heads of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - -	6,113 - -	6,079 14 11	33 5 1	—
B.—Purchase of Pictures, Grant in Aid -	5,000 - -	5,000 - -	—	—
C.—Police - - - - -	5,877 - -	5,876 1 5	18 7	—
D.—Incidental Expenses - - - - -	1,400 - -	1,190 14 10	209 5 2	—
E.—Uniforms - - - - -	210 - -	182 2 9	27 17 3	—
GROSS TOTAL - - £.	18,600 - -	18,328 13 11	271 6 1	—
			Surplus of Gross Estimate over Expenditure.	
			£.271 6 1	
<i>Deduct,—</i>	Estimated.	Realised.	Surplus of Appropriations in Aid realised.	
F.—Appropriations in Aid - - - -	1,600 - -	1,903 8 6	£.303 8 6	
NET TOTAL - - - £.	17,000 - -	16,425 5 5	Total Surplus to be Surrendered.	
			£. 574 14 7	

Estimated Amount of Extra Receipts - - - - -	£. s. d.
Amount of Extra Receipts realised from Sale of Catalogues in the year 1902-3, and paid over to His Majesty's Stationery Office - - - - -	700 - - 357 18 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—This saving is due to intervals between resignations and the appointments to the vacancies so caused.
 C.—This surplus is nominal.
 D.—This surplus is due to the fact that expenditure under this Sub-head is necessarily very variable, and it is therefore undesirable to estimate it too closely.
 E.—This surplus is due to the substitution of serge jackets for frock coats for the Attendants and Porters during the summer months.
 F.—This surplus may seem large but the Receipts are so much affected by circumstances which cannot be foreseen that it is prudent to put the Estimate low rather than risk a deficit.

CLASS IV.—*continued.*VOTE 3.—NATIONAL GALLERY—*continued.*

EXTRA REMUNERATION.

- H. E. Austin, late of the 60th Rifles, receives a pension of 34*l.* per annum.
 R. W. Percival, late of the 60th Rifles, receives a pension of 45*l.* 13*s.* per annum.
 M. Farrell, late of the Grenadier Guards, receives a pension of 33*l.* 9*s.* 8*d.* per annum.
 T. Davin, late of the Grenadier Guards, receives a pension of 21*l.* 6*s.* per annum.
 G. Sutton, late of the Grenadier Guards, receives a pension of 51*l.* 15*s.* per annum.
 F. Ambrose, late of the Grenadier Guards, receives a pension of 36*l.* 10*s.* 8*d.* per annum.
 P. Burke, late of the Border Regiment, receives a pension of 45*l.* 12*s.* 6*d.* per annum.
 E. MacMahon, late of the 2nd Life Guards, receives a pension of 24*l.* 6*s.* 8*d.* per annum
 J. Parfitt, late of the Northumberland Fusiliers, receives a pension of 46*l.* 13*s.* per annum.
 J. Daley, late of the Norfolk Regiment, receives a pension of 37*l.* 5*s.* 8*d.* per annum.
 J. Cummins, late of the Royal Artillery, receives a pension of 41*l.* 5*s.* 8*d.* per annum
 W. Pinckney late of the King's Royal Rifles, receives a pension of 41*l.* 2*s.* per annum.
 E. Morgan, late of the Royal Navy, receives a pension of 26*l.* 5*s.* per annum.
 W. Locks, late of the Royal Navy, receives a pension of 39*l.* 11*s.* per annum.

Extra Receipts, Catalogues.—This deficit appears to be due to the sale within the Galleries of Messrs. Cassells' 6*d.* Illustrated Catalogue. Such sales were authorised by the Trustees and H.M. Treasury.

The Surplus of 128*l.* 12*s.* 2*d.*, shown on the Account of the Vote "National Gallery, England," for the year ended 31st March 1902, has been surrendered.

Hawes Turner,
 Keeper and Secretary,
 Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

D. C. Richmond,
 Comptroller and Auditor General.

Examined,
C. H. Archibald.

CLASS IV.—*continued.*

VOTE 3.

NATIONAL GALLERY.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Surplus.	1. The Amount to be Surrendered is, as shown by the Account, 574 <i>l.</i> 14 <i>s.</i> 7 <i>d.</i>					
			£.	s.	d.	
	Grant (<i>Gross</i>)	- - - - -	18,600	-	-	
	Expenditure (<i>Gross</i>)	- - - - -	18,328	13	11	
	Surplus	- - -	£.	271	6	1
	<i>Add,—</i>					
	Appropriations in Aid realised in excess of the Estimate		303	8	6	
	Total Amount to be Surrendered	- - -	£.	574	14	7

EXTRA RECEIPTS.

Sale of Catalogues. 2. There is a falling off in the receipts from the sale of catalogues which appears to be due to the sale within the Galleries of Messrs. Cassells' Illustrated Catalogue.

GRANT IN AID ACCOUNT.

Grant in Aid. 3. The balance in hand at the close of the previous year was 1,985*l.* 7*s.* 3*d.* The Grant in Aid of the Purchase of Pictures was 5,000*l.*, the amount available was therefore 6,985*l.* 7*s.* 3*d.* Of this amount 11*l.* only was expended, leaving a balance at the close of the year of 6,974*l.* 7*s.* 3*d.*

D. C. Richmond,
Comptroller and Auditor General.

CLASS IV.—*continued.*

VOTE 4.

NATIONAL PORTRAIT GALLERY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Salaries and Expenses of the NATIONAL PORTRAIT GALLERY, including a Grant-in-Aid for the purchase of Portraits, in the year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.			
					Less than Granted.		More than Granted.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
A.—Salaries and Wages	2,982	- -	2,976	14 5	5	5 7	—	—
B.—Purchase of Portraits (Grant-in-Aid)	750	- -	750	- -	—	—	—	—
C.—Police	1,341	- -	1,345	- 11	—	—	4	- 11
D.—Incidental Expenses	400	- -	401	13 8	—	—	1	13 8
E.—Uniforms	68	- -	67	11 -	-	9 -	—	—
	£.	5,541 - -	5,541	- -	5	14 7	5	14 7
Deduct Deficit					5	14 7		
Net Surplus to be Surrendered				£.	—			

	£.	s. d.
Estimated Amount of Receipts from Sale of Catalogues payable to the Stationery Office	30	- -
Amount of Receipts from Sale of Catalogues in the year 1902-3, and paid over to the Stationery Office	37	- 6
Estimated Amount of Extra Receipts payable to Exchequer	200	- -
Amount of Extra Receipts realised in the year 1902-3, and paid over to Exchequer	229	- 5.

EXPLANATION of the causes of variation between Expenditure and Grant.

- A.—Casual difference
- C.—Excess incurred through an unforeseen charge made for three days extra pay for Coronation service, granted to the Police by Treasury Authority of 11th September 1902.
- D.—Casual difference.
- E.—Casual difference.

EXTRA RECEIPTS.

There was an excess in the number of catalogues sold, and in the Exchequer Extra Receipts over the amount estimated, due to the increased number of visitors to the Gallery during this, the Coronation year.

The Surplus of 5*l.* 9*s.* 1*d.*, shown on the Account of the Vote "National Portrait Gallery," for the year ended 31st March 1902, has been surrendered.

22nd October 1903.

Lionel Cust,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. H. Archibald.

D. C. Richmond,
Comptroller and Auditor General.

CLASS IV.--*continued.*

VOTE 4.

NATIONAL PORTRAIT GALLERY.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. Expenditure in excess of the Estimate has been incurred under Sub-Heads C. and D.
Grant and Expenditure. 2. The Grant and Expenditure are equal.

	£.	s.	d.
Grant - - - - -	5,541	-	-
Expenditure - - - - -	5,541	-	-

GRANT-IN-AID ACCOUNT.

- Purchase of Portraits. 3. The Grant-in-Aid for the Purchase of Portraits was 750*l.* As there was a balance
Grant-in Aid. 963*l.* 1*s.* 8*d.* in hand from the previous year of 213*l.* 1*s.* 8*d.*, the total amount available was 963*l.* 1*s.* 8*d.*

Of this amount 402*l.* 7*s.* -*d.* was expended, leaving a balance at the close of the year of 560*l.* 14*s.* 8*d.*

The Expenditure has been audited in detail in my Department.

D. C. Richmond,
Comptroller and Auditor General.

CLASS IV.—continued.

VOTE 5.

WALLACE COLLECTION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Salaries and Expenses of the WALLACE COLLECTION in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.			
					Less than Granted.		More than Granted.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
A.—Salaries -	3,004	— —	2,970	19 9	33	— 3	—	—
B.—Police -	2,990	— —	2,995	12 2	—	—	5	12 2
C.—Exhibition Cases and Fittings -	200	— —	5	17 6	194	2 6	—	—
D.—Incidental Expenses -	2,750	— —	2,682	1 5	67	18 7	—	—
E.—Uniforms -	122	— —	99	7 6	22	12 6	—	—
GROSS TOTAL - £.	9,066	— —	8,753	18 4	317	13 10	5	12 2
<i>Deduct,—</i>	<i>Estimated.</i>		<i>Realised.</i>		Net Surplus of Gross Estimate over Expenditure.			
F.—Appropriations in Aid -	1,250	— —	976	— 4	£312 1 8			
					Deficiency of Appropriations in Aid Realised.			
					£273 19 8			
NET TOTAL - £.	7,816	— —	7,777	18 —	Net Surplus to be Surrendered.			
					£38 2 —			

Estimated Amount of Extra Receipts derived from Sale of Catalogues - £400 — —
 Amount of Extra Receipts realised from Sale of Catalogues in the year 1902-1903, and paid over to H.M. Stationery Office - - 464 11 8

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Salaries.—This saving was the result of the delay in filling up a vacancy caused by the resignation, on account of ill-health, of the Head Attendant; and to the reduction made in the scale of salary payable to his successor.

B.—Police.—This excess was caused by the payment of three days extra pay to the Police employed at Hertford House, in commemoration of the Coronation of King Edward VII., and which had not been provided for. By the Treasury letter of the 11th September, 1891/02, the Lords Commissioners sanctioned the proposal to charge this extra pay to the respective Departments where Police were employed. The excess would have been greater but for a saving effected by the non-employment of extra Police on each of the Bank Holidays.

C.—Exhibition Cases and Fittings.—As explained in the Appropriation Account for the year ending 31st March 1902, this Sub-Head is intended to provide for possible accidents and repairs, and for rearrangements, the necessity for which it is difficult to foresee. The large saving was in consequence of no rearrangements or extra cases having been deemed advisable or necessary. In future there will not be a separate Sub-Head for this service which will be provided for under the Sub-Head for Incidental Expenses.

D.—Incidental Expenses.—This saving was caused by the slow progress made in the restoration of the miniatures, and to it being inexpedient to glaze three large pictures of little value and interest.

CLASS IV.—*continued.*VOTE 5.—WALLACE COLLECTION—*continued.*

E.—Uniforms.—The saving on this Sub-Head was due to it having been found unnecessary to renew certain garments within the Financial Year.

F.—Appropriations in Aid.—These receipts cannot be accurately estimated. The calculation was based on the receipts for the year 1900–1, which amounted to 1,841*l.*, and on those for the six months ending 30th September, 1901, which amounted to 895*l.* It will, however, always be impossible to closely forecast the precise amount that will be taken for Admission Fees as the number of visitors fluctuate very considerably according to the state of the weather. It is probable that the deficiency was due to the unfavourable climatic conditions which prevailed during the Spring and throughout the Summer of 1902, and to the progressive fall, which must naturally take place, up to a certain point, in the attendances of visitors as the public become more and more acquainted with the Museum and their visits less frequent.

EXTRA REMUNERATION.

Schedule of Officers of the Department who have received Pensions or other Government Money exceeding 25*l.* in the aggregate in addition to their salaries during the year ended 31st March 1903.

Name.	Rank.	Amount.			Service for which received.
		£.	s.	d.	
J. Brace - - - - -	Head Attendant.	73	-	-	Army pension.
		50	-	-	Yeoman of the Guard.
		15	-	-	Sunday duty.
A. E. Caesar - - - - -	Attendant.	41	1	3	Army pension.
		7	10	-	Sunday duty.
A. Mackay - - - - -	"	45	13	-	Army pension.
W. Howard - - - - -	"	54	12	-	Army pension.
H. Harris - - - - -	"	35	15	-	Navy pension.
		6	15	-	Sunday duty.
J. R. Huxham - - - - -	"	37	5	-	Navy pension.
		7	5	-	Sunday duty.
		4	18	-	Catalogue Stall duty.
J. S. Moger - - - - -	"	19	15	5	Army pension.
		6	15	-	Sunday duty.
C. Wilson - - - - -	"	37	13	-	Navy pension.
		6	10	-	Sunday duty.
J. Dennis - - - - -	"	111	6	4	Metropolitan Police pension.
J. H. Alderman - - - - -	"	6	15	-	Sunday duty.
		38	14	2	Army pension.
J. Brennan - - - - -	Pensioner-Porter.	7	-	-	Sunday duty.
		21	5	10	Army pension.
J. Franklin - - - - -	"	7	10	-	Sunday duty.
		41	1	10	Army pension.
G. Archer - - - - -	"	55	18	8	Metropolitan Police pension.
		7	-	-	Sunday duty.
G. Gregory - - - - -	"	38	1	-	Army pension.
		7	5	-	Sunday duty.
J. Peffer - - - - -	"	61	11	10	Army pension.
		7	10	-	Sunday duty.
G. Longfellow - - - - -	"	20	11	-	Army pension.
		7	-	-	Sunday duty.
J. Petherbridge - - - - -	"	54	3	10	Metropolitan Police pension.
		7	5	-	Sunday duty.

EXTRA RECEIPTS.

H.M. Stationery Office.—The excess of these receipts was caused by the publication, in May 1902, of the *Catalogue of Furniture, &c.*, it having been impossible to determine, at the time the estimate was framed, the precise date of issue, or the probable sale of the new catalogue. Estimates for receipts of this kind must always be approximate.

The Surplus of 776*l.* 7*s.* 3*d.*, shown on the Account of the Vote "Wallace Collection," for the year ended 31st March 1902, has been surrendered.

7 November 1903.

Claude Phillips,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

D. C. Richmond,
Comptroller and Auditor General.

Examined,
C. H. Archibald.

CLASS IV.—*continued.*

VOTE 5.

WALLACE COLLECTION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Head B. Excess.
 2. The Amount to be Surrendered is, as shown by the Account, 38*l.* 2*s.* -*d.* Surplus.

		£.	s.	d.
Grant (<i>Gross</i>) - - - - -	9,066	-	-	-
Expenditure (<i>Gross</i>) - - - - -	8,753	18	4	-
		<u> </u>		
Net Surplus -	£.	312	1	8
<i>Deduct,—</i>				
Estimated Appropriations in Aid not realised -	-	273	19	8
		<u> </u>		
Net Amount to be Surrendered -	£.	38	2	-

D. C. Richmond,
Comptroller and Auditor General.

CLASS IV.—*continued.*

VOTE 6.

SCIENTIFIC INVESTIGATION, &c.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay Sundry Grants in Aid of SCIENTIFIC INVESTIGATION, &c., and other Grants, in the year ended 31st March 1903, showing a Surplus upon four Sub-Heads of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
GRANTS IN AID.				
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Royal Society - - - -	14,000 - -	14,000 - -	—	—
B.—Meteorological Council - - - -	15,300 - -	15,300 - -	—	—
C.—Royal Geographical Society - - - -	500 - -	500 - -	—	—
D.—Royal Academy of Music - - - -	500 - -	500 - -	—	—
E.—Royal College of Music - - - -	500 - -	500 - -	—	—
F.—Marine Biological Association of the United Kingdom.	1,000 - -	1,000 - -	—	—
G.—Royal Society of Edinburgh - - - -	300 - -	300 - -	—	—
H.—Scottish Meteorological Society - - - -	100 - -	100 - -	—	—
I.—Royal Irish Academy - - - -	1,726 - -	1,725 18 -	- 2 -	—
J.—Royal Irish Academy of Music - - - -	300 - -	300 - -	—	—
K.—Royal Zoological Society of Ireland - - - -	500 - -	500 - -	—	—
L.—Royal Hibernian Academy - - - -	300 - -	300 - -	—	—
M.—National Antarctic Expedition - - - -	15,000 - -	15,000 - -	—	—
N.—British School at Athens - - - -	500 - -	500 - -	—	—
OTHER GRANTS.				
O.—Edinburgh Observatory - - - -	1,570 - -	1,555 3 7	11 16 5	—
P.—International Geodetic Association - - - -	300 - -	294 2 2	5 17 10	—
Q.—North Sea Fisheries Investigation - - - -	16,000 - -	10,556 13 2	5,443 6 10	—
	£. 68,396 - -	62,931 16 11		—
Surplus to be Surrendered - - -			£. 5,464 3 1	

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CLASS IV.—*continued.*

VOTE 6.—SCIENTIFIC INVESTIGATION, &c.—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

O.—Casual variation.

P.—Difference in exchange on the annual subscription of 6,000 marks.

Q.—The under-expenditure arises from unavoidable delay in commencing the investigations. The programme was not settled until after the meeting of the International Council at Copenhagen in July 1902 and the fitting up of the two vessels employed in research work took a longer time than had been anticipated.

The Surplus of 14*l.* 4*s.* 1*d.*, shown on the Account of the Vote "Scientific Investigation, &c.," for the year ended 31st March 1902, has been surrendered.

Treasury,
23 November 1903. }

W. Blain,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. C. Purkis.

D. C. Richmond,
Comptroller and Auditor General.

VOTE 6.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. Included in the Grant in Aid of 14,000*l.* to the Royal Society is a sum of 5,000*l.* Sub-Head A. to further defray the cost of adapting and equipping Bushy House for the purposes of the National Physical Laboratory. The total grant made by Parliament for this purpose is now £19,000.

2. This Sub-Head has been introduced into the Estimates for the first time. The Sub-Head Q. amount of the grant represents the first instalment of a total sum of £42,000 estimated to be required in connection with the international scheme for investigating problems connected with the fisheries of the North Sea and adjacent waters.

As explained by the Accounting Officer the large surplus is occasioned by the unavoidable delay in commencing the investigations.

3. The Account shows a Surplus to be Surrendered of 5,464*l.* 3*s.* 1*d.* Surplus.

	£.	s.	d.
Grant - - - - -	68,396	-	-
Expenditure - - - - -	62,931	16	11
Surplus - - -	£ 5,464	3	1

4. The annexed Account of the Meteorological Council for the year 1902-3 has been examined in my Department in detail. Meteorological Council.

5. The Expenditure under Sub-Head O., "Edinburgh Observatory," has also been examined in detail. Edinburgh Observatory.

6. With the above exceptions, the Accounts of the various Societies receiving the Grants in Aid are not subject to examination in my Department.

D. C. Richmond,
Comptroller and Auditor General.

CLASS IV.—*continued.*VOTE 6.—SCIENTIFIC INVESTIGATION, &c.—*continued.*

STATEMENT referred to in the foregoing Report.

METEOROLOGICAL OFFICE.—ACCOUNT OF RECEIPTS AND PAYMENTS for the Year ended 31st March 1903.

RECEIPTS.		PAYMENTS.			
	£. s. d.		£. s. d.	£. s. d.	
Balance from year 1901-1902	2,464 19 7	ADMINISTRATION:			
Parliamentary Vote	15,300 - -	Council	850 16 8		
Repayment of Expenses charged under—		Secretary	625 - -		
(1.) Incidental Expenses	31 13 -	Salaries and Wages	1,053 9 11		
(2.) Observatories	23 4 -	Rent, Fuel, and Lighting	725 9 8		
(3.) Telegraphic Reports	2 - -	Incidental and Contingent Expenses	296 18 10		
(4.) Special Researches	234 18 -	Furniture and Fittings	394 3 11	3,945 19 -	
	201 15 -	SPECIAL RESEARCHES:			
SUPPLY OF INFORMATION:		Salaries and other Charges	- -	1,038 13 2	
Weather Forecasts, Reports, &c.	666 15 5	LAND METEOROLOGY:			
Telegrams sent Abroad	552 15 1	Observatories and Stations, including remuneration of Observers	2,279 8 8		
	1,219 10 6	Salaries:—Discussion and reduction of Observations, &c.	1,540 - 8	3,819 9 4	
SALE OF INSTRUMENTS, &c.:		WEATHER INFORMATION AND FORECASTS:			
Repayment of cost of M.O. Instruments purchased by Observers	91 16 -	Telegraphic Reports and Storm Warnings, remuneration of Observers, &c.	3,111 18 9		
Repayment of cost of other commissions	187 4 1	Salaries:—Preparation and Issue of Reports and Forecasts	1,522 11 4	4,634 10 1	
	270 - 1	INSPECTIONS:			
CHARGES FOR COMMISSION:		Salaries and Travelling Expenses	- -	429 8 7	
On Supply of Instruments	6 1 1	OCEAN METEOROLOGY:			
SUPERANNUATION ACCOUNT	191 13 11	Salaries:—Discussion and reduction of Observations	1,376 7 4		
		Expenses incidental to the Supply of Instruments:—			
		Proportion for Care and Issue of Instruments	160 - -		
		Royal Navy	469 8 2		
		Mercantile Marine and Stations	460 4 5	2,465 19 11	
		Miscellaneous Commissions executed for Colonial and Foreign Institutions, &c.	- -	208 2 1	
		SUPERANNUATION ACCOUNT:			
		Pensions and Allowances	684 15 9		
		Provision for Annuities	750 - -	1,434 15 9	
		Balance:			
		Cash at Bank	1,730 9 1		
		Cash at Office	45 13 4	1,776 2 5	
				19,753 - 2	
	£. 19,753 0 2		£.	19,753 - 2	

NOTE.—On March 31st the amount of 2½ per cent. Annuities held by the Council for the provision of Superannuation Annuities was 2,368*l.* 6*s.* 5*d.*

CLASS IV.—*continued.*

VOTE 7.

UNIVERSITIES AND COLLEGES, GREAT BRITAIN, AND INTERMEDIATE
EDUCATION, WALES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Grants in Aid of the Expenses of certain UNIVERSITIES and COLLEGES in GREAT BRITAIN, and of the Expenses under the Welsh Intermediate Education Act, 1889 (52 and 53 Vict., c. 40, s. 9), in the Year ended 31st March 1903, showing a Surplus upon two Sub-Heads of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
GRANTS IN AID.				
UNIVERSITIES :				
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—London University	10,806 — —	10,805 19 —	— 1 —	—
B.—Victoria University	2,000 — —	2,000 — —	—	—
C.—Birmingham University	2,000 — —	2,000 — —	—	—
D.—University of Wales	4,000 — —	4,000 — —	—	—
E.—Scottish Universities	42,000 — —	42,000 — —	—	—
TOTAL for Universities £.	60,806 — —	60,805 19 —	— 1 —	—
COLLEGES :				
F.—Colleges, Great Britain	27,000 — —	27,000 — —	—	—
G.—University Colleges, Wales	12,000 — —	12,000 — —	—	—
TOTAL for Colleges £.	39,000 — —	39,000 — —	—	—
INTERMEDIATE EDUCATION, WALES :				
H.—Examination and Inspection—Grant in Aid	500 — —	500 — —	—	—
I.—Grants in Aid of Schools	21,400 — —	21,012 13 10	387 6 2	—
TOTAL for Intermediate Education, Wales	21,900 — —	21,512 13 10	387 6 2	—
GRAND TOTAL £.	121,706 — —	121,318 12 10	—	—
Surplus to be Surrendered £.			387 7 2	

CLASS IV.—*continued.*VOTE 7.—UNIVERSITIES AND COLLEGES, GREAT BRITAIN, AND INTERMEDIATE EDUCATION,
WALES—*continued.*

EXPLANATION of the causes of variation between Expenditure and Grant.

I.—The difference was due to variations in the Rateable Value of the property in some of the Counties and County Boroughs, and to Deductions on account of non-compliance with the Statutory Regulations.

The Surplus of 124*l.* 17*s.* 6*d.* shown on the Account of the Vote, "Universities and Colleges, Great Britain, and Intermediate Education, Wales," for the year ended 31st March 1902, has been surrendered.

Treasury,
23 November 1903.

W. Blain,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. C. Purkis.

D. C. Richmond,
Comptroller and Auditor General.

VOTE 7.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Accounts.

1. The Expenditure out of the Grants in Aid for which this Vote is taken is not examined in my Department, but as regards Intermediate Education, Wales, in view of the terms of the Estimate, it is ascertained that the Aggregate Grant for the Schools in each County does not exceed the amount produced by a County Rate which is limited by Statute to one half-penny in the Pound.

Sub-head

..

2. Provision was made in the Estimates for this year for a sum of 2,806*l.*, in addition to the fixed Annual Grant of 8,000*l.*, in order to repay to the London University a sum of 2,805*l.* 19*s.* -*d.* on account of the Salaries of Examiners and Assistant Examiners, as well as certain Scholarships, Exhibitions, and Prizes which had accrued before the 1st April 1901, when the new arrangement came into force.

Surplus.

3. The Account shows a Surplus to be Surrendered of 387*l.* 7*s.* 2*d.*

	£.	s.	d.
Grant	121,706	-	-
Expenditure	121,318	12	10
Surplus	£. 387	7	2

D. C. Richmond,
Comptroller and Auditor General.

CLASS IV.—*continued.*

VOTE 8.

PUBLIC EDUCATION, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for PUBLIC EDUCATION in SCOTLAND, and for SCIENCE AND ART in SCOTLAND, including a Grant in Aid, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.			
	£.	s. d.	£.	s. d.	Less than Granted.		More than Granted.	
ADMINISTRATION.								
Office in London :								
A.—Salaries	16,780	—	16,751	6	28	14	—	—
B.—Incidental Expenses	280	—	262	10	17	9	1	—
INSPECTION.								
C.—Salaries	31,422	—	30,636	8	785	11	7	—
(Higher Class Schools	300	—	300	—	—	—	—	—
D.—Travelling Allowances	9,200	—	8,676	2	523	17	9	—
ELEMENTARY SCHOOLS.								
E.—Annual Grants for Day Scholars	779,525	—	775,332	6	4,192	13	1	—
F.—Annual Grants for Evening Scholars	100	—	58	2	41	17	6	—
G.—Grants for Blind and Deaf Children	3,325	—	3,153	1	171	18	9	—
H.—Additional Grants to School Boards	48,600	—	52,081	18	—	—	—	3,481 18 4
I.—Aid Grants for Voluntary Schools	12,300	—	12,826	9	—	—	—	526 9 9
K.—Fee Grants for Day Scholars	322,702	—	322,701	19	—	1	—	—
L.—Special Grants to Schools in Highlands and Islands	1,200	—	1,200	—	—	—	—	—
M.—Pensions and Gratuities to Teachers	10,070	—	9,607	6	462	13	5	—
AGRICULTURAL EDUCATION.								
N.—Grants for Agricultural Education	2,000	—	2,000	—	—	—	—	—
SCIENCE AND ART.								
O.—Grants for Science and Art	100	—	25	—	75	—	—	—
CONTINUATION CLASSES.								
P.—Grants under Code for Continuation Classes	95,000	—	95,120	2	—	—	—	120 2 1
EDINBURGH MUSEUM OF SCIENCE AND ART.								
Q.—(1) Salaries and Wages	8,208	—	8,031	15	176	4	10	—
(2) Police	1,098	—	1,139	15	—	—	—	41 15 9
(3) Purchase of Specimens, Books, etc. (Grant in Aid)	2,600	—	2,600	—	—	—	—	—
(4) Furniture, Fittings, etc.	1,820	—	1,820	—	—	—	—	—
(5) Travelling	300	—	274	11	25	8	3	—
(6) Incidental Expenses	100	—	93	3	6	17	—	—
TRAINING COLLEGES.								
R.—Annual Grants	59,875	—	59,870	4	4	15	10	—
EXAMINATION OF ACCOUNTS OF SCHOOL BOARDS.								
Office in Edinburgh :								
S.—(1) Salaries	791	—	790	19	—	—	7	—
(2) Travelling and Incidental Expenses	16	—	4	18	11	1	7	—
£.	1,407,712	—	1,405,358	1	6,524	4	4	4,170 5 11
Deduct Deficit					4,170 5 11			
Net Surplus to be Surrendered					£. 2,353 18 5			

Estimated Amount of Extra Receipts payable to Exchequer - - - - - £. s. d. 40 -- --
 Amount of Extra Receipts realised in the Year 1902-1903, and paid over to Exchequer 146 -- --

CLASS IV.—*continued.*VOTE 8.—PUBLIC EDUCATION, SCOTLAND—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

Sub-Head A.—Casual Variation.

Sub-Head B.—The saving was on Expenses of Examinations.

Sub-Heads C. and D.—The savings were chiefly due to changes and vacancies in the Staff. The Expenditure under Sub-Head D included 95*l.* 3*s.* 11*d.* for Removal Allowances.

Sub-Head E.—The average rate of grant per Day Scholar was less than estimated.

Sub-Head F.—The amount estimated to meet arrears, was not all required.

Sub-Head G.—The number of children, and the average rate of grant were rather less than estimated.

Sub-Head H.—The excess was caused mainly by a decision of the Court of Session on the question of the School Rate; and partly by an increased attendance at Public Schools.

Sub-Head I.—The number of scholars was larger than estimated.

Sub-Head K.—Casual variation. Further outlay for this service is provided under the Local Taxation (C. & E.) Act, 1890, and the Education and Local Taxation Account (Scotland) Act, 1892.

Sub-Head M.—The saving was due partly to the death of Pensioners, and partly to a smaller amount than estimated being required for "Superannuations and Allowances under the Act of 61 and 62 V. c. 57."

Sub-Head O.—The amount estimated to meet arrears, was not all required.

Sub-Head P.—This was a new service, and was slightly under-estimated.

Sub-Head Q.—(1) The saving was partly due to vacancies; and partly on Professional Assistance.

(2) The excess was caused by an increase in the pay of the Police Force.

(5 and 6) The expenditure for travelling, and for incidentals, was less than expected.

Sub-Head R.—Casual variation.

Sub-Head S.—(2) The saving was on Travelling Expenses.

EXTRA REMUNERATION.

	£.	s.	d.	
A Staff Clerk received	-	-	-	73 17 -
" Accountant in "Edinburgh received	-	-	-	107 5 6
The Architect received	-	-	-	21 - -
An Inspector "	-	-	-	93 16 -
Six Staff Clerks received	-	-	-	110 12 6
Eight Second Division Clerks received	-	-	-	111 5 6
Two Inspectors received	-	-	-	50 9 -
A Keeper, Edinburgh Museum received	-	-	-	52 13 10
Nine Inspectors received	-	-	-	117 11 9
The Director of Edinburgh Museum received	-	-	-	25 19 9
Two Staff Clerks received	-	-	-	100 - -
Fourteen Second Division Clerks received	-	-	-	179 - -

for services as Auditors under the Educational Endowments (Scotland) Act 1882.
from the Treasury for services to the Irish Schools Building Grants Committee.
from the Home Office for services under the Coal Mines Act.
for setting or revising Examination Papers in connection with Leaving Certificate Examination.
for inspecting Higher Class Schools.
for Clerical Assistance in connection with Higher Inspection and Leaving Certificate Examinations.

EXTRA RECEIPTS.—There is no reliable basis for this estimate. The excess was mainly due to repayment of grants on account of King's Students who left the teaching profession.

The Surplus of 4,936*l.* 1*s.* 6*d.*, shown on the Account of the Vote "Public Education, Scotland," for the year ended 31st March 1902, has been surrendered.

Dover House, Whitehall.
21 November 1903.

J. Struthers,
for Secretary and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. H. Archibald.

D. C. Richmond,
Comptroller and Auditor General.

CLASS IV.—*continued.*

VOTE 8.—PUBLIC EDUCATION, SCOTLAND—1902-3.

GRANT IN AID ACCOUNT.

	£	s.	d.
Balance on 1st April, 1902 - - - - -	2,034	13	9
Voted in Sub-Head Q (3), 1902-1903 - - - - -	2,600	-	-
	4,634	13	9
Expended in 1902-1903 - - - - -	4,088	1	4
Balance in hand at 31st March, 1903 - - - - -	£546	12	5

VOTE 8.

PUBLIC EDUCATION, SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. In the absence of the Accounting Officer the Account has been signed by the Assistant Secretary. Signature to Account.
2. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads H, I, P, and Q. 2. Excess.
3. The total of admitted over-payments in the year is 100*l.* 18*s.* 10*d.*, of which sum 91*l.* 10*s.* 1*d.* has been recovered, leaving a balance of 9*l.* 8*s.* 9*d.*, which, in accordance with the usual practice, will be adjusted either by deduction from subsequent Grants or by remittances from the School Managers. Admitted over-payments.
4. The Grants under Sub-Head P. are made under the provisions of the Code for Continuation Classes, and replace the Grants formerly made under Sub-Heads F. and O. (Evening Schools and Science and Art). The amounts now appearing under these Sub-Heads were provided to meet Grants earned under the earlier regulations, but which did not come in course of payment within the period of last year's Account. Sub-Head P. Continuation Classes.
5. The Capital and Income Accounts of the Elementary School Teachers' (Scotland) Deferred Annuity Funds for the Year 1902-3 are appended to this Report in accordance with the arrangement referred to in my Report of 1900-1. Elementary School Teachers' Deferred Annuity Funds.

6. The Net Surplus to be Surrendered is, as shown by the Account, 2,353*l.* 18*s.* 5*d.* Net Surplus.

	£.	s.	d.
Grant - - - - -	1,407,712	-	-
Expenditure - - - - -	1,405,358	1	7
Net Surplus - - -	£.	2,353	18 5

GRANT IN AID.

7. A Statement is appended to the Account, showing the Expenditure out of the Grant in Aid for the Purchase of Specimens, Books, &c., for the Edinburgh Museum, Sub-Head Q. (3), and the balance at the close of the year. Grant in Aid, Sub-Head Q. (3).

This expenditure has been audited in detail in my Department.

D. C. Richmond,
Comptroller and Auditor General.

ELEMENTARY SCHOOL TEACHERS (SCOTLAND). DEFERRED ANNUITY FUND.

ACCOUNT OF RECEIPTS AND PAYMENTS, &c., between 1st April 1902 and 31st March 1903, in respect of the Capital and Income of the Deferred Annuity Fund created under the provisions of the Elementary School Teachers (Superannuation) Act, 1898 (61 & 62 Vict., Cap. 57).

Dr.		CAPITAL ACCOUNT.				Cr.	
		Securities (Stock).	Cash.			Securities (Stock).	Cash.
		£ s. d.	£ s. d.			£ s. d.	£ s. d.
Balance on 1st April, 1902 :—				Men Teachers' Subsidiary Fund :—			
Men Teachers' Subsidiary Fund		24,115 19 3	—	Cash transferred to the Income Account	—	—	30 — —
Women Teachers' Subsidiary Fund		21,128 — 5	—	Cash invested in the purchase of Securities	—	—	12,836 17 9
Men Teachers' Subsidiary Fund :—				Women Teachers' Subsidiary Fund :—			
Cash transferred from the Income Account		—	12,866 17 9	Cash transferred to the Income Account	—	—	5 — —
Securities purchased		13,628 9 11	—	Cash invested in the purchase of Securities	—	—	11,862 1 2
Women Teachers' Subsidiary Fund :—				Balance on 31st March 1903 :—			
Cash transferred from the Income Account		—	11,867 1 2				
Securities purchased		12,619 19 10	—				
TOTAL	£.	71,492 9 5	24,733 18 11				

DETAILS OF SECURITIES.			
Description.	Men Teachers' Sub. Fund.	Women Teachers' Sub. Fund.	TOTAL.
	£ s. d.	£ s. d.	£ s. d.
2½ % Consols	37,744 9 2	33,748 — 3	71,492 9 5

Dr.		INCOME ACCOUNT.				Cr.			
		£.	s.	d.			£.	s.	d.
Balance on 1st April 1902 :—					Men Teachers' Subsidiary Fund :—				
Men Teachers' Subsidiary Fund			7	16 6	Cash transferred to the Capital Account				12,866 17 9
Women Teachers' Subsidiary Fund			—	17 9	Deferred Annuities				16 5 10
Total Balance			8	14 3	Women Teachers' Subsidiary Fund :—				
Men Teachers' Subsidiary Fund :—					Cash transferred to the Capital Account				11,867 1 2
Contributions of Teachers		12,070	9	8	Deferred Annuities				2 8 7
Cash transferred from the Capital Account		30	—	—	Balance on 31st March 1903, viz :—				
Interest on Investments		796	8	1					
Women Teachers' Subsidiary Fund :—					Men Teachers' Subsidiary Fund				5 17 8
Contributions of Teachers		11,172	—	—	Women Teachers' Subsidiary Fund				1 13 8
Cash transferred from the Capital Account		5	—	—					
Interest on Investments		695	1	2					
TOTAL	£.		24,760	4 8	TOTAL	£.		24,760	4 8

Paymaster General's Office, Whitehall
24 June 1903.

C. Maude,
Accounting Officer.

CLASS IV.—*continued.*

VOTE 9.

NATIONAL GALLERY, &c., SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to the Board of Trustees for Manufactures in Scotland in aid of the Maintenance of the NATIONAL GALLERY, SCHOOL OF ART, and MUSEUM OF ANTIQUITIES, SCOTLAND, in the Year ended 31st March 1903.

SERVICE.	GRANT.	EXPENDITURE	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Grant in Aid	3,400 - -	3,400 - -	- - -	- - -
	£. 3,400 - -	£. 3,400 - -	- - -	- - -

EXPLANATION of the Expenditure and Grant.

The above Grant (2,000*l.* of which is derived from the Treaty of Union) is practically a Grant in Aid of the Funds of the Board of Manufactures, which are applied in maintaining in Edinburgh the Government Establishments of the Royal Institution, the National Gallery of Scotland, the School of Art, and the National Museum of Antiquities.

Board of Manufactures, Edinburgh, }
21 October 1903.

Alex. W. Inglis,
Secretary and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. H. Archibald.

D. C. Richmond,
Comptroller and Auditor General.

CLASS IV.—*continued.*

VOTE 9.

NATIONAL GALLERY, &c., SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Grant and Expendi- ture.	1. The Grant and Expenditure are shown as equal.										£.	
	Grant	-	-	-	-	-	-	-	-	-	-	3,400
	Expenditure	-	-	-	-	-	-	-	-	-	-	3,400

PURCHASE OF PICTURES ACCOUNT.

Purchase of
Pictures. 2. The balance in hand at the close of the year was 40*l.* 18*s.* 9*d.* as compared with 394*l.* 19*s.* 5*d.* on 31st March, 1902, the increase being due to interest received on money on deposit. There were no purchases during the year.

D. C. Richmond,
Comptroller and Auditor General.

CLASS IV.—continued.

VOTE 10.

PUBLIC EDUCATION, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Expenses of the Commissioners of NATIONAL EDUCATION in IRELAND, including a Grant in Aid of the TEACHERS' PENSION FUND, IRELAND, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—ADMINISTRATION :						
1. Salaries and Wages - - -	24,491 - -	23,839 12 1	651 7 11	—	—	—
2. Travelling - - - -	600 - -	525 16 10	74 3 2	—	—	—
3. Legal Expenses - - - -	450 - -	1,514 9 7	-	1,064 9 7	-	-
4. Rent - - - -	206 - -	205 7 8	12 4	—	—	—
5. Incidental Expenses - - -	250 - -	257 2 10	-	7 2 10	-	-
B.—INSPECTION :						
1. Salaries - - - -	34,872 - -	33,931 7 10	940 12 2	—	—	—
2. Travelling - - - -	13,710 - -	16,583 8 9	-	1,573 8 9	-	-
Ditto - - (Supplementary)	1,300 - -					
C.—TRAINING COLLEGES :						
1. Board's Training College, Marlborough Street.	13,851 - -	13,175 5 2	675 14 10	—	—	—
2. Training Colleges under Private Management - - - -	39,874 - -	39,955 - 1	-	81 - 1	-	-
D.—MODEL SCHOOLS :						
1. Central Model Schools - - -	1,112 - -	1,066 8 7	45 11 5	—	—	—
2. Metropolitan District and Minor Model Schools - - - -	8,721 - -	8,792 7 -	-	71 7 -	-	-
E.—NATIONAL SCHOOLS :						
1. Principals, Assistants, Work-mistresses, &c. in Ordinary and Model Schools and Teachers of Schools paid by Capitation - - - -	832,000 - -	988,371 10 1	-	136,371 10 1	-	-
Ditto - - (Supplementary)	20,000 - -					
2. Monitors and their Travelling Expenses - - - -	42,000 - -	31,327 7 7	10,672 12 5	—	—	—
3. Organising Teachers - - - -	700 - -	675 11 6	24 8 6	—	—	—
4. Retiring Gratuities - - - -	750 - -	680 11 10	69 8 2	—	—	—
5. Repayment of Commission to Local Postmasters, and Incidentals - - -	250 - -	165 6 1	84 13 11	—	—	—
6. Free Grants of Books - - - -	800 - -	664 8 3	135 11 9	—	—	—
7. Evening Continuation Schools - - -	2,700 - -	9,053 18 10	346 1 2	—	—	—
Ditto - - (Supplementary)	6,700 - -					
Carried forward - - - - £.	1,045,337 - -	1,170,785 - 7	13,720 17 9	139,168 18 4	-	-

CLASS IV.—*continued.*VOTE 10.—PUBLIC EDUCATION, IRELAND—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward -	1,045,337 - -	1,170,785 - 7	13,720 17 9	139,168 18 4
F.—MANUAL AND PRACTICAL INSTRUCTION :				
1. Salaries, Fees, and Travelling Expenses of Staff, &c. - - -	15,000 - -	14,959 15 -	40 5 -	—
2. Equipment Grants - - -	12,200 - -	11,137 12 10	1,062 7 2	—
G.—BOOK STORES :				
1. Wages - - - - -	831 - -	816 11 7	14 8 5	—
2. Books and Apparatus - - -	30,200 - -	24,871 10 6	5,328 9 6	—
H.—TEACHERS RESIDENCES :				
1. Moiety of Annuities payable for Residences, Non-Vested - -	3,240 - -	3,229 15 8	10 4 4	—
2. Moiety of Annuities payable for Residences, Vested - - -	2,190 - -	2,145 16 11	44 3 1	—
I.—SCHOOL GRANT (55 and 56 Vic., c. 42.) -	240,000 - -	115,291 12 -	124,708 8 -	—
J.—GRANT IN AID OF PENSION FUND - -	18,000 - -	18,000 - -	—	—
JJ.—SUPPLEMENTAL CAPITATION GRANT -	-	21 13 5	—	21 13 5
GROSS TOTAL - - - £.	1,366,998 - -	1,361,259 8 6	144,929 3 3	139,190 11 9
			Net Surplus of Gross Estimate over Expenditure. £. 5,738 11 6	
<i>Deduct,—</i>			Deficiency of Appropriations in Aid Realised.	
K.—APPROPRIATIONS IN AID - - -	Estimated. 33,250 - -	Realised. 27,982 9 7	£. 5,267 10 5	
			Net Surplus to be Surrendered.	
Original - 1,305,748 } Supplementary 28,000 }	NET TOTAL £.	1,333,748 - -	1,333,276 18 11	£. 471 1 1

CLASS IV.—continued.

VOTE 10.—PUBLIC EDUCATION, IRELAND—continued.

SUMMARY OF APPROPRIATIONS IN AID.

DESCRIPTION.	Estimated.			Realised.			More than Estimated.			Less than Estimated.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Model School Fees	2,000	—	—	1,927	15	5	—	—	—	72	4	7
Books	31,000	—	—	25,879	7	9	—	—	—	5,120	12	—
Miscellaneous Receipts	250	—	—	175	6	5	—	—	—	74	13	7
	£. 33,250	—	—	27,982	9	7	—	—	—	5,267	10	5

EXPLANATION of the Causes of Variation between Expenditure and Grant.

Sub-Head A.—Administration :

A. 1.—Office Salaries - - - - - £. 651. 7. 11. Saving.

The Senior Secretary to the Board retired in December, 1902. The appointment of a new Secretary was not made till the close of the financial year. The Junior Examiner retired in October, 1902, and his successor was promoted from the staff of 1st Class Clerks, in which staff the resulting vacancy was not filled up. The amount provided for Counsel was not expended under this head. The Counsel having died, the legal work was reorganised, and paid for under Sub-Head A. 3. Expenditure on Copying was nearly 200*l.* under the Estimate.

A. 2.—Travelling Expenses - - - - - £. 74. 3. 2. Saving.

There were some claims outstanding until next financial year.

A. 3.—Legal Expenses - - - - - £. 1,064 9. 7. Excess.

This excess must be considered in connection with the previous year.

Financial Years.	Amount paid for Legal Expenses.		
1901-02	Law Adviser, Mr. White, K.C., to date of death	234	— 7
1902-03	Solicitor, the late Mr. Redington (paid to his Representatives)	478	— —
	New Solicitor, Mr. Maxwell, Salary 15th October, 1902, to 31st March, 1903	207	17 8
	Acting Solicitor, Mr. Sainsbury	828	0 7
		1,748	7 10
	Amount Voted for Legal Expenses.		
1901-02	Law Adviser	£250	— —
	Solicitor	£450	— —
		£700	— —
1902-03	Law Adviser	£250	— —
	Solicitor	£450	— —
		£700	— —
		£1,400	— —
	Excess of Legal Charges in two years	£348	7 10

Mr. Sainsbury, partner of the late Mr. Redington, who was Acting Solicitor from the time of Mr. Redington's death, March, 1902, up to the time Mr. Maxwell was appointed the Board's Solicitor, was required to settle up all the cases which had been in the hands of the Firm. In nearly all the cases referred to him he did the work formerly discharged by Mr. White, K.C., since that gentleman's death in March, 1902.

CLASS IV.—*continued.*VOTE 10.—PUBLIC EDUCATION, IRELAND—*continued.*EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

A. 4.—Rent £. -. 12. 4. Saving.
Casual.

A. 5.—Incidental Expenses £. 7. 2. 10. Excess.
Casual.

Sub-Head B.—Inspection :

B. 1.—Salaries £. 940. 12. 2. Saving.

Two Senior Inspectors retired, one at end of October, and the other at end of December, 1902. Successors were promoted from Staff of Inspectors, in which Staff the resulting vacancies were not filled up. Increment to one Inspector was withheld during the year. A Sub-Inspector died before the commencement of the financial year, and his place was not filled by a new appointment. There was a saving also under the head of Fees to Assistants at Annual Examinations.

B. 2.—Travelling and Personal Expenses £. 1,573. 8. 9. Excess.

The excess may be attributed mainly to (a) the great increase in the number of Evening Schools, each school necessitating two or more visits during the Session ; and (b) to the two instructional classes in Manual and Practical Instruction for Inspectors, held in Dublin in September and November, 1902.

Sub-Head C.—Training Colleges :

C. 1.—Marlborough Street Training Colloge £. 675. 14. 10. Saving.

(a) 197*l.* on Fixed Grants, owing to King's Scholars who did not complete their Training Sessions.
(b) 479*l.*, Diploma Bonuses—payment could not be completed within the year.

C. 2.—Training Colleges under Private Management £. 81. -. 1. Excess.

The second instalment (600*l.*) of the Annual Grant to "Mary Immaculate" Training Colloge for the Session 1901-02 was paid out of the Vote for the Financial year 1902-03, and consequently constituted an extra charge, not provided for in that Vote. Savings on Fixed Grants generally, on account of King's Scholars who left before completing their Training Sessions, were not sufficient to meet the extra demand.

Sub-Head D.—Model Schools :

D. 1.—Central Model Schools £. 45. 11. 5. Saving.

This saving is due to the death of one of the Teachers of Drawing after the preparation of Estimates.

D. 2.—Model Schools £. 71. 7. -. Excess.

Casual Excess of 71*l.* (Charing, Incidents, &c., being the only items exceeded).

Sub-Head E.—National Schools, &c. :

E. 1.—Principals and Assistants in Ordinary National and Model
National Schools, and Teachers paid by Capitation £. 136,371. 10. 1. Excess.

The expenditure under Sub-Head E. 1. must be considered in connection with that under Sub-Head I. (School Grant), as these two Votes are now conjoined to form the Common Fund for payment of National Teachers ; that portion only of their incomes known as the "Residual Grant" is paid under I. The apparent excess shown above (136,414*l.*) is almost counterbalanced by the saving appearing under I, viz., 124,695*l.* The net difference in excess under E. 1. (11,719*l.*) is accounted for by the payments found necessary in adjusting the provisional incomes at first allowed to Teachers, where these were ascertained to be insufficient. The extent of this addition, which was provided for in the Commissioners' Rules sanctioned by the Treasury, could not be ascertained beforehand for Estimates.

E. 2.—Monitors £. 10,672. 12. 5. Saving.

This is due to the large reduction in the number of Monitors appointed within the past year.

E. 3.—Organising Teachers £. 24. 8. 6. Saving.

Casual saving.

E. 4.—Retiring Gratuities £. 69. 8. 2. Saving.

Variable—depends on resignations of Teachers.

CLASS IV.—*continued.*VOTE 10.—PUBLIC EDUCATION, IRELAND—*continued.*EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

E. 5.—Repayment of Commission to Local Postmasters, and Incidentals £. 84. 13. 11. Saving.

Claim from Post Office less than anticipated. Incidental charges uncertain.

E. 6.—Free Grants of Books - - - - - £. 135. 11. 9. Saving.

Due to a partial cessation of Free Grants.

E. 7.—Evening Continuation Schools - - - - - £. 346 1. 2. Saving.

Amounts due could not in a few cases be paid within the financial year.

Sub-Head F.—Manual and Practical Instruction :

F 1.—Salaries, Fees, and Travelling Expenses of Staff, &c. - - - £. 40. 5. -. Saving.

Casual saving.

F. 2.—Equipment Grants - - - - - £.1,062. 7. 2. Saving.

Accounts in respect of certain grants were not received within the financial year. In other cases, payments could not be made in the absence of, or informalities in, receipts required in support of the payments.

Sub-Head G.—Book Stores :

G. 1.—Wages - - - - - £. 14. 8. 5. Saving.

Due to small deductions for absences of Packers.

G. 2.—Books and Apparatus, &c. - - - - - £.5,328. 9. 6. Saving.

A smaller amount of requisites was ordered by the Schools (to the extent of 5 121/-—see Sub-Head K.), consequently the purchases by the Commissioners of National Education were less.

Sub-Head H.—Teachers' Residences :

H. 1.—Moiety of Annuity payable for Residences—Non-vested - - £. 10. 4 4. Saving.

H. 2.—Moiety of Annuity payable for Residences—Vested - - - £. 44. 3. 1. Saving.

In both (H. 1. and H. 2.) the saving is due to non-compliance in certain cases with the conditions laid down in Rule 88, on which the Commissioners of National Education refund moieties of the amounts paid in reimbursement of the Loans.

Sub-Head I.—School Grant (55 & 56 Vict. c. 42) - - - - £. 124,708. 8. 9. Saving.

See Note under Sub-Head E. 1.

Sub-head JJ.—Supplemental Capitation Grant - - - - £. 21. 13. 5. Excess.

Casual excess.

Sub-Head K.—Appropriations in Aid :

Books - - - - - £. 5,120. 12. 3. Deficit.

A smaller quantity of requisites was ordered by the Schools, and there was a corresponding saving (5,329/-—see Sub-Head G. 1.) in the expenditure.

Model School Fees - - - - - £. 72. 4. 7. Deficit.

The deficit is due to the falling off in receipts from pupils, from whom it is difficult to collect the fees, owing to the opposition of new "free" schools in the neighbourhood.

Miscellaneous - - - - - £. 74. 13. 7. Deficit.

Very variable source of income.

CLASS IV.—*continued.*

VOTE 10.—PUBLIC EDUCATION, IRELAND—*continued.*

EXTRA REMUNERATION—*continued.*

The following Sums were received in the year 1902–1903 by Officers of the Board from other Departments for Services rendered to the latter:—

Sub-Head.	Service for which Received.	Amount.			Total.			
		£.	s.	d.	£.	s.	d.	
Notes to Sub-Head B. . . .	One Senior Inspector and Five Inspectors received from the Department of Agriculture and Technical Instruction for Ireland, for superintending Science and Art Examinations.	A.	3	3	-	3	3	-
		B.	1	1	-			
		C.	1	1	-			
		D.	1	1	-			
		E.	1	1	-			
		F.	8	8	-			
					12	12	-	
Notes to Sub-Head D. 1 . . .	The Medical Attendant who was paid 40 <i>l.</i> under this Sub-head, also received as Divisional Surgeon from the Dublin Metropolitan Police Vote.			-	180		-	
Notes to Sub-Head F. 1 . . .	The Directress also receives from the War Office an annuity in recognition of services of her deceased brother.			-	35		-	
					230	15	-	

The Surplus of 480*l.* 14*s.* 11*d.*, shown on the Account of the Vote "Public Education, Ireland," for the year ended 31st March 1902, has been Surrendered.

W. J. M. Starkie,
Resident Commissioner and Accounting Officer.

P. Young,
Financial Assistant Secretary.

30 November 1903.

I certify that, to the extent to which a detailed audit has been applied, and, subject to the observations contained in the annexed Report, this Account is correct.

Examined,
C. H. Archibald.

D. C. Richmond,
Comptroller and Auditor General.

CLASS IV.—*continued.*

VOTE 10.

PUBLIC EDUCATION, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess.** 1. EXPENDITURE in excess of the Estimate has taken place under Sub-Heads A. 3, A. 5, B. 2, C. 2, D. 2, and E. 1.
- Revived Sub-Head JJ.** 2. The Sub-Head JJ. Supplemental Capitation Grant, has been revived and the amount of 21*l.* 13*s.* 5*d.* charged to it as part of the sum of 95,434*l.* voted as Supplemental Capitation Grant in the year 1900-1. Of the total thus provided a balance of 308*l.* 15*s.* still remains unexpended.
- Overpayments.** 3. With reference to the latter part of paragraph 2 of my report last year, I have now to state that the balance of 30*l.* 14*s.* 2*d.* which was referred to as outstanding is being recovered by process of deduction from the Teachers' Salaries.
- A further test has been given during the year to the awards of Consolidated Salaries and to the numerous revisions of the Salaries originally awarded. A test has also been applied to the payments for "Extra Branches" under the new Regulations.
- Overpayments have been admitted to the extent of 188*l.* 4*s.* 8*d.*, of which 130*l.* -*s.* 10*d.* has been recovered and brought to account within the year, 10*l.* 12*s.* has been written off by the Treasury as irrecoverable, and a balance of 47*l.* 11*s.* 10*d.* remains to be recovered in 1903-4.
- Postponed Expenditure.** 4. The question of the postponement of payment of the Residual Capitation Grant until the following financial year, to which attention was drawn in paragraph 3 of my Report of last year, has been dealt with in the Fourth Report of the Committee of Public Accounts of 1903, and in paragraph 7 of the Treasury Minute of 24th December, 1903, on the Reports relating to Civil and Miscellaneous Accounts, 1901-2.
- Outstanding questions on 1902-3.** 5. Questions which have arisen with regard to certain payments appearing to be in excess of the amounts authorised are still matters of correspondence, and, if necessary, will be noticed in my Report on this Vote for next year.
- Surplus.** 6. The Amount to be Surrendered is, as shown by the Account, 471*l.* 1*s.* 1*d.*

	£	s.	d.
Grant (<i>Gross</i>)	1,336,998	-	-
Expenditure (<i>Gross</i>)	1,361,259	8	6
Net Surplus	£ 5,738	11	6
<i>Deduct,—</i>			
Estimated Appropriations in Aid not Realised	5,267	10	5
Net Amount to be Surrendered	£ 471	1	1

D. C. Richmond,
Comptroller and Auditor General.

CLASS IV.—*continued.*

VOTE 11.

ENDOWED SCHOOLS COMMISSIONERS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Expenses of the Office of the COMMISSIONERS for MANAGING certain SCHOOL ENDOWMENTS in IRELAND, in the Year ended 31st March, 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	635 — —	623 2 3	11 17 9	—
B.—Travelling	120 — —	133 12 6	—	13 12 6
C.—Incidental Expenses	170 — —	168 3 9	1 16 3	—
£.	925 — —	924 18 6	13 14 0	13 12 6
Deduct Deficit			13 12 6	
Net Surplus to be Surrendered			— 1 6	

EXPLANATION of Causes of Variation between Expenditure and Grant.

	Savings.	Excess.
	£. s. d.	£. s. d.
A.—Salaries :		
Saved on Grant for Copyist 13 <i>l.</i> less 1 <i>l.</i> 2 <i>s.</i> 3 <i>d.</i> , being increment on Clerk's salary from 11th January, 1903 to 31st March, 1903, at the rate of 5 <i>l.</i> per annum, for which provision had not previously been made	11 17 9	—
B.—Travelling :		
This Excess is owing to the fact that a special Meeting of the Board had to be held during the year in addition to the ordinary ones, and to the further fact that the Vice-Chairman, who is a member of the Standing Committee, resides at a distance from Dublin	—	13 12 6
C.—Incidental Expenses :		
1. Law Costs.—Saved	—	20 — —
2. Postage.—Excess	—	1 10 3
3. Stationery.—Excess	—	16 13 6
Net Savings on C.	£. 1 16 3	—
	13 14 —	13 12 6
Deduct Excess	—	13 12 6
Net Surplus to be Surrendered	— 1 6	

The excess on B, has been met out of Savings on A. and C. under Sanction of Treasury Letter of 28th January, 1903, No 1463/03.

CLASS IV.—*continued.*VOTE 11.—ENDOWED SCHOOLS COMMISSIONERS, IRELAND—*continued.*

EXTRA REMUNERATION.

The Secretary was paid, from the Vote for the Chief Secretary's Office, during the year 1902-03, 50*l.* extra remuneration in connection with the Inspection of Schools under the Educational Endowments (Ireland) Act, 1885.

The Surplus of 15*l.* 2*s.* 8*d.*, shown on the Account of the Vote "Endowed Schools Commissioners, Ireland," for the year ended 31st March 1902, has been surrendered.

Gerald Molloy,
Chairman and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. H. Archibald.

D. C. Richmond,
Comptroller and Auditor General.

VOTE 11.

ENDOWED SCHOOLS COMMISSIONERS, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. Expenditure in excess of the Estimate has been incurred under Sub-Head B.
Surplus. 2. The Net Surplus to be Surrendered is, as shown by the Account, 1*s.* 6*d.*

	£.	s.	d.
Grant	925	-	-
Expenditure	924	18	6

Net Surplus - - £. - 1 6

D. C. Richmond,
Comptroller and Auditor General.

CLASS IV.—continued.

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VOTE 12.
NATIONAL GALLERY OF IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the NATIONAL GALLERY OF IRELAND, in the Year ended 31st March 1903, showing a Surplus upon three Sub-Heads of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages	1,443 - -	1,301 16 9	141 3 3	—
B.—Purchase of Pictures (Grant in Aid) -	1,000 - -	1,000 - -	—	—
C.—Travelling - - - - -	150 - -	149 17 -	- 3 -	—
D.—Incidental Expenses - - - - -	372 - -	370 10 1	1 9 11	—
	£. 2,965 - -	2,822 3 10		—
Surplus to be Surrendered - - £.			142 16 2	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	40 - -
Amount of Extra Receipts realised in the Year 1902-1903, and paid over to Exchequer :—	
Admissions - - - - -	24 16 6
Catalogues - - - - -	4 4 -

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Surplus owing to additional attendants, as sanctioned and provided for by the Treasury, not being appointed until actually required.

EXTRA RECEIPTS.—The Gallery was closed to the Public for 5½ months.

A Grant has been taken for 77l. 15s. 5d., the Deficit shown on the Account of the Vote "National Gallery of Ireland," for the year ended 31st March 1902.

23 November 1903.

Walter Armstrong,
Director and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. H. Archibald.

D. C. Richmond,
Comptroller and Auditor General.

CLASS IV.—*continued.*

VOTE 12.

NATIONAL GALLERY OF IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Surplus. 1. The Surplus to be Surrendered is, as shown by the Account, 142*l.* 16*s.* 2*d.*

	<i>£.</i>	<i>s.</i>	<i>d.</i>
Grant - - - - -	2,965	-	-
Expenditure - - - - -	2,822	3	10
Surplus - - -	<i>£.</i> 142	16	2

Sale of Catalogues. 2. Of the amount stated to have been paid to the Exchequer 4*l.* 4*s.* - *d.* derived from the Sale of Catalogues, has been paid to the Stationery Office.

GRANT IN AID ACCOUNT.

Grant in Aid. 3. The Grant in Aid for the Purchase of Pictures was 1,000*l.*, and as there was a balance in hand from the previous year of 360*l.* 8*s.* 1*d.*, the sum available was 1,360*l.* 8*s.* 1*d.* Of this amount 1,040*l.* has been expended, leaving a balance at the close of the year of 320*l.* 8*s.* 1*d.*

The expenditure has been audited in detail in my Department.

D. C. Richmond,
Comptroller and Auditor General.

CLASS IV.—*continued.*

VOTE 13.

QUEEN'S COLLEGES, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, in Aid of the Expenses of the QUEEN'S COLLEGES in IRELAND, in the year ended 31st March 1903, showing a Surplus upon one Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Grant in Aid of the Expenses of Queen's College, Belfast	1,600 - -	1,600 - -	—	—
B.—Grant in Aid of the Expenses of Queen's College, Cork	1,600 - -	1,600 - -	—	—
C.—Grant in Aid of the Expenses of Queen's College, Galway	1,600 - -	1,600 - -	—	—
D.—Remuneration to the Professors of the above-named Colleges, as the equivalent of Students' Fees	5,500 - -	5,055 15 2	444 4 10	—
GROSS TOTAL . . . £.	10,300 - -	9,855 15 2	444 4 10	—
			Surplus of Gross Estimate over Expenditure. £. 444 4 10	
<i>Deduct,—</i>	<i>Estimated.</i>	<i>Realised.</i>	Deficiency of Appropriations in Aid Realised. £. 444 4 10	
E.—Appropriations in Aid (Students' Fees)	5,500 - -	5,055 15 2		
NET TOTAL . . . £.	4,800 - -	4,800 - -	Net Surplus to be Surrendered. £. Nil	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

D. and E.—Approximate Estimates.

CLASS IV.—*continued.*VOTE 13.—QUEEN'S COLLEGES, IRELAND—*continued.*

EXTRA REMUNERATION.

NAME.	Service.	Amount.			Vote or Account.
		£.	s.	d.	
J. I. Lynham	Assistant Examiner	4	-	-	Civil Service Commission.
W. Wylie	ditto ditto	21	-	-	
W. Bergin	Examiner	55	10	-	Board of Intermediate Education.
W. F. Butler	ditto	67	19	-	
W. Graham	ditto	72	18	-	
T. W. Dougan	ditto	52	11	-	
V. Steinberger	ditto	100	-	-	
P. G. Sandford	ditto	54	16	-	
John Park	ditto	58	1	-	
John Park	Centre Superintendent	15	-	-	
T. W. Dougan	Queen's College, Belfast	88	-	-	Royal University Fund.
F. S. Boas	ditto ditto	88	-	-	
John Park	ditto ditto	88	-	-	
A. C. Dixon	ditto ditto	88	-	-	
W. B. Morton	ditto ditto	88	-	-	
E. A. Letts	ditto ditto	118	-	-	
R. O. Cunningham	ditto ditto	118	-	-	
Johnson Symington	ditto ditto	150	-	-	
J. W. Byers	ditto ditto	100	-	-	
J. Lorrain Smith	ditto ditto	100	-	-	
J. A. Lindsay	ditto ditto	100	-	-	
Sir William Whitla	ditto ditto	75	-	-	
W. H. Thompson	ditto ditto	100	-	-	
W. Graham	ditto ditto	40	-	-	
Maurice Fitzgerald	ditto ditto	50	-	-	
J. S. Baxter	ditto ditto	50	-	-	
C. H. Keene	Queen's College, Cork	78	-	-	
G. F. Savage-Armstrong	ditto ditto	78	-	-	
W. F. T. Butler	ditto ditto	188	-	-	
J. J. Charles	ditto ditto	150	-	-	
A. W. Sandford	ditto ditto	60	-	-	
C. Y. Pearson	ditto ditto	75	-	-	
Marcus Hartog	ditto ditto	100	-	-	
William Bergin	ditto ditto	78	-	-	
V. Steinberger	Queen's College, Galway	180	-	-	
J. P. Pye	ditto ditto	150	-	-	
John I. Lynham	ditto ditto	150	-	-	
E. Townsend	ditto ditto	50	-	-	
W. F. Trench	ditto ditto	60	-	-	
R. J. Anderson	ditto ditto	50	-	-	
T. J. 'a Bromwich	ditto ditto	70	-	-	
Philip Sandford	ditto ditto	70	-	-	
R. O. Cunningham	Queen's College, Belfast	18	-	-	Class VI., Vote 1.
A. L. Meissner	ditto ditto	18	-	-	
J. Purser	ditto ditto	18	-	-	
J. Park	ditto ditto	18	-	-	
G. S. Armstrong	Queen's College, Cork	18	-	-	
J. J. Charles	ditto ditto	18	-	-	
A. Jack	ditto ditto	20	-	-	
W. B. Campion	Queen's College, Galway	20	-	-	
E. Townsend	ditto ditto	20	-	-	

Dublin Castle, }
21 November 1963. }

F. J. Cullinan,
Clerk in Charge of the Account.

A. P. MacDonnell,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell.

D. C. Richmond,
Comptroller and Auditor General.

CLASS IV.—*continued.*

VOTE 13.

QUEEN'S COLLEGES, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Grant and Expenditure are equal, a surplus under Sub-Head D. (Remuneration to the Professors, &c.) being balanced by a deficiency under Sub-Head E (Appropriations in Aid, Students' Fees), these two Sub-Heads being mutually dependent. Net Grant and Expenditure equal.

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	10,300	-	-
Expenditure (<i>Gross</i>) - - - - -	9,855	15	2
	<hr/>		
Surplus - - -	£. 444	4	10
<i>Deduct,—</i>			
Estimated Appropriations in Aid not Realised -	444	4	10
	<hr/>		

2. Annexed are Abstract Accounts of the Income and Expenditure of the three Colleges, which are examined in my Department in detail. College Accounts.

(A.) (B.) (C.)

D. C. Richmond,
Comptroller and Auditor General.

CLASS IV.—*continued.*VOTE 13.—QUEEN'S COLLEGES, IRELAND—*continued.*

(A.)

QUEEN'S COLLEGE, BELFAST.

ACCOUNT of CASH RECEIPTS and PAYMENTS of the President and Bursar of QUEEN'S COLLEGE, BELFAST, for the year ending 31 March 1903.

RECEIPTS.	TOTAL to 31st March 1903.	PAYMENTS.	TOTAL to 31st March 1903.
	£. s. d.		£. s. d.
Balance on 1st April, 1902	1,008 18 -	Original Grant	6,652 10 10
		Less Income Tax	200 3 5
Original Grant, Paymaster General	7,000 - -		6,353 7 5
Less Income Tax	200 3 5	Additional Grant	1,500 10 3
	6,700 16 7	Fees, Fines, &c.	170 10 6
Additional Grant	1,600 - -	Miscellaneous	206 2 11
Fees, Fines, &c.	180 - 0	Library Deposits	40 - -
Miscellaneous	250 13 4	Class Fees, including payments from the Trustees of the Sorella Trust	2,544 3 2
Library Deposits	35 - -	Endowments	201 14 5
Class Fees, including payments from the Trustees of the Sorella Trust	2,514 5 2	Class Fees payable to Lecturers not duly appointed Professors	442 - -
Endowments	203 13 11	Musgrave Chair of Pathology Endowment Account	152 0 -
Class Fees payable to Lecturers not duly appointed Professors	442 - -	Equipment of various Departments	331 14 10
Musgrave Chair of Pathology Endowment Account	152 0 -	Expenses of Pathology Department	21 16 8
		Equipment for Natural Philosophy and Medicine Depart- ments	4 0 -
		Balance on 31st March 1903 :—	
		£. s. d.	£. s. d.
		Bank General Account - 1,551 10 8	
		Endowment Accounts - 240 17 10	
		1,792 14 6	
		Less outstanding Cheques - 303 10 0	1,488 14 0
		In Bursar's hands	37 5 7
		£. 1,526 - 4	1,526 - 4
£. 13,786 10 6		£. 13,786 10 6	

INVESTMENTS STANDING TO CREDIT OF THE
COLLEGE, ON 31ST MARCH, 1903:

General Account—	£. s. d.
Original Grant, 2½% Consolidated Stock	470 18 11
Sullivan Scholarship Account—	
2½% Consolidated Stock	4,548 0 -
Blayney Exhibition Account—	
2½% Consolidated Stock	1,145 18 10
Porter Scholarship Account—	
2½% Consolidated Stock	3,306 16 2
Bank of Ireland Stock	166 11 5
Pakenham Scholarship Account—	
Moscow-Jaroslavl Railway Coy's Bonds	500 - -
Belfast Water Commissioners 3½% Stock	500 - -
Musgrave Chair of Pathology, Endowment Fund—	
Belfast Harbour Consolidated Stock, 3½%	1,500 - -
Belfast Corporation Stock, 3½%	3,500 - -

T. Hamilton, President.
Wm. Wylie Bursar.

CLASS IV.—*continued.*

VOTE 13—QUEEN'S COLLEGES, IRELAND—*continued.*

(B)

QUEEN'S COLLEGE, CORK.

ANNUAL ACCOUNT of CASH RECEIPTS and PAYMENTS of the President and Bursar of the QUEEN'S COLLEGE, CORK.

RECEIPTS.	TOTAL to 31st March 1903.	PAYMENTS.	TOTAL to 31st March 1903.
Balance	£. s. d. 3,180 11 4	Original Grant	£. s. d. 6,898 8 0
Original Grant	£. s. d. 7,000 - -	Less Income Tax	286 18 8
Less Income Tax	286 18 8	Additional Grant	1,599 19 2
	6,713 1 4	Special Grant	- - -
Additional Grant	1,600 - -	Fees, Fines, &c.	166 15 -
Special Grant	- - -	Miscellaneous	- - -
Fees, Fines &c.	95 1 -	Library Deposits	41 - -
Miscellaneous	3 5 8	Class Fees	1,701 - -
Library Deposits	41 - -	Blayney Fund Scholarship	34 10 3
Class Fees	1,810 - -	* Difference taken from last year's balance at credit of Fees and Fines Account.	
Blayney Fund (Dividend)	34 16 5	Balance on 31st March :	
		Bank General Account	£. s. d. 3,006 10 0
		Special Account	1 10 10
		Crawford Observatory	140 11 5
		Less outstanding	3,157 12 9
		Cheques	16 16 8
			3,141 16 1
		In Bursar's hands	40 10 5
			3,182 15 6
£.	13,427 15 0	£.	13,427 15 0

INVESTMENTS STANDING TO CREDIT OF THE COLLEGE 31ST MARCH, 1903.

Blayney Exhibition Account : £ s. d.
In 2½ % Consolidated Stock 1,348 17 3

Queen's College, Cork,
31 March 1903.

C. H. Keene, Deputy of President.
D. C. Newcom, Acting Bursar.

CLASS IV.—*continued.*VOTE 13—QUEEN'S COLLEGES, IRELAND—*continued.*

(C.)

QUEEN'S COLLEGE, GALWAY.

ACCOUNT of CASH RECEIPTS and PAYMENTS of the President, Deputy-President and Bursar of
QUEEN'S COLLEGE, GALWAY.

RECEIPTS.	TOTAL to 31st March 1903.	PAYMENTS.	TOTAL to 31st March 1903.
	£. s. d.		£. s. d.
Balance 1st April 1902	1,911 11 0	Original Grant	6,900 18 4
		Less Income Tax	295 17 0
			6,605 1 4
Original Grant	7,000 --	Additional Grant	1,793 9 5
Less Income Tax	295 17 0	Special Grant	-- --
	6,704 3 0	Fees, Fines, &c.	44 15 4
Additional Grant	1,600 --	Miscellaneous	95 --
Special Grant	-- --	Library Deposits	15 --
Fees, Fines, &c.	95 10 --	Class Fees	1,016 5 4
Miscellaneous	91 5 3	Endowments	363 15 10
Library Deposits	20 --	Balance on 31st March 1903 :—	
Class Fees	1,041 --	No. 1. Bank General Account	£. s. d. 780 11 3
Endowments	363 15 10	No. 2 Bank Account	£. s. d. 1,047 11 3
			1,828 2 6
		In Bursar's hands	5 16 1
			1,833 18 7
£.	11,767 5 10	£.	11,767 5 10

INVESTMENTS STANDING TO THE CREDIT OF THE
COLLEGE ON 31ST MARCH, 1903 :

Blayney Exhibition Account—	£ s. d.
2½ % Consolidated Stock	1,112 15 5
Dr. and Mrs. Browne Scholarship—	
2½ % Consolidated Stock—	1,359 0 0
Endowment Fund—	
5 % Preference Stock of the Midland, Great Western Railway of Ireland	800 0 0

Alexr. Anderson, President.
J. I. Lynham, Bursar.

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CLASS IV.—*continued.*

EDUCATION, SCIENCE AND ART.

THE subjoined Summary compares the Gross Expenditure for the Services in Class IV. with the Gross Grants for the Year 1902-3; and also shows the variation between the Sums Estimated and Realised as Appropriations in Aid, together with other Extra Receipts, payable to the Exchequer.

SUMMARY.

No. of Votes.	SERVICE.	Grant (Gross). £.	Expenditure (Gross). £. s. d.	Expenditure, compared with Grant.		Appropriations in Aid.		Amount to be Surrendered. £. s. d.	Other Extra Receipts, payable to Exchequer.	
				Surplus. £. s. d.	Deficit. £. s. d.	More than Estimated. £. s. d.	Less than Estimated. £. s. d.		Estimated. £. s. d.	Realised. £. s. d.
1	Board of Education - - - -	10,223,287	10,220,744 18 -	2,542 2 -	-	-	682 17 -	1,859 5 -	-	-
2	British Museum - - - -	177,580	177,358 1 -	221 19 -	-	490 - 5	-	711 19 5	-	-
3	National Gallery - - - -	18,600	18,328 13 11	271 6 1	-	303 8 6	-	574 14 7	* 700 - -	* 357 18 6
4	National Portrait Gallery - - - -	5,541	5,541 - -	-	-	-	-	-	* 200 - -	* 229 - 5
5	Wallace Collection - - - -	9,066	8,753 18 4	312 1 8	-	-	273 19 8	38 2 0	* 30 - -	* 37 - 6
6	Scientific Investigation, &c. - - - -	68,396	62,931 16 11	5,464 3 1	-	-	-	5,464 3 1	* 400 - -	* 464 11 8
7	Universities and Colleges, Great Britain, and Intermediate Education, Wales - -	121,706	121,318 12 10	387 7 2	-	-	-	387 7 2	-	-
8	Public Education, Scotland - - - -	1,407,712	1,405,358 1 7	2,353 18 5	-	-	-	2,353 18 5	40 - -	146 - -
9	National Gallery, &c., Scotland - - -	3,400	3,400 - -	-	-	-	-	-	-	-
10	Public Education, Ireland - - - -	1,366,998	1,361,259 8 6	5,738 11 6	-	-	5,267 10 5	471 1 1	-	-
11	Endowed Schools Commissioners, Ireland	925	924 18 6	- 1 6	-	-	-	- 1 6	-	-
12	National Gallery of Ireland - - - -	2,965	2,822 3 10	142 16 2	-	-	-	142 16 2	40 - -	{ 24 16 6
13	Queen's Colleges, Ireland - - - -	10,300	9,855 15 2	444 4 10	-	-	444 4 10	-	-	{ * 4 4 -
TOTAL - - - £.		13,416,476	13,398,597 8 7	17,878 11 5	-	793 8 11	6,668 11 11	-	280 - -	399 16 11
TOTAL Amount to be Surrendered - - - £.								12,003 8 5	More than Estimated }	£. 119 16 11

* Paid in and taken credit for by Stationery Office.

Exchequer and Audit Department,
January 1904.

D. C. Richmond,
Comptroller General of the Receipt and Issue
of His Majesty's Exchequer, and
Auditor General of Public Accounts.

**CIVIL SERVICE ACCOUNTS,
1902-3.**

C L A S S V.

FOREIGN AND COLONIAL SERVICES.

REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS included in the CIVIL SERVICE ESTIMATES, CLASS V., for the Year ended the 31st of March 1903; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

CLASS V.

FOREIGN AND COLONIAL SERVICES

	PAGE
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2.—Uganda, Central and East Africa Protectorates, and Uganda Railway -	436
3.—Colonial Services - - - - -	456
4.—Cyprus, Grant in Aid - - - - -	481
5.—Telegraph Subsidies and Pacific Cable - - - - -	489
6.—Cretan Loan - - - - -	491
7.—Treasury Chest Fund - - - - -	492
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CLASS V.—*continued.*

VOTE 1.

DIPLOMATIC AND CONSULAR SERVICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Expenses in connection with His Majesty's EMBASSIES, MISSIONS, and CONSULAR ESTABLISHMENTS ABROAD, and other Expenditure chargeable to the CONSULAR VOTE, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

CLASS V.—*continued.*

VOTE 1.

DIPLOMATIC AND CONSULAR SERVICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Expenses and other Expenditure chargeable to the CONSULAR VOTE, in the Year ended

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.			
					Less than Granted.		More than Granted.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
DIPLOMATIC SERVICE :								
A. —Salaries and Rent Allowances	193,149	— —	190,709	9 7	2,439	10 5	—	—
B. —Wages	4,800	— —	4,827	19 7	—	—	27	19 7
C. —Journeys on the Public Service	6,550	— —	7,132	— 6	—	—	582	— 6
D. —Couriers	3,150	— —	3,160	18 11	—	—	10	18 11
E. —Postage	1,000	— —	1,174	11 5	—	—	174	11 5
F. —Fuel and Light	1,585	— —	1,545	5 2	—	—	60	5 2
G. —Extra Rent	850	— —	1,059	7 1	—	—	209	7 1
H. —Law Charges	550	— —	542	14 2	7	5 10	—	—
I. —Relief to Distressed British Subjects	100	— —	81	1 8	18	18 4	—	—
J. —Incidental Expenses,	3,720	— —	4,372	8 1	—	—	652	8 1
K. —Special Missions and Services	33,000	— —	43,457	12 8	—	—	6,457	12 8
Do. (Supplementary)	4,000	— —						
L. —Outfits	8,000	— —	10,460	— —	—	—	2,460	— —
M. —Compassionate Gratuities to Retired Chancery and Consular Attendants.	500	— —	216	16 5	283	3 7	—	—
Total for DIPLOMATIC SERVICES.								
Original - 256,954 } £.								
Supplementary 4,000 } £.								
	260,954	— —	268,840	5 3	2,748	18 2	10,635	3 5
GENERAL CONSULAR SERVICE :								
N. —Salaries	134,375	— —	130,838	8 —	3,536	12 —	—	—
O. —Office Expenses and Fee Allowances	74,482	— —	75,429	7 5	—	—	947	7 5
P. —Student Interpreters	2,400	— —	2,701	8 10	—	—	301	8 10
Q. —Special Services, Outfits, and Travelling	11,500	— —	7,424	1 2	4,075	18 10	—	—
R. —Postage	1,750	— —	1,895	12 11	—	—	145	12 11
S. —Incidental Expenses	1,830	— —	1,663	1 9	166	18 3	—	—
T. —Chapels, Chaplains, Hospitals, &c.	1,600	— —	960	17 9	639	2 3	—	—
U. —Relief to Distressed British Subjects	600	— —	440	7 8	159	12 4	—	—
Total for GENERAL CONSULAR SERVICE.								
	228,537	— —	221,353	5 6	8,578	3 8	1,394	9 2
Carried forward . . . £.								
	489,491	— —	490,193	10 9	11,327	1 10	12,029	12 7

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CLASS V.—*continued.*

VOTE 1.

DIPLOMATIC AND CONSULAR SERVICES.

in connection with His Majesty's EMBASSIES, MISSIONS AND CONSULAR ESTABLISHMENTS ABROAD, 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

EXPLANATION

Of the Causes of Variation between Expenditure and Grant.

- A.—Chiefly owing to vacancies at Rome, Washington, Lisbon, and Buenos Aires. The saving would have been greater but for the payment of the salary of H.M. Minister at Havana for which provision was made in the Consular portion of the Vote.
- B.—Caused by increase in Wages at the Tehran Legation.
- C.—Owing to increased expenditure in Abyssinia. More would have been taken in the Supplementary Estimate but for anticipated Savings on other Sub-Heads.
- D.—Casual difference.
- E.—Above the average. More has been taken for the following year.
- F.—Caused by an arrear charge at Constantinople.
- G.—Expenditure which had not been provided for occurred at Washington and Peking.
- H.—Same as D.
- I.—Cannot be accurately estimated.
- J.—Mainly caused by arrear expenditure in Persia and Abyssinia. More would have been taken in the Supplementary Estimate but for anticipated savings on other Sub-Heads.
- K.—The provision for unforeseen Missions proved to be insufficient. More would have been taken in the Supplementary Estimate but for anticipated Savings on other Sub-Heads.
- L.—Cannot be accurately estimated. The expenditure depends upon the number of vacancies occurring during the year.
- M.—The following gratuities were paid during the year:—
- | | £. | s. | d. |
|---|----|-----|------|
| To a Gholam at Tohran | 34 | 15 | 3 |
| To a Chancery Servant at St. Petersburg | 67 | 1 | 5 |
| To a Chancery Servant at Berne | 53 | 10 | 7 |
| To a Cavass at Van | 24 | 10 | 10 |
| To a Servant at Hankow | 8 | 3 | 4 |
| To a Servant at Swatow | 9 | 5 | — |
| To a Boatman at Swatow | 6 | — | — |
| To a Boatman at Swatow | 5 | 10 | — |
| To a Boatman at Swatow | 8 | — | — |
| | £. | 216 | 16 5 |
- N.—Chiefly on account of vacancies at Manaus, Constantinople, Moosh, and Rhodes; to the withdrawal of the Officers at Dar-es-Salaam and Pulo Wai; and to the charge to the Diplomatic portion of the Vote of the Salary of H.M. Minister at Havana, which was provided under this Sub-Head.
- O.—Mainly caused by expenditure for extra clerical assistance at Beira and Lorenzo Marques.
- P.—The anticipated promotion of an Assistant to a vacant Vice-Consulate did not take place in the year.
- Q.—The number of appointments during the year was again unusually small.
- R.—Above the average. More has been taken for the following year.
- S.—Below the average. Less has been taken for the following year.
- T.—No contributions were made to the churches at Bahia and Pernambuco owing to the post of Chaplain being vacant at both places.
- U.—Same as I.

CLASS V.—*continued.*

VOTE 1.—DIPLOMATIC AND CONSULAR SERVICES—*continued.*

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.							
					Less than Granted.			More than Granted.				
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Brought forward - - -	489,491	-	-	490,193	10	9	11,327	1	10	12,029	12	7
SERVICES in CHINA, partly repayable from Indian Revenues :												
V.—Salaries, Allowances, and Wages - - -	53,705	-	-	46,549	8	1	7,155	11	11	-	-	-
W.—Legation Guards - - - - -	375	-	-	318	1	7	56	18	5	-	-	-
X.—Outfits and Travelling - - - -	6,500	-	-	4,506	12	10	1,993	7	2	-	-	-
Y.—Rent Allowances - - - - -	2,000	-	-	1,075	2	5	924	17	7	-	-	-
Z.—Postage - - - - -	600	-	-	465	11	3	134	8	9	-	-	-
AA.—Incidental Expenses - - - -	1,898	-	-	1,779	17	7	118	2	5	-	-	-
BB.—Prison Expenses, Witnesses, Deportations, &c. - - - -	165	-	-	204	8	8	-	-	-	39	8	8
CC.—Medical Attendance - - - -	1,500	-	-	1,213	13	4	286	6	8	-	-	-
DD.—Relief to Distressed British Subjects -	25	-	-	198	13	5	-	-	-	173	13	5
Total for SERVICES in CHINA - - -	66,768	-	-	56,311	9	2	10,669	12	11	213	2	1
SERVICES in JAPAN and SIAM :												
EE.—Salaries, Allowances, and Wages - - -	18,656	-	-	18,255	14	7	400	5	5	-	-	-
FF.—Legation Guards - - - - -	235	-	-	229	12	9	5	7	3	-	-	-
GG.—Outfits and Travelling - - - -	1,500	-	-	1,275	13	10	224	6	2	-	-	-
HH.—Rent Allowances - - - - -	1,260	-	-	1,116	14	4	143	5	8	-	-	-
II.—Postage - - - - -	150	-	-	248	2	4	-	-	-	98	2	4
JJ.—Incidental Expenses - - - -	765	-	-	727	17	-	37	3	-	-	-	-
KK.—Prison Expenses, Witnesses, Deportations, &c. - - - -	450	-	-	398	14	9	51	5	3	-	-	-
LL.—Medical Attendance - - - - -	1,090	-	-	1,050	10	10	39	9	2	-	-	-
MM.—Relief to Distressed British Subjects -	25	-	-	-	-	-	25	-	-	-	-	-
Total for SERVICES in JAPAN and SIAM } - - £.	24,131	-	-	23,303	-	5	926	1	11	98	2	4
NN.—Telegrams - - - - -	44,000	-	-	50,762	15	4	-	-	-	762	15	4
Do. (Supplementary) - - - -	6,000	-	-	-	-	-	-	-	-	-	-	-
GROSS TOTAL {Original - 620,390 } £.	630,390	-	-	620,570	15	8	22,922	16	8	13,103	12	4
							Net Surplus of Gross Estimate over Expenditure.					
							£. 9,819 4 4					
							Surplus of Appropriations in Aid Realised.					
							£. 1,260 14 -					
							Total Surplus to be Surrendered.					
							£. 11,079 18 4					
Deduct,—												
OO.—Appropriations in Aid - - - -	92,820	-	-	94,080	14	-						
NET TOTAL {Original - 527,570 } £.	537,570	-	-	526,490	1	8						

CLASS V.—*continued.*

VOTE I.—DIPLOMATIC AND CONSULAR SERVICES—*continued.*

EXPLANATION
Of the Causes of Variation between Expenditure and Grant.

- V.—The saving on account of vacancies, &c., was again unusually large, in addition to which there was a saving by the fall in the value of the dollar. The provision made for some of the new posts has not yet been required. This circumstance also affects Sub-Heads X., Y., and A.A.
- W.—Owing to the fall in the value of the dollar, and to savings on the Estimate for Horses, Clothing, &c.
- X.—The amount paid on account of Outfits was much below the average, and the provision made for some of the new posts has not been required.
- Y.—The provision made for some of the new posts was not required, and the ordinary expenditure was below the average.
- Z.—Below the average.
- AA.—The provision made for some of the new posts was not required, and there was a saving by the fall in the value of the dollar. The saving would have been greater but for special expenditure at some of the Consulates.
- BB.—Above the average.
- CC.—Mainly caused by the fall in the value of the dollar, and by the allowance for Hangchow not having been drawn.
- DD.—Same as I.
- EE.—The Court at Bangkok, for which provision was made in the Estimate, was not established until the following year.
- FF.—Same as D.
- GG.—No Outfit Allowances were paid in the year.
- HH.—The expenditure in Japan was less than was anticipated.
- II.—Same as BB.
- JJ.—Same as D.
- KK.—Same as Z.
- LL.—Owing to the reduction in the salary of the Physician at Bangkok.
- MM.—Same as I.
- NN.—The charge for Telegrams from Persia proved to be more than was anticipated when the Supplementary Estimate was framed.

OO.—Appropriations in Aid :—
The Receipts, compared with the Estimate, were as follows :—

Estimated Receipts.			Actual Receipts.		
£.	s.	d.	£.	s.	d.
92,820	-	-	94,080	14	-
-	-	-	92,820	-	-
More than Estimated . . . £.			1,260 14 -		

The amount of Fees collected in the General Consular Service and in China, Japan, and Siam, was more than had been anticipated.
The Indian Contribution having been reduced, with Treasury sanction, the amount received was 700% less than the Estimate.
The receipts were further affected by an abatement of 2,403*l.* 11*s.* 8*d.* on account of Fees over-credited in 1897-8, 1899-00, 1900-1, and 1901-2.

CLASS V.—*continued.*VOTE I.—DIPLOMATIC AND CONSULAR SERVICES—*continued.*

EXTRA REMUNERATION.

The following Extra Allowances were made to members of the Diplomatic and Consular Services during the Year:—

	Amount.	Date of Treasury Authority.
FROM THE DIPLOMATIC AND CONSULAR SERVICES VOTE:		
To a Second Secretary in the Diplomatic Service, Salary as British Delegate on the Greek Finance Commission	£. s. d. 429 6 11	30 Aug. 1898 & 8 Dec 1902
To a Second Secretary in the Diplomatic Service, Outfit as Secretary to Viscount Downe's Special Mission to Tehran	100 - -	27 Dec. 1902
To a Dragoman at Constantinople, Outfit and Allowance as British Commissioner on the Aden Frontier Delimitation Commission	118 9 7	18 Feb. 1903
To the Medical Officer to H.M. Agency in Abyssinia, Gratuity for Services while in charge of Agency there	50 - -	5 Dec. 1902
To the Crown Advocate at Shanghai, Salary while employed on the China Claims Commission	350 - -	15 May 1901
To the Consul at Nagasaki, Gratuity for Services in connection with the Japanese Mission to the King's Coronation	75 - -	10 Feb. 1903
To a First Class Assistant in Japan, Gratuity for Services as Acting Japanese Secretary at Tokio	150 - -	4 March 1902
To the Assistant Judge at Shanghai, Fees retained under the China and Japan Order in Council of 1865 (Judicial)	93 14 3	—
FROM THE OFFICE OF WORKS:		
To the Registrar at Zanzibar Court, For superintending Works	36 11 8	—
To the Vice-Consul at Tehran, Allowance for Technical and Supplementary Clerical Assistance in superintending Works	40 - -	—
PAYMENT FROM THE DIPLOMATIC AND CONSULAR VOTE WAS MADE:		
To a Captain, R.N. (retired), Salary as His Majesty's Consul-General at Lorenzo Marques	1,199 9 6	—
To a Major-General, Allowance while employed on the South African Claims Commission	625 16 -	12 Dec. 1901
To a Major do. do. do. do.	560 14 -	12 Dec. 1901
To a Captain do. do. do. do.	117 12 -	4 Aug. 1903
To a Captain, R.A.M.C., Regulation Allowance and Special Gratuity for Services as Acting Physician to His Majesty's Legation at Peking	105 3 6	1 Oct. 1902
To a Major, Regulation Allowance as Acting Consul at Lorenzo Marques	56 10 5	—

The Surplus of 10,283*l.* 6*s.* 7*d.* shown on the Account of the Vote "Diplomatic and Consular Services," for the year ended 31st March 1902, has been surrendered.

Foreign Office,
30 November 1903. }

W. C. Cartwright,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

D. C. Richmond,
Comptroller and Auditor General.

Examined,
C. H. Archibald.

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CLASS V.—continued.

VOTE 1

DIPLOMATIC AND CONSULAR SERVICES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-Heads:—Diplomatic Service, Sub-Heads B., C., D., E., F., G., J., K., and L.; General Consular Service, Sub-Heads O., P., and R.; Services in China, Sub-Heads BB., and DD.; Services in Japan and Siam, Sub-Head II.; and under Sub-Head NN., "Telegrams." Excess.

DIPLOMATIC SERVICE.

2. With reference to the Accounting Officer's Explanations of the Saving on Sub-Head A., and of that on Sub-Head N. (General Consular Service), it may be mentioned that the status of His Majesty's Representative at Havana was changed from that of Consul General to that of Minister Resident as from 20th May 1902. From that date his salary has been charged to Sub-Head A, as representing a new service proper to the Diplomatic portion of the Vote. Sub-Head A. Explanation of Variation, &c.

3. Particulars of expenditure under those Sub-Heads of the Vote for "Diplomatic Service" which are not detailed in the Estimate are included in the Statement attached to this Report. Details of Expenditure.

A.)

4. Details of the expenditure under Sub-Head K., Special Missions and Services, are given in the appended Statement furnished by the Foreign Office, in addition to which a further Statement prepared in my Department is annexed, showing the total cost, to 31st March 1903, of those Special Missions in respect of which expenditure has taken place in preceding years as well as in that of the present Account. Sub-Head K. —Special Missions, &c. (B.) (C.)

5. Expenditure amounting to 2,626*l.* 19*s.* 7*d.* in connection with the Claims of British Subjects arising out of the Chilian War of 1891 and incurred during the period from August 1893 to June 1896 has been included in the present Account. Sub-Head K. —Special Missions. Chilian Claims Commission.

I am informed by the Foreign Office that these disbursements could not have been brought on charge at an earlier date because of "the delay of the Chilian Government in "furnishing the Account of the expenses defrayed by them in connection with the "Tribunal."

The principal item is a sum of 1,239*l.* 2*s.* 7*d.* the salary of the British Commissioner from 15th August 1894 to 26th August 1895, when he resigned the appointment.

This Officer, since deceased was a retired Consul, and his remuneration as Commissioner was fixed by the Treasury at 1,200*l.* per annum, "inclusive of his pension of 516*l.* 13*s.* 4*d.* "per annum."

On 7th October 1895, a sum of 373*l.* 7*s.* 5*d.* was paid to him out of the Vote for Superannuations on account of the period from 1st July 1894 to 30th September 1895, and in view of the present charge it would appear that, allowing for pension due for the periods from 1st July to 14th August 1894, and from 27th August to 30th September 1895, (together amounting to 112*l.* 6*s.* 4*d.*) an over-payment of 261*l.* 1*s.* 1*d.* has occurred.

The attention of the Accounting Officer has been called to this point, and I have been informed that "the matter is under the consideration of the Treasury."

CLASS V.—*continued.*VOTE I.—DIPLOMATIC AND CONSULAR SERVICES—*continued.*

Sub-Head K. 6. The charge of 891*l.* 2*s.* 4*d.* in connection with the Behring Sea Arbitration is a remanet of a Service last shown in the Account for 1894-5 and is described as a "Moiety —Special Missions, Behring Sea Arbitration. of disbursements by Canadian Government"; it includes expenses incurred by the Canadian Representatives in the preparation of the case, counterease, and argument in the years 1892, 1893, and 1894. There is no acknowledgment of the receipt of this sum by the Canadian Government, but I have been informed that it is a part set-off to the British Claim against Canada for her "share of the expenses of the Arbitration," and that the delay in bringing this charge to account was due to the omission of the Canadian Government to reply to the inquiries which were addressed to them.

Sub-Head K. 7. Included in the charge of 7,855*l.* 16*s.* 4*d.*, "China Tariffs Commission," are claims —Special Missions, China Tariffs Commission. amounting to 2,866*l.* 12*s.* 10*d.* for Travelling, Living, and other expenses, incurred and paid personally by the Special Commissioner for himself and family during the period from October 1901 to October 1902.

No details, or sub-vouchers in support of this expenditure have been furnished, but the Treasury in a letter dated 26th January 1903 (10844) state that "in accordance with the arrangements approved in the letter from this Department of 7th October 1901, they authorize the acceptance of the Commissioner's Certificate for actual locomotion and subsistence expenses in lieu of vouchers in support of the item of 3,203*l.* 7*s.* 11*d.* for his "personal expenditure."

The remainder of the expenditure thus sanctioned is charged against the Account for 1903-4.

Sub-Head K. 8. A sum of 1,625*l.* has been included as a charge against Sub-Head K., Special —Special Missions, Grant to Lady Pauncefote. Missions, being a grant sanctioned by the Treasury to the widow of the late Lord Pauncefote, His Majesty's Ambassador at Washington, "towards meeting the expenses of breaking up the establishment at Washington and removing the effects to this country."

GENERAL CONSULAR SERVICE.

Claims against Government of Hawaii. 9. With reference to paragraph 6 of my Report of last year, I have been informed that "no reply has been received from the Governor of Hawaii by the United States Government" "ment to the proposal that these claims should be referred to Arbitration."

Sub-Head Q. 10. Expenditure, for the conveyance of mails by Consular Cavasses between Salonica —Special Services, &c. Conveyance of Mails, Salonica. and the Servian frontier, as explained in paragraph 8 of my Report of last year, has been continued during the year now under review.

The amount falls well within the limit of 200*l.* anticipated by the Treasury in conveying their sanction for this Service.

Sub-Head N. 11. Included under Sub-Head N. are charges of an acting allowance, at the rate of —Salaries. Acting Allowance to Consul at Zanzibar. 450*l.* per annum, paid to H. M. Consul at Zanzibar, as acting Agent and Consul General there during the absence in the British East Africa Protectorate of the Agent and Consul General, who is also Commissioner for that Protectorate.

As it appeared to me to be open to question whether the extra cost thus incurred was not properly chargeable to the funds of the Protectorate rather than to the Consular Vote, the matter was referred to the Treasury, who sanctioned the continuance of the existing system during the tenure by the present occupant of the two posts, but considered that thereafter the salary should be reduced by 300*l.* a year.

Sub-Head Q. 12. Under Sub-Head Q. is included an exceptional charge of 250*l.* granted, with —Special Services, &c. Gratuity to widow of a Consul General. Treasury sanction, to the widow of the late Consul General at Buda-Pesth, in respect of the expenses of breaking up her establishment abroad after the death of her husband.

CLASS V.—*continued.*

VOTE I.—DIPLOMATIC AND CONSULAR SERVICES—*continued.*

13. In connection with the explanation of the Saving under Sub-Head N., I observe Sub-Head N. that, although the appointment of a Vice-Consul at Pulo Wai, with a salary of 200*l.* per annum, and Office Allowance (under Sub-Head O.) of 100*l.* per annum, was sanctioned by the Treasury in 1898, and provision has been made in the Estimates since 1901–02 for these services, no appointment has been made to this salaried post since it was authorised.

CONSULAR SERVICES IN CHINA.

14. I am informed that, in consequence of the recent troubles in China, it has been found necessary to transmit the Foreign Office Mail Bags between Peking and Shanghai by a fortnightly service of messengers, who are drawn from the Non-Commissioned Officers of the Legation Guard.

The estimated annual cost to the Vote of this service is about 160*l.*, less a small saving on account of the charges previously made by the Chinese Postal Service for the conveyance of the Mails.

15. The Excess of 173*l.* 13*s.* 5*d.* over the provision of 25*l.* under Sub-Head DD. is due to charges, amounting to 197*l.*, for the maintenance of a pauper lunatic (a British Subject) in the Government Asylum at Hong-Kong, from November 1900 to October 1902.

16. At the time when the present Consular Fee Table for China (1900) was drawn up, it was stipulated by the Treasury that, in giving "assent to the fixing, for the present, of the China Table on the basis of a 2/- dollar . . . they must make it a condition of their assent that the fee-table should be submitted for revision, in the interests of the Exchequer, should the gold-price of silver fall to an appreciable extent, say 8% (= a 1/10 Dollar in exchange)."

I observe, however, that although the rate of exchange fixed for the Mexican Dollar was 1/10 and 1/9 during the June and September Quarters 1902, and 1/8 for the last two Quarters of the year, the Table of 1900 remained in force throughout the year, with the result that the fees collected have realised considerably less than it was apparently intended in 1899 should be charged.

I have called the attention of the Accounting Officer to the matter, and have been informed that an Order in Council, substituting a revised Fee Table for that of 1900, is being obtained. It is also stated that in this new Table the fees, which are at present fixed in dollars, will be shown in sterling.

17. In connection with the Savings under Sub-Heads V., X., Y. and AA., I observe that the Estimates since 1899–1900 have included provision for Consulates at Talienswan and Kiaochow (Salary 800*l.* per annum, Allowances under Sub-Heads V. and AA., 150*l.* per annum, at each post), and for Vice-Consulates at Chenwangtao and Wusung (Salary 600*l.* per annum, Allowances under Sub-heads V. and AA., 150*l.* per annum, at each post), but that no appointment has been made to any of these posts.

18. The following Fee Returns in respect of the year 1902–03 have not yet been received:—

- Cheng-tu, March quarter, 1903.
- Ichang, March quarter, 1903
- Tengyueh, for the year, 1902–03.
- Yunnan-fu, for the year, 1902–03.

19. The Amount to be Surrendered is, as shown by the Account, 11,079 <i>l.</i> 18 <i>s.</i> 4 <i>d.</i>		Surplus.
	£. s. d.	
Grant (<i>Gross</i>)	630,390 - -	
Expenditure (<i>Gross</i>)	620,570 15 8	
	Net Surplus - - £. 9,819 4 4	
<i>Add</i> ,—		
Appropriations in Aid realised in excess of the Estimate	- - 1,260 14 0	
Total Amount to be Surrendered	- - £. 11,079 18 4	

D. C. Richmond,
Comptroller and Auditor General.

CLASS V.—VOTE 1.—DIPLOMATIC AND CONSULAR SERVICES—continued.

(A.)

STATEMENT of the EXPENDITURE in the Year 1902-3, under those Sub-Heads of the Vote for DIPLOMATIC and CONSULAR SERVICES (DIPLOMATIC) which are not estimated for in Detail.

COUNTRY	Wages.	Journeys on the Public Service.	Couriers.	Postage.	Fuel and Light.	Extra Rent and Furniture.	Law Charges.	Relief to Distressed British Subjects.	Incidental Expenses.	Outfits.	Compassionate Gratuities to Retired Chancery and Consular Attendants.	Telegrams.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Abyssinia - - -	234 14 5	1,853 2 10	141 5 8	129 4 3	- - -	- - -	- - -	- - -	915 2 3	100 - - -	- - -	442 8 10	3,815 18 3
Argentine Republic - - -	- - -	87 4 -	21 3 7	7 11 1	- - -	- - -	- - -	- - -	19 17 10	180 - - -	- - -	627 17 5	943 13 11
Austria - - -	143 9 11	198 12 10	- - -	96 - 7	- - -	- - -	20 - - -	- - -	100 13 7	- - -	- - -	66 14 8	625 11 7
Bavaria - - -	- - -	9 5 11	- - -	7 19 7	- - -	- - -	- - -	- - -	10 19 8	- - -	- - -	4 7 11	32 13 1
Belgium - - -	71 12 2	166 10 2	- - -	31 15 8	- - -	- - -	3 19 5	- - -	26 13 3	90 - - -	- - -	19 10 7	410 1 3
Brazil - - -	106 12 -	30 10 9	36 10 10	19 6 5	- - -	- - -	- - -	- - -	13 13 10	- - -	- - -	320 16 10	517 10 8
Bulgaria - - -	- - -	23 6 2	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	23 6 2
Central America - - -	11 18 9	125 15 4	- - -	56 16 1	- - -	17 - 5	6 1 5	- - -	3 3 -	800 - - -	- - -	679 9 4	1,700 4 4
Chile - - -	- - -	1 12 7	- - -	21 19 11	- - -	- - -	- - -	- - -	12 3 8	- - -	- - -	539 5 -	575 1 2
China - - -	- - -	532 4 7	- - -	- - -	- - -	52 1 8	- - -	- - -	- - -	- - -	36 18 4	9,001 4 10	9,622 9 5
Coburg and Dresden - - -	49 - 8	150 - - -	- - -	12 18 9	- - -	- - -	- - -	- - -	5 7 4	- - -	- - -	10 10 9	227 17 6
Columbia - - -	- - -	137 8 9	2 19 7	1 10 -	- - -	- - -	- - -	- - -	2 16 3	- - -	- - -	107 14 11	252 9 6
Corea - - -	- - -	3 6 11	- - -	- - -	- - -	- - -	- - -	- - -	- - -	235 - - -	- - -	535 9 -	773 15 11
Cuba - - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	1 1 5	270 - - -	- - -	- - -	271 1 5
Darmstadt - - -	- - -	100 - - -	348 16 2	2 3 2	- - -	- - -	- - -	- - -	5 6 10	- - -	- - -	2 15 7	459 1 9
Denmark - - -	49 10 4	82 14 8	5 5 11	47 11 2	- - -	- - -	8 5 2	- - -	14 10 3	180 - - -	- - -	23 1 3	410 18 9
Egypt - - -	366 18 -	80 4 9	- - -	29 14 8	185 - - -	69 6 8	- - -	- - -	124 3 8	- - -	- - -	1,550 9 6	2,405 17 3
France - - -	472 18 5	77 17 7	494 8 10	79 11 -	1,000 - - -	471 - - -	119 8 4	75 - - -	221 18 6	200 - - -	- - -	68 19 9	3,281 2 5

43.	Germany - - -	186 3 4	303 1 8	59 7 6	31 14 8	- - -	- - -	90 11 10	- - -	86 2 -	- - -	- - -	51 10 10	808 11 10
	Greece - - -	58 13 2	4 1 1	5 6 9	12 10 4	- - -	- - -	- - -	- - -	17 9 -	- - -	- - -	70 15 2	168 15 6
	Italy - - -	94 19 8	95 3 2	291 15 5	65 18 2	- - -	- - -	1 19 9	- - -	74 7 1	2,500 - -	- - -	198 15 6	3,322 18 9
	Japan - - -	- - -	481 12 10	- - -	- - -	- - -	- - -	- - -	- - -	- - -	405 - -	- - -	2,281 17 11	3,168 10 9
	Mexico - - -	23 7 -	13 2 9	- - -	26 4 6	- - -	- - -	- - -	- - -	5 2 9	180 - -	- - -	65 2 -	312 19 -
	Montenegro - - -	- - -	35 19 -	- - -	2 12 5	- - -	- - -	- - -	- - -	10 13 4	- - -	- - -	3 7 10	52 12 7
	Morocco - - -	182 5 -	18 18 8	133 9 6	61 16 2	- - -	- - -	26 5 -	- - -	24 6 7	- - -	- - -	292 8 7	739 9 6
	Netherlands - - -	- - -	2 - 2	10 16 7	25 - 7	- - -	- - -	- - -	- - -	97 8 -	- - -	- - -	30 16 11	166 2 3
	Persia - - -	1,090 19 1	545 8 -	811 1 5	31 18 5	56 1 -	- - -	- - -	- - -	1,128 14 2	- - -	34 15 3	5,013 5 11	8,712 3 3
	Peru - - -	- - -	- - -	2 3 7	5 1 10	- - -	- - -	- - -	- - -	15 18 10	- - -	- - -	52 15 10	76 - 1
	Portugal - - -	69 6 6	49 13 -	- - -	29 6 9	- - -	49 18 10	- - -	- - -	26 2 9	1,690 - -	- - -	95 8 2	2,009 16 -
	Roumania - - -	36 - -	13 - 8	231 8 10	16 9 10	- - -	86 2 -	- - -	- - -	19 7 3	- - -	- - -	10 17 8	413 6 3
	Russia - - -	173 17 8	121 16 5	14 11 8	39 15 9	- - -	- - -	- - -	- - -	90 18 9	- - -	67 1 5	192 18 10	701 - 6
	Servia - - -	36 - -	- - -	- - -	5 11 10	- - -	- - -	- - -	- - -	22 19 2	- - -	- - -	12 - 4	76 11 4
	Siam - - -	- - -	110 13 7	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	1,371 19 5	1,482 13 -
	Spain - - -	80 17 5	203 15 10	174 12 5	30 1 3	- - -	117 2 1	26 11 -	- - -	57 - 3	- - -	- - -	152 8 11	842 9 2
	Sweden - - -	44 2 6	16 17 8	- - -	12 17 9	- - -	- - -	- - -	- - -	16 4 -	750 - -	- - -	9 12 11	849 14 10
	Switzerland - - -	63 5 10	9 12 9	- - -	39 7 5	- - -	- - -	177 19 9	6 1 8	26 - 9	- - -	53 10 7	5 11 7	381 9 4
	Turkey - - -	1,070 7 1	896 14 9	5 13 1	93 10 11	304 4 2	42 9 5	- - -	- - -	1,045 5 6	200 - -	24 10 10	1,274 - 3	4,956 16 -
	United States - - -	111 - 8	260 14 11	351 10 10	82 15 6	100 - -	154 6 -	61 13 6	- - -	98 2 2	2,000 - -	- - -	711 2 6	3,931 6 1
Uruguay - - -	- - -	- - -	- - -	14 12 4	- - -	- - -	- - -	- - -	17 3 8	- - -	- - -	78 9 1	110 5 1	
Venezuela - - -	- - -	299 15 9	18 10 9	3 2 8	- - -	- - -	- - -	- - -	15 10 9	680 - -	- - -	1,904 13 9	2,921 13 8	
Telegrams sent by Foreign Office - - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	17,547 17 3	17,547 17 3	
Telegrams sent by Consular Officers - - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	5,334 12 -	5,334 12 -	
TOTAL - - £.	4,827 19 7	7,132 - 6	3,160 18 11	1,174 11 5	1,645 5 2	1,059 7 1	542 14 2	81 1 8	*4,372 8 1	10,460 - -	216 16 5	50,763 5 4	85,436 8 4	

AND REVENUE DEPARTMENTS, FOR THE YEAR ENDED 31 MARCH 1903.

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For details of the Expenditure under the Sub-head "Special Missions and Services," see separate Statement annexed.

* This Sub-Head includes Foreign Newspapers, Portage on Official Business, Fêtes and Illuminations, Official Fees, Dresses for Cavasses at Constantinople, Garden Expenses at Constantinople and Tehran, Water Supply at Constantinople, Annual Renewal of Stable Gear and Stable Expenses at Tehran, Extra Translations, Flags and Flagstaffs, and such other Expenses as would not come within the other Sub-Heads of the Vote.

CLASS V.—*continued.*VOTE 1.—*DIPLOMATIC AND CONSULAR SERVICES—continued.*

(B.)

DETAILS of the EXPENDITURE under the Sub-Head "Special Missions and Services."

	£.	s.	d.
Danube Navigation Commission - - - - -	500	-	-
Subsidy to the Euphrates and Tigris Steam Navigation Company for a Steam Service on the Karun River for the half year to December 31, 1901 - - - - -	500	-	-
British Share of the Expenses of the International Slave Trade Bureau at Brussels - - - - -	19	15	11
British Guiana-Brazil Boundary Arbitration - - - - -	1,772	4	1
British Share of the Expenses of the International Maritime Bureau at Zanzibar - - - - -	420	12	5
Maintenance of Mosquito Chief and Secretary in Jamaica, from January 1, 1901, to December 31, 1902 - - - - -	2,184	10	-
Greek Finance Commission - - - - -	429	6	11
Expenses of the British Agent in Abyssinia (arrear) - - - - -	91	7	3
Collection of Commercial Intelligence - - - - -	2,260	7	8
Abyssinian Frontier Delimitation Commission - - - - -	9	16	-
Adviser to the High Commissioner in Crete on questions of public health - - - - -	394	16	5
British Share of the Expenses of the Bureau of International Court of Arbitration at The Hague - - - - -	184	18	2
China Tariff Commission - - - - -	7,855	16	4
China Claims Commission - - - - -	855	4	6
Expenses connected with the Waima and "Sergent Malamine" Arbitration - - - - -	259	-	-
Sir A. Nicolson's Special Mission to the Moorish Court - - - - -	223	16	4
South African Claims Commission - - - - -	1,579	6	8
Behring Sea Arbitration (arrear) - - - - -	891	2	4
British Share of the Expenses of Maintenance, &c., of Ex-King Mataafa, in the Marshall Islands - - - - -	175	2	5
Samoan Land Commission - - - - -	312	1	9
British Share of the Grant of 500 <i>l.</i> to Malietoa Tanu, Ex-King of Samoa - - - - -	166	13	4
H.R.H. Duke of Connaught's Special Mission to Madrid to invest the King of Spain with the Order of the Garter - - - - -	724	5	6
Japanese Perpetual Leases (House Tax) Arbitration - - - - -	184	2	11
Compensation to Lady Pauncefote for breaking up her Establishment at Washington upon the death of Lord Pauncefote - - - - -	1,625	-	-
Expenses in connection with the Entertainment of Foreign Envoys at the King's Coronation - - - - -	8,816	1	1
Sugar Conference at Brussels - - - - -	52	-	-
Chilian Claims Commission (arrear) - - - - -	2,626	19	7
H.R.H. Prince Christian's Special Mission to Dresden to attend the Funeral of the King of Saxony - - - - -	223	5	9
Expenses in connection with the Visit of the Shah of Persia - - - - -	6,361	6	3
Viscount Downe's Special Mission to Tehran to invest the Shah of Persia with the Order of the Garter - - - - -	1,329	-	7
Aden Boundary Delimitation Commission - - - - -	168	9	7
Conference at Rome in connection with Somaliland - - - - -	92	3	8
Delimitation of Anglo-German Boundary in East Africa - - - - -	15	13	-
Expenses in connection with the Entertainment on H.M.S. "Indefatigable" of the German Chargé d'Affaires at Caracas - - - - -	21	-	-
Conference at Paris in connection with the "White Slave Traffic" - - - - -	132	6	3
TOTAL - - - - -	£.	43,457	12 8

CLASS V.—*continued.*

VOTE 1.—DIPLOMATIC AND CONSULAR SERVICES—*continued.*

(C.)

STATEMENT showing the TOTAL COST up to 31st March 1903 of those SPECIAL MISSIONS the Expenses of which appear in the Accounts of the Year 1902-1903, and in those of the preceding Year or Years.

Mission.	Expenditure to 31st March 1902.	Expenditure in 1902-1903.	TOTAL.	
	£. s. d.	£. s. d.	£. s. d.	
Sugar Conference at Brussels -	699 18 11	52 - -	751 18 11	Apparently final charge
Sir A. Nicholson's Mission to the Moorish Court	71 2 4	223 16 4	294 18 8	Apparently final charge.
The Waima and "Sergent Malamine" Arbitration.	343 9 7	259 - -	602 9 7	Present to Arbitrator.
Collection of Commercial Intelligence.	4,261 5 4	2,260 7 8	6,521 13 -	--
Adviser to the High Commissioner in Crete on questions of public health.	311 10 2	394 16 5	706 6 7	.
British Share of the Expenses of Maintenance, &c., of ex-King Mataafa, in the Marshall Islands.	749 19 1	175 2 5	925 1 6	--
Subsidy to the Euphrates and Tigris Steam Navigation Company.	12,000 - -	500 - -	12,500 - -	Apparently final charge.
Maintenance of Mosquito Chief and Secretary in Jamaica.	8,127 - -	2,184 10 -	10,311 10 -	—
Abyssinian Frontier Delimitation Commission.	1,529 3 5	9 16 -	1,538 19 5	---
Expenses of the British Agent in Abyssinia.	10,864 10 6	91 7 3	10,955 17 9	Now provided for as an "Established" post.
China Claims Commission - -	1,316 11 5	855 4 6	2,171 15 11	. --
South African Claims Commission	1,116 5 11	1,579 6 8	2,695 12 7	Apparently final charge.
British Guiana - Brazil Boundary Arbitration.	1,182 12 10	1,772 4 1	2,954 16 11	--
Share of Expenses, &c., Samoa -	7,781 8 11	312 1 9	8,093 10 8	—
China Tariff Commission - -	1,935 1 2	7,855 16 4	9,790 17 6	.
Behring Sea Commission and Arbitration.	35,743 2 6	891 2 4	36,634 4 10	

CLASS V.—*continued.*

VOTE 2.

UGANDA, CENTRAL AND EAST AFRICA PROTECTORATES, AND
UGANDA RAILWAY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, in aid of the Expenses of the BRITISH PROTECTORATES in UGANDA, CENTRAL and EAST AFRICA, and in SOMALILAND, and under the UGANDA RAILWAY ACTS, in the Year ended 31st March 1903, showing a Surplus upon one Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Uganda (Grant in Aid) - - -	135,000 - -	135,000 - -	—	—	—	—
B.—British Central Africa (Grant in Aid) -	50,000 - -	50,000 - -	—	—	—	—
C.—British East Africa (Grant in Aid) -	244,000 - -	313,600 - -	—	—	—	—
Do. (Supplementary)-	69,600 - -					
D.—Uganda Railway Acts, 1896 and 1900 -	261,093 - -	261,092 19 -	- 1 -	—	—	—
E.—Somaliland (Grant in Aid) - - -	25,000 - -	25,000 - -	—	—	—	—
Original - - £. 715,093 - - } Supplementary - 69,600 - - }	£. 784,693 - -	784,692 19 -	—	—	—	—
Surplus to be Surrendered - - - £.			- 1 -	—	—	—

The Surplus of 5s., shown on the Account of the Vote "Uganda, Central and East Africa Protectorates and Uganda Railway," for the year ended the 31st March 1902, has been surrendered.

Foreign Office, }
30 November 1903. }

W. C. Cartwright,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. H. Archibald.

D. C. Richmond,
Comptroller and Auditor General.

CLASS V.—*continued.*

VOTE 2.

UGANDA, CENTRAL AND EAST AFRICA PROTECTORATES, AND
UGANDA RAILWAY.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Grants in Aid under Sub-Heads A., B, C., and E. have been issued in full, and Grants in Aid are further noticed in the paragraphs which deal with the Accounts of the several Protectorates in aid of whose expenses the Grants were made.

2. The Surplus of 1s., under Sub-Head D., results from the Estimate for the payment of the annuity on the Uganda Railway having been taken in even money. Sub-Head D.

3. The Account shows a Surplus to be Surrendered of 1s. Surplus.

	£.	s.	d.
Grant - - - - -	784,693	-	-
Expenditure - - - - -	784,692	19	-
Surplus -	£.	-	1 -

ACCOUNTS OF OF THE PROTECTORATES.

UGANDA.

4. A few of the questions in connection with the Accounts for 1898-99 and 1899-00, referred to in my Report of last year as outstanding, are still unsettled. Outstanding Questions, 1898-99 and 1899-00.

5. The Annual Account for the year 1900-01, which had not been furnished to me at the date of last year's Report, has since been received, and is appended. Exclusive of the Grant in Aid (204,400*l.*), the Revenue of the Protectorate for the year amounted to 81,833*l.* 16*s.* 11*d.* The Expenditure for the same period, chargeable against Estimates, was 215,683*l.* 16*s.* 5*d.* Additional and extraordinary expenditure, not provided for in the Estimates, amounting to 35,913*l.* 7*s.* -*d.*, was also charged, making a total expenditure of 251,597*l.* 3*s.* 5*d.* Annual Account, 1900-01. (A.)

In the Expenditure under the Head "Military and Police" are included, in error or in misapprehension of instructions, sums amounting to 6,584*l.* 2*s.* -*d.*, which were paid on account of the Relief of the Indian Contingent, but were not chargeable until the year 1901-02. As the accounts for both years were completed when the mistake was brought to notice, I have not considered it necessary to ask for an adjustment.

Certain questions in connection with the Accounts for 1900-01 are still unsettled.

6. The Account for the year 1901-02 is also appended. Exclusive of the Grant in Aid of 172,000*l.*, the Revenue for the year, including 233*l.* 10*s.* -*d.*, derived from Sale of Land, amounted to 73,998*l.* 11*s.* 6*d.* The Expenditure of the Protectorate, chargeable against Estimates, was 199,087*l.* -*s.* 2*d.* There was also additional and extraordinary expenditure, not provided for in the Estimates, amounting to 29,592*l.* 19*s.* 11*d.*, making a total expenditure of 228,680*l.* -*s.* 1*d.* Included in the Revenue and Expenditure are certain sums which are not strictly cash transactions. These sums, amounting to 14,131*l.* 3*s.* 8*d.*, represent a portion of the Native Revenue (Hut Tax) which, in consequence of the inability of many natives to pay their taxes in currency or marketable produce, was received in the form of Labour. In the account for 1902-03, referred to in paragraph 8, these transactions are not so included, but are shown in a separate statement appended to the Annual Account, and this course will be followed in future. Annual Account, 1901-02. (B.)

Certain questions in connection with the Accounts for 1901-02 are outstanding.

7. The Account for the year 1902-03 is appended. Exclusive of the Grant in Aid (135,000*l.*) the Revenue for the year amounted to 41,158*l.* 1*s.* 7*d.* The expenditure for the same period, chargeable against Estimates, was 172,779*l.* 7*s.* 1*d.* Additional and extraordinary expenditure, not provided for in the Estimates, amounting to 30,953*l.* 19*s.* 11*d.*, was also charged, making a total expenditure of 203,733*l.* 7*s.* -*d.* Annual Account, 1902-03. (C.)

CLASS V.—*continued.*VOTE 2.—UGANDA, CENTRAL AND EAST AFRICA PROTECTORATES, AND UGANDA RAILWAY—*continued.*UGANDA—*continued.*

Hut Tax Labour, 1902-03. 8. A statement is appended showing, in addition to the Revenue and Expenditure above-stated, the amount of Revenue received from Hut Tax Labour and the services on which the Labour was expended.

(C. 1.)

Assets and Liabilities. 9. The Statements of Assets and Liabilities on 31st March 1903, which is appended, shows a surplus of Assets at that date of 53,128*l.* -s. 10*d.*

(C. 2.)

Arrears of Examination over-taken. 10. All arrears of examination of the Protectorate Accounts having now been over-taken, the Accounts of Expenditure, which, as stated in previous Reports, have been examined by the Officers of my Department stationed in Uganda, will for the future be examined in London.

BRITISH CENTRAL AFRICA.

Outstanding Questions, 1901-02. 11. The questions on the Accounts for the year 1901-02, referred to in my Report of last year as outstanding, have since been satisfactorily settled.

Annual Account, 1902-03. 12. The Account for the year 1902-03 is appended. Exclusive of the Grant in Aid of 50,000*l.*, and the contributions of the British South Africa Company (6,755*l.* 13*s.* -*d.*), the Revenue for the year amounted to 60,721*l.* 7*s.* 11*d.*, including 539*l.* 5*s.* -*d.*, the proceeds of the sale of Crown Lands. The Expenditure during the same period was 107,256*l.* 10*s.* 11*d.*

(D.)

Assets and Liabilities. 13. The Statements of Assets and Liabilities on 31st March 1903, which is appended, shows a surplus of Assets at that date of 6,640*l.* 4*s.* 2*d.*

(D. 1.)

Certain questions in connection with the Accounts for 1902-03 are outstanding.

EAST AFRICA PROTECTORATE.

Outstanding Questions, 1901-02. 14. The questions on the Accounts for the year 1901-02, referred to in my Report of last year as outstanding, have since been satisfactorily settled.

Annual Account, 1902-03. 15. The Account for the year 1902-03 is appended. Exclusive of the Grant in Aid of 313,600*l.*, the Revenue for the year amounted to 95,283*l.* 12*s.* 11*d.*, including 1,459*l.* 5*s.* 10*d.* received from the sale of Lands and Houses. The Expenditure of the Protectorate, chargeable against Estimates was 287,615*l.* 10*s.* 9*d.* There was also additional and extraordinary expenditure, amounting to 23,853*l.* 9*s.* 8*d.*, not provided for in the Estimates, making a total Expenditure of 311,469*l.* -s. 5*d.*

(E.)

Assets and Liabilities. 16. The Statement of Assets and Liabilities on 31st March 1903, which is appended, shows a surplus of Assets at that date of 101,048*l.* 14*s.* -*d.*

(E. 1.)

Certain questions in connection with the Accounts for 1902-03 are still unsettled.

SOMALILAND.

Expenditure out of Grant in Aid, 1902-03. 17. The Grant in Aid of Expenses connected with Military Operations (25,000*l.*) has been brought to account in the Account of the Somaliland Protectorate for the 1902-03. The Expenditure, recorded in the same account, under the Head "Military" was 25,457*l.* 18*s.* 10*d.*, including 12,125*l.* 19*s.* 4*d.* for "Extraordinary Expenditure in connection with Military Operations against the Mullah."

From 1st October 1902 all expenditure on Account of the Somaliland Expedition was taken over by the War Office.

D. C. Richmond,
Comptroller and Auditor General.

CLASS V.—*continued.*

(A.)

PROTECTORATE OF UGANDA.

STATEMENT showing the Total Receipts and Expenditure in the Year 1900-01.

(B.)

PROTECTORATE OF UGANDA.

STATEMENT showing the Total Receipts and Expenditure in the Year 1901-02.

(C.)

PROTECTORATE OF UGANDA.

STATEMENT showing the Total Receipts and Expenditure in the Year 1902-03.

(C. 1.)

PROTECTORATE OF UGANDA.

ACCOUNT of Receipts and Expenditure of Hut Tax Labour from 1st April 1902 to 31st March 1903.

(C. 2.)

PROTECTORATE OF UGANDA.

STATEMENT of Assets and Liabilities on the 31st March 1903.

(D.)

PROTECTORATE OF BRITISH CENTRAL AFRICA.

ACCOUNT of the Cash Receipts and Payments by His Majesty's Commissioner and Consul General and Crown Agents, for the Year ended 31st March 1903.

(D. 1.)

PROTECTORATE OF BRITISH CENTRAL AFRICA.

STATEMENT of Assets and Liabilities at 31st March 1903.

(E.)

PROTECTORATE OF EAST AFRICA.

STATEMENT showing the Total Receipts and Expenditure in the Year 1902-03.

(E. 1.)

PROTECTORATE OF EAST AFRICA.

STATEMENT of Assets and Liabilities on 31st March 1903.

CLASS V.—*continued.*

NOTE 2.

(A.)

UGANDA PROTECTORATE.

Dr.

Statement showing the Total Receipts

RECEIPTS.	Amount Estimated.	Total Receipts.	More than Estimated.	Less than Estimated.
Balance on 1st April 1900	£. —	£. s. d. 89,629 7 4	£. s. d. —	£. s. d. —
As shown by Monthly Statement	£. s. d. 85,910 2 11	—	—	—
Add Adjustment per Zanzibar Agency	3,739 14 7	—	—	—
	£. 89,649 17 6			
Less Adjustment per Bombay Agency	20 10 2			
Parliamentary Grant	204,400	204,400 — —		
Customs	15,000	8,511 10 11	—	6,488 9 1
Fees and Fines	950	3,277 18 3	2,327 18 3	—
Native Revenue	1,600	33,763 6 7	32,163 6 7	—
Postal Receipts	1,500	1,535 4 5	35 4 5	—
Land Revenue	1,000	543 15 3	—	456 4 9
Licences, Dues, etc.	2,700	5,493 8 9	2,793 8 9	—
Miscellaneous Revenue	550	19,276 14 6	18,726 14 6	—
Sale of Stores	—	1,321 7 10	1,321 7 10	—
Receipts from Transport Service	—	226 19 2	226 19 2	—
Contraband, and Captures in War	—	7,883 11 3	7,883 11 3	—
TOTAL REVENUE	£. 23,300	81,833 16 11	65,478 10 9	6,944 13 10
	£.	375,803 4 3		
Advances Repaid		2,932 0 11		
Sundry Debtors		14,080 17 11		
Trade Goods		31,077 6 5		
Bills Receivable		16,410 1 6		
Deposits		13,577 7 1		
Bills Payable		91,758 1 1		
Food Account		8,189 10 9		
East Africa Protectorate		7,333 4 —		
	£.	501,227 13 11		

Entebbe, Uganda,
20 June, 1902.Examined,
Walter A. Bowring,
Local Auditor.
6-1-03.G. D. Smith,
Treasurer.

CLASS V.—*continued.*

VOTE 2.

(A.)

PROTECTORATE OF UGANDA.

and Expenditure in the year 1900-01.

Cr.

PAYMENTS	Amount Estimated.	Total Payments.	More than Estimated.	Less than Estimated.
	£.	£. s. d.	£. s. d.	£. s. d.
Salaries of Civil Staff	19,000	18,334 3 4	—	725 16 8
Medical Department	10,530	9,020 1 1	—	1,509 18 11
Military and Police	119,168	106,812 15 4	—	12,355 4 8
Native Staff	3,312	6,515 7 5	3,203 7 5	—
Transport and Passages	49,755	45,312 19 7	—	4,442 0 5
Public Works	11,902	8,913 16 1	—	2,988 3 11
Customs Officer at Mombasa	200	216 13 4	16 13 4	—
Printing and Stationery	1,235	1,446 15 11	211 15 11	—
Mail Service and Telegrams	2,407	4,814 4 7	2,407 4 7	—
Marine (Steamers and Boats)	6,375	3,691 14 6	—	2,683 5 6
London Agency	150	150 — —	—	—
Pensions and Gratuities	126	70 — —	—	56 — —
Scientific and Agricultural	1,600	812 4 3	—	787 15 9
Local Audit	942	909 — 10	—	32 19 2
Contingencies	1,000	8,422 12 2	7,422 12 2	—
Bombay Agency	250	241 8 —	—	8 12 —
Exchange	—	1,936 4 11	1,936 4 11	—
Rebellion and Mutiny	—	31,946 15 2	31,946 15 2	—
Wheat Cultivation	—	152 — —	152 — —	—
TOTAL EXPENDITURE	£. 228,012	249,718 16 6	47,296 13 6	25,589 17 0
Sir Clement Hill's Expedition	—	300 16 3	—	—
Major Macdonald's Expedition	—	6 16 —	—	—
Public Works Extraordinary	—	1,558 4 —	—	—
Steamers and Launches	—	12 10 8	—	—
TOTAL	£.	251,597 3 5		
Advances	—	2,700 2 9	—	—
Sundry Debtors	—	13,355 9 3	—	—
Trade Goods	—	43,550 2 4	—	—
Bills Receivable	—	15,041 18 7	—	—
Deposits	—	13,007 8 1	—	—
Bills Payable	—	81,712 11 8	—	—
Food Account	—	8,016 14 4	—	—
East Africa Protectorate	—	15,005 1 4	—	—
Balance 31st March 1901	£.	444,076 11 9	—	—
	£.	117,151 2 2	—	—
		661,227 13 11		

EXPLANATION OF BALANCE.

	£.	s.	d.
Local Balances	29,758	14	9
Crown Agents	87,392	7	5
	£. 117,151	2	2

J. Hayes Sadler,
His Majesty's Commissioner.

CLASS V.—*continued.*

VOTE 2

(B.)

UGANDA PROTECTORATE.

Dr. STATEMENT showing the Total Receipts

RECEIPTS.	Amount Estimated.	Total Receipts.	More than Estimated.	Less than Estimated.
	£.	£. s. d.	£. s. d.	£. s. d.
Balance on 1st April 1901	—	117,151 2 2	—	—
Parliamentary Grant	—	172,000 - -	—	—
Customs	9,000	10,473 - 10	1,473 - 10	—
Fees and Fines	8,000	7,057 13 2	—	942 6 10
Native Revenue	29,200	37,504 8 1	8,304 8 1	—
Land Revenue	2,000	1,079 19 -	—	920 1 -
Licences, Dues, etc.	2,800	5,817 6 6	3,017 6 6	—
Miscellaneous Revenue	550	8,276 14 10	7,726 14 10	—
Marine Freights	500	405 17 1	—	94 2 11
Telegraph Revenue	—	443 6 1	443 6 1	—
Sale of Stores	—	2,706 15 11	2,706 15 11	—
TOTAL REVENUE	52,050	73,765 1 6	23,671 12 3	1,956 10 9
Sate of Land	—	233 10 -	—	—
TOTAL, including Balance, &c.	£.	363,149 13 8		
Advances Repaid		102,367 9 3		
Sundry Debtors		391 18 2		
Deposits		8,531 8 7		
Trade Goods		7,306 6 5		
Food Account		5,977 1 4		
Bills Receivable		12,237 8 10		
Bills Payable		89,218 15 -		
East Africa Protectorate		723 18 2		
East Africa Protectorate Mail Service		12,301 4 1		
Transfer of Ceded Province Account		1,036 14 -		
	£.	603,241 17 6		
	£.	603,241 17 6		

Examined,
Walter A. Bowring,
Local Auditor,
24 March 1903.

Entebbe,
9 August 1902.

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CLASS V.—continued.

VOYE 2.

(B.)

UGANDA PROTECTORATE.

and Expenditure in the Year 1901-02.

Cr.

PAYMENTS.	Amount Estimated.	Total Payments.	More than Estimated.	Less than Estimated.
Salaries of Civil Staff	£. 19,842	£. s. d. 19,326 - 5	£. s. d. —	£. s. d. 515 19 7
Medical Department	11,570	10,668 9 6	—	901 10 6
Military and Police	90,872	98,999 7 11	8,127 7 11	—
Marine	5,100	4,303 15 5	—	796 4 7
Native Staff	9,362	9,764 14 4	402 14 4	—
Transport and Passages	47,935	38,080 14 9	—	9,854 5 3
Public Works	11,057	10,324 19 1	—	732 - 11
Printing, Stationery and Postages	925	1,345 10 4	420 10 4	—
Uganda Telegraphs	24,777	2,445 2 8	—	22,331 17 4
London Agency	150	150 - -	—	—
Pensions and Gratuities	126	381 - -	255 - -	—
Scientific and Forestry	1,900	2,092 14 9	192 14 9	—
Local Audit	715	869 4 6	154 4 6	—
Bombay Agency	400	335 0 6	—	64 13 0
Contingencies	—	11,999 18 3	11,999 18 3	—
Customs Officer at Mombasa	—	16 13 4	—	—
Exchange	—	1,079 8 7	1,079 8 7	—
Uganda Rebellion and Mutiny Account	—	3,292 8 6	3,292 8 6	—
TOTAL EXPENDITURE £.	224,731	215,475 8 10	25,941 - 6	35,196 11 8
Public Works Extraordinary	—	12,747 10 8	—	—
Sir Clement Hill's Expedition	—	456 11 7	—	—
TOTAL £.		228,680 - 1		
Advances		103,044 11 11		
Sundry Debtors		100 1 6		
Deposits Repaid		14,233 1 2		
Trade Goods		5,429 18 5		
Food Account		6,085 17 6		
Bills Receivable		11,383 14 2		
Bills Payable		106,375 2 9		
East Africa Protectorate		22,932 8 11		
East Africa Protectorate Mail Service		9,355 11 6		
Purchase of Cow and Immature Ivory		2,672 11 8		
Transfer of Ceded Province Account		3,822 15 4		
Balance on the 31st March 1902	£.	514,124 14 11		
		89,117 2 7		
	£.	603,241 17 6		
EXPLANATION OF BALANCE.				
In the Protectorate	£. s. d.	14,961 13 9		
With the Crown Agents		74,155 8 10		
		£. 89,117 2 7		

G. D. Smith,
Treasurer.
53.

J. Hayes Sadler,
His Majesty's Commissioner.

CLASS V.—*continued.*

VOTE 2

(C.)

UGANDA PROTECTORATE.

Dr. STATEMENT showing the Total Receipts

RECEIPTS.	Amount Estimated.	Total Receipts.	More than Estimated.	Less than Estimated.
	£.	£. s. d.	£. s. d.	£. s. d.
Balance on 1st April 1902	—	89,117 2 7	—	—
Parliamentary Grant	—	135,000 - -	—	—
Customs	6,020	5,828 16 3	—	191 3 9
Fees and Fines	1,100	2,897 18 6	1,797 18 6	—
Native Revenue	26,650	19,936 4 -	—	6,713 16 -
Telegraph Receipts	500	1,606 10 2	1,106 10 2	—
Land Revenue	1,300	992 3 11	—	307 16 1
Licences, Dues, &c.	3,905	3,843 11 8	—	61 8 4
Miscellaneous Revenue	530	2,874 19 7	2,344 19 7	—
Marine Freights	500	718 12 -	218 12 -	—
Profit on Purchase of Cow and Immature Ivory Account.	—	2,459 5 6	2,459 5 6	—
TOTAL REVENUE £.	40,505	41,158 1 7	7,927 5 9	7,274 4 2
Sale of Land	—	—	—	—
TOTAL, including Balance, &c. £.		265,275 4 2	—	—
Advances Repaid		98,244 5 1		
Deposits		3,007 2 6		
Trade Goods		3,782 8 3		
Bills Receivable		6,604 10 9		
Bills Payable		81,434 6 3		
Anglo-German Boundary Commission		37 2 7		
East Africa Protectorate		2,631 5 8		
East Africa Protectorate-Troops		1,410 5 6		
East Africa Protectorate-Mail Service		9,845 14 -		
Transfer of Ceded Province Account		2,787 1 8		
Purchase of Cow and Immature Ivory		12,090 12 7		
		£. 487,149 19 -		

Examined,
Walter A. Bowring,
Local Auditor,
8 September 1903.

Entebbe,
11 August 1903.

CLASS V.—*continued.*

NOTE 2.

(C.)

UGANDA PROTECTORATE.

and Expenditure in the Year 1902-03.

Cr.

PAYMENTS.	Amount Estimated.	Total Payments.	More than Estimated.	Less than Estimated.
	£.	£. s. d.	£. s. d.	£. s. d.
Salaries of Civil Staff	16,234	17,201 16 2	967 16 2	—
Medical Department	13,655	11,690 18 8	—	1,964 1 4
Military, Police, and Prisons	88,361	86,326 15 5	—	2,034 4 7
Marine	5,300	4,696 11 5	—	603 8 7
Native Staff	8,508	8,661 10 2	153 10 2	—
Transport and Passages	19,027	21,054 7 11	2,027 7 11	—
Public Works	11,155	10,792 1 10	—	362 18 2
Printing, Stationery, and Postages	1,202	1,355 15 2	153 15 2	—
Telegraphs	3,622	5,678 4 8	2,056 4 8	—
London Agency	150	150 — —	—	—
Pensions and Gratuities	76	598 6 8	522 6 8	—
Scientific and Forestry Department	1,300	905 4 5	—	394 15 7
Local Audit	1,090	1,039 9 3	—	50 10 9
Bombay Agency	443	487 2 3	44 2 3	—
Miscellaneous	450	2,141 3 1	1,691 3 1	—
Exchange	—	748 18 9	748 18 9	—
TOTAL EXPENDITURE £.	170,573	173,528 5 10	8,365 4 10	5,409 19 -
Steamers and Launches	—	13,294 3 10	13,294 3 10	—
Telegraph Construction	—	16,910 17 4	16,910 17 4	—
TOTAL £.		203,733 7 -	38,570 6 0	5,409 19 -
Advances		153,569 14 7		
Deposits Repaid		1,503 14 3		
Trade Goods		3,060 15 1		
Bills Receivable		5,636 4 10		
Bills Payable		80,704 11 9		
Anglo-German Boundary Commission		2,097 4 6		
East Africa Protectorate		3,498 16 1		
East Africa Protectorate—Troops		1,410 5 6		
East Africa Protectorate—Mail Service		12,791 6 7		
Transfer of Ceded Provinces Account		1 — 4		
Purchase of Cow and Immature Ivory		9,418 — 11		
	£.	477,425 1 5		
Balance on the 31st March 1903		9,724 17 7		
	£.	487,149 19 -		
EXPLANATION OF BALANCE.				
In the Protectorate	£. s. d.			
With the Crown Agents	8,896 4 10			
	828 12 9			
	£. 9,724 17 7			

Hedley W. Thorpe
Acting Treasurer.

J. Hayes Sadler,
His Majesty's Commissioner and Consul General.

CLASS V.—VOTE 2—continued

(C. 1.)

UGANDA PROTECTORATE.

Account of Receipts and Expenditure of Hut Tax Labour from 1st April 1902 to 31st March 1903.

146 APPROPRIATION ACCOUNT OF SUMS GRANTED FOR CIVIL SERVICES

<i>Dr.</i>					<i>Cr.</i>				
Receipts.	Amount Estimated 1902-1903.	Total Receipts during the year 1902-1903.	More than Estimated.	Less than Estimated.	Expenditure.	Amount Estimated 1902-1903.	Total Payments during the year 1902-1903.	More than Estimated.	Less than Estimated.
	£.	£. s. d.	£. s. d.	£. s. d.		£.	£. s. d.	£. s. d.	£. s. d.
Native Revenue: Hut Tax Labour	13,393	12,205 3 6	—	1,187 16 6	Scientific and Forestry: Native Staff	420	80 8 -	—	339 12 -
					" " Elephant Farm	—	60 - -	60 - -	—
					Native Staff: Native Labour	148	—	—	148 - -
					Marine Department: Fuel	200	80 - -	—	120 - -
					Medical Department: Erection of Entebbe Hospital and Nurses Quarters	225	—	—	225 - -
					Medical Department: Native Hospitals	100	184 18 3	84 18 3	—
					" " Epidemics	—	23 13 4	23 13 4	—
					Public Works: Local Labour	6,300	5,390 16 4	—	909 3 8
					Transport and Passages: Local Transport	5,000	876 3 7	—	4,123 16 5
					Military and Police: Military Buildings	1,000	527 12 -	—	472 8 -
					Public Works Extraordinary: Roads	—	4,847 8 -	4,847 8 -	—
					Telegraphs	—	134 4 -	134 4 -	—
	£. 13,393	12,205 3 6	—	1,187 16 6		£. 13,393	12,205 3 6	5,150 3 7	6,338 - 1

Entebbe, Uganda,
11th August 1903.

Hedley W. Thorpe,
Acting Treasurer.

Examined,
Walter A. Bowring,
Local Auditor,
17th September 1903.

J. Hayes Sadler,
H.M. Commissioner and
Consul General.

(C. 2.)

UGANDA PROTECTORATE.

STATEMENT of ASSETS and LIABILITIES on 31st March 1903.

ASSETS.		£.	s.	d.	£.	s.	d.	LIABILITIES.		£.	s.	d.	£.	s.	d.
Advances :	- - - - -				56,747	5	3	Deposits	- - - - -				3,346	5	8
Bills Receivable	- - - - -				118	9	-	Bills payable London	- - - - -				13,021	12	6
Trade Goods — value of Balances on hand on accounts as under:								Excess of Assets over Liabilities as shown by the Ledger	- - - - -				53,128	-	10
Native flour and grain	- - - - -	23	16	7											
Live Stock	- - - - -	756	8	8											
Local Produce	- - - - -	65	-	-	845	5	3								
Balances on hand in Local Cash Accounts	- - -				8,896	4	10								
Balance with Crown Agents for the Colonies	- - -				828	12	9								
Anglo-German Boundary Commission Account	- - -				2,060	1	11								
		£.			69,495	19	-			£.			69,495	19	-

Treasury,
Entebbe, Uganda
17th August 1903

Examined,
Walter A. Bowering,
Local Auditor.
8th September 1903.

Hedley W. Thorpe,
Acting Treasurer.

CLASS V.—*continued.*

NOTE 2.

(D.)

BRITISH CENTRAL AFRICA ADMINISTRATION.

Dr. ACCOUNT of the Cash Receipts and Payments by His Majesty's Commissioner

RECEIPTS.	Amount Estimated.	Amount Received in the Protectorate, as per Monthly Cash Accounts.	Amount Received by Crown Agents in England.	Total Receipts.	More than Estimated.	Less than Estimated.
	£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Balance on 1st April 1902	—	2,665 8 1	9,894 16 3	12,560 4 4	—	—
Parliamentary Grant in Aid	—	—	50,000 — —	50,000 — —	—	—
Customs Duties, &c.	17,600	19,631 15 9	—	19,631 15 9	1,971 15 9	—
Judicial Fees and Fines	1,000	1,090 8 11	—	1,090 8 11	90 8 11	—
Miscellaneous Revenue	450	640 19 3	2,779 19 2	3,420 18 5	2,979 18 5	—
Native Hut Tax	21,000	26,143 13 —	—	26,143 13 —	5,143 13 —	—
Postal Service	3,000	2,197 2 2	—	2,197 2 2	—	802 17 10
Rent of Crown Lands	280	327 19 8	—	327 19 8	47 19 8	—
Rents, Sales, Dues, &c., at Chinde	1,050	1,583 3 —	—	1,583 6 —	533 6 0	—
Sales of Timber, &c.	450	678 6 3	—	678 6 3	228 6 3	—
Stamp Duties, Licences, &c.	1,600	4,956 11 10	—	4,956 11 10	3,356 11 10	—
Survey Fees	500	143 — 11	—	143 — 11	—	356 19 1
£.	46,900	57,402 3 9	2,770 19 2	60,182 2 11	14,351 19 10	1,159 16 11
Contribution by British South Africa Company towards Postal Service	435	435 — —	—	435 — —	—	—
General Contribution from British South Africa Company*	5,500	—	6,320 13 —	6,320 13 —	820 13 0	—
Sales of Crown Lands	500	539 5 —	—	539 5 —	39 5 —	—
TOTAL REVENUE	£. 53,425	58,376 8 9	9,100 12 2	67,477 — 11	15,211 17 10	1,159 16 11
					£. 14,032 — 11	
Advances returned		32,525 10 3	21,023 1 5	53,548 11 8		
Deposits received		13,449 13 2	205 8 2	13,655 1 4		
Suspense Account		395 14 —	—	395 14 —		
Suspense Account, Trade Goods		5,189 13 2	—	5,189 13 2		
Drafts on Crown Agents		42,895 11 8	—	42,895 11 8		
Remittances from Crown Agents		10,200 — —	—	10,200 — —		
Remittances to Crown Agents		—	32 9 5	32 9 5		
Drafts on Bombay		938 17 10	—	938 17 10		
TOTAL RECEIPTS	£. 163,971 8 10	30,361 11 2	194,333 — —	£. 166,636 16 11	90,256 7 5	256,893 4 4

Win. Wheeler,
Treasurer.* Provisional arrangement, 8,000*l.* See F.O. Despatch, No. 187, 4th July 1902.

CLASS V.—continued.

VOTE 2.

(D.)

BRITISH CENTRAL AFRICA ADMINISTRATION.

and Consul General and Crown Agents, for the Year ended 31st March 1903.

Cr.

PAYMENTS.	Amount Estimated.	Amount Paid in the Protectorate, as per Monthly Cash Accounts.	Amount Paid by the Crown Agents in England.	Total Payments.	More than Estimated.	Less than Estimated.
Administration	17,463 -	14,596 - 2	2,342 10 4	16,938 10 6	—	524 9 6
Audit	1,043 -	585 15 11	276 14 5	862 10 4	—	180 9 8
Bombay Agency	443 -	239 7 1	166 1 8	405 8 9	—	37 11 3
Judicial	1,300 -	1,242 6 7	134 19 5	1,377 6 -	77 6 -	—
London Agency	350 -	—	299 14 8	299 14 8	—	50 5 4
Medical Service	4,880 -	3,363 12 1	420 5 1	3,783 17 2	—	1,096 2 10
Military and Civil Police	41,225 -	35,823 14 4	4,717 18 3	40,541 12 7	—	683 7 5
Miscellaneous Expenditure	850 -	509 16 2	465 19 9	1,035 15 11	185 15 11	—
Naval Service	7,567 -	6,253 6 8	1,194 18 7	7,448 5 3	—	118 14 9
Non-Effective Charges	1,113 -	2,400 3 2	182 4 2	2,582 7 4	1,469 7 4	—
Postal and Telegraph Service	4,125 -	3,963 11 7	391 2 6	4,354 14 1	229 14 1	—
Public Works and Survey	12,738 -	10,886 16 6	2,002 11 10	13,489 8 4	751 8 4	—
Rent to Portuguese Government	200 -	200 - -	—	200 - -	—	—
Scientific Service and Forestry	1,018 -	1,018 14 7	18 19 6	1,037 14 1	19 14 1	—
Stationery and Printing	1,425 -	604 13 2	789 1 10	1,393 15 -	—	31 5 -
Subsidies and Presents	250 -	217 19 11	—	217 19 11	—	32 - 1
Transport, Passages, and Travelling	7,655 -	7,419 14 10	1,711 17 5	9,131 12 3	1,476 12 3	—
Treasury	2,281 -	1,633 13 7	522 5 2	2,155 18 9	—	125 1 3
TOTAL EXPENDITURE	£. 105,926 -	91,019 6 4.	16,237 4 7	107,256 10 11	4,209 18 -	2,879 7 1
					£. 1,330 10 11	
Advances made		50,312 7 2	11,814 10 6	62,126 17 8		
Deposits returned		6,704 13 -	353 9 7	7,118 2 7		
Suspense Account		395 14 -	—	395 14 -		
Suspense Account, Trade Goods		5,649 - 1	279 14 2	5,928 14 3		
Drafts on Crown Agents		288 14 4	42,738 12 7	43,027 6 11		
Remittances from Crown Agents		—	10,200 - -	10,200 - -		
Remittances to Crown Agents		26 14 10	—	26 14 10		
Drafts on Bombay		269 7 10	—	269 7 10		
TOTAL PAYMENTS	£.	154,725 17 7	81,623 11 5	236,349 9 -		
Balance on 31st March 1903		11,910 19 4	8,032 16 -	20,543 15 4		
	£.	166,636 16 11	90,256 7 5	256,893 4 4		

F. B. Pearce,
His Majesty's Acting Commissioner and Consul General.

(D. 1.)

BRITISH CENTRAL AFRICA PROTECTORATE.

STATEMENT of ASSETS and LIABILITIES at 31st March 1903.

ASSETS.		£.	s.	d.	£.	s.	d.	LIABILITIES.		£.	s.	d.	£.	s.	d.
Zomba Treasury	- - - - -	818	6	7				Drafts on Crown Agents	- - - - -	8,355	1	5			
African Lakes Corporation Bank	- - - - -	4,585	6	4				do. Bombay	- - - - -	669	10	-	9,024	11	5
Sub-Accountants	- - - - -	5,840	9	1											
Bombay Agency	- - - - -	213	7	2				Sundry Depositors	- - - - -	9,744	8	4			
Crown Agents	- - - - -	8,632	16	-				Suspense Account	- - - - -	7	11	11	9,752	-	3
Remittances in transit between Chests	- - - - -	453	10	2	20,543	15	4								
													18,776	11	8
Sundry Advances outstanding	- - - - -	12,346	18	11				Administration	- - - - -	307	-	11			
Trade Goods on hand	- - - - -	1,341	18	-	13,688	16	11	Audit Service	- - - - -	50	-	-			
								Bombay Agency	- - - - -	14	5	9			
					34,232	12	3	Medical Service	- - - - -	775	-	9			
East Africa Protectorate, 1901-2	- - - - -	2,669	16	8				Military and Civil Police, 1st K.A.R.	- - - - -	7,068	2	6			
British South Africa Coy., 1902-3	- - - - -	109	4	2				do. 2nd K.A.R.	- - - - -	7,442	13	3			
		2,000	-	-	4,779	-	10	Naval Service	- - - - -	121	10	-			
Chinde Rents	- - - - -	109	14	6				Non-effective Charges	- - - - -	2,123	13	4			
do. Landing Charges	- - - - -	63	15	6	173	10	-	Postal Service	- - - - -	397	16	8			
								Public Works and Survey	- - - - -	258	12	2			
East Africa Protectorate } being $\frac{2}{3}$ of 2nd K.A.R. Liabilities		2,480	17	9				Scientific Service	- - - - -	18	11	6			
Uganda Protectorate		2,480	17	9	4,961	15	6	A.T.T. Coy's Road and River Dues	- - - - -	1,087	11	2	19,664	18	-
													38,441	9	8
A.T.T. Coy's Half rates on Telegrams	- - - - -				934	15	3	Balance of Assets over Liabilities	- - - - -				6,640	4	2
					£.	45,081	13	10				£.	45,081	13	10
West Australian Stock	- - - - -	£. 412	10s.	-d.				Royal Bounty	- - - - -	£. 200	-s.	-d.			

Wm. Wheeler,
Treasurer.

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CLASS V.—*continued.*

PROTECTORATE OF EAST AFRICA.

STATEMENT showing the Total Receipts and Expenditure in the Year 1902-03.

CLASS V.—*continued.*

VOTE 2.

(E.)

PROTECTORATE OF EAST AFRICA.

Dr.

STATEMENT showing the Total Receipts

RECEIPTS.	Amount Estimated.	Receipts in the Protectorate, as per Monthly Accounts.	Amount Received by Crown Agents in England.	Total Receipts.	More than Estimated.	Less than Estimated.
	£.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Balance on 1st April 1902	—	20,887 1 3	—	20,887 1 3	—	—
Parliamentary Grant	—	—	313,600 — —	313,600 — —	—	—
Customs Duties	36,740	31,906 4 9	—	31,906 4 9	—	4,833 15 3
Harbour Dues	5,563	4,619 — 7	—	4,619 — 7	—	943 19 5
Licences and Taxes	25,337	28,485 — 2	—	28,485 — 2	3,148 — 2	—
Fees of Court, Fines, &c.	6,436	4,899 17 3	—	4,899 17 3	—	1,536 2 9
Receipts from Government Property	4,349	1,662 1 11	824 — —	2,486 1 11	—	1,862 18 1
Post and Telegraphs	10,553	12,329 15 10	—	12,329 15 10	1,776 15 10	—
Other Miscellaneous Revenue	3,673	8,799 18 9	298 7 10	9,098 6 7	5,425 6 7	—
Sale of Lands and Houses	£. 92,651 533	92,701 19 3 1,459 5 10	1,122 7 10 —	93,824 7 1 1,459 5 10	10,350 2 7 926 5 10	9,176 15 6 —
TOTAL, including Balances, &c. £.	93,184	115,048 6 4	314,722 7 10	420,770 14 2	11,276 8 5	9,176 15 6
Advances	—	12,545 7 —	584 9 1	13,129 16 1	—	—
Unallocated Stores	—	4,789 12 8	—	4,789 12 8	—	—
Unallocated Trade Goods	—	5,814 11 5	—	5,814 11 5	—	—
Suspense	—	18,964 6 —	73 8 6	19,037 14 6	—	—
General Post Office, London	—	5,049 11 4	—	5,049 11 4	—	—
Drafts and Remittances	—	144,065 — 9	1,327 18 10	146,292 19 7	—	—
Deposits	—	216,015 7 1	3,113 15 6	219,129 2 7	—	—
	£.	523,192 2 7	319,821 19 9	843,014 2 4		
	£.	523,192 2 7	319,821 19 9	843,014 2 4		

Mombasa,
2 July 1903.

CLASS V.—continued.

VOTE 2.

(E.)

PROTECTORATE OF EAST AFRICA.

and Expenditure in the year 1902-03.

Cr.

PAYMENTS.	Amount Estimated.	Payments in the Protectorate, as per Monthly Accounts.	Amount Paid by Crown Agents in England.	Total	More than Estimated.	Less than Estimated.
	£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Administration	50,700	43,109 15 5	2,747 12 -	45,857 7 5	—	4,842 12 7
Military	56,456	38,186 17 10	11,057 15 9	49,244 13 7	—	7,211 6 5
Treasury	4,484	4,214 3 7	152 15 -	4,366 18 7	—	117 1 5
Judicial	5,208	5,176 9 11	214 12 8	5,391 2 7	183 2 7	—
Customs and Shipping	69,620	13,628 5 4	43,080 12 2	56,708 17 6	—	12,911 2 6
Port Office	1,393	1,046 1 9	227 3 -	1,273 4 9	—	119 15 3
Post and Telegraphs	12,823	13,453 3 11	558 8 9	14,011 12 8	1,183 12 8	—
Medical	9,144	6,860 - -	2,019 17 4	8,879 17 4	—	264 2 8
Native Civil Administration	4,998	4,723 1 8	—	4,723 1 8	—	274 18 4
Public Works Recurrent	9,525	9,637 7 2	119 16 2	9,757 3 4	232 3 4	—
Public Works Extraordinary	23,493	17,050 6 9	4,372 1 6	21,422 8 3	—	2,070 11 9
Transport	15,280	20,429 4 3	1,888 15 9	22,318 - -	7,058 - -	—
Miscellaneous	2,415	1,678 7 -	2,470 12 7	4,148 19 7	1,733 19 7	—
Rent and Interest to His Highness the Sultan	17,000	17,000 - -	—	17,000 - -	—	—
Audit	1,169	1,407 9 9	130 8 10	1,537 18 7	368 18 7	—
Bombay Agent	443	344 18 6	387 10 5	732 8 11	289 8 11	—
Exchange	300	1,036 18 4	—	1,036 18 4	736 18 4	—
Uganda Railway	50,000	—	16,600 - -	16,600 - -	—	33,400 - -
Veterinary	950	819 12 11	172 19 6	992 12 5	42 12 5	—
Scientific Department	2,000	1,432 9 9	92 10 -	1,524 10 9	—	475 - 3
Non-Effective Services	73	37 5 6	50 - -	87 5 6	14 5 6	—
£.	337,459	201,271 19 4	80,343 11 5	287,615 10 9	11,843 1 11	61,686 11 2
Ogaden Punitive Force, 1900	—	2,552 15 11	790 11 8	3,343 7 7	—	—
Bubonic Plague	—	20,043 19 10	40 2 8	20,064 2 6	—	—
Cattle Disease	—	26 3 7	—	26 3 7	—	—
Sleeping Sickness	—	217 4 1	175 1 11	392 6 -	—	—
Rinderpest	—	7 10 -	—	7 10 -	—	—
£.	337,459	224,119 12 9	87,349 7 8	311,469 - 5	11,843 1 11	61,686 11 2
Advances	—	15,828 1 1	76,270 2 4	92,098 3 5	—	—
Unallocated Stores	—	1,536 5 10	3,074 11 9	5,210 17 7	—	—
Unallocated Trade Goods	—	6,038 3 6	1 4 9	6,039 8 3	—	—
Suspense	—	20,074 15 6	454 14 11	20,529 10 5	—	—
General Post Office, London	—	1,044 4 9	3,630 - -	4,674 4 9	—	—
Drafts and Remittances	—	17,210 14 3	132,507 12 5	149,727 6 8	—	—
Deposits	—	208,291 3 4	8,516 13 8	216,807 17 -	—	—
£.	—	494,152 1 -	312,404 7 6	806,556 8 6	—	—
Balance due to Crown Agents as at 31st March 1902	—	—	1,116 13 6	1,116 13 6	—	—
Balance due by Crown Agents as at 31st March 1903	—	—	6,300 18 9	6,300 18 9	—	—
Balance on hand as at 31st March 1903	29,040	1 7	—	29,040 1 7	—	—
£.	523,192 2 7	319,821 19 9	319,821 19 9	843,014 2 4	—	—

C. C. Bouring
Treasurer.C. Eliot,
His Majesty's Commissioner and Consul General.

CLASS V.—*continued.*

(E. 1.)

EAST AFRICA PROTECTORATE.

STATEMENT of ASSETS and LIABILITIES on 31st March 1903.

ASSETS.	Amount.	LIABILITIES.	Amount.
	£. s. d.		£. s. d.
Advances - - - -	81,697 17 6	Deposits - - - -	11,296 13 2
Unallocated Trade Goods - -	670 10 9	Drafts and Remittances - -	6,406 3 4
Cash :—		General Post Office, London -	610 17 10
Copper, 1,355 boxes =		Excess of Assets over Liabilities -	101,048 14 -
Rs. 135,500 or £9,033 6 8			
Cheques, silver, &c.,			
Rs. 394,615-3 $\frac{3}{4}$, £26,307 13 8			
	35,341 - 4		
Suspense - - - -	1,646 19 2		
Copper Coinage - - - -	6 - 7		
	£. 119,362 8 4		£. 119,362 8 4

NOTE.—Besides the above boxes of copper in hand, there are 256 boxes not put into circulation, which at Rs. 100 each amount to 1,706l. 13s. 4d.

C. C. Bowring,
Treasurer.

C. Eliot,
His Majesty's Commissioner and Consul General.

Mombasa, 2 July 1903.

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CLASS V., VOTE 3.

COLONIAL SERVICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for sundry Colonial Services, including certain Grants in Aid, and Expenses incurred under "The Pacific Islanders' Protection Act, 1875," in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

CLASS V.

VOTE 3.
COLONIAL SERVICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for sundry COLONIAL Islanders' Protection Act, 1875," in the Year ended 31st March 1903,

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.				
					Less than Granted.		More than Granted.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
GRANTS IN AID OF LOCAL REVENUES :									
A.—Gold Coast (Northern Territories) -	25,000	-	-	25,000	-	-	-	-	-
B.—Northern Nigeria - - - -	290,000	-	-	290,000	-	-	-	-	-
C.—West Indian Islands, Deficiency of General Revenue.	20,000	-	-	20,000	-	-	-	-	-
C. 1.—West Indian Colonies, Grant in Aid of the Sugar Industry (<i>Supplementary</i>).	250,000	-	-	250,000	-	-	-	-	-
D.—West Indian Islands, Steamer Subsidies.	25,000	-	-	25,000	-	-	-	-	-
E.—West Indian Islands, Botanic Stations and Agricultural Instruction and Experiments.	12,367	-	-	12,367	-	-	-	-	-
F.—Bechuanaland - - - -	68,000	-	-	68,000	-	-	-	-	-
G.—Wei-Hai-Wei - - - -	12,000	-	-	12,000	-	-	-	-	-
H.—Transvaal and Orange River Colony -	1,800,000	-	-	2,800,000	-	-	-	-	-
Ditto - - - (<i>Supplementary</i>)	1,000,000	-	-						
SALARIES, &c., OF GOVERNORS, &c. :									
I.—Bermudas - - - -	2,200	-	-	2,200	-	-	-	-	-
J.—Bahamas - - - -	1,000	-	-	1,000	-	-	-	-	-
K.—Windward Islands - - - -	700	-	-	650	-	-	50	-	-
L.—Leeward Islands - - - -	3,350	-	-	3,308	11	-	41	9	-
M.—West Indian Agricultural Department, Salaries and Incidental Expenses.	5,053	-	-	4,962	17	7	90	2	5
Carried forward - - £.	3,514,670	-	-	3,514,488	8	7	181	11	5

CLASS V.

VOTE 3.
COLONIAL SERVICES.

SERVICES, including certain Grants in Aid and Expenses incurred under "The Pacific showing the Surplus or Deficit upon each Sub-Head of the Vote.

EXPLANATION

Of the Causes of Variation between Expenditure and Grant.

E.—A statement showing the distribution of the 12,367*l.* is appended.

K.—The full amount of the allowance provided for the Salaries of the Governor's Private Secretary and Clerks was not drawn.

L.—On the occurrence of a vacancy during the year the "Travelling Allowance to the Governor" was reduced to 100*l.* per annum.

M.—The saving was due partly to the appointment of two Members of the Staff at a lower salary than their predecessors. There was also a small saving under Incidental Expenses.

CLASS V.—*continued.*VOTE 3.—COLONIAL SERVICES—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward	3,514,670 - -	3,514,488 8 7	181 11 5			
WESTERN PACIFIC HIGH COMMISSION :						
N.—Salaries	2,650 - -	2,230 7 5	419 12 7			
N. 1.—Judicial Expenses	100 - -	40 - 8	59 19 4			
N. 2.—Travelling and other Expenses	350 - -	377 6 10			27 6 10	
(a) Residence for British Agent, Tonga		624 5 8			624 5 8	
(b) Grant to Pitcairn Islanders		200 - -			200 - -	
SOUTH AFRICA :						
O.—High Commissioner, Salaries	6,865 - -	6,562 15 -	302 5 -			
O. 1.—High Commissioner, Travelling and other Expenses	3,000 - -	503 14 -	2,496 6 -			
P.—Rhodesia, Salaries	3,500 - -	4,025 - -			525 - -	
P. 1.—Rhodesia, Travelling and other Expenses	200 - -	68 - -	132 - -			
<hr/>						
Q.—Transvaal, Non-Effective Charges	984 - -	897 7 8	86 12 4			
R.—Passages of Governors and other Colonial Officers	6,000 - -	5,799 5 -	200 15 -			
S.—Boundary Commissions	9,500 - -	19,718 1 11	781 18 1			
Ditto, (Supplementary)	11,000 - -					
Carried forward £.	3,558,819 - -	3,555,534 12 9	4,660 19 9		1,376 12 6	

CLASS V.—*continued.*VOTE 3.—COLONIAL SERVICES—*continued.*

EXPLANATION

Of the Causes of Variation between Expenditure and Grant.

N.—There was some delay in filling up the appointment of Deputy Commissioner of the New Hebrides. In three other cases the full year's salary did not come in course of payment. The expenditure on the item "Special Judicial and Clerical Assistance" was also less than had been estimated for.

N. 1.— } The expenditure under these Sub-Heads is of a variable character and cannot be
N. 2.— } estimated with complete accuracy.

(a) This expenditure represents the balance of the outlay which was estimated not to exceed 1,200*l.* to provide suitable Quarters for the new British Agent at Tonga. A Supplementary Estimate was not taken as it was known that there would be savings on other Sub-Heads of the Vote.

(b) After the Estimate was framed the Treasury sanctioned an outlay of 200*l.* to assist in establishing communication between Pitcairn, and the Society Islands and the neighbouring French possession in the Pacific Ocean. A Supplementary Estimate was not taken as it was known that there would be savings on other Sub-Heads of the Vote.

O.—Owing to the resignation during the Year of the holder of the post of Secretary and Accountant, and pending the appointment of a successor, two months' salary was not paid; and the expenditure on the item "Clerical and other Assistance" was less than had been estimated.

O. 1.—The cost of journeys to districts outside the borders of the Transvaal, Orange River Colony and Bechuanaland was less than had been estimated for. There was also a saving on Incidentals.

P.—After the Estimate was prepared the Treasury provisionally sanctioned the Grant of a House Allowance at 25*l.* a month to the Commandant General. In the case of the Resident Commissioner more than 12 months' salary and office allowance came in course of payment during the year.

P. 1.—Fewer journeys were undertaken than had been estimated for when the Estimate was framed.

Q.—In two cases the year's pension was not fully drawn; and in another case no claim at all was made.

R.—It is not possible to forecast with complete accuracy all the changes which may take place during the year. The usual detailed statement is appended.

S.—The saving of 782*l.* is principally due to the fact that the amount which was expected to be saved in the case of the Northern Nigeria Anglo-French Boundary Commission when the Supplementary Estimate was taken, was still further increased owing to complete accounts of expenditure to the 31st of March 1903 not having been received.

CLASS V.—*continued.*VOTE 3.—COLONIAL SERVICES—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	3,558,819 - -	3,555,534 12 9	4,660 19 9	1,376 12 6
T.—Telegrams on Colonial Service - - -	17,000 - -	19,737 10 8	2,262 9 4	—
Ditto - - - - (Supplementary)	5,000 - -			
U.—Clergy, North America .	100 - -	100 - -	—	—
V.—Orange River Territory - - -	200 - -	200 - -	—	—
W.—St. Helena - - - - -	457 - -	454 12 10	2 7 2	—
X.—Niger Company Purchase .	44,475 - -	44,474 7 -	- 13 -	—
(c) Waima Compensation - - -	—	200 - -	—	200 - -
	£.			
Original - - -	2,360,051	TOTAL - - - £. 3,626,051 - -	6,926 9 3	1,576 12 6
Supplementary	250,000			
Ditto - - -	1,016,000			
Deduct Deficit .	- - -	- - -	1,576 12 6	
Net Surplus to be Surrendered - - -	- - -	- - -	5,349 16 9	

£. s. d.

Estimated Amount of Extra Receipts payable to Exchequer - - - - - 1,255 - -

Amount of Extra Receipts realised in the year 1902-1903, and paid over to Exchequer 30,513 15 7

CLASS V.—*continued.*

VOTE 3.—COLONIAL SERVICES—*continued.*

EXPLANATION

Of the Causes of Variation between Expenditure and Grant.

T.—The cost of outward Telegrams was rather less than had been allowed for when the Supplementary Estimate was prepared, but the greater part of the saving is due to the fact that the expenditure on inward Telegrams from the High Commissioner for South Africa was less than had been estimated for, partly owing to the fact that the Transvaal and Orange River Colony bore the charge of a portion of the messages.

W.—The saving was due to the death of one pensioner.

X.—Rounding of Estimate.

- (c). This expenditure represents further advances made on account of compensation to certain relatives of three British Officers who were killed in the incident at Waima in December 1893. The amount of the "Award" by the French Government has now been received by the Imperial Government and finally distributed. The advance of 200*l.* made in 1902-3, together with previous advances from the Account for Colonial Services amounting to 800*l.*—1000*l.* in all—was paid to the Treasury and did not pass through the Colonial Office Books.

CLASS V.—*continued.*VOTE 3.—COLONIAL SERVICES—*continued.*

EXTRA REMUNERATION.—The Assistant to the Accountant of the High Commissioner for South Africa received in addition to the emoluments attached to his Office, 150*l.* and allowances from Transvaal Funds whilst acting as Chief Paymaster and Accountant General to the South African Constabulary.

EXTRA RECEIPTS.—During the year the Gold Coast Government paid 25,000*l.*, together with interest amounting to 1,183*l.* 2*s.* 1*d.*, being the debt due to the Imperial Government in respect of that part of the Parliamentary Grant of 70,000*l.* in Aid of Gold Coast Northern Territories, 1899–1900, which was provided for the extension of the Telegraph to Gambaga. A sum of 1,000*l.* was also received from the St. Helena Government in part repayment of its debt to the Imperial Government, while the Crown Agents for the Colonies refunded the unexpended balance (1,180*l.* 7*s.* 7*d.*) of the Grant in Aid 1898–9 on Account of the damage done by the St. Vincent hurricane of 1898.

The Surplus of 25,832*l.* 19*s.* 7*d.*, shown on the Account of the Vote "Colonial Services," for the year ended 31st March 1902, has been surrendered.

Colonial Office, }
30 November 1903.)

A. H. H. Engelbach,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
C. H. Archibald.

D. C. Richmond,
Comptroller and Auditor General.

CLASS V.—*continued.*

VOTE 3.—COLONIAL SERVICES—*continued.*

STATEMENT of EXPENDITURE on account of PASSAGES of GOVERNORS and other COLONIAL OFFICERS charged to the Vote for 1902-1903 and referred to in "Explanation &c.," SUB-HEAD R.

Captain E. G. Rason	Cost of the passages of Captain Rason and his Clerk, from London to Sydney, on the appointment of the former to be Deputy Commissioner of the New Hebrides.	192 10 -
Sir Gerald Strickland	Expenses incurred in travelling from Malta to England on his appointment as Governor of the Leeward Islands.	185 11 -
J. H. Stewart Lockhart	Expenses incurred in proceeding from Hong-Kong to take up his appointment as Commissioner of Wei-Hai-Wei.	111 15 4
Lord Milner	Balance of the expenses of the removal of the High Commissioner for South Africa, his Records and Staff from Capetown to Johannesburg.	38 11 8
Captain E. G. Rason	Cost of entertainment on H.M.S. "Phoebe" on the voyage from Sydney to the New Hebrides.	20 17 -

Passage Allowances to the following Officers on Appointment or Retirement:—

Sir H. M. Jackson	Governor	Leeward Islands	250 - -
Do.	Do.	Fiji	800 - -
Sir G. T. M. O'Brien	Do.	Do.	800 - -
G. V. Fiddes	Imperial Secretary and Accountant to the High Commissioner for South Africa.		250 - -
Sir G. Strickland	Governor	Leeward Islands	350 - -
Sir F. A. Swettenham	Do.	Straits Settlements	600 - -
Lieut.-Col. H. L. Gallwey	Do.	St. Helena	300 - -
Admiral Sir F. G. D. Bedford	Do.	W. Australia	800 - -
Hon. Sir A. Lawley	Lieutenant Governor	Transvaal (transferred from W. Australia)	600 - -
Gen. Sir C. M. Clarke, Bart.	Governor	Malta	300 - -
Mrs. M. C. Sterndale	Widow of Governor	Allowance to cover the cost of removal of one member of the family of the late Governor of St. Helena, a servant and the personal effects of deceased	100 - -
		<i>s.</i>	5,799 5 -

Colonial Office,)
28 November 1903. f

A. H. H. Engelbach.

CLASS V.—*continued.*

VOTE 3

COLONIAL SERVICES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. Expenditure in excess of the Estimate has taken place under Sub-Heads N 2 and P.
- New Sub-Heads. 2. By direction of the Treasury and under the circumstances stated in the explanations on the face of the Account the following special Sub-Heads have been raised or re-introduced for the purpose of recording expenditure, for which no provision was made in the Estimates submitted to Parliament :—
- (a) Residence for British Agent, Tonga.
- (b) Grant to Pitcairn Islanders.
- (c) Waima Compensation.
- Transvaal Concessions Commission. Refund. 3. The sum of 3,780*l.* 16*s.* 1*d.*, referred to in paragraph 4 of my Report on last year's Account as having been expended in connection with the Transvaal Concessions Commission, has since been refunded by the Colony and has been credited to Exchequer Extra Receipts.
- Sub-Head NA. 4. The sum of 200*l.* charged under Sub-Head NA., has been advanced to the Pitcairn Islanders to assist them in the purchase of a Schooner to open up communication with the Islands in their vicinity.
- Grant to Pitcairn Islanders. By the terms of the Treasury letter sanctioning the charge against the "Colonial Services" Vote it was to be "considered as a loan repayable (without interest) by instalments as the Islanders may be able to afford it, so as to give the High Commissioner some right of superintendence and control at the outset."
- Sub-Head O. 5. Under Sub-Head O, has been included, with the sanction of the Treasury a Gratuity of 200*l.* granted to an Honorary Aide-de-Camp to the High Commissioner of South Africa "in view of the fact that, owing to pressure of work on Lord Milner's Staff, he was not able to serve with his regiment."
- Aide-de-Camp.
- Sub-Head R. 6. Referring to paragraph 5 of my Report of last year, noticing the absence of details and of sub-vouchers in connection with the cost of removal of the High Commissioner for South Africa from Cape Town to Johannesburg, I have now to report that the necessary evidence in support of the whole outlay, comprising a further and final charge of 38*l.* 11*s.* 8*d.* included in the present Account, has now been furnished.
- Passages of Governors.
- Sub-Head S. 7. In paragraph 6 of my Report of last year attention was drawn to a charge of 714*l.* 12*s.* 10*d.* gross, for Provisions, Wine, Spirits and Tobacco bought for the use of Officers and Non-Commissioned Officers attached to the Anglo-German and Anglo-French Commissions; as these Officers were in receipt of Messing Allowances this expenditure was to be eventually recovered by deduction from the Pay and Allowances due to them.
- Boundary Commissions. Refund of Expenditure. I have now to state that of the total charge of 714*l.* 12*s.* 10*d.*, 580*l.* 16*s.* 11*d.* has been recovered, while the balance of 133*l.* 15*s.* 11*d.* remains as a charge against the Vote, representing the value of that part of the supplies, which was certified to have been used for "Medical Comforts".
- Waima Compensation. 8. As stated by the Accounting Officer the amount awarded in the case of the Waima Compensation has been received and distributed.

CLASS V.—*continued.*

VOTE 3.—COLONIAL SERVICES—*continued.*

TRANSVAAL AND ORANGE RIVER COLONY.

9. In paragraph 1 of my Report of last year upon the grant of 6,500,000*l.* in aid of the Revenues of the Transvaal and Orange River Colony, Class V., Vote 6, it was pointed out that, by the terms of the Supplementary Estimate of 23rd July 1901, the sum of 3,000,000*l.*, viz., the total of the amounts shown under (a) Civil Administration of the Transvaal: estimated deficit; (c) (2) Railways: Supply of additional Rolling Stock; (d) Relief and Re-settlement, was to be treated as an advance to the Transvaal and Orange River Colony "to be repaid out of the proceeds of the first loan issued by these Colonies."

Parliamentary Grant, 1901-2. Transvaal and Orange River Colony 6,500,000*l.*

In pursuance of Section 2 (1) of the South African Loan and War Contribution Act, 1903, 3 Edward VII. Cap. 27, this sum of 3,000,000*l.* was paid over to the National Debt Commissioners on 7th August 1903, to be by them applied as therein provided. No question of Audit therefore arises in regard to this portion of the Grant in Aid.

SOUTH AFRICAN CONSTABULARY.

10. In the same Vote a sum of 2,500,000*l.* was provided for the service of the "South African Constabulary." Further provision for this service to 30th June 1902, was made in the year 1902-3 by an additional grant of 1,000,000*l.*, which was not voted separately but was included under Sub-Head H of the Estimate for "Colonial Services," Class V., Vote 3.

South African Constabulary. Grant in Aid 1901-2 Original, 2,500,000*l.* 1902-3 Class V., Vote 3, 1,000,000*l.*

On calling upon the Colonial Office for Accounts and Vouchers in support of the expenditure I was informed that in the opinion of the High Commissioner their transmission to England would cause great inconvenience and would entail much correspondence, and I therefore decided to despatch an Officer of my Department to South Africa with instructions to carry out a Test examination of the disbursements charged against this Grant.

From his report I learn that the expenditure for the period from 1st April 1901, to 30th June 1902, was stated at 3,376,997*l.* 17*s.* 7*d.*, which, with Liabilities for the same period estimated at 103,467*l.* 9*s.* 3*d.*, would make a total charge of 3,480,465*l.* 6*s.* 10*d.* and leave an unexpended balance of 19,534*l.* 13*s.* 2*d.*

In the course of examination of the Expenditure and Liabilities, exception was taken to certain charges on the ground that they were either unvouched or only partially vouched or that they included charges in respect of which the Liability was open to question. The principal items were as follows:—

- (a) A sum of 68,650*l.* paid by the War Office to the Canadian Government for expenses incurred in recruiting for the South African Constabulary.

This sum was repaid to the War Office, and by direction of the Colonial Office was included as a definite charge against the Grant in Aid although no vouchers in support had been produced for the purposes of audit.

The War Office claim has since been reduced to 65,911*l.* 18*s.* 8*d.*, and I understand that vouchers in support of the amended claim have been supplied by the War Office to the Colonial Office and have been sent for examination to South Africa since my Officer left that country.

I have, however, been supplied by the Colonial Office with a statement showing the details of the expenditure under various Sub-Heads of account, and with a copy of a letter from the War Office, dated 28 September 1903, transmitting the claim, in which it is stated that the vouchers had been examined in the War Office and admitted as correct.

If this statement can be accepted as sufficient evidence of the accuracy of the claim (which, however, has not yet been passed on behalf of the Constabulary), there still remains an unsupported charge against the Grant in Aid of 2,718*l.* 1*s.* 4*d.*

- (b) A repayment to the War Office of a sum of 39,018*l.* in respect of expenditure on Railway Warrants and Sea Transport on behalf of the South African Constabulary.

In this instance details of the items composing the claim were given, but sub-vouchers were not forthcoming although it was treated as a final charge against the Grant.

From enquiry at the War Office I gather, however, that these items have been extracted from Bills paid by the War Office, and therefore the receipts covering these amounts will have been passed in the ordinary course of audit.

- (c) The estimated Liabilities include a sum of 60,000*l.* which is described as "Capital to meet War Pensions."

This sum appears to have been arrived at by estimating the cost of such Pensions at 2,100*l.* per annum, which is equivalent to the Interest at the rate of 3½ per cent. on a capital sum of 60,000*l.*: but obviously the capital sum set aside for this purpose should be determined by an actuarial calculation of the existing claims upon it.

CLASS V.—*continued.*VOTE 3.—COLONIAL SERVICES—*continued.*

Another item included in the Liabilities is a sum of 30,284*l.* claimed by the War Office for Transport Wagons and Animals, but not yet admitted by the South African Constabulary.

On the other hand, the Constabulary claims repayment from the War Office of a sum of 52,346*l.* for Stock captured and handed over to the Army.

South African Constabulary. Grants in Aid. Question of surrender.

11. At this point the question arises whether the balance unexpended on this service on 30th June 1902, whatever its exact amount may be, is, under the terms and conditions of the Grant, to be surrendered to the Exchequer.

The terms of Part III. of the Supplementary Estimate 1901-2 under Class V., Vote 6, by which provision was made for the original sum of 2,500,000*l.* were:—"South African Constabulary; Maintenance and Equipment."

The subsequent Grant of 1,000,000*l.* provided under Sub-Head H. of the Original Estimate for "Colonial Services," 1902-3 (Class V., Vote 3), was described as "required to meet expenditure which may be incurred in the year ending 30th June 1902." The usual footnote that "no surrender will be made of such sum as may be issued in the financial year" was attached.

The 2,500,000*l.* was all expended. With regard to the subsequent Grant in Aid of 1,000,000*l.*, although, so long as the service for which it was granted continues, no surrender is to be made, there is no authority for expenditure after the Service has come to an end, and in view of the specific provision restricting the purpose of the Grant to expenditure within a limit of time I hold that the Service came to an end on 30th June 1902, and that any balance of the issue unexpended on that date should be surrendered to the Exchequer.

Final Grant in Aid, 1,000,000*l.* Supplementary Estimate, 24th February 1903.

12. A final grant of 1,000,000*l.* which increased the Grants in Aid for this service to a total of 4,500,000*l.* was provided by Supplementary Estimate of 24th February 1903, and described in Part III. of the Estimate as "required to meet the cost of maintenance of South African Constabulary in excess of 6,000 until the strength of the force can be reduced to that number," and a footnote was appended stating that no Surrender would be made of any balance unexpended at the close of the financial year.

The object of this Grant was to relieve the Colonies of the cost of maintaining men in excess of civil requirements who had been enlisted for military purposes alone.

At the 30th of June 1903, the Force had been reduced to 6,159 and 348,370*l.* had been charged against the Grant. Until the limit of 6,000 men has been reached it cannot be determined whether the purpose will absorb the entire Grant, or whether a surplus will remain to revert to the Exchequer.

South African Constabulary. General Remarks.

13. Subject to what has been already stated, the result of the Test Examination of the expenditure out of these Grants in Aid conducted under my directions was on the whole satisfactory.

Regularity of Administration could scarcely be looked for immediately upon the embodiment of a Corps raised under such special circumstances, but from the first every effort seems to have been made to obtain from the Officers in command verification of claims before they were admitted as final charges against the Grant.

IMPERIAL MILITARY RAILWAYS.

Imperial Military Railways. Grant of 1,000,000*l.*, 1901-2.

14. In my Reports of last year upon Class V., Vote 6, and upon the Army Appropriation Account (para. 28) I explained that the sum of 1,000,000*l.* provided for the "Estimated excess cost of working and maintenance over receipts" of Railways in the Transvaal and Orange River Colony had been issued to the War Office, by which Department it was accounted for as wholly expended.

In my Report on the Army Appropriation Account 1902-3 paragraph 34, I have explained my reasons for considering that there are charges which might have been legitimately recorded against this Vote sufficient to cover the balance which should have been shown as unexpended at 31 March 1902.

Ditto. Grant of 800,000*l.*, 1902-3.

15. A further sum of 800,000*l.* was provided for these Railways under Sub-Head H. of the "Colonial Services" Vote, 1902-3, but although it was described in the Estimate as being for the same service "Estimated excess cost of working over receipts," I have been informed by the Colonial Office that the object of this vote was to meet railway debt charges unpaid for the period to 30th June 1902.

CLASS V.—*continued.*

VOTE 3.—COLONIAL SERVICES—*continued.*

From paragraph 3 of Treasury Letter of 23rd December 1902, printed on page 170 of the Army Appropriation Account, 1901-2, it appears that their Lordships were acquainted with the intended application of the money to this purpose.

In reply to my request to be supplied with a vouched account of the expenditure of this Grant I have been informed by the Colonial Office that it is still in process of disbursement and that an account will be rendered in due course.

A provisional statement of expenditure was at the same time furnished, showing an approximate total of payments amounting to 853,096*l.*

The debt, above referred to, is on the Share Capital and Debentures of the "Netherlands South African," the "Pietersburg" and the "Selati" Railways and covers the period from 1st September 1900, to 30th June 1902.

WEST AFRICAN FRONTIER FORCE.

16. With reference to paragraph 8 of my Report of last year it has not yet been found possible to complete the final clearance of certain liabilities outstanding in connection with the West African Frontier Force at the end of February 1901, and held in suspense pending further proof of their accuracy. Outstanding Liabilities.

It will therefore be necessary to revert to this matter in my future Reports upon the Colonial Services Votes.

17. With reference to paragraph 11 of my Report of last year I have to state that in the month of September 1903, a sum of 5,000*l.* was refunded to the Colonial Office by the Government of Northern Nigeria "in part liquidation of the debt of the Canteens in Northern Nigeria to the Imperial Government in respect of sums advanced and stores handed over on the initiation of the Canteen System on 1st May 1900." Canteen System. Part repayment of Loan.

GRANTS IN AID OF LOCAL REVENUES.

18. Provision for the following Grants in Aid was made in the Original and Supplementary Estimates. Grants in Aid.

Sub-Head A.		£.
	Gold Coast (Northern Territories) - -	25,000
" B.	Northern Nigeria - - - -	290,000
" C.	West Indian Islands, Deficiency of General Revenue - - - -	20,000
" C1.	West Indian Colonies, Grant in Aid of the Sugar Industry (<i>Supplementary</i>) -	250,000
" D.	West Indian Islands, Steamer Subsidies	25,000
" E.	West Indian Islands, Botanic Stations and Agricultural Instruction and Experiments - - - -	12,367
" F.	Bechuanaland - - - -	68,000
" G.	Wei-Hai-Wei - - - -	12,000
" H.	Transvaal and Orange River Colony	1,800,000
" H.	Ditto (<i>Supplementary</i>) - -	1,000,000

These Grants in Aid have been issued in full.

The Accounts of the Gold Coast Colony and of the Protectorates of Northern Nigeria and Bechuanaland are examined under my direction, on behalf of the Secretary of State, in complete detail, and those of Wei-hai-Wei will be so examined as from 1st April 1903.

The Accounts of the West Indian Islands receiving Grants in Aid are not audited in my Department, but Statements of the Expenditure out of the Grants in Aid, where required, have been furnished.

My remarks on these Grants in Aid will be found in paragraphs 20 to 32 of this Report.

The Audit of the Grants in Aid of the Transvaal and Orange River Colony has been referred to in the preceding paragraphs 9 to 15 of this Report.

19. The Net Surplus to be Surrendered is, as shown by the Account, 5,349*l.* 16*s.* 9*d.* Net Surplus.

	£.	s.	d.
Grant - - - - -	3,626,051	-	-
Expenditure - - - - -	3,620,701	3	3
Net Surplus - -	£. 5,349	16	9

CLASS V.—*continued.*VOTE 3.—COLONIAL SERVICES—*continued.*

EXPENDITURE OUT OF GRANTS IN AID.

GOLD COAST (*Northern Territories*).*Grant in Aid, 25,000l.*

Sub-Head A.
Account
1901-2. 20. With reference to paragraph 14 of my Report of last year, I have to state that an amended Account for the year 1901-2 was subsequently transmitted, which confirmed the figures sent by telegram.

Account
1902-3. The Grant of 25,000*l.* provided to meet one half of the estimated cost of administration of the Territories in 1902-3, has been issued in full, and an Account showing an Expenditure of 52,375*l.* 9*s.* 6*d.* during the year has been rendered to me by the Colonial Office.

The sum of 29,441*l.* 10*s.* 8*d.* advanced in respect of Expenditure upon Telegraph construction and recoverable from the Colony is still outstanding.

In view, however, of the evidence given before the Committee of Public Accounts, 1903, (Q 3,180) further reference to this debt in my future Reports upon the "Colonial Services" Votes would seem to be unnecessary.

Telegraph to
Gambaga. 21. In paragraph 15 of my Report of last year, I stated that the Interest which had accrued during the period when the Grant of 25,000*l.* for this service remained on deposit at the Bank had been erroneously placed to the credit of the Gold Coast Government.

It has since been refunded and brought to credit as an Exchequer Extra Receipt.

(Disturbances in Ashanti.)

Sub-Head A1.,
1900-1. 22. With reference to paragraph 16 of my Report of last year on the subject of the Grants in Aid, amounting to 400,000*l.*, to enable the Colony to meet expenditure consequent on the disturbances in Ashanti, I have to state that, in addition to the total sum of 386,713*l.* 12*s.* 10*d.* spent up to 31st March 1902, further expenditure amounting to 22,477*l.* 4*s.* 2*d.* has been allowed during the year 1902-3.

As the total disbursements upon this service are now in excess of the Grants in Aid of 400,000*l.*, and as that sum is included in the Finance Accounts as an Advance recoverable from the Colony, further reference thereto in my future Reports upon the "Colonial Services" Votes would seem to be unnecessary.

NORTHERN NIGERIA.

Sub-Head B.
Grant in
Aid, 1902-3,
290,000*l.* 23. As previously stated, the Grant in Aid has been issued in full.

Accounts of the Protectorate.

Annual
Account,
1901-2. The Annual Account of the Protectorate of Northern Nigeria for 1901-2, which had not been furnished to me at the date of last year's Report, has since been received and is appended. This account includes a sum of 54,567*l.* 4*s.* 6*d.*, expended in connection with the West African Frontier Force during the financial year 1900-1, which, in ordinary circumstances, would have been charged to Sub-Head U., "West African Frontier Force," of the Vote for Colonial Services (Class V., Vote 3) for that year, but the accounts were not received by the Colonial Office in time for the expenditure to be so included. The amount has therefore been charged, by direction of the Secretary of State for the Colonies, in the Account of the Protectorate for 1901-2.

Revenue. Exclusive of the Grant in Aid (280,000*l.*) and of the sum contributed by Southern Nigeria (34,000*l.*) the Revenue for the year amounted to 4,424*l.* -*s.* 2*d.*

Expenditure. The Expenditure during the year, excluding the sum of 54,567*l.* 4*s.* 6*d.* previously referred to, was 298,519*l.* 6*s.*

Assets and
Liabilities. The Statement of Assets and Liabilities, which is appended, shows an excess of Assets on 31st March 1902 of 23,133*l.* 3*s.* 1*d.* This sum, however, appears to be understated by 27,750*l.*, the amount of the Deferred Pay due to men of the West African Frontier Force to 31st March 1901, which has been treated as a liability of the Protectorate. I have been informed by the Colonial Office that all amounts needed to settle claims for deferred pay will be provided from year to year as required, and the Protectorate's responsibility for the total prospective payment does not therefore constitute a liability.

CLASS V.—*continued.*

VOTE 3.—COLONIAL SERVICES—*continued.*

Certain of the questions on the Account to 31st March, 1901, referred to as outstanding in my Report of last year, are still awaiting settlement.

Various questions arising on the Account for the year 1901-2 have not yet been disposed of.

The examination of the Accounts for the year to 31st March 1903, which is being carried out by Officers of my Department stationed in the Protectorate, is not yet completed, and I am therefore unable at present to report upon them; the Grant in Aid of 290,000*l.* has however been duly brought to account.

Outstanding Questions, 1900-1.
Outstanding Questions, 1901-2.
Accounts for the year 1902-3.

WEST INDIAN ISLANDS.

(*Grants in Aid of Local Revenues.*)

24. In paragraph 19 of my Report of last year, I stated that there remained in the hands of the Crown Agents on 31st March 1902, a balance of 10,515*l.*, unissued out of the Grants in Aid of deficiency of general revenue in certain West Indian Islands.

In addition to this balance, the whole Grant of 20,000*l.* for the year 1902-3 has been paid over to the Crown Agents, making a total sum of 30,515*l.*, out of which issues have been made to the Colonies amounting to 13,050*l.*, as shown in the Statement appended to this Report.

The balance remaining in the hands of the Crown Agents on 31st March 1903, had therefore been increased to 17,465*l.*

The Treasury have agreed that this balance, as well as a sum of 9,262*l.*, being the excess of Assets in the Accounts of certain Colonies for the year 1902-3, may be regarded as available to meet future expenditure upon this Service.

It will be observed that a reduced provision has been made in the Estimate for 1903-4.

The sum of 9,500*l.*, shown as allotted to Antigua, includes, with the sanction of the Treasury, a sum of 6,000*l.* to be applied to the reconstruction of the Holberton Hospital.

The expenditure during the year amounted to 1,597*l.* only, the balance of 4,403*l.* being included in the above mentioned total Assets of 9,262*l.*

The Asset of 519*l.* in the Account of St. Kitts-Nevis for the year 1901-2, to which reference was made in my Report of last year, has been satisfactorily explained by the Colonial Office.

Sub-Head C.
Grant in Aid of Deficits, 1902-3
20,000*l.*

(A.)

Reconstruction of Holberton Hospital.

GRANT IN AID OF THE SUGAR INDUSTRY.

25. In the Supplementary Estimate of 17th July 1902, provision was made for a sum of 250,000*l.* required as a Grant in Aid of the Sugar Industry in the West Indian Colonies.

By the terms of the Estimate the allocation of the Grant between the several Colonies therein specified and the purposes to which it should be applied, were to be determined by the Secretary of State.

With one exception, to which reference will be made in the course of this paragraph, Accounts have been rendered to me by the Colonial Office, showing the disbursement of the Grants in the Colonies. In cases where it was inexpedient to transmit the Vouchers, the Accounts were at my request supported by a Certificate from the Auditor of the Colony that they had been duly vouched, and a further Certificate was given that the money had been expended in accordance with the directions of the Secretary of State.

The whole Grant of 250,000*l.* was, in accordance with the terms of the Estimate, paid over to the Crown Agents during the financial year, and 201,097*l.* 15*s.* 2*d.* was issued to the several Colonies, leaving the Crown Agents responsible on 31st March 1903 for a balance of 49,033*l.* 14*s.* including a sum of 131*l.* 9*s.* 2*d.* which had accrued as interest while the Grant was on deposit at the Bank, pending issue.

Sub-Head C1.
Grant in Aid of the Sugar Industry, 1902-3,
250,000*l.*

*Antigua. Allotment 13,500*l.**

13,360*l.* 8*s.* 1*d.* has been disbursed in Grants to Sugar Cane Cultivators, leaving a balance of 139*l.* 11*s.* 11*d.* in the hands of the Colonial Treasurer.

*Barbados. Allotment 80,000*l.**

41,530*l.* 14*s.* 7*d.* has been used in the repayment with interest to the Colonial Bank of all sums advanced by the Colonial Bank to the Government of Barbados, and lent by the latter to Owners and Receivers of Plantations under the Plantations in Aid Act, 1902.

The balance unexpended on 31st March 1903, in the hands of the Colonial Treasurer, was 38,469*l.* 5*s.*

CLASS V.—*continued.*VOTE 3.—COLONIAL SERVICES—*continued.**British Guiana. Allotment 57,500l.*

56,770*l.* 5*s.* 5*d.* has been distributed among the Sugar Estates and Cane Farmers at the rate of \$4.75 per acre, leaving a balance of 729*l.* 14*s.* 7*d.* in the hands of the Colonial Treasurer on 31st March 1903.

Jamaica. Allotment 10,000l.

At the time of drafting this Report no Account of the distribution of the portion of the Grant allotted to the Island of Jamaica had been rendered to my Department.

Montserrat. Allotment 600l.

331*l.* 8*s.* has been disbursed in Grants to Cultivators of Sugar Cane, leaving a balance of 268*l.* 12*s.* in the hands of the Colonial Treasurer on 31st March 1903.

St. Kitts-Nevis. Allotment 6,500l.

This sum has been wholly expended as follows:—

- (a) Refund to Sugar Cane Cultivators of certain direct taxes on Sugar paid after 1st January 1902, 4,424*l.* 13*s.* 10*d.*
- (b) Reimbursement to General Revenue in lieu of certain direct taxes on Sugar surrendered to 31st March 1903, 2,075*l.* 6*s.* 2*d.*

*St. Lucia. Allotment 2,997*l.* 15*s.* 2*d.**

This was expended in Grants to Owners of Sugar Estates, on the condition that they continued to keep them in proper cultivation, and to pay the same rate of wages until the next crop was reaped.

Trinidad. Allotment 30,000l.

23,552*l.* 7*s.* 6*d.* was expended in the refund to Planters of sums paid by them in respect of the Immigration Tax, and 2,548*l.* 17*s.* 8*d.* was distributed in the form of a Bonus to Cane Farmers, leaving a balance of 3,898*l.* 14*s.* 10*d.* in the hands of the Colonial Treasurer on 31st March 1903.

STEAMER SUBSIDIES.

Sub-Head D. 26. In addition to the balance of 8,990*l.* —*s.* 1*d.* on 31st March 1902, shown in paragraph 21 of my Report of last year, and to Interest which has accrued during 1902–3, the whole Grant of 25,000*l.* has been issued, making a total sum of 34,062*l.* 9*s.* 5*d.* available for this Service in 1902–3.
The Expenditure during the year amounted to 33,218*l.* 15*s.*, leaving on 31st March 1903, a balance of 843*l.* 14*s.* 5*d.* on deposit at the London and Westminster Bank.

BOTANIC STATIONS.

Sub Head E. 27. The whole of the Grant in Aid provided under this Sub-Head has been allotted as shown in the appended Statement.
Including the balance of 1,598*l.* 3*s.* 6*d.* on 31st March 1902, shown in paragraph 20 of my Report of last year, and a casual credit of 18/7, the total amount available for this service in 1902–3 was 13,966*l.* 2*s.* 1*d.*, and the Certified Expenditure 12,980*l.* 18*s.* 11*d.*, leaving a balance of 985*l.* 3*s.* 2*d.* on 31st March 1903.

(B.)

CENTRAL SUGAR FACTORIES.

Central Sugar Factories. Grant in Aid, 1898–9, 10,000*l.*
28. In continuation of paragraph 22 of my Report of last year, I have to state that in addition to the balance in hand of 9,470*l.* 19*s.* 6*d.* on 31st March 1902, a sum of 174*l.* 6*s.* 11*d.* has accrued during the year as Interest on the Deposit Account, making a total sum of 9,645*l.* 6*s.* 5*d.* available for this service in 1902–3.
This sum was on deposit at the London and Westminster Bank on 31st March 1903.
The Expenditure during the year was 74*l.* 12*s.* 4*d.*, and was met out of moneys advanced by the Crown Agents.
The net balance, therefore, in hand on 31st March 1903, was 9,570*l.* 14*s.* 1*d.*

ROADS AND LAND SETTLEMENT.

Grant in Aid of Roads and Land Settlement 1897–8, Dominica, 15,000*l.*
29. In continuation of paragraph 24 of my Report of last year, I have to state that from Accounts rendered by the Colonial Administrator, Dominica, it appears that in addition to the balance of 5,561*l.* 10*s.* 8*d.* on 31st March 1902, sums amounting to 71*l.* —*s.* 6*d.* were received in 1902–3 for Interest and Sales of Stores, while the Expenditure during the year was 5,065*l.* 17*s.*, leaving a balance of 566*l.* 14*s.* 2*d.* on 31st March 1903.
I am, however, informed by the Colonial Office, that a sum of 4*l.* 11*s.* 8*d.* had been erroneously charged against this Grant, and that the actual balance remaining unexpended on 31st March 1903 was 571*l.* 5*s.* 10*d.*

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CLASS V.—*continued.*

VOTE 3.—COLONIAL SERVICES—*continued.*

In the case of St. Vincent the Accounts rendered by the Colonial Treasurer show that, in addition to the balance of 2,232*l.* 17*s.* 5*d.* on 31st March 1902, sums amounting to 1,374*l.* 19*s.* 10*d.* were received during 1902-3 for Interest, Sale of Land, Rents, &c., and that 527*l.* 7*s.* 1*d.* was expended, leaving a balance of 3,080*l.* 10*s.* 2*d.* on 31st March 1903.

Ditto,
St. Vincent,
15,000*l.*

HURRICANE RELIEF.

30. In continuation of paragraph 25 of my Report of last year, I have to state that the total Expenditure allowed against this Grant in Aid amounted on 31st March 1903, to 17,000*l.* 2*s.* 9*d.*, the expenditure during the year having been 727*l.* 16*s.* 2*d.*

Leeward
Islands,
Hurricane
Relief.
Grant in Aid,
1899-1900.
17,000*l.*

This Expenditure includes 2,891*l.* 7*s.* 10*d.* in respect of Loans to Planters free of Interest for three years, which may ultimately be repaid to the Exchequer.

This Grant has, during the year, been increased by the sum of 225*l.* 17*s.* 2*d.*, representing Interest which had accrued while it remained on Deposit, so that a balance of 225*l.* 14*s.* 5*d.* still remained available on 31st March 1903.

BECHUANALAND.

31. The Grant of 68,000*l.* provided in aid of the "estimated deficiency on the Account of the Revenue and Expenditure of the Protectorate for 1902-3" has been issued in full. The actual deficiency for the year appears to have been 47,658*l.* 19*s.* 7*d.* only.

Sub-Head F.
Grant in
Aid, 1902-3,
68,000*l.*

Accounts of the Protectorate.

The questions on the Account for the year 1901-2, referred to in my Report of last year as outstanding, have been settled.

Outstanding
Questions
1901-2,
Annual
Account,
1902-3.

The Annual Account of the Protectorate for the year 1902-3 is appended, together with a Statement of Assets and Liabilities on 31st March 1903.

Exclusive of the Grant in Aid (68,000*l.*), the Revenue of the Protectorate amounted to 30,930*l.* 18*s.* 7*d.*, and the Expenditure to 78,589*l.* 18*s.* 2*d.*

The surplus of Assets over Liabilities on 31st March 1903, as shown in the statement rendered by the Resident Commissioner, was 58,000*l.* 12*s.* 6*d.*

(D.)
(D1.)

Certain questions connected with this Account are outstanding.

WEI-HAI-WEI.

32. The Grant of 12,000*l.*, 1902-3, was issued in full

Sub-Head G.
Grant in
Aid, 1902-3,
12,000*l.*
Account for
1901-2.

Accounts of the Dependency.

The Statement of Account of the Revenue and Expenditure of the Dependency for the year 1901-2, referred to in my Report last year as outstanding, has now been furnished to me.

Exclusive of the Grant in Aid (11,250*l.*) the Revenue of the Dependency in 1901-2 amounted to 2,222*l.* 4*s.* 6*d.*, and the Expenditure to 12,037*l.* 9*s.* 11*d.*, showing a deficit of Revenue amounting to 9,815*l.* 5*s.* 5*d.*

The Surplus of Assets over Liabilities on 31st March 1902, as shown in the Statement rendered by the Commissioner, amounted to 1,706*l.* 6*s.* 2*d.*

Although the whole of the Grant in Aid for 1902-3 (12,000*l.*) has been issued, as stated above, the sum accounted for under that Head in the Account of the Dependency is 11,816*l.* 13*s.* 4*d.* only. An inquiry on the subject has been addressed to the Commissioner, the reply to which has not yet been received.

Account for
1902-3.

Exclusive of the Grant in Aid, the Revenue in 1902-3 amounted to 3,545*l.* 18*s.* 8*d.*, and the Expenditure to 10,052*l.* 9*s.* 1*d.* There was thus a deficiency of Revenue of 6,506*l.* 10*s.* 5*d.*

The Surplus of Assets over Liabilities on 31st March 1903, as shown in the statement rendered by the Commissioner, amounted to 6,864*l.* 10*s.* 2*d.*

It has been arranged, with the concurrence of the Lords Commissioners of His Majesty's Treasury, that the audit of the Accounts of the Expenditure of the Dependency from 1st April 1903 shall be conducted in full detail in the Colonial Audit Branch of my Department in London, and that the Accounts of Revenue from the same date shall be examined locally under the supervision of the Local Auditor of Hong Kong, an Officer of my Department.

Audit
Accounts.

D. C. Richmond,
Comptroller and Auditor General.

CLASS V.—*continued.*VOTE 3.—COLONIAL SERVICES—*continued.*

(A.)

STATEMENT showing the Allotments made in respect of the year 1902–1903 in connection with the Parliamentary Grant of 20,000*l.* in Aid of Deficiency of General Revenue in certain West Indian Islands for that year, and the Balance of 10,515*l.* which was available out of the Grants of previous years.

		£.	£.
Antigua - - -	20th December 1902 - - - - -	3,000	.
	18th February 1903 - - - - -	6,000	.
	25th March 1903 - - - - -	5,00	9,500
Montserrat - - -	21st January 1903 - - - - -	1,750	1,750
St. Vincent - - -	20th May 1902 - - - - -	1,800	1,800
		£.	13,050

(B.)

STATEMENT showing Distribution of the Parliamentary Grant in Aid, "West Indian Islands: Botanic Stations and Agricultural Instruction and Experiments, 1902–1903." £12,367.

	£.	s.	d.
Antigua - - - - -	630	--	--
Barbados - - - - -	1,905	--	--
British Guiana - - - - -	550	--	--
Dominica - - - - -	1,420	--	--
Grenada - - - - -	730	--	--
Jamaica - - - - -	450	--	--
Leeward Islands (Federal Account) - - - - -	1,375	--	--
Montserrat - - - - -	615	--	--
St. Kitts-Nevis - - - - -	910	--	--
St. Lucia - - - - -	1,347	--	--
St. Vincent - - - - -	1,425	--	--
Tobago - - - - -	500	--	--
Virgin Islands - - - - -	510	--	--
TOTAL - - - - -	£.	12,367	--

Colonial Office,
28 November 1903.

A. H. H. Engelbach.

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CLASS V.—*continued.*

VOTE 3.

—
(C.)

NORTHERN NIGERIA.

—
ANNUAL ABSTRACT ACCOUNT.
1901-02.

CLASS V.—*continued.*

VOTE 3.

(C.)

NORTHERN NIGERIA.

STATEMENT showing the Total Receipts and

RECEIPTS.	Amount Estimated	Amount Received in the Protectorate.		Amount Received by the Crown Agents in England.		Total Actual Receipts.		More than Estimated.		Less than Estimated.	
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.			
Balance 1st April 1901			23,923 11 4	10,621 19 11	34,545 11 3						
Contribution from Southern Nigeria	34,000		15,786 10 -	18,213 10 -	34,000 -						
Licenses, Excise and Internal Revenue not otherwise classified	450		631 - 8	-	631 - 8			181 - 8			
Fees of Court or Office, Payments for Specific Services &c., Re-imburse- ments in Aid	450		1,387 4 4	6 10 6	1,393 14 10			943 14 10			
Post Office and Telegraphs	500		1,283 11 1	-	1,283 11 1			783 11 1			
Interest	-		-	29 11 9	29 11 9			29 11 9			
Rents of Government Property	-		1 - -	-	1 - -			1 - -			
Miscellaneous	100		772 - 11	313 - 11	1,085 1 10			965 1 10			
Total Revenue	35,500		19,861 7 -	18,562 13 2	38,424 - 2			2,924 - 2			
Imperial Grant in Aid	280,000		-	280,000 - -	280,000 - -			-			
TOTAL (including Grant in Aid) £.	315,500		19,861 7 -	298,562 13 2	318,424 - 2			2,924 - 2			
Advances Repaid			102,345 3 1	14,681 15 2	117,026 18 3						
Deposits Received			102,591 11 9	1,364 18 6	103,956 10 3						
Drafts and Remittances			151,517 8 10	-	151,517 8 10						
Suspense Account			865 19 6	899 5 6	1,765 5 -						
W.A.F.F. Balance Account			29,233 17 8	-	29,233 17 8						
TOTAL RECEIPTS			406,415 7 10	315,508 12 4	721,924 - 2						
TOTAL RECEIPTS, with opening Balances	£		430,338 19 2	326,130 12 3	756,469 11 5						

Examined and found correct,

G. Rous Moore.
Ag. Local Auditor.

20th November 1903.

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CLASS V.—continued.

VOTE 3.

(C.)

NORTHERN NIGERIA.

Payments in the Year ended 31st March 1902.

PAYMENTS.	Amount	Amount Paid	Amount	Total	More than	Less than
	Estimated.	in the Protectorate.	Paid by the Crown Agents in England.	Actual Payments.	Estimated.	Estimated.
	£. s.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
High Commissioner's Office . . .	4,126 15	1,005 14 1	2,843 3 11	3,848 18 -	—	277 17 -
Secretariat	2,382 5	1,091 - 6	1,054 3 1	2,145 3 7	—	237 1 5
Political	18,261 15	6,245 - 1	5,168 14 3	11,413 14 4	—	6,848 - 8
Judicial	2,787 10	928 - 6	858 - 1	1,786 - 7	—	1,001 9 5
Treasury	3,602 3	1,913 6 1	1,820 6 7	3,733 12 8	131 9 8	—
Postal and Telegraphs	5,933 10	4,179 2 7	1,546 19 8	5,725 2 3	—	207 7 9
Medical	21,464 14	7,148 7 -	9,211 15 7	16,360 2 7	—	5,104 11 5
Printing	1,495 -	567 1 8	359 - 3	956 1 11	—	538 18 1
Audit	1,115 13	447 7 4	385 - -	832 7 4	—	283 5 8
Police	4,283 10	2,977 19 -	618 13 11	3,596 12 11	—	687 6 1
Store and Issue	4,879 10	2,900 15 11	1,236 9 9	4,197 5 8	—	682 4 4
West African Frontier Force*	136,602 4	78,452 18 9	54,130 2 11	132,583 1 8	—	4,019 2 4
Marine and Shops	31,536 5	16,669 2 9	12,433 10 11	29,103 2 8	—	2,433 2 4
Miscellaneous	33,020 -	13,688 - 4	14,152 10 7	27,840 10 11	—	5,179 9 1
Public Works Department	10,636 -	6,776 3 10	3,233 13 -	10,014 16 10	—	621 3 2
	282,127 3	145,080 - 5	109,057 13 6	254,137 13 11	131 0 8	28,120 18 9
Public Works Extraordinary	29,000 -	15,845 18 -	27,152 7 2	42,998 5 2	13,308 5 2	—
Railway Survey	2,550 -	—	1,383 6 11	1,383 6 11	—	1,166 13 1
	314,277 3	160,925 18 5	137,593 7 7	298,519 6 -	13,529 14 10	29,287 11 10
W.A.F.F., March 1901 Expenditure ordered by Secretary of State to be charged against N.N. Funds	—	54,567 4 6	—	54,567 4 6	54,567 4 6	—
TOTAL EXPENDITURE - £.	314,277 3	215,493 2 11	137,593 7 7	353,086 10 6	68,096 19 4	29,287 11 10
Advances		105,090 7 8	4,769 5 -	109,859 12 8		
Repayments of Deposits		56,319 2 1	11,333 10 8	67,652 12 9		
Drafts and Remittances		18,347 13 -	137,196 4 11	155,543 17 11		
Suspense Account		1,566 15 4	1,015 4 6	2,581 19 10		
W.A.F.F. Balance Account		4,470 16 4	15,000 - -	19,470 16 4		
TOTAL PAYMENTS		401,287 17 4	306,907 12 8	708,195 10 0		
Net Balance 31st March 1902		29,051 1 10	19,222 19 7	48,274 1 5		
	£.	430,338 10 2	326,130 12 3	756,469 11 5		

24th December, 1902.

S. T. Harrison,
Treasurer.

* Total of W.A.F.F. in the Estimates should have been £136,602 4s., and not £136,672 4s., owing to "Other Charges" having been wrongly totalled £36,308 18s. instead of £36,238 18s.

CLASS V.—*continued.*VOTE 3.—COLONIAL SERVICES—*continued.*

Distribution of Cash Balances at the end of March 1902.

	Debit.		Credit.	
	£.	s. d.	£.	s. d.
Treasury Chest - - - - -	18,092	2 8	—	—
Bank of British West Africa, Limited, Lagos - - - - -	1,036	5 4	—	—
Imprest Balances, viz.:				
The Crown Agents - - - - -	19,222	19 7	—	—
Sub-Treasury, Lokoja - - - - -	3,254	18 9	—	—
1st Northern Nigeria Regiment, W.A.F.F. - - - - -	2,838	12 -	—	—
2nd Do. do. do. - - - - -	2,180	2 1	—	—
Marine Superintendent - - - - -	52	14 10	—	—
Assistant Marine Superintendent, Jebba - - - - -	23	4 -	—	—
Do. do. Burutu - - - - -	144	8 3	—	—
Chief Storekeeper - - - - -	8	9 2	—	—
Assistant Storekeeper, Muragi - - - - -	167	7 6	—	—
Director of Public Works, Lokoja - - - - -	—	—	113	2 1
Do. do. Wushishi - - - - -	1,061	4 8	—	—
Commissioner of Police - - - - -	76	3 7	—	—
Senior Medical Officer, Jebba - - - - -	20	17 5	—	—
Do. Lokoja - - - - -	4	1 4	—	—
Resident, Benue - - - - -	44	9 2	—	—
Do. Lokoja - - - - -	8	19 2	—	—
Do. Bida - - - - -	137	9 6	—	—
Do. Zaria - - - - -	—	—	299	2 9
Do. Lower Benue - - - - -	97	3 4	—	—
Do. Bassa - - - - -	18	6 -	—	—
Do. Illorin - - - - -	17	18 8	—	—
Do. Yola - - - - -	7	9 3	—	—
Do. Borgu - - - - -	51	11 3	—	—
Do. Kontagora - - - - -	16	6 9	—	—
Do. Bautchi - - - - -	103	2 -	—	—
	48,686	6 3	—	—
	412	4 10	—	—
Net Balance - - - - -	48,274	1 5	—	—

Examined
G. Rous Moore,
Ag. Local Auditor.

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CLASS V.—*continued.*

VOTE 3.—COLONIAL SERVICES—*continued.*

(C. 1.)

NORTHERN NIGERIA.

STATEMENT of ASSETS and LIABILITIES on 31st March 1902.

LIABILITIES.	AMOUNT.	ASSETS.	AMOUNT.
	£. s. d.		£. s. d.
Deposits outstanding - - -	43,891 19 9	Cash in hands of Treasurer and Sub-Accountants - - -	28,014 16 6
Drafts on the Crown Agents outstanding - - -	8,782 18 -	Cash balance at Lagos Bank - -	1,036 5 4
W.A.F.F. Balance Account - -	9,763 1 4	Cash in hands of the Crown Agents	19,222 19 7
		Advances outstanding - - -	26,617 7 2
		Suspense Account - - -	679 13 7
Excess of Assets over Liabilities -	23,133. 3 1	Specie in transit - - -	10,000 - -
£.	85,571 2 2	£.	85,571 2 2

This Statement has been prepared on the assumption that we get credit for 27,750*l.* Deferred Pay. W.A.F.F.

Examined and found correct.

S. T. Harrison,
Treasurer.

G. Rous Moore,
Actg. Local Auditor, 20th November 1903.

The Treasury, Zungeru, }
24th December 1902. }

CLASS V.—*continued.*VOTE 3.—COLONIAL SERVICES—*continued.*

(D.)

TERRITORY OF THE

STATEMENT showing the Total RECEIPTS and

RECEIPTS.	Number of Schedule.	Amount Estimated.	Total Receipts.	More than Estimated.	Less than Estimated.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
Balance on 1st April 1902 -		—	19,712 12 3	—	—
Grant in Aid -	1	—	68,000 - -	—	—
Customs -	2	6,000 - -	12,399 7 2	6,399 7 2	—
Hut Tax -	3	8,000 - -	9,446 2 -	1,446 2 -	—
Licenses -	4	1,500 - -	1,963 19 2	463 19 2	—
Revenue Stamps -	5	300 - -	194 13 3	—	105 6 9
Posts -	6	2,750 - -	3,532 12 2	782 12 2	—
Sales of Government Property -	7	200 - -	578 3 9	378 3 9	—
Sundries -	8	350 - -	2,816 1 1	2,466 1 1	—
		19,100 - -	30,930 18 7	11,936 5 4	105 6 9
Advances Repaid -	9	—	599 14 2	—	—
Overpayments Recovered -	10	—	—	—	—
Deposits :					
Sales of Unclaimed Stock -	11	—	10 10 -	—	—
Customs (Transvaal) -	12	—	1,692 1 11	—	—
Security, Labour Agents -	13	—	700 - -	—	—
Total -		—	121,645 16 11	—	—

CLASS V.—*continued.*

VOTE 3.—COLONIAL SERVICES—*continued.*

(D.)

BECHUANALAND PROTECTORATE.

EXPENDITURE in the Year ended 31st March 1903.

PAYMENTS.	Number of Schedule.	Amount Estimated.		Total Payments.		More than Estimated.		Less than Estimated.	
		£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
Pensions - - - - -	1	379	- -	474	10 -	95	10 -	-	-
Resident Commissioner - - - - -	2	2,937	- -	3,271	10 9	334	10 9	-	-
Legal - - - - -	3	1,625	- -	1,353	7 2	-	-	271	12 10
District Administration - - - - -	4	3,375	- -	3,057	15 10	-	-	317	4 2
Posts and Telegraphs - - - - -	5	2,715	- -	2,623	12 9	-	-	91	7 3
Customs - - - - -	6	1,000	- -	406	10 -	-	-	593	10 -
Police - - - - -	7	48,175	- -	39,760	4 10	-	-	8,414	15 2
Miscellaneous - - - - -	8	3,100	- -	3,136	1 10	36	1 10	-	-
Public Works, Recurrent - - - - -	9	800	- -	1,446	8 2	646	8 2	-	-
Public Works, Extraordinary - - - - -	10	2,000	- -	1,301	17 4	-	-	698	2 8
Medical - - - - -	11	700	- -	367	15 11	-	-	332	4 1
Railway Subsidy - - - - -	12	20,000	- -	20,000	- -	-	-	-	-
Demarcation of Boundary - - - - -	13	2,000	- -	988	2 6	-	-	1,011	17 6
Education - - - - -	14	60	- -	-	-	-	-	60	- -
Rinderpest - - - - -	14a	-	-	398	6 4	398	6 4	-	-
Despatch Vessels - - - - -	14b	-	-	3	14 9	3	14 9	-	-
		88,866	- -	78,580	18 2	1,514	11 10	11,790	13 8
Advances - - - - -	15	-	-	5,983	16 4	-	-	-	-
Deposits repaid :									
Unclaimed Stock - - - - -	16	-	-	125	5 6	-	-	-	-
Security, Labour Agents - - - - -	17	-	-	600	- -	-	-	-	-
Magalapye School - - - - -	18	-	-	80	-	-	-	-	-
Customs (Transvaal) - - - - -	19	-	-	1,692	1 11	-	-	-	-
Security, Mr. McArthur - - - - -	20	-	-	15	- 7	-	-	-	-
Balance :—		-	-	34,550	14 5	-	-	-	-
TOTAL - - -		-	-	121,645	16 11	-	-	-	-

Ralph Williams,
Resident Commissioner.

CLASS V.—*continued.*VOTE 3.—COLONIAL SERVICES—*continued.*

(D. I.)

BECHUANALAND PROTECTORATE.

STATEMENT of ASSETS and LIABILITIES on the 31st March 1903.

ASSETS.		LIABILITIES.	
	£ s. d.		£ s. d.
Balance on 31st March 1903 :		Deposits, Sales of Unclaimed Stock	8 14 -
In hands of Resident Commissioner and Sub-Accountants	33,857 9 11	Ditto Security, Labour Agents	600 - -
In hands of Crown Agents -	702 4 6		608 14 -
	34,559 14 5	Excess of Assets over Liabilities -	58,000 12 6
Advances unpaid -	24,049 12 1		
£.	58,609 6 6	£.	58,609 6 6

Ralph Williams,
Resident Commissioner.

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CLASS V.—*continued.*

VOTE 4.

CYPRUS (GRANT IN AID).

ACCOUNT of the Sum Expended, compared with the Sum Granted, in aid of the REVENUE of the ISLAND OF CYPRUS, in the Year ended 31st March 1903.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£.	£.	£.	£.
Cyprus (Grant in Aid) - - - -	30,000 - -	30,000 - -	—	—

Colonial Office, }
19 November 1903. }

A. H. H. Engellach,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. H. Archibald.

D. C. Richmond,
Comptroller and Auditor General.

CLASS V.—*continued.*

VOTE 4.

CYPRUS (GRANT IN AID).

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Parliamentary Grant. 1. The whole of the Grant of 30,000*l.* was issued within the financial year.

Advance in 1902-03 in anticipation of Vote for 1903-04. 2. In addition to the Grant in Aid, 1902-03, there was issued during that financial year a further sum of 39,000*l.* in anticipation of the Grant in Aid of 87,000*l.* included in the Estimate for the succeeding year. The money was advanced out of the Treasury Chest in the month of January 1903 and repaid out of the sum of 85,000*l.* voted on 23rd March by Parliament on account of this service for the year 1903-04.

Even and Quit Account. 3. The Grant and Expenditure are shown as equal.

	£.
Grant - - - - -	30,000.
Expenditure - - - - -	30,000.

REVENUE AND EXPENDITURE OF THE ISLAND.

Financial Position of the Island. 4. The Account for the year 1902-03 is appended, together with a Memorandum which has been furnished by the Receiver General of Cyprus, explaining differences between estimated and actual receipts and payments. Exclusive of the Grant in Aid on the one side, and the Tribute charged on the other, the Revenue during the year amounted to 160,111*l.* 19*s.* 1*c.p.*, and the Expenditure to 139,714*l.* 3*s.* 3*c.p.*, the result being a surplus of Revenue over Expenditure of 20,397*l.* 15*s.* 7*c.p.* as compared with a surplus of 62,245*l.* 11*s.* 1*c.p.* in 1901-02.

(A.) (A. 1.) Revenue. 5. The revenue realised in the year fell short of the estimate of 205,509*l.* by 45,397*l.* -*s.* 8*c.p.*, and was less than the Revenue of 1901-02 by 37,958*l.* 7*s.* 6*c.p.* There were decreases as compared with the Estimate under twelve out of eighteen heads of Revenue, the causes of which are explained in the Receiver General's Memorandum.

Expenditure. 6. The Expenditure of 139,714*l.* 3*s.* 3*c.p.* was 3,224*l.* 16*s.* 6*c.p.* less than the Estimate of 142,939*l.*

Tribute. 7. The sums included on the payment side of the Account in respect of the Tribute amounted to 92,799*l.* 11*s.* 2*c.p.*

Advance on account of Grant in Aid 1903-04. 8. The sum of 39,000*l.* advanced on account of the Grant in Aid 1903-04, referred to in paragraph 2, is included in the receipts under the Head "Deposits."

Assets and Liabilities. 9. From the Statement of Assets and Liabilities on 31st March 1903, which is appended, it is seen that there was a balance of liabilities over assets on that date of 47,420*l.* 19*s.* 2*c.p.* as compared with 12,416*l.* 16*s.* 3*c.p.*, on 31st March 1902, and there is a further liability of 60,000*l.* for money borrowed under the Colonial Loans Act 1899 (62 and 63 Vic. cap. 36), for Irrigation works, as noticed in my Report last year. The arrears of Revenue on 31st March 1903, which are included in the assets, amounted to 12,947*l.* 11*s.* 6*c.p.*, of which it is stated that 10,500*l.* may be regarded as recoverable.

(B.) Outstanding Questions, 1901-02, 1902-03. 10. The outstanding questions referred to in my Report last year have since been settled, but certain questions of minor importance connected with the Account for 1902-03 are still outstanding.

Statement of Revenue and Expenditure from 1878. 11. I append a Summary of the totals of the Revenue and Expenditure of the Island in each year since its occupation in 1878. Including the Grants in Aid on the receipt side and the payments of Tribute on the expenditure side, the summary shows a net deficiency on the entire period of 60,373*l.*

(C.) On the Account of the year now under report there was a deficit of 42,402*l.*

D. C. Richmond,
Comptroller and Auditor General.

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CLASS V.—*continued.*

VOTE 4.

—

(A.)

CYPRUS.

STATEMENT of Receipts and Payments for the Year 1902-03.

(With explanatory notes of differences.)

CLASS V.—*continued.*VOTE 4.—CYPRUS (GRANT IN AID)—*continued.*(A.)
ISLAND OF CYPRUS.

STATEMENT showing the TOTAL RECEIPTS

RECEIPTS.	Amount Estimated.	Actual Receipts.	More than Estimated.	Less than Estimated.	Notes.
	£. s. c.p.	£. s. c.p.	£. s. c.p.	£. s. c.p.	
Balance, 1st April 1902	—	42,918 17 4	—	—	
Customs	29,390 — —	26,285 8 2	—	3,104 11 7	a.
Port and Harbour Dues, &c.	7,070 — —	9,061 — 4	2,591 — 4	—	b.
Tithes	57,670 — —	36,292 2 4	—	21,377 17 5	c.
Sheep and Goat Tax	13,000 — —	5,515 10 4	—	7,484 9 5	d.
Pig Tax	800 — —	923 4 6	123 4 6	—	e.
Vergli	31,500 — —	24,773 3 6	—	6,726 16 3	f.
Askérió	5,600 — —	4,365 6 8	—	1,234 13 1	g.
Defter Hakani	9,000 — —	6,741 2 7	—	2,258 17 2	h.
Excise	31,218 — —	27,404 3 2	—	3,813 16 7	i.
Forest Revenue	1,800 — —	1,107 16 1	—	692 3 8	j.
Court Receipts, etc.	7,230 — —	8,854 9 3	1,624 9 3	—	k.
Payments for Specific Services	1,600 — —	1,392 3 7	—	207 16 2	l.
Post Office	3,950 — —	4,127 14 6	177 14 6	—	m.
Rents and Royalties	556 — —	719 6 —	163 6 —	—	n.
Interest on Government Monies	1,000 — —	1,050 18 6	50 18 6	—	
Miscellaneous	1,000 — —	686 15 6	—	313 4 3	o.
Irrigation Revenue	3,025 — —	211 12 1	—	2,813 7 8	p.
Land Sales	100 — —	—	—	100 — —	q.
	£. 205,500 — —	160,111 19 1	4,730 13 7	50,127 14 6	
Imperial Grant in Aid		30,000 — —	} Net less than Estimated } £. 45,397. —. 8c.p.		
TOTAL, including Balance	£.	233,030 16 5			
Advances repaid		197,810 3 1			
Deposits		99,605 5 5			
Sundry Special Accounts		220,850 19 2			
		751,297 4 4			
Balance (over-paid) 31st March 1903		2,276 16 5			
TOTAL	£.	753,574 1 —			

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CLASS V.—*continued.*

VOTE 4.—CYPRUS (GRANT IN AID)—*continued.*

(A.)
ISLAND OF CYPRUS.

and PAYMENTS in the Year 1902-03.

P A Y M E N T S.	Amount Estimated.		Actual Payments.		More than Estimated.		Less than Estimated.		Notes.
	£.	s. c.p.	£.	s. c.p.	£.	s. c.p.	£.	s. c.p.	
Debt Charges	1,800	- -	-	-	-	-	1,800	- -	1
Pensions	2,761	- -	2,968	19 8	207	19 8	-	-	2
High Commissioner	3,805	- -	3,718	8 1	-	-	86	11 8	
The Legislature	387	- -	383	11 4	-	-	3	8 5	
Chief Secretary	3,118	- -	3,075	9 -	-	-	42	11 -	
Government Printing Office	792	- -	796	16 5	4	16 5	-	-	
District Administration	7,298	- -	7,175	16 1	-	-	122	3 8	
Treasury	15,370	- -	12,715	16 4	-	-	2,663	3 5	3
Customs	7,540	- -	6,940	5 7	-	-	599	14 2	
Land Registration	6,510	- -	5,098	2 -	-	-	1,411	18 -	4
Audit Department	1,065	- -	876	13 -	-	-	188	7 -	
Legal Department	13,205	- -	13,159	13 3	-	-	45	6 6	
Police	26,503	- -	27,856	5 5	1,353	5 5	-	-	5
Prisons	5,735	- -	5,295	14 1	-	-	439	5 8	
Medical Department	6,974	- -	7,102	4 7	128	4 7	-	-	6
Education	5,407	- -	5,404	17 5	-	-	2	2 4	
Miscellaneous Services	3,260	- -	3,203	6 -	-	-	56	14 -	
Post Office	3,886	- -	3,508	8 5	-	-	377	11 4	
Agricultural Department	702	- -	742	13 -	-	-	19	7 -	
Forest Department	3,281	- -	3,259	18 6	-	-	21	1 3	
Loan Works	1,725	- -	686	7 5	-	-	1,038	12 4	7
Public Works Department	2,746	- -	2,744	15 8	-	-	1	4 1	
Public Works, Recurrent	10,246	- -	10,246	- -	-	-	-	-	
Public Works, Extraordinary	8,754	- -	12,754	- -	4,000	- -	-	-	8
	£.	142,939 - -	139,714	3 3	5,604	6 7	8,019	3 4	
Tribute			92,799	11 2	Net saving - £.3,224. 16. 6c.p.				
TOTAL EXPENDITURE	£.		232,513	14 5					
Advances			212,156	- 8					
Deposits repaid			102,642	19 7					
Sundry Special Accounts			206,261	5 7					
	£.		753,574	1 -					

J. C. Gore,
Receiver General.

CLASS V.—*continued.*VOTE 4.—CYPRUS (GRANT IN AID)—*continued.*

(A. 1.)

Explanatory Notes on Differences of Estimated and Actual Receipts and Expenditure 1902-03.

RECEIPTS.

- a. Imports of Merchandise, &c., were severely restricted owing to bad harvest of the year and poor one of previous year.
- b. The increase in Port and Harbour Dues is chiefly due to large imports of flour consequent on failure of local supply.
- c. Bad harvest.
- d. The collection in March of Sheep and Goat Tax was postponed owing to distress; the flocks had also decreased.
- e. More pigs than estimated.
- f. Fewer collections owing to bad harvest, the collection being not pressed. The Revised Estimate was 24,000*l.*
- g. Fewer collections owing to bad harvest, the collection being not pressed. The Revised Estimate was 4,250*l.*
- h. Fewer transactions in property owing to bad year.
- i. Decrease in Tobacco Duties, but principally owing to Wine and Spirit Duties overestimated. It was a poor grape harvest. The Revised Estimate was 27,210*l.*
- j. Sales decreased owing to bad harvest and consequent poverty among villagers.
- k. Increase due to sale of Revenue Stamps for Court purposes and on Seed Corn Loan Bonds.
- l. Decrease in Search and Serghi Fees owing to bad year.
- m. The sales of Postage Stamps increased owing to introduction of new issues.
- n. Increased sales of Terra Umbra.
- o. Decrease in several minor Heads of Revenue.
- p. Very little water in Reservoirs owing to drought, consequently only a few sales.
- q. No land sales owing to bad harvest.

EXPENDITURE.

- 1. The Debt Charges were charged to Lands Account (State Delimited) in accordance with directions of Secretary of State—C. O. D. 52, of 21st March 1902.
- 2. Relief on account of drought; expenses of Head Nurse while in Beyrout Hospital, and more gratuities to Police than estimated.
- 3. Saving on Cost of Assessing and Collection of Taxes due to poorness of harvest.
- 4. 1,000*l.* provided for Survey and Settlement of Titles in Messaoria was not expended, and savings on Personal Emoluments.
- 5. Excess on Forage; the shortness of the harvest drove up prices of Barley and Straw.
- 6. The free issue of Medicines to the indigent poor was necessary to a greater extent than ever. An excess occurred also on Travelling due to unforeseen causes, i.e., passage of District Medical Officer, Limassol, and passages home and out of Hospital Head Nurse.
- 7. Owing to failure of Irrigation Receipts 500*l.* of expenditure on Loan Works was authorised to be charged to Public Works Vote—C. O. D. 28, of 26th February 1903.
- 8. The excess of 4,000*l.* was authorised by Secretary of State on Relief Works to relieve distress. A corresponding reduction is to be made on expenditure for 1903-4.

22 May, 1903.

J. C. Gore,
Receiver General.

CLASS V.—*continued.*

VOTE 4.—CYPRUS (GRANT IN AID)—*continued.*

(B.)

STATEMENT OF ASSETS AND LIABILITIES ON THE 31st MARCH 1903.

LIABILITIES.	£. s. c.p.	£. s. c.p.	ASSETS.	£. s. c.p.	£. s. c.p.
Balance of Tribute due on 31st July 1903	-	51,799 11 2	Cash Balances in Cyprus and with Crown Agents	-	14,115 11 7
Balance overdrawn from Imperial Ottoman Bank	13,626 11 5		Advances due to Government	-	49,828 16 3
Outstanding Cheques	2,765 16 7	16,392 8 3	COST OF SECURITIES PURCHASED ON ACCOUNT OF DEPOSITS:		
DEPOSITS, DUE BY GOVERNMENT:			LOCUST DESTRUCTION FUND:		
To Orphans' Trust Fund	3,657 12 5		Cost price of 242 <i>l.</i> 8 <i>s.</i> 9 <i>d.</i> Victoria 3½ per cent. Stock at 106	256 19 8	
„ Guarantee Fund	2,623 19 2		Cost price of 2,803 <i>l.</i> 13 <i>s.</i> 10 <i>d.</i> Victoria 3½ per cent. Stock at 106½	3,000 - -	
„ Locust Destruction Fund	3,294 19 5		GUARANTEE FUND:		
„ Difference between face value of New Silver Coinage and cost of same to date	32,985 5 1		Cost price of 600 <i>l.</i> Victoria 3½ per cent. Stock at 104	624 - -	
„ Grant in-Aid Advance	39,000 - -		Cost price of 588 <i>l.</i> 13 <i>s.</i> 7 <i>d.</i> Victoria 3½ per cent. Stock at 106	624 - -	
„ Sundry Accounts	4,927 18 4	86,489 14 8	ORPHANS' TRUST FUND:		
			Tithes Commutation Account	258 3 3	
			Cost price of 865 <i>l.</i> 15 <i>s.</i> 2 <i>d.</i> Victoria 4 per cent. Stock at 115½	1,000 - -	
			Cost price of 898 <i>l.</i> 16 <i>s.</i> 8 <i>d.</i> Tasmanian 3½ per cent. Stock at 111	1,000 - -	
			NEW SILVER COINAGE ACCOUNT		
				23,605 12 2	30,368 15 4
			ARREARS OF REVENUE:		
			(a) For all years to 31st March 1902	3,075 15 7	
			(b) For year ended 31st March 1903	9,871 15 8	
			Balance of Liabilities over Assets		
				-	12,947 11 6
					47,420 19 2
					£. 154,681 14 4
	£.	154,681 14 4		£.	154,681 14 4

(a) Of this amount 2,000*l.* may be considered as recoverable.
 (b) Of this amount 8,500*l.* may be considered as recoverable.

J. C. Gore,
Receiver General.

AND REVENUE DEPARTMENTS, FOR THE YEAR ENDED 31 MARCH 1903.

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CLASS V.—*continued.*NOTE 4.—CYPRUS (GRANT IN AID)—*continued.*

(C)

C Y P R U S.

REVENUE and EXPENDITURE (exclusive of ADVANCES and REPAYMENTS, and of LOCUST TAXES and EXPENDITURE) from the British Occupation of the Island in July 1878.

YEAR.	REVENUE.			EXPENDITURE.				
	Local Revenue.	Grant in Aid.	Total Receipts.	Local Expenditure.	Tribute.	Total Expenditure.	Surplus.	Deficit.
	£.	£.	£.	£.	£.	£.	£.	£.
1878-79 . . .	139,586	8,000	147,586	48,308	61,802	110,170	37,416	—
1879-80 . . .	148,361	13,085	161,446	(a) 130,530	90,000	220,530	-	59,084
1880-81 . . .	156,095	20,000	176,095	119,417	92,686	212,103	-	36,008
1881-82 . . .	163,733	78,000	241,733	157,673	92,686	250,359	-	8,626
1882-83 . . .	189,335	90,000	279,335	120,636	92,686	213,322	66,013	—
1883-84 . . .	194,051	30,000	224,051	111,684	92,686	204,370	19,681	—
1884-85 . . .	172,072	15,000	187,072	112,086	92,746	204,832	-	17,760
1885-86 . . .	172,334	15,000	187,334	111,302	92,799	204,101	-	16,767
1886-87 . . .	187,044	20,000	207,044	110,679	92,800	203,479	3,565	—
1887-88 . . .	145,443	18,000	163,443	113,326	92,799	206,125	-	42,682
1888-89 . . .	149,363	55,000	204,363	106,963	92,800	202,763	1,600	—
1889-90 . . .	174,499	45,000	219,499	106,338	92,799	199,137	20,362	—
1890-91 . . .	194,936	35,000	229,936	107,589	92,800	200,389	29,547	—
1891-92 . . .	217,102	10,000	227,162	112,742	92,800	205,542	21,620	—
1892-93 . . .	189,933	-	189,933	111,393	92,800	204,193	-	14,260
1893-94 . . .	177,054	-	177,054	117,054	92,800	210,451	-	33,400
1894-95 . . .	167,093	20,000	196,093	114,756	92,800	207,556	-	11,463
1895-96 . . .	167,777	35,000	202,777	113,851	92,800	206,651	-	3,874
1896-97 . . .	188,658	40,000	234,658	129,494	92,800	222,294	12,364	—
1897-98 . . .	190,525	40,000	230,525	132,130	92,800	224,930	5,595	—
1898-99 . . .	210,284	33,000	243,284	132,975	92,800	225,775	17,509	—
1899-00 . . .	200,638	13,000	213,638	134,682	92,800	227,482	-	13,844
1900-01 . . .	215,268	32,000	247,268	135,388	92,800	228,188	19,080	—
1901-02 . . .	198,070	16,000	214,070	135,825	92,800	228,625	-	14,555
1902-03 . . .	160,112	30,000	190,112	139,714	92,800	232,514	-	42,402
Total to 31 March, 1903. } £.	4,469,426	796,686	5,195,511	2,970,135	2,285,749	5,255,884	254,352	314,725

Net Deficit . . . £. 60,373.

(a) Includes 13,095*l.* paid from Imperial Funds for formation of a Pioneer Corps.

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CLASS V.—continued.

VOTE 5.

TELEGRAPH SUBSIDIES AND PACIFIC CABLE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the SUBSIDIES to certain TELEGRAPH COMPANIES, and a GRANT-IN-AID of the Annual Expenses of the PACIFIC CABLE in the Year ended 31st March 1903.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—African Direct Telegraph Company	19,000	19,000	—	—	—	—
B.—Eastern Telegraph Company	5,625	5,625	—	—	—	—
C.—Eastern and South African Telegraph Company	35,875	35,875	—	—	—	—
D.—Eastern Extension, Australasia, and China Telegraph Company	4,000	4,000	—	—	—	—
E.—Direct West India Cable Company	8,000	8,000	—	—	—	—
F.—Halifax and Bermudas Cable Company	8,100	8,100	—	—	—	—
G.—Pacific Cable, Grant-in-Aid	120,000	120,000	—	—	—	—
GROSS TOTAL	£. 200,600	200,600				
	Estimated.	Realised.				
Deduct,—						
H.—Appropriations in Aid	17,375	17,375	—	—	—	—
NET TOTAL	£. 183,225	183,225				

The Surplus of 4,375*l.* shown on the Account of the Vote "Subsidies to Telegraph Companies," for the year ended 31st March 1902, has been surrendered.

Treasury,
23 November 1903.

W. Blain,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. C. Purkis.

D. C. Richmond,
Comptroller and Auditor General.

CLASS V.—*continued.*

VOTE 5.

TELEGRAPH SUBSIDIES AND PACIFIC CABLE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Sub-Head G. 1. THE title of this Vote has been altered from "Subsidies to Telegraph Companies" to "Telegraph Subsidies and Pacific Cable." This change was occasioned by the introduction of a new Sub-Head—"G"—for the purpose of recording certain payments in connection with the construction and maintenance of the Pacific Cable authorised by the provisions of 1 Edw. VII. C. 31.

Grant and Expenditure. 2. THE Grant and Expenditure are equal.

D C Richmond,
Comptroller and Auditor General.

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CLASS V.—continued.

VOTE 6.

CRETAN LOAN.

ACCOUNT of the Sum Expended, compared with the Sum Granted, in respect of a LOAN to the GOVERNMENT OF CRETE in the year ended 31st March 1903.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant	
			Less than Granted.	More than Granted.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Loan to the Government of Crete	40,000 - -	40,000 - -	-	-

Treasury,
23 November 1903.

W. Blain,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

D. C. Richmond,
Comptroller and Auditor General.

Examined,
H. C. Purkis.

VOTE 6.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THIS Vote was taken in order to repay the amount advanced in 1901 out of the Purpose of Treasury Chest Fund as the British share of a Loan of 4,000,000 francs agreed to be made in equal shares by the Governments of Great Britain, France, Italy and Russia to the Government of Crete for the purpose of meeting the initial expenses of administration.

2. The Grant and Expenditure are equal.

	£	s.	d.
Grant	40,000	-	-
Expenditure	40,000	-	-

Grant and Expenditure.

D. C. Richmond,
Comptroller and Auditor General.

CLASS V.—*continued.*

VOTE 7.

TREASURY CHEST FUND.

ACCOUNT of the Sum Expended, compared with the Sum Granted in the year ended 31st March, 1903, to make good the Net Loss on Transactions connected with the raising of Money for the various TREASURY CHESTS Abroad in the year 1901-1902, showing a Surplus upon the Vote.

SERVICE.	GRANT		EXPENDITURE.		Expenditure, compared with Grant								
					Less than Granted.		More than Granted.						
					£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	
Treasury Chest Fund (<i>Supplementary</i>)	-	-	158,000	-	-	156,327	19	1	1,672	-	11	-	-
Surplus to be Surrendered					-	-	-	£.	1,672	-	11		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

It was not possible to forecast the Expenditure more accurately at the time when the Estimate was framed, as some of the Treasury Chest Accounts for 1901-1902 had not then been received.

The Surplus of 1,186*l.* 10*s.* 11*d.* shown on the Account of the Vote "Treasury Chest Fund," for the year ended 31st March, 1902, has been surrendered.

Treasury,
23 November 1903. }

W. Blain,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. C. Parkis.

D. C. Richmond,
Comptroller and Auditor General.

VOTE 7.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Nature of Grant. 1. THIS Grant was taken on a Supplementary Estimate to make good to the Treasury Chest Fund the Net Loss on the transactions of the year 1901-1902, which, as stated upon the Estimate, arose principally in connection with the raising of funds in South Africa.

Surplus. 2. The Surplus to be Surrendered is, as shown by the Account, 1,672*l.* 0*s.* 11*d.*

	£.	s.	d.
Grant	-	-	-
Expenditure	-	156,327	19 1
Surplus	-	£. 1,672	0 11

D. C. Richmond,
Comptroller and Auditor General.

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CLASS V.—continued.

VOTE 8.

TRANSVAAL AND ORANGE RIVER COLONY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, in Aid of the Revenues of the TRANSVAAL and ORANGE RIVER COLONY for Expenses consequent upon the termination of the War, in the Year ended 31st March 1903.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
Transvaal and Orange River Colony : Grant in Aid of Expenses consequent upon the termination of the War - - - -	£. 8,000,000	£. 8,000,000	£. —	£. —

NOTE.—The Act 3 Edw. VII., Cap. 27, Section 2 (1), required that any sums repaid to His Majesty's Government out of the sum of 3,000,000*l.* specified in Part III. (3) of the "Additional Estimate, Class V., Vote 8, Transvaal and Orange River Colony 1902-3" were to be paid into the Exchequer. The whole of this sum of 3,000,000*l.* was paid to the Exchequer by the Crown Agents for the Colonies before the account of the Vote was closed; but the amount was not passed through the Colonial Office Books.

Colonial Office,
23 November 1903. }

A. H. H. Engelbäch,
Accounting Officer.

VOTE 8.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THIS Grant in Aid, for which provision was made in the Supplementary Estimate Parliamentary Grant of 3rd November 1902, and Appropriation (No. 2) Act, 1902, 2 Ed. VII., Cap. 30, was issued in full to the Crown Agents for the Colonies within the financial year.

In the Estimate the proposed expenditure is classified as follows:—

	£.
(a.) Free Grants to Burghers of the late Republics as provided in Article 10 of the Terms of Surrender - - - -	3,000,000
(b.) Grants to other persons in respect of War Losses in the two Colonies - - - -	2,000,000
(c.) Loans to Supplement Grants under (a.) and (b.), repayable as provided in the Terms of Surrender - - - -	3,000,000

With regard to (c) it was explained in the Estimate that this sum of 3,000,000*l.* was a temporary advance to the Colonial Governments, and would be "repaid by the Colonies out of the proceeds of the first loan raised by them." Repayment.

This was done on 17th June 1903, by direct payment to the Exchequer, under Sec. 2 (1) of 3 Edw. VII., Cap. 27.

The Accounts of the Expenditure of the 5,000,000*l.* charged on Imperial Funds have not yet reached me, but are understood to be under examination by the Colonial Authorities in South Africa.

GRANT IN AID, 1901-2, 6,500,000*l.*

2. In continuation of my last year's Report upon this Grant in Aid under Class V., Grant in Vote 6, I have to state that my remarks upon the examination of the Accounts will be found in paragraphs 9 to 15 of my report upon the Vote for Colonial Services, 6,500,000*l.* 1902-3 (Class V., Vote 3), under which further provision was made for the services "South African Constabulary" and "Railways, Excess Cost of Working, &c."

D. C. Richmond,
Comptroller and Auditor General.

CLASS V.—continued.

FOREIGN AND COLONIAL SERVICES.

The subjoined Summary compares the Gross Expenditure for the Services in Class V. with the Gross Grants for the Year 1902-3; and also shows the variation between the Sums Estimated and Realised as Appropriations in Aid, together with other Extra Receipts, payable to the Exchequer.

S U M M A R Y.

No. of Vote.	SERVICE.	Grant (Gross). £.	Expenditure (Gross). £. s. d.	Expenditure, compared with Grant.		Appropriations in Aid.		Amount to be Surrendered. £. s. d.	Other Extra Receipts, payable to Exchequer.		
				Surplus. £. s. d.	Deficit. £. s. d.	More than Estimated. £. s. d.	Less than Estimated. £. s. d.		Estimated. £. s. d.	Realised. £. s. d.	
1	Diplomatic and Consular Services	630,390	620,570 15 8	9,819 4 4	—	1,260 14 -	—	11,079 18 4	—	—	
2	Uganda, Central and East Africa Pro- tectorates, and Uganda Railway.	784,693	784,692 19 -	- 1 -	—	—	—	- 1 -	—	—	
3	Colonial Services	3,626,051	3,620,701 3 3	5,349 16 9	—	—	—	5,349 16 9	1,255 - -	30,513 15 7	
4	Cyprus, Grant in Aid	30,000	30,000 - -	—	—	—	—	—	—	—	
5	Telegraph Subsidies and Pacific Cable	200,600	200,600 - -	—	—	—	—	—	—	—	
6	Cretan Loan	40,000	40,000 - -	—	—	—	—	—	—	—	
7	Treasury Chest Fund	158,000	156,327 19 1	1,672 - 11	—	—	—	1,672 - 11	—	—	
8	Transvaal and Orange River Colony	8,000,000	8,000,000 - -	—	—	—	—	—	—	—	
	TOTAL	£. 13,469,734	13,452,892 17	16,841 3 -	—	1,260 14 -	—	—	1,255 - -	30,513 15 7	
								TOTAL Amount to be Surrendered	£. 18,101 17 -	More than Estimated	£. 29,258 15 7

Exchequer and Audit Department,
January 1904.

D. C. Richmond,
Comptroller General of the Receipt and Issue
of His Majesty's Exchequer, and
Auditor General of Public Accounts.

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APPROPRIATION ACCOUNTS OF SUMS GRANTED FOR CIVIL SERVICES

**CIVIL SERVICE ACCOUNTS,
1902-3.**

CLASS VI.

NON-EFFECTIVE AND CHARITABLE SERVICES.

REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS included in the CIVIL SERVICE ESTIMATES, CLASS VI., for the Year ended the 31st of March 1903; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

CLASS VI.

NON-EFFECTIVE AND CHARITABLE SERVICES.

	PAGE
1.—Superannuation and Retired Allowances - - - - -	497
2.—Merchant Seamen's Fund Pensions - - - - -	503
3.—Miscellaneous Charitable and other Allowances, Great Britain - - -	505
4.—Hospitals and Charities, Ireland - - - - -	507

CLASS VI.—*continued.*VOTE 1.—SUPERANNUATION AND RETIRED ALLOWANCES—*continued.*

THE following Sums were received in the Year 1902-03 in commutation by Local Authorities of Pensions which became an Imperial Charge :—

Date.	N A M E.	O F F I C E.	Local Pension.	Amount received in Commutation.
April 1902	Parsons, Joseph . . .	Chief Warder, Nottingham . . .	£. s. d. 5 12 11	£. s. d. 59 12 2
May 1902	Greig, James . . .	2nd Class Storekeeper, Winchester	15 18 2	167 19 4
June 1902	Hobden, George . . .	Warder, Maidstone . . .	6 19 3	73 10 3
July 1902	Ward, Thomas . . .	Warder, Cardiff . . .	6 13 3	70 6 11
Jan. 1903	- ditto . . .	- ditto . . .	2 10 3	26 13 2
July 1902	Thomas, William . . .	Warder, Liverpool . . .	2 14 -	26 15
August 1902	Graham, William . . .	Chief Warder, Northallerton . . .	12 18 11	123 18 -
Nov. 1902	- ditto . . .	- ditto . . .	1 1 -	10 1 -
Oct. 1902	Gallop, Wm. . . .	Chief Warder, Lewes . . .	9 12 5	104 10 1
Nov. 1902	Wild, Walter . . .	Warder, Exeter . . .	2 10 3	24 - 11
„ 1902	Rogers, John . . .	Chief Warder, Holloway . . .	11 10 2	125 - 2
Dec. 1902	Humphrey, Wm. Jas. . .	Storekeeper, Birmingham . . .	7 18 4	97 16 8
Feb. 1903	Humphreys, John . . .	Warder, Liverpool . . .	1 8 3	12 11 3
„ 1903	Lansbury, James . . .	Principal Warder, Birmingham . . .	6 8 6	75 9 10
March 1903	McManus, John . . .	Principal Warder, Wandsworth . . .	14 17 11	127 8 5
„ 1903	Broderick, John . . .	Warder, Maidstone . . .	6 - 10	51 13 7
„ 1903	Hayward, Wm. . . .	Warder Gatekeeper, Maidstone . . .	8 2 5	93 - 4
„ 1903	Leighton, John (or Lighton) . . .	Warder, Coldbath Fields . . .	8 1 2	85 1 7
Jan. 1902	Jones, David . . .	Chief Warder, Leeds . . .	19 1 8	224 4 7
Oct. 1902	Russell, Wm. . . .	1st Class Warder, Barlinnie Prison	1 1 6	11 7 -
Nov. 1902	White, Wm. . . .	1st Class Clerk, Glasgow Prison . . .	4 3 2	52 13 5
Feb. 1903	Drummond, Wm. . . .	2nd Class Warder, Glasgow Prison . . .	5 18 2	65 19 -
IRELAND :				
May 1902	Beattie, Wm. . . .	Prison Warder . . .	2 - 10	22 15 0
Oct. 1902	McManus, J. E. . . .	- ditto . . .	5 3 -	65 4 8

EXTRA REMUNERATION.

CASES reported to HIS MAJESTY'S PAYMASTER GENERAL of EXTRA REMUNERATION received by PENSIONED OFFICERS during the Year 1902-03.

NAME.	Department.	Vote from which paid.	Amount.
Woodward, Dr. H.	British Museum . . .	British Museum . . .	£. s. d. 200 - -
ditto	ditto . . .	Board of Education . . .	35 11 -
Birch, W. de G.	ditto . . .	Colonial Office . . .	68 10 6
ditto	ditto . . .	Colonial Services—Brazil and British Guiana Boundary Commission	116 2 6
Butler, G. G.	Civil Service Commission . . .	Civil Service Commission . . .	91 - -
ditto	ditto . . .	Army . . .	74 1 6
Kearns, S.	ditto . . .	Board of Education . . .	7 7 -
ditto	ditto . . .	Civil Service Commission . . .	104 5 10
ditto	ditto . . .	Army . . .	11 1 3
Kerr, Dr. John	Board of Education . . .	Scotch Education . . .	50 16 5

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CLASS VI.—*continued.*

VOTE 1.—SUPERANNUATION AND RETIRED ALLOWANCES—*continued.*

CASES reported to HIS MAJESTY'S PAYMASTER GENERAL of EXTRA REMUNERATION received by PENSIONED OFFICERS during the Year 1902-03—*continued.*

NAME.	Department.	Vote from which paid.	Amount.
Campbell, J. A. D.	Board of Education	Board of Education, S. K.	£ s. d. 60 18 -
Osborne, E. H.	Home Office	Home Office Factories	300 - -
Foster, C. le N.	ditto	Board of Education, S. K.	485 14 -
Connor, Mary Ann	Prisons	Receiver of Police	24s. a week.
Jarvis, Annie M.	ditto	Police Courts	15s. a week.
Magee, J.	ditto	Prisons	67 11 6
Thurston, D.	ditto	ditto	{ 52 14 - Temporary.
Clark, John	ditto	ditto	{ 74 3 6
Teague, T. E.	ditto	ditto	{ 25 8 -
Moorcroft, Mary L.	ditto	ditto	{ 37 5 6 Temporary.
Saunders, S.	ditto	ditto	{ 58 16 - Temporary.
Birkett, T. W.	ditto	ditto	{ 74 16 -
Broderick, J. T.	ditto	ditto	{ 56 - - Temp. Clerk.
Hurl, I.	ditto	ditto	{ 36 14 10
Keene, R.	ditto	Army	21s. a week.
Gollop, G. B.	ditto	G.P.O.	18s. "
Lee, Mary E. M.	ditto	Receiver of Police	24s. a week
Relf, T. J.	ditto	Prisons	4s. 3d. a day.
Giles, W.	ditto	Cyprus, Grant in Aid	240l. a year
Logan, C. E.	ditto	Navy	{ 57 6 5 22s. to 24s. a week
McDermott, M.	ditto	Board of Education	{ 30 - - Pension.
Berry, J.	ditto	Prisons	25 6 8
Boreham, J. C.	ditto	ditto	27 - -
Gairdner, J., LL.D.	Record Office	Record Office	65 - -
Moloney, M.	ditto	Miscellaneous Legal Expenses	262 10 -
Pike, L. O., M.A.	ditto	Record Office	{ 8 guineas a sheet of Year Book of Edward III.
Baker, J. G., F.R.S.	Royal Parks	Royal Parks	25 - -
Nicholson, G.	ditto	ditto	{ 15s. a day. Temporary.
Barwell, F. B.	Board of Education—Science and Art	Board of Education	23 - -
ditto	ditto	ditto	3 3 -
Armstrong, T.	ditto	ditto	58 16 -
Geikie, Sir A., D.Sc., D.C.L., LL.D.	ditto	ditto	{ 152 15 6 for Memoir on Geology of Scotland
Lockyer, Sir J. N., K.C.B., F.R.S.	ditto	ditto	{ 130 19 - as Examiner.
Morgan, W.	Supreme Court	Supreme Court	{ 20s. a week as Temporary acting Tipstaff.
Begent, T. J.	Treasury	Treasury	40 - -
Woodley, C. H.	ditto	ditto	116 13 4
Winter, D.	General Registry—Scotland	Registry of Entails	50 10 10
Blaikie, J.	Education—Scotland	Civil Service Commission	146 - -
ditto	ditto	Education—Scotland	193 1 6
ditto	ditto	Education Department	52 16 -

CLASS VI.—*continued.*VOTE I.—SUPERANNUATION AND RETIRED ALLOWANCES—*continued.*

CASES reported to HIS MAJESTY'S PAYMASTER GENERAL OF EXTRA REMUNERATION received by PENSIONED OFFICERS during the Year 1902-03—*continued.*

NAME.	Department.	Vote from which Paid.	Amount.
Veitch, A. D. . . .	Courts of Law and Justice (Scotland)	Justiciary Office (Scotland)	£ s. d. 3 10 -
Crickmay, C. E. . . .	Prisons	Prisons	107 - -
Chimes, G.	- ditto	Works	29 10 -
Cowie, W.	Board of Trade	Board of Trade (Nautical Assessor)	35 12 -
IRELAND :			
Byrne, J.	Prisons	Prisons	26 10 -
Campbell, W. J.	- ditto	Post Office	11s. per week.
Carroll, T.	Department of Agriculture, &c.	Department of Agriculture—Endowment Fund (Ireland)	295 17 7
Clancy, T.	Prisons	Prisons	35 2 -
Dinneen, T.	- ditto	- ditto	38 18 -
Gibson, W.	Local Government Board	Local Government Board	126 1 9
Hampton, J.	Prisons	Post Office	17s. per week.
Hession, T.	- ditto	Prisons	37 2 -
Kirwan, M.	- ditto	War Department	4s. 6d. per day.
Moore, G.	- ditto	Prisons	26 1 1
O'Keefe, C.	Irish Land Commission	Irish Land Commission	162 5 4
Pelly, C.	Local Government Board	Local Government Board	70 7 8
Rice, Jas.	Prisons	Prisons	26 10 -
Rice, John	Irish Land Commission	Irish Land Commission	361 6
Sharpe, T.	Prisons	Prisons	31 4 -
White, J.	- ditto	- ditto	37 13 -

LIST OF EXTRA STATUTORY GRATUITIES Granted in 1902-03—Sub-Head D.

NAME.	OFFICE.	Age.	Service.	Salary and Emoluments.		Amount.	Cause of Retirement.
				£. s. d.	£. s. d.		
Cowie, William	Principal District Officer, Survey Staff, Board of Trade.	65	21	600 - -	690 - -	Age	
Carroll, Prof. Thomas	Chief Inspector, Department of Agriculture.	65	25	700 - -	517 11 5	- ditto	
Ramsay, James	Principal District Officer, Mercantile Marine Department, Board of Trade.	65	29	600 - -	96 13 4	- ditto	
Hatch, Francis	Clerk of Works, Office of Works	65	27	256 13 4	124 1 -	- ditto	
Fry, Joseph	Keeper of Manchester Branch of Trade Marks Section, Patent Office, Board of Trade.	65	26	700 - -	451 2 2	- ditto	
Fergusson, William	Engineer and Shipwright Surveyor, Board of Trade.	65	21 6	400 - -	400 - -	- ditto	
Henderson, Capt. Henry	Superintendent of Mercantile Marine Office, Liverpool.	65	29 6	600 - -	96 13 4	- ditto	
Herriot, George	Principal District Officer, Board of Trade.	65	27 4	600 - -	290 - -	- ditto	

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CLASS VI.—*continued.*

LIST of EXTRA STATUTORY GRATUITIES Granted in 1902-03—Sub-Head F.

NAME.	OFFICE.	Age.	Service.	Salary and Emoluments.	Amount.	Cause of Retirement.
		<i>Yrs.</i>	<i>Yrs.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	
Colhoun, Margaret	Mother of W. G. Colhoun, Boatman, London.	26	4 11	63 12 8	18 3 8	Drowned while on Duty.
Parker, Mrs.	Widow of Wm. Parker, Labourer, Victoria and Albert Museum.	68	35 6	74 12 10	25 - -	Death from Accident.
Davies, George	Hired Shipwright, Pembroke Dock.	—	—	—	10 - -	—
Edwards, Hannah	Widow of Griffith Edwards, Rural Postman, Machynlleth.	61	11 10	57 7 11	35 - -	Death from Illness contracted on Duty.
Crane, Mrs. Manuela	Widow of John Crane, Hired Bigger, Staff Captain's Dept., Malta.	45	2 4	50 18 4	25 - -	Compensation for loss of Husband, killed on Duty.
Andrew, John, the 3 children of	Mounted Rural Postman, Machynlleth.	40	21 4	68 7 10	45 - -	Death from Accident.
Lucas, Walter	Unestablished Postman, Guildford.	67	9	74 17 3	37 10 -	Age, and Injury on Duty.
Bond, Mrs. Margaret	Widow of Messenger, Mercantile Marine Office, Belfast, Board of Trade.	55	1 11	97 10 -	77 4 2	Death after Accident.

EXTRA RECEIPTS.

14*l.* 1*s.* 1*d.* was recovered in respect of an overpayment of Pension, and 15*l.* -*s.* -*d.* in respect of a Gratuity which was repaid upon grant of an allowance from the Admiralty under the Workman's Compensation Scheme.

The Surplus of 7,075*l.* 4*s.* 7*d.*, shown on the Account of the Vote "Superannuation and Retired Allowances," for the year ended 31st March 1902, has been surrendered.

Paymaster General's Office,
30 November 1903.

C. J. Maude,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. H. Archibald.

D. C. Richmond,
Comptroller and Auditor General.

CLASS VI.—*continued.*

VOTE 1.

SUPERANNUATION AND RETIRED ALLOWANCES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. EXPENDITURE in excess of the Estimate has taken place under Sub-Head G.
- Extra-Statutory Gratuities. 2. The Extra-Statutory Gratuities under Sub-Head D., noted in a Statement appended to the Account, are similar to those noticed in previous years as awarded on the ground of compulsory retirement, and as being in addition to the Pension to which the Officers were entitled under the provisions of the Superannuation Acts.
- Net Surplus. 3. The Net Surplus to be Surrendered is, as shown by the Account, 17,702*l.* —s. 5*d.*

	£.	s.	d.
Grant - - - - -	607,950	-	-
Expenditure - - - - -	590,247	19	7
Net Surplus - - -	£. 17,702	-	5

D. C. Richmond,
Comptroller and Auditor General.

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CLASS VI.—*continued.*

VOTE 2.

MERCHANT SEAMEN'S FUND PENSIONS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay certain PENSIONS to MASTERS and SEAMEN of the MERCHANT SERVICE, and to WIDOWS and CHILDREN of MASTERS and SEAMEN in the Year, ended, 31st March 1903, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Pensions	3,670 — —	3,132 10 3	537 9 9	—
B.—Commutation of Pensions	30 — —	—	30 — —	—
	£. 3,700 — —	3,132 10 3		
Surplus to be Surrendered		£.	567 9 9	

	£. s. d.
Estimated Contributions to the Merchant Seamen's Fund payable to the Exchequer	5 — —
Contributions received	Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—The mortality among the Pensioners was greater than was anticipated.
- B.—There were no commutations during the year.

The Surplus of 539*l.* 7*s.* 5*d.*, shown on the Account of the Vote "Merchant Seamen's Fund Pensions," for the year ended 31st March 1902, has been surrendered.

Board of Trade, }
30 November 1903. }

T. W. P. Blomefield,
Accounting Officer.

I certify that, to the extent to which a detailed audit has been applied, this Account has been found correct.

Examined,
H. J. Bidwell.

D. C. Richmond,
Comptroller and Auditor General.

CLASS VI.—*continued.*

VOTE 2

MERCHANT SEAMEN'S FUND PENSIONS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Surplus. THE Account shows a Surplus to be Surrendered of 567*l.* 9*s.* 9*d.*

	<i>£.</i>	<i>s.</i>	<i>d.</i>
Grant - - - - -	3,700	-	-
Expenditure - - - - -	3,132	10	3
	<hr/>		
Surplus - - -	£. 567	9	9
	<hr/>		

D. C. Richmond,
Comptroller and Auditor General.

CLASS VI.—*continued.*

VOTE 3.

MISCELLANEOUS CHARITABLE AND OTHER ALLOWANCES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Expense of certain MISCELLANEOUS CHARITABLE and other ALLOWANCES in the Year ended 31st March 1903, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Foreign Refugees, &c.	106 - -	101 12 -	4 8 -	—
B.—His Majesty's Charities and Bounties, Scotland	191 - -	170 11 -	20 9 -	—
C.—Miscellaneous Allowances	1,361 - -	1,360 4 8	- 15 4	—
	£. 1,658 - -	1,632 7 8		—
Surplus to be Surrendered £.			25 12 4.	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A., and B.—Savings due to deaths and unclaimed allowances.

The Surplus of 44*l.* 2*s.* 4*d.*, shown on the Account of the Vote "Miscellaneous Charitable and other Allowances," for the year ended 31st March 1902, has been surrendered.

Treasury,
23 November 1903. }

W. Blain,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. C. Purkes.

D. C. Richmond,
Comptroller and Auditor General.

CLASS VI.--*continued.*

VOTE 3.

MISCELLANEOUS CHARITABLE AND OTHER ALLOWANCES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Surplus. The Surplus to be Surrendered is, as shown by the Account, 25*l.* 12*s.* 4*d.*

		<i>l.</i>	<i>s.</i>	<i>d.</i>
Grant - - - - -	1,658			
Expenditure - - - - -	1,632		7	8
Surplus - - -	<i>£.</i>	25	12	4

D. C. Richmond,
Comptroller and Auditor General.

CLASS VI.—continued.

VOTE 4.

HOSPITALS AND CHARITIES, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay Charges connected with HOSPITALS and INFIRMARIES, and certain MISCELLANEOUS CHARITABLE and other ALLOWANCES, IRELAND, in the Year ended 31st March 1903. showing a Surplus upon certain Sub-Heads of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
HOSPITALS AND INFIRMARIES :				
A.—Salaries, Board of Superintendence (Dublin Hospitals) - - - -	£. s. d. 153 - -	£. s. d. 153 - -	—	—
B.—Rent - - - - ditto - -	70 - -	70 - -	—	—
C.—Incidental Expenses - ditto - -	5 - -	4 3 -	- 17 -	—
D.—Grants in Aid of Hospitals - - - -	15,850 - -	15,850 - -	—	—
E.—Grants to Public Infirmarys - - - -	312 - -	311 16 5	- 3 7	—
MISCELLANEOUS CHARITABLE AND OTHER ALLOWANCES :				
F.—Concordatum Fund for Charitable Allowances - - - - -	440 - -	440 - -	—	—
G.—His Majesty's Bounty - - - - -	7 - -	6 3 1	- 16 11	—
H.—Invalid Foundlings - - - - -	172 - -	113 19 6	58 - 6	—
J.—Lunatics and Idiots - - - - -	68 - -	68 - -	—	—
K.—Female Orphan House, Dublin (Grant in Aid) - - - - -	500 - -	500 - -	—	—
GROSS TOTAL - - - £.	17,577 - -	17,517 2 -	59 18 -	—
			Surplus of Gross Estimate over Expenditure. £. 59 18 -	
			Surplus of Appropriations in Aid Realised. £. 2 8 7	
			Total Surplus to be Surrendered. £. 62 6 7	
<i>Deduct,—</i>	Estimated.	Realised.		
L.—Appropriations in Aid - - - - -	145 - -	147 8 7		
NET TOTAL - - - £.	17,432 - -	17,369 13 5		

CLASS VI.—*continued.*VOTE 4.—HOSPITALS AND CHARITIES, IRELAND—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

C., E, and G.—Fractions of 11.

	<i>£.</i>	<i>s.</i>	<i>d.</i>
H.—Amount expended	113	19	6
Amount received	79	8	7
Net cost to Public	<u>£.</u>	<u>34</u>	<u>10 11</u>

The saving under this sub-head was owing to the death of four of the Foundlings, and to the Maintenance and General Expenses being less than anticipated.

	<i>£.</i>	<i>s.</i>	<i>d.</i>
J.—Amount expended	68	—	—
Amount transferred from Grant in Aid of Hospitals	68	—	—
Net cost to Public	<u>Nil.</u>		

L. —The receipts in respect of rent vary from year to year

The Surplus of 6*l.* 9*s.* 5*d.*, shown on the Account of the Vote "Hospitals and Charities, Ireland," for the year ended 31st March 1902, has been surrendered.

Dublin Castle, }
21 November 1903. }

F. J. Cullinan,
Clerk in Charge of the Account.

A. P. MacDonnell,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell.

D. C. Richmond,
Comptroller and Auditor General.

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CLASS VI.—*continued.*

VOTE 4.

HOSPITALS AND CHARITIES, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR, GENERAL.

1. The Amount to be Surrendered is, as shown by the Account, 62*l.* 6*s.* 7*d.* Surplus.

	<i>£.</i>	<i>s.</i>	<i>d.</i>
Grant (<i>Gross</i>) - - - - -	17,577	-	-
Expenditure (<i>Gross</i>) - - - - -	17,517	2	-
Surplus - - -	59	18	-
<i>Add.—</i>			
Appropriations in Aid realised in excess of the Estimate	2	8	7
Total Amount to be Surrendered - - -	£. 62	6	7

2. From the 45th Report of the Board of Superintendence of Dublin Hospitals for the year ended 31st March 1903 (Parliamentary Paper [Cd. 1647]), it appears that the Total Receipts of these Institutions amounted, with the Government Grants, to 55,313*l.* 6*s.* 1*d.*, while the Total Expenditure was 58,213*l.* 11*s.* 2*d.* Dublin Hospitals, Income and Expenditure.

D. C. Richmond,
Comptroller and Auditor General.

CLASS VI.—*continued.*

NON-EFFECTIVE AND CHARITABLE SERVICES.

THE subjoined Summary compares the Gross Expenditure for the Services in Class VI. with the Gross Grants for the Year 1902-3; and also shows the variation between the Sums Estimated and Realised as Appropriations in Aid, together with other Extra Receipts, payable to the Exchequer.

S U M M A R Y.

No. of Vote.	SERVICE.	Grant (Gross).	Expenditure (Gross).	Expenditure, compared with Grant.		Appropriations in Aid.		Amount to be Surrendered.	Other Extra Receipts, payable to Exchequer.	
				Surplus.	Deficit.	More than Estimated.	Less than Estimated.		Estimated.	Realised.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	Superannuation and Retired Allowances -	607,950	590,247 19 7	17,702 - 5	—	—	—	17,702 - 5	—	29 1 1
2	Merchant Seamen's Fund Pensions - -	3,700	3,132 10 3	567 9 9	—	—	—	567 9 9	5 - -	—
3	Miscellaneous Charitable and other Allowances, Great Britain - - - -	1,658	1,632 7 8	25 12 4	—	—	—	25 12 4	—	—
4	Hospitals and Charities, Ireland - -	17,577	17,517 2 -	59 18 -	—	2 8 7	—	62 6 7	—	—
	TOTAL - - - £.	630,885	612,529 19 6	18 355 - 6	—	2 8 7	—		5 - -	29 1 1
								TOTAL Amount to be Surrendered - - - £.	18,357 9 1	More than } Estimated } £. 24 1 1

Exchequer and Audit Department,
January 1904.

D. C. Richmond,
Comptroller General of the Receipt and Issue
of His Majesty's Exchequer, and
Auditor General of Public Accounts.

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**CIVIL SERVICE ACCOUNTS,
1902-3.**

CLASS VII.

MISCELLANEOUS.

REPORTS of the Comptroller and Auditor General on the **APPROPRIATION**
ACCOUNTS of the **SUPPLY GRANTS** included in the **CIVIL SERVICE**
ESTIMATES, CLASS VII., for the Year ended the 31st of March 1903;
prepared and submitted for the Information of the House of Commons,
in pursuance of the 22nd and 32nd Sections of the Act 29 & 30
Vict. c. 39.

CLASS VII.

MISCELLANEOUS.

	PAGE
1.—Temporary Commissions - - - - -	513
2.—Miscellaneous Expenses - - - - -	522
3.—Repayments to the Local Loans Fund - - - - -	526
4.—Coronation of His Majesty - - - - -	527
5.—Repayments to the Civil Contingencies Fund - - - - -	529
6.—Indian Coronation Guests - - - - -	530

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CLASS VII.—*continued.*

VOTE 1.

TEMPORARY COMMISSIONS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and other Expenses of TEMPORARY COMMISSIONS, COMMITTEES, and SPECIAL INQUIRIES, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
HISTORICAL MANUSCRIPTS COMMISSION :				
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	1,465 - -	1,599 6 8	—	134 6 8
A 1.—Travelling Expenses - - - -	30 - -	13 2 4	16 17 8	—
A 2.—Incidental Expenses - - - -	5 - -	3 12 -	1 8 -	—
A 3.—Descriptive Catalogue of Welsh Manuscripts - - - - -	250 - -	249 19 8	- - 4	—
TOTAL for HISTORICAL MANUSCRIPTS COMMISSION - - - } £.	1,750 - -	1,866 - 8	18 6	134 6 8
COLONISATION BOARD :				
B.—Salaries - - - - -	356 - -	355 11 -	- 9 -	—
B 1.—Travelling and Incidental Expenses - - - - -	75 - -	139 7 10	—	64 7 10
TOTAL for COLONISATION BOARD - - - - - } £.	431 - -	494 18 10	- 9 -	64 7 10
SEWAGE DISPOSAL COMMISSION :				
C.—Salaries - - - - -	317 - -	1,063 6 4	—	746 6 4
C 1.—Travelling Expenses - - - - -	480 - -	553 6 9	—	73 6 9
C 2.—Shorthand Writing - - - - -	100 - -	217 13 6	—	117 13 6
C 3.—Incidental Expenses - - - - -	90 - -	32 11 1	57 8 11	—
C 4.—Scientific Investigations - - - - -	4,300 - -	4,433 14 8	—	133 14 8
TOTAL for SEWAGE DISPOSAL COMMISSION - - - - - } £.	5,287 - -	6,300 12 4	57 8 11	1,071 1 3
ARSENICAL POISONING COMMISSION :				
D.—Salaries - - - - -	481 - -	816 5 1	—	335 5 1
D 1.—Travelling Expenses - - - - -	300 - -	124 6 1	175 13 11	—
D 2.—Shorthand Writing - - - - -	200 - -	129 15 4	70 4 8	—
D 3.—Incidental Expenses - - - - -	100 - -	36 16 9	63 3 3	—
D 4.—Scientific Investigations - - - - -	600 - -	560 1 3	39 18 9	—
TOTAL for ARSENICAL POISONING COMMISSION - - - - - } £.	1,681 - -	1,667 4 6	349 - 7	335 5 1
Carried forward - - - - - } £.	9,149 - -	10,328 16 4	425 4 6	1,605 - 10

CLASS VII.—*continued.*VOTE 1.—TEMPORARY COMMISSIONS—*continued.*

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.							
					Less than Granted.		More than Granted.					
	£.	s.	d.	£.	s.	d.	£.	s.	d.			
Brought forward	9,149			10,328	16	4	425	4	6	1,605	0	10
TUBERCULOSIS COMMISSION.												
E.—Salaries	540			565	4	8	—			25	4	8
E 1.—Travelling Expenses	500			273	1	9	226	18	3	—		
E 2.—Shorthand Writing	150			—			150			—		
E 3.—Incidental Expenses	150			105	1	—	44	19	—	—		
E 4.—Scientific Investigations	12,000			9,799	19	2	2,200		10	—		
TOTAL for TUBERCULOSIS COMMISSION	£. 13,340			10,743	6	7	2,621	18	1	25	4	8
COAL SUPPLIES COMMISSION:												
F.—Salaries	955			747	7	3	207	12	9	—		
F 1.—Travelling Expenses	1,600			787	7	4	812	12	8	—		
F 2.—Shorthand Writing	480			254	16	4	225	3	8	—		
F 3.—Incidental Expenses	50			32	17	11	17	2	1	—		
F 4.—Special Investigations	5,000			1,824	19	9	3,175		3	—		
TOTAL for COAL SUPPLIES COMMISSION	£. 8,085			3,647	8	7	4,437	11	5	—		
UNIVERSITY EDUCATION IN IRELAND COMMISSION:												
G.—Salaries	540			411	19	7	128		5	—		
G 1.—Travelling Expenses	1,350			899	9	7	450	10	5	—		
G 2.—Shorthand Writing	500			267	10	—	232	10	—	—		
G 3.—Incidental Expenses	95			59	18	3	35	1	9	—		
TOTAL for UNIVERSITY EDUCATION IN IRELAND COMMISSION	£. 2,485			1,638	17	5	846	2	7	—		
ICHTHYOLOGICAL RESEARCH COMMITTEE:												
H.—Salaries	50			62	1	8	—			12	1	8
H 1.—Travelling Expenses	660			152	6	11	507	13	1	—		
H 2.—Shorthand Writing	240			16	13	6	223	6	6	—		
H 3.—Incidental Expenses	50			—	16	9	49	3	3	—		
TOTAL for ICHTHYOLOGICAL RESEARCH COMMITTEE	£. 1,000			231	18	10	780	2	10	12	1	8
Carried forward	£. 34,059			26,590	7	9	9,110	19	5	1,642	7	2

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CLASS VII.—*continued.*

VOTE I.—TEMPORARY COMMISSIONS—*continued.*

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.			
					Less than Granted.		More than Granted.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
Brought forward - - -	34,059	- -	26,590	7 9	9,110	19 5	1,642	7 2
I.—Commissions not specifically provided for -	9,941	- -						
LOCAL TAXATION COMMISSION :								
Salaries - - - - -			49	11 1				
Travelling Expenses - - - - -			-	7 9				
Incidental Expenses - - - - -			20	14 5				
			70	13 3				
SALMON FISHERIES COMMISSION :								
Salaries - - - - -			287	9 4				
Travelling Expenses - - - - -			17	12 3				
Incidental Expenses - - - - -			11	2 3				
			316	3 10				
PORT OF LONDON COMMISSION :								
Salaries - - - - -			754	11 10				
Travelling Expenses - - - - -			135	2 3				
Incidental Expenses - - - - -			24	17 5				
			914	11 6				
BUTTER STANDARDS COMMITTEE :								
Salaries - - - - -			18	12 2				
Travelling Expenses - - - - -			150	6 9				
Incidental Expenses - - - - -			-	8 1				
Shorthand Writing - - - - -			63	15 -				
			233	2 -				
FORESTRY COMMITTEE :								
Salaries - - - - -			22	9 10				
Travelling Expenses - - - - -			298	2 1				
Incidental Expenses - - - - -			2	2 7				
Shorthand Writing - - - - -			87	6 -				
			410	- 6				
Commissions not specifically provided for—Carried forward - - - - -	9,941	- -	1,944	11 1				
Carried forward - - - £.	34,059	- -	26,590	7 9	9,110	19 5	1,642	7 2

CLASS VII.—*continued.*VOTE I.—TEMPORARY COMMISSIONS—*continued.*

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.							
					Less than Granted.		More than Granted.					
	£.	s.	d.	£.	s.	d.	£.	s.	d.			
Brought forward	34,059	-	-	26,590	7	9	9,110	19	5	1,642	7	2
I.—Commissions not specifically provided for—Brought forward	9,941	-	-	1,944	11	1						
STREET TRADING CHILDREN COMMITTEE:												
Salaries				35	16	9						
Travelling Expenses				67	5	-						
Incidental Expenses				-	17	9						
Shorthand Writing				98	15	6						
				202	15	-						
ALIEN IMMIGRATION COMMISSION:												
Salaries				616	19	-						
Travelling Expenses				324	16	4						
Incidental Expenses				27	12	10						
Shorthand Writing				413	12	8						
				1,383	-	10						
PHYSICAL TRAINING (SCOTLAND) COMMISSION:												
Salaries				672	16	6						
Travelling Expenses				1,188	14	3						
Incidental Expenses				42	4	5						
Shorthand Writing				400	16	-						
				2,304	11	2						
FOOD PRESERVATIVES COMMITTEE:												
Salaries				160	-	-						
CABLE COMMUNICATIONS COMMITTEE:												
Incidental Expenses				1	4	1						
I.—Commissions not specifically provided for—Carried forward	9,941	-	-	5,996	2	2						
Carried forward £	34,059	-	-	26,590	7	9	9,110	19	5	1,642	7	2

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CLASS VII.—*continued.*

VOTE I.—TEMPORARY COMMISSIONS—*continued.*

SERVICE.	GRANT.		EXPENDITURE.				Expenditure, compared with Grant.			
					Less than Granted.		More than Granted.			
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.		
Brought forward - - -	34,059	- -	26,590	7 9	9,110	19 5	1,642	7 2		
I.—Commissions not specifically provided for—Brought forward - - -	9,941	- -	5,996	2 2						
SOUTH AFRICAN WAR COMMISSION :										
Salaries - - - - -			402	17 10						
Travelling Expenses - - - - -			289	2 9						
Incidental Expenses - - - - -			15	3 2						
Shorthand Writing - - - - -			511	4 6						
			1,218	8 3						
BOARD OF MANUFACTURERS (SCOTLAND) COMMITTEE :										
Salaries - - - - -			22	17 11						
Travelling Expenses - - - - -			80	6 1						
Incidental Expenses - - - - -			2	10 1						
Shorthand Writing - - - - -			70	14 -						
			176	8 1						
IRISH SCHOOLS BUILDING GRANTS COMMITTEE :										
Salaries - - - - -			46	- -						
Travelling Expenses - - - - -			38	14 8						
Incidental Expenses - - - - -			-	6 6						
			85	1 2						
NAVAL PRIZE LAW COMMITTEE :										
Salaries - - - - -			2	9 6						
MARTIAL LAW COMMISSION :										
Salaries - - - - -			555	3 2						
Travelling Expenses - - - - -			766	4 6						
Incidental Expenses - - - - -			15	9 2						
			1,336	16 10						
Commissions not specifically provided for—Carried forward - - -	9,941	- -	8,815	6 -						
Carried forward - - -	£ 34,059	- -	26,590	7 9	9,110	19 5	1,642	7 2		

CLASS VII.—*continued.*VOTE 1.—TEMPORARY COMMISSIONS—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward . . .	34,069 - -	26,590 7 9	9,110 19 5	1,642 7 2		
I.—Commissions not specifically provided for—Brought forward	9,941 - -	8,815 6 -				
CIVIL SERVICE SUPERANNUATION COMMISSION :						
Salaries		34 9 -				
Travelling Expenses		38 5 6				
Incidental Expenses		2 7 1				
Shorthand Writing		138 4 6				
		213 6 1				
HERALD'S COLLEGE COMMITTEE :						
Salaries		5 11 3				
Travelling Expenses		1 10 6				
Shorthand Writing		4 9 -				
		11 10 9				
METEOROLOGICAL GRANT COMMITTEE :						
Travelling Expenses		24 7 6				
Shorthand Writing		27 9 6				
		51 17 0				
LONDON LOCOMOTION COMMISSION :						
Salaries		25 13 -				
Travelling Expenses		7 9 7				
Incidental Expenses		3 10 2				
		36 12 9				
EDINBURGH CASTLE BUILDINGS COMMITTEE :						
Travelling Expenses		12 10 8				
TOTAL Grant and Expenditure on Commissions not specifically provided for	9,941 - -	9,141 3 3	799 16 9			
TOTAL	£ 44,000 - -	35,731 11 -	9,910 16 2	1,642 7 2		
Deduct Deficit			1,642 7 2			
Net Surplus to be Surrendered		£.	8,268 9 -			

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CLASS VII.—*continued.*

VOTE 1.—TEMPORARY COMMISSIONS—*continued.*

TOTAL EXPENDITURE.

TOTAL EXPENDITURE from the Vote for Temporary Commissions, on Temporary Commissions and Committees appointed prior to 1902-1903, on account of which Payments were made during the year 1902-1903.

COMMISSION OR COMMITTEE.	Year of Appointment.	EXPENDITURE to 31st March 1903.	
		£.	s. d.
Historical Manuscripts Commission	1869-70	59,055	12 9
Colonisation Board (a)	1891-2	6,261	2 4
Local Taxation Commission	1896-7	6,872	12 -
Sewage Disposal Commission	1898-9	21,836	4 6
Food Preservatives Committee	"	1,325	14 7
Salmon Fisheries Commission	1899-1900	4,622	13 7
Port of London Commission	1900-1	4,173	11 11
Arsenical Poisoning Commission	"	3,368	4 3
Cable Communications Committee	"	463	19 6
Tuberculosis Commission	1901-2	12,394	19 4
Coal Supplies Commission	"	4,018	8 1
Irish University Education Commission	"	2,911	2 5
Ichthyological Research Committee	"	526	15 1
Butter Standards Committee	"	979	4 7
Forestry Committee	"	410	- 6
Street Trading Children Committee	"	202	15 -
Physical Training (Scotland) Commission	"	2,364	11 2
Alien Immigration Commission	"	1,383	- 10
Naval Prize Law Committee	"	2	9 6

(a) This Board was originally constituted in 1888, and reconstituted in 1891. Prior to 1891-92 the administrative expenses of the Board were included in a Special Vote.

CLASS VII.—*continued.*VOTE 1.—TEMPORARY COMMISSIONS—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Due mainly to the necessity of examining and reporting, within a limited time, upon certain MSS., deposited with the Commission for that purpose.

A 1.—There was less travelling by the Inspectors than had been anticipated.

A 2.—Casual variation.

B 1.—Caused by Law Expenses and expenditure on cable messages in connection with the sale of Crofter Lands.

C.—The Secretary's salary, of which previously only 150*l.* a year had been paid on account, was raised to the full rate of 300*l.* a year, and arrears from the date of his appointment were paid up.

C 1 and C 2.—The Commissioners held more meetings than had been anticipated.

C 3 and C 4.—Cannot be accurately estimated.

D.—Due to the employment of an Assistant Commissioner, for whose salary no provision had been made.

D 1 and D 3.—The Commissioners found it more satisfactory in many cases to obtain information as to the arsenical contamination of food by means of visits and inspections by their Assistant Commissioner, than by summoning witnesses to give formal evidence. Fewer meetings were therefore held, and the expenditure under these Sub-Heads was correspondingly diminished.

D 4.—Casual variation.

E.—Additional clerical assistance was found necessary.

E 1 and E 3.—The expenditure under these Sub-Heads could not be more accurately foreseen.

E 2.—No necessity arose for the employment of a shorthand writer.

E 4.—This Sub-Head provides chiefly for expenditure at the Experimental Farms. Less expenditure was required during the year than had been anticipated, especially for purchase of animals and for farm expenses.

F.—The expenditure for clerical assistance and typewriting was less than had been anticipated.

F 1. to F 4.—Owing to the length of time required by preliminary arrangements, most of the investigations of the Commissioners could not be fully entered upon until a late period of the year.

G. Mainly due to a reduction in the Office Staff which was found practicable in the course of the year.

G 1.—The Commission held fewer meetings than had been anticipated. Its work was brought to an end before the close of the financial year.

G 2.—Less evidence was taken than had been expected.

G 3.—Could not be accurately estimated.

H.—Excess caused by the payment to the Secretary of a gratuity of 50*l.* at the close of the enquiry.

H 1, H 2, and H 3.—The Committee concluded their enquiry much earlier than had been anticipated.

I. General Observation. —No approximate estimate can be framed of the cost of the Commissions or Committees which may be appointed during the year.

EXTRA REMUNERATION.

HISTORICAL MANUSCRIPTS COMMISSION. One of the Inspectors was employed as Editor of a Calendar of State Papers under the Public Record Office.

The present Secretary is in receipt of salary as an Assistant Keeper in the Public Record Office.

SEWAGE DISPOSAL COMMISSION. A member of the Scientific Staff received 396*l.* 18*s.* for work done for the Arsenical Poisoning Commission.

EXTRA RECEIPTS.

Amount realised in 1902–3 and paid into the Exchequer—49*l.* This amount represents the proceeds of sale of stock by the Tuberculosis Commission.

The Surplus of 1867*l.* 16*s.* 4*d.*, shown on the Account of the Vote "Temporary Commissions," for the year ended 31st March 1902, has been surrendered.

Treasury,
27 November 1903.

W. Blain,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. C. Purkis.

D. C. Richmond,
Comptroller and Auditor General.

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CLASS VII.—*continued.*

VOTE 1.

TEMPORARY COMMISSIONS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads A., Excess. B 1., C., C 1., C 2., C 4., D., E., and H.
2. Of the total Grant of 44,000*l.*, 34,059*l.*, was for Commissions specified in the Distribution of Grant. Estimate, and 9,941*l.* for Commissions and Committees not specifically provided for.
3. The Net Surplus to be Surrendered is, as shown by the Account, 8,268*l.* 9*s.* Net Surplus.

	<i>£.</i>	<i>s.</i>	<i>d.</i>
Grant - - - - -	44,000	-	-
Expenditure - - - - -	35,731	11	-
Net Surplus - - -	£8,268	9	-

COLONISATION BOARD.

The Account of the Receipts and Expenditure for the year ended 31st March 1903 shows an unexpended balance of 3,451*l.* 1*s.* 10*d.* Annual Account.

I have been furnished with a Statement summarising the financial position of the Crofters' Colonisation (Advances in Aid) from its commencement in 1888 to the 31st March 1903, from which it appears that at the latter date the debt of the Settlers (including 135*l.* due on abandoned Chattels sold) was 10,702*l.* (as against 13,700*l.* on 31st March 1902). Summary of the financial position of the Crofters' Colonisation (Advances in Aid).

Killarney (Canada).—During the year under review the debts due from Crofters have considerably decreased. Of the 42 Crofters on the Estate, 10 have discharged their full liabilities, 17 have paid in excess of the instalments due, eight have paid the required instalments due for the year, one has paid less than the required annual instalment, and three have made no payments whatever in respect of the instalments due.

Two settlers have abandoned their homesteads, and one lot has been sold at a profit of 5*l.* 14*s.* 7*d.*

Saltecoats—On this settlement also a considerable reduction has been made in the Amount due. Eight lots have been sold and paid for during the year, and although there was a loss on six of these there was a net profit on the whole of 1*l.* 9*s.* 2*d.*

There are still 63 abandoned homesteads upon which the Board have been called upon to pay Rates, Taxes, etc. to the amount of 62*l.* 16*s.* 3*d.*

D. C. Richmond,
Comptroller and Auditor General

CLASS VII.—*continued*

VOTE 2.

MISCELLANEOUS EXPENSES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay certain MISCELLANEOUS EXPENSES, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
HONOURS AND DIGNITIES :				
A.—Salaries	1,924 - -	1,944 5 11	-	20 5 11
B.—Expenses	23,960 - -	22,487 18 7	1,472 1 5	-
TOWER OF LONDON :				
C.—Jewel House, &c.	1,139 - -	1,102 1 8	36 18 4	-
CHARGES FORMERLY ON THE HEREDITARY REVENUE OF SCOTLAND.				
D.—Salaries	484 - -	348 3 1	135 16 11	-
E.—Sundry Expenses	35 - -	24 3 6	10 16 6	-

F.—King's Premiums, Great Britain	5,100 - -	5,100 - -	-	-
G.—King's Plates, Ireland	1,563 - -	1,562 6 2	- 13 10	-
H.—Irish Passenger Train Service	6,500 - -	6,500 - -	-	-
GROSS TOTAL £.	40,705 - -	39,068 18 11	1,656 7 -	20 5 11
			Net Surplus of Gross Estimate over Expenditure.	
			£. 1,636 1 1	
			Surplus of Appropriations in Aid Realised.	
<i>Deduct,—</i>	Estimated.	Realised.		
J.—Appropriations in Aid £.	8,200 - -	10,128 8 -	£. 1,928 8 -	
			Total Surplus to be Surrendered.	
NET TOTAL - £.	32,505 - -	28,940 10 11	£. 3,564 9 1	

CLASS VII.—*continued.*

VOTE 2.—MISCELLANEOUS EXPENSES—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Expenditure on engraving and copying Patents of Arms was more than estimated. This Expenditure is covered by Fees, which are appropriated in aid of the Vote.

B.—The cost of providing Insignia for Orders of Knighthood, &c., depends upon the number of appointments made, and cannot be accurately estimated. Charges for portraits of His Majesty, for Embassies, &c., are included under this Sub-Head. A sum of 440*l.* provided to pay certain Fees, &c., to the Officers of the Order of the Garter, in respect of the installation of Foreign Sovereigns, etc., as Knights of the Order, was not issued.

C.—The cost of repairing and cleaning the Regalia, &c., was less than had been anticipated.

D.—The office of His Majesty's Limner remained vacant, and the charges in connection with the Bible Board were lower than usual.

E.—No expenses were incurred in connection with the Scotch Regalia, and the Law Charges, &c., in connection with the Bible Board were lower than usual.

J.—The Appropriations in Aid were as under :—

—	Estimated.	Realised.	—
	£.	£. s. d.	
HONOURS AND DIGNITIES :			
Home Office and Crown Office Patent Fees	4,000	4,637 4 -	It is not possible to form an accurate estimate of these receipts.
King's Household. Fees of Honour	250	532 19 -	
Office of Lord Lyon. Fees and other Miscellaneous Receipts	950	1,231 10 6	
Office of Arms, &c., Ireland. Fees of Office, &c.	1,100	1,762 10 -	
TOTAL for HONOURS and DIGNITIES	6,300	8,164 3 6	
TOWER OF LONDON :			
Jewel House, &c. Admission Fees	1,900	1,964 4 6	
TOTAL . . . £.	8,200	10,128 8 -	

CLASS VII.—*continued.*VOTE 2.—MISCELLANEOUS EXPENSES—*continued.*

STATEMENT showing the amount of STAMP DUTY and FEES ON APPOINTMENTS, &c., remitted by direction of the Treasury in the Year ended 31st March 1903.

	Amount Remitted.			
	Stamp Duty.	Fees.		TOTAL.
		Crown Office.	Home Office.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Letters Patent conferring Knighthood on twenty-one persons resident abroad	642 12 -	688 9 -	161 3 6	1,492 4 6
Letters Patent creating Lord Milner a Viscount of the United Kingdom	200 12 -	229 10 -	37 2 6	467 4 6
Letters Patent creating Sir F. Grenfell, G.C.B., G.C.M.G. a Baron of the United Kingdom	150 12 -	179 10 -	30 15 -	360 17 -
Letters Patent creating General Lord Kitchener of Khartoum a Viscount of the United Kingdom	800 12 -	604 10 -	60 18 -	1,466 - -
Letters Patent creating Sir F. Knollys, G.C.V.O., K.C.B., K.C.M.G., a Baron of the United Kingdom	150 12 -	179 10 -	30 15 -	360 17 -
Letters Patent relative to Colonial Governments	3 12 -	237 - -	- - -	240 12 -
Letters Patent giving power to H.R.H. the Duke of Connaught and others to confer the title and degree of Knight Bachelor in India, the Colonies, and elsewhere	275 8 -	175 10 -	69 1 6	519 19 6
Letters Patent conferring the title of Lord Mayor upon the Chief Magistrates of the Cities of Sydney and Melbourne	61 4 -	39 - -	15 7 -	115 11 -
Letters Patent appointing Admiralty and Treasury Commissions, the Lord Privy Seal, and a Commissioner of Inland Revenue	2 8 -	68 - -	- - -	70 8 -
Letters Patent creating the Order of Merit	- 12 -	19 10 -	- - -	20 2 0
Letters Patent relating to the Bishopric of Colombo	- 12 -	9 10 -	- - -	10 2 -
Exchequer Fee on Warrant granting precedence of a widow of a K.C.B. to Mrs. Elizabeth Seymour	- - -	- - -	10 2 6	10 2 -
Admission to the Freedom of Cities and Burghs in the United Kingdom of Volunteers, &c., about to proceed to South Africa on active service, or on their return therefrom	1,254 5 -	- - -	- - -	1,254 5 -
Assignments of Life Insurance Policies of Volunteers proceeding to South Africa on active service	47 - 6	- - -	- - -	47 - 6
Deeds and other instruments for Public Departments	4,240 10 6	- - -	- - -	4,240 10 6
Balance of Fees on presentation to Six Crown Livings	- - -	57 - -	- - -	57 - -
Balance of Fees on one Lord Chancellor's presentation	- - -	7 10 -	- - -	7 10 -
£.	*7,830 12 -	2,494 9 -	415 5 -	10,740 6 -

* The Stamp Duties were paid to the Inland Revenue Department from the Civil Contingencies Fund, and were included in the amount voted in August 1903 for "Repayments to the Civil Contingencies Fund," Class VII., Vote 5.

The Surplus of 2,258*l.* 19*s.* 6*d.*, shown on the Account of the Vote "Miscellaneous Expenses," for the year ended 31st March 1902, has been surrendered.

Treasury,
28 November 1903.]

W. Blain,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. C. Purkis.

D. C. Richmond,
Comptroller and Auditor General.

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CLASS VII.—*continued.*

VOTE 2.

MISCELLANEOUS EXPENSES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Head A. Excess.
2. The Amount to be Surrendered is, as shown by the Account, 3,564*l.* 9*s.* 1*d.* Surplus.

	£.	s.	d.
Grant (<i>Gross</i>)	40,705	-	-
Expenditure (<i>Gross</i>)	39,068	18	11
Net Surplus	£. 1,636	1	1
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate	1,928	8	-
Total Amount to be Surrendered	£. 3,564	9	1

D. C. Richmond,
Comptroller and Auditor General.

CLASS VII.—*continued.*

VOTE 3.

REPAYMENTS TO THE LOCAL LOANS FUND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to make good certain sums written off from the ASSETS of the LOCAL LOANS FUND, in the Year ended 31st March 1903, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure Compared with Grant.	
			Less than granted.	More than granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Repayments to the Local Loans Fund.	25,141 - -	25,140 15 4	- 4 8	—
		Surplus to be Surrendered - - - £.	- 4 8	

Treasury,
23rd November 1903. }

W. Blain,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined.
H. C. Purkis.

D. C. Richmond,
Comptroller and Auditor General.

VOTE 3.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Nature of Account. 1. The payments for which this Grant provides are for making good to the Local Loans Fund under Section 15 of the National Debt and Local Loans Act, 1887 (50 & 51 Vict. c. 16), sums due in respect of principal not likely to be recovered, and which have been written off the assets of the Fund under the authority of the Public Works Loans Act, 1901 (1 Edw. 7, c. 35), viz. :—

	£.	s.	d.
Loans by the Public Works Loan Commissioners	-	23,352	8 2
Loans by the Commissioners of Public Works, Ireland	-	1,649	13 9
Loans by the Fishery Board for Scotland	-	138	13 5
	£.	25,140	15 4

Surplus. 2. The Surplus to be Surrendered is, as shown by the Account, 4s. 8d.

	£.	s.	d.
Grant	-	25,141	- -
Expenditure	-	25,140	15 4
Surplus	- - - £.	-	4 8

D. C. Richmond,
Comptroller and Auditor General.

CLASS VII.—*continued.*

VOTE 4.

CORONATION OF HIS MAJESTY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, in Aid of the Expenses on account of the CORONATION OF HIS MAJESTY THE KING, in the year ended 31st March 1903, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.			
			Less than granted.		More than granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Expenses on account of the Coronation of His Majesty the King - - - - -	100,000 - -	124,750 7 4	249 12 8	-	-	-
Do. - - - - - (Supplementary)	25,000 - -					
	125,000 - -	124,750 7 4				
Surplus to be Surrendered - - -		£.	249 12 8			

EXPLANATION of the causes of variation between Expenditure and Grant.

It was not possible to form a more Accurate Estimate of these Expenses, a statement of which is appended :—

	£.	s.	d.
The Civil List - - - - -	78,442	1	5
The Earl Marshal - - - - -	3,282	14	3
Office of Works - - - - -	29,368	1	5
Colonial Office - - - - -	13,044	19	10
Miscellaneous - - - - -	612	10	5
	£. 124,750	7	4

EXTRA RECEIPTS.—The following sums were received, and paid into the Exchequer, in respect of Stores used in connection with the Coronation, and subsequently sold :—

From the Office of Works - - - - -	2,064l.	1s.	8d.	for furniture, &c.
From the Colonial Office - - - - -	343l.	3s.	-d.	for saddlery, &c.

Treasury, 23rd November 1903.

W. Blain,
Accounting Officer.

I certify that this Account, so far as subject to Audit in my Department, has been examined under my directions, and is correct.

Examined,
H. C. Purkis.

D. C. Richmond,
Comptroller and Auditor General.

CLASS VII.—*continued.*

VOTE 4.

CORONATION OF HIS MAJESTY.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

His Majesty's Household Extra Expenditure of Section 8 of the Act 56 Geo. III. Cap. 46.

1. Such portion of the Expenditure as was incurred by the Departments of the Lord Steward, the Lord Chamberlain, and the Master of the Horse, viz.:—69,910*l.* 3*s.* 8*d.* —has been Audited by the Auditor of the Civil List in accordance with the provisions

Surplus. 2. The Surplus to be Surrendered is, as shown by the Account, 249*l.* 12*s.* 8*d.*

	£	s.	d.
Grant - - - - -	125,000	0	0
Expenditure	124,750	7	4
		<hr/>	
Surplus - -	£.	249	12 8
		<hr/>	

D. C. Richmond,
Comptroller and Auditor General.

CLASS VII.—continued.

VOTE 5.

REPAYMENTS TO THE CIVIL CONTINGENCIES FUND.

ACCOUNT of the Sum expended, compared with the Sum Granted, to Repay to the CIVIL CONTINGENCIES FUND certain Miscellaneous Advances, in the year ended 31st March 1903, showing a Surplus upon the Vote.

SERVICE.	GRANT.		EXPENDITURE.		Expenditure compared with Grant.			
					Less than Granted.		More than Granted.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
Repayments to the Civil Contingencies Fund (Supplementary)	4,276	- -	4,275	10 7	-	9 5	-	-
Surplus to be Surrendered			- £.		-	9 5		

The Surplus of 43l. 10s. 10d., shown on the Account of the Vote "Repayments to the Civil Contingencies Fund," for the year ended 31st March 1902, has been surrendered.

Treasury,
23 November 1903.

W. Blain,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. C. Purkis.

D. C. Richmond,
Comptroller and Auditor General.

VOTE 5.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THIS Grant was taken on a Supplementary Estimate to repay to the Civil Contingencies Fund certain Miscellaneous Advances made in the year ended 31st March 1902. Nature of Account.

The Account includes the sum of 757l. 3s. 11d., in respect of Expenditure incurred by the War Office in connection with the Funeral of Her late Majesty, which is additional to the Expenses included in the Appropriation Accounts, Class VII., Vote 8, 1900-01, and Class VII., Vote 3, 1901-2.

2. The Surplus to be Surrendered is, as shown by the Account, 9s. 5d. Surplus.

Grant	-	-	-	-	-	-	£.	s.	d.
Expenditure	-	-	-	-	-	-	4,275	10	7
Surplus	-	-	£.	-	9	5			

D. C. Richmond,
Comptroller and Auditor General.

CLASS VII.

VOTE 6.

INDIAN CORONATION GUESTS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to repay to the India Office the Expenses of the Entertainment in this Country of Indian Representative Visitors at the Coronation of His Majesty, in the Year ended 31st March 1903, showing a Surplus upon the Vote.

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.			
					Less than Granted.		More than Granted.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
Entertainment of Indian Coronation Guests - (Supplementary)	70,000	- -	68,247	10 1	1,752	9 11	-	-
	£.	70,000 - -	68,247	10 1			-	-
					Surplus to be Surrendered - - - £. 1,752 9 11			

EXPLANATION of the causes of variation between Expenditure and Grant.

It was not possible to form a more accurate estimate of these expenses.

EXTRA RECEIPTS.—The sum of 51*l.* 4*s.* 2*d.* was realised by the sale of Carriages, &c., and will be paid into the Exchequer.

NOTE.—The cost of entertaining the Persian Mission sent to this country in connection with the Coronation was defrayed from the Vote for Diplomatic and Consular Services.

Treasury,
18 December, 1903. }

W. Blain,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the exception stated in the annexed Report, is correct.

Examined,
H. C. Purkis.

D. C. Richmond,
Comptroller and Auditor General.

CLASS VII.—*continued.*

VOTE 6.

INDIAN CORONATION GUESTS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. Included in the Expenditure is a sum of 89*l.* 9*s.* 9*d.*, the vouchers for which have Unvouched not been furnished to me. In their absence I am unable to admit this sum as a charge Amount. against the Vote.

2. The Amount to be Surrendered, is therefore, 1,841*l.* 19*s.* 8*d.*, arrived at as follows:— Surplus.

	£.	s.	d.
Grant - - - - -	70,000	-	-
Expenditure - - - - -	68,247	10	1
<i>Less,—</i>			
Amount disallowed - - - - -	89	9	9
	68,158	-	4
<hr/>			
Total Amount to be Surrendered -	£. 1,841	19	8

D. C. Richmond,
Comptroller and Auditor General.

CLASS VII.—*continued.*

PARIS EXHIBITION, 1900.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Balance on 31st March 1902. 1. In continuation of my Report of last year on this Service, I have to state that of the balance of 2,157*l.* 0*s.* 9*d.*, outstanding on the 31st March 1902, a sum of 1348*l.* 4*s.* 6*d.*, as being no longer required has been returned to the Treasury and paid into the Exchequer.
- Expenditure by Royal Commissioners. 2. The annexed Cash Account of the Royal Commissioners, showing Receipts and Expenditure out of the Grants in Aid from the commencement of the Commission to 31st March 1903 has, in accordance with Treasury directions, been examined in my Department. The unexpended Balance on 31st March 1903 was, as shown by the Account, 100*l.*

D. C. Richmond,
Comptroller and Auditor General.

CLASS VII.—continued.

MISCELLANEOUS.

The subjoined Summary compares the Gross Expenditure for the Services in Class VII. with the Gross Grants for the Year 1902-3; and also shows the variation between the Sums Estimated and Realised as Appropriations in Aid, together with other Extra Receipts, payable to the Exchequer.

SUMMARY.

No. of Vote.	SERVICE.	Grant (Gross).	Expenditure (Gross).	Expenditure, compared with Grant.		Appropriations in Aid.		Amount to be Surrendered.	Other Extra Receipts, payable to Exchequer.		
				Surplus.	Deficit.	More than Estimated.	Less than Estimated.		Estimated.	Realised.	
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
1	Temporary Commissions - - -	44,000	35,731 11 -	8,268 9 -	- - -	- - -	- - -	8,268 9 -	- - -	49 - -	
2	Miscellaneous Expenses - - -	40,705	39,068 18 11	1,636 1 1	- - -	1,928 8 -	- - -	3,564 9 1	- - -	- - -	
3	Repayments to the Local Loans Fund -	25,141	25,140 15 4	- 4 8	- - -	- - -	- - -	- 4 8	- - -	- - -	
4	Coronation of His Majesty - - -	125,000	124,750 7 4	249 12 8	- - -	- - -	- - -	249 12 8	- - -	2,407 4 8	
5	Repayments to the Civil Contingencies Fund - - - - -	4,276	4,275 10 7	- 9 5	- - -	- - -	- - -	- 9 5	- - -	- - -	
6	Indian Coronation Guests - - - -	70,000	68,158 - 4	1,841 19 8	- - -	- - -	- - -	1,841 19 8	- - -	- - -	
	TOTAL - - - £.	309,122	297,125 3 6	11,996 16 6	- - -	1,928 8 -	- - -				
								TOTAL Amount to be Surrendered - - - £.	13,925 4 6	More than Estimated }	£. 2,456 4 8

Exchequer and Audit Department, }
January 1904.

D. C. Richmond,
Comptroller General of the Receipt and Issue
of His Majesty's Exchequer, and
Auditor General of Public Accounts.

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534 APPROPRIATION ACCOUNTS OF SUMS GRANTED FOR CIVIL SERVICES

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CLASS VII.—*continued.*

GRANT TO LORD KITCHENER OF KHARTOUM.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to LORD KITCHENER OF KHARTOUM, Commander-in-Chief of His Majesty's Forces in South Africa, in recognition of his eminent services during the War in South Africa, in the year ended 31st March 1903.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Grant to Lord Kitchener of Khartoum-	50,000 - -	50,000 - -	—	—

Treasury,
23 November 1903. }

W. Blain,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. C. Parkis.

D. C. Richmond,
Comptroller and Auditor General.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THIS is a Grant to Lord Kitchener of Khartoum, in recognition of his eminent services during the war in South Africa. Nature of Account.

2. The Grant and Expenditure are equal.

	£.	s.	d.	Grant and Expenditure.
Grant - - - - -	50,000	-	-	
Expenditure - - - - -	50,000	-	-	

D. C. Richmond,
Comptroller and Auditor General.

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REVENUE DEPARTMENTS,

INCLUDING THE

POST OFFICE PACKET AND TELEGRAPH SERVICES.

1902-3.

REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS included in the REVENUE ESTIMATES, for the Year ended the 31st of March 1903; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict., c. 39.

REVENUE DEPARTMENTS.

	PAGE
1.-CUSTOMS - - - - -	539
2.--INLAND REVENUE - - - - -	547
3.--POST OFFICE - - - - -	567
4.—POST OFFICE PACKET SERVICE - - - - -	585
5.—POST OFFICE TELEGRAPHS - - - - -	591

VOTE 1.
C U S T O M S.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 1.

C U S T O M S.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Salaries showing the Surplus or Deficit

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
SUPERINTENDING ESTABLISHMENT.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A. 1.—Salaries and Allowances in addition thereto				
<i>Ditto</i> (Supplementary)	58,265 - - 1,000 - -	59,609 6 - -	- - -	344 6 -
2.—Travelling and Subsistence Allowances and Incidental Expenses	1,000 - -	1,463 9 4	- - -	463 9 4
£.	60,265 - -	61,072 15 4	- - -	807 15 4
PORT ESTABLISHMENTS.				
B. 1.—Salaries and Allowances in addition thereto				
<i>Ditto</i> (Supplementary)	650,292 - - 11,000 - -	639,039 9 1	22,252 10 11	- - -
2.—Travelling and Subsistence Allowances	7,500 - -	8,119 17 8	- - -	619 17 8
3.—Removal Expenses of Officers	3,650 - -	5,088 10 3	- - -	1,438 10 3
4.—Uniform Clothing	5,800 - -	5,796 19 3	3 - 9	- - -
5.—Incidental Expenses	3,250 - -	3,872 - 8	- - -	622 - 8
£.	681,492 - -	661,916 16 11	22,255 11 8	2,680 8 7
C.—PURCHASE AND MAINTENANCE OF VESSELS AND BOATS	11,780 - -	11,528 17 6	251 2 6	- - -
D.—INSTRUMENTS AND MATERIALS FOR REVENUE PURPOSES	3,000 -	2,683 11 -	316 9 -	- - -
Carried forward	£. 756,537 - -	737,202 - 9	22,823 3 2	3,488 3 11

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 1.

C U S T O M S.

and Expenses of the CUSTOMS DEPARTMENT, in the Year ended 31st March 1903,
upon each Sub-Head of Vote.

Explanation of the Causes of Variation between Expenditure and Grant.

A. 1.—The increase is in consequence of the imposition of the Duty on Corn, etc., the Supplementary Estimate having only been roughly apportioned as between A. 1. and B. 1.

2.—Extra expenses on account of the Waterguard Enquiry, and the visits of the Inter-Departmental Committee to Sugar Refineries in London and elsewhere in connection with the Sugar Convention.

B. 1.—The saving is due, in part, to the Supplementary Estimate, the bulk of which was credited roughly to this Sub-Head, instead of being distributed over a number of minor Sub-Heads as B. 2., B. 3., and B. 5.; and, in part, to death vacancies and the retirement of Officers on pension in excess of the number estimated.

2.—The cost of Travelling expenses, etc., has increased in consequence of the addition to the Customs Staff and the arrangements necessitated by the imposition of the grain duties.

3.—The removal expenses are heavier on account of the alterations in the number and distribution of the Staff.

4.—A slight decrease in the amount estimated.

5.—The new Duties necessarily involve a larger expenditure under this Sub-Head, such as carriage of samples, and also for postage, etc.

C.—Less expended on Stores owing in part to decreased cost of coal.

D.—Amount spent on Apparatus less than estimated.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 1.—CUSTOMS—continued.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Salaries and

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.			
					Less than Granted.		More than Granted.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
Brought forward	756,537	- -	737,202	- 9	22,823	3 2	3,488	3 11
LAW CHARGES, SUBSISTENCE OF PRISONERS, &c.								
E. 1.—Salaries	5,000	- -	4,910	16 6	89	3 6	-	-
2.—Law Charges, Subsistence of Prisoners, Travelling, &c.	550	- -	1,040	15 -	-	-	490	15 -
3.—Rewards for the capture of Smugglers	3,300	- -	3,699	18 6	-	-	399	18 6
4.—Expenses arising from the custody and disposal of goods seized, &c.	50	- -	53	1 7	-	-	3	1 7
£.	8,900	- -	9,704	11 7	89	3 6	893	15 1
F.—FINE FUND	100	- -	71	- -	29	- -	-	-
G.—SUPERANNUATIONS AND OTHER NON-EFFECTIVE CHARGES	191,982	- -	197,560	11 7	-	-	5,578	11 7
H.—COMMUTATION ANNUITIES	481	- -	480	19 -	-	1 -	-	-
GROSS TOTAL								
(Original) £. 946,000 - - .	958,000	- -	945,019	2 11	22,941	7 8	9,960	10 7
(Supplementary) £. 12,000 - - .								
Net Surplus of Gross Estimate over Expenditure.								
£. 12,980 17 1								
Deduct,—								
Estimated. Realised.								
I.—APPROPRIATIONS IN AID	53,500	- -	51,320	9 8	£. 2,179 10 4			
Net Surplus to be Surrendered.								
£. 10,801 6 9								
NET TOTAL	£. 904,500	- -	893,698	13 3				

VOTE 1.—CUSTOMS—*continued.*

Expenses of the Customs Department, in the Year ended 31st March 1903, &c.—*contd.*

Explanation of the Causes of Variation between Expenditure and Grant.

E. 1.—Saving in clerical assistance, etc.

2.—The excess is mainly due to the legal expenses paid by the Crown, on the advice of the Attorney-General in connection with the Carron Wharf Case. The cost of Travelling, etc., in detecting Saccharin and other frauds was also more than usual.

3.—There was an increase in the number of detected smuggling cases, viz., Saccharin, Tobacco, etc.

4.—This item is of a variable character, and the expenses have been slightly more than anticipated.

F.—A fixed Grant.

G.—The total of the Superannuation Allowances granted has exceeded the amount estimated. More officers of advanced age, with higher pensions, have been retired than in the previous year. (See also explanation under B. 1.).

H.—Fractional difference.

I.—The receipts from No. 3, "Fees for Registration of Ships, &c.," were 3,481*l.*, from No. 5, "Proceeds of Goods Sold at Customs Sales," 265*l.*, from No. 7, "Charges for collecting Local Dues, &c.," 190*l.*, and "Cost of Collection of Revenue, &c., Isle of Man," 83*l.*, less than estimated. On the other hand, the receipts from No. 2, "Rent on Goods in Crown's Warehouses," were 10*l.*, from No. 4, "Proceeds of Sale of Stores 229*l.*, from No. 6, "Moneys received from Merchants, etc. for "Special Attendance of Officers, etc., 279*l.*, from No. 8, "Fines, Forfeitures, etc." 1,000*l.*, and from No. 9, "Manuscript or Lithographed information for Merchants and others in connection with Bill of Entry," 321*l.*, more than anticipated. The net decrease on the estimated yield of all items being 2,180*l.*

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 1.—CUSTOMS—*continued.*

NOTES.

- 1.—The sum of 57*l.* 11*s.* 5*d.* accounted for in previous years as Appropriations in Aid of Vote was repaid in 1902-3.
- 2.—The following gratuities were awarded:—To Messrs. J. Connah, 50*l.*, and H. W. Davies, 50*l.*, both in connection with the Sugar Duties. Treasury Letter 6936, 1st May 1902.
- 3.—Bonus granted to Customs Copyists (Treasury Letter 1390, 28th January 1887) to J. Maddox 33*l.*, and J. Newington, 24*l.* 15*s.*
- 4.—Compensation to Mrs. Finn (Medical expenses, 1*l.* 7*s.* 6*d.*) for injury to health consequent on search of her house under "Writ of Assistance" in a suspected case of smuggling.
- 5.—Sub-Head B. 5. Compensation 11*l.* 17*s.* 6*d.* to three officers for damage to clothing and effects in a collision on the Tyne.
- 6.—Sub-Head C. The following sums have been paid in respect of damage to other Vessels: London 1*l.* 5*s.*, Falmouth 3*l.* 7*s.* 6*d.*, Newcastle 4*l.*, North Shields 3*l.* 6*s.* 6*d.*
- 7.—The following amounts were paid to Mr. E. J. E. Craven, Clerk in the Statistical Office, viz.: 25*l.* for services rendered to the Treasury and 38*l.* 11*s.* 5*d.*, as clerk to Local Taxation Commission.

The Surplus of 9,756*l.* 3*s.* 1*d.* shown on the Account of the Vote "Customs" for the year ended 31st March 1902, has been surrendered.

I certify that the foregoing is a correct Statement.

Accountant and Comptroller General's Office, }
His Majesty's Customs, }
2 October 1903. }

G. W. Bennett,
Accountant and Comptroller General,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. C. Purkis.

D. C. Richmond,
Comptroller and Auditor General.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 1.

C U S T O M S.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads A. 1, *Excess.*
A. 2, B. 2, B. 3, B. 5, E. 2, E. 3, E. 4 and G.

2. Sub-Head E. 2. The expenditure under this Sub-Head includes a sum of 315*l.* paid, *Law Costs.*
under the advice of the Attorney General, in respect of Plaintiff's Costs in an action
against the Crown which was compromised by the payment out of Revenue of 1,500*l.*

3. The Amount to be Surrendered is, as shown by the Account, 10,801*l.* 6*s.* 9*d.* Surplus.

	<i>£.</i>	<i>s. d.</i>
Grant (<i>Gross</i>) - - - - -	958,000	- -
Expenditure (<i>Gross</i>) - - - - -	945,019	2 11
Net Surplus - - -	£. 12,980	17 1
<i>Deduct,—</i>		
Estimated Appropriations in Aid not realised - - -	2,179	10 4
Net Amount to be Surrendered - - -	£. 10,801	6 9

REVENUE.

4. The Receipt side of the Revenue Account has been subjected to a test examination *Test of*
in London, Leith, Glasgow, Dundee and Douglas (Isle of Man), and the Payment side has, *Revenue.*
as usual, been examined in detail. All the items of revenue selected for test purposes were
found to have been duly brought to account, and the Customs Department and the
Treasury have been informed that the results have proved satisfactory.

5. A Return, which has been furnished to me by the Customs Department, for the *Remission*
year 1902-3, shows that no cases of remission of duty or abandonment of claims on *of duty.*
account of Revenue involving a loss of 50*l.* or upwards occurred within the year.

D. C. Richmond,
Comptroller and Auditor General.

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VOTE 2.

INLAND REVENUE.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 2.

INLAND REVENUE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the
31st March 1903, showing the Surplus or

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.			
					Less than Granted.		More than Granted.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
A.—Salaries, Wages, and Allowances in addition to Salaries, &c.	1,322,476	- -	1,310,686	10 4	11,789	9 8	-	-
B.—Travelling and Commuted Allowances in lieu.	97,900	- -	91,843	- 9	6,056	19 3	-	-
C.—Salaries, Poundage, and Allowances to Distributors and Sub-Distributors of Stamps.	13,020	- -	12,626	1 3½	393	18 8½	-	-
D.—Commuted Allowances, &c., to Clerks to the Local Commissioners of Taxes.	92,800	- -	96,243	13 7	-	-	3,443	13 7
E.—Commuted Allowances, &c., to Assessors and Collectors of Taxes.	266,000	- -	278,017	9 11½	-	-	12,017	9 11½
F.—Charges on Remittances	500	- -	450	13 1½	49	6 10½	-	-
G.—Police and Police Pensioners	2,200	- -	2,159	1 8	40	18 4	-	-
Carried forward - - -	£. 1,794,896	- -	1,792,026	10 8½	18,330	12 10	15,461	3 6½

- A. (1.) The sum of 739*l.* 12*s.* has been received from the Board of Agriculture in repayment of personal expenses incurred by Inland Revenue Officials during the period of this Account in connection with the collection of Agricultural Statistics.
- (2.) Surveyors of Taxes in Scotland receive extra remuneration from local sources at the discretion of the Commissioners of Supply for preparing Registers of Voters for Burghs and Counties under the Act 31 & 32 Vict. c. 48, and prior Acts. The net sum of 5,485*l.* 9*s.* 2*d.* has been received on this account during the year 1902-03.
- (3.) Collectors of Inland Revenue in Ireland receive an allowance from the Office of Woods, &c., of 2*l.* per cent. on the amount of Quit Rents collected by them, one-third of such allowance being paid to their clerks. The sum of 686*l.* 14*s.* 5*d.* was so received in the year ended 31st March 1903.
- (4.) One Superintendent Warehouseman and two Principal Warehousemen are in receipt of extra allowances of 25*l.* 20*s.*, and 10*l.* per annum respectively, paid out of funds provided by the India Office and the Department of the Crown Agents for the Colonies, for the supervision of the manufacture of water-marked paper for the use of those Departments.
- (5.) Officers of the Out-door Department—Excise—receive Rewards (Sub-Head Q.) for the detection of evasions of the Revenue Laws.
- (5a.) A Superintending Inspector of Taxes received the sum of 750*l.* as a special gratuity in recognition of his services in connection with the recovery of large sums of Income Tax which had escaped assessment.
- (6.) The sum of 22*l.* 15*s.* 3*d.* was received during the year from the Commissioners of Intermediate Education in Ireland for distribution among certain Stampers, Warehousemen, and others in the Office of the Comptroller of Stamps, &c., Dublin, employed in connection with the distribution of the stamped forms of the Intermediate Education Commissioners.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

- - - - - VOTE 2.

- - - - - INLAND REVENUE.

Salaries and Expenses of the INLAND REVENUE DEPARTMENT, in the Year ended
Deficit under each Sub-Head of the Vote.

Explanation of Variation between Expenditure and Grant.

- A.—The saving arose in consequence of the Excise Establishment having been, during the year, below its full authorised strength, whilst the expenditure of a considerable proportion of the special provision made for Extra Assistant, &c., to Surveyors of Taxes in connection with the Quinquennial Valuation was unavoidably deferred, and will consequently fall upon the Vote for 1903-04.
- B.—The expenditure for Travelling (general) and Removal Expenses is necessarily liable to considerable fluctuation, and proved to be much less than the sums provided, whilst economies were effected in the annual allowances for Horse keep and subsistence. All the items specified have been reviewed in the Estimates for 1903-04.
- C.—The Allowances to Distributors, &c., in Scotland show a small excess, mainly due to increased Salaries, and the Poundage on Legacy, &c., Duties in Ireland was rather more than the amount provided, but the gradual diminution in the number of Stamp Distributors and of the allowances to Purchasing Distributors in Ireland, together with a decrease of expenditure at the Stock Exchange Stamp Office, caused a net saving under this Sub-head.
- D.—Due to increased Commuted Allowances sanctioned by the Treasury in respect of certain Districts and to acceleration in the payment of Claims.
- E.—The provision for Commuted Allowances to Collectors of Taxes in England, and for Poundage to Agents for Foreign Dividends, &c., was under-estimated, insufficient allowance having been made for increased charges incidental to the high rate of Income Tax. The amount provided for allowances to Excise Officers employed in collecting arrears of Taxes also proved to be inadequate.
- F.—The amount provided was somewhat in excess of the requirements.
- G.—The provision for services of Watchmen at the Head Office was not fully required.

- (7.) The sum of 32*l.* 5*s.* was paid during the year by the Civil Service Commissioners as bonus to a Copyist employed in the Department.
- (8.) The sum of 110*l.* has been received from the Department of Agriculture, &c., for Ireland, during the period of this Account for distribution among certain Officers of the Excise Surveying Staff as remuneration for the collection of Statistics of Agricultural prices in Ireland for the purposes of the Land Law (Ireland) Act, 1887.
- (9.) The sum of 56*l.* 2*s.* 8*d.* was paid during the year as a Marriage Gratuity to a Chief Superintendent Lady Typist employed in the Secretaries' Office.
- (10.) The sum of 22*l.* 0*s.* 7*d.* was paid during the year to Officers of the Outdoor Department—Excise—as gratuity for acting temporarily as Distributors of Stamps.
- (11.) Payments in excess of 25*l.* by way of extra remuneration to Inland Revenue Officers (shown in compliance with Treasury Circular of 28th August 1897) will be found in the Schedule following the Appendix.
- (12.) An Assistant Accountant in the Accountant-General's Office and a Minor Staff Officer in the Secretaries' Office received gratuities of 210*l.* and 50*l.* respectively, in connection with the preparation of the Estate Duty Tables, and a Chief Clerk in the Estate Duty Office received 300*l.* as extra remuneration in connection with the recovery of arrears of Estate, &c., Duties.
- C.—A sum of 3*l.* 7*s.* 8*d.* was received during the year from the Commissioners of Intermediate Education in Ireland by certain Distributors of Stamps in Ireland as poundage on the sale of the stamped forms of the Intermediate Education Commissioners.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 2.—INLAND REVENUE—*continued.*

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Inland

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - -	1,794,896 - -	1,792,026 10 8½	18,330 12 10	15,461 3 6½		
H.—Gauging and other Instruments, Revenue Locks, &c.	2,970 - -	2,587 15 4½	382 4 7½	- -		
I.—New Machinery, Repairs, Dies, Plates, &c.	3,600 - -	4,070 3 7½	- -	470 3 7½		
K.—Postage, Carriage, Advertisements, and Stamps for Revenue purposes.	6,070 - -	6,779 - 5	- -	709 - 5		
L.—Laboratory Expenses and Incidents -	1,635 - -	1,592 4 11	42 15 1	- -		
M.—Paper for Adhesive Stamps and Licences, Printing and Gunning, Bookbinding, Small Stores, &c.	7,760 - -	7,884 12 9½	- -	124 12 9½		
N.—Copies of Poor Rates, &c., for Income Tax Purposes, &c.	23,680 - -	21,828 13 8	1,851 6 4	- -		
O.—Law Charges—Solicitors' Offices - -	22,002 - -	20,995 2 7	1,006 17 5	- -		
P.—Law Charges—Expenses of Prosecutions, &c.	18,000 - -	13,368 17 -	4,631 3 -	- -		
Q.—Rewards to Officers and others for Detections, &c.	10,500 - -	9,227 3 9	1,272 16 3	- -		
Carried orward - £.	1,891,113 - -	1,880,360 4 10	27,517 15 6½	16,765 - 4½		

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REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 2.—INLAND REVENUE—*continued.*

Revenue Department, in the Year ended 31st March 1903—*continued.*

Explanation of Variation between Expenditure and Grant.

- H.—Due to a diminution in the demand for Gauging Instruments and Revenue Locks.
- I.—Attributable to the provision for new Stamping Machinery not having proved sufficient, and to an unforeseen charge incurred for repair of the refrigerating machinery at the Government Laboratory.
- K.—The excess arose chiefly in respect of charges for Carriage of Books, &c., in anticipation of the Quinquennial Valuation. The amount provided for Advertisements, &c., was also insufficient to meet the expenditure.
- L.—The sums estimated for Carriage of Stores, &c., and for Books for the use of the Laboratory Students were rather in excess of the requirements.
- M.—The cost of printing and gumming adhesive Stamps, &c., exceeded the estimate.
- N.—Many claims in respect of Copies of Poor Rates were not preferred before the end of the financial year, and provision has accordingly been made, in the estimates for 1903-04, for payment of the claims held back.
- O.—Due to the retirement of a Chief Clerk at the Herd Office, and to Establishment changes.
- P.—The expenditure during the year has been abnormally low.
- Q.—Due to the great saving effected under the new scale of Rewards to the Royal Irish Constabulary. The estimate for 1903-04 has been largely reduced.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 2.—INLAND REVENUE—*continued.*

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Inland

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	1,891,113 - -	1,880,360 4 10	27,517 15 6½	16,765 - 4½
R—Losses by Fraud, Default, and Accident	200 - -	1,342 19 5	- -	1,142 19 5
S.—Incidental Expenses - - - -	700 - -	740 - 6	- -	40 - 6
T.—Superannuation and other Non-effective Charges.	269,292 - -	269,492 - 10	- -	200 - 10
Carried forward - - - £.	2,161,305 - -	2,151,935 5 7	27,517 15 6½	18,148 1 1½

T.—Eleven late Collectors and eight late Clerks to Collectors received pensions from the Land Revenues of the Crown in the year ended 31st March 1903 (in connection with the collection of Quit Rents in Ireland) amounting to 475*l.* 18*s.* 5*d.*, a pensioned Assistant Secretary received the sum of 58*l.* 8*s.* for Professional Services in connection with the valuation of Works of Art for Probate, &c., purposes, and a pensioned Chief Inspector of Excise received the sum of 245*l.* from the Treasury Vote as remuneration for his services in connection with the Excise Mission to the West Indies and British Guiana.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

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VOTE 2.—INLAND REVENUE—continued.

Revenue Department, in the Year ended 31st March 1903—continued.

Explanation of Variation between Expenditure and Grant.

R.—The following sums have been charged to this Sub-Head, under Treasury sanction, viz. :—

Amount.	Particulars of Charge.	Date of Treasury Sanction.	Remarks.
		1902.	
1,309 17 11	{ Loss through frauds committed by means of forged claims for repayment of Income Tax. }	1st November.	{ The principal offender was sentenced to five years penal servitude, and two others to terms of imprisonment with hard labour. }
18 12 1	{ Embezzlement by a Sheriff Officer employed by a Collector of Inland Revenue in Scotland to collect arrears of Taxes. }	8th November.	{ The defaulter was prosecuted, and sentenced to two months' imprisonment. }
- 5 -	{ Value of two Postal Orders stolen from a supervisor's office. }	11th November.	{ The thief having subsequently been convicted of other robberies and sent to a Reformatory, the Board decided not to take further proceedings. }
1 10 -	{ Amount of a cheque received by an Excise Officer in payment of Licence Duty and embezzled by him. }	13th November.	{ The Officer had been dismissed for general neglect of duty before the deficiency was discovered, and his whereabouts are unknown. No salary or allowances remained unpaid. }
10 10 11	{ Taxes embezzled by a Bailiff employed by the Collector of Taxes to execute a distraint. }	2nd December	{ The defaulter absconded and the Police were unable to trace him. }
		1903.	
- 5 -	{ Stamp Duty on a Bond for the use of Methylated Spirit. }	17th January.	{ The Bond remained unexecuted owing to the death of one of the parties. }
1 18 6	{ Interest on a Bank deposit receipt for 1,000 <i>l.</i> , from 13th June to 30th July, 1902, at 1½ per cent. }	5th February	{ The deposit Receipt which was held as security, was inadvertently cashed by the Acting Collector of Inland Revenue. }
£. 1,342 10 5			

S.—The cost of Newspapers, &c., and of the Uniforms for Hall Porters, &c., was somewhat in excess of the provision.

T.—The charge in respect of unforeseen retirements slightly exceeded the amount of the Pensions lapsed through death.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 2.—INLAND REVENUE—*continued.*

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Inland

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Brought forward - - -	2,161,305 - -	2,151,935 5 7	27,517 15 6½	18,148 1 1½
V.—Annuity to the National Debt Commissioners for Commutation of Pensions.	465 - -	465 3 -	- -	- 3 -
GROSS TOTAL - £.	2,161,770 - -	2,152,400 8 7	27,517 15 6½	18,148 4 1½
<i>Deduct,—</i>	Estimated.	Realised.	Net Surplus of Gross Estimate over Expenditure.	
W.—Appropriations in Aid - - - £.	15,000 - -	14,962 16 1	£. 9,369 11 5	
			Deficiency of Appropriations in Aid Realised.	
			£. 37 3 11	
NET TOTAL - - £.	2,146,770 - -	2,137,437 12 6	Net Surplus to be Surrendered.	
			£. 9,332 7 6	

VOTE 2.—INLAND REVENUE—*continued.*

Revenue Department, in the Year ended 31st March 1903—*continued.*

Explanation of Variation between Expenditure and Grant.

V.—Fractional excess.

W.—The receipt was rather over-estimated.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 2.—INLAND REVENUE—*continued.*

The Surplus of 5,530*l.* 7*s.* 8*d.*, shown on the Account of the Vote "Inland Revenue," for the year ended 31st March 1902, has been surrendered.

I certify that the foregoing is a correct Account.

Inland Revenue Office, }
28th November 1903. }

Alf. Stair,
Accountant and Comptroller General,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. C. Parkis.

D. C. Richmond,
Comptroller and Auditor General.

REVENUE DEPARTMENTS. AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 2.—INLAND REVENUE—*continued.*

APPENDIX.

STATEMENT showing the INCREASES made to the INLAND REVENUE ESTABLISHMENT, or Alterations consequent upon Reorganisation, &c., subsequent to the preparation of the ESTIMATES for the Year 1902-1903.

OFFICE.	INCREASE, &c.	Treasury Authority for Increase or Alteration.	NECESSITY FOR INCREASE, &c.
Secretaries'	One Law Copyist promoted to Assistant Clerkship.	24 Mar. 1902	—
	One Typist added.	14 July „	Increase of work.
	Allowance of 50 <i>l.</i> a year each to 2 senior Assistant Secretaries, sanctioned		For acting during absence of the respective Secretaries.
	Principal of Income Tax Repayments Branch graded with Assistant Secretaries, one Principal Clerkship substituted for Post of Deputy Registrar of Land Tax and one Higher Division Clerkship suppressed. Four Minor Staff Posts on scale 300 <i>l.</i> —15 <i>l.</i> —400 <i>l.</i> raised to scale 400 <i>l.</i> —20 <i>l.</i> —500 <i>l.</i> , and one to scale 300 <i>l.</i> —15 <i>l.</i> —450 <i>l.</i> , one new Minor Staff Post at 400 <i>l.</i> —20 <i>l.</i> —500 <i>l.</i> and two at 300 <i>l.</i> —15 <i>l.</i> —400 <i>l.</i> sanctioned, two temporary Minor Staff Posts at 250 <i>l.</i> —10 <i>l.</i> —350 <i>l.</i> added and one existing Post raised to 300 <i>l.</i> —15 <i>l.</i> —400 <i>l.</i>	22 Oct. 1902 and 12 Nov. 1902	To facilitate business.
	Eight Second Division Clerks and one Assistant Clerk added.		Growth of business and increased responsibility.
	One Second Division Clerk added.	6 Feb. 1903	Pressure of work in Special Commissioners' Division.
	One Supplementary Clerk promoted to Second Division Clerkship.	23 Feb. „	—
Estate Duty	Two Second Division Clerks (one being in lieu of a Supplementary Clerk, retired) and one Boy Copyist added.	6 Mar. 1902	Growth of work.
	One Supplementary Clerk promoted to special post of "Assistant Clerk in Charge of Arithmetical Branch" on scale of 100 <i>l.</i> —10 <i>l.</i> —220 <i>l.</i>	„ „	Responsibility of duties.
	Allowance for Copying Legacy, &c., Accounts (repaid by the Public) increased to 200 <i>l.</i> a year.	8 Apr. „	Increase of copying work.
	Provisional addition of six Second Division Clerks.	28 July „	Pending increase of Higher Division Staff.
	One Assistant Clerk promoted to Second Division Clerkship.	21 Aug. „	—
	Six Higher Division Clerks added and retention of six Second Division Clerks (provisionally authorised by Treasury Letter of 28th July, 1902) sanctioned.	2 Dec. „	Pending final settlement of the Establishment.
	Two Assistant Clerks added.	27 Dec. „	For compilation of Books of reference as to Land Sales, &c.
Accountant General's	Scale of 725 <i>l.</i> —25 <i>l.</i> —800 <i>l.</i> sanctioned for Principal Accountant.	24 Mar. „	Responsibility of duties.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 2.—INLAND REVENUE—*continued.*APPENDIX.—Statement showing the Increases made to the Inland Revenue Establishment, &c. *continued*

OFFICE.	INCREASE, &c.	Treasury Authority for Increase or Alteration	NECESSITY FOR INCREASE, &c.
Chief Inspector's, Excise	Post of Preventive Inspector (Second Class) sanctioned on retirement of Detective Inspector.	11 Feb. 1903	—
Chief Inspector's, Taxes	One Inspectorship converted into a Superintending Inspectorship.	21 Nov. 1902	Responsibility of Duties.
Controller of Stamps, &c.	Two Second Division Clerks, two Warehousemen and one Expectant Warehouseman added.	1 Mar. "	Growth of work in connection with Companies' Registration.
	One Principal Warehouseman added	28 May "	Growth of work at Law Courts Branch.
	Minimum of scale of Assistant Chief Superintendent Warehouseman raised to 200l., three Superintendent Warehousemen placed on scale 170l.—6l.—190l., and one Superintendent Warehouseman substituted for a Principal Warehouseman.	20 Oct. "	Growth of work and responsibility.
	One Superintendent Warehouseman, six Warehousemen, one Lady Superintendent and three Lady Assistants added; Scales of salary of Chief Superintendent Warehouseman, Assistant Chief Superintendent Warehouseman, Chief Lady Superintendent and Lady Superintendent improved.	21 Mar. 1903	Growth of work consequent on the introduction of additional denominations of Postal Orders.
Stamping	Allowance for pay of Machinists raised to 90s. a week.	4 Feb. 1902	Growth of work.
	One Machine Boy added	23 July "	} Extension of Stamping facilities at Derby and Brighton Offices.
	One Machine Boy added	19 Aug. "	
	One Stamper (Man) on weekly wages added.	28 Feb. 1903	For duty at Lloyd's Stamp Office.
	Post of Mechanical Superintendent at 63s. a week, converted into a Third Class Superintendentship.	3 Mar. "	} Increase of Postage Embossing work.
	Two Expectant Stampers added	3 Mar. "	
Stock Exchange Stamp Office.	Allowance of 100l. a year to Superintendent sanctioned.	28 Feb. "	For supervision of Stamp Office at Lloyd's.
Office Keeper, &c.	One Messenger, one Boy Messenger and two Porters added.	6 Mar. 1902	Growth of work.
	Staff revised and increased	18 Dec. "	Increased office accommodation provided on vacation of east wing by Audit Department.
Comptroller of Stamps, &c., Edinburgh.	Scale of salary of Principal Clerks raised to 500l.—20l.—600l.	3 Nov. "	Responsibility of Duties.
Estate Duty, Edinburgh	Two Second Division Clerks added	28 July "	Growth of work.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 2.—INLAND REVENUE—*continued.*

APPENDIX.—Statement showing the Increases made to the Inland Revenue Establishment. &c.—*continued.*

OFFICE.	INCREASE, &c.	Treasury Authority for Increase or Alteration.	NECESSITY FOR INCREASE, &c.
Housekeeper, &c., Edinburgh.	Two Charwomen added	20 Mar. 1902	Increased office accommodation.
	One Coal Porter, at 20s. a week, added	3 Nov. ,,	Growth of work.
	Scale of wages of Pensioner Messengers raised to 18s. by 1s. to 23s. a week.	27 Feb. 1903	Responsibility of duties.
Comptroller of Stamps, &c., Dublin.	One Second Division Clerk added	20 Oct. 1902	Increase of work.
	Staff re-organised	27 Feb. 1903	To effect economies upon the retirement of the two Superintendents of Stamping.
Estate Duty, Dublin	Promotion of one Second Division Clerk to vacant Higher Division Clerkship sanctioned.	16 Sept. 1902	—
Extra Services, &c., Indoor Department.	Special provision of 3,000 <i>l.</i> for overtime in Estate Duty Offices sanctioned.	3 Nov. ,,	To overtake arrears of work.
	Allowance of 25 <i>l.</i> a year for confidential work in connection with Returns, &c. sanctioned.	24 Mar. ,,	Responsibility of duties.
Excise, Out-door Department.	One Second Class Collection and one Second Class Principal Clerkship raised to First Class.	21 June ,,	Increased responsibility due to growth of Revenue.
	Two First Class and ten Second Class Principal Clerkships added.	19 Nov. ,,	Growth of Revenue and Increase of Provincial Stamping facilities.
Do. (Subordinate Staff)	Two Boy Messengers substituted for one Man Messenger at Liverpool Office.	16 June ,,	To facilitate business.
	Hall Porter (Pensioner) at 25s. a week sanctioned.	4 Nov. ,,	Ditto.
Taxes, Outdoor Department.	Allowances for Clerk Hire increased for certain districts in Scotland.	} 30 April " and 10 June " }	Growth of work.
	Extra pay, not exceeding 500 <i>l.</i> , sanctioned for Surveyors of Taxes in Ireland.		
	First Class Surveyors placed on scale 620 <i>l.</i> —20 <i>l.</i> —700 <i>l.</i> , one Second Class, five Third Class and seven Fourth Class Surveyors added, and 1,400 <i>l.</i> a year for Clerk Hire in new districts sanctioned.	21 Nov. ,,	Growth of Revenue.
Solicitor, Edinburgh	Allowance to Solicitor for Personal Clerks increased to 450 <i>l.</i> a year.	14 May ,,	Reduction of Established Staff.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 2.—INLAND REVENUE—*continued.*

THE following Sums in excess of 25*l.* have been paid by way of Extra Remuneration to Established Officers during the Year 1902–1903, and are shown in compliance with Treasury Circular of 28th August 1897 (4036—97).

Name of Officer.	Rank.	Office.	Duties.	Amount.
			A.—Increase of work.—New Companies Act. B.—Companies Registration Copying. C.—Postal Emergency Work. D.—Apportionment to County Councils of Receipts of Licences by Postmasters. E.—Examination of obsolete Carriage Licences returned by Postmasters. F.—Compiling Law List. G.—Estate Duty Arrears.	£. s. d.
Barber, J.	Assistant Registrar.	Controller of Stamps, &c.	A.	75 - -
Lomax, G. D.	Second Division Clerk (Higher Grade).	ditto	B. C. D.	35 15 9
Allen, W. T.	Second Division Clerk.	ditto	D.	29 2 -
Bazeley, W. J.	ditto	ditto	B. C.	28 14 -
Bennett, G. H.	ditto	ditto	B. C.	28 - 9
Boustred, F. W.	ditto	ditto	B.	25 19 1½
Chapman, E.	ditto	ditto	B. E. F. G.	47 16 6
Gallagher, C. C.	ditto	ditto	B.	23 13 1
Gray, P.	ditto	ditto	B. D.	35 9 -
Hawker, H. E.	ditto	ditto	B. D.	44 16 9
Hinks, F. G.	ditto	ditto	B. C. F.	38 15 1½
Hodge, H. A.	ditto	ditto	B. F.	33 14 1½
Hole, A. E.	ditto	ditto	B. F.	40 10 4½
Howatson, J. P.	ditto	ditto	B. C. D. F.	43 19 4½
Jago, R. P.	ditto	ditto	B. E.	32 10 4½
Lanchester, R.	ditto	ditto	B. D.	42 9 6
Longley, H. W.	ditto	ditto	B. E. F.	41 17 10½
Park, J. F.	ditto	ditto	B.	32 14 8½
Prichard, J. O.	ditto	ditto	B. D.	40 11 3
Read, W. A.	ditto	ditto	B. C.	28 18 -
Rowe, J. D.	ditto	ditto	C. F.	34 6 -
Stokes, A. W.	ditto	ditto	B.	26 11 1
Stuart, W. A.	ditto	ditto	B.	26 2 4½
Whittle, F. N.	ditto	ditto	B. C. D. F.	52 7 4½
Willott, A. H.	ditto	ditto	B. C.	29 8 1½
Blythen, W. S.	Assistant Clerk	ditto	B. C.	20 13 1½
Druett, J. W.	ditto	ditto	B. C.	20 16 3
Baker, F. H.	Chief Examiner	Secretaries'	Claims Branch Overtime	50 - -
Bates, J. E.	ditto	ditto	ditto	50 - -
			Carried forward	£ 1,081 1 -

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 2.—INLAND REVENUE—*continued.*

The following Sums in excess of 25*l.* have been paid by way of Extra Remuneration—*continued.*

Name of Officer.	Rank.	Office.	Duties.	Amount.
				£ s. d.
			Brought forward . . .	1,081 1 -
Herbert, C.	Chief Examiner	Secretaries'	Claims Branch Overtime . . .	50 - -
Tardif, E. N.	ditto	ditto	ditto	50 - -
Back, W. J.	Minor Staff Officer.	ditto	ditto	57 17 6
Cahill, M. J.	ditto	ditto	ditto	27 10 -
Collins, W. A.	ditto	ditto	ditto	74 15 -
Dodwell, E. C.	ditto	ditto	ditto	27 13 -
Johnson, S.	ditto	ditto	ditto	38 2 6
Minter, F.	ditto	ditto	ditto	75 7 6
Nicholls, G. T.	ditto	ditto	ditto	46 - -
O'Connor, M.	ditto	ditto	ditto	25 2 6
Sargent, J. T.	ditto	ditto	ditto	72 14 -
Stansfield, J.	ditto	ditto	ditto	61 13 -
Thompson, J. A.	ditto	ditto	ditto	46 - -
Wright, W. H.	ditto	ditto	ditto	39 7 6
Clunan, J. J.	Temporary Minor Staff Officer.	ditto	ditto	45 2 6
Strahan, A. J.	ditto	ditto	ditto	28 2 -
Stroud, W. S.	ditto	ditto	ditto	57 6 -
Dillon, J.	Second Division Clerk (Higher Grade).	ditto	ditto	68 12 6
Axton, M. H.	Second Division Clerk.	ditto	ditto	35 8 -
Beare, E. E.	ditto	ditto	ditto	44 6 6
Bowman, J. R.	ditto	ditto	ditto	42 1 6
Brougham, W.	ditto	ditto	ditto	39 10 6
Chick, W. H.	ditto	ditto	ditto	37 19 -
Connor, R. A.	ditto	ditto	ditto	33 10 6
Crapp, H. W.	ditto	ditto	ditto	39 - -
Dennis, T. J.	ditto	ditto	ditto	41 8 -
Dickinson, W. T.	ditto	ditto	ditto	56 18 -
Faulkner, G.	ditto	ditto	ditto	46 13 -
Fox, S. W.	ditto	ditto	ditto	41 15 6
Goodrich, E. W.	ditto	ditto	ditto	43 14 6
Greenfield, G. G.	ditto	ditto	ditto	42 10 6
Grüneberg, C. H. E.	ditto	ditto	ditto	42 19 6
Key, J.	ditto	ditto	ditto	42 12 -
			Carried forward . . .	£ 2,602 13 6

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 2.—INLAND REVENUE—*continued.*The following Sums in excess of 25*l.* have been paid by way of extra Remuneration—*continued.*

Name of Officer.	Rank	Office.	Duties.	Amount.
			Brought forward . . .	£ 2,602 13 0
Larcom, T. F.	Second Division Clerk.	Secretaries'	Claims Branch Overtime . . .	36 9 -
Kiely, J.	ditto	ditto	ditto . . .	51 16 -
Langford, A. G.	ditto	ditto	ditto . . .	28 19 -
Lintott, J.	ditto	ditto	ditto . . .	46 10 -
May, C. M.	ditto	ditto	ditto . . .	44 3 6
Morgan, C. W. J.	ditto	ditto	ditto . . .	46 8 6
Murphy, F.	ditto	ditto	ditto . . .	37 19 -
Murry, J.	ditto	ditto	ditto . . .	25 11 6
Page, C. J.	ditto	ditto	ditto . . .	36 9 -
Ralph, C. W.	ditto	ditto	ditto . . .	41 18 6
Richardson, S. G.	ditto	ditto	ditto . . .	42 3 -
Shepherd, W. P.	ditto	ditto	ditto . . .	38 17 -
Turnbull, R. M.	ditto	ditto	ditto . . .	29 18 6
Waight, J. F.	ditto	ditto	ditto . . .	43 7 -
Ware, H. D.	ditto	ditto	ditto . . .	27 13 6
Watson, W.	ditto	ditto	ditto . . .	33 10 6
Whybrow, G. H.	ditto	ditto	ditto . . .	43 10 -
Webster, A.	ditto	ditto	ditto . . .	40 8 6
Reeves, A. R.	Minor Staff Officer	ditto	Estate Duty Tables . . .	82 2 6
Johnston, W. B.	ditto	ditto	Overtime Money Order Branch . . .	25 2 6
Watson, H. T.	ditto	Accountant & Comptroller General's.	Preparing Return of Intoxicating Liquor Licences.	62 10 -
Clarke, F. T.	Second Division Clerk	ditto	ditto . . .	37 2 6
Kinsman, A.	ditto	ditto	ditto . . .	37 10 -
Weatherhead, E.	ditto	ditto	ditto . . .	37 10 -
Ryves, E. W. L.	Accountant	ditto	Estate Duty Arrears . . .	50 - -
Strutt, H. C.	Assistant Accountant.	ditto	Estate Duty Arrears and Tables . . .	171 12 6
Talbot, J.	Minor Staff Officer	ditto	Estate Duty Tables . . .	29 2 6
Bennell, G. H.	Second Division Clerk (Higher Grade).	ditto	Estate Duty Arrears . . .	49 12 6
Armstrong, J.	Second Division Clerk.	ditto	ditto . . .	31 5 -
Budge, L. J.	ditto	ditto	ditto . . .	31 2 6
Canter, J.	ditto	ditto	Estate Duty Arrears and Tables . . .	28 12 6
Fox, J. W.	ditto	ditto	Estate Duty Arrears . . .	38 1 6
			Carried forward . . .	£ 4,009 12 -

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 2.—INLAND REVENUE—continued.

The following Sums in excess of 25% have been paid by way of Extra Remuneration—continued.

Name of Officer.	Rank.	Office.	Duties.	Amount.
			Brought forward . . .	£ s. d. 4,009 12 -
Jamouneau, A. S.	Second Division Clerk.	Accountant & Comptroller General's.	Estate Duty Arrears . . .	25 4 6
Jeffery, G. W.	ditto	ditto	ditto . . .	32 12 6
Matheson, J. A.	ditto	ditto	Estate Duty Arrears and Tables . . .	30 5 6
Oliver, H. J.	ditto	ditto	ditto . . .	37 14 6
Webb, W. A.	ditto	ditto	ditto . . .	30 15 6
Mann, F. G.	Second Division Clerk (Higher Grade)	ditto		48 2 6
Harvey, J.	Second Division Clerk.	ditto	Income Tax Repayments (writing Receivable Order Cheques), Estate Duty Arrears, Excise Licences and Income Tax (extra 1d.)	34 19 -
Martin, M. E.	ditto	ditto		29 1 6
Herbert, G. E. W.	ditto	ditto	ditto and Estate Duty Arrears	27 19 6
Harris, E.	Principal Clerk	Estate Duty	Estate Duty Arrears . . .	150 - -
Dale, R. J.	ditto	ditto	ditto . . .	150 - -
Heath, G. H.	Assistant Principal Clerk.	ditto	ditto . . .	125 - -
Addison, C. A.	ditto	ditto	ditto . . .	125 - -
Rosenfeld, E.	First Class Clerk	ditto	ditto . . .	125 - -
Bird, A. J.	Assistant Principal Clerk.	ditto	ditto . . .	30 - -
Lyon, C. H.	First Class Clerk	ditto	ditto . . .	60 - -
Fletcher, C. E.	ditto	ditto	ditto . . .	90 - -
McIver, T.	Second Class Clerk.	ditto	ditto . . .	80 - -
Jeran, F. E.	ditto	ditto	ditto . . .	80 - -
Lockwood, W. E.	ditto	ditto	ditto . . .	80 - -
McGowan, E.	ditto	ditto	ditto . . .	80 - -
Dunning, H. P.	ditto	ditto	ditto . . .	80 - -
Rhodes, J. F.	ditto	ditto	ditto . . .	75 - -
Hutchins, C. J. H.	ditto	ditto	ditto . . .	75 - -
Pearson, J. D.	ditto	ditto	ditto . . .	75 - -
Nicholson, E. J.	ditto	ditto	ditto . . .	70 - -
Scott, H. D.	ditto	ditto	ditto . . .	72 - -
Watson, M. W.	ditto	ditto	ditto . . .	67 - -
Brown, P. T.	Third Class Clerk	ditto	ditto . . .	67 - -
Addison, W.	ditto	ditto	ditto . . .	60 - -
Willan, W. E.	ditto	ditto	ditto . . .	60 - -
Cooper, A. W.	ditto	ditto	ditto . . .	56 - -
Lambert, F. C.	ditto	ditto	ditto . . .	54 - -
England, T. A.	ditto	ditto	ditto . . .	54 - -
			Carried forward . . .	£ 6,346 7 -

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 2.—INLAND REVENUE—*continued.*The following Sums in excess of 25*l.* have been paid by way of Extra Remuneration—*continued.*

Name of Officer.	Rank.	Office.	Duties.	Amount.
			Brought forward . . .	£ s. d. 6,346 7 -
Eley, J. H.	Third-Class Clerk	Estate Duty	Estate Duty Arrears	50 - -
Miller, E. M.	ditto	ditto	ditto	49 - -
Welch, E.	ditto	ditto	ditto	26 - -
Jackson, J. W.	Minor Staff Officer	ditto	ditto	88 - -
Locke, A. H.	ditto	ditto	ditto	75 - -
Callum, T. F.	ditto	ditto	ditto	65 - -
Lock, S. T.	Temporary Minor Staff Officer.	ditto	ditto	52 - -
Allin, G. A.	ditto	ditto	ditto	52 - -
Eaton, G. E.	ditto	ditto	ditto	50 - -
Elliott, C. R.	ditto	ditto	Estate Duty Arrears and Copying performed for Public.	72 12 3
Burchall, J. R.	ditto	ditto	Estate Duty Arrears	50 - -
Sansom, A. E.	ditto	ditto	Estate Duty Arrears and Copying performed for Public.	71 12 3
Tinsley, J. J.	Second Division Clerk (Higher Grade).	ditto	ditto	84 2 3
Young, G. W.	ditto	ditto	Estate Duty Arrears	45 - -
O'Connell, J.	Second Division Clerk	ditto	ditto	30 - -
Neylan, W.	ditto	ditto	Estate Duty Arrears and Copying performed for Public.	79 2 3
Matthison, W. T.	ditto	ditto	Estate Duty Arrears	30 - -
Dixie, E. T.	ditto	ditto	ditto	29 - -
Tufft, D.	ditto	ditto	ditto	26 - -
Tours, L. F.	ditto	ditto	ditto	31 - -
Bennett, F. J.	ditto	ditto	ditto	29 - -
Moore, G. H.	ditto	ditto	ditto	31 - -
Studds, H. F.	ditto	ditto	ditto	31 - -
Kemp, R. S.	ditto	ditto	Estate Duty Arrears and Copying performed for Public.	55 12 3
Burley, E. C.	ditto	ditto	Estate Duty Arrears	29 - -
Phillips, F. J.	ditto	ditto	ditto	28 - -
Bassil, H. P.	ditto	ditto	ditto	31 - -
Gosling, G. G. E.	ditto	ditto	ditto	28 - -
Hall, C. W.	ditto	ditto	ditto	32 - -
Sellar, G. H.	ditto	ditto	ditto	26 - -
Peake, G.	ditto	ditto	ditto	28 - -
Spence, W. A.	ditto	ditto	ditto	27 - -
Smythe, H. J. B.	ditto	ditto	ditto	30 - -
			Carried forward	£ 7,807 8 3

REVENUE DEPARTMENTS AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

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VOTE 2.—INLAND REVENUE—*continued.*The following Sums in excess of 25*l.* have been paid by way of Extra Remuneration—*continued.*

Name of Officer.	Rank.	Office.	Duties.	Amount.
			Brought forward . . .	£ s. d. 7,807 8 3
Moir, E. G. . . .	Second Division Clerk.	Estate Duty . . .	Estate Duty Arrears	28 - -
Spice, C.	ditto	ditto	ditto	30 - -
Green, A. J. H.	ditto	ditto	Estate Duty Arrears and copying work for Public.	57 12 3
Norris, J.	ditto	ditto	Estate Duty Arrears	34 - -
Rahilly, J.	ditto	ditto	ditto	27 - -
Bilton, H.	Supplementary Clerk.	ditto	ditto	26 - -
Plume, C. J.	Keeper of Papers	ditto	ditto	42 - -
Hobbs, H. W.	Assistant Keeper of Papers.	ditto	ditto	27 - -
Murchison, H. E.	Second Division Clerk	ditto	Copying Work performed for Public	36 2 3
Robinson, J. E.	ditto (Higher Grade.)	ditto	Index Room Overtime	74 10 -
Horner, F.	Supplementary Clerk.	ditto	ditto	34 - 2
Trimmer, E. D.	Non-established Clerk.	Solicitor's	Examination of Private Bills	30 - -
Imrie, W. S.	Second Division Clerk.	Comptroller of Stamps, etc., Edinburgh.	Overtime on Income Tax Repayment Claims.	25 8 6
Duncan, A. M.	ditto			25 8 6
Mortimer, R.	ditto	Comptroller of Stamps, etc., Dublin.	ditto	25 4 -
Hughes, P.	ditto			29 6 6
Abbott, W.	ditto			27 9 -
			TOTAL £.	8,386 9 5
Rossetti, W. M.	Pensioned Assistant Secretary	Secretaries'	Valuation of Works of Art for Estate Duty purposes.	58 8 -

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 2.

INLAND REVENUE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess. 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads D., E., I., K., M., R., S., T., and V.

Sub-Head E. 3. 2. In October, 1901, the Treasury approved a proposal of the Commissioners to abolish the system of remunerating Collectors of Income Tax in Ireland by poundage, and to substitute payment by fixed salary. In accordance with this arrangement provision was made in the Estimate for 1902-3, for "Committed Allowances in lieu of Poundage to Collectors of Income Tax, Ireland," instead of, as in previous years, for "Poundage to Collectors of Income Tax, Ireland." Collectors in Ireland, however, continued throughout the year to be paid by poundage, and on the 10th August, 1903, the Treasury approved a suggestion of the Commissioners that the proposed system of fixed salaries should not for the present be acted on.

Losses by Fraud. 3. The exceptionally large excess of Expenditure under Sub-Head R. is due to the loss, as shown by the Accounting Officer, of 1,309*l.* 17*s.* 11*d.* through frauds committed by means of forged claims for repayment of Income Tax.

Surplus. 4. The Amount to be Surrendered is, as shown by the Account, 9,332*l.* 7*s.* 6*d.*

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	2,161,770	-	-
Expenditure (<i>Gross</i>) - - - - -	2,152,400	8	7
Net Surplus - - - - -	£. 9,369	11	5
<i>Deduct,—</i>			
Estimated Appropriations in Aid not realised - - - - -	37	3	11
Net Amount to be Surrendered - - - - -	£. 9,332	7	6

EXTRA RECEIPTS, payable to EXCHEQUER.

5. A sum of 12*s.* has been paid to the Exchequer in repayment of the expenses of this Department in connection with the administration of the Local Loans Fund, partly out of the income of that fund and partly out of the Appropriations in Aid realised by the Public Works Loan Commission in excess of the estimated amount.

Fee and Patent Stamps. 6. The following sums for Fee and Patent Stamps, sold during the year 1902-3, in connection with the Inland Revenue Department, have also been paid into the Exchequer, viz. :—

	£.	s.	d.
Colonial Stock - - - - -	45	-	-
Newspaper Registration (England and Ireland) - - - - -	315	-	-
Registration of Money Lenders - - - - -	692	4	-

REVENUE.

Allowances paid in contravention of Finance Act. 7. In the course of the examination of the Revenue Account, it was observed that allowances in respect of spirits distilled or rectified in the United Kingdom were being paid, although such spirits had not been "altered in character by redistillation" in accordance with the requirements of Section 5 (2) of the Finance Act, 1902.

In reply to enquiries, I am informed that the limitation above quoted in Section 5 (2), assumed its present form through a mistake in drafting, and that it was the intention of the Board of Inland Revenue not to give effect to it. It is further stated that a clause has been prepared for correction of the section, and that the Treasury will be invited to introduce it into a Bill on the first convenient opportunity.

Test of Revenue. 8. The receipt side of the Revenue Account has been subjected to a test examination in London, Dublin, and Edinburgh. The items of Revenue selected for test were found to have been duly brought to account, and the Inland Revenue Department and Treasury have been informed that the results were generally satisfactory. The payment side has, as usual, been examined in greater detail.

Remission of Duty. I have been furnished by the Inland Revenue Department with a Schedule of the cases, involving a loss of 50*l.* and upwards, in which claims on account of Revenue have been remitted or abandoned during the year 1902-3. The total amount remitted or abandoned in such cases is 33,469*l.* 10*s.* 7*d.* The reasons given for not enforcing the law appear to me to be satisfactory.

D. C. Richmond,
Comptroller and Auditor General.

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VOTE 3.
POST OFFICE.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES

VOTE 3.

POST OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Charges Government Annuities and Insurances, and the Collection of the Post Office Revenue, in the Year

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.			
					Less than Granted.		More than Granted.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
SUB-HEAD A.—								
CHIEF OFFICES.								
1. Salaries, Wages, and Allowances additional to Salaries (London)	1,727,254	- -	1,711,531	4 9½	15,722	15 2½	-	-
2. Salaries, Wages, and Allowances additional to Salaries (Dublin)	173,943	- -	173,846	1 5½	96	18 6½	-	-
3. Salaries, Wages, and Allowances additional to Salaries (Edinburgh)	161,753	- -	157,972	16 3	3,780	3 9	-	-
4. Surveyors (United Kingdom)	54,640	- -	54,213	6 4	426	13 8	-	-
5. Travelling	34,780	- -	36,057	17 3½	-	-	1,277	17 3½
6. Police	3,640	- -	3,681	14 7	-	-	41	14 7
7. Uniform Clothing (United Kingdom)	211,500	- -	216,464	15 5	-	-	4,964	15 5
8. Rent, &c.	47,310	- -	42,422	16 5½	4,887	3 6½	-	-
9. Water, Fire Insurance, &c.	7,110	- -	6,048	16 2½	1,061	3 9½	-	-
10. Law Charges (United Kingdom)	7,100	- -	6,518	13 -	581	7 -	-	-
11. Marriage Gratuities (United Kingdom).	10,250	- -	10,037	18 7	212	1 5	-	-
12. Gas and Electric Light. &c.	37,670	- -	30,355	11 5	7,314	8 7	-	-
13. Medicines (United Kingdom)	450	- -	484	14 8	-	-	34	14 8
14. Stores	65,750	- -	72,697	6 3½	-	-	6,947	6 3½
15. Incidental Expenses	6,100	- -	5,988	19 -	111	1 -	-	-
16. Losses by Default, Accident, &c. (United Kingdom).	3,500	- -	4,094	6 5	-	-	594	6 5
Gross Total of Sub-Head A.	2,552,750	- -	2,532,416	18 2	34,193	16 6	13,860	14 8
<i>Deduct,—</i> For Services performed for the Savings Bank Department &c.	37,968	- -	38,875	7 8	-	-	907	7 8
Net Total of Sub Head A.	2,514,782	- -	2,493,541	10 6	34,193	16 6	12,953	7 -
Net Surplus					£. 21,240 9 6			

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.

POST OFFICE.

of the POST OFFICE SERVICES, the Expenses of Post Office Savings Banks and ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

Explanation of the Causes of Variation between Expenditure and Grant.

1. A close estimate.
- 2.
3. A slight over-estimate. Part of the saving is due to Retirements and Transfers.
4. The saving is due to changes on the Establishment.
5. There was more travelling than was anticipated.
- 6.
7. More cloth was delivered in the year than was anticipated.
8. Several schemes provided for in the Estimates for increased accommodation were unavoidably delayed.
9. Due partly to the breakdown of the pump in the G.P.O. East (vide Telegraphs, Sub-Head C. 5), and partly to unexpected delay in building the Mount Pleasant Engine Room and the erection of the Hydraulic Machinery.
10. Casual variation.
11. Cannot be accurately estimated.
12. The provision made for fuel, &c., for the Engine Room at Mount Pleasant was not required (see Sub-head A. 9).
- 13.
14. Due mainly to the increased use of bicycles. The cost of repairs was also under-estimated.
- 15.
16. A fluctuating item. The loss to the Public is 48l. 3s. 6d. less because Salaries, Wages, &c., which were due to certain officers since dismissed have not been paid.

The number of Savings Banks' transactions at Head Post Offices was under-estimated.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—*continued.*

SERVICE.	GRANT.			EXPENDITURE.			Expenditure, compared with Grant.		
	£.	s.	d.	£.	s.	d.	Less than Granted.	More than Granted.	
SUB-HEAD B.—									
CIRCULATION OFFICE (LONDON).									
MONEY ORDERS, &c.									
1. Salaries, Wages, and Allowances (London)	867,718	-	-	846,387	11	4½	21,330	8 7½	-
2. Commission on Issue and Payment of Money Orders and Postal Orders.	138,500	-	-	137,181	4	7	1,318	15 5	-
3. Trip Allowances (United Kingdom)	41,700	-	-	41,262	16	5½	437	3 6½	-
4. Letter Boxes (United Kingdom)	16,000	-	-	15,528	12	8	471	7 4	-
TOTAL of Sub-Head B.	1,063,918	-	-	1,040,360	5	1	23,557	14 11	-
							Net Surplus		£. 23,557 14 11.
SUB-HEAD C.—									
PROVINCIAL ESTABLISHMENTS.									
ENGLAND AND WALES.									
1. Salaries, Wages, and Allowances	4,698,000	-	-	4,641,173	19	5½	56,826	- 6½	-
2. Travelling	36,500	-	-	29,920	18	-½	6,579	1 11½	-
3. Rent, &c.	101,700	-	-	96,637	-	10	5,062	19 2	-
4. Water, &c.	4,600	-	-	4,693	19	4½	-	-	93 19 4½
5. Fuel and Light	51,000	-	-	47,445	18	-¾	3,554	1 11¼	-
6. Incidental Expenses	13,900	-	-	13,137	19	5¾	762	- 6¼	-
IRELAND.									
7. Salaries, Wages, and Allowances	507,360	-	-	490,051	1	7	17,308	18 5	-
8. Travelling	7,020	-	-	5,642	3	10	1,377	16 2	-
9. Rent, &c.	10,120	-	-	8,868	1	3½	1,251	18 8½	-
10. Water, &c.	190	-	-	165	14	10½	24	5 1½	-
11. Fuel and Light	4,000	-	-	4,735	12	6	-	-	735 12 6
12. Incidental Expenses	1,810	-	-	1,684	18	11½	125	1 -½	-
Carried forward	5,436,200	-	-	5,344,157	8	3¼	92,872	3 7	829 11 10¼

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES

VOTE 3.—POST OFFICE—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.

1. The amounts provided for extra duty and additional force, and substitutes for Reservists were not all required. The remainder of the saving is accounted for by vacancies on the Establishment.
 2. The amount provided for increase of Postal Order business was not all required.
 3. A close estimate.
 4. The amount provided for increase was not all required.
-
1. The increase in the expenditure was less than was anticipated.
 2. There was less travelling than was anticipated, Offices were in charge for shorter periods, and the charge to this Sub-Head for allowances to Clerks-in-charge was reduced.
 3. The expenditure on Office Fittings and Furniture proved less than was expected.
 - 4.
 5. Several schemes for lighting and heating Provincial Offices could not be proceeded with during the year.
 6. A fluctuating item.
-
7. The increase in the expenditure was less than was anticipated. Savings were effected by the introduction of cycle Messengers.
 8. There were fewer Offices in charge, and the expenditure on travelling and subsistence allowances generally was less than was anticipated.
 9. Less was spent on Office Fittings than was anticipated.
 10. The increased provision for water was not all required.
 11. The excess is due to new and larger Offices having been provided in several towns for the heating and lighting of which insufficient provision was made.
 12. A fluctuating item.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—*continued.*

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.			
					Less than Granted.		More than Granted.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
Brought forward	5,436,200	- -	5,344,157	8 3½	92,872	3 7	829	11 10½
SUB-HEAD C.— <i>continued.</i>								
PROVINCIAL ESTABLISHMENTS— <i>continued.</i>								
SCOTLAND.								
13. Salaries, Wages, and Allowances	737,300	- -	719,077	13 11½	18,222	6 -¾	-	-
14. Travelling	5,350	- -	4,498	13 1½	851	6 10½	-	-
15. Rent, &c.	13,710	- -	13,194	9 2½	515	10 9¾	-	-
16. Water, &c.	600	- -	573	1 5½	26	18 6½	-	-
17. Fuel and Light	4,650	- -	4,120	- 10¾	529	19 1¼	-	-
18. Incidental Expenses	2,100	- -	1,997	1 9½	102	18 2½	-	-
TOTAL of Sub-Head C.	£. 6,199,910	- -	6,087,618	8 8	113,121	3 2½	829	11 10½
					Net Surplus - - £. 112,291. 11. 4.			
SUB-HEAD D.								
ESTABLISHMENTS IN THE COLONIES AND AGENTS ABROAD.								
1. Salaries, Wages, and Allowances	4,808	- -	4,787	- 1	20	19 11	-	-
2. Rent	449	- -	441	16 4	7	3 8	-	-
3. Incidental Expenses	113	- -	72	19 7	40	- 5	-	-
4. Expenses of British Army Post Office in South Africa	1,250	- -	1,886	15 10½	-	-	636	15 10½
TOTAL of Sub-Head D.	£. 6,620	- -	7,188	11 10½	68	4 -	636	15 10½
					Net Deficit - - £. 568. 11. 10½.			
SUB-HEAD E.—								
POST OFFICE SAVINGS BANKS.								
UNITED KINGDOM.								
1. Salaries, Wages, and Allowances	411,040	- -	403,550	12 5	7,489	7 7	-	-
2. Maintenance and Repair of Buildings, &c.	1,750	- -	1,533	7 8	216	12 4	-	-
Carried forward	412,790	- -	405,084	- 1	7,705	19 11	-	-

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.

13. The amounts provided for increase of the Establishments were not all required.
 14. The saving is partly due to the extended employment of Season Assistants at Fishing Stations and Summer Resorts in lieu of established Clerks transferred from other offices.
 15. The saving is due partly to the rents of some Offices having ceased during the year on the occupation of new Crown Buildings, and partly to the expenditure on Incidental Rents having been over-estimated.
 - 16.
 17. Less coal was used than was anticipated on account of the mildness of the season in Scotland.
 - 18.
-
- 1.
 - 2.
 3. A fluctuating item.
 4. The expenditure includes a sum of 1,054*l.* 12*s.* 10½*d.*, being the losses of cash, stamps, &c., during the South African War.
-
1. The saving is due mainly to retirements and vacancies.
 2. Owing to the approaching transfer of the Savings Bank Department to West Kensington, the expenditure on the old premises was less than usual.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—continued.

SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.			
					Less than Granted.		More than Granted.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
Brought forward . . .	412,790	- -	405,084	- 1	7,705	19 11		
SUB-HEAD E.—continued.								
POST OFFICE SAVINGS BANKS—continued.								
UNITED KINGDOM.								
3. Water, &c.	750	- -	785	2 1	-	-	35	2 1
4. Supply and Repair of Furniture	900	- -	387	17 1	512	2 11		
5. Fuel and Light	3,010	- -	3,877	17 5½			867	17 5½
6. Stationery, &c.	13,500	- -	11,245	6 8½	2,254	13 3½		
7. Law Charges	750	- -	309	4 3	440	15 9		
8. Travelling	1,000	- -	615	11 11	384	8 1		
9. Losses by Default, Accident, &c.	500	- -	666	2 6			166	2 6
10. Uniform Clothing	525	- -	524	3 1	- 16	11		
11. Postage and Telegrams	91,200	- -	93,194	17 4			1,994	17 4
12. Incidental Expenses	500	- -	520	19 5			20	19 5
13. Superannuations and other Non-effective Charges.	12,150	- -	12,370	11 6			220	11 6
14. Rent, &c.	3,086	- -	3,091	- -			5	- -
15. Rates	3,600	- -	3,765	10 9			165	10 9
16. Purchase of Land, &c.	100	- -	-	-	100	- -		
17. New Buildings and Works	200	- -	-	-	200	- -		
18. Marriage Gratuities	1,200	- -	832	6 7	367	13 5		
GROSS TOTAL of Sub-Head E. £.	545,761	- -	537,270	10 9¼	11,966	10 3½	3,476	1 -¾
Deduct,—								
19. Appropriation in Aid	545,746	- -	537,270	10 9¼				
NET TOTAL of Sub-Head E. £.	15	- -	-	-				
Surplus on Gross Amount					£.	8,490	9 2¾	
Deficit on Appropriation in Aid						8,475	9 2¾	
Net Surplus-					£.	15	- -	

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VOTE 3.—POST OFFICE—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.

- 3.
4. In this case also the approaching transfer to West Kensington accounts for the saving.
5. It was necessary to start the plant for the supply of current Electric Light, Lifts, and Power in the West Kensington Building at Christmas, 1902, instead of Easter, 1903.
6. Some accounts were not certified in time for payment during the Financial year.
7. Casual variation.
8. There was less travelling than was anticipated.
9. Cannot be accurately estimated.
- 10.
11. Both items were slightly under-estimated.
12. A fluctuating item.
- 13.
- 14.
15. There was an increase in the poundage of the Rates in 1902-03 over that of the previous year.
- 16.
- 17.
18. Cannot be accurately estimated.
- 19.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—continued

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
SUB-HEAD F.—				
GOVERNMENT ANNUITIES AND LIFE INSURANCE.				
UNITED KINGDOM.				
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1. Salaries and Allowances - - -	2,475 - -	2,066 6 5	408 13 7	- -
2. Stationery - - - - -	200 - -	200 - -	- -	- -
3. Stamps on Contracts - - -	50 - -	16 13 6	33 6 6	- -
4. Fees to Medical Examiners - -	150 - -	124 15 -	25 5 -	- -
5. Travelling - - - - -	5 - -	- -	5 - -	- -
6. Incidental Expenses - - - -	2 - -	- -	2 - -	- -
GROSS TOTAL of Sub-Head F. - £.	2,882 - -	2,407 14 11	474 5 1	- -
<i>Deduct,—</i>				
7. Appropriation in Aid - - -	2,707 - -	2,242 - 11	- -	464 19 1
NET TOTAL of Sub-Head F. - - £.	175 - -	165 14 -	474 5 1	464 19 1
			Not Surplus - - £. 9 6 -	
SUB-HEAD G.—				
CONVEYANCE OF MAILS.				
IN ENGLAND AND WALES.				
1. By Railway - - - - -	715,650 - -	681,393 9 -	34,256 11 -	- -
2. By Road - - - - -	430,000 - -	415,086 11 10½	14,913 8 1½	- -
3. By Private Ships (United Kingdom)-	4,400 - -	3,692 - 11	707 19 1	- -
4. Tolls and Ferryage - - - -	280 - -	282 18 7½	- -	2 18 7½
5. Mail Bags, &c. (United Kingdom) -	68,900 - -	67,748 5 5	1,151 14 7	- -
6. Rent, &c. - - - - -	440 - -	496 - 10½	- -	56 - 10½
7. Incidental Expenses - - - -	40,000 - -	41,683 16 8	- -	1,683 16 8
IN IRELAND.				
8. By Railway - - - - -	172,560 - -	167,477 11 -	5,082 9 -	- -
9. By Road - - - - -	46,950 - -	48,141 17 7	- -	1,191 17 7
10. Tolls and Ferryage - - - -	650 - -	696 15 5	- -	46 15 5
11. Incidental Expenses - - - -	2,950 - -	2,471 3 9	478 16 3	- -
IN SCOTLAND.				
12. By Railway - - - - -	210,040 - -	208,767 11 9	1,272 8 3	- -
13. By Road - - - - -	32,300 - -	31,438 19 -	861 1 -	- -
14. Tolls and Ferryage - - - -	1,900 - -	1,892 5 2½	7 14 9½	- -
15. Incidental Expenses - - - -	7,600 - -	7,602 12 11	- -	2 12 11
Carried forward - - - £.	1,734,620 - -	1,678,872 - -	58,732 2 1	2,984 2 1

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VOTE 3.—POST OFFICE—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.

- 1.)
- 2.)
- 3.) The Life Insurance business was less than was anticipated.
- 4.)
- 5.)
- 6.)

7.

1. The amount provided for variation of Agreements was not all required.
2. The expenditure on additional services was less than was anticipated.
3. The saving is mainly due to a reduction of the Ship Letter rate to France.
- 4.
5. A slight over-estimate.
6. Some new rentals became payable.
7. Cannot be accurately estimated.

8. The amount provided for variation of agreements was not all required, and payment for certain services had to be deferred.
9. The increase was greater than was anticipated. The expenditure also includes an account for Dublin Mail Cart services proper to the previous year.
10. Certain new tolls were not provided for.
11. A fluctuating item.

12. The amount provided for probable variations in Agreements, &c., was not all required.
13. Due to variations in the services. The ratio of increase was less than in recent years.
- 14.
- 15.

53.

4 D

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—*continued.* - - - -

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	1,734,620 - -	1,678,872 - -	58,732 2 1	2,984 2 1
SUB-HEAD G.— <i>continued.</i>				
CONVEYANCE OF MAILS— <i>continued.</i>				
ABROAD. (a)				
16. Conveying Mails across the Isthmus of Panama, &c.	4,500 - -	3,965 18 6	534 1 6	- -
17. Officers in charge of Eastern Mails -	1,980 - -	1,799 15 -	180 5 -	- -
18. Incidental Expenses - - - -	500 - -	523 17 11	- -	23 17 11
TOTAL of Sub-Head G. - - £.	1,741,600 - -	1,685,161 11 5	59,446 8 7	3,008 - -
			Net Surplus - - £. 56,438. 8. 7.	
SUB-HEAD H.—				
Purchase of Sites and Buildings -	113,000 - -	(b) 151,638 12 2	- -	38,638 12 2
SUB-HEAD I.—				
Superannuations and other Non-Effective Charges.	410,960 - -	404,938 19 10	6,021 - 2	- -
SUB-HEAD K.—				
Manufacture of Postage Stamps, &c. -	181,050 - -	(c) 180,817 3 7	232 16 5	- -

(a) The Postage collected on behalf of Foreign Countries and Colonies is shown in the Revenue Account of the Post Office, which annually appears in the Finance Accounts presented to Parliament.

(b) The sum of 1,793*l.*, being the proceeds of the sale of old materials on sites purchased out of the Post Office Vote, was received and brought to account by the Office of Works.

(c) The cost of all materials of post cards, wrappers, &c., issued to Postmasters for sale in the year, was 79,556*l.* 14*s.* 1*d.*

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REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.

16. The saving is due to the increased use of the Trans-Andean route to Chili, &c.
17. An officer retired during the year and the vacancy was not filled up.
- 18.

It became necessary to complete the purchase of several sites, and in one instance to make a payment on account in order to secure some property for carrying out an extension.

The amount provided for probable increase was not all required.

REVENUE DEPARTMENTS AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—continued.

APPROPRIATION IN AID.—Year ended 31st March 1903.

NATURE OF RECEIPT.	Amount Estimated.		Amount Received.		Explanation of the Causes of Variation between Estimates and Receipts.
	£.	s. d.	£.	s. d.	
Rent of portions of Metropolitan Post Offices sub-let	1,850	- -	(a) 2,234	11 7½	An under-estimate.
Void Money Orders, &c.	3,200	- -	3,841	10 -	The number of Money Orders returned as void, chiefly from South Africa, was greater than was anticipated. The amount also includes a sum of 169 <i>l.</i> -s. 2 <i>d.</i> "gain by conversion."
Void Postal Orders	13,000	- -	13,090	6 5	
Poundage on Postage Stamps purchased from the Public by certain Post-masters	2,000	- -	1,591	15 11½	The receipts under this head were over-estimated.
Rent of portions of Provincial Post Offices sub-let	5,800	- -	(b) 5,780	7 11	
Postage of Savings Bank Department	85,000	- -	86,244	17 4	A slight under-estimate.
Cost of earlier transmission of Outward American Mails on Wednesdays repaid by the White Star Line	2,500	- -	2,121	10 1	The Service was discontinued at the end of September, 1902.
Contribution to Cost of earlier transmission of Outward American Mails on Saturdays by the Cunard Line	500	- -	500	- -	
Portion of the Salaries and Expenses of Officers travelling in charge of Indian Mails, to be repaid by the Indian Government - *1,000	-	- -	-	- -	
Portion of the Cost of Mail Bags, to be repaid by the Indian Government - *200	-	- -	-	- -	
Government Departments, for over-printed Stamps	30,130	- -	54,129	18 8	The War Office requisitions were heavier than was anticipated; and five quarterly payments from the War Office were received during the year.
Fines and Penalties	80	- -	94	5 2	
Miscellaneous Receipts	7,000	- -	(c) 13,782	8 9	A fluctuating item.
TOTAL	151,960	- -	183,411	11 10½	

* These sums will be recovered from the Government of India in its Account with this Department for Packet Service.
 (a) Total amount received 2,979*l.* 8*s.* 10*d.*, less 25% credited to Telegraph Appropriations in Aid. (b) Total amount received 7,707*l.* 3*s.* 10*d.*, less 25% credited to Telegraph Appropriations in Aid.
 (c) Total amount received 16,541*l.* 7*s.* 10*d.* (viz., 5,505*l.* 11*s.* 4*d.* Postal, and 11,035*l.* 16*s.* 6*d.* Common) less 25% of 11,035*l.* 16*s.* 6*d.* credited to Telegraph Appropriations in Aid.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

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VOTE 3.—POST OFFICE—continued.

SUMMARY.

Sub-Head	SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.			
		£.	s. d.	£.	s. d.	Less than Granted.		More than Granted.	
		£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
A.	Chief Offices	2,514,782	- -	2,493,541	10 6	34,193	16 6	12,953	7 -
B.	Circulation Office (London), Money Orders, &c.	1,063,918	- -	1,040,360	5 1	23,557	14 11	-	-
C.	Provincial Establishments	6,199,910	- -	6,087,618	8 8	113,121	3 2½	829	11 10½
D.	Establishments in the Colonies and Agents Abroad	6,620	- -	7,188	11 10½	68	4 -	636	15 10½
E.	Post Office Savings Banks	(Net) 15	- -	-	-	15	- -	-	-
F.	Government Annuities and Life Insurances	(Net) 175	- -	165	14 -	9	6 -	-	-
G.	Conveyance of Mails	1,741,600	- -	1,685,161	11 5	59,446	8 7	3,008	- -
H.	Purchase of Sites and Buildings	113,000	- -	151,638	12 2	-	-	38,638	12 2
I.	Superannuations and other Non-Effective Charges	410,960	- -	404,938	19 10	6,021	- 2	-	-
K.	Manufacture of Postage Stamps, &c.	181,050	- -	180,817	3 7	232	16 5	-	-
	GROSS TOTAL	£. 12,232,030	- -	12,051,430	17 1½	236,665	9 9½	56,066	6 10½
	<i>Deduct,—</i>								
L.	Share of Expenses common to Postal and Telegraph Services transferred to the Post Office Telegraph Estimate (Sub-Head H)	2,319,155	- -	2,294,153	4 9½	25,001	15 2½	-	-
		9,912,875	- -	9,757,277	12 4	211,663	14 6½	56,066	6 10½
						Net Surplus of Gross Estimate over Expenditure.			
						£. 155,597 7 8			
	<i>Deduct,—</i>					Surplus of Appropriations in Aid Realised.			
M.	Appropriations in Aid	151,060	- -	183,411	11 10½	£. 32,351 11 10½			
						Total Surplus to be Surrendered.			
	NET TOTAL	£. 9,761,815	- -	9,573,866	- 5½	£. 187,948 19 6½			

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—*continued.*

EXTRA REMUNERATION.

Rank of Officer.	Service for which Extra Remuneration was made.	Amount.	Vote.
Nil.	Nil.		

The Surplus of 54,373*l.* 12*s.* 6*d.*, shown on the Account of the Vote "Post Office," for the year ended 31st March 1902, has been surrendered.

C. E. Gerahy,
Principal Book-keeper.

Charles A. King,
Comptroller and Accountant General,
Accounting Officer.

General Post Office, }
30 November 1903. }

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. C. Purkis.

D. C. Richmond,
Comptroller and Auditor General.

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REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.

POST OFFICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has been incurred under the following Sub-Heads, viz:—

- A. 5, 6, 7, 13, 14, 16.—Chief Offices.
- C. 4, 11.—Provincial Establishments.
- D. 4.—Establishments in the Colonies and Agents Abroad.
- E. 3, 5, 9, 11, 12, 13, 14, 15.—Post Office Savings Banks
- G. 4, 6, 7, 9, 10, 15, 18.—Conveyance of Mails.
- H.—Purchase of Sites and Buildings.

2. Sub-Head A 15.—Incidental Expenses. The expenditure under this Sub-Head includes a payment of 510*l.* 5*s.* for the hire of accommodation for the International Telegraph Conference for the year 1902, but eventually postponed until the following year. A subsequent payment of 20*l.* 4*s.* 1½*d.* for Guide Books for the use of the Foreign Delegates at this Conference, has been charged to a Special Sub-Head, G. A. International Telegraph Conference, of the Post Office Telegraph Vote, opened, with Treasury sanction, for that purpose. The payment of 510*l.* 5*s.*, above mentioned, would also, in my opinion, be more appropriately charged to this Special Sub-Head. International
Telegraph
Conference.

3. Sub-Head A. 16.—Losses by Default, &c. Included in the expenditure under this Sub-Head, with Treasury sanction, is a sum of 113*l.* 16*s.* 1*d.*, the net loss resulting from frauds by an Assistant at the Quin Sub Post Office, Limerick, who, at the Cork Assizes, on 5th December 1900, pleaded guilty, and was sentenced to two years' imprisonment with hard labour. Frauds at
Quin,
Limerick.

4. Sub-Head E. 9.—Losses by Default, &c. (Post Office Savings Banks.) The expenditure of 666*l.* 2*s.* 6*d.* recorded under this Sub-Head, includes a sum of 197*l.* 13*s.* 7*d.*, being the net loss to the Savings Bank Funds from frauds on the part of a Sorting Clerk at Tavistock, who was sentenced in November 1901 to five years' penal servitude. It also includes a sum of 128*l.* 4*s.* 9*d.*, being the net loss to the same Funds from fraudulent withdrawals, by means of forged signatures to a Deposit Book, at East Dulwich, the offender being sentenced at the Central Criminal Court, in April 1902, to 18 months' imprisonment with hard labour. The loss has, in each instance, been charged to the Vote with the sanction of the Treasury. Frauds at
Tavistock.

Fraudulent
Withdrawals
of Deposits at
East
Dulwich.

5. In continuation of my remarks in Par. 3, of last year's Report, I notice that further payments have been made by the Foreign Office for the conveyance of Mails between Constantinople and the Turkish Frontier, and between Salonica and the Servian Frontier respectively. Reference to these payments will be found in my Report upon Class V., Vote 1, Diplomatic and Consular Services. Payments by
Foreign
Office for
Conveyance
of Mails.

6. The Amount to be Surrendered is, as shown by the Account, 187,948*l.* 19*s.* 6½*d.* Surplus..

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	9,912,875	-	-
Expenditure (<i>Gross</i>) - - - - -	9,757,277	12	4
Net Surplus - - -	£. 155,597	7	8
<i>Add.</i> —			
Appropriations in Aid realised in excess of the Estimate	32,351	11	10½
Total Amount to be Surrendered - - -	£. 187,948	19	6½

STORE ACCOUNTS.

7. A test examination of Postal Store Accounts has been made, with generally satisfactory results, in London, Edinburgh and Dublin. Examination
of Store
Accounts.

REVENUE.

8. A test examination has also been applied, with generally satisfactory results, to the Account of Postal Revenue at the Chief Offices in London, Edinburgh and Dublin, and the Post Office and the Treasury have been so informed. Examination
of Revenue
Account.

D. C. Richmond,
Comptroller and Auditor General.

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VOTE 4.

POST OFFICE PACKET SERVICE.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 4.

POST OFFICE PACKET SERVICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Expenses of the POST OFFICE PACKET SERVICE, in the Year ended 31st March 1903, showing the Surplus or Deficit upon each Sub-Head of the Vote.

Sub-Head.	SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
				Less than Granted.	More than Granted.
	CONTRACTS.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.	United Kingdom - - - -	176,260 - -	174,557 6 7	1,702 13 5	—
B.	Europe - - - - -	28,130 - -	28,059 13 2	70 6 10	—
C.	America - - - - -	252,640 - -	252,986 6 3	—	346 6 3
D.	Africa - - - - -	29,600 - -	29,772 6 8	—	172 6 8
E.	Asia and Australia - - -	415,000 - -	414,650 - -	350 - -	—
F.	Canada and China - - - -	60,000 - -	60,000 - -	—	—
	PACKET ESTABLISHMENTS.				
G.	Salaries, Wages, and Allowances -	615 - -	633 10 1	—	18 10 1
H.	Travelling - - - - -	10 - -	2 14 2	7 5 10	—
I.	Incidental Expenses - - - -	75 - -	53 9 7	21 10 5	—
K.	Pensions - - - - -	20 - -	17 19 4	2 - 8	—
	GROSS TOTAL -	£ 962,350 - -	960,733 5 10	2,153 17 2	537 3 -
				Net Surplus of Gross Estimate over Expenditure.	
				£. 1,616 14 2	
				Surplus of Appropriations in Aid Realised.	
				£. 6,913 8 11	
				Total Surplus to be Surrendered.	
				£. 8,530 3 1	
L.	<i>Deduct,—</i>	Estimated.	Realised.		
	Appropriations in Aid - - -	183,435 - -	190,348 8 11		
	NET TOTAL - - £.	778,915 - -	770,384 16 11		

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VOTE 4.—POST OFFICE PACKET SERVICE—continued.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Mainly due to cessation in September, 1902, of special service to North Wall on Wednesdays.

D.—The growth of Parcel business was greater than was expected.

E.—Penalties amounting to 350*l.* were incurred.

G.—The amount required for extra duty was larger than was anticipated.

The Surplus of 10,654*l.* 9*s.* 2*d.*, shown on the Account of the Vote "Post Office Packet Service," for the year ended 31st March 1902, has been surrendered.

C. E. Gerahly,
Principal Book-keeper.

Charles A. King,
Comptroller and Accountant General,
Accounting Officer.

General Post Office }
30 November 1903. }

I certify that this Account has been examined under my directions, and is correct.

D. C. Richmond,
Comptroller and Auditor General.

Examined,
H. C. Purkis.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 4.—POST OFFICE PACKET SERVICE—*continued.*

L.—APPROPRIATIONS IN AID.—Year ended 31st March 1903.

Sub-Head.	NATURE OF RECEIPT.	Amount Estimated.	Amount Received.
		£. s. d.	£. s. d.
A.	Cost of earlier transmission of Outward American Mails on Wednesdays repaid by the White Star Line - -	4,660 - -	3,475 16 6
A.	Contribution to cost of earlier transmission of Outward American Mails on Saturdays by the Cunard Line - -	1,553 - -	1,553 - -
C.	Provisional Contributions to cost of West Indies Mail Service by Antigua, Barbados, British Guiana, Dominica, Grenada, Jamaica, Montserrat, Nevis, St. Kitts, St. Lucia, St. Vincent, Tortola, and Trinidad - - - - -	15,010 - -	19,586 2 5
C.	Contribution to cost of Falkland Islands Mail Service by the Colony - - - - -	2,500 - -	2,500 - -
E.	Provisional Contributions to cost of East Indies and China Mail Services by India, Ceylon, Straits Settlements, and Hong Kong - - - - -	65,400 - -	65,400 - -
E.	Contributions to cost of Australian Mail Service by the Colonies of New South Wales, South Australia, and Victoria - - - - -	72,000 - -	71,846 - -
F.	Contributions to cost of Canada and China Service by the Dominion of Canada (15,000 <i>l.</i>) and by the Admiralty (7,312 <i>l.</i>) - - - - -	22,312 - -	25,987 10 -
	TOTAL Appropriations in Aid - - - £.	183,435 - -	190,348 8 11

EXPLANATION of the Causes of Variation between Estimates and Receipts.

- A. The Service was discontinued at the end of September, 1902.
- C. The West Indian contributions were re-assessed and the provisional payments adjusted.
- E. The Contributions were reduced by the Colonial share of penalties incurred by the Packet Companies.
- F. Arrears were received from Canada in respect of the last quarter of the preceding year.

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VOTE 4.

POST OFFICE PACKET SERVICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has been incurred under the following Sub- Excess. Heads, viz:—

Contracts.—C, America.
D, Africa.

Packet Establishments:—G, Salaries, Wages and Allowances.

2. The Amount to be Surrendered is, as shown by the Account, 8,530*l.* 3*s.* 1*d.* Surplus.

	£	s.	d.
Grant (<i>Gross</i>) - - - - -	962,350	-	-
Expenditure (<i>Gross</i>) - - - - -	960,733	5	10
Net Surplus - - -	£. 1,616	14	2

Add,—

Appropriations in Aid realised in excess of the Estimate 6,913 8 11

Total Amount to be Surrendered - - £. 8,530 3 1

D. C. Richmond,
Comptroller and Auditor General.

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VOTE 5.

POST OFFICE TELEGRAPHS.

VOTE 5.

POST OFFICE TELEGRAPHS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Salaries ended 31st March 1903, showing the Surplus or

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
SUB-HEAD A.—				
MAINTENANCE OF THE POSTAL TELEGRAPH SYSTEM.				
1. Salaries, Wages, and Allowances additional to Salaries.	434,600 - -	474,027 - 8	-	39,427 - 8
2. Travelling - - - - -	56,000 - -	52,484 - 4½	3,515 19 ½	-
3. Materials - - - - -	240,000 - -	(a)260,012 18 2½	-	20,012 18 2½
4. Rent, &c. - - - - -	7,500 - -	8,144 3 3½	-	644 3 3½
5. Rates on Telegraph Wires, &c. -	3,800 - -	5,164 9 -¾	-	1,364 9 -¾
6. Maintenance by Railway Companies, &c.	97,000 - -	80,265 4 2½	16,734 15 9½	-
7. Works carried out by Railway Companies and others, chargeable to Maintenance, &c.	15,000 - -	14,867 7 11¼	132 12 -¼	-
8. Wayleaves - - - - -	38,300 - -	32,003 14 -¼	6,296 5 11½	-
9. Gas, Water, Fuel, &c. - - - - -	3,000 - -	3,608 5 7	-	608 5 7
10. Incidental Expenses - - - - -	1,850 - -	1,841 7 10½	8 12 1½	-
11. Maintenance of Cable Ships - - -	3,000 - -	2,885 12 6	114 7 6	-
12. Royalties - - - - -	340 - -	240 4 5	99 15 7	-
TOTAL of Sub-Head A. - - £.	900,390 - -	935,544 8 2	26,902 8 7¼	62,056 16 9¼
Net Deficit - - - £. 35,154. 8. 2.				
SUB-HEAD B.—				
TELEGRAPH WORKS.*				
1. Extensions - - - - -	25,000 - -	27,501 7 10½	-	2,501 7 10½
2. Re-arrangements - - - - -	108,500 - -	97,867 3 9½	10,632 16 2½	-
3. Private Telegraphs - - - - -	50,000 - -	42,412 - 1	7,587 19 11	-
5. Government Departmental Telegraphs - - - - -	11,000 - -	(b) 9,923 11 8¼	1,076 8 3¼	-
6. Coast Communications - - - - -	1,500 - -	1,567 13 4¼	-	67 13 4¼
7. Annuity for Advances under the Telegraph Acts 1892, 1896, 1898, and 1899 - - - - -	227,431 - -	227,430 12 -	- 8 -	-
TOTAL of Sub-Head B. - - £.	423,431 - -	(c) 406,702 8 10½	19,297 12 4¼	2,569 1 3
Net Surplus - - - £. 16,728. 11. 1¼.				

	Expenditure. Year 1902-3.	Balance remaining to be recovered.
Works executed for Railway Companies and others	£. s. d. 25,877 2 10	£. s. d. 22,556 4 11¼
Works executed for the War Office	13,079 14 8½	13,156 8 11
Works executed for the Board of Trade	1,470 15 10½	1,470 15 10½

(For notes (a) (b) (c) see opposite.)

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VOTE 5.

POST OFFICE TELEGRAPHS.

and Working Expenses of the POST OFFICE TELEGRAPH SERVICE, in the Year Deficit upon each Sub-Head of the Vote.

Explanation of the Causes of Variation between Expenditure and Grant.

1. The additions to both the established and unestablished forces, rendered necessary by the development of the Telephone system, were greater than had been anticipated. The charge to this year was also swollen by a change in the system of accounting.
2. The subsistence and lodging allowances were over-estimated.
3. The telephoning of London involved the replacing of certain Telegraph wires at the expense of this Sub-Head; but in the result the Sub-Head will benefit by the transaction as the stores recovered are more valuable than the new stores purchased.
4. Additional storage space was required in consequence of the extension of Telephone Works.
5. This is due (1) to a change of appropriation (vide c. 6); (2) to a payment provided for in the Votes for 1901-2; and (3) to increased assessments, &c., in the Provinces.
6. Questions arose with some of the Railway Companies which prevented the payment of certain accounts within the financial year.
- 7.
8. The explanation given under Sub-Head A.6. applies to this Sub-Head also.
9. Due to the rapid increase of the Telephone system.
- 10.
- 11.
12. Due to a diminution in the number of instruments on which Royalties are paid.

1. A larger number of extensions were carried out than was anticipated.
2. The estimate provided for a portion of the cost of an Anglo-Belgian Cable; but as it was arranged that the Belgian share of the cost of the Cable should be charged to a Suspense Account it became unnecessary to make any charge to the Vote beyond that incurred in 1901-2.
3. There was unexpected delay in the completion of certain works provided for under this Sub-Head.
5. Certain works for the War Office were unavoidably postponed.
- 6.
- 7.

(a) Value of Stores in hand 31st March 1902	£.	s.	d.	
	512,023	2	5½	(including Stores, value 190,734 <i>l.</i> 19 <i>s.</i> 2½ <i>d.</i> charged to the Suspense Head of the Telephone Capital Account).
Value of Stores in hand 31st March 1903				
Serviceable Stores	£. 824,797	19 <i>s.</i>	7½ <i>d.</i>	
Stores set aside for Sale	£. 33,109	- <i>s.</i>	- <i>d.</i>	
		857,906	19 7½	(including Stores, value 312,990 <i>l.</i> 13 <i>s.</i> 1 <i>d.</i> charged to the Suspense Head of the Telephone Capital Account).
Increase in Year 1902-1903	£. 345,883	17	2	

(b) 1. War Office Establishment	£.	s.	d.
2. Admiralty	4,762	5	2½
3. Civil Departments	3,020	11	8½
	2,140	14	8½
	£.	9,923	11 8½

(c) Including Value of Materials, B.1.—18,429*l.* 16*s.* 6¾*d.*; B.2.—58,194*l.* 18*s.* 7¾*d.*; B.3.—28,084*l.* 4*s.* 5*d.*; B.5.—7,569*l.* 12*s.* 10½*d.*; B.6.—844*l.* 0*s.* 16¾*d.* Total—113,122*l.* 13*s.* 4¾*d.*

VOTE 5.—POST OFFICE TELEGRAPHS—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
SUB-HEAD C.—				
CENTRAL TELEGRAPH OFFICE, LONDON.				
1. Salaries, Wages, and Allowances additional to Salaries.	£. s. d. 486,080 - -	£. s. d. 476,427 13 9½	£. s. d. 9,652 6 2½	£. s. d. - - -
2. Travelling	100 - -	18 1 9	81 18 3	- - -
3. Rent	1,998 - -	1,998 5 -	- - -	- 5 -
4. Gas, Electric Light, &c.	3,200 - -	2,772 9 10½	427 10 1½	- - -
5. Water, &c.	4,700 - -	5,383 6 4	- - -	683 6 4
6. Rates	1,400 - -	823 15 6	576 4 6	- - -
7. Incidental Expenses	3,800 - -	5,275 6 -	- - -	1,475 6 -
TOTAL of Sub-Head C.	£. 501,278 - -	492,698 18 3	10,737 19 1	2,158 17 4
			Net Surplus - - - £. 8,579. 1. 9.	
SUB-HEAD D.—				
LONDON TELEPHONE EXCHANGE.				
1. Salaries, Wages, and Allowances additional to Salaries.	7,891 - -	8,056 14 8	- - -	165 14 8
2. Travelling	50 - -	129 12 2	- - -	79 12 2
3. Rent	1,835 - -	1,265 3 8	569 16 4	- - -
4. Incidental Expenses	100 - -	- 11 2	99 8 10	- - -
TOTAL of Sub-Head D.	£. 9,876 - -	9,452 1 8	669 5 2	245 6 10
			Net Surplus - - - £. 423. 18. 4.	
SUB-HEAD E.—				
PROVINCIAL TELEPHONE OPERATORS.				
Salaries, Wages, and Allowances, additional to Salaries.	44,570 - -	44,731 6 8	- - -	161 6 8
SUB-HEAD F.—				
Message Work at Railway Stations.	66,500 - -	64,913 19 -	1,586 1 -	- - -
SUB-HEAD G.—				
Manufacture of Stamps, &c.	2,800 - -	(a) 2,820 17 3	- - -	20 17 3
SUB-HEAD GA.—				
International Telegraph Conference	- - -	20 4 1½	- - -	20 4 1½
SUB-HEAD H.—				
Share of Expenses common to the Postal and Telegraph Services, transferred from the Post Office Estimate III. (Sub-Head L.)	2,319,155 - -	2,294,153 4 9½	25,001 15 2½	- - -

(a) The Value of Materials of Telegraph Books issued to Postmasters for sale in the year was 1,714l. 1s. 6d.

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Explanation of the Causes of Variation between Expenditure and Grant.

1. Mainly due to retirements and vacancies.
- 2.
- 3.
4. Mainly due to a reduction in the price of gas.
5. Covered by saving under Postal Sub-Head A. 9.
6. Mainly due to a change of appropriation. There is a corresponding excess under A. 5.
7. Includes a contribution towards plant and equipage of the Refreshment Club, for which no provision was made in the estimate.

1. A slight under-estimate.
2. Could not be accurately estimated.
3. It was found possible to give up some premises rented for Telephone purposes in the course of the year.
4. A nominal amount was provided, the service being new.

The reduction in the number of telegrams dealt with at Railway Stations was greater than was anticipated.

The opening of this Sub-Head was authorised by Treasury Letter of 17th March, 1903. No. 4350.

See explanations under Postal Sub-Heads A. C. H. and I. (Common Services).

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 5.—POST OFFICE TELEGRAPHS—*continued.*

I.—APPROPRIATIONS IN AID.—Year ended 31st March 1903.

Sub-Head.	NATURE OF RECEIPT.	Amount Estimated	Amount Received.	Explanation of the Causes of Variation between Estimates and Receipts.
		£. s. d.	£. s. d.	
A.	Contribution from Continental Administrations for their share of the cost of laying and maintaining the International Submarine Cables.	3,750 - -	6,019 17 4	Due to certain Anglo-French Cables having been repaired by this country at the request of the French Administration, their Cable Ship the "Charente" not being available.
A.	Sale of Old Stores - - - - -	37,500 - -	47,428 2 7½	Cannot be accurately estimated.
A. C.	Rent of portions of Postal Telegraph Offices and Factories sub-let.	2,600 - -	(a) 3,168 6 6½	
B.	For Works and Alterations executed for Railway Companies and others.	4,000 - -	8,028 14 9½	An under-estimate.
—	Miscellaneous Receipts - - - - -	2,700 - -	(b) 4,615 19 9½	A fluctuating item.
B.	Telegrams of Savings Bank Department - -	6,200 - -	6,950 - -	
	Total -	£ 56,750 - -	76,211 1 1½	

(a) Total amount received 11,183*l.* 6*s.* 1*d.* (viz. : 496*l.* 13*s.* 5*d.* Telegraph, and 10,686*l.* 12*s.* 8*d.* Common) less 75 per cent. of 10,686*l.* 12*s.* 8*d.* credited to Postal Appropriations in Aid.
 (b) Total amount received 12,892*l.* 17*s.* 2½*d.* (viz. : 1,857*l.* 0*s.* 8½*d.* Telegraph, and 11,035*l.* 16*s.* 6*d.* Common) less 75 per cent. of 11,035*l.* 16*s.* 6*d.* credited to Postal Appropriations in Aid.

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REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 5.—POST OFFICE TELEGRAPHS—*continued.*

S U M M A R Y.

Sub-Head.	SERVICE.	GRANT.		EXPENDITURE.		Expenditure, compared with Grant.			
		£.	s. d.	£.	s. d.	Less than Granted.		More than Granted.	
		£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
A.	Maintenance of the Postal Telegraph System	900,390	- -	935,544	8 2	26,902	8 7½	62,056	16 9½
B.	Telegraph Works	423,431	- -	406,702	8 10½	19,297	12 4½	2,569	1 3
C.	Central Telegraph Office, London	501,278	- -	492,698	18 3	10,737	19 1	2,158	17 4
D.	London Telephone Exchange	9,876	- -	9,452	1 8	669	5 2	245	6 10
E.	Provincial Telephone Operators	44,570	- -	44,731	6 8	—	—	161	6 8
F.	Railway Companies for Message Work.	66,500	- -	64,913	19 -	1,586	1 -	—	—
G.	Manufacture of Stamps, &c.	2,800	- -	2,820	17 3	—	—	20	17 3
Ga.	International Telegraph Conference	—	—	20	4 1½	—	—	20	4 1½
H.	Share of Expenses common to the Postal and Telegraph Services, transferred from the Post Office Estimate (Sub-Head L).	2,319,155	- -	2,294,153	4 9½	25,001	15 2½	—	—
	GROSS TOTAL £.	4,268,000	- -	4,251,037	8 9½	84,195	1 6	67,232	10 3½
								Net Surplus of Gross Estimate over Expenditure.	
								£. 16,962 11 2½	
	<i>Deduct,—</i>	Estimated.		Realised.				Surplus of Appropriations in Aid Realised.	
I.	Appropriations in Aid	56,750	- -	76,211	1 1½			£. 19,461 1 1½	
								Total Surplus to be Surrendered.	
	NET TOTAL - £.	4,211,250	- -	4,174,826	7 8			£. 36,423 12 4	

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 5.—POST OFFICE TELEGRAPHS—*continued.*

The Surplus of 34,579*l.* 14*s.* 6*d.*, shown on the Account of the Vote "Post Office Telegraphs," for the year ended 31st March 1902, has been surrendered.

C. E. Gerahty,
Principal Book-keeper.

Charles A. King,
Comptroller and Accountant General,
Accounting Officer.

General Post Office, }
30 November 1903. }

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. C. Purkis.

D. C. Richmond,
Comptroller and Auditor General.

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REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 5.

POST OFFICE TELEGRAPHS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

1. EXPENDITURE in excess of the Estimate has been incurred under the following Sub-Heads, viz. :-

- A. 1, 3, 4, 5, 9.—Maintenance of the Postal Telegraph System.
- B. 1, 6.—Telegraph Works.
- C. 3, 5, 7.—Central Telegraph Office, London.
- D. 1, 2.—London Telephone Exchange.
- E.—Provincial Telephone Operators.
- G.—Manufacture of Stamps, &c.

2. A new Sub-Head, (GA) International Telegraph Conference, has been opened, with the sanction of the Treasury, for the purpose of recording a payment of 20*l.* 4*s.* 1½*d.* for Guide Books purchased for the use of the Foreign Delegates at the International Telegraph Conference held in London in the year 1903. A payment of 510*l.* 5*s.* -*d.* for the hire of accommodation in 1902 for the Conference, which was postponed until the following year, should also, in my opinion, as stated in my Report upon the Post Office Vote, be charged to this new Sub-Head.

New Sub-Head

3. The Amount to be Surrendered is, as shown by the Account, 36,423*l.* 12*s.* 4*d.* Surplus.

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	4,268,000	-	-
Expenditure (<i>Gross</i>) - - - - -	4,251,037	3	9½
Net Surplus - - - - -	£. 16,962	11	2½
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate	19,461	1	1½
Total Amount to be Surrendered - - -	£. 36,423	12	4

POST OFFICE TELEGRAPHS (TELEPHONIC SYSTEM).

4. Appended to this Report is an Account of Receipts and Expenditure of the Post Office in connection with the development of the Telephonic System, under the provisions of the Telegraph (Money) Acts, 1892, 1896, 1898 and 1899 (55 & 56 Vict., c. 59; 59 & 60 Vict., c. 40; 61 & 62 Vict., c. 33 and 62 & 63 Vict., c. 38), which authorised the issue out of the Consolidated Fund of sums amounting to 4,300,000*l.* for this service.

Telephone Capital Account.

The Account covers the period from the year 1892-3 to the 31st March 1903.

The expenditure has been met, in the first instance, by advances from the Exchequer, repayable out of moneys borrowed for the purpose from the National Debt Commissioners.

The debt thus created is repaid by Terminable Annuities, provision for which is made under Sub-Head B. 7, Annuities for Advances under the Telegraph Acts, 1892, 1896, 1898 and 1899.

The total issues from the Exchequer to the 31st March 1903, amount to 3,520,000*l.*, and the expenditure to the same date amounts to 3,635,284*l.* 8*s.* 2*d.*, the expenditure in excess of the receipts from the Exchequer being met out of Advances from Postal Revenue.

With reference to the remarks in my Reports of the last two years upon the subject of Stores purchased for the joint purposes of the Telegraph Vote and the Telephone Capital Account, and of their provisional apportionment between the two services, I notice that the amount recorded under the heading of "Stores not yet allocated (Suspense Head)," which in the year 1900-01, was shown as 94,000*l.*, and in the year 1901-2 as 253,342*l.* 11*s.* 4½*d.* has now been reduced to 221,738*l.* 12*s.* 8½*d.* The difference of 31,603*l.* 18*s.* 8½*d.* represents the excess in the value of the Stores transferred from the "Suspense" to the "Expenditure on Works, &c." head in the course of the financial year 1902-3, as compared with the Stores purchased during the same period.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 5.—POST OFFICE TELEGRAPHS—*continued.*

STORE ACCOUNTS.

- Test Examination.** 5. A test examination has been applied to the Accounts at the Office of the Controller of Stores in London, and at the Metropolitan, Central Liverpool, Belfast, Dublin, and Cork Depôts.
- Outstanding Questions.** The outstanding Questions to which I referred in last year's Report are now settled.
- New System Telegraph Store Accounting.** The changes in the system of Telegraph Store Accounting, allusion to which was made in my Report for last year, came into effect on 1st April 1902. The main object has been the separation of Store and Expense Accounts, by means of which it has become possible to determine, month by month, the total expenditure, incurred to date, on each particular work in progress. So far as I am able, at this early period, to form an opinion—and with due allowance for the initial difficulties inseparable from a complete change of practice—the new system will, when in good working order, be a distinct improvement on the past.

REVENUE.

- Examination of Revenue Account.** 6. The Account of Telegraph Revenue has been subjected to a test examination at the Chief Offices in London, Edinburgh and Dublin. The results have proved generally satisfactory, and the Post Office and the Treasury have been so informed.

D. C. Richmond,
Comptroller and Auditor General.

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REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 5.—POST OFFICE TELEGRAPHS—*continued.*

POST OFFICE TELEGRAPHS (TELEPHONIC SYSTEM).

An Account of the Receipts and Payments by the Postmaster General under the Telegraph Acts, 1892, 1896, 1898, and 1899.

	Receipts in the Year ended 31st March 1903.		Total for the previously expired period.		Total to 31st March 1903.			Payments in the Year ended 31st March 1903.		Total for the previously expired period.		Total to 31st March 1903.	
	£.	s. d.	£.	s. d.	£.	s. d.		£.	s. d.	£.	s. d.	£.	s. d.
To Balance brought forward.	135,759	10 5½					Balance on 31st March 1902.	—		135,759	10 5½		
„ Advances from the Exchequer.	570,000	—	2,960,000	—	3,530,000	—	„ Expenditure on Works, etc.	852,647	17 3½	2,580,897	18 2½	3,413,545	15 5½
„ Balance on 31st March 1903.	115,284	8 2	—		115,284	8 2	„ Expenditure on Stores not yet allocated (<i>Suspense Head</i>).	Cr. 21,608	18 8½	253,342	11 4½	221,738	12 8½
£.	821,043	18 7½	2,960,000	—	3,685,284	8 2	£.	821,043	18 7½	2,960,000	—	3,685,284	8 2

General Post Office,
30 November 1903.

C. E. Gerahy,
Principal Book-keeper.

Charles A. King,
Comptroller and Accountant General.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES—*continued.*

REVENUE DEPARTMENTS.

THE subjoined Summary compares the Gross Expenditure for the Services of the Revenue Departments with the Gross Grants for the Year 1902-3; and also shows the variation between the Sums Estimated and Realised as Appropriations in Aid, together with other Extra Receipts, payable to the Exchequer.

S U M M A R Y.

No of Vote.	SERVICE.	Grant (Gross).	Expenditure (Gross).	Expenditure, compared with Grant.		Appropriations in Aid.		Amount to be Surrendered.	Other Extra Receipts, payable to Exchequer.	
				Surplus.	Deficit.	More than Estimated.	Less than Estimated.		Estimated.	Realised.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	CUSTOMS	958,000	945,019 2 11	12,980 17 1	—	—	2,179 10 4	10,801 6 9	—	—
2	INLAND REVENUE	2,161,770	2,152,400 8 7	9,369 11 5	—	—	37 3 11	9,332 7 6	—	* 12 -
3	POST OFFICE	9,912,875	9,757,277 12 4	155 597 7 8	—	32,351 11 11	—	157,948 19 7	—	—
4	POST OFFICE PACKET SERVICE	962,350	960,733 5 10	1,616 14 2	—	6,913 8 11	—	8,530 3 1	—	—
5	POST OFFICE TELEGRAPHS	4,268,000	4,251,037 8 9	16,962 11 3	—	19,461 1 1	—	36,423 12 4	—	—
	TOTAL £.	18,262,995	18,066,467 18 5	196,527 1 7	—	58,726 1 11	2,216 14 3		—	- 12 -
TOTAL Amount to be Surrendered £.								253,036 9 3	More than Estimated }	£ - 12 -

* Receipts from Local Loans Fund.

Exchequer and Audit Department, }
January 1904.

D. C. Richmond,
Comptroller General of the Receipt and Issue
of His Majesty's Exchequer, and
Auditor General of Public Accounts.

GRAND SUMMARY.

No. of Class.	SERVICE.	TOTAL Grants (Gross).	TOTAL Expenditure (Gross).	Expenditure, compared with Grant.		Appropriations in Aid.		Amount to be Surrendered.	Other Extra Receipts, payable to Exchequer.	
				Surplus.	Deficit.	Add, More than Estimated.	Deduct, Less than Estimated.		Estimated.	Realised.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
I.	PUBLIC WORKS AND BUILDINGS	2,402,175	2,368,115 13 3	34,059 6 9	—	8,726 1 2	1,206 2 4	41,579 5 7	70 — —	79 3 4
II.	SALARIES AND EXPENSES OF CIVIL DE- PARTMENTS	3,059,988	2,974,462 13 1	85,525 6 11	—	26,138 16 9	2,914 18 8	108,749 5 —	700,239 — —	440,792 — 10
III.	LAW AND JUSTICE	4,617,437	4,536,765 17 7	80,671 2 5	—	81,855 — 11	—	162,526 3 4	9,510 — —	14,594 18 3
IV.	EDUCATION, SCIENCE, AND ART	13,416,476	13,398,597 8 7	17,878 11 5	—	793 8 11	6,668 11 11	12,003 8 5	280 — —	309 16 11
V.	FOREIGN AND COLONIAL SERVICES	13,469,734	13,452,992 17 —	16,841 3 —	—	1,260 14 —	—	18,101 17 —	1,255 — —	30,513 15 7
VI.	NON-EFFECTIVE AND CHARITABLE SER- VICES	630,885	612,529 19 6	18,355 — 6	—	2 8 7	—	18,357 9 1	5 — —	29 1 1
VII.	MISCELLANEOUS	309,122	297,125 3 6	11,996 16 6	—	1,928 8 —	—	13,925 4 6	—	2,456 4 8
REVENUE.	GRANT TO LORD KITCHENER OF KHAR- TOUM	50,000	50,000 — —	—	—	—	—	—	—	—
	REVENUE DEPARTMENTS, PACKET AND TELEGRAPH SERVICES	18,262,995	18,066,467 18 5	196,527 1 7	—	58,726 1 11	2,216 14 3	253,036 9 3	—	— 12 —
	TOTAL £.	56,218,812	55,756,957 10 11	461,854 9 1	—	179,431 — 3	13,006 7 2		714,359 — —	488,965 .2 8
TOTAL Amount to be Surrendered £.								628,279 2 2	Less than Estimated } £. 222,493 7 4	

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Exchequer and Audit Department,
January 1904.

D. C. Richmond,
Comptroller General of the Receipt and Issue
of His Majesty's Exchequer, and
Auditor General of Public Accounts.

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TOTAL AND NET COST.

TOTAL AND NET COST OF CIVIL SERVICES AND REVENUE DEPARTMENTS, FOR THE YEAR ENDED 31ST MARCH 1903.

A P P E N D I X.

THE subjoined STATEMENT shows, approximately, the GROSS and NET COST of each VOTE. It is compiled from Returns furnished by the respective Departments (Office of Works, Stationery Office, &c.), by whom Expenditure is incurred or Services rendered on behalf of other Departments.

No. of Vote.	SERVICE.	EXPENSES CHARGED ON OTHER FUNDS OR VOTES.										Add Expenditure (Gross), as per Appropriation Account.	TOTAL GROSS COST.	Deduct Realised Appropriations in Aid and other Receipts.	NET COST.	
		Consolidated Fund.	Buildings, Maintenance, Furniture, Surveys, &c.	Rates.	Cost of Audit.	Printing and Stationery.	Law Expenses.	Super-annuations (see below).	Postage.	Telegraphs.	Miscellaneous Services.					TOTAL.
		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
	CLASS I.															
1	Royal Palaces and Marlborough House	133	—	504 (Net.)	53	—	—	277	—	—	—	972	80,779	81,751	919	80,832
2	Royal Parks and Pleasure Gardens	—	—	3,295	125	688	—	3,957	—	—	—	8,065	122,032	130,097	6,325	123,772
3	Houses of Parliament Buildings	—	—	—	47	—	—	737	—	—	—	784	47,970	48,754	298	48,456
4	Miscellaneous Legal Buildings, Great Britain	—	—	2,082	160	—	—	98	—	—	—	2,340	45,504	47,034	754	47,180
5	Art and Science Buildings, Great Britain	—	—	—	52	—	—	—	—	—	—	52	42,551	42,603	194	42,409
6	Diplomatic and Consular Buildings	—	—	—	131	—	—	116	—	—	—	247	41,487	41,734	2,056	39,678
7	Revenue Buildings	—	—	—	575	—	—	—	—	—	—	575	372,993	373,568	4,429	369,139
8	Public Buildings, Great Britain	—	—	8,925	250	—	—	135	—	—	—	9,310	439,003	448,313	15,947	432,366
9	Surveys of the United Kingdom	—	23,211	1,071	183	3,070	—	18,239	536	49	23,656 (Army.)	70,015	237,130	307,145	31,834	275,311
10	Harbours under the Board of Trade	—	—	103	26	5	—	390	—	—	—	524	10,065	10,580	2,572	8,017
11	Peterhead Harbour	—	—	88	40	11	—	—	—	—	—	139	23,379	23,518	79	23,439
12	Rates on Government Property	—	—	29	12	—	—	—	—	—	—	41	553,952	553,993	23,588	530,405

13	Public Works and Buildings, Ireland	—	—	171	610	2	—	652	—	—	—	1,435	225,824	227,250	6,876	220,373		
14	Railways, Ireland	—	—	—	75	65	—	—	—	—	—	140	125,356	125,493	—	125,496		
CLASS II.																		
1	House of Lords Offices	—	47,732	3,611	90	97,972	—	13	1,442	52	—	177,273	41,463	278,263	38,919	202,920		
2	House of Commons Offices	9,000		7,281	90		—	3,506	1,475	19	—		—		59,527		36,424	
3	Treasury and Subordinate Departments	423	7,998	2,504	488	2,752	1,785	19,110	1,544	935	—	37,530	92,296	129,835	9,821	120,014		
4	Home Office	618	35,464 Including Prisons Engd. 3,748	1,091	420	4,954	1,341	10,503	4,746	21,061	9	(Surveys.)	80,267	152,103	232,370	11,036	221,334	
5	Foreign Office	—		1,925	103	—	9,923	557	12,784	4,559	238	—	33,837	62,992	90,829	578	96,251	
6	Colonial Office	—	3,519	1,380	50	6,851	135	5,896	2,526	190	111	(Surveys.)	20,648	53,828	74,476	—	74,476	
7	Privy Council Office	503	28,015	594	35	1,150	—	1,518	1,552	63	—	33,430	11,944	45,374	2,055	48,319		
7A	Privy Seal Office	—	—	—	2	4	—	—	—	26	—	32	774	806	—	806		
8	Board of Trade	—	23,421	3,243	532	33,855	(Net.)	220	23,568	7,173	760	—	92,772	201,787	294,559	249,357	48,202	
9	Mercantile Marine Services	—	11,253	525	1,332	—	—	12,029	1,298	489	—	26,931	150,535	177,466	50,917	120,549		
10	Bankruptcy Department of the Board of Trade	—	7,345	1,599	233	461	—	3,164	1,407	64	—	14,273	*	*	*	*		
11	Board of Agriculture	—	5,014	918	375	3,617	(Net.)	—	3,696	7,757	1,131	244	(Surveys.)	22,752	114,667	137,419	21,532	115,887
12	Charity Commission	—	2,690	494	90	2,554	(Net.)	—	3,756	277	13	—	9,874	31,044	40,918	3,759	37,159	
13	Civil Service Commission	—	5,763	1,393	90	3,296	—	3,006	1,229	40	—	14,817	40,804	55,621	19,019	36,602		
14	Exchequer and Audit Department	4,833	8,079	1,594	60	422	—	13,172	694	29	—	28,883	64,492	93,375	3,587	89,788		
15	Friendly Societies Registry	—	376	95	35	386	—	650	395	4	—	1,941	7,246	9,187	799	8,388		
16	Local Government Board	—	10,145	2,296	460	5,217	—	20,233	8,115	288	—	46,754	218,628	265,382	60,067	205,315		
17	Lunacy Commission, England	—	3,027	—	40	213	—	589	142	5	—	4,016	15,401	19,417	1,137	18,280		
18	Mint including Coinage	—	5,451	2,200	229	588	—	5,677	27	72	—	14,235	121,844	136,070	592,077	392,898	(Profit.)	

* These Columns are not applicable to this Account.

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TOTAL and NET COST of CIVIL SERVICES AND REVENUE DEPARTMENTS, for the Year ended 31st March 1903—continued.

No. of Vote.	SERVICE.	EXPENSES CHARGED ON OTHER FUNDS OR VOTES.										TOTAL.	Add Expenditure (Gross), as per Appropriation Account.	TOTAL GROSS COST.	Deduct Realised Appropriations in Aid and other Receipts.	NET COST.
		Consolidated Fund.	Buildings, Maintenance, Furniture, Surveys, &c.	Rates.	Cost of Audit.	Printing and Stationery.	Law Expenses.	Super-annuations.	Postage.	Telegraphs.	Miscellaneous Services.					
		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
	<i>CLASS II.—continued.</i>															
19	National Debt Office	—	3,173	—	426 Including Ex- chequer Accounts.	318	—	3,276	136	20	—	7,340	15,642	22,901	3,169	10,824
20	Public Record Office	—	4,793	4,122	45	902	—	1,959	192	10	—	12,023	24,059	36,082	1,037	35,045
21	Public Works Loan Commission	—	2,448	—	314 Including Re- payment Accounts.	260	—	1,342	124	14	—	4,502	10,045	14,547	*17,377	2,829 (Profit.)
22	Registrar General's Office, England	—	1,946	1,714	210	8,898	—	6,396	2,093	46	970 (Surveys.)	22,473	62,439	84,012	9,253	75,059
23	Stationery and Printing	—	3,677	1,126	690 Including Store Accounts.	3,973	—	2,660	3,565	107	162 (Surveys.)	15,060	860,165	875,225	127,943	747,282
24	Office of Woods, Forests, and Land Revenues	—	2,027	609	469 Including Re- venue Account.	647	510	4,135	371	19	—	8,778	21,089	29,867	—	29,867
25	Office of Works and Public Buildings	—	8,388	2,047	228 Including Non- Voted Account.	1,910	1,056	5,064	601	606	27 (Surveys.)	19,927	59,349	79,276	39	79,237
26	Secret Service	—	—	—	10	—	—	—	—	—	—	10	50,764	50,774	—	50,774
27	Office of the Secretary for Scotland	250	3,695	241	160 Including Con- gested Districts Board, Scotland.	552	164	—	314	174	4 (Surveys.)	5,654	36,024	41,678	4,132	37,546
28	Fishery Board for Scotland	—	311	31	175	373	14	1,550	78	427	—	2,959	18,071	21,030	7,038	13,002
29	Lunacy Commission, Scotland	—	178	17	35	61	—	1,500	—	15	—	1,806	6,497	8,303	568	7,735
30	Registrar General's Office, Scotland	—	1,133	159	100	1,769	—	761	584	6	—	4,512	7,717	12,229	786	11,443
31	Local Government Board for Scotland	—	284	52	159 Including Local Taxation, Scotland.	371	—	1,208	184	61	4 (Surveys.)	2,314	13,511	15,825	62	15,763
32	Household of the Lord Lieutenant of Ireland	20,000	9,780	1,005	30	181	—	—	80	710	—	31,795	4,762	36,557	—	36,557
33	Chief Secretary for Ireland	470	4,014	615	47	2,198	—	2,992	2,184	2,681	130 (Surveys.)	15,331	26,319	41,650	264	41,386
34	Department of Agriculture and Technical Instruction, Ireland	—	16,761	2,526	968 Including General Cattle Diseases Fund, Endowment Fund, and Con- gested Districts Board for Ireland.	5,391	—	570	2,367	627	—	29,270	157,144	186,414	2,040	184,374
35	Charitable Donations and Bequests Office Ireland	—	203	34	10	66	—	570	—	1	—	884	2,008	2,892	38	2,854

36	Local Government Board, Ireland	—	1,002	412	290 Including Local Taxation, Ireland.	1,575	—	5,584	2,517	230	—	11,600	68,275	79,875	13,820	66,055
37	Public Record Office, Ireland	—	387	100	30	88	—	30	10	9	—	654	5,151	5,805	944	4,861
38	Public Works Office, Ireland	—	600	708	750 Including Non-Voted Account. 100	1,110	—	3,587	1,816	207	—	8,847	38,092	47,539	22,528	25,011
39	Registrar General's Office, Ireland	—	566	134	100	1,874	—	437	770	38	—	3,928	18,985	22,913	708	22,205
40	Valuation and Boundary Survey, Ireland	—	569	68	85	444	—	4,304	414	25	84 (Surveys.)	6,053	26,382	32,435	9,570	23,065
CLASS III.																
1	Law Charges, England	—	—	416	230	720	—	6,142	13	12	—	7,542	84,960	92,408	16,808	75,600
2	Miscellaneous Legal Expenses	—	—	—	80	21	—	84	—	5	—	—	61,938	—	13,021	—
3	Supreme Court of Judicature	214,776	—	17,963	6,817 Including Funds Accounts.	9,698	—	42,468	1,474	84	—	312,216	373,329	747,483	423,281	311,181
4	Land Registry	—	6,201	757	120	2,014	—	558	—	2	1,738 (Surveys.)	11,450	36,322	47,772	64,213	16,441 (Profit.)
5	County Courts	89,510	35,940	5,607	362	625	—	2,464	—	—	—	135,068	494,996	630,064	500,029	121,035
6	Police, England and Wales	—	—	—	62	1,356	—	615	—	—	—	2,033	38,965	40,988	38	40,950
7	Prisons, England and the Colonies	—	See Class II. Vote 4.	21,302	1,918	7,931	—	81,533	—	—	—	112,684	685,308	797,092	33,713	764,279
8	Reformatory and Industrial Schools, Great Britain	—	460	—	283	215	—	842	—	—	—	1,800	280,874	282,674	29,066	253,808
9	Broadmoor Criminal Lunatic Asy- lum	—	—	753	86	208	—	3,803	—	—	—	4,910	35,323	40,233	1,236	38,997
10	Law Charges and Courts of Law, Scotland	116,160	12,068	740	145	1,755	—	573	222	103	—	131,785	127,588	259,373	62,367	197,006
11	Register House, Edinburgh	—	4,212	637	75	4,033	—	4,322	69	3	—	13,351	41,147	54,496	54,185	311
12	Crofters Commission	—	—	—	30	80	—	—	—	9	—	119	4,333	4,452	21	4,431
13	Prisons, Scotland	—	189	3,554	333	878	21	6,491	1	103	—	11,570	93,576	105,146	10,575	94,571
14	Law Charges and Criminal Prose- cutions, Ireland	—	117	13	494	392	—	—	—	—	34 (Surveys.)	1,050	62,660	63,706	2,145	61,561

* A sum of 15,385*l.* 19*s.* 3*d.* was paid direct to the Exchequer in connection with the Local Loans Fund.

AND REVENUE DEPARTMENTS, FOR THE YEAR ENDED 31 MARCH 1903. 609

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TOTAL and NET COST of CIVIL SERVICES AND REVENUE DEPARTMENTS, for the Year ended 31st March 1903—continued.

No. of Vote.	SERVICE	EXPENSES CHARGED ON OTHER FUNDS OR VOTES.										TOTAL.	Add Expenditure (Gross), as per Appropriation Account.	TOTAL GROSS COST.	Deduct Realised Appropriations in Aid and other Receipts.	NET COST.
		Consolidated Fund.	Buildings, Maintenance, Furniture, Surveys, &c.	Rates.	Cost of Audit.	Printing and Stationery.	Law Expenses.	Super-annuations.	Postage.	Telegraphs.	Miscellaneous Services.					
		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
	CLASS III.—continued.															
15	Supreme Court of Judicature, &c., Ireland	73,491	4,157	2,063	186	3,689	—	12,662	178	44	—	96,470	105,142	201,612	61,192	140,420
16	The Irish Land Commission	16,333	1,091	107	969 Including Advance Accounts.	1,340 (Net.)	—	1,152	1,295	59	—	22,936	142,630	165,566	26,793	138,773
17	County Court Officers, &c., Ireland	34,464	—	—	221	415	—	7,046	3	46	—	42,195	114,174	156,369	24,451	131,918
18	Dublin Metropolitan Police	—	9,755	982	236	929	—	1,609	3	386	11 (Surveys).	13,905	142,880	156,785	51,614	105,171
19	Royal Irish Constabulary	—	15,103	2,485	1,100 Including Fund Accounts.	1,796	101	1,841	1,090	5,198	48 (Prisons Ireland.)	23,762	1,383,667	1,412,429	22,248	1,390,181
	Prisons, Ireland	—	135	6,125	333	1,259	—	8,833	674	158	—	17,517	112,020	129,537	3,751	125,786
21	Reformatory and Industrial Schools, Ireland	—	43	107	60	62	—	227	3	10	—	512	108,513	109,025	1,590	107,435
22	Dundrum Criminal Lunatic Asylum, Ireland	—	3,008	130	86	59	—	410	—	—	—	3,693	6,727	10,420	298	10,122
	CLASS IV.															
1	Board of Education	—	See Class II, Vote 7.	6,659	4,021	12,067	—	46,096	9,310	493	2,603 (Surveys).	81,249	10,220,745	10,301,994	7,935	10,294,059
2	British Museum	—	13,490	7,054	190	857	—	12,712	—	178	—	39,411	177,358	216,769	11,490	205,279
3	National Gallery	—	46,111	2,239	30	108	—	588	—	67	—	49,143	18,329	67,472	1,593	65,860
4	National Portrait Gallery	—	968	540	25	140	—	60	—	9	—	1,742	5,541	7,283	223	7,054
5	Wallace Collection	—	2,185	475	25	58	—	—	—	1	—	2,744	8,754	11,498	976	10,522
6	Scientific Investigation, &c., United Kingdom	—	4,237	399	40	1,570	—	—	—	41	—	6,287	62,932	69,219	—	69,219
7	Universities and Colleges, Great Britain, and Intermediate Education, Wales	—	6,568	3,777	8	—	—	1,364	—	—	—	11,717	121,310	133,036	—	133,036

8	Public Education, Scotland	890	8,813	957	600	2,186	92	1,886	1,610	90	—	17,172	1,405,358	1,422,530	146	1,422,384
9	National Gallery, &c., Scotland	—	—	—	5	94	—	165	—	—	—	24	3,400	3,664	—	3,664
10	Public Education, Ireland	—	44,223	2,046	3,410 Including Teachers' Pension Fund.	3,007	—	11,327	2,824	108	—	67,035	1,361,259	1,428,394	27,962	1,400,312
11	Endowed Schools Commissioners, Ireland	—	—	—	20	—	—	76	—	—	—	20	925	1,021	—	1,021
12	National Gallery of Ireland	—	6,211	247	35	48	—	45	—	—	—	6,586	2,822	9,408	25	2,888
13	Queen's Colleges, Ireland	21,000	3,109	1,109	120 Including College Accounts.	—	—	4,457	—	—	—	29,865	9,866	39,711	5,056	34,655
CLASS V.																
1	Diplomatic and Consular Services	—	39,431	—	1,239	2,778	—	80,744	—	—	—	124,192	620,571	744,763	94,081	650,682
2	Uganda, Central and East Africa Protectorates, and Uganda Railway	—	—	—	—	—	—	—	—	—	—	—	784,693	784,693	—	784,693
3	Colonial Services	1,523	—	—	390	—	—	9,069	—	—	—	10,972	3,620,701	3,631,673	30,514	3,601,159
4	Cyprus, Grant in Aid	—	—	—	—	—	—	—	—	—	—	—	30,000	30,000	—	30,000
5	Subsidies to Telegraph Companies	—	—	—	8	—	—	—	—	—	—	8	200,000	200,008	17,375	182,233
6	Cretan Loan	—	—	—	2	—	—	—	—	—	—	2	40,000	40,002	—	40,002
7	Treasury Chest Fund	—	—	—	15 Including Fund Account.	—	—	—	—	—	—	15	156,328	156,343	—	156,343
8	Tranvaal and Orange River Colony	—	—	—	—	—	—	—	—	—	—	—	8,000,000	8,000,000	—	8,000,000
CLASS VI.																
1	Superannuation and Retired Allowances	149,776	—	—	892	—	—	—	—	—	1,979,962 (various services.)	2,130,650	590,243	2,720,898	29	2,720,869
2	Merchant Seamen's Fund Pen- sions	—	—	—	26	—	—	—	—	—	—	26	3,133	3,159	—	3,159
3	Miscellaneous Charitable and other Allowances, Great Britain	23,602	—	—	8	—	—	—	—	—	—	23,610	1,633	25,242	—	25,242
4	Hospitals and Charities, Ireland	1,326	—	—	30	4	—	—	—	—	—	1,360	17,517	18,577	147	18,730

AND REVENUE DEPARTMENTS, FOR THE YEAR ENDED 31 MARCH 1903. 611

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TOTAL and NET COST of CIVIL SERVICES AND REVENUE DEPARTMENTS for the Year ended 31st March 1903—continued.

No. of Vote.	SERVICE.	EXPENSES CHARGED ON OTHER FUNDS OR VOTES.										Add Expenditure (Gross), as per Appropriation Account.	TOTAL GROSS COST.	Deduct Realised Appropriations in Aid and other Receipts.	NET COST.	
		Consolidated Fund.	Buildings, Maintenance, Furniture, Surveys, &c.	Rates.	Cost of Audit.	Printing and Stationery.	Law Expenses.	Super-annuations.	Postage.	Telegraphs.	Miscellaneous Services.					TOTAL.
		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
	CLASS VII.															
1	Temporary Commissions	—	4,669	943	290	875	—	—	19	1	—	6,797	35,732	42,529	49	42,480
2	Miscellaneous Expenses	—	2,791	—	20	181	—	—	—	—	—	2,992	39,069	42,061	10,128	31,933
3	Repayments to the Local Loans Fund	—	—	—	5	—	—	—	—	—	—	5	25,141	25,146	—	25,146
4	Coronation of His Majesty	—	—	—	34	—	—	—	164	110	—	308	124,750	125,058	2,407	122,651
5	Repayments to the Civil Contingencies Fund	—	—	—	5	—	—	—	—	—	—	5	4,276	4,281	—	4,281
6	Indian Coronation Guests	—	—	—	3	—	—	—	—	—	—	3	68,158	68,161	519	67,642
	Grant to Lord Kitchener of Khartoum	—	—	—	2	—	—	—	—	—	—	2	50, 0	50,002	—	50,002
	REVENUE.															
1	CUSTOMS	—	42,749	7,527	1,616	8,678	—	18	2,771	1,960	—	65,300	944,019	1,010,328	51,320	959,008
2	INLAND REVENUE	—	66,098	11,321	2,700	29,404 (Net.)	—	—	76,150	579	33,157 (Post Office.)	219,409	2,152,400	2,371,809	16,016	2,355,793
3	POST OFFICE	—	211,113	53,212	4,571	22,648	—	118	—	—	16,676 (Inland Revenue.)	378,338	9,787,278	10,136,616	183,412	9,952,204
4	POST OFFICE PACKET SERVICE	—	—	—	50	—	—	—	—	—	—	50	960,733	960,733	190,348	770,385
5	POST OFFICE TELEGRAPHS	—	82,661	*18,964	2,285	48,261	—	—	—	—	384 (Inland Revenue.)	152,455	4,251,037	4,403,492	76,211	4,327,281

* Rates on properties exclusively used for telegraph purposes.

GENERAL INDEX

TO THE

APPROPRIATION ACCOUNTS

OF

CIVIL SERVICES AND THE REVENUE DEPARTMENTS,

1902-1903.

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